



**KEBBI STATE GOVERNMENT, NIGERIA**

---

# **JEGA LOCAL GOVERNMENT 2025 APPROVED BUDGET**

**Date of Publication**

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## Contents

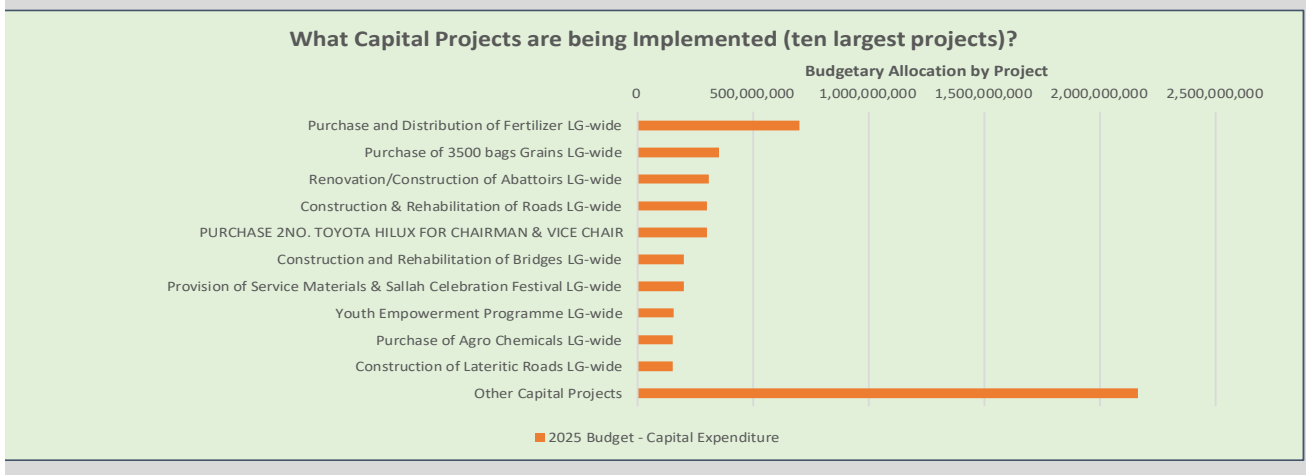
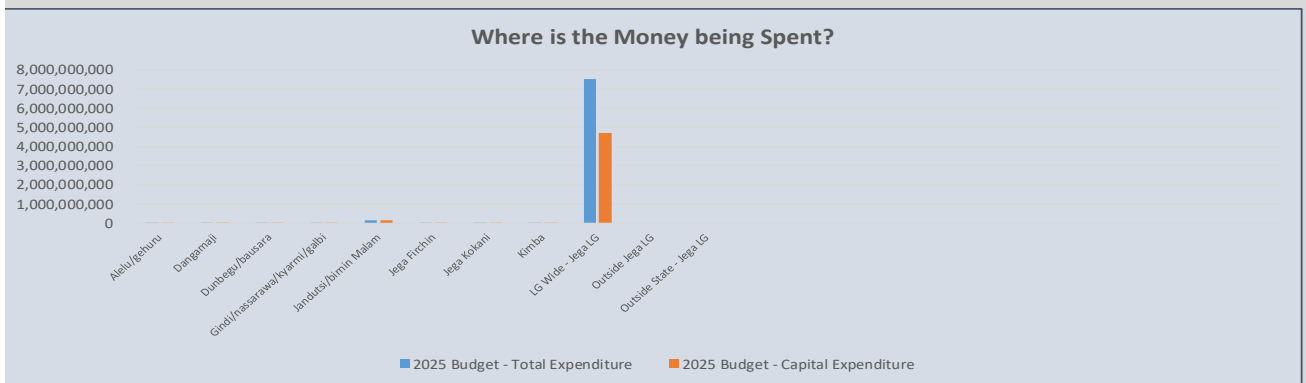
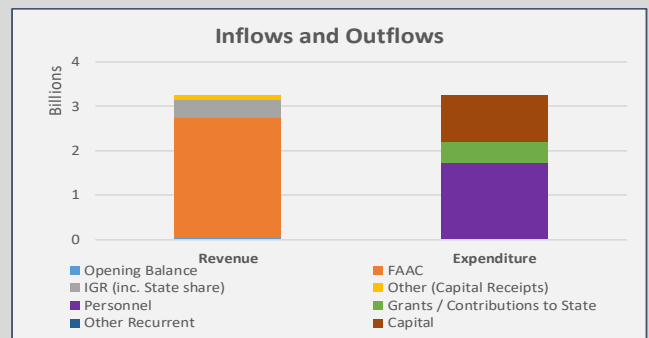
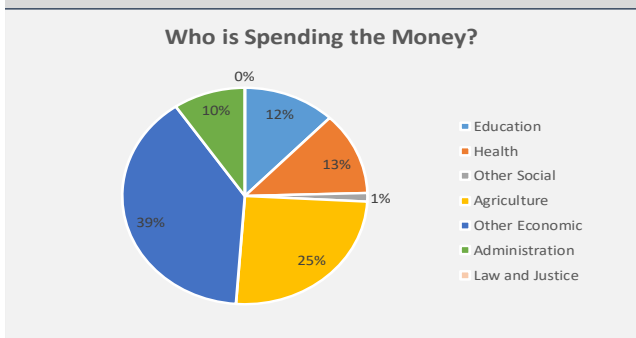
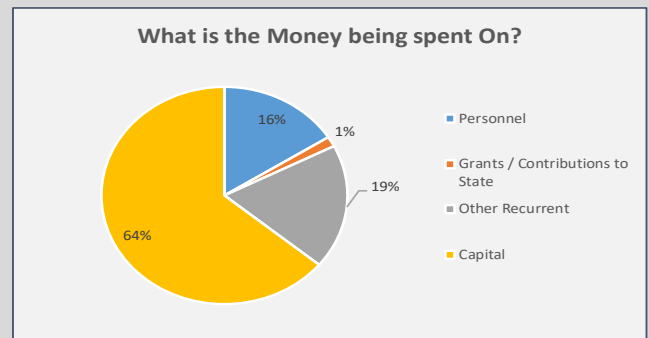
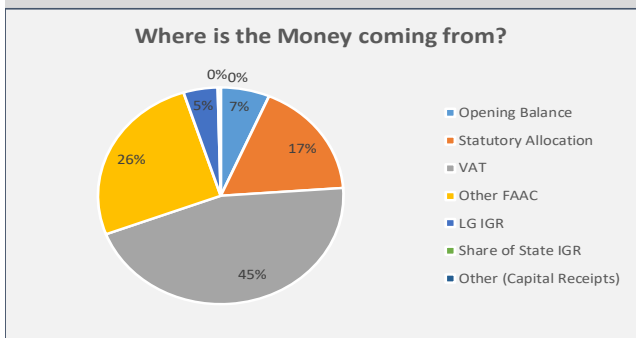
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# 1.A Graphic Summaries of Budget Overview

**321212 - Jega Local Government, Kebbi State: 2025 Budget Overview**



## 2 Budget Reports

### 2.A Overview

Table 1: Budget Summary

#### 321212 - Jega Local Government, Kebbi State - 2025 Budget: Summary

Item	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
<b>Opening Balance</b>	<b>701,000,000.00</b>	<b>765,572,480.00</b>	<b>501,000,000.00</b>
<b>Recurrent Revenue</b>	<b>5,447,565,630.00</b>	<b>4,475,940,093.00</b>	<b>7,278,928,000.00</b>
11 - GOVERNMENT SHARE OF FAAC	5,107,689,609.00	3,829,791,094.00	6,897,813,077.00
12 - INDEPENDENT REVENUE	339,876,021.00	646,148,999.00	381,114,923.00
<b>Recurrent Expenditure</b>	<b>1,213,612,424.00</b>	<b>1,099,757,160.00</b>	<b>2,802,418,588.00</b>
21 - PERSONNEL COST	792,347,144.00	792,347,144.00	1,244,218,546.00
22 - OTHER RECURRENT COSTS	421,265,280.00	307,410,016.00	1,558,200,042.00
<b>Transfer to Capital Account</b>	<b>4,934,953,206.00</b>	<b>4,141,755,413.00</b>	<b>4,977,509,412.00</b>
<b>Capital Receipts</b>	-	-	-
13 - AID AND GRANTS	-	-	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-
<b>23 - CAPITAL EXPENDITURE</b>	<b>4,934,953,206.00</b>	<b>3,640,755,413.00</b>	<b>4,977,509,412.00</b>
<b>Total Revenue (including OB)</b>	<b>6,148,565,630.00</b>	<b>5,241,512,573.00</b>	<b>7,779,928,000.00</b>
<b>Total Expenditure</b>	<b>6,148,565,630.00</b>	<b>4,740,512,573.00</b>	<b>7,779,928,000.00</b>
<b>Closing Balance</b>	-	<b>501,000,000.00</b>	-

## 2.B Revenue by Segments

**Table 2: Total Revenue by Administrative Units**

321212 - Jega 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>	-	5,447,565,630.00	4,475,940,093.00	-	-	7,278,928,000.00	-	-
020000000000	ECONOMIC SECTOR	-	5,447,565,630.00	4,475,940,093.00	-	-	7,278,928,000.00	-	-
022000000000	DEPARTMENT FINANCE AND SUPPLIES	-	5,447,565,630.00	4,475,940,093.00	-	-	7,278,928,000.00	-	-
022000100100	DEPARTMENT FINANCE AND SUPPLIES	-	5,447,565,630.00	4,475,940,093.00	-	-	7,278,928,000.00	-	-

**Table 3: Revenue by Economic Classification**

**321212 - Jega 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>5,447,565,630.00</b>	<b>4,475,940,093.00</b>	<b>7,278,928,000.00</b>
<b>11</b>	<b>GOVERNMENT SHARE OF FAAC</b>	<b>5,107,689,609.00</b>	<b>3,829,791,094.00</b>	<b>6,897,813,077.00</b>
<b>1101</b>	<b>GOVERNMENT SHARE OF FAAC</b>	<b>5,107,689,609.00</b>	<b>3,829,791,094.00</b>	<b>6,897,813,077.00</b>
<b>110101</b>	<b>LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES</b>	<b>2,471,808,314.00</b>	<b>2,375,420,385.00</b>	<b>1,354,350,965.00</b>
11010101	STATUTORY ALLOCATION	2,471,808,314.00	2,375,420,385.00	1,354,350,965.00
<b>110102</b>	<b>LOCAL GOVERNMENT SHARE OF VAT</b>	<b>1,688,747,175.00</b>	<b>1,247,027,197.00</b>	<b>3,530,102,729.00</b>
11010201	SHARE OF VAT	1,688,747,175.00	1,247,027,197.00	3,530,102,729.00
<b>110103</b>	<b>LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES</b>	<b>947,134,120.00</b>	<b>207,343,512.00</b>	<b>2,013,359,383.00</b>
11010302	Excess Non-Oil	94,209,261.00	91,639,268.00	142,965,355.00
11010303	Exchange Gain	852,924,859.00	115,704,244.00	1,870,394,028.00
<b>12</b>	<b>INDEPENDENT REVENUE</b>	<b>339,876,021.00</b>	<b>646,148,999.00</b>	<b>381,114,923.00</b>
<b>1201</b>	<b>TAX REVENUE</b>	<b>26,025,000.00</b>	<b>18,525,000.00</b>	<b>36,025,000.00</b>
<b>120103</b>	<b>OTHER TAXES</b>	<b>26,025,000.00</b>	<b>18,525,000.00</b>	<b>36,025,000.00</b>
12010301	Cattle Tax (Where Applicable)	10,000,000.00	4,000,000.00	20,000,000.00
12010305	POOL BETTING TAX	16,000,000.00	14,500,000.00	16,000,000.00
12010314	Other Service Taxes	25,000.00	25,000.00	25,000.00
<b>1202</b>	<b>NON-TAX REVENUE</b>	<b>313,851,021.00</b>	<b>627,623,999.00</b>	<b>345,089,923.00</b>
<b>120201</b>	<b>LICENCES - GENERAL</b>	<b>28,212,500.00</b>	<b>9,695,000.00</b>	<b>29,651,402.00</b>
12020101	Bicycle License	450,000.00	360,000.00	450,000.00
12020102	Canoe License	450,000.00	200,000.00	450,000.00
12020103	Dog/Cat License	15,500.00	10,500.00	15,500.00
12020104	Cart/Truck License	12,500,000.00	8,500.00	12,500,000.00
12020109	Bulk Cigarettes License	12,500.00	7,000.00	12,500.00
12020110	Squatters/Hawkers Permit	12,500.00	-	12,500.00
12020112	Motorcycle License	5,087,500.00	85,500.00	5,087,500.00
12020115	Kiosk License	75,000.00	75,000.00	75,000.00
12020116	Bakery House License	2,100,000.00	2,100,000.00	2,100,000.00
12020118	Cattle Dealers License	75,000.00	75,000.00	75,000.00
12020119	Dried Fish/Dried Meat License	150,000.00	150,000.00	150,000.00
12020120	Cold Room License	100,000.00	100,000.00	100,000.00
12020121	Butcher License	500,000.00	500,000.00	500,000.00
12020123	Goldsmith & Gold Sellers License	12,500.00	12,500.00	12,500.00
12020125	Hunting License	10,000.00	10,000.00	10,000.00
12020126	Control of Noise Permit	50,000.00	50,000.00	50,000.00
12020129	Cinematography License	200,000.00	200,000.00	200,000.00
12020131	Radio & Television License	550,000.00	550,000.00	550,000.00
12020133	Open Air Preaching Permit	500,000.00	500,000.00	500,000.00
12020134	Dislodging of Septic Tank Licence	1,812,500.00	1,812,500.00	3,251,402.00
12020135	Sand Dredging License	1,112,000.00	900,000.00	1,112,000.00
12020136	Trade License	575,000.00	467,000.00	575,000.00
12020137	Petty Trade License	550,000.00	450,000.00	550,000.00
12020139	Sawmill License	25,000.00	15,000.00	25,000.00
12020141	Grinding Mill License	50,000.00	30,000.00	50,000.00
12020142	Brown Sugar Machine License	62,500.00	58,500.00	62,500.00
12020144	Photo Studio License	62,500.00	38,000.00	62,500.00
12020145	Welding Machine License	50,000.00	32,000.00	50,000.00
12020146	Electronic Radio /TV Workshop License	25,000.00	13,000.00	25,000.00
12020147	Blacksmith Workshop License	50,000.00	40,000.00	50,000.00

12020148	Wood making/Carpentry Workshop License	50,000.00	45,000.00	50,000.00
12020149	Battery Charges License	100,000.00	80,000.00	100,000.00
12020150	Printing Press License	375,000.00	250,000.00	375,000.00
12020151	Panel Beater License	50,000.00	30,000.00	50,000.00
12020152	Vulgarizers License	50,000.00	35,000.00	50,000.00
12020154	Clock/Watch Repairers License	75,000.00	130,000.00	75,000.00
12020155	Laundry/Dry Cleaning License	12,500.00	10,000.00	12,500.00
12020156	Motor Mechanic & Car Wash Depo License	75,000.00	40,000.00	75,000.00
12020157	Building Materials Seller License	50,000.00	45,000.00	50,000.00
12020158	Kerosene Seller License	50,000.00	40,000.00	50,000.00
12020159	Block making Machines License	50,000.00	40,000.00	50,000.00
12020160	Hair Dressing/Barbing Salon License	50,000.00	100,000.00	50,000.00
<b>120204</b>	<b>FEES- GENERAL</b>	<b>28,498,125.00</b>	<b>19,094,125.00</b>	<b>28,498,125.00</b>
12020401	Survey Fees	878,125.00	878,125.00	878,125.00
12020402	Slaughter/Abattoir Fees	8,000,000.00	4,000,000.00	8,000,000.00
12020403	Marriage Registration Fees	125,000.00	125,000.00	125,000.00
12020405	Night Soil Disposal/ Deposit Fees(Not applicable)	50,000.00	50,000.00	50,000.00
12020413	Birth & Death Registration Fees	550,000.00	550,000.00	550,000.00
12020414	General Contractor Registration Fees	5,500,000.00	3,000,000.00	5,500,000.00
12020415	Tenders Fees	5,375,000.00	5,375,000.00	5,375,000.00
12020416	Forestry & Fuel Exploitation Fees	525,000.00	325,000.00	525,000.00
12020417	Falling of Trees Fees	535,000.00	400,000.00	535,000.00
12020418	Produce Buying/Haulage Fees	550,000.00	300,000.00	550,000.00
12020425	Customary Right of Occupancy fees	5,710,000.00	3,405,000.00	5,710,000.00
12020434	Entertainment, Drumming & Temporary Booth Fees	125,000.00	125,000.00	125,000.00
12020435	Mobile Sales Promotion Fees	225,000.00	225,000.00	225,000.00
12020436	Commercial Motor Vehicle/Motor Cycle/Tricycle Stickers Fees	25,000.00	11,000.00	25,000.00
12020439	Registration of Laundries	325,000.00	325,000.00	325,000.00
<b>120205</b>	<b>FINES - GENERAL</b>	<b>50,000.00</b>	<b>50,000.00</b>	<b>50,000.00</b>
12020504	Impounding of Stray Animal Fine	50,000.00	50,000.00	50,000.00
<b>120207</b>	<b>EARNINGS -GENERAL</b>	<b>101,066,515.00</b>	<b>33,421,875.00</b>	<b>121,066,515.00</b>
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	2,375,000.00	875,000.00	2,375,000.00
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	1,405,000.00	850,000.00	1,405,000.00
12020710	EARNINGS FROM HOTELS/GUEST HOUSES	10,000,000.00	4,000,000.00	20,000,000.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	2,946,875.00	1,150,000.00	2,946,875.00
12020713	Earning from Commercial Activities/Printing	54,000,000.00	12,200,000.00	64,000,000.00
12020714	Earning from Workshops/Training Services (Works School)	200,000.00	200,000.00	200,000.00
12020717	Earning from Bakery Industries	15,792,765.00	5,300,000.00	15,792,765.00
12020725	Earning from Environmental Sanitation Activities	1,550,000.00	1,550,000.00	1,550,000.00
12020726	Commission on Transfer Plot	7,796,875.00	6,296,875.00	7,796,875.00
12020727	Earnings from any other services	5,000,000.00	1,000,000.00	5,000,000.00
<b>120208</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>	<b>98,000,000.00</b>	<b>50,250,000.00</b>	<b>108,000,000.00</b>
12020801	RENT ON LOCAL GOVERNMENT QUARTERS	17,450,000.00	7,000,000.00	17,450,000.00
12020805	RENT ON LOCAL GOVERNMENT BUILDINGS / OTHER PREMISES	72,550,000.00	43,250,000.00	82,550,000.00
12020807	Rent on Market Lets & Government Shops	8,000,000.00	-	8,000,000.00
<b>120211</b>	<b>INVESTMENT INCOME</b>	<b>7,701,000.00</b>	<b>475,262,802.00</b>	<b>7,501,000.00</b>
12021101	Dividends Receivable	7,000,000.00	5,000,000.00	7,000,000.00
12021102	OTHER INVESTMENT INCOME	701,000.00	470,262,802.00	501,000.00
<b>120212</b>	<b>INTEREST EARNED</b>	<b>20,000,000.00</b>	<b>10,000,000.00</b>	<b>20,000,000.00</b>
12021202	Interest on Motorcycle & Bicycles Advance /Receivables	20,000,000.00	10,000,000.00	20,000,000.00



Table 4: Total Revenue by Fund

## 321212 - Jega 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>7,278,928,000.00</i></b>
<b>01</b>	<b>FEDERATION ACCOUNT</b>	<b>6,897,813,077.00</b>
<b>011</b>	<b>FAAC DIRECT ALLOCATION</b>	<b>6,897,813,077.00</b>
01101	FAAC DIRECT ALLOCATION	6,897,813,077.00
<b>02</b>	<b>CONSOLIDATED REVENUE FUND</b>	<b>381,114,923.00</b>
<b>021</b>	<b>MAIN ENVELOP</b>	<b>381,114,923.00</b>
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	381,114,923.00

## 2.C Expenditure by Segments

Table 5: Total Expenditure by MDAs

321212 - Jega 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>1,244,218,546.00</b>	<b>1,558,200,042.00</b>	<b>2,802,418,588.00</b>	<b>4,977,509,412.00</b>	<b>7,779,928,000.00</b>
<b>010000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>244,492,428.00</b>	<b>95,858,245.00</b>	<b>340,350,673.00</b>	<b>400,000,000.00</b>	<b>740,350,673.00</b>
<b>011100000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	<b>14,492,128.00</b>	<b>13,574,433.00</b>	<b>28,066,561.00</b>	-	<b>28,066,561.00</b>
011100100100	OFFICE OF THE CHAIRMAN	13,516,866.00	13,574,433.00	27,091,299.00	-	27,091,299.00
011118300100	INTERNAL AUDIT	975,262.00	-	975,262.00	-	975,262.00
<b>011200000000</b>	<b>LOCAL GOVERNMENT COUNCIL</b>	<b>67,964,628.00</b>	<b>46,000,000.00</b>	<b>113,964,628.00</b>	-	<b>113,964,628.00</b>
011200300100	THE COUNCIL	67,964,628.00	46,000,000.00	113,964,628.00	-	113,964,628.00
<b>016100000000</b>	<b>OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT</b>	<b>3,868,592.00</b>	<b>10,500,000.00</b>	<b>14,368,592.00</b>	-	<b>14,368,592.00</b>
016100100100	SECRETARY TO THE LOCAL GOVERNMENT	3,868,592.00	10,500,000.00	14,368,592.00	-	14,368,592.00
<b>016200000000</b>	<b>ADMINISTRATION &amp; GENERAL SERVICES</b>	<b>158,167,080.00</b>	<b>25,783,812.00</b>	<b>183,950,892.00</b>	<b>400,000,000.00</b>	<b>583,950,892.00</b>
016200100100	ADMINISTRATION & GENERAL SERVICES	158,167,080.00	25,783,812.00	183,950,892.00	400,000,000.00	583,950,892.00
<b>020000000000</b>	<b>ECONOMIC SECTOR</b>	<b>294,357,900.00</b>	<b>1,310,746,078.00</b>	<b>1,605,103,978.00</b>	<b>3,424,751,442.00</b>	<b>5,029,855,420.00</b>
<b>021500000000</b>	<b>DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES &amp; RURAL DEVEL</b>	<b>45,907,560.00</b>	<b>84,850,811.00</b>	<b>130,758,371.00</b>	<b>1,839,751,442.00</b>	<b>1,970,509,813.00</b>
021500100100	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	45,907,560.00	84,850,811.00	130,758,371.00	1,839,751,442.00	1,970,509,813.00
<b>022000000000</b>	<b>DEPARTMENT FINANCE AND SUPPLIES</b>	<b>138,579,660.00</b>	<b>1,181,895,267.00</b>	<b>1,320,474,927.00</b>	<b>200,000,000.00</b>	<b>1,520,474,927.00</b>
022000100100	DEPARTMENT FINANCE AND SUPPLIES	138,579,660.00	1,181,895,267.00	1,320,474,927.00	200,000,000.00	1,520,474,927.00
<b>023400000000</b>	<b>DEPARTMENT OF WORKS, HOUSING, LANDS AND SURVEY</b>	<b>74,353,800.00</b>	<b>32,000,000.00</b>	<b>106,353,800.00</b>	<b>1,385,000,000.00</b>	<b>1,491,353,800.00</b>
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	74,353,800.00	32,000,000.00	106,353,800.00	1,385,000,000.00	1,491,353,800.00
<b>023800000000</b>	<b>DEPARTMENT OF BUDGET, PLANNING, RESEARCH &amp; STATISTICS (BPRS)</b>	<b>35,516,880.00</b>	<b>12,000,000.00</b>	<b>47,516,880.00</b>	-	<b>47,516,880.00</b>
023800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	35,516,880.00	12,000,000.00	47,516,880.00	-	47,516,880.00
<b>050000000000</b>	<b>SOCIAL SECTOR</b>	<b>705,368,218.00</b>	<b>151,595,719.00</b>	<b>856,963,937.00</b>	<b>1,152,757,970.00</b>	<b>2,009,721,907.00</b>
<b>051700000000</b>	<b>DEPARTMENT OF SOCIAL DEVELOPMENT &amp; EDUCATION</b>	<b>69,096,240.00</b>	<b>7,800,000.00</b>	<b>76,896,240.00</b>	<b>869,757,970.00</b>	<b>946,654,210.00</b>
051700100100	DEPARTMENT OF SOCIAL DEVELOPMENT	69,096,240.00	7,800,000.00	76,896,240.00	869,757,970.00	946,654,210.00
<b>052100000000</b>	<b>DEPARTMENT OF MEDICAL &amp; HEALTH SERVICE</b>	<b>597,100,378.00</b>	<b>83,850,811.00</b>	<b>680,951,189.00</b>	<b>283,000,000.00</b>	<b>963,951,189.00</b>
052100100100	DEPARTMENT OF MEDICAL & HEALTH SERVICE	597,100,378.00	83,850,811.00	680,951,189.00	283,000,000.00	963,951,189.00
<b>055100000000</b>	<b>TRADITIONAL RULERS' COUNCIL</b>	<b>39,171,600.00</b>	<b>59,944,908.00</b>	<b>99,116,508.00</b>	-	<b>99,116,508.00</b>
055100100100	TRADITIONAL RULERS' COUNCIL	39,171,600.00	59,944,908.00	99,116,508.00	-	99,116,508.00

**Table 6: Expenditure Administrative Unit**

**321212 - Jega 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>6,148,565,630.00</b>	<b>4,740,512,573.00</b>	<b>7,779,928,000.00</b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>211,559,857.00</b>	<b>157,492,622.00</b>	<b>740,350,673.00</b>
<b>01110000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	<b>18,885,672.00</b>	<b>15,847,849.00</b>	<b>28,066,561.00</b>
011100100100	OFFICE OF THE CHAIRMAN	17,910,410.00	14,872,587.00	27,091,299.00
011118300100	INTERNAL AUDIT	975,262.00	975,262.00	975,262.00
<b>01120000000</b>	<b>LOCAL GOVERNMENT COUNCIL</b>	<b>79,564,628.00</b>	<b>42,064,628.00</b>	<b>113,964,628.00</b>
011200300100	THE COUNCIL	79,564,628.00	42,064,628.00	113,964,628.00
<b>01610000000</b>	<b>OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT</b>	<b>12,368,592.00</b>	<b>7,468,592.00</b>	<b>14,368,592.00</b>
016100100100	SECRETARY TO THE LOCAL GOVERNMENT	12,368,592.00	7,468,592.00	14,368,592.00
<b>01620000000</b>	<b>ADMINISTRATION &amp; GENERAL SERVICES</b>	<b>100,740,965.00</b>	<b>92,111,553.00</b>	<b>583,950,892.00</b>
016200100100	ADMINISTRATION & GENERAL SERVICES	100,740,965.00	92,111,553.00	583,950,892.00
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>3,202,097,457.00</b>	<b>3,541,188,997.00</b>	<b>5,029,855,420.00</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES &amp; RURAL DEVELOPMENT</b>	<b>1,260,401,219.00</b>	<b>3,215,173,224.00</b>	<b>1,970,509,813.00</b>
021500100100	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	1,260,401,219.00	3,215,173,224.00	1,970,509,813.00
<b>02200000000</b>	<b>DEPARTMENT FINANCE AND SUPPLIES</b>	<b>369,679,622.00</b>	<b>188,499,157.00</b>	<b>1,520,474,927.00</b>
022000100100	DEPARTMENT FINANCE AND SUPPLIES	369,679,622.00	188,499,157.00	1,520,474,927.00
<b>02340000000</b>	<b>DEPARTMENT OF WORKS, HOUSING, LANDS AND SURVEY</b>	<b>1,523,181,379.00</b>	<b>92,681,379.00</b>	<b>1,491,353,800.00</b>
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	1,523,181,379.00	92,681,379.00	1,491,353,800.00
<b>02380000000</b>	<b>DEPARTMENT OF BUDGET, PLANNING, RESEARCH &amp; STATISTICS (BPRS)</b>	<b>48,835,237.00</b>	<b>44,835,237.00</b>	<b>47,516,880.00</b>
023800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	48,835,237.00	44,835,237.00	47,516,880.00
<b>05000000000</b>	<b>SOCIAL SECTOR</b>	<b>2,734,908,316.00</b>	<b>1,041,830,954.00</b>	<b>2,009,721,907.00</b>
<b>05170000000</b>	<b>DEPARTMENT OF SOCIAL DEVELOPMENT &amp; EDUCATION</b>	<b>1,902,713,368.00</b>	<b>500,785,848.00</b>	<b>946,654,210.00</b>
051700100100	DEPARTMENT OF SOCIAL DEVELOPMENT	1,902,713,368.00	500,785,848.00	946,654,210.00
<b>05210000000</b>	<b>DEPARTMENT OF MEDICAL &amp; HEALTH SERVICE</b>	<b>738,185,589.00</b>	<b>454,185,589.00</b>	<b>963,951,189.00</b>
052100100100	DEPARTMENT OF MEDICAL & HEALTH SERVICE	738,185,589.00	454,185,589.00	963,951,189.00
<b>05510000000</b>	<b>TRADITIONAL RULERS' COUNCIL</b>	<b>94,009,359.00</b>	<b>86,859,517.00</b>	<b>99,116,508.00</b>
055100100100	TRADITIONAL RULERS' COUNCIL	94,009,359.00	86,859,517.00	99,116,508.00

Table 7: Personnel Expenditure by Administrative Units

## 321212 - Jega 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>792,347,144.00</b>	<b>792,347,144.00</b>	<b>1,244,218,546.00</b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>126,081,837.00</b>	<b>126,081,837.00</b>	<b>244,492,428.00</b>
<b>01110000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	<b>8,492,128.00</b>	<b>8,492,128.00</b>	<b>14,492,128.00</b>
011100100100	OFFICE OF THE CHAIRMAN	7,516,866.00	7,516,866.00	13,516,866.00
011118300100	INTERNAL AUDIT	975,262.00	975,262.00	975,262.00
<b>01120000000</b>	<b>LOCAL GOVERNMENT COUNCIL</b>	<b>38,564,628.00</b>	<b>38,564,628.00</b>	<b>67,964,628.00</b>
011200300100	THE COUNCIL	38,564,628.00	38,564,628.00	67,964,628.00
<b>01610000000</b>	<b>OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT</b>	<b>3,868,592.00</b>	<b>3,868,592.00</b>	<b>3,868,592.00</b>
016100100100	SECRETARY TO THE LOCAL GOVERNMENT	3,868,592.00	3,868,592.00	3,868,592.00
<b>01620000000</b>	<b>ADMINISTRATION &amp; GENERAL SERVICES</b>	<b>75,156,489.00</b>	<b>75,156,489.00</b>	<b>158,167,080.00</b>
016200100100	ADMINISTRATION & GENERAL SERVICES	75,156,489.00	75,156,489.00	158,167,080.00
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>199,030,072.00</b>	<b>199,030,072.00</b>	<b>294,357,900.00</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES &amp; RURAL DEVELOPMENT</b>	<b>34,067,000.00</b>	<b>34,067,000.00</b>	<b>45,907,560.00</b>
021500100100	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	34,067,000.00	34,067,000.00	45,907,560.00
<b>02200000000</b>	<b>DEPARTMENT FINANCE AND SUPPLIES</b>	<b>84,946,456.00</b>	<b>84,946,456.00</b>	<b>138,579,660.00</b>
022000100100	DEPARTMENT FINANCE AND SUPPLIES	84,946,456.00	84,946,456.00	138,579,660.00
<b>02340000000</b>	<b>DEPARTMENT OF WORKS, HOUSING, LANDS AND SURVEY</b>	<b>41,181,379.00</b>	<b>41,181,379.00</b>	<b>74,353,800.00</b>
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	41,181,379.00	41,181,379.00	74,353,800.00
<b>02380000000</b>	<b>DEPARTMENT OF BUDGET, PLANNING, RESEARCH &amp; STATISTICS (BPRS)</b>	<b>38,835,237.00</b>	<b>38,835,237.00</b>	<b>35,516,880.00</b>
023800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	38,835,237.00	38,835,237.00	35,516,880.00
<b>05000000000</b>	<b>SOCIAL SECTOR</b>	<b>467,235,235.00</b>	<b>467,235,235.00</b>	<b>705,368,218.00</b>
<b>05170000000</b>	<b>DEPARTMENT OF SOCIAL DEVELOPMENT &amp; EDUCATION</b>	<b>46,985,848.00</b>	<b>46,985,848.00</b>	<b>69,096,240.00</b>
051700100100	DEPARTMENT OF SOCIAL DEVELOPMENT	46,985,848.00	46,985,848.00	69,096,240.00
<b>05210000000</b>	<b>DEPARTMENT OF MEDICAL &amp; HEALTH SERVICE</b>	<b>385,334,778.00</b>	<b>385,334,778.00</b>	<b>597,100,378.00</b>
052100100100	DEPARTMENT OF MEDICAL & HEALTH SERVICE	385,334,778.00	385,334,778.00	597,100,378.00
<b>05510000000</b>	<b>TRADITIONAL RULERS' COUNCIL</b>	<b>34,914,609.00</b>	<b>34,914,609.00</b>	<b>39,171,600.00</b>
055100100100	TRADITIONAL RULERS' COUNCIL	34,914,609.00	34,914,609.00	39,171,600.00

**Table 8: Overhead Expenditure by Administrative Unit**

**321212 - Jega 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>421,265,280.00</b>	<b>307,410,016.00</b>	<b>1,558,200,042.00</b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>85,478,020.00</b>	<b>31,410,785.00</b>	<b>95,858,245.00</b>
<b>01110000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	<b>10,393,544.00</b>	<b>7,355,721.00</b>	<b>13,574,433.00</b>
011100100100	OFFICE OF THE CHAIRMAN	10,393,544.00	7,355,721.00	13,574,433.00
<b>01120000000</b>	<b>LOCAL GOVERNMENT COUNCIL</b>	<b>41,000,000.00</b>	<b>3,500,000.00</b>	<b>46,000,000.00</b>
011200300100	THE COUNCIL	41,000,000.00	3,500,000.00	46,000,000.00
<b>01610000000</b>	<b>OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT</b>	<b>8,500,000.00</b>	<b>3,600,000.00</b>	<b>10,500,000.00</b>
016100100100	SECRETARY TO THE LOCAL GOVERNMENT	8,500,000.00	3,600,000.00	10,500,000.00
<b>01620000000</b>	<b>ADMINISTRATION &amp; GENERAL SERVICES</b>	<b>25,584,476.00</b>	<b>16,955,064.00</b>	<b>25,783,812.00</b>
016200100100	ADMINISTRATION & GENERAL SERVICES	25,584,476.00	16,955,064.00	25,783,812.00
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>208,541,699.00</b>	<b>169,403,512.00</b>	<b>1,310,746,078.00</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES &amp; RURAL DEVEL</b>	<b>61,850,811.00</b>	<b>49,350,811.00</b>	<b>84,850,811.00</b>
021500100100	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	61,850,811.00	49,350,811.00	84,850,811.00
<b>02200000000</b>	<b>DEPARTMENT FINANCE AND SUPPLIES</b>	<b>119,690,888.00</b>	<b>103,552,701.00</b>	<b>1,181,895,267.00</b>
022000100100	DEPARTMENT FINANCE AND SUPPLIES	119,690,888.00	103,552,701.00	1,181,895,267.00
<b>02340000000</b>	<b>DEPARTMENT OF WORKS, HOUSING, LANDS AND SURVEY</b>	<b>17,000,000.00</b>	<b>10,500,000.00</b>	<b>32,000,000.00</b>
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	17,000,000.00	10,500,000.00	32,000,000.00
<b>02380000000</b>	<b>DEPARTMENT OF BUDGET, PLANNING, RESEARCH &amp; STATISTICS (BPRS)</b>	<b>10,000,000.00</b>	<b>6,000,000.00</b>	<b>12,000,000.00</b>
023800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	10,000,000.00	6,000,000.00	12,000,000.00
<b>05000000000</b>	<b>SOCIAL SECTOR</b>	<b>127,245,561.00</b>	<b>106,595,719.00</b>	<b>151,595,719.00</b>
<b>05170000000</b>	<b>DEPARTMENT OF SOCIAL DEVELOPMENT &amp; EDUCATION</b>	<b>8,300,000.00</b>	<b>6,800,000.00</b>	<b>7,800,000.00</b>
051700100100	DEPARTMENT OF SOCIAL DEVELOPMENT	8,300,000.00	6,800,000.00	7,800,000.00
<b>05210000000</b>	<b>DEPARTMENT OF MEDICAL &amp; HEALTH SERVICE</b>	<b>59,850,811.00</b>	<b>47,850,811.00</b>	<b>83,850,811.00</b>
052100100100	DEPARTMENT OF MEDICAL & HEALTH SERVICE	59,850,811.00	47,850,811.00	83,850,811.00
<b>05510000000</b>	<b>TRADITIONAL RULERS' COUNCIL</b>	<b>59,094,750.00</b>	<b>51,944,908.00</b>	<b>59,944,908.00</b>
055100100100	TRADITIONAL RULERS' COUNCIL	59,094,750.00	51,944,908.00	59,944,908.00

**Table 9: Capital Expenditure by Administrative Units**

**321212 - Jega 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>Total Capital Expenditure</b>	<b>4,934,953,206.00</b>	<b>3,640,755,413.00</b>	<b>4,977,509,412.00</b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	-	-	<b>400,000,000.00</b>
<b>01620000000</b>	<b>ADMINISTRATION &amp; GENERAL SERVICES</b>	-	-	<b>400,000,000.00</b>
016200100100	ADMINISTRATION & GENERAL SERVICES	-	-	400,000,000.00
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>2,794,525,686.00</b>	<b>3,172,755,413.00</b>	<b>3,424,751,442.00</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES &amp; RURAL DEVEL</b>	<b>1,164,483,408.00</b>	<b>3,131,755,413.00</b>	<b>1,839,751,442.00</b>
021500100100	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	1,164,483,408.00	3,131,755,413.00	1,839,751,442.00
<b>02200000000</b>	<b>DEPARTMENT FINANCE AND SUPPLIES</b>	<b>165,042,278.00</b>	-	<b>200,000,000.00</b>
022000100100	DEPARTMENT FINANCE AND SUPPLIES	165,042,278.00	-	200,000,000.00
<b>02340000000</b>	<b>DEPARTMENT OF WORKS, HOUSING, LANDS AND SURVEY</b>	<b>1,465,000,000.00</b>	<b>41,000,000.00</b>	<b>1,385,000,000.00</b>
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	1,465,000,000.00	41,000,000.00	1,385,000,000.00
<b>05000000000</b>	<b>SOCIAL SECTOR</b>	<b>2,140,427,520.00</b>	<b>468,000,000.00</b>	<b>1,152,757,970.00</b>
<b>05170000000</b>	<b>DEPARTMENT OF SOCIAL DEVELOPMENT &amp; EDUCATION</b>	<b>1,847,427,520.00</b>	<b>447,000,000.00</b>	<b>869,757,970.00</b>
051700100100	DEPARTMENT OF SOCIAL DEVELOPMENT	1,847,427,520.00	447,000,000.00	869,757,970.00
<b>05210000000</b>	<b>DEPARTMENT OF MEDICAL &amp; HEALTH SERVICE</b>	<b>293,000,000.00</b>	<b>21,000,000.00</b>	<b>283,000,000.00</b>
052100100100	DEPARTMENT OF MEDICAL & HEALTH SERVICE	293,000,000.00	21,000,000.00	283,000,000.00

## 2.D Expenditure by Economic Classification

### 321212 - Jega 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>6,148,565,630.00</b>	<b>4,740,512,573.00</b>	<b>7,779,928,000.00</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>792,347,144.00</b>	<b>792,347,144.00</b>	<b>1,244,218,546.00</b>
<b>2101</b>	<b>SALARY</b>	<b>792,094,299.00</b>	<b>792,094,299.00</b>	<b>1,243,965,701.00</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>792,094,299.00</b>	<b>792,094,299.00</b>	<b>1,243,965,701.00</b>
21010101	SALARIES	746,012,805.00	746,012,805.00	1,162,484,207.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	46,081,494.00	46,081,494.00	81,481,494.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>252,845.00</b>	<b>252,845.00</b>	<b>252,845.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>252,845.00</b>	<b>252,845.00</b>	<b>252,845.00</b>
21020102	Transport Allowance	252,845.00	252,845.00	252,845.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>421,265,280.00</b>	<b>307,410,016.00</b>	<b>1,558,200,042.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>132,300,000.00</b>	<b>74,900,000.00</b>	<b>212,800,000.00</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>24,000,000.00</b>	<b>14,600,000.00</b>	<b>31,000,000.00</b>
22020101	LOCAL TRAVEL AND TRANSPORT - TRAINING	11,000,000.00	6,100,000.00	13,000,000.00
22020102	LOCAL TRAVEL AND TRANSPORT - OTHERS	13,000,000.00	8,500,000.00	18,000,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>4,000,000.00</b>	<b>3,000,000.00</b>	<b>7,000,000.00</b>
22020202	TELEPHONE CHARGES	4,000,000.00	3,000,000.00	7,000,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>8,000,000.00</b>	<b>4,000,000.00</b>	<b>8,000,000.00</b>
22020301	OFFICE STATIONARY / COMPUTER CONSUMABLES	8,000,000.00	4,000,000.00	8,000,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>83,500,000.00</b>	<b>43,500,000.00</b>	<b>152,000,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	17,000,000.00	9,500,000.00	37,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	16,000,000.00	8,000,000.00	25,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,000,000.00	1,000,000.00	3,000,000.00
22020406	OTHER MAINTENANCE SERVICES	48,500,000.00	25,000,000.00	87,000,000.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>3,000,000.00</b>	<b>2,000,000.00</b>	<b>4,000,000.00</b>
22020704	ENGINEERING SERVICES	3,000,000.00	2,000,000.00	4,000,000.00
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>3,000,000.00</b>	<b>2,000,000.00</b>	<b>4,000,000.00</b>
22020901	BANK CHARGES (OTHER THAN INTEREST)	3,000,000.00	2,000,000.00	4,000,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>6,800,000.00</b>	<b>5,800,000.00</b>	<b>6,800,000.00</b>
22021007	WELFARE PACKAGES	6,800,000.00	5,800,000.00	6,800,000.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>288,965,280.00</b>	<b>232,510,016.00</b>	<b>1,345,400,042.00</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>288,965,280.00</b>	<b>232,510,016.00</b>	<b>1,345,400,042.00</b>
22040101	GRANTS TO STATE GOVERNMENT - RECURRENT	118,796,372.00	116,646,530.00	116,646,530.00
22040103	GRANTS TO LOCAL GOVERNMENTS - RECURRENT	122,275,364.00	108,507,765.00	1,175,679,079.00
22040104	GRANTS TO LOCAL GOVERNMENTS - CAPITAL	47,893,544.00	7,355,721.00	53,074,433.00
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>4,934,953,206.00</b>	<b>3,640,755,413.00</b>	<b>4,977,509,412.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>279,000,000.00</b>	<b>131,000,000.00</b>	<b>863,000,000.00</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>279,000,000.00</b>	<b>131,000,000.00</b>	<b>863,000,000.00</b>
23010105	PURCHASE OF MOTOR VEHICLES	20,000,000.00	-	360,000,000.00
23010107	PURCHASE OF TRUCKS	10,000,000.00	-	50,000,000.00
23010109	PURCHASE OF SEA BOATS	10,000,000.00	-	20,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	30,000,000.00	-	50,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	33,000,000.00	1,000,000.00	45,000,000.00

23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	10,000,000.00	-	10,000,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	131,000,000.00	130,000,000.00	153,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	10,000,000.00	-	20,000,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	10,000,000.00	-	50,000,000.00
23010139	PURCHASE OF TRANSFORMERS AND SPARE PARTS	10,000,000.00	-	100,000,000.00
23010142	PURCHASE OF INFORMATION EQUIPMENTS	5,000,000.00	-	5,000,000.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>1,488,000,000.00</b>	<b>10,000,000.00</b>	<b>1,448,000,000.00</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>1,488,000,000.00</b>	<b>10,000,000.00</b>	<b>1,448,000,000.00</b>
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	20,000,000.00	-	30,000,000.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	10,000,000.00	-	10,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	330,000,000.00	-	230,000,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	20,000,000.00	-	20,000,000.00
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	10,000,000.00	-	10,000,000.00
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	5,000,000.00	-	5,000,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	52,000,000.00	-	62,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	840,000,000.00	-	790,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	10,000,000.00	-	10,000,000.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	1,000,000.00	-	1,000,000.00
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	10,000,000.00	-	10,000,000.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	120,000,000.00	-	200,000,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	30,000,000.00	-	30,000,000.00
23020125	CONSTRUCTION OF POWER GENERATING PLANTS	10,000,000.00	-	20,000,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	20,000,000.00	10,000,000.00	20,000,000.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>790,614,758.00</b>	<b>2,446,755,413.00</b>	<b>808,751,442.00</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>790,614,758.00</b>	<b>2,446,755,413.00</b>	<b>808,751,442.00</b>
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	65,572,480.00	-	10,000,000.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	160,000,000.00	-	60,000,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	190,000,000.00	-	130,000,000.00
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	110,000,000.00	2,416,755,413.00	308,751,442.00
23030115	REHABILITATION / REPAIRS - WATER-WAY	140,000,000.00	30,000,000.00	40,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	100,000,000.00
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	125,042,278.00	-	160,000,000.00
<b>2304</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>14,000,000.00</b>	<b>1,000,000.00</b>	<b>14,000,000.00</b>
<b>230401</b>	<b>PRESERVATION OF THE ENVIRONMENT - GENERAL</b>	<b>14,000,000.00</b>	<b>1,000,000.00</b>	<b>14,000,000.00</b>
23040101	TREE PLANTING	6,000,000.00	-	6,000,000.00
23040105	WATER POLLUTION PREVENTION & CONTROL	5,000,000.00	1,000,000.00	5,000,000.00
23040106	FISH PRESERVATION	3,000,000.00	-	3,000,000.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>2,363,338,448.00</b>	<b>1,052,000,000.00</b>	<b>1,843,757,970.00</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>2,363,338,448.00</b>	<b>1,052,000,000.00</b>	<b>1,843,757,970.00</b>
23050103	MONITORING AND EVALUATION	48,000,000.00	-	63,000,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	1,169,855,040.00	200,000,000.00	200,000,000.00
23050108	SPECIAL GRANTS AND INTERVENTION	252,000,000.00	137,000,000.00	340,757,970.00
23050109	PROVISION OF AGRICULTURAL INPUTS	893,483,408.00	715,000,000.00	1,240,000,000.00



**Table 10: Total Expenditure by Economic Classification**

**321212 - Jega 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>6,148,565,630.00</b>	<b>4,740,512,573.00</b>	<b>7,779,928,000.00</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>792,347,144.00</b>	<b>792,347,144.00</b>	<b>1,244,218,546.00</b>
<b>2101</b>	<b>SALARY</b>	<b>792,094,299.00</b>	<b>792,094,299.00</b>	<b>1,243,965,701.00</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>792,094,299.00</b>	<b>792,094,299.00</b>	<b>1,243,965,701.00</b>
21010101	SALARIES	746,012,805.00	746,012,805.00	1,162,484,207.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	46,081,494.00	46,081,494.00	81,481,494.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>252,845.00</b>	<b>252,845.00</b>	<b>252,845.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>252,845.00</b>	<b>252,845.00</b>	<b>252,845.00</b>
21020102	Transport Allowance	252,845.00	252,845.00	252,845.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>421,265,280.00</b>	<b>307,410,016.00</b>	<b>1,558,200,042.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>132,300,000.00</b>	<b>74,900,000.00</b>	<b>212,800,000.00</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>24,000,000.00</b>	<b>14,600,000.00</b>	<b>31,000,000.00</b>
22020101	LOCAL TRAVEL AND TRANSPORT - TRAINING	11,000,000.00	6,100,000.00	13,000,000.00
22020102	LOCAL TRAVEL AND TRANSPORT - OTHERS	13,000,000.00	8,500,000.00	18,000,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>4,000,000.00</b>	<b>3,000,000.00</b>	<b>7,000,000.00</b>
22020202	TELEPHONE CHARGES	4,000,000.00	3,000,000.00	7,000,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>8,000,000.00</b>	<b>4,000,000.00</b>	<b>8,000,000.00</b>
22020301	OFFICE STATIONARY / COMPUTER CONSUMABLES	8,000,000.00	4,000,000.00	8,000,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>83,500,000.00</b>	<b>43,500,000.00</b>	<b>152,000,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	17,000,000.00	9,500,000.00	37,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	16,000,000.00	8,000,000.00	25,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,000,000.00	1,000,000.00	3,000,000.00
22020406	OTHER MAINTENANCE SERVICES	48,500,000.00	25,000,000.00	87,000,000.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>3,000,000.00</b>	<b>2,000,000.00</b>	<b>4,000,000.00</b>
22020704	ENGINEERING SERVICES	3,000,000.00	2,000,000.00	4,000,000.00
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>3,000,000.00</b>	<b>2,000,000.00</b>	<b>4,000,000.00</b>
22020901	BANK CHARGES (OTHER THAN INTEREST)	3,000,000.00	2,000,000.00	4,000,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>6,800,000.00</b>	<b>5,800,000.00</b>	<b>6,800,000.00</b>
22021007	WELFARE PACKAGES	6,800,000.00	5,800,000.00	6,800,000.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>288,965,280.00</b>	<b>232,510,016.00</b>	<b>1,345,400,042.00</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>288,965,280.00</b>	<b>232,510,016.00</b>	<b>1,345,400,042.00</b>
22040101	GRANTS TO STATE GOVERNMENT - RECURRENT	118,796,372.00	116,646,530.00	116,646,530.00
22040103	GRANTS TO LOCAL GOVERNMENTS - RECURRENT	122,275,364.00	108,507,765.00	1,175,679,079.00
22040104	GRANTS TO LOCAL GOVERNMENTS - CAPITAL	47,893,544.00	7,355,721.00	53,074,433.00
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>4,934,953,206.00</b>	<b>3,640,755,413.00</b>	<b>4,977,509,412.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>279,000,000.00</b>	<b>131,000,000.00</b>	<b>863,000,000.00</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>279,000,000.00</b>	<b>131,000,000.00</b>	<b>863,000,000.00</b>
23010105	PURCHASE OF MOTOR VEHICLES	20,000,000.00	-	360,000,000.00
23010107	PURCHASE OF TRUCKS	10,000,000.00	-	50,000,000.00
23010109	PURCHASE OF SEA BOATS	10,000,000.00	-	20,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	30,000,000.00	-	50,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	33,000,000.00	1,000,000.00	45,000,000.00

**321201 - Aliero Local Government, Kebbi State - 2025 Budget: Expenditure by Economic Classification**

Code	Item	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>5,054,445,950.00</b>	<b>2,113,916,262.00</b>	<b>6,093,619,501.00</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>416,316,538.00</b>	<b>416,316,538.00</b>	<b>416,316,538.00</b>
<b>2101</b>	<b>SALARY</b>	<b>416,316,538.00</b>	<b>416,316,538.00</b>	<b>416,316,538.00</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>416,316,538.00</b>	<b>416,316,538.00</b>	<b>416,316,538.00</b>
21010101	SALARIES	373,238,196.00	373,238,196.00	373,238,196.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	43,078,342.00	43,078,342.00	43,078,342.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>661,087,787.00</b>	<b>536,385,660.00</b>	<b>980,941,106.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>473,604,946.00</b>	<b>373,150,030.00</b>	<b>722,488,637.00</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>157,695,445.00</b>	<b>138,196,445.00</b>	<b>277,569,906.00</b>
22020101	LOCAL TRAVEL AND TRANSPORT - TRAINING	10,000,000.00	7,000,000.00	12,000,000.00
22020102	LOCAL TRAVEL AND TRANSPORT - OTHERS	147,695,445.00	131,196,445.00	265,569,906.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>10,820,000.00</b>	<b>7,320,000.00</b>	<b>9,500,000.00</b>
22020202	TELEPHONE CHARGES	10,820,000.00	7,320,000.00	9,500,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>11,000,000.00</b>	<b>7,000,000.00</b>	<b>29,000,000.00</b>
22020301	OFFICE STATIONARY / COMPUTER CONSUMABLES	9,000,000.00	6,000,000.00	15,000,000.00
22020307	DRUGS / LABORATORY / MEDICAL SUPPLIES	2,000,000.00	1,000,000.00	14,000,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>94,800,000.00</b>	<b>47,500,000.00</b>	<b>126,800,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	29,000,000.00	10,500,000.00	42,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	62,800,000.00	36,000,000.00	80,800,000.00
22020406	OTHER MAINTENANCE SERVICES	3,000,000.00	1,000,000.00	4,000,000.00
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>139,289,501.00</b>	<b>137,133,585.00</b>	<b>185,618,731.00</b>
22020610	OTHER SERVICES	139,289,501.00	137,133,585.00	185,618,731.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>24,000,000.00</b>	<b>12,000,000.00</b>	<b>45,000,000.00</b>
22020701	FINANCIAL CONSULTING	24,000,000.00	12,000,000.00	45,000,000.00
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>21,000,000.00</b>	<b>11,000,000.00</b>	<b>31,000,000.00</b>
22020901	BANK CHARGES (OTHER THAN INTEREST)	21,000,000.00	11,000,000.00	31,000,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>15,000,000.00</b>	<b>13,000,000.00</b>	<b>18,000,000.00</b>
22021007	WELFARE PACKAGES	14,000,000.00	12,000,000.00	16,000,000.00
22021009	SPORTING ACTIVITIES	1,000,000.00	1,000,000.00	2,000,000.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>187,482,841.00</b>	<b>163,235,630.00</b>	<b>258,452,469.00</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>187,482,841.00</b>	<b>163,235,630.00</b>	<b>258,452,469.00</b>
22040101	GRANTS TO STATE GOVERNMENT - RECURRENT	71,336,196.00	70,716,742.00	86,725,886.00
22040103	GRANTS TO LOCAL GOVERNMENTS - RECURRENT	83,240,701.00	79,627,065.00	147,411,004.00
22040104	GRANTS TO LOCAL GOVERNMENTS - CAPITAL	32,905,944.00	12,891,823.00	24,315,579.00
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>3,977,041,625.00</b>	<b>1,161,214,064.00</b>	<b>4,696,361,857.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>483,500,000.00</b>	<b>190,000,000.00</b>	<b>863,262,119.00</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>483,500,000.00</b>	<b>190,000,000.00</b>	<b>863,262,119.00</b>
23010104	PURCHASE MOTOR CYCLES	8,000,000.00	-	20,000,000.00
23010105	PURCHASE OF MOTOR VEHICLES	7,000,000.00	-	310,000,000.00
23010109	PURCHASE OF SEA BOATS	50,000,000.00	-	50,000,000.00

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

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

## 321212 - Jega 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>6,148,565,630.00</b>	<b>4,740,512,573.00</b>	<b>7,779,928,000.00</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>610,032,438.00</b>	<b>520,827,016.00</b>	<b>2,273,342,480.00</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIR</b>	<b>325,456,236.00</b>	<b>253,880,226.00</b>	<b>1,786,874,708.00</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	109,843,630.00	64,405,807.00	455,424,519.00
70112	FINANCIAL AND FISCAL AFFAIRS	215,612,606.00	189,474,419.00	1,331,450,189.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>284,576,202.00</b>	<b>266,946,790.00</b>	<b>486,467,772.00</b>
70132	OVERALL PLANNING AND STATISTICAL SERVICES	48,835,237.00	44,835,237.00	47,516,880.00
70133	OTHER GENERAL SERVICES	235,740,965.00	222,111,553.00	438,950,892.00
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>20,000,000.00</b>	<b>-</b>	<b>20,000,000.00</b>
<b>7032</b>	<b>FIRE PROTECTION SERVICES</b>	<b>20,000,000.00</b>	<b>-</b>	<b>20,000,000.00</b>
70321	FIRE PROTECTION SERVICES	20,000,000.00	-	20,000,000.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>2,283,624,876.00</b>	<b>3,266,854,603.00</b>	<b>3,206,863,613.00</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>195,042,278.00</b>	<b>-</b>	<b>250,000,000.00</b>
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	195,042,278.00	-	250,000,000.00
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>1,210,401,219.00</b>	<b>3,215,173,224.00</b>	<b>1,860,509,813.00</b>
70421	AGRICULTURE	1,189,401,219.00	3,215,173,224.00	1,829,509,813.00
70422	FORESTRY	6,000,000.00	-	6,000,000.00
70423	FISHING AND HUNTING	15,000,000.00	-	25,000,000.00
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>130,000,000.00</b>	<b>-</b>	<b>300,000,000.00</b>
70435	ELECTRICITY	130,000,000.00	-	300,000,000.00
<b>7045</b>	<b>TRANSPORT</b>	<b>748,181,379.00</b>	<b>51,681,379.00</b>	<b>796,353,800.00</b>
70451	ROAD TRANSPORT	748,181,379.00	51,681,379.00	796,353,800.00
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>25,000,000.00</b>	<b>11,000,000.00</b>	<b>25,000,000.00</b>
<b>7051</b>	<b>WASTE MANAGEMENT</b>	<b>25,000,000.00</b>	<b>11,000,000.00</b>	<b>25,000,000.00</b>
70511	WASTE MANAGEMENT	25,000,000.00	11,000,000.00	25,000,000.00
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>650,000,000.00</b>	<b>30,000,000.00</b>	<b>410,000,000.00</b>
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>320,000,000.00</b>	<b>30,000,000.00</b>	<b>180,000,000.00</b>
70621	COMMUNITY DEVELOPMENT	320,000,000.00	30,000,000.00	180,000,000.00
<b>7063</b>	<b>WATER SUPPLY</b>	<b>330,000,000.00</b>	<b>-</b>	<b>230,000,000.00</b>
70631	WATER SUPPLY	330,000,000.00	-	230,000,000.00
<b>707</b>	<b>HEALTH</b>	<b>738,185,589.00</b>	<b>454,185,589.00</b>	<b>963,951,189.00</b>
<b>7073</b>	<b>HOSPITAL SERVICES</b>	<b>160,000,000.00</b>	<b>-</b>	<b>60,000,000.00</b>
70733	MEDICAL AND MATERNITY CENTRE SERVICES	160,000,000.00	-	60,000,000.00
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>2,000,000.00</b>	<b>-</b>	<b>5,000,000.00</b>
70741	PUBLIC HEALTH SERVICES	2,000,000.00	-	5,000,000.00
<b>7076</b>	<b>HEALTH N.E.C.</b>	<b>576,185,589.00</b>	<b>454,185,589.00</b>	<b>898,951,189.00</b>
70761	HEALTH N.E.C.	576,185,589.00	454,185,589.00	898,951,189.00
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>1,275,864,399.00</b>	<b>286,859,517.00</b>	<b>343,116,508.00</b>
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	<b>1,171,855,040.00</b>	<b>200,000,000.00</b>	<b>204,000,000.00</b>
70811	RECREATIONAL AND SPORTING SERVICES	1,171,855,040.00	200,000,000.00	204,000,000.00
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>104,009,359.00</b>	<b>86,859,517.00</b>	<b>139,116,508.00</b>
70821	CULTURAL SERVICES	104,009,359.00	86,859,517.00	139,116,508.00
<b>709</b>	<b>EDUCATION</b>	<b>300,285,848.00</b>	<b>53,785,848.00</b>	<b>281,896,240.00</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>245,000,000.00</b>	<b>-</b>	<b>205,000,000.00</b>
70912	PRIMARY EDUCATION	245,000,000.00	-	205,000,000.00
<b>7098</b>	<b>EDUCATION N.E.C</b>	<b>55,285,848.00</b>	<b>53,785,848.00</b>	<b>76,896,240.00</b>

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

**Table 12: Personnel Expenditure by Function**

**321212 - Jega Local Government, Kebbi State - 2025 Budget: Personnel Expenditure by Function**

Code	Item	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
	<b><i>Total Personnel Expenditure</i></b>	<b><i>792,347,144.00</i></b>	<b><i>792,347,144.00</i></b>	<b><i>1,244,218,546.00</i></b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>249,863,530.00</b>	<b>249,863,530.00</b>	<b>418,588,968.00</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIR</b>	<b>135,871,804.00</b>	<b>135,871,804.00</b>	<b>224,905,008.00</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	49,950,086.00	49,950,086.00	85,350,086.00
70112	FINANCIAL AND FISCAL AFFAIRS	85,921,718.00	85,921,718.00	139,554,922.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>113,991,726.00</b>	<b>113,991,726.00</b>	<b>193,683,960.00</b>
70132	OVERALL PLANNING AND STATISTICAL SERVICES	38,835,237.00	38,835,237.00	35,516,880.00
70133	OTHER GENERAL SERVICES	75,156,489.00	75,156,489.00	158,167,080.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>75,248,379.00</b>	<b>75,248,379.00</b>	<b>120,261,360.00</b>
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>34,067,000.00</b>	<b>34,067,000.00</b>	<b>45,907,560.00</b>
70421	AGRICULTURE	34,067,000.00	34,067,000.00	45,907,560.00
<b>7045</b>	<b>TRANSPORT</b>	<b>41,181,379.00</b>	<b>41,181,379.00</b>	<b>74,353,800.00</b>
70451	ROAD TRANSPORT	41,181,379.00	41,181,379.00	74,353,800.00
<b>707</b>	<b>HEALTH</b>	<b>385,334,778.00</b>	<b>385,334,778.00</b>	<b>597,100,378.00</b>
<b>7076</b>	<b>HEALTH N.E.C.</b>	<b>385,334,778.00</b>	<b>385,334,778.00</b>	<b>597,100,378.00</b>
70761	HEALTH N.E.C.	385,334,778.00	385,334,778.00	597,100,378.00
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>34,914,609.00</b>	<b>34,914,609.00</b>	<b>39,171,600.00</b>
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>34,914,609.00</b>	<b>34,914,609.00</b>	<b>39,171,600.00</b>
70821	CULTURAL SERVICES	34,914,609.00	34,914,609.00	39,171,600.00
<b>709</b>	<b>EDUCATION</b>	<b>46,985,848.00</b>	<b>46,985,848.00</b>	<b>69,096,240.00</b>
<b>7098</b>	<b>EDUCATION N.E.C.</b>	<b>46,985,848.00</b>	<b>46,985,848.00</b>	<b>69,096,240.00</b>
70981	EDUCATION N.E.C	46,985,848.00	46,985,848.00	69,096,240.00



**Table13: Overhead Expenditure by Function**

**321212 - Jega Local Government, Kebbi State - 2025 Budget: Overhead Expenditure by Function**

Code	Item	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
	<b><i>Total Overhead Expenditure</i></b>	<b><i>421,265,280.00</i></b>	<b><i>307,410,016.00</i></b>	<b><i>1,558,200,042.00</i></b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>215,168,908.00</b>	<b>140,963,486.00</b>	<b>1,289,753,512.00</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIR</b>	<b>179,584,432.00</b>	<b>118,008,422.00</b>	<b>1,251,969,700.00</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	59,893,544.00	14,455,721.00	70,074,433.00
70112	FINANCIAL AND FISCAL AFFAIRS	119,690,888.00	103,552,701.00	1,181,895,267.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>35,584,476.00</b>	<b>22,955,064.00</b>	<b>37,783,812.00</b>
70132	OVERALL PLANNING AND STATISTICAL SERVICES	10,000,000.00	6,000,000.00	12,000,000.00
70133	OTHER GENERAL SERVICES	25,584,476.00	16,955,064.00	25,783,812.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>78,850,811.00</b>	<b>59,850,811.00</b>	<b>116,850,811.00</b>
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>61,850,811.00</b>	<b>49,350,811.00</b>	<b>84,850,811.00</b>
70421	AGRICULTURE	61,850,811.00	49,350,811.00	84,850,811.00
<b>7045</b>	<b>TRANSPORT</b>	<b>17,000,000.00</b>	<b>10,500,000.00</b>	<b>32,000,000.00</b>
70451	ROAD TRANSPORT	17,000,000.00	10,500,000.00	32,000,000.00
<b>707</b>	<b>HEALTH</b>	<b>59,850,811.00</b>	<b>47,850,811.00</b>	<b>83,850,811.00</b>
<b>7076</b>	<b>HEALTH N.E.C.</b>	<b>59,850,811.00</b>	<b>47,850,811.00</b>	<b>83,850,811.00</b>
70761	HEALTH N.E.C.	59,850,811.00	47,850,811.00	83,850,811.00
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>59,094,750.00</b>	<b>51,944,908.00</b>	<b>59,944,908.00</b>
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>59,094,750.00</b>	<b>51,944,908.00</b>	<b>59,944,908.00</b>
70821	CULTURAL SERVICES	59,094,750.00	51,944,908.00	59,944,908.00
<b>709</b>	<b>EDUCATION</b>	<b>8,300,000.00</b>	<b>6,800,000.00</b>	<b>7,800,000.00</b>
<b>7098</b>	<b>EDUCATION N.E.C.</b>	<b>8,300,000.00</b>	<b>6,800,000.00</b>	<b>7,800,000.00</b>
70981	EDUCATION N.E.C	8,300,000.00	6,800,000.00	7,800,000.00

Table 14: Capital Expenditure by Function

## 321212 - Jega 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>4,934,953,206.00</b>	<b>3,640,755,413.00</b>	<b>4,977,509,412.00</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>145,000,000.00</b>	<b>130,000,000.00</b>	<b>565,000,000.00</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIR</b>	<b>10,000,000.00</b>	-	<b>310,000,000.00</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	-	-	300,000,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	10,000,000.00	-	10,000,000.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>135,000,000.00</b>	<b>130,000,000.00</b>	<b>255,000,000.00</b>
70133	OTHER GENERAL SERVICES	135,000,000.00	130,000,000.00	255,000,000.00
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>20,000,000.00</b>	-	<b>20,000,000.00</b>
<b>7032</b>	<b>FIRE PROTECTION SERVICES</b>	<b>20,000,000.00</b>	-	<b>20,000,000.00</b>
70321	FIRE PROTECTION SERVICES	20,000,000.00	-	20,000,000.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>2,129,525,686.00</b>	<b>3,131,755,413.00</b>	<b>2,969,751,442.00</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>195,042,278.00</b>	-	<b>250,000,000.00</b>
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	195,042,278.00	-	250,000,000.00
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>1,114,483,408.00</b>	<b>3,131,755,413.00</b>	<b>1,729,751,442.00</b>
70421	AGRICULTURE	1,093,483,408.00	3,131,755,413.00	1,698,751,442.00
70422	FORESTRY	6,000,000.00	-	6,000,000.00
70423	FISHING AND HUNTING	15,000,000.00	-	25,000,000.00
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>130,000,000.00</b>	-	<b>300,000,000.00</b>
70435	ELECTRICITY	130,000,000.00	-	300,000,000.00
<b>7045</b>	<b>TRANSPORT</b>	<b>690,000,000.00</b>	-	<b>690,000,000.00</b>
70451	ROAD TRANSPORT	690,000,000.00	-	690,000,000.00
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>25,000,000.00</b>	<b>11,000,000.00</b>	<b>25,000,000.00</b>
<b>7051</b>	<b>WASTE MANAGEMENT</b>	<b>25,000,000.00</b>	<b>11,000,000.00</b>	<b>25,000,000.00</b>
70511	WASTE MANAGEMENT	25,000,000.00	11,000,000.00	25,000,000.00

<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>650,000,000.00</b>	<b>30,000,000.00</b>	<b>410,000,000.00</b>
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>320,000,000.00</b>	<b>30,000,000.00</b>	<b>180,000,000.00</b>
70621	COMMUNITY DEVELOPMENT	320,000,000.00	30,000,000.00	180,000,000.00
<b>7063</b>	<b>WATER SUPPLY</b>	<b>330,000,000.00</b>	<b>-</b>	<b>230,000,000.00</b>
70631	WATER SUPPLY	330,000,000.00	-	230,000,000.00
<b>707</b>	<b>HEALTH</b>	<b>293,000,000.00</b>	<b>21,000,000.00</b>	<b>283,000,000.00</b>
<b>7073</b>	<b>HOSPITAL SERVICES</b>	<b>160,000,000.00</b>	<b>-</b>	<b>60,000,000.00</b>
70733	MEDICAL AND MATERNITY CENTRE SERVICES	160,000,000.00	-	60,000,000.00
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>2,000,000.00</b>	<b>-</b>	<b>5,000,000.00</b>
70741	PUBLIC HEALTH SERVICES	2,000,000.00	-	5,000,000.00
<b>7076</b>	<b>HEALTH N.E.C.</b>	<b>131,000,000.00</b>	<b>21,000,000.00</b>	<b>218,000,000.00</b>
70761	HEALTH N.E.C.	131,000,000.00	21,000,000.00	218,000,000.00
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>1,181,855,040.00</b>	<b>200,000,000.00</b>	<b>244,000,000.00</b>
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	<b>1,171,855,040.00</b>	<b>200,000,000.00</b>	<b>204,000,000.00</b>
70811	RECREATIONAL AND SPORTING SERVICES	1,171,855,040.00	200,000,000.00	204,000,000.00
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>10,000,000.00</b>	<b>-</b>	<b>40,000,000.00</b>
70821	CULTURAL SERVICES	10,000,000.00	-	40,000,000.00
<b>709</b>	<b>EDUCATION</b>	<b>245,000,000.00</b>	<b>-</b>	<b>205,000,000.00</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>245,000,000.00</b>	<b>-</b>	<b>205,000,000.00</b>
70912	PRIMARY EDUCATION	245,000,000.00	-	205,000,000.00
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>245,572,480.00</b>	<b>117,000,000.00</b>	<b>255,757,970.00</b>
<b>7103</b>	<b>SURVIVORS</b>	<b>40,000,000.00</b>	<b>-</b>	<b>40,000,000.00</b>
71031	SURVIVORS	40,000,000.00	-	40,000,000.00
<b>7105</b>	<b>UNEMPLOYMENT</b>	<b>205,572,480.00</b>	<b>117,000,000.00</b>	<b>215,757,970.00</b>
71051	UNEMPLOYMENT	205,572,480.00	117,000,000.00	215,757,970.00

## 2.F Expenditure by Location

**Table 35: Total Expenditure by Location**

**321212 - Jega 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>6,148,565,630.00</b>	<b>4,740,512,573.00</b>	<b>7,779,928,000.00</b>
<b>3212</b>	<b>Zone 2 - Kebbi Central</b>	<b>6,148,565,630.00</b>	<b>4,740,512,573.00</b>	<b>7,779,928,000.00</b>
<b>321212</b>	<b>Jega</b>	<b>6,148,565,630.00</b>	<b>4,740,512,573.00</b>	<b>7,779,928,000.00</b>
32121201	Alelu/gehuru	120,000,000.00	-	30,000,000.00
32121202	Dangamaji	10,000,000.00	-	10,000,000.00
32121203	Dunbegu/bausara	12,000,000.00	-	22,000,000.00
32121204	Gindi/nassarawa/kyarmi/galbi	1,000,000.00	-	1,000,000.00
32121205	Jandutsi/birnin Malam	200,000,000.00	-	150,000,000.00
32121206	Jega Firchin	25,000,000.00	-	35,000,000.00
32121207	Jega Kokani	1,000,000.00	-	1,000,000.00
32121211	Kimba	10,000,000.00	-	10,000,000.00
32121297	LG Wide - Jega LG	5,769,565,630.00	4,740,512,573.00	7,520,928,000.00

**Table 16: Personnel Expenditure by Location****321212 - Jega 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>792,347,144.00</b>	<b>792,347,144.00</b>	<b>1,244,218,546.00</b>
<b>3212</b>	<b>Zone 2 - Kebbi Central</b>	<b>792,347,144.00</b>	<b>792,347,144.00</b>	<b>1,244,218,546.00</b>
<b>321212</b>	<b>Jega</b>	<b>792,347,144.00</b>	<b>792,347,144.00</b>	<b>1,244,218,546.00</b>
32121297	LG Wide - Jega LG	792,347,144.00	792,347,144.00	1,244,218,546.00

**Table 47: Overhead Expenditure by Location****321212 - Jega 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>421,265,280.00</b>	<b>307,410,016.00</b>	<b>1,558,200,042.00</b>
<b>3212</b>	<b>Zone 2 - Kebbi Central</b>	<b>421,265,280.00</b>	<b>307,410,016.00</b>	<b>1,558,200,042.00</b>
<b>321212</b>	<b>Jega</b>	<b>421,265,280.00</b>	<b>307,410,016.00</b>	<b>1,558,200,042.00</b>
32121297	LG Wide - Jega LG	421,265,280.00	307,410,016.00	1,558,200,042.00

**Table 58: Capital Expenditure by Location****321212 - Jega Local Government, Kebbi State - 2025 Budget: Capital Expenditure by Location**

<b>Code</b>	<b>Item</b>	<b>2024 Approved Budget</b>	<b>2024 Performance January to December</b>	<b>2025 Original Budget</b>
<b>321</b>	<b>Kebbi State</b>	<b>4,934,953,206.00</b>	<b>3,640,755,413.00</b>	<b>4,977,509,412.00</b>
<b>3212</b>	<b>Zone 2 - Kebbi Central</b>	<b>4,934,953,206.00</b>	<b>3,640,755,413.00</b>	<b>4,977,509,412.00</b>
<b>321212</b>	<b>Jega</b>	<b>4,934,953,206.00</b>	<b>3,640,755,413.00</b>	<b>4,977,509,412.00</b>
32121201	Alelu/gehuru	120,000,000.00	-	30,000,000.00
32121202	Dangamaji	10,000,000.00	-	10,000,000.00
32121203	Dunbegu/bausara	12,000,000.00	-	22,000,000.00
32121204	Gindi/nassarawa/kyarmi/galbi	1,000,000.00	-	1,000,000.00
32121205	Jandutsi/birmin Malam	200,000,000.00	-	150,000,000.00
32121206	Jega Firchin	25,000,000.00	-	35,000,000.00
32121207	Jega Kokani	1,000,000.00	-	1,000,000.00
32121211	Kimba	10,000,000.00	-	10,000,000.00
32121297	LG Wide - Jega LG	4,555,953,206.00	3,640,755,413.00	4,718,509,412.00

## 2.G Capital Expenditure Details

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

321212 - Jega 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>4,934,953,206.00</b>	<b>3,640,755,413.00</b>	<b>4,977,509,412.00</b>
Purchase and Distribution of Fertilizer LG-wide	010102	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32121297 - LG Wide - Jega LG	500,000,000.00	400,000,000.00	700,000,000.00
Purchase & repairs of Tractors for 2 wards	010102	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32121297 - LG Wide - Jega LG	10,000,000.00	-	50,000,000.00
Purchase of Agro Chemicals LG-wide	010102	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32121297 - LG Wide - Jega LG	133,483,408.00	115,000,000.00	150,000,000.00
Construction/Rehabilitation of Fertilizer Stores LG-wide	010102	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32121297 - LG Wide - Jega LG	10,000,000.00	-	10,000,000.00
Purchase of 3500 bags Grains LG-wide	010102	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32121297 - LG Wide - Jega LG	200,000,000.00	200,000,000.00	350,000,000.00
Purchase of 5 Water Pumps for 5 communities	010102	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32121297 - LG Wide - Jega LG	10,000,000.00	-	20,000,000.00
Purchase of Veterinary drugs LG-wide	010206	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32121297 - LG Wide - Jega LG	60,000,000.00	-	40,000,000.00
Construction/Rehabilitation 1 Veterinary Clinic in LG HQ	010206	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32121297 - LG Wide - Jega LG	20,000,000.00	-	40,000,000.00
Renovation/Construction of Abattoirs LG-wide	010206	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	32121297 - LG Wide - Jega LG	110,000,000.00	2,416,755,413.00	308,751,442.00
Demarcating of Grazing Reserve LG-wide	010206	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32121201 - Alelu/gehuru	10,000,000.00	-	10,000,000.00
Construction of Earth Dams LG-wide	010206	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32121202 - Dangamaji	10,000,000.00	-	10,000,000.00
Construction of Amenity/Institution Planting LG-wide	010601	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32121297 - LG Wide - Jega LG	20,000,000.00	-	10,000,000.00
Provision and Establishment of Nurseries- LG-wide	010601	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23040100 - PRESERVATION OF THE ENVIRONMENT - GENERAL	32121203 - Dunbegu/bausara	2,000,000.00	-	2,000,000.00
provision of Tree Planting Campaign	010601	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23040100 - PRESERVATION OF THE ENVIRONMENT - GENERAL	32121297 - LG Wide - Jega LG	3,000,000.00	-	3,000,000.00
Provision and Establishment of 1000 Gum Arabic LG-wide	010601	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23040100 - PRESERVATION OF THE ENVIRONMENT - GENERAL	32121204 - Gindi/nassarawa/kyarmi/galbi	1,000,000.00	-	1,000,000.00
Provision and Establishment of 10 Fish Ponds LG-wide	010503	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32121297 - LG Wide - Jega LG	2,000,000.00	-	2,000,000.00
Purchase of 10 Canoes LG-wide	010503	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32121203 - Dunbegu/bausara	10,000,000.00	-	20,000,000.00
Purchase of 50 Fingerlings	010503	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23040100 - PRESERVATION OF THE ENVIRONMENT - GENERAL	32121297 - LG Wide - Jega LG	3,000,000.00	-	3,000,000.00
Purchase of 200 Sawing and Knitting Machines	010503	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32121297 - LG Wide - Jega LG	10,000,000.00	-	50,000,000.00
Support to Establish 60 Small Scale industries	010503	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32121297 - LG Wide - Jega LG	40,000,000.00	-	60,000,000.00
Improvement of Street Lighting LG-wide	141001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND S	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32121297 - LG Wide - Jega LG	20,000,000.00	-	100,000,000.00
Electrification Projects LG-wide	141001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND S	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32121297 - LG Wide - Jega LG	100,000,000.00	-	100,000,000.00
Purchase and Installation of 4 Transformers LG-wide	141001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND S	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32121297 - LG Wide - Jega LG	10,000,000.00	-	100,000,000.00
Improvement of Markets in all wards	131001	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	32121297 - LG Wide - Jega LG	65,042,278.00	-	100,000,000.00
Improvement of Motor Parks LG-wide	131001	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	32121297 - LG Wide - Jega LG	30,000,000.00	-	30,000,000.00
Purchase of 1 Toyota Corolla Revenue Vehicle	131001	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32121297 - LG Wide - Jega LG	10,000,000.00	-	10,000,000.00
Construction of Market Stalls LG-wide	131001	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32121297 - LG Wide - Jega LG	30,000,000.00	-	30,000,000.00
Improvement & Renovation of 5 Lock - Up Shops	131001	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	32121297 - LG Wide - Jega LG	30,000,000.00	-	30,000,000.00
Construction & Rehabilitation of Roads LG-wide	141001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND S	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32121297 - LG Wide - Jega LG	300,000,000.00	-	300,000,000.00
Construction and Rehabilitation of Bridges LG-wide	141001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND S	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32121297 - LG Wide - Jega LG	150,000,000.00	-	200,000,000.00



Construction of Concrete Culverts LG-wide	141001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND S	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32121297 - LG Wide - Jega LG	40,000,000.00	-	40,000,000.00
Construction of Lateritic Roads LG-wide	141001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND S	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32121205 - Jandutsi/birin Malam	200,000,000.00	-	150,000,000.00
Construction of Library LG-wide	050102	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32121206 - Jega Firchin	5,000,000.00	-	5,000,000.00
Rehabilitation of Primary Schools LG-wide	050102	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	32121297 - LG Wide - Jega LG	30,000,000.00	-	30,000,000.00
Purchase of School Furniture & Instructional Materials LG-wide	050102	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32121297 - LG Wide - Jega LG	30,000,000.00	-	50,000,000.00
Renovation of Islamiyya Schools LG-wide	050102	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	32121297 - LG Wide - Jega LG	160,000,000.00	-	100,000,000.00
Construction of Classrooms, Offices and Stores LG-wide	050102	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32121297 - LG Wide - Jega LG	20,000,000.00	-	20,000,000.00
Rehabilitation of 1 PHC & 2 Dispensaries LG-wide	041001	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	32121297 - LG Wide - Jega LG	160,000,000.00	-	60,000,000.00
Purchase of 1 Ambulance to serve LG-wide	041001	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32121297 - LG Wide - Jega LG	10,000,000.00	-	50,000,000.00
Purchase of Hospital Equipments LG-wide	041001	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32121297 - LG Wide - Jega LG	30,000,000.00	-	40,000,000.00
Purchase of Drugs LG-wide	041001	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32121297 - LG Wide - Jega LG	40,000,000.00	-	40,000,000.00
Immunization Programme LG-wide	041001	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32121297 - LG Wide - Jega LG	3,000,000.00	-	3,000,000.00
Support to Nutrition Programme LG-wide	041001	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32121297 - LG Wide - Jega LG	5,000,000.00	-	20,000,000.00
Construction of Pit Latrine LG-wide	041001	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32121297 - LG Wide - Jega LG	10,000,000.00	-	20,000,000.00
Purchase of Insecticide Nets LG-wide	041001	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32121297 - LG Wide - Jega LG	3,000,000.00	1,000,000.00	5,000,000.00
Medical Outreach Programme LG-wide	041001	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32121297 - LG Wide - Jega LG	2,000,000.00	-	5,000,000.00
Medical Assistance Programme LG-wide	041001	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32121297 - LG Wide - Jega LG	30,000,000.00	20,000,000.00	40,000,000.00
Purchase of Information Equipment LG-wide	050102	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32121297 - LG Wide - Jega LG	5,000,000.00	-	5,000,000.00
Construction of Television Viewing Centre LG-wide	050102	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32121207 - Jega Kokani	1,000,000.00	-	1,000,000.00
Construction/Rehabilitation of Town Hall LG-wide	050102	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32121211 - Kimba	10,000,000.00	-	10,000,000.00
Construction of Women Centre LG-wide	050102	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32121206 - Jega Firchin	20,000,000.00	-	30,000,000.00
Purchase of Sport Equipment LG-wide	050102	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32121297 - LG Wide - Jega LG	1,000,000.00	-	3,000,000.00
Youth Empowerment Programme LG-wide	050102	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32121297 - LG Wide - Jega LG	130,000,000.00	117,000,000.00	155,757,970.00
Purchase of Services Materials for NWSC/Electoral Commission	050102	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32121297 - LG Wide - Jega LG	130,000,000.00	130,000,000.00	150,000,000.00
Support to Cultural and Traditional LG-wide	050102	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32121297 - LG Wide - Jega LG	10,000,000.00	-	40,000,000.00
Provision of Service Materials & Sallah Celebration Festival LG-wide	050102	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32121297 - LG Wide - Jega LG	1,169,855,040.00	200,000,000.00	200,000,000.00
Support to the Community with Flood & Disaster LG-wide	050102	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32121297 - LG Wide - Jega LG	40,000,000.00	-	40,000,000.00
Rehabilitation of Skill Acquisition Centres LG-wide	050102	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	32121297 - LG Wide - Jega LG	65,572,480.00	-	10,000,000.00
Purchase of Fire fighters Equipments LG-wide	050102	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32121297 - LG Wide - Jega LG	10,000,000.00	-	10,000,000.00
Construction / Rehabilitation of Fire Service Station LG-wide	050102	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32121297 - LG Wide - Jega LG	10,000,000.00	-	10,000,000.00
Construction of Open dug wells LG-wide	131001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND S	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32121201 - Alelu/gehuru	110,000,000.00	-	20,000,000.00
Construction/ Rehabilitation of boreholes LG-wide	131001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND S	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32121297 - LG Wide - Jega LG	180,000,000.00	-	150,000,000.00
Construction / Rehabilitation of Hand pumps LG-wide	131001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND S	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32121297 - LG Wide - Jega LG	30,000,000.00	-	50,000,000.00
Construction / Rehabilitation of Water reticulation (pipe network) LG-wide	131001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND S	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	32121297 - LG Wide - Jega LG	10,000,000.00	-	10,000,000.00

## 2.H Annex 1: Programme Code Description

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

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

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

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

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

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