



KEBBI STATE GOVERNMENT, NIGERIA

ZURU LOCAL GOVERNMENT 2025 BUDGET

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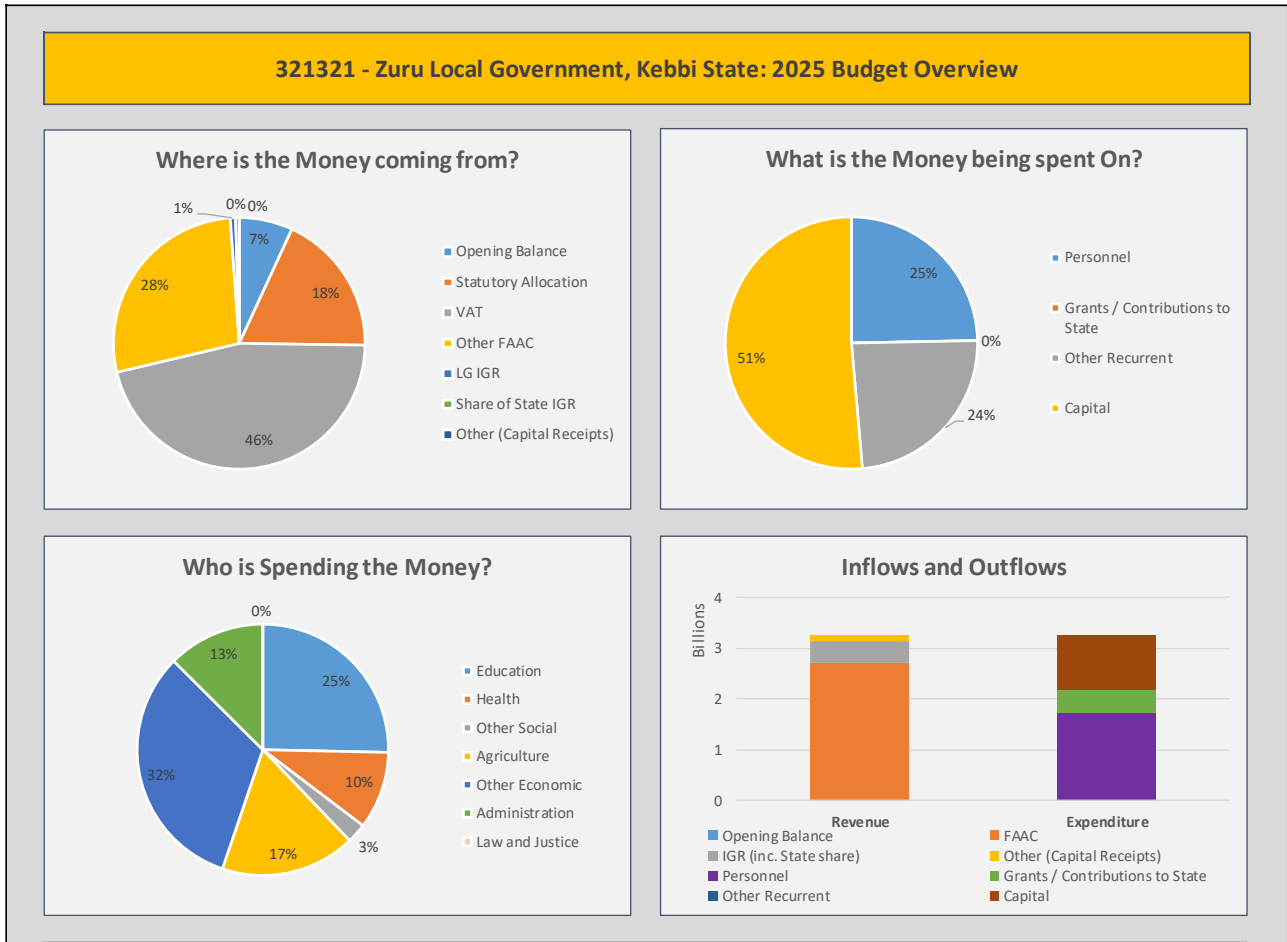
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1.A Graphic Summaries of Budget Overview



2 Budget Reports

2.A Overview

Table 1: Budget Summary

321321 - Zuru Local Government, Kebbi State - 2025 Budget: Summary			
Item	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
Opening Balance	624,985,211.00		501,000,000.00
Recurrent Revenue	5,036,429,482.00	4,235,777,102.60	6,786,320,463.00
11 - GOVERNMENT SHARE OF FAAC	4,976,681,482.00	4,187,609,102.60	6,702,587,255.00
12 - INDEPENDENT REVENUE	59,748,000.00	48,168,000.00	83,733,208.00
Recurrent Expenditure	1,907,299,271.60	1,657,091,223.60	3,542,370,508.00
21 - PERSONNEL COST	707,232,089.60	530,772,414.60	1,799,258,936.00
22 - OTHER RECURRENT COSTS	1,200,067,182.00	1,126,318,809.00	1,743,111,572.00
Transfer to Capital Account	3,754,115,421.40	2,578,685,879.00	3,744,949,955.00
Capital Receipts	-	-	-
13 - AID AND GRANTS	-	-	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-
23 - CAPITAL EXPENDITURE	3,754,115,421.40	2,077,685,879.00	3,744,949,955.00
Total Revenue (including OB)	5,661,414,693.00	4,235,777,102.60	7,287,320,463.00
Total Expenditure	5,661,414,693.00	3,734,777,102.60	7,287,320,463.00
Closing Balance	-	501,000,000.00	-

2.B Revenue by Segments

Table 2: Total Revenue by Administrative Units

321321 - Zuru 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>5,036,429,482.00</i>	<i>4,235,777,102.60</i>	<i>6,786,320,463.00</i>
20000000000	ECONOMIC SECTOR	5,036,429,482.00	4,235,777,102.60	6,786,320,463.00
22000000000	DEPARTMENT FINANCE AND SUPPLIES	5,036,429,482.00	4,235,777,102.60	6,786,320,463.00
22000100100	DEPARTMENT FINANCE AND SUPPLIES	5,036,429,482.00	4,235,777,102.60	6,786,320,463.00

Table 3: Total Revenue by Economic Classification

321321 - Zuru 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	5,036,429,482.00	4,235,777,102.60	6,786,320,463.00
11	GOVERNMENT SHARE OF FAAC	4,976,681,482.00	4,187,609,102.60	6,702,587,255.00
1101	GOVERNMENT SHARE OF FAAC	4,976,681,482.00	4,187,609,102.60	6,702,587,255.00
110101	LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES	2,404,569,143.00	1,927,977,750.00	1,337,717,648.00
11010101	STATUTORY ALLOCATION	2,404,569,143.00	1,927,977,750.00	1,337,717,648.00
110102	LOCAL GOVERNMENT SHARE OF VAT	1,622,615,224.00	2,140,826,504.60	3,357,906,584.00
11010201	SHARE OF VAT	1,622,615,224.00	2,140,826,504.60	3,357,906,584.00
110103	LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES	949,497,115.00	118,804,848.00	2,006,963,023.00
11010302	Excess Non-Oil	857,443,683.00	44,202,424.00	129,198,090.00
11010303	Exchange Gain	92,053,432.00	74,602,424.00	1,877,764,933.00
12	INDEPENDENT REVENUE	59,748,000.00	48,168,000.00	83,733,208.00
1201	TAX REVENUE	10,750,000.00	7,750,000.00	9,500,000.00
120101	PERSONAL TAXES	2,000,000.00	2,000,000.00	2,000,000.00
12010102	Community or Poll Taxes	2,000,000.00	2,000,000.00	2,000,000.00
120103	OTHER TAXES	8,750,000.00	5,750,000.00	7,500,000.00
12010301	Cattle Tax (Where Applicable)	1,000,000.00	500,000.00	1,000,000.00
12010306	DEVELOPMENT TAX/LEVY	5,250,000.00	3,750,000.00	4,000,000.00
12010314	Other Service Taxes	2,500,000.00	1,500,000.00	2,500,000.00
1202	NON-TAX REVENUE	48,998,000.00	40,418,000.00	74,233,208.00
120201	LICENCES - GENERAL	20,130,000.00	20,970,000.00	15,725,000.00
12020101	Bicycle License	300,000.00	100,000.00	250,000.00
12020102	Canoe License	750,000.00	700,000.00	850,000.00
12020104	Cart/Truck License	650,000.00	650,000.00	700,000.00
12020105	Hawker Permit License	180,000.00	170,000.00	180,000.00
12020106	Liquor License	480,000.00	480,000.00	500,000.00
12020109	Cigarettes License	195,000.00	145,000.00	195,000.00
12020110	Squatters/Hawkers Permit	160,000.00	100,000.00	160,000.00
12020112	Motorcycle License	550,000.00	450,000.00	550,000.00
12020115	Kiosk License	700,000.00	650,000.00	1,000,000.00
12020116	Bakery House License			1,000,000.00
12020118	Cattle Dealers License	800,000.00	750,000.00	1,000,000.00
12020120	Cold Room License	1,000,000.00	1,000,000.00	1,000,000.00
12020123	Goldsmith & Gold Sellers License			250,000.00
12020124	Dane Gun License	100,000.00	100,000.00	100,000.00

12020125	Hunting License	500,000.00	400,000.00	500,000.00
12020126	Control of Noise Permit	50,000.00	50,000.00	50,000.00
12020128	Tent at Sea Beach Permit	1,200,000.00	1,100,000.00	-
12020129	Cinemetography License	100,000.00	100,000.00	100,000.00
12020131	Radio & Television License	1,000,000.00	1,000,000.00	1,000,000.00
12020135	Sand Dredging License			200,000.00
12020136	Trade License			100,000.00
12020137	Petty Trade License			100,000.00
12020138	Sand, Granite, Iron, Sellers License	1,000,000.00	900,000.00	100,000.00
12020141	Grinding Mill License	800,000.00	800,000.00	860,000.00
12020143	Painting, Spraying and Sign writing Workshop License	3,000,000.00	6,600,000.00	300,000.00
12020144	Photo Studio License			50,000.00
12020145	Welding Machine License	1,970,000.00	740,000.00	350,000.00
12020147	Blacksmith Workshop License	140,000.00	130,000.00	50,000.00
12020148	Wood making/Carpentry Workshop License	380,000.00	300,000.00	400,000.00
12020149	Battery Charges License	70,000.00	60,000.00	50,000.00
12020150	Printing Press License	390,000.00	300,000.00	350,000.00
12020151	Panel Beater License	250,000.00	180,000.00	200,000.00
12020152	Vulgarizers License	100,000.00	100,000.00	50,000.00
12020153	Vehicle Spare parts License			40,000.00
12020154	Clock/Watch Repairers License	20,000.00	20,000.00	50,000.00
12020155	Laundry/Dry Cleaning License	100,000.00	100,000.00	100,000.00
12020156	Motor Mechanic & Car Wash Depo License	150,000.00	150,000.00	150,000.00
12020157	Building Materials Seller License	250,000.00	250,000.00	250,000.00
12020158	Kerosene Seller License	150,000.00	150,000.00	100,000.00
12020159	Block making Machines License			100,000.00
12020160	Hair Dressing/Barbing Salon License	145,000.00	145,000.00	150,000.00
12020166	Bathing House Public Toilet			60,000.00
12020167	Other licenses	2,500,000.00	2,100,000.00	2,180,000.00
120204	FEES- GENERAL	10,168,000.00	8,218,000.00	6,200,000.00
12020402	Slaughter/Abattoir Fees	1,050,000.00	950,000.00	550,000.00
12020403	Marriage Registration Fees			10,000.00
12020404	Naming of Streets Registration Fees	500,000.00	450,000.00	500,000.00
12020414	General Contractor Registration Fees	4,000,000.00	3,100,000.00	3,200,000.00
12020415	Tenders Fees	1,600,000.00	1,000,000.00	1,000,000.00
12020416	Forestry & Fuel Exploitation Fees	800,000.00	700,000.00	200,000.00
12020417	Falling of Trees Fees	800,000.00	750,000.00	200,000.00

12020418	Produce Buying/Haulage Fees	850,000.00	700,000.00	-
12020419	Advertisement Fee (Sign Post)	60,000.00	60,000.00	30,000.00
12020434	Entertainment, Drumming & Temporary Booth Fees	8,000.00	8,000.00	10,000.00
12020435	Mobile Sales Promotion Fees	500,000.00	500,000.00	500,000.00
120205	FINES - GENERAL			75,000.00
12020504	Impounding of Stray Animal Fine			75,000.00
120207	EARNINGS -GENERAL	10,000,000.00	4,930,000.00	10,000,000.00
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	1,200,000.00	750,000.00	1,200,000.00
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	600,000.00	300,000.00	600,000.00
12020706	EARNINGS FROM TOLLS	4,000,000.00	1,500,000.00	4,000,000.00
12020708	EARNINGS FROM AGRICULTURAL PRODUCE/COMMODITIES	1,000,000.00	400,000.00	1,000,000.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	1,600,000.00	730,000.00	1,600,000.00
12020727	Earnings from any other services	1,600,000.00	1,250,000.00	1,600,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	6,000,000.00	4,400,000.00	6,000,000.00
12020801	RENT ON LOCAL GOVERNMENT QUARTERS	2,000,000.00	1,000,000.00	2,000,000.00
12020805	RENT ON LOCAL GOVERNMENT BUILDINGS / OTHER PREMISES	3,000,000.00	2,700,000.00	3,000,000.00
12020812	Tenement Rate (from Telecom Network, Airtel, MTN, etc) per ann	1,000,000.00	700,000.00	1,000,000.00
120209	RENT ON LAND & OTHERS - GENERAL	1,700,000.00	900,000.00	1,500,000.00
12020901	Rent on Govt. Lands	1,000,000.00	300,000.00	1,000,000.00
12020918	State Govt. Grant in lieu of Tenement Rates	700,000.00	600,000.00	500,000.00
120211	INVESTMENT INCOME	1,000,000.00	1,000,000.00	1,000,000.00
12021101	Dividends Receivable	1,000,000.00	1,000,000.00	1,000,000.00
120213	RE-IMBURSEMENT GENERAL			33,733,208.00
12021304	LG Share of State IGR			33,733,208.00

Table 4: Total Revenue by Fund

Code	Fund	2025 Original Budget
	<i>Total Revenue (including Capital Receipts, excluding Open Balance)</i>	<i>6,786,270,463.00</i>
1	FEDERATION ACCOUNT	6,702,587,255.00
11	FAAC DIRECT ALLOCATION	6,702,587,255.00
1101	FAAC DIRECT ALLOCATION	6,702,587,255.00
2	CONSOLIDATED REVENUE FUND	83,683,208.00
21	MAIN ENVELOP	83,683,208.00
2101	MAIN ENVELOP - BUDGETARY ALLOCATION	83,683,208.00

2.C Expenditure by Segments

Table 3: Total Expenditure by MDAs

321321 - Zuru Local Government, Kebbi State - 2025 Budget: Expenditure by MDA						
Code	Administrative Unit	Personnel Expenditure	Overhead Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	1,799,258,936.00	1,743,111,572.00	3,542,370,508.00	3,744,949,955.00	7,287,320,463.00
1000000000	ADMINISTRATION SECTOR	291,709,122.00	101,857,090.00	393,566,212.00	270,000,000.00	913,566,212.00
1110000000	OFFICE OF THE LG CHAIRMAN	11,233,616.00	15,576,227.00	26,809,843.00	-	26,809,843.00
11100100100	OFFICE OF THE CHAIRMAN	10,242,604.00	15,576,227.00	25,818,831.00	-	25,818,831.00
11118300100	INTERNAL AUDIT	991,012.00	-	991,012.00	-	991,012.00
1120000000	LOCAL GOVERNMENT COUNCIL	94,170,930.00	9,000,000.00	103,170,930.00	-	103,170,930.00
11200300100	THE COUNCIL	94,170,930.00	9,000,000.00	103,170,930.00	-	103,170,930.00
1250000000	OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE	180,335,977.00	68,280,863.00	248,616,840.00	-	248,616,840.00
12500100100	OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE	180,335,977.00	68,280,863.00	248,616,840.00	-	248,616,840.00
1610000000	OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT	5,968,599.00	9,000,000.00	14,968,599.00	-	14,968,599.00
16100100100	SECRETARY TO THE LOCAL GOVERNMENT	5,968,599.00	9,000,000.00	14,968,599.00	-	14,968,599.00
1620000000	ADMINISTRATION & GENERAL SERVICES	-	-	-	270,000,000.00	520,000,000.00
16200100100	ADMINISTRATION & GENERAL SERVICES	-	-	-	270,000,000.00	520,000,000.00
2000000000	ECONOMIC SECTOR	709,779,108.00	899,081,149.00	1,608,860,257.00	2,055,665,949.00	3,614,526,206.00
2150000000	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	276,778,478.00	14,000,000.00	290,778,478.00	973,257,115.00	1,264,035,593.00
21500100100	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	276,778,478.00	14,000,000.00	290,778,478.00	973,257,115.00	1,264,035,593.00
2200000000	DEPARTMENT FINANCE AND SUPPLIES	232,244,543.00	158,834,593.00	391,079,136.00	175,000,000.00	566,079,136.00
22000100100	DEPARTMENT FINANCE AND SUPPLIES	232,244,543.00	158,834,593.00	391,079,136.00	175,000,000.00	566,079,136.00
2340000000	DEPARTMENT OF WORKS, HOUSING, LANDS AND SURVEY	111,531,332.00	714,246,556.00	825,777,888.00	907,408,834.00	1,683,186,722.00
23400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	111,531,332.00	714,246,556.00	825,777,888.00	907,408,834.00	1,683,186,722.00
2380000000	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	89,224,755.00	12,000,000.00	101,224,755.00	-	101,224,755.00
23800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	89,224,755.00	12,000,000.00	101,224,755.00	-	101,224,755.00
5000000000	SOCIAL SECTOR	797,770,706.00	742,173,333.00	1,539,944,039.00	1,419,284,006.00	2,759,228,045.00
5170000000	DEPARTMENT OF SOCIAL DEVELOPMENT & EDUCATION	232,995,001.00	593,741,244.00	826,736,245.00	1,129,284,006.00	1,846,020,251.00
51700100100	DEPARTMENT OF SOCIAL DEVELOPMENT	232,995,001.00	593,741,244.00	826,736,245.00	891,000,000.00	1,607,736,245.00
51702600100	UNIVERSAL BASIC EDUCATION BOARD (UBEB)	-	-	-	238,284,006.00	238,284,006.00
5210000000	DEPARTMENT OF MEDICAL & HEALTH SERVICE	450,278,996.00	77,850,811.00	528,129,807.00	290,000,000.00	728,129,807.00
52100100100	DEPARTMENT OF MEDICAL & HEALTH SERVICE	450,278,996.00	77,850,811.00	528,129,807.00	290,000,000.00	728,129,807.00
5510000000	TRADITIONAL RULERS' COUNCIL	114,496,709.00	70,581,278.00	185,077,987.00	-	185,077,987.00
55100100100	TRADITIONAL RULERS' COUNCIL	114,496,709.00	70,581,278.00	185,077,987.00	-	185,077,987.00

Table 4: Expenditure Administrative Unit

321321 - Zuru 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
	<i>Total Expenditure</i>	<i>5,661,414,693.00</i>	<i>3,734,777,102.60</i>	<i>7,287,320,463.00</i>
1000000000	ADMINISTRATION SECTOR	445,623,856.00	196,849,091.00	913,566,212.00
1110000000	OFFICE OF THE LG CHAIRMAN	45,961,616.00	14,921,393.00	26,809,843.00
11100100100	OFFICE OF THE CHAIRMAN	44,986,354.00	13,946,131.00	25,818,831.00
11118300100	INTERNAL AUDIT	975,262.00	975,262.00	991,012.00
1120000000	LOCAL GOVERNMENT COUNCIL	91,816,100.00	50,316,100.00	103,170,930.00
11200300100	THE COUNCIL	91,816,100.00	50,316,100.00	103,170,930.00
1250000000	OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE	113,487,541.00	96,522,999.00	248,616,840.00
12500100100	OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE	113,487,541.00	96,522,999.00	248,616,840.00
1610000000	OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT	12,268,599.00	5,968,599.00	14,968,599.00
16100100100	SECRETARY TO THE LOCAL GOVERNMENT	12,268,599.00	5,968,599.00	14,968,599.00
1620000000	ADMINISTRATION & GENERAL SERVICES	182,090,000.00	29,120,000.00	520,000,000.00
16200100100	ADMINISTRATION & GENERAL SERVICES	182,090,000.00	29,120,000.00	520,000,000.00
2000000000	ECONOMIC SECTOR	2,605,970,045.20	2,034,381,556.20	3,614,526,206.00
2150000000	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	837,609,907.00	929,263,922.00	1,264,035,593.00
21500100100	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	837,609,907.00	929,263,922.00	1,264,035,593.00
2200000000	DEPARTMENT FINANCE AND SUPPLIES	342,235,064.00	306,645,196.00	566,079,136.00
22000100100	DEPARTMENT FINANCE AND SUPPLIES	342,235,064.00	306,645,196.00	566,079,136.00
2340000000	DEPARTMENT OF WORKS, HOUSING, LANDS AND SURVEY	1,395,524,447.20	768,871,811.20	1,683,186,722.00
23400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	1,395,524,447.20	768,871,811.20	1,683,186,722.00
2380000000	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	30,600,627.00	29,600,627.00	101,224,755.00
23800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	30,600,627.00	29,600,627.00	101,224,755.00
5000000000	SOCIAL SECTOR	2,609,820,791.80	1,503,546,455.40	2,759,228,045.00
5170000000	DEPARTMENT OF SOCIAL DEVELOPMENT & EDUCATION	2,051,485,784.40	1,123,712,560.00	1,846,020,251.00
51700100100	DEPARTMENT OF SOCIAL DEVELOPMENT	1,750,597,282.40	1,123,712,560.00	1,607,736,245.00
51702600100	UNIVERSAL BASIC EDUCATION BOARD (UBEB)	300,888,502.00	-	238,284,006.00
5210000000	DEPARTMENT OF MEDICAL & HEALTH SERVICE	471,726,426.00	308,726,426.00	728,129,807.00
52100100100	DEPARTMENT OF MEDICAL & HEALTH SERVICE	471,726,426.00	308,726,426.00	728,129,807.00
5510000000	TRADITIONAL RULERS' COUNCIL	86,608,581.40	71,107,469.40	185,077,987.00
55100100100	TRADITIONAL RULERS' COUNCIL	86,608,581.40	71,107,469.40	185,077,987.00

Table 5: Personnel Expenditure by Administrative Units

321321 - Zuru 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	707,232,089.60	530,772,414.60	1,799,258,936.00
10000000000	ADMINISTRATION SECTOR	175,115,090.00	99,295,090.00	291,709,122.00
11100000000	OFFICE OF THE LG CHAIRMAN	35,522,116.00	8,402,116.00	11,233,616.00
11100100100	OFFICE OF THE CHAIRMAN	34,546,854.00	7,426,854.00	10,242,604.00
11118300100	INTERNAL AUDIT	975,262.00	975,262.00	991,012.00
11200000000	LOCAL GOVERNMENT COUNCIL	85,816,100.00	47,316,100.00	94,170,930.00
11200300100	THE COUNCIL	85,816,100.00	47,316,100.00	94,170,930.00
12500000000	OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE	47,508,275.00	39,708,275.00	180,335,977.00
12500100100	OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE	47,508,275.00	39,708,275.00	180,335,977.00
16100000000	OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT	6,268,599.00	3,868,599.00	5,968,599.00
16100100100	SECRETARY TO THE LOCAL GOVERNMENT	6,268,599.00	3,868,599.00	5,968,599.00
20000000000	ECONOMIC SECTOR	196,659,568.20	191,033,682.20	709,779,108.00
21500000000	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	88,912,304.00	88,912,304.00	276,778,478.00
21500100100	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	88,912,304.00	88,912,304.00	276,778,478.00
22000000000	DEPARTMENT FINANCE AND SUPPLIES	52,501,471.00	46,875,585.00	232,244,543.00
22000100100	DEPARTMENT FINANCE AND SUPPLIES	52,501,471.00	46,875,585.00	232,244,543.00
23400000000	DEPARTMENT OF WORKS, HOUSING, LANDS AND SURVEY	29,645,166.20	29,645,166.20	111,531,332.00
23400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	29,645,166.20	29,645,166.20	111,531,332.00
23800000000	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	25,600,627.00	25,600,627.00	89,224,755.00
23800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	25,600,627.00	25,600,627.00	89,224,755.00
50000000000	SOCIAL SECTOR	335,457,431.40	240,443,642.40	797,770,706.00
51700000000	DEPARTMENT OF SOCIAL DEVELOPMENT & EDUCATION	156,907,147.00	61,893,358.00	232,995,001.00
51700100100	DEPARTMENT OF SOCIAL DEVELOPMENT	156,907,147.00	61,893,358.00	232,995,001.00
52100000000	DEPARTMENT OF MEDICAL & HEALTH SERVICE	162,024,804.00	162,024,804.00	450,278,996.00
52100100100	DEPARTMENT OF MEDICAL & HEALTH SERVICE	162,024,804.00	162,024,804.00	450,278,996.00
55100000000	TRADITIONAL RULERS' COUNCIL	16,525,480.40	16,525,480.40	114,496,709.00
55100100100	TRADITIONAL RULERS' COUNCIL	16,525,480.40	16,525,480.40	114,496,709.00

Table 6: Overhead Expenditure by Administrative Unit

321321 - Zuru Local Government, Kebbi State - 2025 Budget: Overhead Expenditure by Administrative Unit				
Code	Administrative Unit	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
	<i>Total Overhead Expenditure</i>	<i>1,200,067,182.00</i>	<i>1,126,318,809.00</i>	<i>1,743,111,572.00</i>
1000000000	ADMINISTRATION SECTOR	88,418,766.00	68,434,001.00	101,857,090.00
1110000000	OFFICE OF THE LG CHAIRMAN	10,439,500.00	6,519,277.00	15,576,227.00
11100100100	OFFICE OF THE CHAIRMAN	10,439,500.00	6,519,277.00	15,576,227.00
1120000000	LOCAL GOVERNMENT COUNCIL	6,000,000.00	3,000,000.00	9,000,000.00
11200300100	THE COUNCIL	6,000,000.00	3,000,000.00	9,000,000.00
1250000000	OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE	65,979,266.00	56,814,724.00	68,280,863.00
12500100100	OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE	65,979,266.00	56,814,724.00	68,280,863.00
1610000000	OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT	6,000,000.00	2,100,000.00	9,000,000.00
16100100100	SECRETARY TO THE LOCAL GOVERNMENT	6,000,000.00	2,100,000.00	9,000,000.00
2000000000	ECONOMIC SECTOR	478,863,654.00	449,132,806.00	899,081,149.00
2150000000	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DE	11,000,000.00	5,004,000.00	14,000,000.00
21500100100	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVEL	11,000,000.00	5,004,000.00	14,000,000.00
2200000000	DEPARTMENT FINANCE AND SUPPLIES	99,733,593.00	85,269,611.00	158,834,593.00
22000100100	DEPARTMENT FINANCE AND SUPPLIES	99,733,593.00	85,269,611.00	158,834,593.00
2340000000	DEPARTMENT OF WORKS, HOUSING, LANDS AND SURVEY	363,130,061.00	354,859,195.00	714,246,556.00
23400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	363,130,061.00	354,859,195.00	714,246,556.00
2380000000	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BP	5,000,000.00	4,000,000.00	12,000,000.00
23800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	5,000,000.00	4,000,000.00	12,000,000.00
5000000000	SOCIAL SECTOR	632,784,762.00	608,752,002.00	742,173,333.00
5170000000	DEPARTMENT OF SOCIAL DEVELOPMENT & EDUCATION	498,850,850.00	494,319,202.00	593,741,244.00
51700100100	DEPARTMENT OF SOCIAL DEVELOPMENT	498,850,850.00	494,319,202.00	593,741,244.00
5210000000	DEPARTMENT OF MEDICAL & HEALTH SERVICE	63,850,811.00	59,850,811.00	77,850,811.00
52100100100	DEPARTMENT OF MEDICAL & HEALTH SERVICE	63,850,811.00	59,850,811.00	77,850,811.00
5510000000	TRADITIONAL RULERS' COUNCIL	70,083,101.00	54,581,989.00	70,581,278.00
55100100100	TRADITIONAL RULERS' COUNCIL	70,083,101.00	54,581,989.00	70,581,278.00

Table 7: Capital Expenditure by Administrative Units

321321 - Zuru Local Government, Kebbi State - 2025 Budget: Capital Expenditure by Administrative Unit				
Code	Administrative Unit	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
	<i>Total Capital Expenditure</i>	<i>3,754,115,421.40</i>	<i>2,077,685,879.00</i>	<i>3,744,949,955.00</i>
1000000000	ADMINISTRATION SECTOR	182,090,000.00	29,120,000.00	520,000,000.00
1620000000	ADMINISTRATION & GENERAL SERVICES	182,090,000.00	29,120,000.00	520,000,000.00
16200100100	ADMINISTRATION & GENERAL SERVICES	182,090,000.00	29,120,000.00	520,000,000.00
2000000000	ECONOMIC SECTOR	1,930,446,823.00	1,394,215,068.00	2,005,665,949.00
2150000000	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	737,697,603.00	835,347,618.00	973,257,115.00
21500100100	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	737,697,603.00	835,347,618.00	973,257,115.00
2200000000	DEPARTMENT OF FINANCE AND SUPPLIES	190,000,000.00	174,500,000.00	175,000,000.00
22000100100	DEPARTMENT OF FINANCE AND SUPPLIES	190,000,000.00	174,500,000.00	175,000,000.00
2340000000	DEPARTMENT OF WORKS, HOUSING, LANDS AND SURVEY	1,002,749,220.00	384,367,450.00	857,408,834.00
23400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	1,002,749,220.00	384,367,450.00	857,408,834.00
5000000000	SOCIAL SECTOR	1,641,578,598.40	654,350,811.00	1,219,284,006.00
5170000000	DEPARTMENT OF SOCIAL DEVELOPMENT & EDUCATION	1,395,727,787.40	567,500,000.00	1,019,284,006.00
51700100100	DEPARTMENT OF SOCIAL DEVELOPMENT	1,094,839,285.40	567,500,000.00	781,000,000.00
51702600100	UNIVERSAL BASIC EDUCATION BOARD (UBEB)	300,888,502.00	-	238,284,006.00
5210000000	DEPARTMENT OF MEDICAL & HEALTH SERVICE	245,850,811.00	86,850,811.00	200,000,000.00
52100100100	DEPARTMENT OF MEDICAL & HEALTH SERVICE	245,850,811.00	86,850,811.00	200,000,000.00

2.D Expenditure by Economic Classification

Table 8: Total Expenditure by Economic Classification

321321 - Zuru Local Government, Kebbi State - 2025 Budget: Expenditure by Economic Classification				
Code	Item	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
2	EXPENDITURES	5,661,414,693.00	3,734,777,102.60	7,287,320,463.00
21	PERSONNEL COST	707,232,089.60	530,772,414.60	1,799,258,936.00
2101	SALARY	387,685,464.40	381,685,464.40	1,092,305,870.00
210101	SALARIES AND WAGES	387,685,464.40	381,685,464.40	1,092,305,870.00
21010101	SALARIES	387,685,464.40	381,685,464.40	1,092,305,870.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	211,496,005.20	139,086,950.20	455,649,478.00
210201	ALLOWANCES	172,048,288.20	110,728,288.20	351,863,879.00
21020101	Housing /Rent Allowance	112,528,288.20	110,728,288.20	318,963,879.00
21020109	Furniture Allowance	35,400,000.00		32,900,000.00
21020121	NON REGULAR ALLOWANCES	24,120,000.00		
210202	SOCIAL CONTRIBUTIONS	39,447,717.00	28,358,662.00	103,785,599.00
21020202	CONTRIBUTORY PENSION (EMPLOYERS)	39,447,717.00	28,358,662.00	103,785,599.00
2103	SOCIAL BENEFITS	108,050,620.00	10,000,000.00	251,303,588.00
210301	SOCIAL BENEFITS	108,050,620.00	10,000,000.00	251,303,588.00
21030101	GRATUITY	89,550,620.00		231,303,588.00
21030104	CLEARANCE OF GRATUITY ARREARS	18,500,000.00	10,000,000.00	20,000,000.00
22	OTHER RECURRENT COSTS	1,200,067,182.00	1,126,318,809.00	1,743,111,572.00
2202	OVERHEAD COST	167,900,000.00	125,504,000.00	245,222,786.00
220201	TRAVEL & TRANSPORT - GENERAL	22,500,000.00	12,504,000.00	30,000,000.00
22020102	LOCAL TRAVEL AND TRANSPORT - OTHERS	22,500,000.00	12,504,000.00	30,000,000.00
220202	UTILITIES - GENERAL	3,000,000.00	1,500,000.00	4,000,000.00
22020201	ELECTRICITY CHARGES	3,000,000.00	1,500,000.00	4,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	8,500,000.00	4,000,000.00	13,000,000.00
22020301	OFFICE STATIONARY / COMPUTER CONSUMABLES	8,500,000.00	4,000,000.00	13,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	40,000,000.00	20,100,000.00	66,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	21,000,000.00	10,100,000.00	34,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	19,000,000.00	10,000,000.00	32,000,000.00
220205	TRAINING - GENERAL			11,822,786.00
22020501	LOCAL TRAINING			11,822,786.00
220206	OTHER SERVICES - GENERAL	38,400,000.00	38,400,000.00	38,400,000.00
22020601	SECURITY SERVICES	38,400,000.00	38,400,000.00	38,400,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	6,000,000.00	4,000,000.00	8,000,000.00
22020701	FINANCIAL CONSULTING	6,000,000.00	4,000,000.00	8,000,000.00

220210	MISCELLANEOUS EXPENSES GENERAL	49,500,000.00	45,000,000.00	74,000,000.00
22021001	ENTERTAINMENT & HOSPITALITY	23,500,000.00	22,000,000.00	34,000,000.00
22021004	MEDICAL EXPENSES: LOCAL	20,000,000.00	20,000,000.00	30,000,000.00
22021007	WELFARE PACKAGES	6,000,000.00	3,000,000.00	10,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	683,037,121.00	652,955,614.00	802,642,230.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	683,037,121.00	652,955,614.00	802,642,230.00
22040105	GRANTS TO GOVERNMENT AGENCIES - RECURRENT	529,701,661.00	525,670,013.00	611,769,269.00
22040109	GRANTS TO COMMUNITIES/NGOS	153,335,460.00	127,285,601.00	190,872,961.00
2207	TRANSFERS-PAYMENT	349,130,061.00	347,859,195.00	695,246,556.00
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	349,130,061.00	347,859,195.00	695,246,556.00
22070103	TRANSFER OF 25% OF FAAC FOR STATE/LG JOINT PROJECTS	349,130,061.00	347,859,195.00	695,246,556.00
23	CAPITAL EXPENDITURE	3,754,115,421.40	2,077,685,879.00	3,744,949,955.00
2301	FIXED ASSETS PURCHASED	826,197,603.00	268,428,571.00	1,181,541,121.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	826,197,603.00	268,428,571.00	1,181,541,121.00
23010101	PURCHASE / ACQUISITION OF LAND	44,000,000.00	11,500,000.00	63,000,000.00
23010105	PURCHASE OF MOTOR VEHICLES	35,000,000.00	4,500,000.00	305,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	60,000,000.00		58,284,006.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	65,000,000.00	12,000,000.00	95,000,000.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	5,000,000.00		8,000,000.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	115,000,000.00		55,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	361,197,603.00	149,928,571.00	502,257,115.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	40,000,000.00		17,000,000.00
23010139	PURCHASE OF TRANSFORMERS AND SPARE PARTS	80,000,000.00	70,500,000.00	40,000,000.00
23010142	PURCHASE OF INFORMATION EQUIPMENTS	1,000,000.00		3,000,000.00
23010144	PURCHASE OF REFUSE COLLECTION EQUIPMENT	20,000,000.00	20,000,000.00	35,000,000.00
2302	CONSTRUCTION / PROVISION	1,371,049,220.00	820,867,450.00	990,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,371,049,220.00	820,867,450.00	990,000,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	62,800,000.00	10,000,000.00	70,000,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	80,000,000.00	45,000,000.00	40,000,000.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	10,000,000.00		20,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	210,000,000.00	17,500,000.00	155,000,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	30,000,000.00		90,000,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	125,000,000.00	124,000,000.00	80,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	298,749,220.00	194,867,450.00	200,000,000.00
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS	100,000,000.00		100,000,000.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	47,000,000.00	45,000,000.00	15,000,000.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	30,000,000.00	27,000,000.00	20,000,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	185,000,000.00	170,000,000.00	170,000,000.00

23020126	CONSTRUCTION/PROVISION OF CEMETERIES	5,000,000.00		20,000,000.00
23020128	CONSTRUCTION OF PILGRIMS CAMP	187,500,000.00	187,500,000.00	10,000,000.00
2303	REHABILITATION / REPAIRS	542,239,313.00	547,350,811.00	552,408,834.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	542,239,313.00	547,350,811.00	552,408,834.00
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	16,000,000.00		20,000,000.00
23030103	REHABILITATION / REPAIRS - HOUSING	66,000,000.00		110,000,000.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	85,850,811.00	35,850,811.00	50,000,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	220,888,502.00		110,000,000.00
23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	10,000,000.00		10,000,000.00
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	20,000,000.00		20,000,000.00
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES		470,000,000.00	1,000,000.00
23030113	REHABILITATION / REPAIRS - ROADS	10,000,000.00	9,500,000.00	1,408,834.00
23030115	REHABILITATION / REPAIRS - WATER-WAY	30,000,000.00		40,000,000.00
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	4,000,000.00		5,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	25,000,000.00		105,000,000.00
23030129	REHABILITATION/REPAIRS- MOSQUES	54,500,000.00	32,000,000.00	80,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	22,500,000.00	22,300,000.00	17,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	22,500,000.00	22,300,000.00	17,000,000.00
23040101	TREE PLANTING	22,500,000.00	22,300,000.00	17,000,000.00
2305	OTHER CAPITAL PROJECTS	992,129,285.40	418,739,047.00	1,004,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	992,129,285.40	418,739,047.00	1,004,000,000.00
23050103	MONITORING AND EVALUATION	152,090,000.00	45,120,000.00	128,000,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	220,000,000.00	120,000,000.00	220,000,000.00
23050108	SPECIAL GRANTS AND INTERVENTION	405,039,285.40	196,000,000.00	296,000,000.00
23050109	PROVISION OF AGRICULTURAL INPUTS	215,000,000.00	57,619,047.00	360,000,000.00

2.E Expenditure by Function

Table 9: Total Expenditure by Function

321321 - Zuru 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>5,661,414,693.00</i>	<i>3,734,777,102.60</i>	<i>7,287,320,463.00</i>
701	GENERAL PUBLIC SERVICES	1,127,310,397.00	852,914,116.00	1,999,611,347.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFF	788,863,630.00	691,701,891.00	1,114,801,153.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	136,802,454.00	64,262,231.00	128,989,761.00
70112	FINANCIAL AND FISCAL AFFAIRS	652,061,176.00	627,439,660.00	985,811,392.00
7013	GENERAL SERVICES	338,446,767.00	161,212,225.00	884,810,194.00
70131	GENERAL PERSONNEL SERVICES	113,487,541.00	96,522,999.00	248,616,840.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	30,600,627.00	29,600,627.00	101,224,755.00
70133	OTHER GENERAL SERVICES	194,358,599.00	35,088,599.00	534,968,599.00
703	PUBLIC ORDER AND SAFETY	47,800,000.00	10,000,000.00	78,000,000.00
7031	POLICE SERVICES	32,800,000.00	10,000,000.00	60,000,000.00
70311	POLICE SERVICES	32,800,000.00	10,000,000.00	60,000,000.00
7032	FIRE PROTECTION SERVICES	15,000,000.00	-	18,000,000.00
70321	FIRE PROTECTION SERVICES	15,000,000.00	-	18,000,000.00
704	ECONOMIC AFFAIRS	1,896,134,354.20	1,808,135,733.20	2,556,222,315.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	190,000,000.00	174,500,000.00	175,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	190,000,000.00	174,500,000.00	175,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	837,609,907.00	929,263,922.00	1,264,035,593.00
70421	AGRICULTURE	815,109,907.00	906,963,922.00	1,247,035,593.00
70422	FORESTRY	22,500,000.00	22,300,000.00	17,000,000.00
7043	FUEL AND ENERGY	160,000,000.00	115,500,000.00	80,000,000.00
70435	ELECTRICITY	160,000,000.00	115,500,000.00	80,000,000.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	399,775,227.20	384,504,361.20	835,777,888.00
70443	CONSTRUCTION	399,775,227.20	384,504,361.20	835,777,888.00
7045	TRANSPORT	308,749,220.00	204,367,450.00	201,408,834.00
70451	ROAD TRANSPORT	308,749,220.00	204,367,450.00	201,408,834.00
705	ENVIRONMENTAL PROTECTION	160,000,000.00	20,000,000.00	193,000,000.00
7051	WASTE MANAGEMENT	20,000,000.00	20,000,000.00	35,000,000.00
70511	WASTE MANAGEMENT	20,000,000.00	20,000,000.00	35,000,000.00
7052	WASTE WATER MANAGEMENT	130,000,000.00	-	140,000,000.00
70521	WASTE WATER MANAGEMENT	130,000,000.00	-	140,000,000.00
7055	R&D ENVIRONMENTAL PROTECTION	10,000,000.00	-	18,000,000.00
70551	R & D ENVIRONMENTAL PROTECTION	10,000,000.00	-	18,000,000.00

706	HOUSING AND COMMUNITY AMMENITIES	352,000,000.00	44,500,000.00	355,000,000.00
7061	HOUSING DEVELOPMENT	112,000,000.00	-	180,000,000.00
70611	HOUSING DEVELOPMENT	112,000,000.00	-	180,000,000.00
7063	WATER SUPPLY	210,000,000.00	17,500,000.00	155,000,000.00
70631	WATER SUPPLY	210,000,000.00	17,500,000.00	155,000,000.00
7064	STREET LIGHTING	30,000,000.00	27,000,000.00	20,000,000.00
70641	STREET LIGHTING	30,000,000.00	27,000,000.00	20,000,000.00
707	HEALTH	471,726,426.00	308,726,426.00	728,129,807.00
7074	PUBLIC HEALTH SERVICES	245,850,811.00	86,850,811.00	200,000,000.00
70741	PUBLIC HEALTH SERVICES	245,850,811.00	86,850,811.00	200,000,000.00
7076	HEALTH N.E.C.	225,875,615.00	221,875,615.00	528,129,807.00
70761	HEALTH N.E.C.	225,875,615.00	221,875,615.00	528,129,807.00
708	RECREATION, CULTURE AND RELIGION	1,027,647,866.80	618,607,469.40	766,077,987.00
7081	RECREATIONAL AND SPORTING SERVICES	215,000,000.00	45,000,000.00	103,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	215,000,000.00	45,000,000.00	103,000,000.00
7082	CULTURAL SERVICES	307,608,581.40	191,107,469.40	407,077,987.00
70821	CULTURAL SERVICES	307,608,581.40	191,107,469.40	407,077,987.00
7083	BROADCASTING AND PUBLISHING SERVICES	1,000,000.00	-	3,000,000.00
70831	BROADCASTING AND PUBLISHING SERVICES	1,000,000.00	-	3,000,000.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	504,039,285.40	382,500,000.00	253,000,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	504,039,285.40	382,500,000.00	253,000,000.00
709	EDUCATION	457,795,649.00	61,893,358.00	471,279,007.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	457,795,649.00	61,893,358.00	471,279,007.00
70912	PRIMARY EDUCATION	457,795,649.00	61,893,358.00	471,279,007.00
710	SOCIAL PROTECTION	121,000,000.00	10,000,000.00	140,000,000.00
7102	OLD AGE	5,000,000.00	-	20,000,000.00
71021	OLD AGE	5,000,000.00	-	20,000,000.00
7105	UNEMPLOYMENT	10,000,000.00	-	30,000,000.00
71051	UNEMPLOYMENT	10,000,000.00	-	30,000,000.00
7108	R & D SOCIAL PROTECTION	-	-	20,000,000.00
71081	R & D SOCIAL PROTECTION	-	-	20,000,000.00
7109	SOCIAL PROTECTION N.E.C.	106,000,000.00	10,000,000.00	70,000,000.00
71091	SOCIAL PROTECTION N.E.C.	106,000,000.00	10,000,000.00	70,000,000.00

Table 10: Personnel Expenditure by Function

321321 - Zuru 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	707,232,089.60	530,772,414.60	1,799,258,936.00
701	GENERAL PUBLIC SERVICES	253,217,188.00	171,771,302.00	613,178,420.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFF	173,839,687.00	102,593,801.00	337,649,089.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	120,362,954.00	54,742,954.00	104,413,534.00
70112	FINANCIAL AND FISCAL AFFAIRS	53,476,733.00	47,850,847.00	233,235,555.00
7013	GENERAL SERVICES	79,377,501.00	69,177,501.00	275,529,331.00
70131	GENERAL PERSONNEL SERVICES	47,508,275.00	39,708,275.00	180,335,977.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	25,600,627.00	25,600,627.00	89,224,755.00
70133	OTHER GENERAL SERVICES	6,268,599.00	3,868,599.00	5,968,599.00
704	ECONOMIC AFFAIRS	118,557,470.20	118,557,470.20	388,309,810.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	88,912,304.00	88,912,304.00	276,778,478.00
70421	AGRICULTURE	88,912,304.00	88,912,304.00	276,778,478.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	29,645,166.20	29,645,166.20	111,531,332.00
70443	CONSTRUCTION	29,645,166.20	29,645,166.20	111,531,332.00
707	HEALTH	162,024,804.00	162,024,804.00	450,278,996.00
7076	HEALTH N.E.C.	162,024,804.00	162,024,804.00	450,278,996.00
70761	HEALTH N.E.C.	162,024,804.00	162,024,804.00	450,278,996.00
708	RECREATION, CULTURE AND RELIGION	16,525,480.40	16,525,480.40	114,496,709.00
7082	CULTURAL SERVICES	16,525,480.40	16,525,480.40	114,496,709.00
70821	CULTURAL SERVICES	16,525,480.40	16,525,480.40	114,496,709.00
709	EDUCATION	156,907,147.00	61,893,358.00	232,995,001.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	156,907,147.00	61,893,358.00	232,995,001.00
70912	PRIMARY EDUCATION	156,907,147.00	61,893,358.00	232,995,001.00

Table 11: Overhead Expenditure by Function

321321 - Zuru Local Government, Kebbi State - 2025 Budget: Overhead Expenditure by Function				
Code	Item	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
	<i>Total Overhead Expenditure</i>	<i>1,200,067,182.00</i>	<i>1,126,318,809.00</i>	<i>1,743,111,572.00</i>
701	GENERAL PUBLIC SERVICES	692,003,209.00	652,022,814.00	866,432,927.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFF	615,023,943.00	589,108,090.00	777,152,064.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	16,439,500.00	9,519,277.00	24,576,227.00
70112	FINANCIAL AND FISCAL AFFAIRS	598,584,443.00	579,588,813.00	752,575,837.00
7013	GENERAL SERVICES	76,979,266.00	62,914,724.00	89,280,863.00
70131	GENERAL PERSONNEL SERVICES	65,979,266.00	56,814,724.00	68,280,863.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	5,000,000.00	4,000,000.00	12,000,000.00
70133	OTHER GENERAL SERVICES	6,000,000.00	2,100,000.00	9,000,000.00
704	ECONOMIC AFFAIRS	374,130,061.00	359,863,195.00	728,246,556.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	11,000,000.00	5,004,000.00	14,000,000.00
70421	AGRICULTURE	11,000,000.00	5,004,000.00	14,000,000.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	363,130,061.00	354,859,195.00	714,246,556.00
70443	CONSTRUCTION	363,130,061.00	354,859,195.00	714,246,556.00
707	HEALTH	63,850,811.00	59,850,811.00	77,850,811.00
7076	HEALTH N.E.C.	63,850,811.00	59,850,811.00	77,850,811.00
70761	HEALTH N.E.C.	63,850,811.00	59,850,811.00	77,850,811.00
708	RECREATION, CULTURE AND RELIGION	70,083,101.00	54,581,989.00	70,581,278.00
7082	CULTURAL SERVICES	70,083,101.00	54,581,989.00	70,581,278.00
70821	CULTURAL SERVICES	70,083,101.00	54,581,989.00	70,581,278.00

Table 12: Capital Expenditure by Function

321321 - Zuru Local Government, Kebbi State - 2025 Budget: Capital Expenditure by				
Code	Item	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
	Total Capital Expenditure	3,754,115,421.40	2,077,685,879.00	3,744,949,955.00
701	GENERAL PUBLIC SERVICES	182,090,000.00	29,120,000.00	520,000,000.00
7013	GENERAL SERVICES	182,090,000.00	29,120,000.00	520,000,000.00
70133	OTHER GENERAL SERVICES	182,090,000.00	29,120,000.00	520,000,000.00
703	PUBLIC ORDER AND SAFETY	47,800,000.00	10,000,000.00	78,000,000.00
7031	POLICE SERVICES	32,800,000.00	10,000,000.00	60,000,000.00
70311	POLICE SERVICES	32,800,000.00	10,000,000.00	60,000,000.00
7032	FIRE PROTECTION SERVICES	15,000,000.00	-	18,000,000.00
70321	FIRE PROTECTION SERVICES	15,000,000.00	-	18,000,000.00
704	ECONOMIC AFFAIRS	1,403,446,823.00	1,329,715,068.00	1,439,665,949.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	190,000,000.00	174,500,000.00	175,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	190,000,000.00	174,500,000.00	175,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	737,697,603.00	835,347,618.00	973,257,115.00
70421	AGRICULTURE	715,197,603.00	813,047,618.00	956,257,115.00
70422	FORESTRY	22,500,000.00	22,300,000.00	17,000,000.00
7043	FUEL AND ENERGY	160,000,000.00	115,500,000.00	80,000,000.00
70435	ELECTRICITY	160,000,000.00	115,500,000.00	80,000,000.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	7,000,000.00	-	10,000,000.00
70443	CONSTRUCTION	7,000,000.00	-	10,000,000.00
7045	TRANSPORT	308,749,220.00	204,367,450.00	201,408,834.00
70451	ROAD TRANSPORT	308,749,220.00	204,367,450.00	201,408,834.00
705	ENVIRONMENTAL PROTECTION	160,000,000.00	20,000,000.00	193,000,000.00
7051	WASTE MANAGEMENT	20,000,000.00	20,000,000.00	35,000,000.00
70511	WASTE MANAGEMENT	20,000,000.00	20,000,000.00	35,000,000.00
7052	WASTE WATER MANAGEMENT	130,000,000.00	-	140,000,000.00
70521	WASTE WATER MANAGEMENT	130,000,000.00	-	140,000,000.00
7055	R&D ENVIRONMENTAL PROTECTION	10,000,000.00	-	18,000,000.00
70551	R & D ENVIRONMENTAL PROTECTION	10,000,000.00	-	18,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	352,000,000.00	44,500,000.00	355,000,000.00
7061	HOUSING DEVELOPMENT	112,000,000.00	-	180,000,000.00
70611	HOUSING DEVELOPMENT	112,000,000.00	-	180,000,000.00
7063	WATER SUPPLY	210,000,000.00	17,500,000.00	155,000,000.00
70631	WATER SUPPLY	210,000,000.00	17,500,000.00	155,000,000.00

7064	STREET LIGHTING	30,000,000.00	27,000,000.00	20,000,000.00
70641	STREET LIGHTING	30,000,000.00	27,000,000.00	20,000,000.00
707	HEALTH	245,850,811.00	86,850,811.00	200,000,000.00
7074	PUBLIC HEALTH SERVICES	245,850,811.00	86,850,811.00	200,000,000.00
70741	PUBLIC HEALTH SERVICES	245,850,811.00	86,850,811.00	200,000,000.00
708	RECREATION, CULTURE AND RELIGION	941,039,285.40	547,500,000.00	581,000,000.00
7081	RECREATIONAL AND SPORTING SERVICES	215,000,000.00	45,000,000.00	103,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	215,000,000.00	45,000,000.00	103,000,000.00
7082	CULTURAL SERVICES	221,000,000.00	120,000,000.00	222,000,000.00
70821	CULTURAL SERVICES	221,000,000.00	120,000,000.00	222,000,000.00
7083	BROADCASTING AND PUBLISHING SERVICES	1,000,000.00	-	3,000,000.00
70831	BROADCASTING AND PUBLISHING SERVICES	1,000,000.00	-	3,000,000.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	504,039,285.40	382,500,000.00	253,000,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	504,039,285.40	382,500,000.00	253,000,000.00
709	EDUCATION	300,888,502.00	-	238,284,006.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	300,888,502.00	-	238,284,006.00
70912	PRIMARY EDUCATION	300,888,502.00	-	238,284,006.00
710	SOCIAL PROTECTION	121,000,000.00	10,000,000.00	140,000,000.00
7102	OLD AGE	5,000,000.00	-	20,000,000.00
71021	OLD AGE	5,000,000.00	-	20,000,000.00
7105	UNEMPLOYMENT	10,000,000.00	-	30,000,000.00
71051	UNEMPLOYMENT	10,000,000.00	-	30,000,000.00
7108	R & D SOCIAL PROTECTION	-	-	20,000,000.00
71081	R & D SOCIAL PROTECTION	-	-	20,000,000.00
7109	SOCIAL PROTECTION N.E.C.	106,000,000.00	10,000,000.00	70,000,000.00
71091	SOCIAL PROTECTION N.E.C.	106,000,000.00	10,000,000.00	70,000,000.00

2.F Expenditure by Location

Table 134: Total Expenditure by Location

321321 - Zuru Local Government, Kebbi State - 2025 Budget: Total Expenditure by Location				
Code	Item	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
321	Kebbi State	5,661,414,693.00	3,734,777,102.60	7,287,320,463.00
3213	Zone 3 - Kebbi South	5,661,414,693.00	3,734,777,102.60	7,287,320,463.00
321321	Zuru	5,661,414,693.00	3,734,777,102.60	7,287,320,463.00
32132105	Rafin Zuru	1,934,848,414.00	1,229,579,382.00	2,156,237,115.00
32132108	Senchi	98,090,000.00	102,620,000.00	60,000,000.00
32132197	LG Wide - Zuru LG	3,628,476,279.00	2,402,577,720.60	5,071,083,348.00

Table 14: Personnel Expenditure by Location

321321 - Zuru 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	707,232,089.60	530,772,414.60	1,799,258,936.00
3213	Zone 3 - Kebbi South	707,232,089.60	530,772,414.60	1,799,258,936.00
321321	Zuru	707,232,089.60	530,772,414.60	1,799,258,936.00
32132197	LG Wide - Zuru LG	707,232,089.60	530,772,414.60	1,799,258,936.00

Table 15: Overhead Expenditure by Location

321321 - Zuru 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	1,200,067,182.00	1,126,318,809.00	1,743,111,572.00
3213	Zone 3 - Kebbi South	1,200,067,182.00	1,126,318,809.00	1,743,111,572.00
321321	Zuru	1,200,067,182.00	1,126,318,809.00	1,743,111,572.00
32132197	LG Wide - Zuru LG	1,200,067,182.00	1,126,318,809.00	1,743,111,572.00

Table 16: Capital Expenditure by Location

321321 - Zuru Local Government, Kebbi State - 2025 Budget: Capital Expenditure by Location				
Code	Item	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
321	Kebbi State	3,754,115,421.40	2,077,685,879.00	3,744,949,955.00
3213	Zone 3 - Kebbi South	3,754,115,421.40	2,077,685,879.00	3,744,949,955.00
321321	Zuru	3,754,115,421.40	2,077,685,879.00	3,744,949,955.00
32132105	Rafin Zuru	1,934,848,414.00	1,229,579,382.00	2,156,237,115.00
32132108	Senchi	98,090,000.00	102,620,000.00	60,000,000.00
32132197	LG Wide - Zuru LG	1,721,177,007.40	745,486,497.00	1,528,712,840.00

2.G Capital Expenditure Details

Table 17: Capital Expenditure by Project

321321 - Zuru Local Government, Kebbi State - 2025 Budget: Capital Project:							
Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Location Code and Description	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
Total Capital Expenditure					3,754,115,421.40	2,077,685,879.00	3,744,949,955.00
Purchase & Distribution of 3000 bags of fertilizers	10303	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RE	23010100 - PURCHASE OF FIXED ASSETS	32132105 - Rafin Zuru	253,197,603.00	51,428,571.00	273,272,868.00
Purchase of repairs of 3 tractors	10701	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RE	23010100 - PURCHASE OF FIXED ASSETS	32132105 - Rafin Zuru	50,000,000.00	49,000,000.00	103,964,247.00
Purchase of Agro chemicals	10303	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RE	23050100 - ACQUISITION OF NON TANGIB	32132197 - LG Wide - Zuru LG	15,000,000.00	10,000,000.00	70,000,000.00
Renovation of fertilizer Store	10303	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RE	23020100 - CONSTRUCTION / PROVISION	32132105 - Rafin Zuru	10,000,000.00	4,000,000.00	3,000,000.00
Purchase of Grains	10303	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RE	23050100 - ACQUISITION OF NON TANGIB	32132197 - LG Wide - Zuru LG	200,000,000.00	47,619,047.00	290,000,000.00
Purchase of water pump	10302	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RE	23010100 - PURCHASE OF FIXED ASSETS	32132197 - LG Wide - Zuru LG	50,000,000.00	46,000,000.00	70,000,000.00
Local participation on Agriculture	10701	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RE	23010100 - PURCHASE OF FIXED ASSETS	32132105 - Rafin Zuru	10,000,000.00	8,000,000.00	3,000,000.00
Purchase of poultry veterinary Drugs	10205	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RE	23010100 - PURCHASE OF FIXED ASSETS	32132105 - Rafin Zuru	4,000,000.00	3,500,000.00	50,000,000.00
Rehabilitation veterinary clinic	10205	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RE	23020100 - CONSTRUCTION / PROVISION	32132105 - Rafin Zuru	3,000,000.00	2,000,000.00	5,000,000.00
Rehabilitation of Abattoirs	10202	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RE	23020100 - CONSTRUCTION / PROVISION	32132105 - Rafin Zuru	40,000,000.00	48,000,000.00	20,000,000.00
Demarcation of grazing reserve in Senchi	10206	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RE	23010100 - PURCHASE OF FIXED ASSETS	32132108 - Senchi	4,000,000.00	3,500,000.00	10,000,000.00
Poultry maintenance	10203	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RE	23030100 - REHABILITATION / REPAIRS O	32132105 - Rafin Zuru		470,000,000.00	1,000,000.00
Construction of earth dams	10302	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RE	23020100 - CONSTRUCTION / PROVISION	32132108 - Senchi	70,000,000.00	70,000,000.00	50,000,000.00
Amenity /institution tree planting campaign	10601	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RE	23040100 - PRESERVATION OF THE ENVIR	32132197 - LG Wide - Zuru LG	10,000,000.00	8,000,000.00	10,000,000.00
Establishment of tree nurseries	10601	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RE	23040100 - PRESERVATION OF THE ENVIR	32132197 - LG Wide - Zuru LG	2,000,000.00	1,500,000.00	1,000,000.00
Tree planting campaigning	10601	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RE	23040100 - PRESERVATION OF THE ENVIR	32132197 - LG Wide - Zuru LG	10,000,000.00	8,000,000.00	5,000,000.00
Replanting of gum Arabic trees	10601	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RE	23040100 - PRESERVATION OF THE ENVIR	32132105 - Rafin Zuru	500,000.00	4,800,000.00	1,000,000.00
Contingencies (joint Account)	131001	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	23050100 - ACQUISITION OF NON TANGIB	32132197 - LG Wide - Zuru LG			0
Establishment of fish pond	10501	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RE	23020100 - CONSTRUCTION / PROVISION	32132105 - Rafin Zuru	2,000,000.00		2,000,000.00
Purchase of 6 nos of canoes	10502	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RE	23010100 - PURCHASE OF FIXED ASSETS	32132197 - LG Wide - Zuru LG	3,000,000.00		3,020,000.00
Purchase of fish fingerlings	10501	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RE	23010100 - PURCHASE OF FIXED ASSETS	32132197 - LG Wide - Zuru LG	1,000,000.00		2,000,000.00
Purchase of life jackets	10502	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RE	23010100 - PURCHASE OF FIXED ASSETS		0		0
Purchase of ferry	10502	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RE	23010100 - PURCHASE OF FIXED ASSETS		0		0

Purchase of sawing and knitting machine	31001	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23010100 - PURCHASE OF FIXED ASSETS	32132197 - LG Wide - Zuru LG	30,000,000.00		10,000,000.00
Purchase \ maintenance of waste recycle machine	31001	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23010100 - PURCHASE OF FIXED ASSETS	32132197 - LG Wide - Zuru LG	8,000,000.00		2,000,000.00
Support to establish small scale industry	31001	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23050100 - ACQUISITION OF NON TANGIB	32132197 - LG Wide - Zuru LG	8,000,000.00		8,000,000.00
Improvement of street lighting	141001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUS	23020100 - CONSTRUCTION / PROVISION	32132105 - Rafin Zuru	30,000,000.00	27,000,000.00	20,000,000.00
Rural Electrification projects across the LGA	141001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUS	23020100 - CONSTRUCTION / PROVISION	32132105 - Rafin Zuru	80,000,000.00	45,000,000.00	40,000,000.00
Purchase and installation of transformer and rehabilitation of ele	141001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUS	23010100 - PURCHASE OF FIXED ASSETS	32132105 - Rafin Zuru	80,000,000.00	70,500,000.00	40,000,000.00
Renovation and improvement of market	121001	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	23020100 - CONSTRUCTION / PROVISION	32132105 - Rafin Zuru	70,000,000.00	70,000,000.00	70,000,000.00
Renovation and improvement of motor park	121001	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	23020100 - CONSTRUCTION / PROVISION	32132105 - Rafin Zuru	15,000,000.00	10,000,000.00	20,000,000.00
Purchase of revenue vehicle	121001	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	23010100 - PURCHASE OF FIXED ASSETS	32132197 - LG Wide - Zuru LG	5,000,000.00	4,500,000.00	5,000,000.00
Construction of market stalls	121001	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	23020100 - CONSTRUCTION / PROVISION	32132197 - LG Wide - Zuru LG	20,000,000.00	20,000,000.00	40,000,000.00
Improvement & renovation of lock – up shops	121001	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	23020100 - CONSTRUCTION / PROVISION	32132105 - Rafin Zuru	80,000,000.00	70,000,000.00	40,000,000.00
Construction of rehabilitation of roads	171001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUS	23020100 - CONSTRUCTION / PROVISION	32132197 - LG Wide - Zuru LG	98,749,220.00	26,967,450.00	80,000,000.00
Construction and rehabilitation of bridges	171001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUS	23020100 - CONSTRUCTION / PROVISION	32132197 - LG Wide - Zuru LG	100,000,000.00	80,900,000.00	80,000,000.00
Maintenance of plant and machineries	171001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUS	23030100 - REHABILITATION / REPAIRS OF	32132197 - LG Wide - Zuru LG	10,000,000.00	9,500,000.00	1,408,834.00
Construction of culverts	171001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUS	23020100 - CONSTRUCTION / PROVISION	32132197 - LG Wide - Zuru LG	70,000,000.00	60,000,000.00	30,000,000.00
Construction of lateritic roads	171001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUS	23020100 - CONSTRUCTION / PROVISION	32132197 - LG Wide - Zuru LG	30,000,000.00	27,000,000.00	10,000,000.00
Construction of library	50503	051702600100 - UNIVERSAL BASIC EDUCATION BOARD (UBEB)	23020100 - CONSTRUCTION / PROVISION	32132105 - Rafin Zuru	10,000,000.00		10,000,000.00
Rehabilitation of primary school	50501	051702600100 - UNIVERSAL BASIC EDUCATION BOARD (UBEB)	23030100 - REHABILITATION / REPAIRS OF	32132197 - LG Wide - Zuru LG	170,888,502.00		60,000,000.00
Purchase of school furniture & instructional materials for Rikoto,	50502	051702600100 - UNIVERSAL BASIC EDUCATION BOARD (UBEB)	23010100 - PURCHASE OF FIXED ASSETS	32132197 - LG Wide - Zuru LG	50,000,000.00		38,284,006.00
Rehabilitation of islamiyya school in D'herge, Musune, GDSS Zoc	50501	051702600100 - UNIVERSAL BASIC EDUCATION BOARD (UBEB)	23030100 - REHABILITATION / REPAIRS OF	32132197 - LG Wide - Zuru LG	50,000,000.00		50,000,000.00
Construction of class room offices and store	50501	051702600100 - UNIVERSAL BASIC EDUCATION BOARD (UBEB)	23020100 - CONSTRUCTION / PROVISION	32132197 - LG Wide - Zuru LG	20,000,000.00		80,000,000.00

Rehabilitation & construction of PHC & dispensaries in Kesge, UK	40501	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVIC	23030100 - REHABILITATION / REPAIRS	32132197 - LG Wide - Zuru LG	50,000,000.00		50,000,000.00
Purchase of 1 ambulance	40307	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVIC	23010100 - PURCHASE OF FIXED ASSETS	32132197 - LG Wide - Zuru LG	20,000,000.00		20,000,000.00
Purchase of hospital equipment	40501	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVIC	23010100 - PURCHASE OF FIXED ASSETS	32132105 - Rafin Zuru	20,000,000.00		50,000,000.00
Purchase of drugs for PHCs across the LGA	40601	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVIC	23010100 - PURCHASE OF FIXED ASSETS	32132197 - LG Wide - Zuru LG	20,000,000.00	12,000,000.00	20,000,000.00
Support for Immunization campaign in the LGA	40602	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVIC	23050100 - ACQUISITION OF NON TANGIB	32132197 - LG Wide - Zuru LG	10,000,000.00	7,000,000.00	10,000,000.00
Support for nutrition campaign in the LGA	40306	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVIC	23050100 - ACQUISITION OF NON TANGIB	32132197 - LG Wide - Zuru LG	5,000,000.00		5,000,000.00
Construction of pit latrine	40202	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVIC	23020100 - CONSTRUCTION / PROVISION	32132105 - Rafin Zuru	10,000,000.00		10,000,000.00
Purchase of insecticide nets	40305	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVIC	23010100 - PURCHASE OF FIXED ASSETS	32132197 - LG Wide - Zuru LG	5,000,000.00		5,000,000.00
Support for Medical outreaches in the LGA	40201	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVIC	23050100 - ACQUISITION OF NON TANGIB	32132197 - LG Wide - Zuru LG	20,000,000.00	16,000,000.00	10,000,000.00
Medical assistance	40201	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVIC	23050100 - ACQUISITION OF NON TANGIB	32132105 - Rafin Zuru	50,000,000.00	16,000,000.00	20,000,000.00
Rehabilitation of State Primary Health Care Development Agency	40501	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVIC	23030100 - REHABILITATION / REPAIRS	32132105 - Rafin Zuru	35,850,811.00	35,850,811.00	0
Purchase of information equipment	111001	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23010100 - PURCHASE OF FIXED ASSETS	32132105 - Rafin Zuru	1,000,000.00		3,000,000.00
Construction of television viewing center	111001	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23020100 - CONSTRUCTION / PROVISION	32132105 - Rafin Zuru	47,000,000.00	45,000,000.00	5,000,000.00
Construction \ rehabilitation of town hall	111001	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23030100 - REHABILITATION / REPAIRS	32132105 - Rafin Zuru	1,000,000.00		2,000,000.00
Construction of women center	71001	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23020100 - CONSTRUCTION / PROVISION	32132105 - Rafin Zuru	30,000,000.00		10,000,000.00
Purchase of support equipment	81001	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23010100 - PURCHASE OF FIXED ASSETS	32132105 - Rafin Zuru	15,000,000.00	-	15,000,000.00
Improvement stadium	81001	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23030100 - REHABILITATION / REPAIRS	32132105 - Rafin Zuru	20,000,000.00	-	20,000,000.00
Youth empowerment	81001	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23050100 - ACQUISITION OF NON TANGIB	32132197 - LG Wide - Zuru LG	10,000,000.00	10,000,000.00	20,000,000.00
Purchase of services materials for NYSC electoral commission	81001	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23010100 - PURCHASE OF FIXED ASSETS	32132105 - Rafin Zuru	100,000,000.00	-	40,000,000.00
Orphanage home	61001	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23020100 - CONSTRUCTION / PROVISION	32132105 - Rafin Zuru		-	10,000,000.00
Support to cultural and traditional Activities	131001	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23050100 - ACQUISITION OF NON TANGIB	32132105 - Rafin Zuru	120,000,000.00	70,000,000.00	120,000,000.00
Provision of service material & sallah celebration festival	21001	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23050100 - ACQUISITION OF NON TANGIB	32132105 - Rafin Zuru	100,000,000.00	50,000,000.00	100,000,000.00
Support to the community with flood & disaster	31001	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23050100 - ACQUISITION OF NON TANGIB	32132197 - LG Wide - Zuru LG	50,000,000.00	-	30,000,000.00
Rehabilitation of skill Acquisition centres	21001	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23030100 - REHABILITATION / REPAIRS	32132105 - Rafin Zuru	3,000,000.00	-	3,000,000.00
Hajj operation	21001	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23050100 - ACQUISITION OF NON TANGIB	32132197 - LG Wide - Zuru LG	262,039,285.40	163,000,000.00	163,000,000.00
Purchase of firefighting equipment	131001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUS	23010100 - PURCHASE OF FIXED ASSETS	32132105 - Rafin Zuru	5,000,000.00		8,000,000.00
Construction \ rehabilitation of fire service station	131001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUS	23030100 - REHABILITATION / REPAIRS	32132105 - Rafin Zuru	10,000,000.00		10,000,000.00