



**KEBBI STATE GOVERNMENT, NIGERIA**

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# **YAURI LOCAL GOVERNMENT 2025 APPROVED BUDGET**

**Date of Publication**

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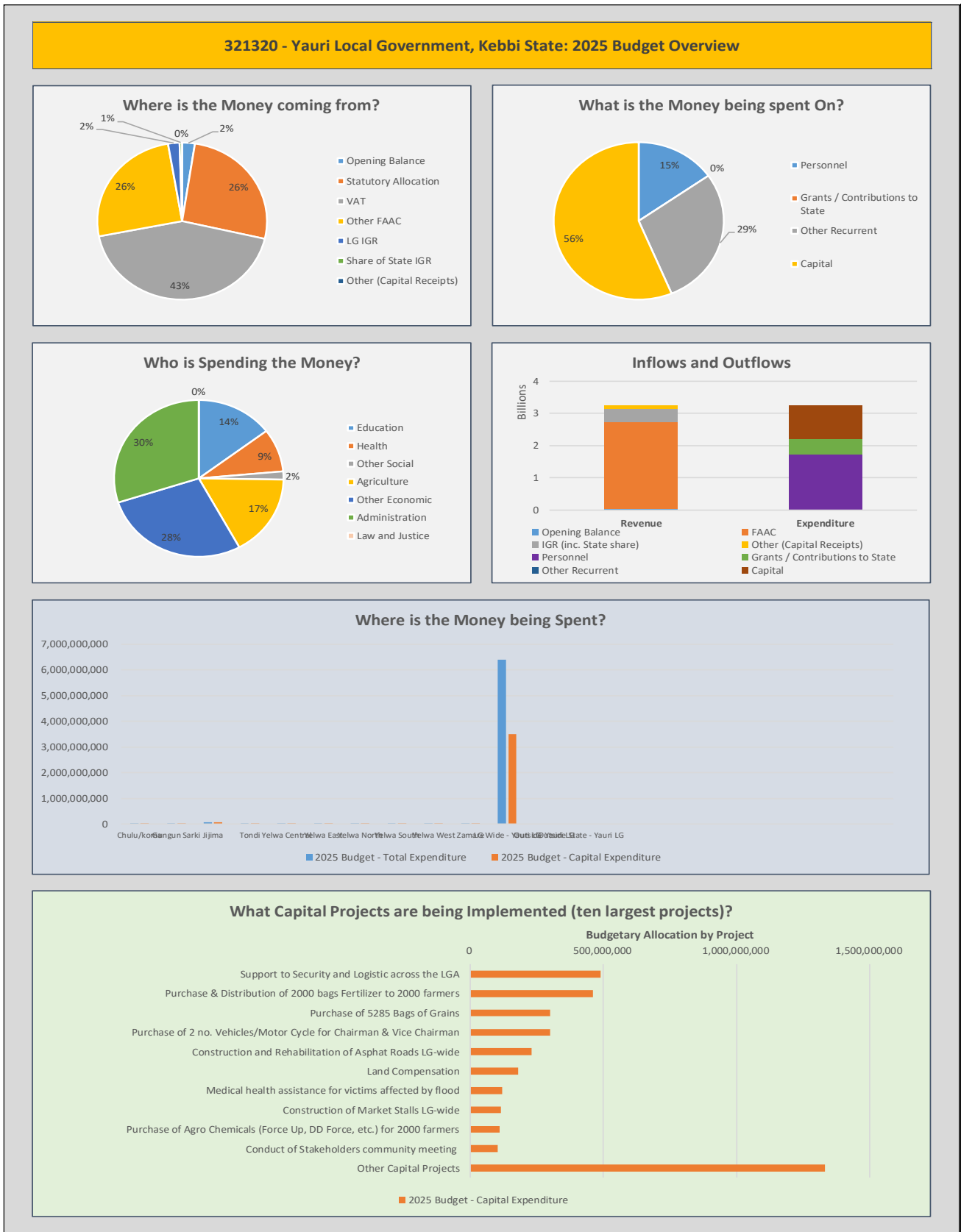
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### 1.A Graphic Summaries of Budget Overview



## 2 Budget Reports

### 2.A Overview

Table 1: Budget Summary

#### 321320 - Yauri Local Government, Kebbi State - 2025 Budget: Summary

Item	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
<b>Opening Balance</b>			<b>160,728,900.00</b>
<b>Recurrent Revenue</b>	<b>4,547,855,935.00</b>	<b>2,282,581,848.00</b>	<b>6,476,448,195.00</b>
11 - GOVERNMENT SHARE OF FAAC	4,368,908,061.00	2,204,721,348.00	6,299,563,321.00
12 - INDEPENDENT REVENUE	178,947,874.00	77,860,500.00	176,884,874.00
<b>Recurrent Expenditure</b>	<b>3,395,531,086.00</b>	<b>1,784,552,948.00</b>	<b>2,899,665,298.00</b>
21 - PERSONNEL COST	640,669,571.00	562,078,937.00	1,013,528,374.00
22 - OTHER RECURRENT COSTS	2,754,861,515.00	1,222,474,011.00	1,886,136,924.00
<b>Transfer to Capital Account</b>	<b>1,152,324,849.00</b>	<b>498,028,900.00</b>	<b>3,737,511,797.00</b>
<b>Capital Receipts</b>	-	-	-
13 - AID AND GRANTS	-	-	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-
<b>23 - CAPITAL EXPENDITURE</b>	<b>1,152,324,849.00</b>	<b>337,300,000.00</b>	<b>3,737,511,797.00</b>
<b>Total Revenue (including OB)</b>	<b>4,547,855,935.00</b>	<b>2,282,581,848.00</b>	<b>6,637,177,095.00</b>
<b>Total Expenditure</b>	<b>4,547,855,935.00</b>	<b>2,121,852,948.00</b>	<b>6,637,177,095.00</b>
<b>Closing Balance</b>	-	<b>160,728,900.00</b>	-

## 2.B Revenue by Segments

Table 2: Total Revenue by Administrative Units

321320 - Yauri Local Government, Kebbi State - 2025 Budget: Total Revenue by Administrative Unit

Code	Administrative Unit	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
	<b><i>Total Revenue</i></b>	<b><u>4,547,855,935.00</u></b>	<b><u>2,282,581,848.00</u></b>	<b><u>6,476,448,195.00</u></b>
020000000000	<b>ECONOMIC SECTOR</b>	<b>4,547,855,935.00</b>	<b>2,282,581,848.00</b>	<b>6,476,448,195.00</b>
022000000000	<b>DEPARTMENT FINANCE AND SUPPLIES</b>	<b>4,547,855,935.00</b>	<b>2,282,581,848.00</b>	<b>6,476,448,195.00</b>
022000100100	DEPARTMENT FINANCE AND SUPPLIES	4,547,855,935.00	2,282,581,848.00	6,476,448,195.00

**Table 3: Revenue by Economic Classification**

**321320 - Yauri Local Government, Kebbi State - 2025 Budget: Total Revenue by Economic Classification**

Code	Economic	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
<b>1</b>	<b>REVENUE</b>	<b>4,547,855,935.00</b>	<b>2,282,581,848.00</b>	<b>6,476,448,195.00</b>
<b>11</b>	<b>GOVERNMENT SHARE OF FAAC</b>	<b>4,368,908,061.00</b>	<b>2,204,721,348.00</b>	<b>6,299,563,321.00</b>
<b>1101</b>	<b>GOVERNMENT SHARE OF FAAC</b>	<b>4,368,908,061.00</b>	<b>2,204,721,348.00</b>	<b>6,299,563,321.00</b>
<b>110101</b>	<b>LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES</b>	<b>2,105,007,019.00</b>	<b>1,453,090,304.00</b>	<b>1,738,672,812.00</b>
11010101	STATUTORY ALLOCATION	2,105,007,019.00	1,453,090,304.00	1,738,672,812.00
<b>110102</b>	<b>LOCAL GOVERNMENT SHARE OF VAT</b>	<b>1,467,858,870.00</b>	<b>748,353,748.00</b>	<b>2,872,378,578.00</b>
11010201	SHARE OF VAT	1,467,858,870.00	748,353,748.00	2,872,378,578.00
<b>110103</b>	<b>LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES</b>	<b>796,042,172.00</b>	<b>3,277,296.00</b>	<b>1,688,511,931.00</b>
11010302	Excess Non-Oil	78,184,400.00	-	111,690,772.00
11010303	Exchange Gain	717,857,772.00	3,277,296.00	1,576,821,159.00
<b>12</b>	<b>INDEPENDENT REVENUE</b>	<b>178,947,874.00</b>	<b>77,860,500.00</b>	<b>176,884,874.00</b>
<b>1201</b>	<b>TAX REVENUE</b>	<b>5,800,000.00</b>	<b>4,800,000.00</b>	<b>8,000,000.00</b>
<b>120103</b>	<b>OTHER TAXES</b>	<b>5,800,000.00</b>	<b>4,800,000.00</b>	<b>8,000,000.00</b>
12010301	Cattle Tax (Where Applicable)	1,000,000.00	800,000.00	1,200,000.00
12010305	POOL BETTING TAX	1,000,000.00	800,000.00	1,200,000.00
12010306	DEVELOPMENT TAX/LEVY	1,800,000.00	800,000.00	1,800,000.00
12010314	Other Service Taxes	2,000,000.00	2,400,000.00	3,800,000.00
<b>1202</b>	<b>NON-TAX REVENUE</b>	<b>173,147,874.00</b>	<b>73,060,500.00</b>	<b>168,884,874.00</b>
<b>120201</b>	<b>LICENCES - GENERAL</b>	<b>31,545,000.00</b>	<b>7,000,000.00</b>	<b>24,645,000.00</b>
12020101	Bicycle License	400,000.00	400,000.00	400,000.00
12020102	Canoe License	1,000,000.00	35,000.00	1,000,000.00
12020103	Dog/Cat License	865,000.00	865,000.00	865,000.00
12020105	Hawker Permit License	400,000.00	400,000.00	400,000.00
12020106	Liquor License	1,350,000.00	350,000.00	1,350,000.00
12020107	Palm wine Tappers/Selling License	200,000.00	100,000.00	200,000.00
12020108	Learning Driving License	1,000,000.00	400,000.00	1,000,000.00
12020109	Bulk Cigarettes License	1,090,000.00	90,000.00	1,090,000.00
12020110	Squatters/Hawkers Permit	85,000.00	85,000.00	85,000.00
12020112	Motorcycle License	300,000.00	300,000.00	300,000.00
12020113	Warf Landing License	3,000,000.00	-	3,000,000.00
12020115	Kiosk License	150,000.00	150,000.00	150,000.00
12020116	Bakery House License	150,000.00	150,000.00	150,000.00
12020117	Registration of Meat Van license	1,000,000.00	-	1,000,000.00
12020118	Cattle Dealers License	2,000,000.00	120,000.00	2,000,000.00
12020120	Cold Room License	90,000.00	90,000.00	90,000.00
12020129	Cinematography License	100,000.00	100,000.00	100,000.00
12020136	Trade License	8,000,000.00	150,000.00	200,000.00
12020138	Sand, Granite, Iron, Sellers License	1,000,000.00	-	1,000,000.00

12020139	Sawmill License	1,000,000.00	1,000,000.00	1,000,000.00
12020155	Laundry/Dry Cleaning License	50,000.00	50,000.00	50,000.00
12020157	Building Materials Seller License	1,300,000.00	1,300,000.00	2,300,000.00
12020158	Kerosene Seller License	250,000.00	250,000.00	250,000.00
12020160	Hair Dressing/Barbing Salon License	115,000.00	115,000.00	115,000.00
12020162	Poultry Trading	100,000.00	-	100,000.00
12020163	Pit sheading Licenses	100,000.00	-	100,000.00
12020164	Medicine Store License	350,000.00	350,000.00	350,000.00
12020166	Bathing House/Public Toilet License	1,000,000.00	150,000.00	1,000,000.00
12020167	Other Licenses	5,100,000.00	-	5,000,000.00
<b>120204</b>	<b>FEES- GENERAL</b>	<b>41,925,000.00</b>	<b>18,475,000.00</b>	<b>43,025,000.00</b>
12020401	Survey Fees	1,500,000.00	1,500,000.00	2,000,000.00
12020402	Slaughter/Abattoir Fees	6,500,000.00	360,000.00	6,500,000.00
12020403	Marriage Registration Fees	2,000,000.00	4,000,000.00	2,000,000.00
12020413	Birth & Death Registration Fees	1,000,000.00	1,000,000.00	1,000,000.00
12020414	General Contractor Registration Fees	3,500,000.00	1,500,000.00	3,000,000.00
12020415	Tenders Fees	6,000,000.00	1,500,000.00	6,000,000.00
12020416	Forestry & Fuel Exploitation Fees	2,000,000.00	-	2,000,000.00
12020417	Falling of Trees Fees	1,000,000.00	1,000,000.00	1,000,000.00
12020419	Advertisement Fee (Sign Post)	1,500,000.00	1,500,000.00	1,500,000.00
12020422	Motor Garage/Park Fees (As applicable)	4,250,000.00	2,250,000.00	5,250,000.00
12020423	Market Fees (As applicable)	8,000,000.00	1,000,000.00	8,000,000.00
12020425	Customary Right of Occupancy fees	350,000.00	350,000.00	350,000.00
12020436	Commercial Motor Vehicle/Motor Cycle/Tricycle Stickers Fees	1,900,000.00	90,000.00	1,900,000.00
12020441	Land Application Fee	1,700,000.00	1,700,000.00	1,700,000.00
12020442	Other Fees	725,000.00	725,000.00	825,000.00
<b>120205</b>	<b>FINES - GENERAL</b>	<b>18,000,000.00</b>	<b>2,000,000.00</b>	<b>18,000,000.00</b>
12020505	Penalty on Tenement Rate	18,000,000.00	2,000,000.00	18,000,000.00
<b>120206</b>	<b>SALES - GENERAL</b>	<b>130,000.00</b>	<b>130,000.00</b>	<b>640,000.00</b>
12020601	Sales of Stores (As applicable)	130,000.00	130,000.00	130,000.00
12020602	Sales of Unserviceable Stores (Refer to scrap value/auctioneer)	-	-	500,000.00
12020604	Other Sales	-	-	10,000.00
<b>120207</b>	<b>EARNINGS -GENERAL</b>	<b>13,000,000.00</b>	<b>3,100,000.00</b>	<b>14,000,000.00</b>
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	10,500,000.00	2,300,000.00	10,500,000.00
12020714	Earning from Workshops/Training Servises (Works School)	-	-	1,000,000.00
12020727	Earnings from any other services	2,500,000.00	800,000.00	2,500,000.00
<b>120208</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>	<b>23,000,000.00</b>	<b>9,500,000.00</b>	<b>23,000,000.00</b>
12020801	RENT ON LOCAL GOVERNMENT QUARTERS	5,000,000.00	4,000,000.00	5,000,000.00
12020805	RENT ON LOCAL GOVERNMENT BUILDINGS / OTHER PREMISES	18,000,000.00	5,500,000.00	18,000,000.00
<b>120209</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>	<b>12,000,000.00</b>	<b>2,000,000.00</b>	<b>12,000,000.00</b>
12020915	Ground Rate	8,000,000.00	1,000,000.00	8,000,000.00
12020917	Federal Govt. Grant in lieu of Tenement Rates	2,000,000.00	500,000.00	2,000,000.00
12020918	State Govt. Grant in lieu of Tenement Rates	2,000,000.00	500,000.00	2,000,000.00
<b>120212</b>	<b>INTEREST EARNED</b>	<b>2,000,000.00</b>	<b>2,000,000.00</b>	<b>2,000,000.00</b>
12021204	Interest on Loans to SMES, Parastatals, and Limited Liability Companies (Receivab	2,000,000.00	2,000,000.00	2,000,000.00
<b>120213</b>	<b>RE-IMBURSEMENT GENERAL</b>	<b>31,547,874.00</b>	<b>28,855,500.00</b>	<b>31,574,874.00</b>
12021304	LG Share of State IGR	31,547,874.00	28,855,500.00	31,574,874.00



Table 4: Total Revenue by Fund

## 321320 - Yauri Local Government, Kebbi State - 2025 Budget: Total Revenue by Fund

Code	Fund	2025 Original Budget
	<b><i>Total Revenue (including Capital Receipts, excluding Open Balance)</i></b>	<b><i>6,476,448,195.00</i></b>
<b>01</b>	<b>FEDERATION ACCOUNT</b>	<b>6,299,563,321.00</b>
<b>011</b>	<b>FAAC DIRECT ALLOCATION</b>	<b>6,299,563,321.00</b>
01101	FAAC DIRECT ALLOCATION	6,299,563,321.00
<b>02</b>	<b>CONSOLIDATED REVENUE FUND</b>	<b>176,884,874.00</b>
<b>021</b>	<b>MAIN ENVELOP</b>	<b>176,884,874.00</b>
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	176,884,874.00

## 2.C Expenditure by Segments

**Table 5: Total Expenditure by MDAs**

321320 - Yauri Local Government, Kebbi State - 2025 Budget: Expenditure by MDA

Code	Administrative Unit	Personnel Expenditure	Overhead Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	<b>Total Expenditure</b>	<b>1,013,528,374.00</b>	<b>1,886,136,924.00</b>	<b>2,899,665,298.00</b>	<b>3,737,511,797.00</b>	<b>6,637,177,095.00</b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>191,460,345.00</b>	<b>624,718,014.00</b>	<b>816,178,359.00</b>	<b>1,173,465,732.00</b>	<b>1,989,644,091.00</b>
<b>01110000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	<b>11,458,883.00</b>	<b>11,772,602.00</b>	<b>23,231,485.00</b>	-	<b>23,231,485.00</b>
011100100100	OFFICE OF THE CHAIRMAN	11,458,883.00	11,772,602.00	23,231,485.00	-	23,231,485.00
<b>01120000000</b>	<b>LOCAL GOVERNMENT COUNCIL</b>	<b>64,711,870.00</b>	<b>326,800,000.00</b>	<b>391,511,870.00</b>	-	<b>391,511,870.00</b>
011200300100	THE COUNCIL	64,711,870.00	326,800,000.00	391,511,870.00	-	391,511,870.00
<b>01250000000</b>	<b>OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE</b>	<b>108,920,700.00</b>	<b>280,145,412.00</b>	<b>389,066,112.00</b>	-	<b>389,066,112.00</b>
012500100100	OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE	108,920,700.00	280,145,412.00	389,066,112.00	-	389,066,112.00
<b>01610000000</b>	<b>OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT</b>	<b>6,368,892.00</b>	<b>6,000,000.00</b>	<b>12,368,892.00</b>	-	<b>12,368,892.00</b>
016100100100	SECRETARY TO THE LOCAL GOVERNMENT	6,368,892.00	6,000,000.00	12,368,892.00	-	12,368,892.00
<b>01620000000</b>	<b>ADMINISTRATION &amp; GENERAL SERVICES</b>	-	-	-	<b>1,173,465,732.00</b>	<b>1,173,465,732.00</b>
016200100100	ADMINISTRATION & GENERAL SERVICES	-	-	-	1,173,465,732.00	1,173,465,732.00
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>420,189,134.00</b>	<b>582,606,550.00</b>	<b>1,002,795,684.00</b>	<b>1,969,097,483.00</b>	<b>2,971,893,167.00</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES &amp; RURAL DEVEL</b>	<b>54,745,163.00</b>	<b>12,000,000.00</b>	<b>66,745,163.00</b>	<b>1,050,000,000.00</b>	<b>1,116,745,163.00</b>
021500100100	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	54,745,163.00	12,000,000.00	66,745,163.00	1,050,000,000.00	1,116,745,163.00
<b>02200000000</b>	<b>DEPARTMENT FINANCE AND SUPPLIES</b>	<b>246,674,625.00</b>	<b>541,606,550.00</b>	<b>788,281,175.00</b>	<b>235,000,000.00</b>	<b>1,023,281,175.00</b>
022000100100	DEPARTMENT FINANCE AND SUPPLIES	246,674,625.00	541,606,550.00	788,281,175.00	235,000,000.00	1,023,281,175.00
<b>02340000000</b>	<b>DEPARTMENT OF WORKS, HOUSING, LANDS AND SURVEY</b>	<b>76,434,527.00</b>	<b>19,000,000.00</b>	<b>95,434,527.00</b>	<b>684,097,483.00</b>	<b>779,532,010.00</b>
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	76,434,527.00	19,000,000.00	95,434,527.00	684,097,483.00	779,532,010.00
<b>02380000000</b>	<b>DEPARTMENT OF BUDGET, PLANNING, RESEARCH &amp; STATISTICS (BPRS)</b>	<b>42,334,819.00</b>	<b>10,000,000.00</b>	<b>52,334,819.00</b>	-	<b>52,334,819.00</b>
023800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	42,334,819.00	10,000,000.00	52,334,819.00	-	52,334,819.00
<b>05000000000</b>	<b>SOCIAL SECTOR</b>	<b>401,878,895.00</b>	<b>678,812,360.00</b>	<b>1,080,691,255.00</b>	<b>594,948,582.00</b>	<b>1,675,639,837.00</b>
<b>05170000000</b>	<b>DEPARTMENT OF SOCIAL DEVELOPMENT &amp; EDUCATION</b>	<b>204,949,405.00</b>	<b>428,951,969.00</b>	<b>633,901,374.00</b>	<b>340,000,000.00</b>	<b>973,901,374.00</b>
051700100100	DEPARTMENT OF SOCIAL DEVELOPMENT	204,949,405.00	428,951,969.00	633,901,374.00	340,000,000.00	973,901,374.00
<b>05210000000</b>	<b>DEPARTMENT OF MEDICAL &amp; HEALTH SERVICE</b>	<b>158,958,198.00</b>	<b>176,417,581.00</b>	<b>335,375,779.00</b>	<b>254,948,582.00</b>	<b>590,324,361.00</b>
052100100100	DEPARTMENT OF MEDICAL & HEALTH SERVICE	158,958,198.00	176,417,581.00	335,375,779.00	254,948,582.00	590,324,361.00
<b>05510000000</b>	<b>TRADITIONAL RULERS' COUNCIL</b>	<b>37,971,292.00</b>	<b>73,442,810.00</b>	<b>111,414,102.00</b>	-	<b>111,414,102.00</b>
055100100100	TRADITIONAL RULERS' COUNCIL	37,971,292.00	73,442,810.00	111,414,102.00	-	111,414,102.00

**Table 6: Expenditure Administrative Unit**

**321320 - Yauri Local Government, Kebbi State - 2025 Budget: Total Expenditure by Administrative Unit**

Code	Administrative Unit	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
	<b>Total Expenditure</b>	<b><u>4,547,855,935.00</u></b>	<b><u>2,121,852,948.00</u></b>	<b><u>6,637,177,095.00</u></b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>1,485,843,443.00</b>	<b>493,941,214.00</b>	<b>1,989,644,091.00</b>
<b>01110000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	<b>122,514,695.00</b>	<b>63,820,062.00</b>	<b>23,231,485.00</b>
011100100100	OFFICE OF THE CHAIRMAN	122,514,695.00	63,820,062.00	23,231,485.00
<b>01120000000</b>	<b>LOCAL GOVERNMENT COUNCIL</b>	<b>505,611,870.00</b>	<b>42,717,900.00</b>	<b>391,511,870.00</b>
011200300100	THE COUNCIL	505,611,870.00	42,717,900.00	391,511,870.00
<b>01250000000</b>	<b>OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE</b>	<b>504,147,986.00</b>	<b>243,534,360.00</b>	<b>389,066,112.00</b>
012500100100	OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE	504,147,986.00	243,534,360.00	389,066,112.00
<b>01610000000</b>	<b>OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT</b>	<b>12,068,892.00</b>	<b>6,568,892.00</b>	<b>12,368,892.00</b>
016100100100	SECRETARY TO THE LOCAL GOVERNMENT	12,068,892.00	6,568,892.00	12,368,892.00
<b>01620000000</b>	<b>ADMINISTRATION &amp; GENERAL SERVICES</b>	<b>341,500,000.00</b>	<b>137,300,000.00</b>	<b>1,173,465,732.00</b>
016200100100	ADMINISTRATION & GENERAL SERVICES	341,500,000.00	137,300,000.00	1,173,465,732.00
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>1,624,406,336.00</b>	<b>849,213,710.00</b>	<b>2,971,893,167.00</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES &amp; RURAL DEVELOPMENT</b>	<b>222,940,236.00</b>	<b>92,240,048.00</b>	<b>1,116,745,163.00</b>
021500100100	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	222,940,236.00	92,240,048.00	1,116,745,163.00
<b>02200000000</b>	<b>DEPARTMENT FINANCE AND SUPPLIES</b>	<b>1,011,170,545.00</b>	<b>508,688,106.00</b>	<b>1,023,281,175.00</b>
022000100100	DEPARTMENT FINANCE AND SUPPLIES	1,011,170,545.00	508,688,106.00	1,023,281,175.00
<b>02340000000</b>	<b>DEPARTMENT OF WORKS, HOUSING, LANDS AND SURVEY</b>	<b>348,460,984.00</b>	<b>195,950,984.00</b>	<b>779,532,010.00</b>
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	348,460,984.00	195,950,984.00	779,532,010.00
<b>02380000000</b>	<b>DEPARTMENT OF BUDGET, PLANNING, RESEARCH &amp; STATISTICS (BPRS)</b>	<b>41,834,571.00</b>	<b>52,334,572.00</b>	<b>52,334,819.00</b>
023800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	41,834,571.00	52,334,572.00	52,334,819.00
<b>05000000000</b>	<b>SOCIAL SECTOR</b>	<b>1,437,606,156.00</b>	<b>778,698,024.00</b>	<b>1,675,639,837.00</b>
<b>05170000000</b>	<b>DEPARTMENT OF SOCIAL DEVELOPMENT &amp; EDUCATION</b>	<b>795,132,293.00</b>	<b>575,465,734.00</b>	<b>973,901,374.00</b>
051700100100	DEPARTMENT OF SOCIAL DEVELOPMENT	795,132,293.00	575,465,734.00	973,901,374.00
<b>05210000000</b>	<b>DEPARTMENT OF MEDICAL &amp; HEALTH SERVICE</b>	<b>557,397,798.00</b>	<b>123,397,798.00</b>	<b>590,324,361.00</b>
052100100100	DEPARTMENT OF MEDICAL & HEALTH SERVICE	557,397,798.00	123,397,798.00	590,324,361.00
<b>05510000000</b>	<b>TRADITIONAL RULERS' COUNCIL</b>	<b>85,076,065.00</b>	<b>79,834,492.00</b>	<b>111,414,102.00</b>
055100100100	TRADITIONAL RULERS' COUNCIL	85,076,065.00	79,834,492.00	111,414,102.00

Table 7: Personnel Expenditure by Administrative Units

## 321320 - Yauri Local Government, Kebbi State - 2025 Budget: Personnel Expenditure by Administrative Unit

Code	Administrative Unit	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
	<b>Total Personnel Expenditure</b>	<b>640,669,571.00</b>	<b>562,078,937.00</b>	<b>1,013,528,374.00</b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>159,226,443.00</b>	<b>128,327,214.00</b>	<b>191,460,345.00</b>
<b>01110000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	<b>33,731,592.00</b>	<b>7,426,854.00</b>	<b>11,458,883.00</b>
011100100100	OFFICE OF THE CHAIRMAN	33,731,592.00	7,426,854.00	11,458,883.00
<b>01120000000</b>	<b>LOCAL GOVERNMENT COUNCIL</b>	<b>89,711,870.00</b>	<b>36,717,900.00</b>	<b>64,711,870.00</b>
011200300100	THE COUNCIL	89,711,870.00	36,717,900.00	64,711,870.00
<b>01250000000</b>	<b>OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE</b>	<b>29,714,089.00</b>	<b>80,613,568.00</b>	<b>108,920,700.00</b>
012500100100	OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE	29,714,089.00	80,613,568.00	108,920,700.00
<b>01610000000</b>	<b>OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT</b>	<b>6,068,892.00</b>	<b>3,568,892.00</b>	<b>6,368,892.00</b>
016100100100	SECRETARY TO THE LOCAL GOVERNMENT	6,068,892.00	3,568,892.00	6,368,892.00
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>241,473,656.00</b>	<b>211,948,810.00</b>	<b>420,189,134.00</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES &amp; RURAL DEVEL</b>	<b>39,240,048.00</b>	<b>39,240,048.00</b>	<b>54,745,163.00</b>
021500100100	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	39,240,048.00	39,240,048.00	54,745,163.00
<b>02200000000</b>	<b>DEPARTMENT FINANCE AND SUPPLIES</b>	<b>104,448,053.00</b>	<b>74,923,207.00</b>	<b>246,674,625.00</b>
022000100100	DEPARTMENT FINANCE AND SUPPLIES	104,448,053.00	74,923,207.00	246,674,625.00
<b>02340000000</b>	<b>DEPARTMENT OF WORKS, HOUSING, LANDS AND SURVEY</b>	<b>64,450,984.00</b>	<b>64,450,984.00</b>	<b>76,434,527.00</b>
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	64,450,984.00	64,450,984.00	76,434,527.00
<b>02380000000</b>	<b>DEPARTMENT OF BUDGET, PLANNING, RESEARCH &amp; STATISTICS (BPRS)</b>	<b>33,334,571.00</b>	<b>33,334,571.00</b>	<b>42,334,819.00</b>
023800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	33,334,571.00	33,334,571.00	42,334,819.00
<b>05000000000</b>	<b>SOCIAL SECTOR</b>	<b>239,969,472.00</b>	<b>221,802,913.00</b>	<b>401,878,895.00</b>
<b>05170000000</b>	<b>DEPARTMENT OF SOCIAL DEVELOPMENT &amp; EDUCATION</b>	<b>170,167,057.00</b>	<b>152,000,498.00</b>	<b>204,949,405.00</b>
051700100100	DEPARTMENT OF SOCIAL DEVELOPMENT	170,167,057.00	152,000,498.00	204,949,405.00
<b>05210000000</b>	<b>DEPARTMENT OF MEDICAL &amp; HEALTH SERVICE</b>	<b>51,546,987.00</b>	<b>51,546,987.00</b>	<b>158,958,198.00</b>
052100100100	DEPARTMENT OF MEDICAL & HEALTH SERVICE	51,546,987.00	51,546,987.00	158,958,198.00
<b>05510000000</b>	<b>TRADITIONAL RULERS' COUNCIL</b>	<b>18,255,428.00</b>	<b>18,255,428.00</b>	<b>37,971,292.00</b>
055100100100	TRADITIONAL RULERS' COUNCIL	18,255,428.00	18,255,428.00	37,971,292.00

Table 8: Overhead Expenditure by Administrative Unit

## 321320 - Yauri Local Government, Kebbi State - 2025 Budget: Overhead Expenditure by Administrative Unit

Code	Administrative Unit	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
	<b>Total Overhead Expenditure</b>	<b>2,754,861,515.00</b>	<b>1,222,474,011.00</b>	<b>1,886,136,924.00</b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>985,117,000.00</b>	<b>228,314,000.00</b>	<b>624,718,014.00</b>
<b>01110000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	<b>88,783,103.00</b>	<b>56,393,208.00</b>	<b>11,772,602.00</b>
011100100100	OFFICE OF THE CHAIRMAN	88,783,103.00	56,393,208.00	11,772,602.00
<b>01120000000</b>	<b>LOCAL GOVERNMENT COUNCIL</b>	<b>415,900,000.00</b>	<b>6,000,000.00</b>	<b>326,800,000.00</b>
011200300100	THE COUNCIL	415,900,000.00	6,000,000.00	326,800,000.00
<b>01250000000</b>	<b>OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE</b>	<b>474,433,897.00</b>	<b>162,920,792.00</b>	<b>280,145,412.00</b>
012500100100	OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE	474,433,897.00	162,920,792.00	280,145,412.00
<b>01610000000</b>	<b>OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT</b>	<b>6,000,000.00</b>	<b>3,000,000.00</b>	<b>6,000,000.00</b>
016100100100	SECRETARY TO THE LOCAL GOVERNMENT	6,000,000.00	3,000,000.00	6,000,000.00
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>765,607,831.00</b>	<b>467,264,900.00</b>	<b>582,606,550.00</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES &amp; RURAL DEVEL</b>	<b>6,000,000.00</b>	<b>5,000,000.00</b>	<b>12,000,000.00</b>
021500100100	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	6,000,000.00	5,000,000.00	12,000,000.00
<b>02200000000</b>	<b>DEPARTMENT FINANCE AND SUPPLIES</b>	<b>735,107,831.00</b>	<b>433,764,899.00</b>	<b>541,606,550.00</b>
022000100100	DEPARTMENT FINANCE AND SUPPLIES	735,107,831.00	433,764,899.00	541,606,550.00
<b>02340000000</b>	<b>DEPARTMENT OF WORKS, HOUSING, LANDS AND SURVEY</b>	<b>16,000,000.00</b>	<b>9,500,000.00</b>	<b>19,000,000.00</b>
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	16,000,000.00	9,500,000.00	19,000,000.00
<b>02380000000</b>	<b>DEPARTMENT OF BUDGET, PLANNING, RESEARCH &amp; STATISTICS (BPRS)</b>	<b>8,500,000.00</b>	<b>19,000,001.00</b>	<b>10,000,000.00</b>
023800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	8,500,000.00	19,000,001.00	10,000,000.00
<b>05000000000</b>	<b>SOCIAL SECTOR</b>	<b>1,004,136,684.00</b>	<b>526,895,111.00</b>	<b>678,812,360.00</b>
<b>05170000000</b>	<b>DEPARTMENT OF SOCIAL DEVELOPMENT &amp; EDUCATION</b>	<b>472,465,236.00</b>	<b>400,465,236.00</b>	<b>428,951,969.00</b>
051700100100	DEPARTMENT OF SOCIAL DEVELOPMENT	472,465,236.00	400,465,236.00	428,951,969.00
<b>05210000000</b>	<b>DEPARTMENT OF MEDICAL &amp; HEALTH SERVICE</b>	<b>464,850,811.00</b>	<b>64,850,811.00</b>	<b>176,417,581.00</b>
052100100100	DEPARTMENT OF MEDICAL & HEALTH SERVICE	464,850,811.00	64,850,811.00	176,417,581.00
<b>05510000000</b>	<b>TRADITIONAL RULERS' COUNCIL</b>	<b>66,820,637.00</b>	<b>61,579,064.00</b>	<b>73,442,810.00</b>
055100100100	TRADITIONAL RULERS' COUNCIL	66,820,637.00	61,579,064.00	73,442,810.00

Table 9: Capital Expenditure by Administrative Units

## 321320 - Yauri Local Government, Kebbi State - 2025 Budget: Capital Expenditure by Administrative Unit

Code	Administrative Unit	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
	<b><i>Total Capital Expenditure</i></b>	<b><i>1,152,324,849.00</i></b>	<b><i>337,300,000.00</i></b>	<b><i>3,737,511,797.00</i></b>
<b>010000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>341,500,000.00</b>	<b>137,300,000.00</b>	<b>1,173,465,732.00</b>
<b>016200000000</b>	<b>ADMINISTRATION &amp; GENERAL SERVICES</b>	<b>341,500,000.00</b>	<b>137,300,000.00</b>	<b>1,173,465,732.00</b>
016200100100	ADMINISTRATION & GENERAL SERVICES	341,500,000.00	137,300,000.00	1,173,465,732.00
<b>020000000000</b>	<b>ECONOMIC SECTOR</b>	<b>617,324,849.00</b>	<b>170,000,000.00</b>	<b>1,969,097,483.00</b>
<b>021500000000</b>	<b>DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES &amp; RURAL DEVEL</b>	<b>177,700,188.00</b>	<b>48,000,000.00</b>	<b>1,050,000,000.00</b>
021500100100	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	177,700,188.00	48,000,000.00	1,050,000,000.00
<b>022000000000</b>	<b>DEPARTMENT FINANCE AND SUPPLIES</b>	<b>171,614,661.00</b>	<b>-</b>	<b>235,000,000.00</b>
022000100100	DEPARTMENT FINANCE AND SUPPLIES	171,614,661.00	-	235,000,000.00
<b>023400000000</b>	<b>DEPARTMENT OF WORKS, HOUSING, LANDS AND SURVEY</b>	<b>268,010,000.00</b>	<b>122,000,000.00</b>	<b>684,097,483.00</b>
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	268,010,000.00	122,000,000.00	684,097,483.00
<b>050000000000</b>	<b>SOCIAL SECTOR</b>	<b>193,500,000.00</b>	<b>30,000,000.00</b>	<b>594,948,582.00</b>
<b>051700000000</b>	<b>DEPARTMENT OF SOCIAL DEVELOPMENT &amp; EDUCATION</b>	<b>152,500,000.00</b>	<b>23,000,000.00</b>	<b>340,000,000.00</b>
051700100100	DEPARTMENT OF SOCIAL DEVELOPMENT	152,500,000.00	23,000,000.00	340,000,000.00
<b>052100000000</b>	<b>DEPARTMENT OF MEDICAL &amp; HEALTH SERVICE</b>	<b>41,000,000.00</b>	<b>7,000,000.00</b>	<b>254,948,582.00</b>
052100100100	DEPARTMENT OF MEDICAL & HEALTH SERVICE	41,000,000.00	7,000,000.00	254,948,582.00

## 2.D Expenditure by Economic Classification

Table 10: Total Expenditure by Economic Classification

321320 - Yauri Local Government, Kebbi State - 2025 Budget: Expenditure by Economic Classification

Code	Item	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>4,547,855,935.00</b>	<b>2,121,852,948.00</b>	<b>6,637,177,095.00</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>640,669,571.00</b>	<b>562,078,937.00</b>	<b>1,013,528,374.00</b>
<b>2101</b>	<b>SALARY</b>	<b>435,328,713.00</b>	<b>483,289,361.00</b>	<b>728,414,638.00</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>435,328,713.00</b>	<b>483,289,361.00</b>	<b>728,414,638.00</b>
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	435,328,713.00	483,289,361.00	728,414,638.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>57,780,000.00</b>	<b>-</b>	<b>33,300,000.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>57,780,000.00</b>	<b>-</b>	<b>33,300,000.00</b>
21020108	Responsibility Allowance	24,480,000.00	-	-
21020109	Furniture Allowance	33,300,000.00	-	33,300,000.00
<b>2103</b>	<b>SOCIAL BENEFITS</b>	<b>147,560,858.00</b>	<b>78,789,576.00</b>	<b>251,813,736.00</b>
<b>210301</b>	<b>SOCIAL BENEFITS</b>	<b>147,560,858.00</b>	<b>78,789,576.00</b>	<b>251,813,736.00</b>
21030101	GRATUITY	72,098,357.00	21,493,634.00	154,746,418.00
21030102	PENSION	75,462,501.00	57,295,942.00	97,067,318.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>2,754,861,515.00</b>	<b>1,222,474,011.00</b>	<b>1,886,136,924.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>693,039,898.00</b>	<b>221,340,001.00</b>	<b>530,822,786.00</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>102,099,898.00</b>	<b>63,500,000.00</b>	<b>25,000,000.00</b>
22020101	LOCAL TRAVEL AND TRANSPORT - TRAINING	102,099,898.00	63,500,000.00	25,000,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>10,000,000.00</b>	<b>8,000,000.00</b>	<b>9,000,000.00</b>
22020201	ELECTRICITY CHARGES	9,000,000.00	7,000,000.00	9,000,000.00
22020202	TELEPHONE CHARGES	1,000,000.00	1,000,000.00	-
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>18,000,000.00</b>	<b>23,000,001.00</b>	<b>19,000,000.00</b>
22020301	OFFICE STATIONARY / COMPUTER CONSUMABLES	12,000,000.00	20,000,001.00	13,000,000.00
22020307	DRUGS / LABORATORY / MEDICAL SUPPLIES	2,000,000.00	2,000,000.00	2,000,000.00
22020308	FIELD AND CAMPING MATERIAL SUPPLIES	4,000,000.00	1,000,000.00	4,000,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>35,000,000.00</b>	<b>25,000,000.00</b>	<b>42,000,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	15,000,000.00	11,500,000.00	21,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	20,000,000.00	13,500,000.00	21,000,000.00
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>65,040,000.00</b>	<b>61,840,000.00</b>	<b>56,222,786.00</b>
22020601	SECURITY SERVICES	43,200,000.00	43,000,000.00	38,400,000.00
22020610	OTHER SERVICES	21,840,000.00	18,840,000.00	17,822,786.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>5,000,000.00</b>	<b>4,000,000.00</b>	<b>8,000,000.00</b>
22020701	FINANCIAL CONSULTING	2,000,000.00	1,000,000.00	3,000,000.00
22020709	RESEARCH SERVICES	3,000,000.00	3,000,000.00	5,000,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>457,900,000.00</b>	<b>36,000,000.00</b>	<b>371,600,000.00</b>
22021001	ENTERTAINMENT & HOSPITALITY	434,900,000.00	15,000,000.00	348,600,000.00
22021004	MEDICAL EXPENSES: LOCAL	20,000,000.00	20,000,000.00	20,000,000.00
22021024	COMMITTEE & COMMISSION EXPENSES	3,000,000.00	1,000,000.00	3,000,000.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>1,357,713,786.00</b>	<b>582,869,111.00</b>	<b>844,707,588.00</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>1,357,713,786.00</b>	<b>582,869,111.00</b>	<b>844,707,588.00</b>
22040103	GRANTS TO LOCAL GOVERNMENTS - RECURRENT	6,183,205.00	5,393,208.00	9,772,602.00
22040104	GRANTS TO LOCAL GOVERNMENTS - CAPITAL	418,233,897.00	113,420,792.00	227,745,412.00
22040105	GRANTS TO GOVERNMENT AGENCIES - RECURRENT	880,476,047.00	408,476,047.00	547,746,764.00
22040109	GRANTS TO COMMUNITIES/NGOS	52,820,637.00	55,579,064.00	59,442,810.00
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>	<b>704,107,831.00</b>	<b>418,264,899.00</b>	<b>510,606,550.00</b>
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>	<b>704,107,831.00</b>	<b>418,264,899.00</b>	<b>510,606,550.00</b>
22070103	TRANSFER OF 25% OF FAAC FOR STATE/LG JOINT PROJECTS	704,107,831.00	418,264,899.00	510,606,550.00

<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>1,152,324,849.00</b>	<b>337,300,000.00</b>	<b>3,737,511,797.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>209,700,188.00</b>	<b>40,000,000.00</b>	<b>759,623,200.00</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>209,700,188.00</b>	<b>40,000,000.00</b>	<b>759,623,200.00</b>
23010101	PURCHASE / ACQUISITION OF LAND	30,000,000.00	-	178,623,200.00
23010105	PURCHASE OF MOTOR VEHICLES	15,000,000.00	-	40,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	52,000,000.00	-	360,000,000.00
23010119	PURCHASE OF POWER GENERATING SET	-	-	5,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	-	-	30,000,000.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	-	-	20,000,000.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	53,000,000.00	23,000,000.00	29,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	47,700,188.00	15,000,000.00	80,000,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	7,000,000.00	-	4,000,000.00
23010139	PURCHASE OF TRANSFORMERS AND SPARE PARTS	3,000,000.00	2,000,000.00	10,000,000.00
23010145	PURCHASE OF ICT EQUIPMENTS	2,000,000.00	-	3,000,000.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>343,624,661.00</b>	<b>120,000,000.00</b>	<b>657,474,283.00</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>343,624,661.00</b>	<b>120,000,000.00</b>	<b>657,474,283.00</b>
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	17,000,000.00	-	21,000,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	10,000.00	-	20,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	20,000,000.00	-	25,000,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	-	-	70,000,000.00
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	15,000,000.00	-	30,000,000.00
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	15,000,000.00	-	40,000,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	17,000,000.00	-	7,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	110,000,000.00	120,000,000.00	250,000,000.00
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS	-	-	30,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	10,000,000.00	-	30,000,000.00
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	10,000,000.00	-	2,000,000.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	-	-	12,474,283.00
23020124	CONSTRUCTION OF MARKETS/PARKS	129,614,661.00	-	115,000,000.00
23020126	CONSTRUCTION/PROVISION OF CEMETERIES	-	-	5,000,000.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>224,500,000.00</b>	<b>1,300,000.00</b>	<b>462,000,000.00</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>224,500,000.00</b>	<b>1,300,000.00</b>	<b>462,000,000.00</b>
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	44,000,000.00	-	30,000,000.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	10,000,000.00	-	10,000,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	10,000,000.00	-	50,000,000.00
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	-	-	56,000,000.00
23030113	REHABILITATION / REPAIRS - ROADS	10,000,000.00	-	20,000,000.00
23030115	REHABILITATION / REPAIRS - WATER-WAY	60,000,000.00	-	25,000,000.00
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	-	-	5,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	41,500,000.00	1,300,000.00	136,000,000.00
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	42,000,000.00	-	120,000,000.00
23030129	REHABILITATION/REPAIRS- MOSQUES	7,000,000.00	-	10,000,000.00
<b>2304</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>1,000,000.00</b>	<b>-</b>	<b>1,000,000.00</b>
<b>230401</b>	<b>PRESERVATION OF THE ENVIRONMENT - GENERAL</b>	<b>1,000,000.00</b>	<b>-</b>	<b>1,000,000.00</b>
23040101	TREE PLANTING	1,000,000.00	-	1,000,000.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>373,500,000.00</b>	<b>176,000,000.00</b>	<b>1,857,414,314.00</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>373,500,000.00</b>	<b>176,000,000.00</b>	<b>1,857,414,314.00</b>
23050101	RESEARCH AND DEVELOPMENT	11,000,000.00	3,000,000.00	126,948,582.00
23050103	MONITORING AND EVALUATION	14,000,000.00	1,000,000.00	153,465,732.00
23050104	ANNIVERSARIES/CELEBRATIONS	33,000,000.00	-	50,000,000.00
23050108	SPECIAL GARNTS AND INTERVENTION	213,500,000.00	139,000,000.00	625,000,000.00
23050109	PROVISION OF AGRICULTURAL INPUTS	102,000,000.00	33,000,000.00	902,000,000.00



## 2.E Expenditure by Function

### 2.F Table 11: Total Expenditure by Function

321320 - Yauri Local Government, Kebbi State - 2025 Budget: Total Expenditure by Function

Code	Item	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
	<b>Total Expenditure</b>	<b>4,547,855,935.00</b>	<b>2,121,852,948.00</b>	<b>6,637,177,095.00</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>2,073,129,175.00</b>	<b>918,663,892.00</b>	<b>2,122,285,698.00</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIR</b>	<b>1,417,077,726.00</b>	<b>615,226,068.00</b>	<b>1,055,050,143.00</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	603,126,565.00	106,537,962.00	414,743,355.00
70112	FINANCIAL AND FISCAL AFFAIRS	813,951,161.00	508,688,106.00	640,306,788.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>656,051,449.00</b>	<b>303,437,824.00</b>	<b>1,067,235,555.00</b>
70131	GENERAL PERSONNEL SERVICES	504,147,986.00	243,534,360.00	389,066,112.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	46,834,571.00	53,334,572.00	112,334,819.00
70133	OTHER GENERAL SERVICES	105,068,892.00	6,568,892.00	565,834,624.00
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>225,000,000.00</b>	<b>134,000,000.00</b>	<b>550,000,000.00</b>
<b>7032</b>	<b>FIRE PROTECTION SERVICES</b>	<b>15,000,000.00</b>	<b>-</b>	<b>50,000,000.00</b>
70321	FIRE PROTECTION SERVICES	15,000,000.00	-	50,000,000.00
<b>7036</b>	<b>PUBLIC ORDER AND SAFETY N.E.C.</b>	<b>210,000,000.00</b>	<b>134,000,000.00</b>	<b>500,000,000.00</b>
70361	PUBLIC ORDER AND SAFETY N.E.C.	210,000,000.00	134,000,000.00	500,000,000.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>479,515,881.00</b>	<b>169,491,032.00</b>	<b>1,487,179,690.00</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>3,500,000.00</b>	<b>1,300,000.00</b>	<b>65,000,000.00</b>
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	3,500,000.00	1,300,000.00	65,000,000.00
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>222,940,236.00</b>	<b>92,240,048.00</b>	<b>1,116,745,163.00</b>
70421	AGRICULTURE	171,454,325.00	92,240,048.00	1,033,745,163.00
70422	FORESTRY	3,000,000.00	-	4,000,000.00
70423	FISHING AND HUNTING	48,485,911.00	-	79,000,000.00
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>3,010,000.00</b>	<b>2,000,000.00</b>	<b>30,000,000.00</b>
70435	ELECTRICITY	3,010,000.00	2,000,000.00	30,000,000.00
<b>7045</b>	<b>TRANSPORT</b>	<b>100,450,984.00</b>	<b>73,950,984.00</b>	<b>135,434,527.00</b>
70451	ROAD TRANSPORT	100,450,984.00	73,950,984.00	135,434,527.00
<b>7047</b>	<b>OTHER INDUSTRIES</b>	<b>149,614,661.00</b>	<b>-</b>	<b>140,000,000.00</b>
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	149,614,661.00	-	135,000,000.00
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	-	-	5,000,000.00

<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>62,000,000.00</b>	<b>-</b>	<b>38,000,000.00</b>
<b>7051</b>	<b>WASTE MANAGEMENT</b>	<b>62,000,000.00</b>	<b>-</b>	<b>38,000,000.00</b>
70511	WASTE MANAGEMENT	62,000,000.00	-	38,000,000.00
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>229,000,000.00</b>	<b>121,000,000.00</b>	<b>613,097,483.00</b>
<b>7061</b>	<b>HOUSING DEVELOPMENT</b>	<b>44,000,000.00</b>	<b>-</b>	<b>30,000,000.00</b>
70611	HOUSING DEVELOPMENT	44,000,000.00	-	30,000,000.00
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>165,000,000.00</b>	<b>121,000,000.00</b>	<b>540,623,200.00</b>
70621	COMMUNITY DEVELOPMENT	165,000,000.00	121,000,000.00	540,623,200.00
<b>7063</b>	<b>WATER SUPPLY</b>	<b>20,000,000.00</b>	<b>-</b>	<b>25,000,000.00</b>
70631	WATER SUPPLY	20,000,000.00	-	25,000,000.00
<b>7064</b>	<b>STREET LIGHTING</b>	<b>-</b>	<b>-</b>	<b>12,474,283.00</b>
70641	STREET LIGHTING	-	-	12,474,283.00
<b>7066</b>	<b>HOUSING AND COMMUNITY AMENITIES N.E.C.</b>	<b>-</b>	<b>-</b>	<b>5,000,000.00</b>
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	-	-	5,000,000.00
<b>707</b>	<b>HEALTH</b>	<b>547,397,798.00</b>	<b>118,397,798.00</b>	<b>470,324,361.00</b>
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>495,850,811.00</b>	<b>66,850,811.00</b>	<b>311,366,163.00</b>
70741	PUBLIC HEALTH SERVICES	495,850,811.00	66,850,811.00	311,366,163.00
<b>7076</b>	<b>HEALTH N.E.C.</b>	<b>51,546,987.00</b>	<b>51,546,987.00</b>	<b>158,958,198.00</b>
70761	HEALTH N.E.C.	51,546,987.00	51,546,987.00	158,958,198.00
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>180,076,065.00</b>	<b>102,834,492.00</b>	<b>208,414,102.00</b>
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	<b>3,000,000.00</b>	<b>-</b>	<b>9,000,000.00</b>
70811	RECREATIONAL AND SPORTING SERVICES	3,000,000.00	-	9,000,000.00
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>88,076,065.00</b>	<b>79,834,492.00</b>	<b>141,414,102.00</b>
70821	CULTURAL SERVICES	88,076,065.00	79,834,492.00	141,414,102.00
<b>7083</b>	<b>BROADCASTING AND PUBLISHING SERVICES</b>	<b>2,000,000.00</b>	<b>-</b>	<b>3,000,000.00</b>
70831	BROADCASTING AND PUBLISHING SERVICES	2,000,000.00	-	3,000,000.00
<b>7084</b>	<b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b>	<b>87,000,000.00</b>	<b>23,000,000.00</b>	<b>55,000,000.00</b>
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	87,000,000.00	23,000,000.00	55,000,000.00
<b>709</b>	<b>EDUCATION</b>	<b>575,676,158.00</b>	<b>473,676,158.00</b>	<b>720,062,025.00</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>502,465,236.00</b>	<b>400,465,236.00</b>	<b>618,951,969.00</b>
70912	PRIMARY EDUCATION	502,465,236.00	400,465,236.00	618,951,969.00
<b>7098</b>	<b>EDUCATION N.E.C.</b>	<b>73,210,922.00</b>	<b>73,210,922.00</b>	<b>101,110,056.00</b>
70981	EDUCATION N.E.C	73,210,922.00	73,210,922.00	101,110,056.00
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>176,060,858.00</b>	<b>83,789,576.00</b>	<b>427,813,736.00</b>
<b>7102</b>	<b>OLD AGE</b>	<b>147,560,858.00</b>	<b>78,789,576.00</b>	<b>251,813,736.00</b>
71021	OLD AGE	147,560,858.00	78,789,576.00	251,813,736.00
<b>7103</b>	<b>SURVIVORS</b>	<b>10,000,000.00</b>	<b>5,000,000.00</b>	<b>123,000,000.00</b>
71031	SURVIVORS	10,000,000.00	5,000,000.00	123,000,000.00
<b>7104</b>	<b>FAMILY AND CHILDREN</b>	<b>-</b>	<b>-</b>	<b>5,000,000.00</b>
71041	FAMILY AND CHILDREN	-	-	5,000,000.00
<b>7105</b>	<b>UNEMPLOYMENT</b>	<b>17,000,000.00</b>	<b>-</b>	<b>43,000,000.00</b>
71051	UNEMPLOYMENT	17,000,000.00	-	43,000,000.00
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>	<b>1,500,000.00</b>	<b>-</b>	<b>5,000,000.00</b>
71091	SOCIAL PROTECTION N.E.C.	1,500,000.00	-	5,000,000.00

Table 12: Personnel Expenditure by Function

## 321320 - Yauri Local Government, Kebbi State - 2025 Budget: Personnel Expenditure by Function

Code	Item	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
	<b>Total Personnel Expenditure</b>	<b>640,669,571.00</b>	<b>562,078,937.00</b>	<b>1,013,528,374.00</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>246,404,344.00</b>	<b>236,584,992.00</b>	<b>332,495,402.00</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIR</b>	<b>177,286,792.00</b>	<b>119,067,961.00</b>	<b>174,870,991.00</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	98,443,462.00	44,144,754.00	76,170,753.00
70112	FINANCIAL AND FISCAL AFFAIRS	78,843,330.00	74,923,207.00	98,700,238.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>69,117,552.00</b>	<b>117,517,031.00</b>	<b>157,624,411.00</b>
70131	GENERAL PERSONNEL SERVICES	29,714,089.00	80,613,568.00	108,920,700.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	33,334,571.00	33,334,571.00	42,334,819.00
70133	OTHER GENERAL SERVICES	6,068,892.00	3,568,892.00	6,368,892.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>103,691,032.00</b>	<b>103,691,032.00</b>	<b>131,179,690.00</b>
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>39,240,048.00</b>	<b>39,240,048.00</b>	<b>54,745,163.00</b>
70421	AGRICULTURE	39,240,048.00	39,240,048.00	54,745,163.00
<b>7045</b>	<b>TRANSPORT</b>	<b>64,450,984.00</b>	<b>64,450,984.00</b>	<b>76,434,527.00</b>
70451	ROAD TRANSPORT	64,450,984.00	64,450,984.00	76,434,527.00
<b>707</b>	<b>HEALTH</b>	<b>51,546,987.00</b>	<b>51,546,987.00</b>	<b>158,958,198.00</b>
<b>7076</b>	<b>HEALTH N.E.C.</b>	<b>51,546,987.00</b>	<b>51,546,987.00</b>	<b>158,958,198.00</b>
70761	HEALTH N.E.C.	51,546,987.00	51,546,987.00	158,958,198.00
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>18,255,428.00</b>	<b>18,255,428.00</b>	<b>37,971,292.00</b>
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>18,255,428.00</b>	<b>18,255,428.00</b>	<b>37,971,292.00</b>
70821	CULTURAL SERVICES	18,255,428.00	18,255,428.00	37,971,292.00
<b>709</b>	<b>EDUCATION</b>	<b>73,210,922.00</b>	<b>73,210,922.00</b>	<b>101,110,056.00</b>
<b>7098</b>	<b>EDUCATION N.E.C.</b>	<b>73,210,922.00</b>	<b>73,210,922.00</b>	<b>101,110,056.00</b>
70981	EDUCATION N.E.C.	73,210,922.00	73,210,922.00	101,110,056.00
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>147,560,858.00</b>	<b>78,789,576.00</b>	<b>251,813,736.00</b>
<b>7102</b>	<b>OLD AGE</b>	<b>147,560,858.00</b>	<b>78,789,576.00</b>	<b>251,813,736.00</b>
71021	OLD AGE	147,560,858.00	78,789,576.00	251,813,736.00

**Table13: Overhead Expenditure by Function**

**321320 - Yauri Local Government, Kebbi State - 2025 Budget: Overhead Expenditure by Function**

Code	Item	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
	<b>Total Overhead Expenditure</b>	<b>2,754,861,515.00</b>	<b>1,222,474,011.00</b>	<b>1,886,136,924.00</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>1,728,724,831.00</b>	<b>681,078,900.00</b>	<b>1,176,324,564.00</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIR</b>	<b>1,239,790,934.00</b>	<b>496,158,107.00</b>	<b>880,179,152.00</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	504,683,103.00	62,393,208.00	338,572,602.00
70112	FINANCIAL AND FISCAL AFFAIRS	735,107,831.00	433,764,899.00	541,606,550.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>488,933,897.00</b>	<b>184,920,793.00</b>	<b>296,145,412.00</b>
70131	GENERAL PERSONNEL SERVICES	474,433,897.00	162,920,792.00	280,145,412.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	8,500,000.00	19,000,001.00	10,000,000.00
70133	OTHER GENERAL SERVICES	6,000,000.00	3,000,000.00	6,000,000.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>22,000,000.00</b>	<b>14,500,000.00</b>	<b>31,000,000.00</b>
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>6,000,000.00</b>	<b>5,000,000.00</b>	<b>12,000,000.00</b>
70421	AGRICULTURE	6,000,000.00	5,000,000.00	12,000,000.00
<b>7045</b>	<b>TRANSPORT</b>	<b>16,000,000.00</b>	<b>9,500,000.00</b>	<b>19,000,000.00</b>
70451	ROAD TRANSPORT	16,000,000.00	9,500,000.00	19,000,000.00
<b>707</b>	<b>HEALTH</b>	<b>464,850,811.00</b>	<b>64,850,811.00</b>	<b>176,417,581.00</b>
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>464,850,811.00</b>	<b>64,850,811.00</b>	<b>176,417,581.00</b>
70741	PUBLIC HEALTH SERVICES	464,850,811.00	64,850,811.00	176,417,581.00
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>66,820,637.00</b>	<b>61,579,064.00</b>	<b>73,442,810.00</b>
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>66,820,637.00</b>	<b>61,579,064.00</b>	<b>73,442,810.00</b>
70821	CULTURAL SERVICES	66,820,637.00	61,579,064.00	73,442,810.00
<b>709</b>	<b>EDUCATION</b>	<b>472,465,236.00</b>	<b>400,465,236.00</b>	<b>428,951,969.00</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>472,465,236.00</b>	<b>400,465,236.00</b>	<b>428,951,969.00</b>
70912	PRIMARY EDUCATION	472,465,236.00	400,465,236.00	428,951,969.00

**Table 14: Capital Expenditure by Function**

**321320 - Yauri Local Government, Kebbi State - 2025 Budget: Capital Expenditure by Function**

Code	Item	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
	<b>Total Capital Expenditure</b>	<b>1,152,324,849.00</b>	<b>337,300,000.00</b>	<b>3,737,511,797.00</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>98,000,000.00</b>	<b>1,000,000.00</b>	<b>613,465,732.00</b>
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>98,000,000.00</b>	<b>1,000,000.00</b>	<b>613,465,732.00</b>
70132	OVERALL PLANNING AND STATISTICAL SERVICES	5,000,000.00	1,000,000.00	60,000,000.00
70133	OTHER GENERAL SERVICES	93,000,000.00	-	553,465,732.00
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>225,000,000.00</b>	<b>134,000,000.00</b>	<b>550,000,000.00</b>
<b>7032</b>	<b>FIRE PROTECTION SERVICES</b>	<b>15,000,000.00</b>	<b>-</b>	<b>50,000,000.00</b>
70321	FIRE PROTECTION SERVICES	15,000,000.00	-	50,000,000.00
<b>7036</b>	<b>PUBLIC ORDER AND SAFETY N.E.C.</b>	<b>210,000,000.00</b>	<b>134,000,000.00</b>	<b>500,000,000.00</b>
70361	PUBLIC ORDER AND SAFETY N.E.C.	210,000,000.00	134,000,000.00	500,000,000.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>353,824,849.00</b>	<b>51,300,000.00</b>	<b>1,325,000,000.00</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>3,500,000.00</b>	<b>1,300,000.00</b>	<b>65,000,000.00</b>
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	3,500,000.00	1,300,000.00	65,000,000.00
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>177,700,188.00</b>	<b>48,000,000.00</b>	<b>1,050,000,000.00</b>
70421	AGRICULTURE	126,214,277.00	48,000,000.00	967,000,000.00
70422	FORESTRY	3,000,000.00	-	4,000,000.00
70423	FISHING AND HUNTING	48,485,911.00	-	79,000,000.00
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>3,010,000.00</b>	<b>2,000,000.00</b>	<b>30,000,000.00</b>
70435	ELECTRICITY	3,010,000.00	2,000,000.00	30,000,000.00
<b>7045</b>	<b>TRANSPORT</b>	<b>20,000,000.00</b>	<b>-</b>	<b>40,000,000.00</b>
70451	ROAD TRANSPORT	20,000,000.00	-	40,000,000.00
<b>7047</b>	<b>OTHER INDUSTRIES</b>	<b>149,614,661.00</b>	<b>-</b>	<b>140,000,000.00</b>
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	149,614,661.00	-	135,000,000.00
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	-	-	5,000,000.00
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>62,000,000.00</b>	<b>-</b>	<b>38,000,000.00</b>
<b>7051</b>	<b>WASTE MANAGEMENT</b>	<b>62,000,000.00</b>	<b>-</b>	<b>38,000,000.00</b>
70511	WASTE MANAGEMENT	62,000,000.00	-	38,000,000.00
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>229,000,000.00</b>	<b>121,000,000.00</b>	<b>613,097,483.00</b>
<b>7061</b>	<b>HOUSING DEVELOPMENT</b>	<b>44,000,000.00</b>	<b>-</b>	<b>30,000,000.00</b>
70611	HOUSING DEVELOPMENT	44,000,000.00	-	30,000,000.00
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>165,000,000.00</b>	<b>121,000,000.00</b>	<b>540,623,200.00</b>
70621	COMMUNITY DEVELOPMENT	165,000,000.00	121,000,000.00	540,623,200.00

## 2.G Expenditure by Location

**Table 35: Total Expenditure by Location**

**321320 - Yauri Local Government, Kebbi State - 2025 Budget: Total Expenditure by Location**

Code	Item	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
<b>321</b>	<b>Kebbi State</b>	<b>4,547,855,935.00</b>	<b>2,121,852,948.00</b>	<b>6,637,177,095.00</b>
<b>3213</b>	<b>Zone 3 - Kebbi South</b>	<b>4,547,855,935.00</b>	<b>2,121,852,948.00</b>	<b>6,637,177,095.00</b>
<b>321320</b>	<b>Yauri</b>	<b>4,547,855,935.00</b>	<b>2,121,852,948.00</b>	<b>6,637,177,095.00</b>
32132001	Chulu/koma	10,000,000.00	-	2,000,000.00
32132002	Gungun Sarki	1,000,000.00	-	1,000,000.00
32132003	Jijima	23,485,911.00	-	80,000,000.00
32132004	Tondi	20,000,000.00	-	40,000,000.00
32132005	Yelwa Central	10,000,000.00	-	20,000,000.00
32132006	Yelwa East	10,000,000.00	-	20,000,000.00
32132007	Yelwa North	-	-	5,000,000.00
32132008	Yelwa South	7,000,000.00	-	10,000,000.00
32132009	Yelwa West	15,000,000.00	-	40,000,000.00
32132010	Zamare	10,000,000.00	-	20,000,000.00
32132097	LG Wide - Yauri LG	4,441,370,024.00	2,121,852,948.00	6,399,177,095.00

**Table 16: Personnel Expenditure by Location**

**321320 - Yauri Local Government, Kebbi State - 2025 Budget: Personnel Expenditure by Location**

<b>Code</b>	<b>Item</b>	<b>2024 Approved Budget</b>	<b>2024 Performance January to December</b>	<b>2025 Original Budget</b>
<b>321</b>	<b>Kebbi State</b>	<b>640,669,571.00</b>	<b>562,078,937.00</b>	<b>1,013,528,374.00</b>
<b>3213</b>	<b>Zone 3 - Kebbi South</b>	<b>640,669,571.00</b>	<b>562,078,937.00</b>	<b>1,013,528,374.00</b>
<b>321320</b>	<b>Yauri</b>	<b>640,669,571.00</b>	<b>562,078,937.00</b>	<b>1,013,528,374.00</b>
32132097	LG Wide - Yauri LG	640,669,571.00	562,078,937.00	1,013,528,374.00

**Table 47: Overhead Expenditure by Location****321320 - Yauri Local Government, Kebbi State - 2025 Budget: Overhead Expenditure by Location**

<b>Code</b>	<b>Item</b>	<b>2024 Approved Budget</b>	<b>2024 Performance January to December</b>	<b>2025 Original Budget</b>
<b>321</b>	<b>Kebbi State</b>	<b>2,754,861,515.00</b>	<b>1,222,474,011.00</b>	<b>1,886,136,924.00</b>
<b>3213</b>	<b>Zone 3 - Kebbi South</b>	<b>2,754,861,515.00</b>	<b>1,222,474,011.00</b>	<b>1,886,136,924.00</b>
<b>321320</b>	<b>Yauri</b>	<b>2,754,861,515.00</b>	<b>1,222,474,011.00</b>	<b>1,886,136,924.00</b>
32132097	LG Wide - Yauri LG	2,754,861,515.00	1,222,474,011.00	1,886,136,924.00



**Table 58: Capital Expenditure by Location****321320 - Yauri Local Government, Kebbi State - 2025 Budget: Capital Expenditure by Location**

Code	Item	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
<b>321</b>	<b>Kebbi State</b>	<b>1,152,324,849.00</b>	<b>337,300,000.00</b>	<b>3,737,511,797.00</b>
<b>3213</b>	<b>Zone 3 - Kebbi South</b>	<b>1,152,324,849.00</b>	<b>337,300,000.00</b>	<b>3,737,511,797.00</b>
<b>321320</b>	<b>Yauri</b>	<b>1,152,324,849.00</b>	<b>337,300,000.00</b>	<b>3,737,511,797.00</b>
32132001	Chulu/koma	10,000,000.00	-	2,000,000.00
32132002	Gungun Sarki	1,000,000.00	-	1,000,000.00
32132003	Jijima	23,485,911.00	-	80,000,000.00
32132004	Tondi	20,000,000.00	-	40,000,000.00
32132005	Yelwa Central	10,000,000.00	-	20,000,000.00
32132006	Yelwa East	10,000,000.00	-	20,000,000.00
32132007	Yelwa North	-	-	5,000,000.00
32132008	Yelwa South	7,000,000.00	-	10,000,000.00
32132009	Yelwa West	15,000,000.00	-	40,000,000.00
32132010	Zamare	10,000,000.00	-	20,000,000.00
32132097	LG Wide - Yauri LG	1,045,838,938.00	337,300,000.00	3,499,511,797.00

## 2.H Capital Expenditure Details

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

321320 - Yauri Local Government, Kebbi State - 2025 Budget: Capital Projects

Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Location Code and Description	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
<b>Total Capital Expenditure</b>					<b>1,152,324,849.00</b>	<b>337,300,000.00</b>	<b>3,737,511,797.00</b>
Purchase & Distribution of 2000 bags Fertilizer to 2000 farmers	010303	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32132097 - LG Wide - Yauri LG	50,000,000.00	15,000,000.00	460,000,000.00
Repairs of 2 Tractor	010701	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	32132097 - LG Wide - Yauri LG	-	-	10,000,000.00
Purchase of Agro Chemicals (Force Up, DD Force, etc.) for 2000 farmers	010303	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32132097 - LG Wide - Yauri LG	20,000,000.00	18,000,000.00	110,000,000.00
Rehabilitation of Yauri Fertilizer Stores	010303	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	32132097 - LG Wide - Yauri LG	-	-	5,000,000.00
Purchase of 5285 Bags of Grains	010301	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32132097 - LG Wide - Yauri LG	-	-	300,000,000.00
Purchase of 200 Solar Powered Water Pump machine	010701	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32132097 - LG Wide - Yauri LG	34,214,277.00	15,000,000.00	10,000,000.00
Local participation on Agriculture (Irrigation Scheme)	010705	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32132097 - LG Wide - Yauri LG	-	-	2,000,000.00
Purchase Poultry Veterinary Drugs	010205	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32132097 - LG Wide - Yauri LG	2,000,000.00	-	25,000,000.00
Construction/Rehabilitation 1 Veterinary Clinic	010205	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32132097 - LG Wide - Yauri LG	10,000,000.00	-	1,000,000.00
Rehabilitation/Construction of 5 Abattoirs	010701	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	32132097 - LG Wide - Yauri LG	-	-	40,000,000.00
Demarcation of Grazing Reserve across Yauri LGA	010206	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32132001 - Chulu/koma	10,000,000.00	-	2,000,000.00
Rehabilitation of Poultry in Yauri LG Secretariat	010203	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	32132097 - LG Wide - Yauri LG	-	-	1,000,000.00
Construction of 1 Earth Dams in Yauri Ward	010701	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32132097 - LG Wide - Yauri LG	-	-	1,000,000.00
Construction of 3000 Nursery/Tree Transplanting Amenities	010601	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32132097 - LG Wide - Yauri LG	1,000,000.00	-	2,000,000.00
Establishment of 1 Nursery within Yauri LGA	010601	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32132097 - LG Wide - Yauri LG	1,000,000.00	-	1,000,000.00
3500 Tree Planting Campaign across the LGA	010601	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23040100 - PRESERVATION OF THE ENVIRONMENT - GENERAL	32132002 - Gungun Sarki	1,000,000.00	-	1,000,000.00
Establishment of Fish Pond	010503	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32132097 - LG Wide - Yauri LG	5,000,000.00	-	2,000,000.00
Purchase of 15 no Canoe across the LGA	010701	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32132003 - Jijima	13,485,911.00	-	70,000,000.00
Purchase of 100 Fingerlings for Fish Farmers	010503	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32132097 - LG Wide - Yauri LG	30,000,000.00	-	7,000,000.00
Purchase of 30 Sewing and Knitting Machine	121001	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32132097 - LG Wide - Yauri LG	5,000,000.00	-	1,000,000.00
Purchase/Maintenance of 1 Waste Recycle Machine in Yauri LGA	091001	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32132097 - LG Wide - Yauri LG	2,000,000.00	-	3,000,000.00
Support to Establish 20 Small Scale Industries LG-wide	121001	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32132097 - LG Wide - Yauri LG	2,000,000.00	-	2,000,000.00
Provision of street lights across all wards	061001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND S	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32132097 - LG Wide - Yauri LG	-	-	12,474,283.00
Rural Electrification projects across all wards	141001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND S	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32132097 - LG Wide - Yauri LG	10,000.00	-	20,000,000.00
Purchase and installation of 5 no. 500kva Transformer for Yauri communities	141001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND S	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32132097 - LG Wide - Yauri LG	3,000,000.00	2,000,000.00	10,000,000.00
Repairs and Renovation of Markets LG-wide	121001	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	32132097 - LG Wide - Yauri LG	2,000,000.00	-	60,000,000.00
Repairs and Renovation of Motor Parks across the LGA	121001	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	32132004 - Tondi	20,000,000.00	-	40,000,000.00
Construction of Market Stalls LG-wide	121001	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32132097 - LG Wide - Yauri LG	129,614,661.00	-	115,000,000.00
Renovation of Lock-Up Shops LG-wide	121001	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	32132097 - LG Wide - Yauri LG	20,000,000.00	-	20,000,000.00
Construction and Rehabilitation of Asphalt Roads LG-wide	061001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND S	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32132097 - LG Wide - Yauri LG	100,000,000.00	120,000,000.00	230,000,000.00
Rehabilitation of Concrete Bridges across the LGA	061001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND S	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	32132005 - Yelwa Central	10,000,000.00	-	20,000,000.00
Construction of concrete ring Culverts LG-wide	061001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND S	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32132097 - LG Wide - Yauri LG	10,000,000.00	-	20,000,000.00
Provision of laterite feeder LG-wide	061001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND S	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32132006 - Yelwa East	10,000,000.00	-	20,000,000.00
Construction of Library across the LGA	050401	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32132009 - Yelwa West	15,000,000.00	-	40,000,000.00

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Rehabilitation of Primary Schools across the LGA	050401	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	32132097 - LG Wide - Yauri LG	-	-	30,000,000.00
Purchase of School Furniture & Instructional Materials.	050401	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32132097 - LG Wide - Yauri LG	5,000,000.00	-	30,000,000.00
Rehabilitation of Islamiyya Schools across the LGA	050401	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	32132010 - Zamare	10,000,000.00	-	20,000,000.00
Construction of Classrooms, Offices and Stores across the LGA	050401	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32132097 - LG Wide - Yauri LG	-	-	70,000,000.00
Rehabilitation of PHC & Dispensaries across the LGA	041001	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	32132097 - LG Wide - Yauri LG	10,000,000.00	-	10,000,000.00
Purchase of Ambulance within the local government secretariat	041001	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32132097 - LG Wide - Yauri LG	15,000,000.00	-	40,000,000.00
Purchase of Hospital Equipments Such as scanning machine, incubators, medical	041001	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32132097 - LG Wide - Yauri LG	-	-	30,000,000.00
Purchase of Drugs storage equipment such as cold system	040601	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32132097 - LG Wide - Yauri LG	2,000,000.00	2,000,000.00	10,000,000.00
Immunization activities within the LGA	040602	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32132097 - LG Wide - Yauri LG	3,000,000.00	-	10,000,000.00
Support to Nutrition activities within the LGA	040306	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32132097 - LG Wide - Yauri LG	1,000,000.00	-	34,948,582.00
Construction of Pit Latrine Within the LG secretariat	131001	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32132097 - LG Wide - Yauri LG	-	-	-
Medical health assistance for victims affected by flood	131001	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32132097 - LG Wide - Yauri LG	10,000,000.00	5,000,000.00	120,000,000.00
Purchase of Information Equipment	111001	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32132097 - LG Wide - Yauri LG	2,000,000.00	-	3,000,000.00
Rehabilitation of Town Hall within the secretariat	131001	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	32132097 - LG Wide - Yauri LG	-	-	1,000,000.00
Construction of Women Centre one for each ward	071001	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32132097 - LG Wide - Yauri LG	-	-	1,000,000.00
Purchase of Sport Equipment jerseys, ball, etc	131001	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32132097 - LG Wide - Yauri LG	3,000,000.00	-	4,000,000.00
Renovation of Yauri Stadium	131001	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	32132097 - LG Wide - Yauri LG	-	-	5,000,000.00
Purchase of barbing machines, welding machines etc as Youth Empowerment	081001	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32132097 - LG Wide - Yauri LG	-	-	10,000,000.00
Purchase of Services Materials for NYSC/Electoral Commission/Hajj operation.	081001	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32132097 - LG Wide - Yauri LG	50,000,000.00	23,000,000.00	25,000,000.00
Assistance to Orphanage Home	131001	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32132007 - Yelwa North	-	-	5,000,000.00
Support to Cultural and Traditional Activities	131001	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32132097 - LG Wide - Yauri LG	3,000,000.00	-	30,000,000.00
Provision of Service Materials & Sallah Celebration Festival	131001	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32132097 - LG Wide - Yauri LG	30,000,000.00	-	20,000,000.00
Support to the Community with Flood & Disaster	131001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32132097 - LG Wide - Yauri LG	-	-	3,000,000.00
Rehabilitation of Skill Acquisition Centre	161001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	32132097 - LG Wide - Yauri LG	10,000,000.00	-	30,000,000.00
Purchase of Firefighting Equipments such as fire extinguishers, life jacket	161001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32132097 - LG Wide - Yauri LG	-	-	20,000,000.00
Construction / Rehabilitation of Fire Service Station within the LG secretariat	161001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32132097 - LG Wide - Yauri LG	15,000,000.00	-	30,000,000.00
Construction of Water Reticulation (Pipe Network) within Yauri area	161001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32132097 - LG Wide - Yauri LG	20,000,000.00	-	25,000,000.00
Construction Of Culverts & Drainages across Yauri LGA	161001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32132097 - LG Wide - Yauri LG	-	-	30,000,000.00
Rehabilitation of drainage across within Yauri LGA	161001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	32132097 - LG Wide - Yauri LG	60,000,000.00	-	25,000,000.00
Construction of Refuse Collection Centre	131001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32132097 - LG Wide - Yauri LG	-	-	10,000,000.00
Land Compensation	131001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32132097 - LG Wide - Yauri LG	30,000,000.00	-	178,623,200.00
Construction of Skill Acquisition Centre	131001	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32132097 - LG Wide - Yauri LG	7,000,000.00	-	10,000,000.00
Construction of Police Outpost across the LGA	131001	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32132003 - Jijima	10,000,000.00	-	10,000,000.00
Community base poverty reduction progress (CPRP)	131001	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32132097 - LG Wide - Yauri LG	1,500,000.00	-	5,000,000.00
Construction/ Rehabilitation of Cemeteries across the LGA	131001	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32132097 - LG Wide - Yauri LG	-	-	5,000,000.00
Rehabilitation of Mosque across the LGA	131001	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	32132008 - Yelwa South	7,000,000.00	-	10,000,000.00
Community Development Assistance	131001	016200100100 - ADMINISTRATION & GENERAL SERVICES	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32132097 - LG Wide - Yauri LG	5,000,000.00	1,000,000.00	40,000,000.00
Support to National Population Commission Centre (NPC)	131001	016200100100 - ADMINISTRATION & GENERAL SERVICES	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32132097 - LG Wide - Yauri LG	5,000,000.00	1,000,000.00	40,000,000.00
Support to Dev Exchange Partners activities	131001	016200100100 - ADMINISTRATION & GENERAL SERVICES	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32132097 - LG Wide - Yauri LG	-	-	10,000,000.00
Furnishing of Local Government Secretariat	131001	016200100100 - ADMINISTRATION & GENERAL SERVICES	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32132097 - LG Wide - Yauri LG	45,000,000.00	-	30,000,000.00

## 2.1 Annex 1: Programme Code Description

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

<b>106</b>	<b><i>Promotion of forest resource conservation and preservation of biodiversity</i></b>
10601	Forest regeneration and conservation
10602	Eco-tourism development
10603	Non-farm forestry livelihood economics empowerment promotion (apiculture, sericulture etc.) programme
<b>107</b>	<b><i>Promotion of enabling environment for increased agricultural development</i></b>
10701	Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures
10702	Youth and women In agriculture empowerment & smallholder agricultural credit strengthening
10703	Agricultural data and statistic management and institutionalisation of information and communication technology (ICT)
10704	Adaptive research, unified and all-inclusive extension services delivery
10705	Public Private Partnerships (corporate private sector, NGOs, donors & development partners, farmers organizations)
10706	Capacity building for stakeholders and professional human resources development
<b>110</b>	<b><i>Agriculture Sector Expenditures Not Elsewhere Classified</i></b>
11001	Agriculture Programme Not Elsewhere Classified
<b>2</b>	<b><i>Societal Re-orientation</i></b>
<b>210</b>	<b><i>Societal Re-orientation - General</i></b>
21001	Societal Re-orientation - General
<b>3</b>	<b><i>Poverty Alleviation</i></b>
<b>310</b>	<b><i>Poverty Alleviation - General</i></b>
31001	Poverty Alleviation - General
<b>4</b>	<b><i>Health</i></b>
<b>401</b>	<b><i>Effective governance of the health system</i></b>
40101	Legal, policy, regulations and standards, guidelines and protocols development and reviews
40102	Human and institutional capacity performance management
40103	Health sector coordination mechanisms
40104	Integrated supportive supervision
<b>402</b>	<b><i>Community engagement and participation in health</i></b>
40201	Community interventions
40202	Community structures
<b>403</b>	<b><i>Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens</i></b>
40301	Reproductive, maternal and neonatal health

40302	Child health
40303	Adolescent health
40304	Communicable diseases
40305	Non-communicable diseases
40306	Nutrition
40307	Emergency services
<b>404</b>	<b><i>Provision of the right number and right skill mix of competent, motivated, and productive Human Resources for Health (HRH)</i></b>
40401	Pre-service training
40402	HRH Performance management
40403	In service training (continuing education)
<b>405</b>	<b><i>Provision of adequate and modern health infrastructure for health services delivery</i></b>
40501	Functional health facilities
40502	Planned Preventive Maintenance (PPM)
40503	Facility electrification, water and sanitation
<b>406</b>	<b><i>Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities</i></b>
40601	Sustainable drug supply
40602	Vaccines supply chain
<b>407</b>	<b><i>Evidence generation and utilisation</i></b>
40701	Routine information system
40702	Surveys and facility assessments
40703	Research and development (Institutional Review Board, Clinical Trials)
40704	Monitoring and Evaluation (M&E)
<b>408</b>	<b><i>Institution and maintenance of a responsive public health emergency preparedness system</i></b>
40801	Integrated national disease surveillance
40802	Public health laboratories
40803	Emergency Operation Centres (EOC)
<b>409</b>	<b><i>Provision of universal health coverage and financial risk protection for citizens</i></b>
40901	Mobilising equity contributions and vulnerable group funds
40902	Mobilising employers' contributions to the State Social Health Insurance Scheme

<b>410</b>	<b><i>Health Sector Expenditures Not Elsewhere Classified</i></b>
41001	Health Not Elsewhere Classified
<b>5</b>	<b><i>Education</i></b>
<b>501</b>	<b><i>Effective governance of the education system</i></b>
50101	Legal, policy, regulations and standards, guidelines and protocols development and reviews
50102	Human and institutional capacity performance management
50103	Education sector coordination mechanisms
50104	Integrated supportive supervision
<b>502</b>	<b><i>Increase in access, retention, and completion rate at all levels</i></b>
50201	Early Childhood Care, Development and Education (ECCDE)
50202	Advocacy and sensitization
50203	School feeding
50204	School-based health
50205	Parental and community support
<b>503</b>	<b><i>Equity and inclusiveness in the provision of educational services</i></b>
50301	Inclusive Education
50302	Special education
50303	Nomadic and migrants' education
50304	Second chance education
50305	Girls/Boys child education
50306	Emergency Response
<b>504</b>	<b><i>Improved quality of teaching and learning outcomes</i></b>
50401	All levels of education quality assurance
50402	Instructional and learning materials
50403	Teaching and non-teaching staff capacity building
50404	Curriculum review and development
50405	Teachers' recruitment and deployment
50406	School examination and MLA
<b>505</b>	<b><i>Adequate infrastructure at all levels</i></b>
50501	Schools' infrastructure construction and rehabilitation

50502	Furnishing
50503	Libraries and laboratories
50504	Water, sanitation and hygiene
50505	School safety
<b>506</b>	<b><i>Improved education information management system (EIMS)</i></b>
50601	ICT equipment, software and expertise
50602	Research and development
50603	Data and data management
<b>510</b>	<b><i>Education Sector Expenditures Not Elsewhere Classified</i></b>
51001	Education Not Elsewhere Classified
<b>6</b>	<b><i>Housing and Urban Development</i></b>
<b>610</b>	<b><i>Housing and Urban Development - General</i></b>
61001	Housing and Urban Development - General
<b>7</b>	<b><i>Gender</i></b>
<b>710</b>	<b><i>Gender - General</i></b>
71001	Gender - General
<b>8</b>	<b><i>Youth</i></b>
<b>810</b>	<b><i>Youth - General</i></b>
81001	Youth - General
<b>9</b>	<b><i>Environmental Improvement</i></b>
<b>910</b>	<b><i>Environmental Improvement - General</i></b>
91001	Environmental Improvement - General
<b>10</b>	<b><i>Water Resources and Rural Development</i></b>
<b>1010</b>	<b><i>Water Resources and Rural Deve - General</i></b>
101001	Water Resources and Rural Deve - General
<b>11</b>	<b><i>Information Communication and Technology</i></b>
<b>1110</b>	<b><i>Information Communication and Technology - General</i></b>
111001	Information Communication and Technology - General
<b>12</b>	<b><i>Growing the Private Sector</i></b>
<b>1210</b>	<b><i>Growing the Private Sector - General</i></b>



121001	Growing the Private Sector - General
<b>13</b>	<b><i>Reform of Government and Governance</i></b>
<b>1310</b>	<b>Reform of Government and Governance - General</b>
131001	Reform of Government and Governance - General
<b>14</b>	<b><i>Power</i></b>
<b>1410</b>	<b>Power - General</b>
141001	Power - General
<b>15</b>	<b><i>Rail</i></b>
<b>1510</b>	<b>Rail - General</b>
151001	Rail - General
<b>16</b>	<b><i>Water Ways</i></b>
<b>1610</b>	<b>Water Ways - General</b>
161001	Water Ways - General
<b>17</b>	<b><i>Road</i></b>
<b>1710</b>	<b>Road - General</b>
171001	Road - General
<b>18</b>	<b><i>Airways</i></b>
<b>1810</b>	<b>Airways - General</b>
181001	Airways - General
<b>19</b>	<b><i>COVID-19</i></b>
<b>1910</b>	<b>COVID-19 - General</b>
191001	COVID-19 - General
<b>20</b>	<b><i>CLIMATE CHANGE</i></b>
<b>2010</b>	<b>CLIMATE CHANGE - General</b>
201001	CLIMATE CHANGE - General
<b>21</b>	<b><i>Oil and Gas Infrastructure</i></b>
<b>2110</b>	<b>Oil and Gas Infrastructure - General</b>
211001	Oil and Gas Infrastructure - General