



KEBBI STATE, NIGERIA

BAGUDO LOCAL GOVERNMENT 2025 APPROVED BUDGET

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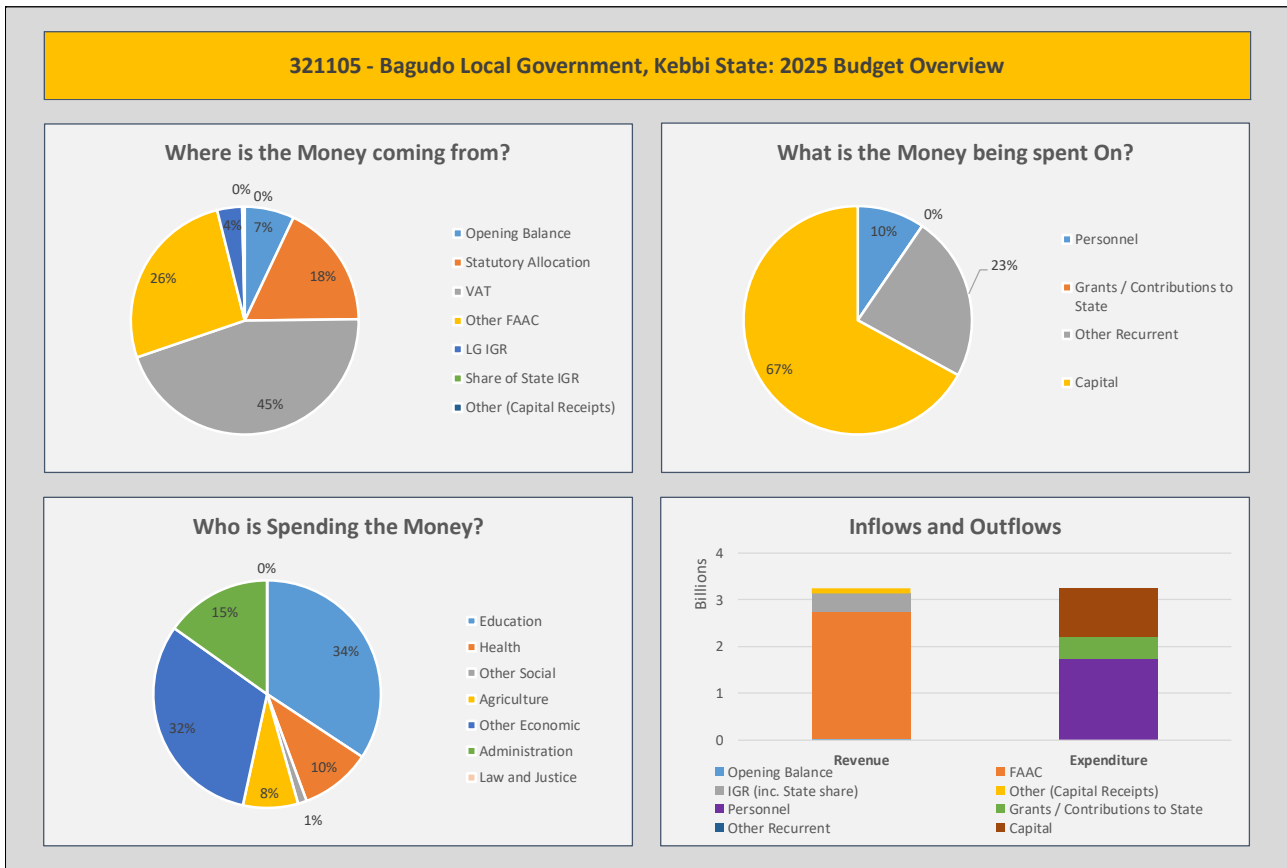
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1.A Graphic Summaries of Budget Overview



2 Budget Reports

2.A Overview

Table 1: Budget Summary

321105 - Bagudo Local Government, Kebbi State - 2025 Budget: Summary

Item	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
Opening Balance	702,000,000.00	347,090,101.00	602,000,000.00
Recurrent Revenue	5,670,496,800.00	3,290,906,399.00	7,942,909,179.00
11 - GOVERNMENT SHARE OF FAAC	5,438,680,539.00	3,170,050,671.00	7,609,408,229.00
12 - INDEPENDENT REVENUE	231,816,261.00	120,855,728.00	333,500,950.00
Recurrent Expenditure	2,094,491,526.00	1,764,402,199.00	2,817,421,746.00
21 - PERSONNEL COST	591,460,120.00	529,304,064.00	815,767,011.00
22 - OTHER RECURRENT COSTS	1,503,031,406.00	1,235,098,135.00	2,001,654,735.00
Transfer to Capital Account	4,278,005,274.00	1,873,594,301.00	5,727,487,433.00
Capital Receipts	-	-	-
13 - AID AND GRANTS	-	-	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-
23 - CAPITAL EXPENDITURE	4,278,005,274.00	1,271,594,301.00	5,727,487,433.00
Total Revenue (including OB)	6,372,496,800.00	3,637,996,500.00	8,544,909,179.00
Total Expenditure	6,372,496,800.00	3,035,996,500.00	8,544,909,179.00
Closing Balance	-	602,000,000.00	-

2.B Revenue by Segments

Table 2: Total Revenue by Administrative Units

321105 - Bagudo 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>	<i>5,670,496,800.00</i>	<i>3,290,906,399.00</i>	<i>7,942,909,179.00</i>
20000000000	ECONOMIC SECTOR	5,670,496,800.00	3,290,906,399.00	7,942,909,179.00
22000000000	DEPARTMENT FINANCE AND SUPPLIES	5,670,496,800.00	3,290,906,399.00	7,942,909,179.00
22000100100	DEPARTMENT FINANCE AND SUPPLIES	5,670,496,800.00	3,290,906,399.00	7,942,909,179.00

Table 3: Total Revenue by Economic Classification**321105 - Bagudo Local Government, Kebbi State - 2025 Budget: Total Revenue by Economic Classification**

Code	Economic	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
1	REVENUE	5,670,496,800.00	3,290,906,399.00	7,942,909,179.00
11	GOVERNMENT SHARE OF FAAC	5,438,680,539.00	3,170,050,671.00	7,609,408,229.00
1101	GOVERNMENT SHARE OF FAAC	5,438,680,539.00	3,170,050,671.00	7,609,408,229.00
110101	LOCAL GOVERNMENT SHARE OF STATUTORY RE	2,588,845,365.00	2,148,860,503.00	1,517,497,011.00
11010101	STATUTORY ALLOCATION	2,588,845,365.00	2,148,860,503.00	1,517,497,011.00
110102	LOCAL GOVERNMENT SHARE OF VAT	1,790,520,128.00	1,002,547,333.00	3,842,795,277.00
11010201	SHARE OF VAT	1,790,520,128.00	1,002,547,333.00	3,842,795,277.00
110103	LOCAL GOVERNMENT SHARE OF OTHER FAAC R	1,059,315,046.00	18,642,835.00	2,249,115,941.00
11010302	Excess Non-Oil	103,721,314.00	5,938,717.00	148,326,885.00
11010303	Exchange Gain	955,593,732.00	12,704,118.00	2,100,789,056.00
12	INDEPENDENT REVENUE	231,816,261.00	120,855,728.00	333,500,950.00
1201	TAX REVENUE	31,000,000.00	6,699,000.00	31,000,000.00
120101	PERSONAL TAXES	16,000,000.00	-	1,600,000.00
12010102	Community or Poll Taxes	16,000,000.00	-	1,600,000.00
120103	OTHER TAXES	15,000,000.00	6,699,000.00	29,400,000.00
12010301	Cattle Tax (Where Applicable)	13,000,000.00	5,902,000.00	13,000,000.00
12010314	Other Service Taxes	2,000,000.00	797,000.00	16,400,000.00
1202	NON-TAX REVENUE	200,816,261.00	114,156,728.00	302,500,950.00
120201	LICENCES - GENERAL	43,424,000.00	28,187,320.00	44,924,000.00
12020101	Bicycle License	3,200,000.00	1,690,000.00	3,200,000.00
12020102	Canoe License	1,000,000.00	700,000.00	1,000,000.00
12020103	Dog/Cat License	800,000.00	200,000.00	800,000.00
12020104	Cart/Truck License	7,000,000.00	5,195,000.00	7,000,000.00
12020105	Hawker Permit License	1,000,000.00	795,820.00	1,000,000.00
12020112	Motorcycle License	2,500,000.00	2,000,000.00	2,500,000.00
12020115	Kiosk License	2,000,000.00	800,000.00	2,000,000.00
12020118	Cattle Dealers License	5,000,000.00	4,320,000.00	6,500,000.00
12020119	Dried Fish/Dried Meat License	3,000,000.00	2,000,000.00	3,000,000.00
12020124	Dane Gun License	4,000,000.00	1,550,000.00	4,000,000.00
12020125	Hunting License	1,500,000.00	700,000.00	1,500,000.00
12020126	Control of Noise Permit	1,500,000.00	1,200,000.00	1,500,000.00
12020129	Cinematography License	800,000.00	300,000.00	800,000.00
12020136	Trade License	1,000,000.00	300,000.00	1,000,000.00
12020137	Petty Trade License	500,000.00	150,000.00	500,000.00
12020141	Grinding Mill License	300,000.00	300,000.00	300,000.00
12020144	Photo Studio License	300,000.00	200,000.00	300,000.00
12020147	Blacksmith Workshop License	1,500,000.00	1,000,000.00	1,500,000.00
12020148	Wood making/Carpentry Workshop License	5,000,000.00	4,000,000.00	5,000,000.00
12020149	Battery Charges License	100,000.00	50,000.00	100,000.00

12020150	Printing Press License	170,000.00	108,500.00	170,000.00
12020151	Panel Beater License	70,000.00	30,000.00	70,000.00
12020152	Vulgarizers License	20,000.00	10,000.00	20,000.00
12020153	Vehicle Spare parts License	30,000.00	120,000.00	30,000.00
12020154	Clock/Watch Repairers License	12,000.00	7,000.00	12,000.00
12020155	Laundry/Dry Cleaning License	10,000.00	7,000.00	10,000.00
12020156	Motor Mechanic & Car Wash Depo License	12,000.00	5,000.00	12,000.00
12020157	Building Materials Seller License	10,000.00	4,000.00	10,000.00
12020159	Block making Machines License	80,000.00	40,000.00	80,000.00
12020160	Hair Dressing/Barbing Salon License	10,000.00	5,000.00	10,000.00
12020166	Bathing House/Public Toilet License	1,000,000.00	400,000.00	1,000,000.00
120204	FEES- GENERAL	57,060,000.00	33,743,800.00	68,060,000.00
12020402	Slaughter/Abattoir Fees	3,350,000.00	2,690,000.00	3,350,000.00
12020404	Naming of Streets Registration Fees	1,000,000.00	400,000.00	1,000,000.00
12020413	Birth & Death Registration Fees	7,000,000.00	3,200,000.00	7,000,000.00
12020414	General Contractor Registration Fees	15,000,000.00	10,000,000.00	15,000,000.00
12020415	Tenders Fees	10,000,000.00	4,000,000.00	10,000,000.00
12020416	Forestry & Fuel Exploitation Fees	200,000.00	100,000.00	200,000.00
12020417	Falling of Trees Fees	3,000,000.00	2,200,000.00	3,000,000.00
12020418	Produce Buying/Haulage Fees	4,000,000.00	2,350,000.00	4,000,000.00
12020425	Customary Right of Occupancy fees	8,000,000.00	6,100,000.00	8,000,000.00
12020434	Entertainment, Drumming & Temporary Booth Fees	2,000,000.00	1,000,000.00	2,000,000.00
12020436	Commercial Motor Vehicle/Motor Cycle/Tricycle Sticker	1,500,000.00	897,800.00	12,500,000.00
12020438	Approval of Building Plan Fees	2,000,000.00	800,000.00	2,000,000.00
12020439	Registration of Laundries	10,000.00	6,000.00	10,000.00
120207	EARNINGS -GENERAL	4,800,000.00	1,900,000.00	14,800,000.00
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	1,500,000.00	400,000.00	1,500,000.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	1,000,000.00	600,000.00	11,000,000.00
12020719	Commercial Public Toilet	2,300,000.00	900,000.00	2,300,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	47,000,000.00	13,650,900.00	82,000,000.00
12020801	RENT ON LOCAL GOVERNMENT QUARTERS	10,000,000.00	3,000,000.00	6,000,000.00
12020805	RENT ON LOCAL GOVERNMENT BUILDINGS / OTHER	12,000,000.00	3,000,000.00	22,000,000.00
12020807	Rent on Market Lets & Government Shops	10,000,000.00	7,650,900.00	39,000,000.00
12020812	Tenement Rate (from Telecom Network, Airtel, MTN, etc)	15,000,000.00	-	15,000,000.00
120209	RENT ON LAND & OTHERS - GENERAL	16,000,000.00	7,697,000.00	60,000,000.00
12020901	Rent on Govt. Lands	6,000,000.00	3,000,000.00	30,000,000.00
12020915	Ground Rate	10,000,000.00	4,697,000.00	30,000,000.00
120212	INTEREST EARNED	815,311.00	815,311.00	1,000,000.00
12021204	Interest on Loans to SMES, Parastatals, and Limited Li	815,311.00	815,311.00	1,000,000.00
120213	RE-IMBURSEMENT GENERAL	31,716,950.00	28,162,397.00	31,716,950.00
12021304	LG Share of State IGR	31,716,950.00	28,162,397.00	31,716,950.00

Table 3: Total Revenue by Fund

321105 - Bagudo Local Government, Kebbi State - 2025 Budget: Total Revenue by Fund

Code	Fund	2025 Original Budget
	<i>Total Revenue (including Capital Receipts, excluding Open Balance)</i>	<i>7,942,909,179.00</i>
01	FEDERATION ACCOUNT	7,641,125,179.00
011	FAAC DIRECT ALLOCATION	7,641,125,179.00
01101	FAAC DIRECT ALLOCATION	7,641,125,179.00
02	CONSOLIDATED REVENUE FUND	301,784,000.00
021	MAIN ENVELOP	301,784,000.00
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	301,784,000.00

2.C Expenditure by Segments

Table 4: Total Expenditure by MDAs

321105 - Bagudo 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	815,767,011.00	2,001,654,735.00	2,817,421,746.00	5,727,487,433.00	8,544,909,179.00
010000000000	ADMINISTRATION SECTOR	145,436,025.00	119,594,664.00	265,030,689.00	1,031,487,433.00	1,296,518,122.00
011100000000	OFFICE OF THE LG CHAIRMAN	10,347,465.00	33,167,085.00	43,514,550.00	-	43,514,550.00
011100100100	OFFICE OF THE CHAIRMAN	9,251,593.00	33,167,085.00	42,418,678.00	-	42,418,678.00
011118300100	INTERNAL AUDIT	1,095,872.00	-	1,095,872.00	-	1,095,872.00
011200000000	LOCAL GOVERNMENT COUNCIL	91,365,288.00	9,000,000.00	100,365,288.00	-	100,365,288.00
011200300100	THE COUNCIL	91,365,288.00	9,000,000.00	100,365,288.00	-	100,365,288.00
012500000000	OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE	37,354,680.00	68,427,579.00	105,782,259.00	-	105,782,259.00
012500100100	OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE	37,354,680.00	68,427,579.00	105,782,259.00	-	105,782,259.00
016100000000	OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT	6,368,592.00	9,000,000.00	15,368,592.00	-	15,368,592.00
016100100100	SECRETARY TO THE LOCAL GOVERNMENT	6,368,592.00	9,000,000.00	15,368,592.00	-	15,368,592.00
016200000000	ADMINISTRATION & GENERAL SERVICES	-	-	-	1,031,487,433.00	1,031,487,433.00
016200100100	ADMINISTRATION & GENERAL SERVICES	-	-	-	1,031,487,433.00	1,031,487,433.00
020000000000	ECONOMIC SECTOR	265,813,433.00	1,103,771,559.00	1,369,584,992.00	1,981,000,000.00	3,350,584,992.00
021500000000	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVEL	68,512,568.00	11,000,000.00	79,512,568.00	588,000,000.00	667,512,568.00
021500100100	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	68,512,568.00	11,000,000.00	79,512,568.00	588,000,000.00	667,512,568.00
022000000000	DEPARTMENT FINANCE AND SUPPLIES	141,760,751.00	1,049,771,559.00	1,191,532,310.00	78,000,000.00	1,269,532,310.00
022000100100	DEPARTMENT FINANCE AND SUPPLIES	141,760,751.00	1,049,771,559.00	1,191,532,310.00	78,000,000.00	1,269,532,310.00
023400000000	DEPARTMENT OF WORKS, HOUSING, LANDS AND SURVEY	36,192,729.00	30,000,000.00	66,192,729.00	1,315,000,000.00	1,381,192,729.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	36,192,729.00	30,000,000.00	66,192,729.00	1,315,000,000.00	1,381,192,729.00
023800000000	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	19,347,385.00	13,000,000.00	32,347,385.00	-	32,347,385.00
023800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	19,347,385.00	13,000,000.00	32,347,385.00	-	32,347,385.00
050000000000	SOCIAL SECTOR	404,517,553.00	778,288,512.00	1,182,806,065.00	2,715,000,000.00	3,897,806,065.00
051700000000	DEPARTMENT OF SOCIAL DEVELOPMENT & EDUCATION	123,467,230.00	631,045,758.00	754,512,988.00	2,175,000,000.00	2,929,512,988.00
051700100100	DEPARTMENT OF SOCIAL DEVELOPMENT	51,033,266.00	35,622,286.00	86,655,552.00	1,690,000,000.00	1,776,655,552.00
051702600100	UNIVERSAL BASIC EDUCATION BOARD (UBEB)	72,433,964.00	595,423,472.00	667,857,436.00	485,000,000.00	1,152,857,436.00
052100000000	DEPARTMENT OF MEDICAL & HEALTH SERVICE	241,199,776.00	79,850,811.00	321,050,587.00	540,000,000.00	861,050,587.00
052100100100	DEPARTMENT OF MEDICAL & HEALTH SERVICE	241,199,776.00	79,850,811.00	321,050,587.00	540,000,000.00	861,050,587.00
055100000000	TRADITIONAL RULERS' COUNCIL	39,850,547.00	67,391,943.00	107,242,490.00	-	107,242,490.00
055100100100	TRADITIONAL RULERS' COUNCIL	39,850,547.00	67,391,943.00	107,242,490.00	-	107,242,490.00

Table 5: Expenditure Administrative Unit

321105 - Bagudo 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	6,372,496,800.00	3,035,996,500.00	8,544,909,179.00
01000000000	ADMINISTRATION SECTOR	862,432,387.00	661,888,293.00	1,296,518,122.00
01110000000	OFFICE OF THE LG CHAIRMAN	102,923,858.00	102,524,648.00	43,514,550.00
011100100100	OFFICE OF THE CHAIRMAN	101,827,986.00	101,428,776.00	42,418,678.00
011118300100	INTERNAL AUDIT	1,095,872.00	1,095,872.00	1,095,872.00
01120000000	LOCAL GOVERNMENT COUNCIL	126,365,288.00	70,865,288.00	100,365,288.00
011200300100	THE COUNCIL	126,365,288.00	70,865,288.00	100,365,288.00
01250000000	OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE	110,774,649.00	51,629,765.00	105,782,259.00
012500100100	OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE	110,774,649.00	51,629,765.00	105,782,259.00
01610000000	OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT	12,368,592.00	6,868,592.00	15,368,592.00
016100100100	SECRETARY TO THE LOCAL GOVERNMENT	12,368,592.00	6,868,592.00	15,368,592.00
01620000000	ADMINISTRATION & GENERAL SERVICES	510,000,000.00	430,000,000.00	1,031,487,433.00
016200100100	ADMINISTRATION & GENERAL SERVICES	510,000,000.00	430,000,000.00	1,031,487,433.00
02000000000	ECONOMIC SECTOR	2,854,695,063.00	1,583,363,024.00	3,350,584,992.00
02150000000	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVEL	507,015,190.00	99,015,190.00	667,512,568.00
021500100100	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	507,015,190.00	99,015,190.00	667,512,568.00
02200000000	DEPARTMENT FINANCE AND SUPPLIES	1,054,045,830.00	847,803,892.00	1,269,532,310.00
022000100100	DEPARTMENT FINANCE AND SUPPLIES	1,054,045,830.00	847,803,892.00	1,269,532,310.00
02340000000	DEPARTMENT OF WORKS, HOUSING, LANDS AND SURVEY	1,269,303,227.00	615,213,126.00	1,381,192,729.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	1,269,303,227.00	615,213,126.00	1,381,192,729.00
02380000000	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	24,330,816.00	21,330,816.00	32,347,385.00
023800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	24,330,816.00	21,330,816.00	32,347,385.00
05000000000	SOCIAL SECTOR	2,655,369,350.00	790,745,183.00	3,897,806,065.00
05170000000	DEPARTMENT OF SOCIAL DEVELOPMENT & EDUCATION	1,956,766,045.00	525,956,524.00	2,929,512,988.00
051700100100	DEPARTMENT OF SOCIAL DEVELOPMENT	1,349,256,209.00	85,402,666.00	1,776,655,552.00
051702600100	UNIVERSAL BASIC EDUCATION BOARD (UBEB)	607,509,836.00	440,553,858.00	1,152,857,436.00
05210000000	DEPARTMENT OF MEDICAL & HEALTH SERVICE	599,286,711.00	186,286,711.00	861,050,587.00
052100100100	DEPARTMENT OF MEDICAL & HEALTH SERVICE	599,286,711.00	186,286,711.00	861,050,587.00
05510000000	TRADITIONAL RULERS' COUNCIL	99,316,594.00	78,501,948.00	107,242,490.00
055100100100	TRADITIONAL RULERS' COUNCIL	99,316,594.00	78,501,948.00	107,242,490.00

Table 6: Personnel Expenditure by Administrative Units

321105 - Bagudo 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	591,460,120.00	529,304,064.00	815,767,011.00
01000000000	ADMINISTRATION SECTOR	144,191,110.00	121,391,110.00	145,436,025.00
01110000000	OFFICE OF THE LG CHAIRMAN	10,347,465.00	15,047,465.00	10,347,465.00
011100100100	OFFICE OF THE CHAIRMAN	9,251,593.00	13,951,593.00	9,251,593.00
011118300100	INTERNAL AUDIT	1,095,872.00	1,095,872.00	1,095,872.00
01120000000	LOCAL GOVERNMENT COUNCIL	91,365,288.00	66,365,288.00	91,365,288.00
011200300100	THE COUNCIL	91,365,288.00	66,365,288.00	91,365,288.00
01250000000	OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE	36,109,765.00	36,109,765.00	37,354,680.00
012500100100	OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE	36,109,765.00	36,109,765.00	37,354,680.00
01610000000	OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT	6,368,592.00	3,868,592.00	6,368,592.00
016100100100	SECRETARY TO THE LOCAL GOVERNMENT	6,368,592.00	3,868,592.00	6,368,592.00
02000000000	ECONOMIC SECTOR	223,403,976.00	191,081,016.00	265,813,433.00
02150000000	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVEL	63,015,190.00	63,015,190.00	68,512,568.00
021500100100	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	63,015,190.00	63,015,190.00	68,512,568.00
02200000000	DEPARTMENT FINANCE AND SUPPLIES	108,844,844.00	76,521,884.00	141,760,751.00
022000100100	DEPARTMENT FINANCE AND SUPPLIES	108,844,844.00	76,521,884.00	141,760,751.00
02340000000	DEPARTMENT OF WORKS, HOUSING, LANDS AND SURVEY	34,213,126.00	34,213,126.00	36,192,729.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	34,213,126.00	34,213,126.00	36,192,729.00
02380000000	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	17,330,816.00	17,330,816.00	19,347,385.00
023800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	17,330,816.00	17,330,816.00	19,347,385.00
05000000000	SOCIAL SECTOR	223,865,034.00	216,831,938.00	404,517,553.00
05170000000	DEPARTMENT OF SOCIAL DEVELOPMENT & EDUCATION	51,878,237.00	44,845,141.00	123,467,230.00
051700100100	DEPARTMENT OF SOCIAL DEVELOPMENT	24,835,762.00	17,802,666.00	51,033,266.00
051702600100	UNIVERSAL BASIC EDUCATION BOARD (UBEB)	27,042,475.00	27,042,475.00	72,433,964.00
05210000000	DEPARTMENT OF MEDICAL & HEALTH SERVICE	137,435,900.00	137,435,900.00	241,199,776.00
052100100100	DEPARTMENT OF MEDICAL & HEALTH SERVICE	137,435,900.00	137,435,900.00	241,199,776.00
05510000000	TRADITIONAL RULERS' COUNCIL	34,550,897.00	34,550,897.00	39,850,547.00
055100100100	TRADITIONAL RULERS' COUNCIL	34,550,897.00	34,550,897.00	39,850,547.00

Table 7: Overhead Expenditure by Administrative Unit

321105 - Bagudo 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	1,503,031,406.00	1,235,098,135.00	2,001,654,735.00
01000000000	ADMINISTRATION SECTOR	208,241,277.00	110,497,183.00	119,594,664.00
01110000000	OFFICE OF THE LG CHAIRMAN	92,576,393.00	87,477,183.00	33,167,085.00
011100100100	OFFICE OF THE CHAIRMAN	92,576,393.00	87,477,183.00	33,167,085.00
01120000000	LOCAL GOVERNMENT COUNCIL	35,000,000.00	4,500,000.00	9,000,000.00
011200300100	THE COUNCIL	35,000,000.00	4,500,000.00	9,000,000.00
01250000000	OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE	74,664,884.00	15,520,000.00	68,427,579.00
012500100100	OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE	74,664,884.00	15,520,000.00	68,427,579.00
01610000000	OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT	6,000,000.00	3,000,000.00	9,000,000.00
016100100100	SECRETARY TO THE LOCAL GOVERNMENT	6,000,000.00	3,000,000.00	9,000,000.00
02000000000	ECONOMIC SECTOR	755,206,260.00	613,687,707.00	1,103,771,559.00
02150000000	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVEL	9,000,000.00	6,000,000.00	11,000,000.00
021500100100	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	9,000,000.00	6,000,000.00	11,000,000.00
02200000000	DEPARTMENT FINANCE AND SUPPLIES	715,206,260.00	596,687,707.00	1,049,771,559.00
022000100100	DEPARTMENT FINANCE AND SUPPLIES	715,206,260.00	596,687,707.00	1,049,771,559.00
02340000000	DEPARTMENT OF WORKS, HOUSING, LANDS AND SURVEY	24,000,000.00	7,000,000.00	30,000,000.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	24,000,000.00	7,000,000.00	30,000,000.00
02380000000	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	7,000,000.00	4,000,000.00	13,000,000.00
023800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	7,000,000.00	4,000,000.00	13,000,000.00
05000000000	SOCIAL SECTOR	539,583,869.00	510,913,245.00	778,288,512.00
05170000000	DEPARTMENT OF SOCIAL DEVELOPMENT & EDUCATION	412,967,361.00	418,111,383.00	631,045,758.00
051700100100	DEPARTMENT OF SOCIAL DEVELOPMENT	7,500,000.00	4,600,000.00	35,622,286.00
051702600100	UNIVERSAL BASIC EDUCATION BOARD (UBEB)	405,467,361.00	413,511,383.00	595,423,472.00
05210000000	DEPARTMENT OF MEDICAL & HEALTH SERVICE	61,850,811.00	48,850,811.00	79,850,811.00
052100100100	DEPARTMENT OF MEDICAL & HEALTH SERVICE	61,850,811.00	48,850,811.00	79,850,811.00
05510000000	TRADITIONAL RULERS' COUNCIL	64,765,697.00	43,951,051.00	67,391,943.00
055100100100	TRADITIONAL RULERS' COUNCIL	64,765,697.00	43,951,051.00	67,391,943.00

Table 8: Capital Expenditure by Administrative Units

321105 - Bagudo 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
	Total Capital Expenditure	4,278,005,274.00	1,271,594,301.00	5,727,487,433.00
010000000000	ADMINISTRATION SECTOR	510,000,000.00	430,000,000.00	1,031,487,433.00
016200000000	ADMINISTRATION & GENERAL SERVICES	510,000,000.00	430,000,000.00	1,031,487,433.00
016200100100	ADMINISTRATION & GENERAL SERVICES	510,000,000.00	430,000,000.00	1,031,487,433.00
020000000000	ECONOMIC SECTOR	1,876,084,827.00	778,594,301.00	1,981,000,000.00
021500000000	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVEL	435,000,000.00	30,000,000.00	588,000,000.00
021500100100	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	435,000,000.00	30,000,000.00	588,000,000.00
022000000000	DEPARTMENT FINANCE AND SUPPLIES	229,994,726.00	174,594,301.00	78,000,000.00
022000100100	DEPARTMENT FINANCE AND SUPPLIES	229,994,726.00	174,594,301.00	78,000,000.00
023400000000	DEPARTMENT OF WORKS, HOUSING, LANDS AND SURVEY	1,211,090,101.00	574,000,000.00	1,315,000,000.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	1,211,090,101.00	574,000,000.00	1,315,000,000.00
050000000000	SOCIAL SECTOR	1,891,920,447.00	63,000,000.00	2,715,000,000.00
051700000000	DEPARTMENT OF SOCIAL DEVELOPMENT & EDUCATION	1,491,920,447.00	63,000,000.00	2,175,000,000.00
051700100100	DEPARTMENT OF SOCIAL DEVELOPMENT	1,316,920,447.00	63,000,000.00	1,690,000,000.00
051702600100	UNIVERSAL BASIC EDUCATION BOARD (UBEB)	175,000,000.00	-	485,000,000.00
052100000000	DEPARTMENT OF MEDICAL & HEALTH SERVICE	400,000,000.00	-	540,000,000.00
052100100100	DEPARTMENT OF MEDICAL & HEALTH SERVICE	400,000,000.00	-	540,000,000.00

2.D Expenditure by Economic Classification

Table 9: Total Expenditure by Economic Classification

321105 - Bagudo Local Government, Kebbi State - 2025 Budget: Expenditure by Economic Classification

Code	Item	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
2	EXPENDITURES	6,372,496,800.00	3,035,996,500.00	8,544,909,179.00
21	PERSONNEL COST	591,460,120.00	529,304,064.00	815,767,011.00
2101	SALARY	287,355,833.00	287,355,833.00	355,992,493.00
210101	SALARIES AND WAGES	287,355,833.00	287,355,833.00	355,992,493.00
21010101	SALARIES	244,273,328.00	244,273,328.00	312,909,988.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	43,082,505.00	43,082,505.00	43,082,505.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	206,129,961.00	200,796,865.00	301,963,252.00
210201	ALLOWANCES	184,294,199.00	186,494,199.00	283,851,212.00
21020102	Transport Allowance	151,194,199.00	151,194,199.00	250,751,212.00
21020109	Furniture Allowance	33,100,000.00	35,300,000.00	33,100,000.00
210202	SOCIAL CONTRIBUTIONS	21,835,762.00	14,302,666.00	18,112,040.00
21020202	CONTRIBUTORY PENSION (EMPLOYERS)	21,835,762.00	14,302,666.00	18,112,040.00
2103	SOCIAL BENEFITS	97,974,326.00	41,151,366.00	157,811,266.00
210301	SOCIAL BENEFITS	97,974,326.00	41,151,366.00	157,811,266.00
21030101	GRATUITY	72,974,326.00	41,151,366.00	132,811,266.00
21030104	CLEARANCE OF GRATUITY ARREARS	25,000,000.00	-	25,000,000.00
22	OTHER RECURRENT COSTS	1,503,031,406.00	1,235,098,135.00	2,001,654,735.00
2202	OVERHEAD COST	362,542,090.00	206,048,234.00	353,381,314.00
220201	TRAVEL & TRANSPORT - GENERAL	28,000,000.00	16,500,000.00	35,000,000.00
22020102	LOCAL TRAVEL AND TRANSPORT - OTHERS	28,000,000.00	16,500,000.00	35,000,000.00
220202	UTILITIES - GENERAL	6,000,000.00	3,000,000.00	6,000,000.00
22020201	ELECTRICITY CHARGES	4,000,000.00	2,000,000.00	5,000,000.00
22020202	TELEPHONE CHARGES	2,000,000.00	1,000,000.00	1,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	7,500,000.00	4,600,000.00	9,800,000.00
22020301	OFFICE STATIONARY / COMPUTER CONSUMABLES	7,500,000.00	4,600,000.00	9,800,000.00
220204	MAINTENANCE SERVICES - GENERAL	90,000,000.00	28,200,000.00	91,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	48,000,000.00	11,500,000.00	34,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	23,000,000.00	11,500,000.00	34,000,000.00
22020405	MAINTENANCE OF PLANTS / GENERATORS	10,000,000.00	-	10,000,000.00
22020406	OTHER MAINTENANCE SERVICES	9,000,000.00	5,200,000.00	13,000,000.00

220205	TRAINING - GENERAL	-	-	20,822,286.00
22020501	LOCAL TRAINING	-	-	20,822,286.00
220206	OTHER SERVICES - GENERAL	43,700,000.00	4,320,000.00	38,400,000.00
22020601	SECURITY SERVICES	43,700,000.00	4,320,000.00	38,400,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	4,000,000.00	2,000,000.00	7,000,000.00
22020701	FINANCIAL CONSULTING	3,000,000.00	2,000,000.00	3,000,000.00
22020704	ENGINEERING SERVICES	1,000,000.00	-	4,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	183,342,090.00	147,428,234.00	145,359,028.00
22021001	ENTERTAINMENT & HOSPITALITY	8,000,000.00	6,000,000.00	13,800,000.00
22021004	MEDICAL EXPENSES: LOCAL	20,000,000.00	10,000,000.00	30,000,000.00
22021007	WELFARE PACKAGES	24,696,393.00	14,677,183.00	34,810,790.00
22021024	COMMITTEE & COMMISSION EXPENSES	52,765,697.00	38,951,051.00	49,391,943.00
22021028	DEVELOPMENT PLANNING COSTS	77,880,000.00	77,800,000.00	17,356,295.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	595,373,583.00	581,370,624.00	860,060,487.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	595,373,583.00	581,370,624.00	860,060,487.00
22040105	GRANTS TO GOVERNMENT AGENCIES - RECURRENT	578,060,932.00	565,673,442.00	818,480,820.00
22040106	GRANT TO GOVERNMENT AGENCIES - CAPITAL	17,312,651.00	15,697,182.00	41,579,667.00
2207	TRANSFERS-PAYMENT	545,115,733.00	447,679,277.00	788,212,934.00
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	545,115,733.00	447,679,277.00	788,212,934.00
22070103	TRANSFER OF 25% OF FAAC FOR STATE/LG JOINT PROJECTS	545,115,733.00	447,679,277.00	788,212,934.00
23	CAPITAL EXPENDITURE	4,278,005,274.00	1,271,594,301.00	5,727,487,433.00
2301	FIXED ASSETS PURCHASED	897,090,101.00	100,000,000.00	891,487,433.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	897,090,101.00	100,000,000.00	891,487,433.00
23010101	PURCHASE / ACQUISITION OF LAND	387,090,101.00	-	150,000,000.00
23010105	PURCHASE OF MOTOR VEHICLES	105,000,000.00	100,000,000.00	320,000,000.00
23010106	PURCHASE OF VANS	5,000,000.00	-	10,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	60,000,000.00	-	80,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	85,000,000.00	-	135,000,000.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	5,000,000.00	-	20,000,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	35,000,000.00	-	10,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	15,000,000.00	-	15,000,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	190,000,000.00	-	121,487,433.00
23010142	PURCHASE OF INFORMATION EQUIPMENTS	10,000,000.00	-	30,000,000.00

2302	CONSTRUCTION / PROVISION	1,317,000,000.00	667,000,000.00	2,436,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,317,000,000.00	667,000,000.00	2,436,000,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	40,000,000.00	-	30,000,000.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	100,000,000.00	100,000,000.00	70,000,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	30,000,000.00	-	30,000,000.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	220,000,000.00	-	55,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	86,000,000.00	4,000,000.00	58,000,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	50,000,000.00	-	400,000,000.00
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	3,000,000.00	-	7,000,000.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	80,000,000.00	-	535,000,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	38,000,000.00	-	46,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	280,000,000.00	250,000,000.00	560,000,000.00
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS	110,000,000.00	110,000,000.00	50,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	205,000,000.00	183,000,000.00	325,000,000.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	20,000,000.00	-	15,000,000.00
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	10,000,000.00	-	20,000,000.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	5,000,000.00	-	15,000,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	10,000,000.00	-	160,000,000.00
23020126	CONSTRUCTION/PROVISION OF CEMETERIES	30,000,000.00	20,000,000.00	60,000,000.00
2303	REHABILITATION / REPAIRS	479,994,726.00	404,594,301.00	470,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	479,994,726.00	404,594,301.00	470,000,000.00
23030103	REHABILITATION / REPAIRS - HOUSING	150,000,000.00	230,000,000.00	200,000,000.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	5,000,000.00	-	10,000,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	90,000,000.00	-	75,000,000.00
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	12,000,000.00	-	12,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	5,000,000.00	-	100,000,000.00
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	217,994,726.00	174,594,301.00	73,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	380,000,000.00	60,000,000.00	545,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	380,000,000.00	60,000,000.00	545,000,000.00
23040101	TREE PLANTING	230,000,000.00	30,000,000.00	350,000,000.00
23040102	EROSION & FLOOD CONTROL	50,000,000.00	30,000,000.00	150,000,000.00
23040105	WATER POLLUTION PREVENTION & CONTROL	100,000,000.00	-	45,000,000.00
2305	OTHER CAPITAL PROJECTS	1,203,920,447.00	40,000,000.00	1,385,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	1,203,920,447.00	40,000,000.00	1,385,000,000.00
23050101	RESEARCH AND DEVELOPMENT	50,000,000.00	-	55,000,000.00
23050103	MONITORING AND EVALUATION	85,000,000.00	-	55,000,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	253,920,447.00	-	165,000,000.00
23050107	MARGIN FOR INCREASES IN COSTS	5,000,000.00	-	10,000,000.00
23050108	SPECIAL GRANTS AND INTERVENTION	730,000,000.00	40,000,000.00	1,010,000,000.00
23050109	PROVISION OF AGRICULTURAL INPUTS	80,000,000.00	-	90,000,000.00

2.E Expenditure by Function

Table 10: Total Expenditure by Function

321105 - Bagudo Local Government, Kebbi State - 2025 Budget: Total Expenditure by Function

Code	Item	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
	<i>Total Expenditure</i>	<i>6,372,496,800.00</i>	<i>3,035,996,500.00</i>	<i>8,544,909,179.00</i>
701	GENERAL PUBLIC SERVICES	769,711,597.00	521,080,875.00	1,175,827,743.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIR	413,306,132.00	352,440,294.00	416,098,099.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	212,761,866.00	171,662,656.00	130,352,558.00
70112	FINANCIAL AND FISCAL AFFAIRS	200,544,266.00	180,777,638.00	285,745,541.00
7013	GENERAL SERVICES	306,405,465.00	168,640,581.00	719,729,644.00
70131	GENERAL PERSONNEL SERVICES	67,074,649.00	47,309,765.00	67,382,259.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	54,330,816.00	21,330,816.00	132,347,385.00
70133	OTHER GENERAL SERVICES	185,000,000.00	100,000,000.00	520,000,000.00
7016	GENERAL PUBLIC SERVICES N.E.C.	50,000,000.00	-	40,000,000.00
70161	GENERAL PUBLIC SERVICES N.E.C.	50,000,000.00	-	40,000,000.00
703	PUBLIC ORDER AND SAFETY	96,700,000.00	4,320,000.00	105,400,000.00
7031	POLICE SERVICES	83,700,000.00	4,320,000.00	68,400,000.00
70311	POLICE SERVICES	83,700,000.00	4,320,000.00	68,400,000.00
7032	FIRE PROTECTION SERVICES	8,000,000.00	-	27,000,000.00
70321	FIRE PROTECTION SERVICES	8,000,000.00	-	27,000,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	5,000,000.00	-	10,000,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	5,000,000.00	-	10,000,000.00
704	ECONOMIC AFFAIRS	1,310,223,042.00	744,822,617.00	1,938,192,730.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	103,000,000.00	-	391,487,433.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	103,000,000.00	-	391,487,433.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	472,015,190.00	99,015,190.00	632,512,568.00
70421	AGRICULTURE	218,015,190.00	69,015,190.00	242,512,568.00
70422	FORESTRY	242,000,000.00	30,000,000.00	363,000,000.00
70423	FISHING AND HUNTING	12,000,000.00	-	27,000,000.00
7043	FUEL AND ENERGY	35,000,000.00	-	45,000,000.00
70435	ELECTRICITY	35,000,000.00	-	45,000,000.00

7045	TRANSPORT	463,213,126.00	471,213,126.00	799,192,729.00
70451	ROAD TRANSPORT	463,213,126.00	471,213,126.00	799,192,729.00
7047	OTHER INDUSTRIES	201,994,726.00	174,594,301.00	35,000,000.00
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	201,994,726.00	174,594,301.00	35,000,000.00
7049	ECONOMIC AFFAIRS N.E.C	35,000,000.00	-	35,000,000.00
70491	ECONOMIC AFFAIRS N.E.C.	35,000,000.00	-	35,000,000.00
705	ENVIRONMENTAL PROTECTION	250,000,000.00	-	135,000,000.00
7051	WASTE MANAGEMENT	240,000,000.00	-	105,000,000.00
70511	WASTE MANAGEMENT	240,000,000.00	-	105,000,000.00
7053	POLLUTION ABATEMENT	10,000,000.00	-	30,000,000.00
70531	POLLUTION ABATEMENT	10,000,000.00	-	30,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	1,695,518,485.00	957,376,459.00	1,622,792,601.00
7061	HOUSING DEVELOPMENT	250,000,000.00	330,000,000.00	270,000,000.00
70611	HOUSING DEVELOPMENT	250,000,000.00	330,000,000.00	270,000,000.00
7062	COMMUNITY DEVELOPMENT	1,169,518,485.00	463,376,459.00	1,034,792,601.00
70621	COMMUNITY DEVELOPMENT	1,169,518,485.00	463,376,459.00	1,034,792,601.00
7063	WATER SUPPLY	86,000,000.00	4,000,000.00	58,000,000.00
70631	WATER SUPPLY	86,000,000.00	4,000,000.00	58,000,000.00
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	190,000,000.00	160,000,000.00	260,000,000.00
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	190,000,000.00	160,000,000.00	260,000,000.00
707	HEALTH	589,286,711.00	186,286,711.00	831,050,587.00
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	20,000,000.00	-	120,000,000.00
70711	PHARMACEUTICAL PRODUCTS	20,000,000.00	-	120,000,000.00
7072	OUTPATIENT SERVICES	299,286,711.00	186,286,711.00	421,050,587.00
70721	GENERAL MEDICAL SERVICES	299,286,711.00	186,286,711.00	421,050,587.00
7073	HOSPITAL SERVICES	15,000,000.00	-	25,000,000.00
70731	GENERAL HOSPITAL SERVICES	10,000,000.00	-	15,000,000.00
70733	MEDICAL AND MATERNITY CENTRE SERVICES	5,000,000.00	-	10,000,000.00
7074	PUBLIC HEALTH SERVICES	230,000,000.00	-	260,000,000.00
70741	PUBLIC HEALTH SERVICES	230,000,000.00	-	260,000,000.00
7076	HEALTH N.E.C.	25,000,000.00	-	5,000,000.00
70761	HEALTH N.E.C.	25,000,000.00	-	5,000,000.00
708	RECREATION, CULTURE AND RELIGION	483,237,041.00	81,501,948.00	1,162,242,490.00
7081	RECREATIONAL AND SPORTING SERVICES	100,000,000.00	-	550,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	100,000,000.00	-	550,000,000.00
7082	CULTURAL SERVICES	288,237,041.00	78,501,948.00	187,242,490.00
70821	CULTURAL SERVICES	288,237,041.00	78,501,948.00	187,242,490.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	70,000,000.00	3,000,000.00	125,000,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	70,000,000.00	3,000,000.00	125,000,000.00
7086	RECREATION, CULTURE AND RELIGION N.E.C.	25,000,000.00	-	300,000,000.00
70861	RECREATION, CULTURE AND RELIGION N.E.C.	25,000,000.00	-	300,000,000.00

709	EDUCATION	615,009,836.00	445,153,858.00	1,188,479,722.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	202,042,475.00	27,042,475.00	557,433,964.00
70912	PRIMARY EDUCATION	202,042,475.00	27,042,475.00	557,433,964.00
7098	EDUCATION N.E.C.	412,967,361.00	418,111,383.00	631,045,758.00
70981	EDUCATION N.E.C	412,967,361.00	418,111,383.00	631,045,758.00
710	SOCIAL PROTECTION	562,810,088.00	95,454,032.00	385,923,306.00
7102	OLD AGE	119,810,088.00	55,454,032.00	175,923,306.00
71021	OLD AGE	119,810,088.00	55,454,032.00	175,923,306.00
7103	SURVIVORS	10,000,000.00	-	-
71031	SURVIVORS	10,000,000.00	-	-
7105	UNEMPLOYMENT	313,000,000.00	-	85,000,000.00
71051	UNEMPLOYMENT	313,000,000.00	-	85,000,000.00
7109	SOCIAL PROTECTION N.E.C.	120,000,000.00	40,000,000.00	125,000,000.00
71091	SOCIAL PROTECTION N.E.C.	120,000,000.00	40,000,000.00	125,000,000.00

Table 11: Personnel Expenditure by Function

321105 - Bagudo Local Government, Kebbi State - 2025 Budget: Personnel Expenditure by Function

Code	Item	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
	Total Personnel Expenditure	591,460,120.00	529,304,064.00	815,767,011.00
701	GENERAL PUBLIC SERVICES	175,392,444.00	177,592,444.00	181,654,121.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIR	121,951,863.00	124,151,863.00	124,952,056.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	79,185,473.00	76,685,473.00	79,185,473.00
70112	FINANCIAL AND FISCAL AFFAIRS	42,766,390.00	47,466,390.00	45,766,583.00
7013	GENERAL SERVICES	53,440,581.00	53,440,581.00	56,702,065.00
70131	GENERAL PERSONNEL SERVICES	36,109,765.00	36,109,765.00	37,354,680.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	17,330,816.00	17,330,816.00	19,347,385.00
704	ECONOMIC AFFAIRS	97,228,316.00	97,228,316.00	104,705,297.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	63,015,190.00	63,015,190.00	68,512,568.00
70421	AGRICULTURE	63,015,190.00	63,015,190.00	68,512,568.00
7045	TRANSPORT	34,213,126.00	34,213,126.00	36,192,729.00
70451	ROAD TRANSPORT	34,213,126.00	34,213,126.00	36,192,729.00
707	HEALTH	137,435,900.00	137,435,900.00	241,199,776.00
7072	OUTPATIENT SERVICES	137,435,900.00	137,435,900.00	241,199,776.00
70721	GENERAL MEDICAL SERVICES	137,435,900.00	137,435,900.00	241,199,776.00
708	RECREATION, CULTURE AND RELIGION	34,550,897.00	34,550,897.00	39,850,547.00
7082	CULTURAL SERVICES	34,550,897.00	34,550,897.00	39,850,547.00
70821	CULTURAL SERVICES	34,550,897.00	34,550,897.00	39,850,547.00
709	EDUCATION	27,042,475.00	27,042,475.00	72,433,964.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	27,042,475.00	27,042,475.00	72,433,964.00
70912	PRIMARY EDUCATION	27,042,475.00	27,042,475.00	72,433,964.00
710	SOCIAL PROTECTION	119,810,088.00	55,454,032.00	175,923,306.00
7102	OLD AGE	119,810,088.00	55,454,032.00	175,923,306.00
71021	OLD AGE	119,810,088.00	55,454,032.00	175,923,306.00

Table 12: Overhead Expenditure by Function

321105 - Bagudo 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	1,503,031,406.00	1,235,098,135.00	2,001,654,735.00
701	GENERAL PUBLIC SERVICES	324,319,153.00	243,488,431.00	314,173,622.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIR	286,354,269.00	228,288,431.00	271,146,043.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	133,576,393.00	94,977,183.00	51,167,085.00
70112	FINANCIAL AND FISCAL AFFAIRS	152,777,876.00	133,311,248.00	219,978,958.00
7013	GENERAL SERVICES	37,964,884.00	15,200,000.00	43,027,579.00
70131	GENERAL PERSONNEL SERVICES	30,964,884.00	11,200,000.00	30,027,579.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	7,000,000.00	4,000,000.00	13,000,000.00
703	PUBLIC ORDER AND SAFETY	43,700,000.00	4,320,000.00	38,400,000.00
7031	POLICE SERVICES	43,700,000.00	4,320,000.00	38,400,000.00
70311	POLICE SERVICES	43,700,000.00	4,320,000.00	38,400,000.00
704	ECONOMIC AFFAIRS	33,000,000.00	13,000,000.00	41,000,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	10,000,000.00	-	10,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	10,000,000.00	-	10,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	9,000,000.00	6,000,000.00	11,000,000.00
70421	AGRICULTURE	9,000,000.00	6,000,000.00	11,000,000.00
7045	TRANSPORT	14,000,000.00	7,000,000.00	20,000,000.00
70451	ROAD TRANSPORT	14,000,000.00	7,000,000.00	20,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	562,428,384.00	463,376,459.00	829,792,601.00
7062	COMMUNITY DEVELOPMENT	562,428,384.00	463,376,459.00	829,792,601.00
70621	COMMUNITY DEVELOPMENT	562,428,384.00	463,376,459.00	829,792,601.00
707	HEALTH	61,850,811.00	48,850,811.00	79,850,811.00
7072	OUTPATIENT SERVICES	61,850,811.00	48,850,811.00	79,850,811.00
70721	GENERAL MEDICAL SERVICES	61,850,811.00	48,850,811.00	79,850,811.00
708	RECREATION, CULTURE AND RELIGION	64,765,697.00	43,951,051.00	67,391,943.00
7082	CULTURAL SERVICES	64,765,697.00	43,951,051.00	67,391,943.00
70821	CULTURAL SERVICES	64,765,697.00	43,951,051.00	67,391,943.00
709	EDUCATION	412,967,361.00	418,111,383.00	631,045,758.00
7098	EDUCATION N.E.C.	412,967,361.00	418,111,383.00	631,045,758.00
70981	EDUCATION N.E.C	412,967,361.00	418,111,383.00	631,045,758.00

Table 13: Capital Expenditure by Function

321105 - Bagudo 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	4,278,005,274.00	1,271,594,301.00	5,727,487,433.00
701	GENERAL PUBLIC SERVICES	270,000,000.00	100,000,000.00	680,000,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIR	5,000,000.00	-	20,000,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	5,000,000.00	-	20,000,000.00
7013	GENERAL SERVICES	215,000,000.00	100,000,000.00	620,000,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	30,000,000.00	-	100,000,000.00
70133	OTHER GENERAL SERVICES	185,000,000.00	100,000,000.00	520,000,000.00
7016	GENERAL PUBLIC SERVICES N.E.C.	50,000,000.00	-	40,000,000.00
70161	GENERAL PUBLIC SERVICES N.E.C.	50,000,000.00	-	40,000,000.00
703	PUBLIC ORDER AND SAFETY	53,000,000.00	-	67,000,000.00
7031	POLICE SERVICES	40,000,000.00	-	30,000,000.00
70311	POLICE SERVICES	40,000,000.00	-	30,000,000.00
7032	FIRE PROTECTION SERVICES	8,000,000.00	-	27,000,000.00
70321	FIRE PROTECTION SERVICES	8,000,000.00	-	27,000,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	5,000,000.00	-	10,000,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	5,000,000.00	-	10,000,000.00
704	ECONOMIC AFFAIRS	1,179,994,726.00	634,594,301.00	1,792,487,433.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	93,000,000.00	-	381,487,433.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	93,000,000.00	-	381,487,433.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	400,000,000.00	30,000,000.00	553,000,000.00
70421	AGRICULTURE	146,000,000.00	-	163,000,000.00
70422	FORESTRY	242,000,000.00	30,000,000.00	363,000,000.00
70423	FISHING AND HUNTING	12,000,000.00	-	27,000,000.00
7043	FUEL AND ENERGY	35,000,000.00	-	45,000,000.00
70435	ELECTRICITY	35,000,000.00	-	45,000,000.00
7045	TRANSPORT	415,000,000.00	430,000,000.00	743,000,000.00
70451	ROAD TRANSPORT	415,000,000.00	430,000,000.00	743,000,000.00
7047	OTHER INDUSTRIES	201,994,726.00	174,594,301.00	35,000,000.00
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	201,994,726.00	174,594,301.00	35,000,000.00
7049	ECONOMIC AFFAIRS N.E.C	35,000,000.00	-	35,000,000.00
70491	ECONOMIC AFFAIRS N.E.C.	35,000,000.00	-	35,000,000.00

705	ENVIRONMENTAL PROTECTION	250,000,000.00	-	135,000,000.00
7051	WASTE MANAGEMENT	240,000,000.00	-	105,000,000.00
70511	WASTE MANAGEMENT	240,000,000.00	-	105,000,000.00
7053	POLLUTION ABATEMENT	10,000,000.00	-	30,000,000.00
70531	POLLUTION ABATEMENT	10,000,000.00	-	30,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	1,133,090,101.00	494,000,000.00	793,000,000.00
7061	HOUSING DEVELOPMENT	250,000,000.00	330,000,000.00	270,000,000.00
70611	HOUSING DEVELOPMENT	250,000,000.00	330,000,000.00	270,000,000.00
7062	COMMUNITY DEVELOPMENT	607,090,101.00	-	205,000,000.00
70621	COMMUNITY DEVELOPMENT	607,090,101.00	-	205,000,000.00
7063	WATER SUPPLY	86,000,000.00	4,000,000.00	58,000,000.00
70631	WATER SUPPLY	86,000,000.00	4,000,000.00	58,000,000.00
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	190,000,000.00	160,000,000.00	260,000,000.00
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	190,000,000.00	160,000,000.00	260,000,000.00
707	HEALTH	390,000,000.00	-	510,000,000.00
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	20,000,000.00	-	120,000,000.00
70711	PHARMACEUTICAL PRODUCTS	20,000,000.00	-	120,000,000.00
7072	OUTPATIENT SERVICES	100,000,000.00	-	100,000,000.00
70721	GENERAL MEDICAL SERVICES	100,000,000.00	-	100,000,000.00
7073	HOSPITAL SERVICES	15,000,000.00	-	25,000,000.00
70731	GENERAL HOSPITAL SERVICES	10,000,000.00	-	15,000,000.00
70733	MEDICAL AND MATERNITY CENTRE SERVICES	5,000,000.00	-	10,000,000.00
7074	PUBLIC HEALTH SERVICES	230,000,000.00	-	260,000,000.00
70741	PUBLIC HEALTH SERVICES	230,000,000.00	-	260,000,000.00
7076	HEALTH N.E.C.	25,000,000.00	-	5,000,000.00
70761	HEALTH N.E.C.	25,000,000.00	-	5,000,000.00
708	RECREATION, CULTURE AND RELIGION	383,920,447.00	3,000,000.00	1,055,000,000.00
7081	RECREATIONAL AND SPORTING SERVICES	100,000,000.00	-	550,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	100,000,000.00	-	550,000,000.00
7082	CULTURAL SERVICES	188,920,447.00	-	80,000,000.00
70821	CULTURAL SERVICES	188,920,447.00	-	80,000,000.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	70,000,000.00	3,000,000.00	125,000,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	70,000,000.00	3,000,000.00	125,000,000.00
7086	RECREATION, CULTURE AND RELIGION N.E.C.	25,000,000.00	-	300,000,000.00
70861	RECREATION, CULTURE AND RELIGION N.E.C.	25,000,000.00	-	300,000,000.00
709	EDUCATION	175,000,000.00	-	485,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	175,000,000.00	-	485,000,000.00
70912	PRIMARY EDUCATION	175,000,000.00	-	485,000,000.00
710	SOCIAL PROTECTION	443,000,000.00	40,000,000.00	210,000,000.00
7103	SURVIVORS	10,000,000.00	-	-
71031	SURVIVORS	10,000,000.00	-	-
7105	UNEMPLOYMENT	313,000,000.00	-	85,000,000.00
71051	UNEMPLOYMENT	313,000,000.00	-	85,000,000.00
7109	SOCIAL PROTECTION N.E.C.	120,000,000.00	40,000,000.00	125,000,000.00
71091	SOCIAL PROTECTION N.E.C.	120,000,000.00	40,000,000.00	125,000,000.00

2.F Expenditure by Location

Table 144: Total Expenditure by Location

321105 - Bagudo Local Government, Kebbi State - 2025 Budget: Total Expenditure by Location

Code	Item	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
321	Kebbi State	6,287,496,800.00	3,035,996,500.00	8,429,909,179.00
3211	Zone 1 - Kebbi North	6,287,496,800.00	3,035,996,500.00	8,429,909,179.00
321105	Bagudo	6,287,496,800.00	3,035,996,500.00	8,429,909,179.00
32110501	Bagudo/tuga	856,000,000.00	330,000,000.00	1,228,487,433.00
32110503	Bani/tsamiya/kali	50,000,000.00	-	55,000,000.00
32110511	Zagga/kwasara	70,000,000.00	-	330,000,000.00
32110597	LG Wide - Bagudo LG	5,311,496,800.00	2,705,996,500.00	6,816,421,746.00

Table 15: Personnel Expenditure by Location

321105 - Bagudo 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	591,460,120.00	529,304,064.00	815,767,011.00
3211	Zone 1 - Kebbi North	591,460,120.00	529,304,064.00	815,767,011.00
321105	Bagudo	591,460,120.00	529,304,064.00	815,767,011.00
32110597	LG Wide - Bagudo LG	591,460,120.00	529,304,064.00	815,767,011.00

Table 16: Overhead Expenditure by Location

321105 - Bagudo 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	1,503,031,406.00	1,235,098,135.00	2,001,654,735.00
3211	Zone 1 - Kebbi North	1,503,031,406.00	1,235,098,135.00	2,001,654,735.00
321105	Bagudo	1,503,031,406.00	1,235,098,135.00	2,001,654,735.00
32110597	LG Wide - Bagudo LG	1,503,031,406.00	1,235,098,135.00	2,001,654,735.00

Table 17: Capital Expenditure by Location**321105 - Bagudo Local Government, Kebbi State - 2025 Budget: Capital Expenditure by Location**

Code	Item	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
321	Kebbi State	4,193,005,274.00	1,271,594,301.00	5,612,487,433.00
3211	Zone 1 - Kebbi North	4,193,005,274.00	1,271,594,301.00	5,612,487,433.00
321105	Bagudo	4,193,005,274.00	1,271,594,301.00	5,612,487,433.00
32110501	Bagudo/tuga	856,000,000.00	330,000,000.00	1,228,487,433.00
32110503	Bani/tsamiya/kali	50,000,000.00	-	55,000,000.00
32110511	Zagga/kwasara	70,000,000.00	-	330,000,000.00
32110597	LG Wide - Bagudo LG	3,217,005,274.00	941,594,301.00	3,999,000,000.00

2.G Capital Expenditure Details

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

321105 - Bagudo Local Government, Kebbi State - 2025 Budget: Capital Projects

Project Name	Program me Code	Administrative Code and Description	Economic Code and Description	Location Code and Description	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
Total Capital Expenditure					4,278,005,274.00	1,271,594,301.00	5,727,487,433.00
Purchase & Distribution of Fertilizer to 2000 farmers	010303	021500100100 - DEPARTMENT OF AGRICULTURE	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32110597 - LG Wide - Bagudo LG	35,000,000.00	-	50,000,000.00
Repairs of 2 Tractors for Bagudo & Lafari/Gante	010701	021500100100 - DEPARTMENT OF AGRICULTURE	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS	32110597 - LG Wide - Bagudo LG	10,000,000.00	-	10,000,000.00
Purchase of Agro Chemicals (Force Up, DD Force, etc.) for 2000 farmers	010303	021500100100 - DEPARTMENT OF AGRICULTURE	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32110597 - LG Wide - Bagudo LG	5,000,000.00	-	-
Construction/Rehabilitation of 5 Fertilizer Stores LG-wide	010303	021500100100 - DEPARTMENT OF AGRICULTURE	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS	32110597 - LG Wide - Bagudo LG	5,000,000.00	-	7,000,000.00
Purchase of 4285 Bags of Grains	010301	021500100100 - DEPARTMENT OF AGRICULTURE	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32110506 - Kende/kuru	35,000,000.00	-	35,000,000.00
Purchase of 200 Water Pump machine	010701	021500100100 - DEPARTMENT OF AGRICULTURE	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32110597 - LG Wide - Bagudo LG	10,000,000.00	-	10,000,000.00
Local participation on Agriculture	010705	021500100100 - DEPARTMENT OF AGRICULTURE	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32110503 - Bani/tsamiya/kali	50,000,000.00	-	55,000,000.00
Purchase Poultry Veterinary Drugs	010205	021500100100 - DEPARTMENT OF AGRICULTURE	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32110597 - LG Wide - Bagudo LG	3,000,000.00	-	3,000,000.00
Construction/Rehabilitation 1 Veterinary Clinic	010205	021500100100 - DEPARTMENT OF AGRICULTURE	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS	32110597 - LG Wide - Bagudo LG	1,000,000.00	-	1,000,000.00
Rehabilitation/Construction of 5 Abattoirs	010701	021500100100 - DEPARTMENT OF AGRICULTURE	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS	32110597 - LG Wide - Bagudo LG	5,000,000.00	-	5,000,000.00
Demarcation of Grazing Reserve in Zaga & Kawoji	010206	021500100100 - DEPARTMENT OF AGRICULTURE	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS	32110597 - LG Wide - Bagudo LG	10,000,000.00	-	20,000,000.00
Rehabilitation of Poultry in Bagudo LG Secretariat	010203	021500100100 - DEPARTMENT OF AGRICULTURE	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS	32110597 - LG Wide - Bagudo LG	2,000,000.00	-	2,000,000.00
Construction of 1 Earth Dams in Bagudo	010701	021500100100 - DEPARTMENT OF AGRICULTURE	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS	32110501 - Bagudo/tuga	10,000,000.00	-	-
Construction of 3000 Nursery/Tree Transplanting Amenities LG-wide	010601	021500100100 - DEPARTMENT OF AGRICULTURE	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS	32110597 - LG Wide - Bagudo LG	2,000,000.00	-	3,000,000.00
Establishment of 1 Nursery in Bagudo	010601	021500100100 - DEPARTMENT OF AGRICULTURE	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS	32110501 - Bagudo/tuga	10,000,000.00	-	10,000,000.00
3000 Tree Planting Campaign LG-wide	010601	021500100100 - DEPARTMENT OF AGRICULTURE	23040100 - PRESERVATION OF THE ENVIRONMENT	32110597 - LG Wide - Bagudo LG	200,000,000.00	-	250,000,000.00
Planting and Rehabilitation of 1000 Arabic Gum Trees	010601	021500100100 - DEPARTMENT OF AGRICULTURE	23040100 - PRESERVATION OF THE ENVIRONMENT	32110597 - LG Wide - Bagudo LG	30,000,000.00	30,000,000.00	100,000,000.00
Establishment of Fish Pond in Kende & Tuga Community	010503	021500100100 - DEPARTMENT OF AGRICULTURE	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS	32110506 - Kende/kuru	5,000,000.00	-	20,000,000.00
Purchase of 3 Canoe in Kande, Bahindi & Tuga Communities	010701	021500100100 - DEPARTMENT OF AGRICULTURE	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32110597 - LG Wide - Bagudo LG	5,000,000.00	-	5,000,000.00
Purchase of 50 Fingerlings	010503	021500100100 - DEPARTMENT OF AGRICULTURE	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32110597 - LG Wide - Bagudo LG	2,000,000.00	-	2,000,000.00
Purchase of 30 Sewing and Knitting Machine	121001	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32110597 - LG Wide - Bagudo LG	10,000,000.00	-	-
Purchase/Maintenance of 1 Waste Recycle Machine in Bagudo	091001	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32110501 - Bagudo/tuga	100,000,000.00	-	10,000,000.00
Support to Establish 1000 Small Scale Industries LG-wide	121001	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32110597 - LG Wide - Bagudo LG	10,000,000.00	-	100,000,000.00
Provision of street lights across all wards	061001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT AND INFRASTRUCTURE	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS	32110597 - LG Wide - Bagudo LG	5,000,000.00	-	15,000,000.00
Rural Electrification projects across all wards	141001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT AND INFRASTRUCTURE	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS	32110597 - LG Wide - Bagudo LG	10,000,000.00	-	5,000,000.00
Purchase and installation of 2 no. 500kva Transformer in Bagudo & Zaga	141001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT AND INFRASTRUCTURE	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS	32110597 - LG Wide - Bagudo LG	20,000,000.00	-	25,000,000.00
Repairs and Renovation of Markets LG-wide	121001	022000100100 - DEPARTMENT FINANCE AND SUPPLY	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS	32110597 - LG Wide - Bagudo LG	3,000,000.00	-	20,000,000.00
Repairs and Renovation of Motor Parks LG-wide	121001	022000100100 - DEPARTMENT FINANCE AND SUPPLY	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS	32110597 - LG Wide - Bagudo LG	20,000,000.00	-	3,000,000.00
Purchase of 1 unit of Revenue Vehicle	131001	022000100100 - DEPARTMENT FINANCE AND SUPPLY	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32110501 - Bagudo/tuga	5,000,000.00	-	20,000,000.00
Construction of Market Stalls LG-wide	121001	022000100100 - DEPARTMENT FINANCE AND SUPPLY	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS	32110597 - LG Wide - Bagudo LG	10,000,000.00	-	10,000,000.00
Renovation of Lock-Up Shops LG-wide	121001	022000100100 - DEPARTMENT FINANCE AND SUPPLY	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS	32110597 - LG Wide - Bagudo LG	191,994,726.00	174,594,301.00	25,000,000.00
Construction and Rehabilitation of Asphat Roads LG-wide	061001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT AND INFRASTRUCTURE	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS	32110597 - LG Wide - Bagudo LG	20,000,000.00	-	550,000,000.00
Construction and Rehabilitation of Concrete Bridges LG-wide	061001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT AND INFRASTRUCTURE	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS	32110597 - LG Wide - Bagudo LG	100,000,000.00	180,000,000.00	50,000,000.00
Construction of concrete ring Culverts LG-wide	061001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT AND INFRASTRUCTURE	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS	32110597 - LG Wide - Bagudo LG	15,000,000.00	-	130,000,000.00
Provision of laterite feeder LG-wide	061001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT AND INFRASTRUCTURE	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS	32110597 - LG Wide - Bagudo LG	260,000,000.00	250,000,000.00	10,000,000.00
Construction of Library in Zagga/Kudu Primary School	050503	051702600100 - UNIVERSAL BASIC EDUCATION	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS	32110511 - Zagga/kwasara	30,000,000.00	-	300,000,000.00
Rehabilitation of Kaoje Primary School	050501	051702600100 - UNIVERSAL BASIC EDUCATION	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS	32110505 - Kaoje/gwamba	10,000,000.00	-	35,000,000.00
Purchase of School Furniture & Instructional Materials LG-wide	050402	051702600100 - UNIVERSAL BASIC EDUCATION	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32110597 - LG Wide - Bagudo LG	35,000,000.00	-	10,000,000.00
Rehabilitation of Islamiyya Schools LG-wide	050501	051702600100 - UNIVERSAL BASIC EDUCATION	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS	32110597 - LG Wide - Bagudo LG	80,000,000.00	-	40,000,000.00
Construction of Classrooms, Offices and Stores in Lolo Primary School	050501	051702600100 - UNIVERSAL BASIC EDUCATION	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS	32110597 - LG Wide - Bagudo LG	20,000,000.00	-	100,000,000.00
Rehabilitation & Construction of 1 PHC & 2 Dispensary	040501	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICES	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS	32110597 - LG Wide - Bagudo LG	5,000,000.00	-	10,000,000.00
Purchase of 1 Ambulance in Bagudo PHC	040307	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICES	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32110501 - Bagudo/tuga	5,000,000.00	-	10,000,000.00
Purchase of Hospital Equipment in Bagudo PHC	040501	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICES	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32110597 - LG Wide - Bagudo LG	5,000,000.00	-	5,000,000.00
Support to Nutrition Activities LG wide	040306	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICES	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32110501 - Bagudo/tuga	25,000,000.00	-	5,000,000.00
Construction of Pit Latrine LG wide	040503	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICES	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS	32110597 - LG Wide - Bagudo LG	10,000,000.00	-	30,000,000.00
Purchase of 1000 Insecticide Nets LG-wide	040502	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICES	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32110597 - LG Wide - Bagudo LG	60,000,000.00	-	10,000,000.00
Medical Outreach Programme LG-wide	040201	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICES	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32110597 - LG Wide - Bagudo LG	120,000,000.00	-	100,000,000.00
Immunization Programme LG-wide	040602	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICES	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32110597 - LG Wide - Bagudo LG	50,000,000.00	-	150,000,000.00
Medical Assistance Programme	040901	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICES	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32110597 - LG Wide - Bagudo LG	100,000,000.00	-	100,000,000.00
Purchase and Distribution of Drugs to PHCs	040601	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICES	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32110597 - LG Wide - Bagudo LG	20,000,000.00	-	120,000,000.00

Purchase of 1 set of Information Equipment for the LG Secretariat.	111001	051700100100 - DEPARTMENT OF SOCIAL DEVEL	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32110597 - LG Wide - Bagudo LG	10,000,000.00	-	30,000,000.00
Construction of 1 Television Viewing Centre in Bagudo	061001	051700100100 - DEPARTMENT OF SOCIAL DEVEL	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS	32110501 - Bagudo/tuga	20,000,000.00	-	15,000,000.00
Construction/Rehabilitation of Town Hall in Bagudo	061001	051700100100 - DEPARTMENT OF SOCIAL DEVEL	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS	32110501 - Bagudo/tuga	20,000,000.00	-	35,000,000.00
Construction of Women Centre Lin Bagudo	071001	051700100100 - DEPARTMENT OF SOCIAL DEVEL	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS	32110501 - Bagudo/tuga	200,000,000.00	-	20,000,000.00
Purchase of Sport Equipment LG-wide	081001	051700100100 - DEPARTMENT OF SOCIAL DEVEL	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS	32110597 - LG Wide - Bagudo LG	50,000,000.00	-	475,000,000.00
Renovation of Bagudo Stadium	081001	051700100100 - DEPARTMENT OF SOCIAL DEVEL	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS	32110501 - Bagudo/tuga	30,000,000.00	-	60,000,000.00
Youth Empowerment Programme LG-wide	031001	051700100100 - DEPARTMENT OF SOCIAL DEVEL	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32110597 - LG Wide - Bagudo LG	300,000,000.00	-	60,000,000.00
Purchase of Services Materials for NYSC/Electoral Commission/Haji operations	081001	051700100100 - DEPARTMENT OF SOCIAL DEVEL	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32110597 - LG Wide - Bagudo LG	25,000,000.00	-	300,000,000.00
Construction of 1 Orphanage Home/Hall	071001	051700100100 - DEPARTMENT OF SOCIAL DEVEL	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS	32110507 - Lafagu/gante	35,000,000.00	-	25,000,000.00
Support to Cultural and Traditional Activities LG-wide	021001	051700100100 - DEPARTMENT OF SOCIAL DEVEL	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32110597 - LG Wide - Bagudo LG	188,920,447.00	-	80,000,000.00
Provision of Service Materials for Sallah Celebration Festival LG-wide	021001	051700100100 - DEPARTMENT OF SOCIAL DEVEL	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32110597 - LG Wide - Bagudo LG	15,000,000.00	-	80,000,000.00
Support to the Community suffering from Flood & Disaster	031001	051700100100 - DEPARTMENT OF SOCIAL DEVEL	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32110597 - LG Wide - Bagudo LG	10,000,000.00	-	-
Rehabilitation of 1 Skill Acquisition Centre in Bagudo	031001	051700100100 - DEPARTMENT OF SOCIAL DEVEL	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS	32110501 - Bagudo/tuga	3,000,000.00	-	25,000,000.00
Purchase of Firefighting Equipments in Bagudo Fire Station	061001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT & INFRASTRUCTURE	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32110501 - Bagudo/tuga	5,000,000.00	-	20,000,000.00
Construction/Rehabilitation of Bagudo Fire Service Station	061001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT & INFRASTRUCTURE	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS	32110501 - Bagudo/tuga	3,000,000.00	-	7,000,000.00
Construction of Open Dug Wells in all 11 wards	101001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT & INFRASTRUCTURE	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS	32110597 - LG Wide - Bagudo LG	3,000,000.00	2,000,000.00	3,000,000.00
Construction/Rehabilitation of Boreholes LG-wide	101001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT & INFRASTRUCTURE	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS	32110597 - LG Wide - Bagudo LG	3,000,000.00	2,000,000.00	10,000,000.00
Construction/Rehabilitation of Hand Pumps LG-wide	101001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT & INFRASTRUCTURE	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS	32110597 - LG Wide - Bagudo LG	30,000,000.00	-	5,000,000.00
Construction/Rehabilitation of Water Reticulation (Pipe Network) LG-wide	101001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT & INFRASTRUCTURE	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS	32110597 - LG Wide - Bagudo LG	50,000,000.00	-	40,000,000.00
Construction of concrete ring Culverts & Drainages LG-wide	091001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT & INFRASTRUCTURE	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS	32110597 - LG Wide - Bagudo LG	110,000,000.00	110,000,000.00	50,000,000.00
Rehabilitation and Evacuation of Drainages LG-wide	161001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT & INFRASTRUCTURE	23040100 - PRESERVATION OF THE ENVIRONMENT	32110597 - LG Wide - Bagudo LG	50,000,000.00	30,000,000.00	150,000,000.00
Construction of Refuse Collection Centre LG-wide	091001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT & INFRASTRUCTURE	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS	32110597 - LG Wide - Bagudo LG	40,000,000.00	-	50,000,000.00
Environmental Sanitation LG-wide	091001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT & INFRASTRUCTURE	23040100 - PRESERVATION OF THE ENVIRONMENT	32110597 - LG Wide - Bagudo LG	100,000,000.00	-	45,000,000.00
Land Compensation - LG-wide	061001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT & INFRASTRUCTURE	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32110597 - LG Wide - Bagudo LG	387,090,101.00	-	150,000,000.00
Construction of Skill Acquisition Centre in Bagudo	031001	051700100100 - DEPARTMENT OF SOCIAL DEVEL	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32110501 - Bagudo/tuga	25,000,000.00	-	50,000,000.00
Construction of Police Outpost in Zagga Community	061001	051700100100 - DEPARTMENT OF SOCIAL DEVEL	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS	32110511 - Zagga/kwasara	40,000,000.00	-	30,000,000.00
Community Base Poverty Reduction Programme (CPRP)	031001	051700100100 - DEPARTMENT OF SOCIAL DEVEL	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32110597 - LG Wide - Bagudo LG	60,000,000.00	40,000,000.00	50,000,000.00
Construction /Rehabilitation of Cemeteries LG-wide	061001	051700100100 - DEPARTMENT OF SOCIAL DEVEL	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS	32110597 - LG Wide - Bagudo LG	30,000,000.00	20,000,000.00	60,000,000.00
Construction/Rehabilitation of Mosque LG-wide	061001	051700100100 - DEPARTMENT OF SOCIAL DEVEL	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS	32110597 - LG Wide - Bagudo LG	5,000,000.00	3,000,000.00	40,000,000.00
Community Development Assistant/ Haji Operation LG-wide	061001	051700100100 - DEPARTMENT OF SOCIAL DEVEL	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32110597 - LG Wide - Bagudo LG	50,000,000.00	-	5,000,000.00
Support to National Population Centre (NPC)	131001	051700100100 - DEPARTMENT OF SOCIAL DEVEL	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32110597 - LG Wide - Bagudo LG	30,000,000.00	-	100,000,000.00
Support to Development Exchange Partners.	131001	051700100100 - DEPARTMENT OF SOCIAL DEVEL	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32110597 - LG Wide - Bagudo LG	50,000,000.00	-	40,000,000.00
Purchase of Office Furniture	131001	016200100100 - ADMINISTRATION & GENERAL SERVICES	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32110501 - Bagudo/tuga	60,000,000.00	-	80,000,000.00
Purchase of 2 Toyota Hilux Vehicle for Chairman/Vice Chairman	131001	016200100100 - ADMINISTRATION & GENERAL SERVICES	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32110501 - Bagudo/tuga	100,000,000.00	100,000,000.00	300,000,000.00

2.H Annex 1: Programme Code Description

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

10601	Forest regeneration and conservation
10602	Eco-tourism development
10603	Non-farm forestry livelihood economics empowerment promotion (apiculture, sericulture etc.) programme
107	<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	Education
501	Effective governance of the education system
50101	Legal, policy, regulations and standards, guidelines and protocols development and reviews
50102	Human and institutional capacity performance management
50103	Education sector coordination mechanisms
50104	Integrated supportive supervision
502	Increase in access, retention, and completion rate at all levels
50201	Early Childhood Care, Development and Education (ECCDE)
50202	Advocacy and sensitization
50203	School feeding
50204	School-based health
50205	Parental and community support
503	Equity and inclusiveness in the provision of educational services
50301	Inclusive Education
50302	Special education
50303	Nomadic and migrants' education
50304	Second chance education
50305	Girls/Boys child education
50306	Emergency Response
504	Improved quality of teaching and learning outcomes
50401	All levels of education quality assurance
50402	Instructional and learning materials
50403	Teaching and non-teaching staff capacity building
50404	Curriculum review and development
50405	Teachers' recruitment and deployment
50406	School examination and MLA
505	Adequate infrastructure at all levels
50501	Schools' infrastructure construction and rehabilitation
50502	Furnishing

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

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