



**NIGER STATE GOVERNMENT**  
FEDERAL REPUBLIC OF NIGERIA

**GBAKO LOCAL GOVERNMENT AREA**  
**APPROVED 2025 BUDGET**

**NIGER STATE LOCAL GOVERNMENT  
GBAKO LOCAL GOVERNMENT COUNCIL, LEMU  
APPROVED BUDGET SUMMARY FOR THE YEAR 2025**

ECONOMIC	S/NO	DETAILS OF RECURRENT REVENUE	ACTUAL COLLECTION JAN-DEC 2023	YEAR 2024 APPROVED BUDGET	ACTUAL COLLECTION JAN- JUNE 2024	APPROVED BUDGET 2025
	1	ESTIMATE RECURRENT REVENUE	-	-	-	-
		a. Internally Generated Revenue	48,257,000.00	48,257,000.00	7,361,022.00	65,430,000.00
12000000		Allocation From Federation Account	-	-	-	-
11010000		(i) Statutory Allocation	1,312,058,346.00	2,078,464,126.50	1,039,232,063.25	2,286,767,517.82
11012000		(ii) External Sources (Value Added Tax)	777,905,181.00	1,172,588,819.23	586,294,409.62	1,858,320,349.00
11012000		(iii) 10% (IGR) From State	76,616,118.00	247,474,483.88	123,737,241.94	998,912,968.00
		<b>TOTAL RECURRENT REVENUE</b>	<b>2,214,836,646.00</b>	<b>3,546,784,429.61</b>	<b>1,756,624,736.81</b>	<b>5,209,430,834.82</b>
	2	ESTIMATE OF CAPITAL RECEIPT	-	-	-	-
		a. Internal Sources	-	-	-	-
		(i) Current year Revenue Balance	-	-	-	-
11012000		b. External Sources (Value Added Tax)	-	-	-	-
		(i) Loan	-	1,223,873,486.37	-	1,223,873,486.37
		(ii) Reimburesment (iii) Miscellaneous	-	-	-	-
		<b>TOTAL CAPITAL RECEIPT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,223,873,486.73</b>
		<b>TOTAL RECURRENT REVENUE</b>	<b>2,214,836,646.00</b>	<b>4,770,657,915.98</b>	<b>-</b>	<b>6,433,304,321.19</b>
		ESTIMATE RECURRENT EXPENDITURE	-	-	-	-
21000000		a. Personnel cost	857,419,871.34	1,034,402,281.00	566,101,481.62	3,146,893,079.72
22000000		b. Over Head cost	248,040,000.00	228,257,000.00	140,083,000.00	228,257,000.00
21010103		c. Consolidated Fund Charges	833,282,315.00	822,110,355.00	411,055,177.50	414,549,707.75
		d Counterpart Fundind by LGA	125,000,000.00	125,000,000.00	62,500,000.00	-
		e. Urban/rural Repayment	-	1,223,873,486.37	334,000,000.00	1,233,873,486.37
		<b>TOTAL RECURRENT EXPENDITURE</b>	<b>1,963,742,186.00</b>	<b>3,433,643,122.37</b>	<b>1,513,739,659.12</b>	<b>5,013,573,273.83</b>
	4	ESTIMATE RECURRENT REVENUE BALANCE	-	-	599,780,055.69	1,419,731,047.36
	5	ESTIMATE OF CAPITAL EXPENDITURE	-	-	-	-
		(ii) Distributable Capital	-	-	-	-
		ADMIN SECTOR	32,500,000.00	113,141,313.24	-	25,137,600.00
		ECONOMIC SECTOR	168,594,460.00	-	-	161,994,960.99
		SOCIAL SECTOR	50,000,000.00	-	-	8,725,000.00
		CONTRIBUTION TO URBAN/RURAL RENEWAL	-	1,223,873,486.37	-	555,873,486.37
		<b>TOTAL CAPITAL EXPENDITURE</b>	<b>251,094,460.00</b>	<b>1,337,014,793.61</b>	<b>-</b>	<b>1,223,873,486.37</b>
		ESTIMATE OF SURPLUS/DEFICIT AS AT 31/12/2022				

**NIGER STATE LOCAL GOVERNMENT  
GBAKO LOCAL GOVERNMENT COUNCIL, LEMU  
SUMMARY OF RECURRENT REVENUE OF THE YEAR 2025**

<b>ECONOMIC</b>	<b>HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>ACTUAL COLLECTION JAN-DEC 2023</b>	<b>YEAR 2024 APPROVED BUDGET</b>	<b>ACTUAL COLLECTION JAN- JUNE 2024</b>	<b>YEAR 2025 APPROVED BUDGET</b>
12010000	1001	Taxes	600,000.00	5,000,000.00	400,000.00	9,500,000.00
12010000	1002	Rates	756,000.00	3,000,000.00	2,500,000.00	5,000,000.00
12010000	1003	Local License	9,000,000.00	14,400,000.00	1,850,000.00	15,124,000.00
12010000	1004	Earning from commercial under taking	9,398,170.00	20,037,000.00	4,001,022.00	29,120,000.00
12010000	1005	Rent from local Gov't properties	1,990,000.00	2,820,000.00	310,000.00	3,446,000.00
12010000	1006	Intrest payment and Dividenced	30,000.00	-	20,000.00	40,000.00
12010000	1007	Grants	-	-	-	-
12010000	1008	Miscellaneous	10,161,000.00	3,000,000.00	450,000.00	3,200,000.00
		<b>TOTAL</b>	<b>23,835,170.00</b>	<b>48,257,000.00</b>	<b>7,361,022.00</b>	<b>65,430,000.00</b>
		Statutory Allocation	833,848,059.85	2,078,464,126.50	1,039,232,063.25	2,286,767,517.82
		VAT	443,322,807.00	1,172,588,819.23	586,294,409.62	1,858,320,349.00
		LOAN	-	1,223,873,486.37		1,223,873,486.37
		10% State 1GN	68,365,062.80	247,474,483.88	123,737,241.94	998,912,968.00
		<b>G. TOTAL</b>	<b>1,369,371,099.65</b>	<b>4,770,657,915.98</b>	<b>1,756,624,736.81</b>	<b>6,433,304,321.19</b>

**NIGER STATE LOCAL GOVERNMENT  
GBAKO LOCAL GOVERNMENT COUNCIL, LEMU  
APPROVED SUMMARY OF RECURRENT EXPENDITURE FOR THE YEAR 2025**

Sector	Admin	Economic	Function	Fund	Geo Code	Head	DEPARTMENTS	2024	2025	APPROVED BUDGET 2024	PROPOSED PERSONNEL COST 2025	PROPOSED OVERHEAD COST 2025	TOTAL APPROVED RECCURENT
01	1100100100	21010101	70111	02101	12610700	2001	Office of chairman	9	9	126,577,219.00	21,688,047.00	134,990,000.00	156,678,047.00
01	1101300100	21010101	70111	02101	12610700	2002	Office Of secretary	1	1	7,547,918.00	2,547,918.00	2,500,000.00	5,047,918.00
01	1200100100	21010101	70111	02101	12610700	2003	The legislature	10	10	67,479,180.00	25,479,180.00	28,500,000.00	53,979,180.00
01	2500100100	21010101	70131	02101	12610700	2004	Personnel Management	275	281	141,357,386.00	345,849.00	4,700,000.00	350,549,000.00
02	2000100100	21010101	70112	02101	12610700	2005	Finance & Supply	130	128	103,982,446.89	160,161,000.00	18,257,000	178,418,000.00
05	2100100300	21010101	71040	02101	12610700	2006	Social Development	218	218	122,332,894.91	288,750,677.88	17,440,000.00	306,190,677.88
05	2100100200	21010101	70740	02101	12610700	2007	Primary Health Care	321	326	440,539,285.00	660,914,199.48	5,200,000.00	666,114,199.48
02	15001001	21010101	70421	02101	12610700	2008	Agric And Natural Resources	117	112	85,626,246.55	136,962,000.00	3,800,000	140,762,000.00
02	3400100600	21010101	70610	02101	12610700	2009	Works and Housing	110	106	61,757,262.04	124,914,000.00	8,000,000.00	132,914,000.00
05	5100200200	21020101	70180	02101	12610700	2010	Traditional Council	201	201	85,880,116.28	221,847,000.00	250,000.00	222,097,000.00
02	2000300100	21020101	70112	02101	12610700	2016	Budget Planning & Reserch	16	20	19,579,326.44	27,093,000.00	4,620,000.....	31,713,000.00
03	2000300100	21020101	70112	02102	12610700	2012	LEA	-	877	-	-	-	414,549,707.75
04	2000300100	21020101	70112	02103	12610700	2013	Consolidated fund charges	-	-	822,110,355.00	-	-	414,549,707.75
							Counterpart funding	-	-	125,000,000.00	-	-	
							Urban Renewal	-	-	1,223,873,486.37	-	-	1,223,873,486.37
							<b>TOTAL</b>	<b>1408</b>	<b>2289</b>	<b>3,433,643,122.48</b>	<b>3,146,893,079.00</b>	<b>228,257,000.00</b>	<b>5,013,573,273.84</b>

**NIGER STATE LOCAL GOVERNMENT**  
**APPROVED BUDGET OF GBAKO LOCAL GOVERNMENT (12610700) 2025**  
**DETAILED SUMMARY OF REVENUE**

ECONOMIC CODE	REVENUE DISCRPTION	ACTUAL COLLECTION JAN- DEC 2023	YEAR 2024 APPROVED BUDGET	ACTUAL EXPENDITURE JAN- JUN 2024	YEAR 2025 APPROVED BUDGET
1000000	Revenue-Main	2,634,487.61	3,546,784,429.61	2,736,550,600.00	6,433,304,321.19
1100000	FAAC-General	3,015,003.98	4,722,400,915.98	3,966,400,200.00	5,144,000,834.82
11010000	Statutory Allocation	1,786,506.44	2,078,464,126.50	1,018,848,019.12	2,286,767,517.82
11012000	Allocation from state	68,365,062.80	247,474,483.88	207,405,113.00	998,912,968.00
11020000	VAT	443,322,807.00	1,172,588,819.23	763,532,003.00	1,858,320,349.00
11030000	Excess Crude	-	-	-	-
11040000	Loan	-	1,223,873,486.37	-	1,223,873,486.37
12000000	Internally Generated Revenue	23,835,170.00	48,257,000.00	7,361,022.00	65,430,000.00
12010000	Tax Revenue-General	6,000,000.00	10,000,000.00	3,760,000.00	18,000,000.00
12010001	Community or Poll Tax	-	5,000,000.00	-	5,000,000.00
12010002	Arrears of Community Tax	-	-	-	-
12010003	Cattle Tax ( Jangali)	15,000,000.00	2,000,000.00	322,000.00	5,780,000.00
12010004	Arrears ofCattle Tax ( Jangali)	-	-	-	-
12010005	Othe special Services Tax	-	-	800,000.00	1,800,000.00
12010006					
12010007					
12010008					
12010009					
12010010					
12010011					
12010012					
12010013					
12010014					
12010015					
12010016					
12010017	Development levy	3,000,000.00	3,000,000.00	-	3,000,000.00
12010018	Arrears of Development leavy	-	-	-	-

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	Non-Tax Revenue				
12020100	Licences-General				
12020101	Bicycle lincense	80,000.00	150,000.00	100,000.00	250,000.00
12020102	Canoe lincense	10,000.00	30,000.00	50,000.00	100,000.00
12020103	Dog lincense	-	-	10,000.00	20,000.00

12020104	Car/ Trucks	40,000.00	70,000.00	40,000.00	100,000.00
12020105	Liquor Licenses	30,000.00	60,000.00	20,000.00	60,000.00
12020106	Native Liquor lincense	-		-	-
12020107	Native Liquor lincense fees	-		-	-
12020108	Cattle Trade Licenses	40,000.00	75,000.00	35,000.00	80,000.00
12020109	Motor Cycle Kabu kabu	70,000.00	6,100.00	65,000.00	100,000.00
12020110	Hawkers Permit	80,000.00	45,000.00	42,000.00	50,000.00
12020111	Commercial Bus/Taxi Permit	-	-	-	-
12020112	Learners Driving Test Fees	-	-	-	-
12020113	Buku Cigarette Lincense fees	-	-	-	-
12020114	Wharf Landing Fees	-	-	-	-
12020115	Toll Gate Fees	-	-	-	-
12020116	Squatter / Workers Permit Fees	-	-	-	-
12020117	CAR DEALERS LINCENCE	-	-	-	-

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12020200	Fees-General				
12020201	Slauther Fees	120,000.00	200,000.00	250,000.00	400,000.00
12020302	Abattoir Fees	60,000.00	50,000.00	30,000.00	80,000.00
12020203	Eating House Fees	-	-	-	-
12020204	kiosk Lincense & Fees	80,000.00	150,000.00	100,000.00	300,000.00
12020205	Bakery Lincense	70,000.00	100,000.00	80,000.00	130,000.00
12020206	Registration of Meat Vans	-	-	-	-
12020207	Dried Meat/Fish Lincense Fees	-	-	-	-
12020208	Cold Room Lincense Fees	-	-	-	-
12020209	Buther lincense fees	-	-	-	-

12020210	Development Levy	-	-	-	-
12020211	Arrears of Development Levy	-	-	-	-
12020212	Auctioneer Permit	-	-	-	-
12020213	Gold Smith/Gold Sellers Lincense Fees	-	-	-	-
12020214	Dane Guns Lincense Fees	10,000.00	35,000.00	18,000.00	40,000.00
12020215	Huning Lincense Fees	20,000.00	20,000.00	15,000.00	50,000.00
12020216	Marriage Registration Fees	70,000.00	70,000.00	30,000.00	50,000.00
12020217	Entertainment Permit	40,000.00	40,000.00	-	60,000.00
12020218	Control of noise Permit	-	-	-	-
12020219	Cinematography Lincense	-	-	-	-
12020220	Naming of Street Registration Fees	-	-	-	-
12020221	Mobile Sale? Promo Lincense	-	-	-	-
12020222	Sea Beach Permit	-	-	-	-
12020223	Radio /Televisison	20,000.00	50,000.00	40,000.00	60,000.00
12020224	Beggars Ministerial Fees	2,000.00	7,000.00	-	4,000.00
12020225	Open Air preaching Permit	10,000.00	15,000.00	-	15,000.00
12020226	Dislodging of Septic Tank Charges	-	-	-	-
12020227	Nigth Soil Disposal fees	-	-	-	-
12020228	Registration of Septic Tanks	-	-	-	-
12020229	Registration of nighth soil fees	-	-	-	-
12020230	Impounding of Animal Fines	30,000.00	50,000.00	60,000.00	80,000.00
12020231	Pest Control and disinfect Charges	-	-	-	-
12020232	Birth and Death Registration Chargs	10,000.00	30,000.00	-	30,000.00
12020233	Burial Fees	-	-	-	-
12020241	Blacksmith Workshop Lincense Fees	10,000.00	10,000.00	-	10,000.00
12020242	Wood making?Capentry Workshop	40,000.00	50,000.00	70,000.00	60,000.00
12020243	Battery Charge Lincense Fees	20,000.00	20,000.00	10,000.00	20,000.00
12020242	Printing Press Lincense Fees	10,000.00	10,000.00	-	10,000.00
12020245	Panel Beater Lincense Fees	10,000.00	20,000.00	10,000.00	20,000.00
12020246	Volcaniser Lincense Fees	20,000.00	20,000.00	20,000.00	30,000.00
12020247	Vehicle Spare Parts sellers Lincense Fees	20,000.00	30,000.00	35,000.00	40,000.00
12020248	Clock/Wtch repairs Lincense Fees	5,000.00	10,000.00	5,000.00	10,000.00
12020249	Cloth Dyers And Laundry Fees	5,000.00	10,000.00	-	10,000.00
12020250	Registration of Laundry & Car wash Depots	-	-	-	-
12020251	Motor /Machine Car wash Depot Fees	-	-	5,000.00	10,000.00
12020252	Building Materials fees	10,000.00	10,000.00	25,000.00	30,000.00
12020253	Surface Tank Kerosine Sellers Fees	20,000.00	20,000.00	10,000.00	35,000.00
12020254	Photostat Typing Institute lincense Fees	100,000.00	150,000.00	180,000.00	300,000.00
12020255	Block Making Factory Lincense	20,000.00	20,000.00	25,000.00	40,000.00

12020256	Sewing Institute Lincense Fees	20,000.00	20,000.00	40,000.00	60,000.00
12020257	Hair Dressing/barbing Saloon Fees	10,000.00	10,000.00	15,000.00	25,000.00
12020258	Hair Dressing Fees	10,000.00	10,000.00	15,000.00	30,000.00
12020259	Advertisement Fees	-	-	-	-
12020260	Workshop Receipts	-	-	-	-
12020261	Sales of Unserviceable Store	-	-	-	-
12020262	Tractor Hire Charges	-	-	-	-
12020263	Sale of Store/Heavy Duty machine	-	-	-	-
12020264	Survey Fees	-	-	-	-
12020265	Approval Of Building Plans	-	-	-	-
12020266	Mortgage Sublime Approval Fees	-	-	-	-
12020267	Commission on Transfer of Plots	-	-	-	-
12020268	Customary Righ Of Occupancy	100,000.00	120,000.00	185,000.00	300,000.00
12020269	Letter of Identification	900,000.00	3,000,000.00	450,000.00	1,350,000.00
12020270	Motuary & cemetry Payment	-	-	-	-

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12020271	Registration of Notice Payment	-	-	-	-
12020272	Letter of Identification	-	-	-	-
12020273	Contractor Registration Fees	200,000.00	400,000.00	-	400,000.00
12020274	Tender Processing Fees	300,000.00	500,000.00	-	500,000.00
12020275	Minor Industrial License Fees	80,000.00	160,000.00	-	-
12020276	Sand Dredging Fees	30,000.00	30,000.00	150,000.00	60,000.00
12020277	Trade License Fees	70,000.00	100,000.00	55,000.00	120,000.00
12020278	Petty Trade License Fees	20,000.00	15,000.00	25,000.00	60,000.00
12020279	Sand Granite Fees	-	-	-	-
12020280	Pit Sawing License	-	-	-	-
12020281	Forestry Exploitation Fees	150,000.00	200,000.00	120,000.00	250,000.00
12020282	felling of trees fees	80,000.00	100,000.00	180,000.00	300,000.00
12020283	Sawing License fees	40,000.00	70,000.00	25,000.00	80,000.00
12020284	Produce buying Fees	50,000.00	100,000.00	120,000.00	200,000.00
12020285	Rice / Mill Cassava/ grinding License Fees	100,000.00	150,000.00	175,000.00	400,000.00
12020286	Ingredient Grinding Machine Fees	30,000.00	50,000.00	35,000.00	60,000.00
12020287	Corn grinding Mill License Fees	30,000.00	50,000.00	30,000.00	80,000.00
12020288	Brown Sugar Machine License fees	-	-	-	-
12020289	Painting / Sign Board fees	10,000.00	10,000.00	-	10,000.00
12020290	Filling station/petrol side seller fees	-	-	-	-

12020291	Resident registration fees				
12020292	Certificate of land occupancy fees				
12020293	Tractor hiring fees				
12020294	Approval of building plan				

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12020300	Fines-General	30,000.00	30,000.00	10,000.00	35,000.00
12020301	towing of vehicle	30,000.00	30,000.00	-	30,000.00
12020302	finer on over due lost library books	-	-	-	-
12020303		-	-	-	-
12020304		-	-	-	-
		-	-	-	-
12020400	Sales-General	-	-	-	-
12020401		-	-	-	-
12020402		-	-	-	-
12020300	Fines-General	20,000.00	30,000.00	10,000.00	35,000.00
12020301	towing of vehicle	30,000.00	30,000.00	-	30,000.00
12020302	finer on over due lost library books	-	-	-	-
12020303		-	-	-	-
12020304		-	-	-	-
		-	-	-	-
12020400	Sales-General	-	-	-	-
12020401		-	-	-	-
12020402		-	-	-	-
12020403		-	-	-	-
12020404		-	-	-	-
12020405		-	-	-	-
12020406		-	-	-	-
12020407		-	-	-	-
12020408		-	-	-	-
12020409		-	-	-	-

12020410		-	-	-	-
12020411		-	-	-	-
12020412		-	-	-	-
12020413		-	-	-	-
12020414		-	-	-	-

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12020500	Earnings-General	10,300,000.00	12,930,000.00	6,730,000.00	13,600,000.00
12020501	Markets	1,500,000.00	2,000,000.00	1,435,000.00	8,000,000.00
12020502	Motor Parks	400,000.00	600,000.00	450,000.00	9,000,000.00
12020503	Shops	200,000.00	200,000.00	180,000.00	300,000.00
12020504	Cattle Market	12,000,000.00	7,000,000.00	1,550,000.00	9,000,000.00
12020505	Abattoir	-	-	-	-
12020506	Proceeds from Sale of Grains	40,000.00	30,000.00	150,000.00	300,000.00
12020507	Transport Service Earnings	2,000,000.00	3,000,000.00	-	3,000,000.00
12020508	Earning from Industrial Undertaking	-	-	-	-
12020509	Earning From Other Commercial Undertaking	100,000.00	100,000.00	386,022.00	1,980,000.00
12020510					
12020511					
12020512					
12020513					
12020514					
12020515					
12020516					
12020517					
12020518					
12020519					
12020520					
12020521					
12020522					
12020523					
12020524					
12020525					
12020526					
12020527	fed.Govt Grant in lieu of tenement				
12020528	GRAND TOTAL			7,361,022.00	

12020600	Rent on Government Building-General	-		-	-
12020601	Rent on Government Quarters	-		-	-
12020602	Rent on Other Govt. Building	100,000.00	120,000.00	-	120,000.00
12020603	Rent on Other Landed Property	-	-	-	-
12020604					
12020605					
12020606					
12020607					
12020700	Rent on Land and Others-General	-		750,000.00	-
12020701	Tenement Rate	200,000.00			4,000,000.00
12020702	Penalty for Tenement Rate	-		-	-
12020703	Arrears for Tenement Rate	-		-	-
12020704	Ground rent	-		-	-
12020705	Fed.Govt Grant in lieu of tenement	-		-	-
12020706	State Govt. Grant in lieu of tenement	-		-	-
12020707	Rent not defined	-		-	-
12020708					
12020709					
12020710					
12020711					
12020800	Repayments-General	-		-	-
12020801					
12020802					
12020803					
12020804					
	Investment Income-General	-		-	-
12020901	Divdends				
12020902	Intereston Loans to Limited Liability Companies	-		-	-
12020903					
12020904					

12020902	Intereston Loans to Limited Liability Companies	-	-	-	-
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12020903		-	-	-	-
12020904		-	-	-	-
		-	-	-	-
<b>12021100</b>	<b>Interest-General</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
12021101	Interest on Vehicle & Bicycle Advances	-	-	-	-
12021102	Interest on Loan to other L/Govts	-	-	-	-
12021103	Interest on Loan to Parastatals	-	-	-	-
12021104	Interest on Staff Housing	-	-	-	-
12021105	Interest from Banks	-	-	-	-
12021106		-	-	-	-
12021107		-	-	-	-
		-	-	-	-
<b>12021200</b>	<b>Reimbursement-General</b>	<b>-</b>	<b>-</b>	<b>842,000.00</b>	<b>766,000.00</b>
12021201	Recovery of Losses & Overpayment	1,500,000.00	-	1,066,000.00	1,077,000.00
12021202	Unclaimed Deposits	2,400,000.00	-	-	-
12021203	2% Contributions from other LGAs	-	-	-	-
12021204		-	-	-	-
12021205		-	-	-	-
		-	-	-	-
<b>130203</b>	<b>DOMESTIC GRANTS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
13020301	CURRENT DOMESTIC GRANTS FG	-	-	-	-
13020302	CURRENT DOMESTIC GRANTS STATE	-	-	-	-
13020303	CAPITAL DOMESTIC GRANTS FG	-	-	-	-
13020304	CAPITAL DOMESTIC GRANTS STATE	-	-	-	-
13020304	OTHER GRANTS	-	-	-	-

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**APPROVED BUDGET OF GBAKO LOCAL GOVERNMENT (12610700).  
DETAILED SUMMARY OF PERSONNEL BUDGET**

Economic Code	DESCRIPTION	ACTUAL COLLECTION JAN- DEC 2023	YEAR 2024 APPROVED BUDGET	ACTUAL EXPENDITURE JAN- JUN 2024	YEAR 2025 APPROVED BUDGET
21000000	PERSONNEL COST - GENERAL		1,034,402,281.16	566,101,481.62	3,146,893,079.72
21010100	Salaries and Wages – General		1,034,402,281.16	566,101,481.62	3,146,893,079.72

21010101	Basic Salary		1,034,402,281.16	566,101,481.62	3,146,893,079.72
21010102	Overtime Payment				
21010103	Consolidated Revenue Fund Charges - Statutory Office Holder's Salaries and Allowances				
<b>21020100</b>	<b>Allowances - General</b>				
21020101	Housing/Rent Allowance				
21020102	Transport Allowance				
21020103	Meal Subsidy				
21020104	Utility Allowance				
21020105	Entertainment Allowance				
21020106	Leave Allowance				
21020107	Domestic Staff Allowance				
21020108	Shift Allowance				
21020109	Call Duties Allowance				
21020110	Clinical Allowance				
21020111	Hazard Allowance				
21020112	Rural Posting Allowance				
21020113	Teaching Allowance				
<b>21020200</b>	<b>Social Contribution - General</b>				
21020201	NHIS Contribution				
21020202	Contribution Pension				
21020203	Group Life Insurance				
21020204	Employer's Compensation Fund				
21020205	Housing Fund Contribution				

**SUMMARY OVERHEAD COST**

<b>ECONOMIC CODE</b>	<b>DESCRIPTION</b>	<b>ACTUAL COLLECTION JAN-DEC 2023</b>	<b>YEAR 2024 APPROVED BUDGET</b>	<b>ACTUAL EXPENDITURE JAN-JUN 2024</b>	<b>YEAR 2025 APPROVED BUDGET</b>
22000000	OVERHEAD COST GENERAL		228,257,000.00		228,257,000.00
22020100	Transport and Traveling General		22,300,000.00	13,265,666.67	16,500,000.00
22020101	Local Travel and Transport – Training		22,300,000.00	13,265,666.67	16,500,000.00
22020102	Local Travel and Transport – Others				
22020103	International Transport and Travels – Training				
22020104	International Transport and Travels – Others				
22020200	Utilities - General		1,000,000.00	666,000.00	1,000,000.00
22020201	Electricity Charges		1,000,000.00	666,000.00	1,000,000.00
22020202	Telephone Charges				
22020203	Internet Access Charges				
22020204	Satellite Broadcasting Access Charges				
22020205	Water Rates				
22020206	Sewerage Charges				
22020207	Leased communication Lines(s)				
22020208	Software Charges/License Renewal				
22020300	Materials and Supplies - General		7,400,000.00	3,901,333.33	6,540,000.00
22020301	Office Stationeries/Computer Consumables		5,800,000.00	3,901,333.33	6,540,000.00
22020302	Books				
22020303	Newspapers				
22020304	Magazines & Periodicals				
22020305	Printing of Non Security Documents				
22020306	Printing of Security Documents				
22020307	Drugs & Medical Supplies				
22020308	Field & Camping Materials Supplies				
22020309	Uniforms & Other Clothing				
22020310	Teaching aids/ Instruction Materials				
22020311	Food Stuff / Catering Materials Supplies		1,600,000.00		
<b>PAGE 14</b>					
22020400	Maintenance Services - General		11,500,000.00	5,749,666.67	9,100,000.00
22020401	Maintenance of Motor Vehicle /Transport Equipment		5,200,000.00	2,950,000.00	3,500,000.00
22020402	Maintenance of Office Furniture		6,300,000.00	2,799,666.67	5,600,000.00
22020403	Maintenance of Office Building Residential Qtrs				
22020404	Maintenance of Office / IT Equipments				
22020405	Maintenance of Plants & Generators				
22020406	Other maintenance Services		-		

22020407	Maintenance of Aircrafts				
22020408	Maintenance of Sea Boats				
22020409	Maintenance of Railway Equipments				
22020410	Maintenance of Street Lightings				
22020411	Maintenance of Communication Equipments				
22020412	Maintenance of Markets/Public Places				
22020413	Minor Road Maintenance				
<b>22020500</b>	<b>Training - General</b>		<b>1,000,000.00</b>	<b>600,000.00</b>	
22020501	Local Training		1,000,000.00	600,000.00	
22020502	International Training				
<b>22020600</b>	<b>Other Services - General</b>				
22020601	Security Services				
22020602	Office Rent				
22020603	Residential Rent				
22020604	Security Vote (Including Operations)				
22020605	Cleaning &Fumigation Services				

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<b>22020700</b>	<b>Consulting and Professional Services General</b>				
22020701	Financial Consulting				
22020702	Information Technology Consulting				
22020703	Legal Services				
22020704	Engineering Services				
22020705	Architectural Services				
22020706	Surveying Services				
22020707	Agricultural Consulting				
22020708	Medical Consulting				
<b>22020800</b>	<b>Fuel and Lubricant General</b>				
22020801	Motor Vehicle Fuel Cost				

22020802	Other Transport Equipment Fuel Cost				
22020803	Plant /Generator Fuel Cost				
22020804	Aircraft Fuel Cost				
22020805	Sea Boat Fuel Cost				
22020806	Cooking Gas/Fuel Cost				
22020900	Financial Charges General				
22020901	Bank Charges (Other Than interest)				
22020902	Insurance Premium				
22020903	Loss on Foreign Exchange				
22020904	Other CRF Bank Charges				

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22021000	Miscellaneous - General		185,057,000.00	115,900,333.33	195,117,000.00
22021001	Refreshment & Meals		5,300,000.00	2,166,333.33	3,600,000.00
22021002	Honorarium & Sitting Allowance				
22021003	Publicity & Advertisements				
22021004	Medical Expenses				
22021005	Service School Fees Payment				
22021006	Postages & Courier Services				
22021007	Welfare Packages		97,680,000.00	48,994,000.00	137,660,000.00
22021008	Subscription To Professional Bodies				
22021009	Sporting Activities				
22021010	Direct Teaching & Laboratory Cost				
22021011	Recruitment and Appointment (Service Wide)				
22021012	Promotion (Service Wide)				
22021013	Annual Budget Expenses and Administration		4,000,000.00		
22021014	Creche				
22021015	Servicom				

22021016	Anti-corruption				
22021017	Gender				
22021018	expenses not defined		78,077,000.00	64,740,000.00	53,857,000.00
<b>22030000</b>	<b>LOANS AND ADVANCES GENERAL</b>				
22030101	Motor Cycle Advances				
22030102	Bicycle Advances				
22030103	Refurbishing advances				
22030104	Correspondence Advance				
22030105	Spectacle Advances				
22030106	Motor Vehicle Advance				
22030107	Furnishing Advances				
22030108	Housing Loans				
22030109	Student Loan Scheme/Bursary				
22030110	Youth development scheme				

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<b>22040100</b>	<b>GRANTS &amp; CONTRIBUTION - GENERAL</b>				
22040101	Grant To State Governments - Current				
22040102	Grant To State Governments - Capital				
22040103	Grant To Local Governments - Current				
22040104	Grant To Local Governments - Capital				
22040105	Grant To Government Owned Companies - Current				
22040106	Grant To Government Owned Companies - Capital				
22040107	Grant To Private Companies - Current				
22040108	Grant To Private Companies - Capital				
22040109	Grant To Communities/NGOs				
22040110	general grants				
<b>22040200</b>	<b>FOREIGN GRANTS &amp; CONTRIBUTION - GENERAL</b>				
22040201	Grant To Foreign Governments				
22040202	Grant To Foreign International Organizations				
<b>22050100</b>	<b>SUBSIDY TO GOVT OWNED COMPANIES</b>				
22050101	Subsidy To Government Owned Companies				
22050102	Meal Subsidy to Government Schools				
<b>22050200</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>				
22050201	Subsidy To Private Companies				
<b>22060100</b>	<b>FOREIGN LOANS REPAYMENT</b>				
22060101	Foreign Loans and Interest Repayment				
<b>22060200</b>	<b>DOMESTIC LOANS REPAYMENT</b>		1,223,873,486.37	334,000,000.00	1,223,873,486.37
22060201	Domestic Loans and interest Repayment				
<b>22060300</b>	<b>INSURANCE PREMIUM</b>				
22060301	Interest on internal Public Debt				

22070000	<b>TRANSFER TO OTHER FUNDS</b>	<b>488,150,711.55</b>	<b>822,922,255.00</b>	<b>216,526,268.60</b>	<b>414,549,707.75</b>
22070001	Transfer to CDF				
22070002	Transfer to Contingency Fund				
22070003	10% IGR transfer to LGAs				
22070004	Contribution to LG Pension		212,702,088.00		355,066,067.75
22070005	7.5% State contribution to new pension scheme				
22070006	15% IGR to BIR				
22070007	Emirate council		41,711,640.00		41,711,640.00
22070008	Training fund		9,600,000.00		9,600,000.00
22070009	Common fund		8,172,000.00		8,172,000.00
22070010	Primary Education	488,150,711.55	511,936,527.00	216,526,268.60	
22070011	IBBU Lapai		28,800,000.00		
22070012	Chanchaga		10,000,000.00		

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**APPROVED BUDGET OF GBAKO LOCAL GOVERNMENT (12610700).  
CAPITAL EXPENDITURE BUDGET**

ECONOMIC CODE	DESCRIPTION	ACTUAL COLLECTION JAN-DEC 2023	YEAR 2024 APPROVED BUDGET	ACTUAL EXPENDITURE JAN-JUN 2024	YEAR 2025 APPROVED BUDGET
23000000	CAPITAL EXPENDITURE GENERAL		1,337,014,793.61	-	1,419,731,047.36
23010100	PURCHASE OF FIXED ASSETS – GENERAL				
23010101	PURCHASE / ACQUISITION OF LAND				
23010102	PURCHASE OF OFFICE BUILDINGS				
23010103	PURCHASE OF RESIDENTIAL BUILDINGS				
23010104	PURCHASE MOTOR CYCLES				
23010105	PURCHASE OF MOTOR VEHICLES				
23010106	PURCHASE OF VANS				
23010107	PURCHASE OF TRUCKS				
23010108	PURCHASE OF BUSES				
23010109	PURCHASE OF SEA BOATS				
23010110	PURCHASE OF SHIPS				
23010111	PURCHASE OF TRAINS				
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS				
23010113	PURCHASE OF COMPUTERS		-		
23010114	PURCHASE OF COMPUTER PRINTERS				
23010115	PURCHASE OF PHOTOCOPYING MACHINES				6,500,000.00
23010116	PURCHASE OF TYPEWRITERS				

23010117	PURCHASE OF SHREDDING MACHINES				
23010118	PURCHASE OF SCANNERS				
23010119	PURCHASE OF POWER GENERATING SET				
23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT				
23010121	PURCHASE OF RESIDENTIAL FURNITURE				
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT				
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT				

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23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT				
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT				
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT				
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT				
23010128	PURCHASE OF SECURITY EQUIPMENT				
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT				
23010130	PURCHASE OF RECREATIONAL FACILITIES				
23010131	PURCHASE OF AIR NAVIGATIONAL EQUIPMENT				
23010132	PURCHASE OF DEFENCE EQUIPMENT				
23010133	PURCHASES OF SURVEYING EQUIPMENT				
23010134	PURCHASE OF DIVING EQUIPMENT				
23010137	PURCHASE OF SHIP SPARE/MAINTENANCE				
23010138	PURCHASE OF HELICOPTER SPARES/MAINTENANCE				
23010139	PURCHASE OF GRAINS				
23010140	PURCHASE OF HYDROCHEMICAL				
23010141	MECHANICAL LAND CLEARING				
23010142	PURCHASE OF DIESEL				
23010143	PURCHASE OF WATER CHEMICALS				

23020100	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		183,000,000.00		
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		1,337,014,793.61		
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS				
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY				
23020104	CONSTRUCTION / PROVISION OF HOUSING				
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES				8,725,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES		-		
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS				74,494,960.99
23020108	CONSTRUCTION / PROVISION OF POLICE STATIONS / BARRACKS				18,637,600.00
23020109	CONSTRUCTION / PROVISION OF PRISONS				
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS				
23020111	CONSTRUCTION / PROVISION OF LIBRARIES				
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES				
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES				
23020114	CONSTRUCTION / PROVISION OF ROADS		1,223,873,486.37		1,223,873,486.37
23020115	CONSTRUCTION / PROVISION OF RAIL-WAYS				
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS				
23020117	CONSTRUCTION / PROVISION OF AIR-PORT / AERODROMES				
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE				87,500,000.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES				
23020120	CONSTRUCTION/PROVISION OF MILITARY BARACKS				
23020121	CONSTRUCTION/PROVISION OF DEFENCE EQUIPMENTS				
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS				
23020123	CONSTRUCTION OF TRAFFIC LIGHTS/STREET LIGHTS				
23020124	CONSTRUCTION OF MARKETS/PARKS		-	113,141,313.24	
23020125	CONSTRUCTION OF POWER GENERATING PLANTS				
23020126	CONSTRUCTION/PROVISION OF CEMETRIES				
23020127	CONSTRUCTION/PROVISION OF ICT EQUIPMENT				

23030100	REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL				
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23030101	REHABILITATION/REPAIRS - RESIDENTIAL BUILDING				
23030102	REHABILITATION/REPAIRS - ELECTRICITY				
23030103	REHABILITATION/REPAIRS - HOUSING				
23030104	REHABILITATION/REPAIRS - WATER FACILITIES				
23030105	REHABILITATION/REPAIRS - HOSPITAL/HEALTH CENTERS				
23030106	REHABILITATION/REPAIRS - PUBLIC SCHOOLS				
23030109	REHABILITATION/REPAIRS - FIRE FIGHTING STATIONS				
23030110	REHABILITATION/REPAIRS - LIBRARIES				
23030111	REHABILITATION/REPAIRS - SPORTING FACILITIES				
23030112	REHABILITATION/REPAIRS - AGRICULTURAL FACILITIES				
23030113	REHABILITATION/REPAIRS - ROADS				
23030114	REHABILITATION/REPAIRS - RAILWAYS				
23030115	REHABILITATION/REPAIRS - WATERWAY				
23030116	REHABILITATION/REPAIRS - AIR-PORT/AERODROMES				
23030118	REHABILITATION/REPAIRS - RECREATIONAL FACILITIES				
23030119	REHABILITATION/REPAIRS - AIR NAVIGATIONAL EQUIPMENT				
23030121	REHABILITATION/REPAIRS - OFFICE BUILDINGS				
23030122	REHABILITATION/REPAIRS - BOUNDARIES				
23030123	REHABILITATION/REPAIRS - TRAFFIC/STREET LIGHTS				
23030124	REHABILITATION/REPAIRS - MARKETS/PARKS				
23030125	REHABILITATION/REPAIRS - POWER GENERATING PLANTS				
23030126	REHABILITATION/REPAIRS OF CEMETERIES				
23030127	REHABILITATION/REPAIRS - ICT INFRASTRUCTURES				
23030128	REHABILITATION/REPAIRS - MEDIA INFRASTRUCTURES				

23040100	PRESERVATION OF THE ENVIRONMENT - GENERAL				
23040101	TREE PLANTING				
23040102	EROSION & FLOOD CONTROL				
23040103	WILDLIFE CONSERVATION				
23040104	INDUSTRIAL POLLUTION PRESERVATION & CONTROL				
23040105	WATER POLLUTION PREVENTION & CONTROL				

23050100	ACQUISITION OF NON TANGIBLE ASSETS				
23050101	RESEARCH AND DEVELOPMENT				
23050102	COMPUTER SOFTWARE ACQUISITION				
23050103	MONITORING AND EVALUATION				
23050104	ANNIVERSARIES/CELEBRATION				
23050107	MARGIN FOR INCREASE IN COSTS				
23050108	SKILL ACQUISITON				

**NIGER STATE LOCAL GOVERNMENT  
GBAKO LOCAL GOVERNMENT COUNCIL, LEMU  
SUMMARY OF CAPITAL REVENUE FOR THE YEAR 2025**

<b>ECONOMIC CODE</b>	<b>HEAD</b>	<b>DETAILS OF REVENUE</b>	<b>ACTUAL COLLECTION JAN-DEC 2023</b>	<b>YEAR 2024 APPROVED BUDGET</b>	<b>ACTUAL COLLECTION JAN-JUNE 2024</b>	<b>YEAR 2025 PAPPROVED BUDGET</b>
	3001	Internal sources		-	-	-
	3002	External sources (VAT)		1,172,588,819.23	586,294,409.62	1,858,320,349.00
12010000	<b>3003</b>	<b>Grants (PCR)</b>			-	-
12010000	3004	Miscellaneous			-	-
	<b>TOTAL</b>			<b>1,172,588,819.23</b>	<b>586,294,409.62</b>	<b>1,858,320,349.00</b>

**NIGER STATE LOCAL GOVERNMENT  
GBAKO LOCAL GOVERNMENT COUNCIL, LEMU  
SUMMARY OF CAPITAL EXPENDITURE FOR THE YEAR 2025**

Sector	Admin	Function	Fund	Geo Code	HEAD	DEPARTMENT- SECTOR: ECONOMIC	ACTUAL EXPECDITURE JAN-DEC 2023	YEAR 2024 APPROVED BUDGET	ACTUAL EXPENDITURE JAN-JUNE 2024	YEAR 2025 APPROVED BUDGET
2	1500100100	3005	70421	12610700	4001	Agric and Rural Development		-	-	-
02	1500100100	3005	70421	12610700	4002	Livestock		113,141,313.24	-	-
02	1500100100	3005	70421	12610700	4003	Forestry				-
02	1500100100	3005	70421	12610700	4004	Fisheries				-
02	2000100100	3005	70112	12610700	4005	Manufacturing And Crafts				-
02	3400100600	3005	70435	12610700	4006	Rural Development				-
02	2000100100	3005	70112	12610700	4007	Finance Commerce & Cooperative				-
02	3400100200	3005	70451	12610700	4008	Transport, Road And Bridges				87,500,000.00
					<b>TOTAL</b>					87,500,000.00
						<b>SECTOR:ECONOMIC</b>				
05	1700100100	3005	70912	12610700	5001	Education				74,494,960.99
05	2100100100	3005	70731	12610700	5002	Health				-
05	2305600100	3005	70460	12610700	5003	Information				-
05	5100100100	3005	70620	12610700	5004	Social Development sport & Culture				-
01	1100100200	3005	70111	12610700	5005	Fire Services				-
					<b>TOTAL</b>			-		74,494,960.99
						<b>SECTOR:AREA DEVELOPMENT</b>				
05	5100100300	3005	71040	12610700	6001	Water Resources				8,725,000.00
05	5100100300	3005	71040	12610700	6002	Enveromental sewage & Drainage				-
05	5100100300	3005	71040	12610700	6003	Town Planning				-
05	5100100300	3005	71040	12610700	6004	Community Development				-
					<b>SUB-TOTAL</b>			-		8,725,000.00
						<b>SECTOR:ADMINISTRATION</b>				
01	1118300100	3005	70111	12610700	7001	General Administration				6,500,000.00
01	1118300100	3005	70111	12610700	7002	Staff Housing				18,637,600.00
01	1118300100	3005	70111	12610700	7003	Mechanical Workshop		-		-
					<b>TOTAL</b>			-		<b>25,137,600.00</b>
02	2000100100	2101	70112	12610700	8001	Repayment of loan intrest		1,223,873,480.37	334,000,000.00	1,223,873,486.37
					<b>TOTAL</b>	<b>G. TOTAL FOR CAPITAL EXPENDITURE</b>		<b>1,337,014,793.61</b>	<b>334,000,000.00</b>	<b>1,419,731,047.36</b>

**NIGER STATE LOCAL GOVERNMENT  
GBAKO LOCAL GOVERNMENT COUNCIL, LEMU  
RECURRENT REVENUE FOR THE YEAR 2025**

SECTOR	ADMIN	ECONOMIC	FUNCTION	FUND	GEO CODE	SUB- HEAD 1001	DETAILS OF REVENUE- 1001	ACTUAL COLLECTION JAN- DEC 2023	YEAR 2024 APPROVED BUDGET	ACTUAL COLLECTION JAN- JUNE 2024	YEAR 2025 APPROVED BUDGET
02	2000100100	12010001	70112	02101	12610700	1	Community poll Tax	-		-	-
02	2000100100	12010002	70112	02101	12610700	2	Area poll Taxes	-		-	-
02	2000100100	12010017	70112	02101	12610700	3	Development levy	3,000,000.00	3,000,000.00	-	3,000,000.00
02	2000100100	12010018	70112	02101	12610700	4	Area development levy	-		-	-
02	2000100100	12010003	70112	02101	12610700	5	Cattle Tax	1,500,000.00	2,000,000.00	150,000.00	45,000,000.00
02	2000100100	12010004	70112	02101	12610700	6	Areas Cattle Tax	-		-	-
02	2000100100	12010005	70112	02101	12610700	7	Other Special Tax	-		-	-
02	2000100100	12020260	70112	02101	12610700	8	Mechanical Workshop	-		-	-
						<b>TOTAL</b>		<b>4,500,000.00</b>	<b>5,000,000.00</b>	<b>150,000.00</b>	<b>48,000,000.00</b>
02	2000100100	12020701	70112	02101	12610700	1002/1	Tenement Rate (communication Mask)	2,000,000.00	3,000,000.00	-	4,000,000.00
02	2000100100	12020703	70112	02101	12610700	2	Areas of Tenement Rate	-	65,000.00	-	1,000,000.00
02	2000100100	12020115	70112	02101	12610700	3	Gate Rate	-		-	-
02	2000100100	12020702	70112	02101	12610700	4	Penalty for Tenement Rate	-		-	-
02	2000100100	12020705	70112	02101	12610700	5	Federal Gov't grant in loan Tenement	-		-	-
						<b>TOTAL</b>		<b>2,000,000.00</b>	<b>3,000,000.00</b>		<b>5,000,000.00</b>
02	2000100100	12020301	70112	02101	12610700	1003/1	Towing of Vehicle fines and Fees	20,000.00	30,000.00	-	30,000.00
02	2000100100	12020302	70112	02101	12610700	2	Fine on Over due lost library Books	-		-	-
							1003-B-GENERAL LICENSES	-		-	-
02	2000100100	12020101	70112	02101	12610700	3	Bicycle liccese fees	80,000.00	150,000.00	-	250,000.00
02	2000100100	12020102	70112	02101	12610700	4	Canoe license fees	20,000.00	30,000.00	-	100,000.00
02	2000100100	12020103	70112	02101	12610700	5	Dog license fees	-		-	20,000.00
02	2000100100	12020117	70112	02101	12610700	6	Cart/Truct License Fees	15,000.00	300,000.00	40,000.00	500,000.00
02	2000100100	12020109	70112	02101	12610700	7	Motorcycle (kabukabu) license Fees	40,000.00	50,000.00	650,000.00	300,000.00
02	2000100100	12020110	70112	02101	12610700	8	Hawking permit fees	80,000.00	100,000.00	45,000.00	140,000.00
02	2000100100	12020111	70112	02101	12610700	9	Bus/commercial Tax (Emblem)	15,000.00	25,000.00	-	50,000.00
02	2000100100	12020112	70112	02101	12610700	10	Learning Driving Test Fees	-		-	-
02	2000100100	12020105	70112	02101	12610700	11	Liquor license fees	50,000.00	100,000.00	20,000.00	120,000.00
02	2000100100	12020107	70112	02101	12610700	12	Palm Wine Tappers/Sellers Permit Fees	-		-	-
02	2000100100	12020106	70112	02101	12610700	13	Native Liqor License fees	40,000.00	100,000.00	-	150,000.00
02	2000100100	12020113	70112	02101	12610700	14	Bulk cigarette lincease fees	-		-	-
02	2000100100	12020116	70112	02101	12610700	15	Squattier/Hawker permit fees	10,000.00	20,000.00	-	40,000.00
02	2000100100	12020114	70112	02101	12610700	16	Wart Leadind Fees	80,000.00	-	-	300,000.00
02	2000100100	12020115	70112	02101	12610700	17	Toll Gate Fee	-		-	-
							<b>TOTAL GENERAL LICENSE ECTOR</b>	<b>585,000.00</b>	<b>905,000.00</b>	<b>167,000.00</b>	<b>2,000,000.00</b>

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02	2000100100	12020201	70112	02101	12610700	18	Slaughter fees	150,000.00	200,000.00	25,000.00	400,000.00
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02	2000100100	12020302	70112	02101	12610700	19	Abattoir fees	40,000.00	50,000.00	30,000.00	80,000.00
02	2000100100	12020101	70112	02101	12610700	20	Bathing House	-		-	-
02	2000100100	12020204	70112	02101	12610700	21	Kiosk licence fees	80,000.00	150,000.00	100,000.00	300,000.00
02	2000100100	12020205	70112	02101	12610700	22	Bake house license fees	70,000.00	100,000.00	80,000.00	130,000.00
02	2000100100	12020104	70112	02101	12610700	23	Registration of meat van fees	-		-	-
02	2000100100	12020108	70112	02101	12610700	24	Cattle dealers license fees	150,000.00	200,000.00	150,000.00	500,000.00
02	2000100100	12020207	70112	02101	12610700	25	Dried fish/meat licence fees	80,000.00	100,000.00		150,000.00
02	2000100100	12020208	70112	02101	12610700	26	Cold room license fees	-		-	-
02	2000100100	12020209	70112	02101	12610700	27	Butchers licencse fees	-		-	-
							<b>TOTAL FOOD CONTROL SECTOR</b>	<b>570,000.00</b>	<b>700,000.00</b>	<b>610,000.00</b>	<b>1,560,000.00</b>
							<b>1003-D-SECURITY</b>			-	-
02	2000100100	12020105	70112	02101	12610700	28	Auctioner licence fees	-	-	-	-
02	2000100100	12020212	70112	02101	12610700	29	Gold smith and good sellers	-	-	-	-
02	2000100100	12020214	70112	02101	12610700	30	Dan gum license fees	10,000.00	35,000.00	18,000.00	40,000.00
02	2000100100	12020215	70112	02101	12610700	31	Hunting license fees	5,000.00	20,000.00	15,000.00	50,000.00
			70112	02101	12610700		<b>TOTAL SECURITY SECTOR</b>	<b>15,000.00</b>	<b>55,000.00</b>	<b>32,000.00</b>	<b>90,000.00</b>
02	2000100100	12020216	70112	02101	12610700	32	Marriage Registration fees	40,000.00	70,000.00	30,000.00	50,000.00
02	2000100100	12020217	70112	02101	12610700	33	Entertainment, Drummer Permit Fees	30,000.00	40,000.00	40,000.00	60,000.00
02	2000100100	12020218	70112	02101	12610700	34	Control of Nolse permit	-	-	-	-
02	2000100100	12020219	70112	02101	12610700	35	Cinematography license permit fees	-	-	-	-
02	2000100100	12020220	70112	02101	12610700	36	Naming of Street Registration fees	-	-	-	-
02	2000100100	12020222	70112	02101	12610700	37	Rent of sea beach permit fees	-	-	-	-
02	2000100100	12020223	70112	02101	12610700	38	Radio and Television license fees	30,000.00	50,000.00	40,000.00	60,000.00
02	2000100100	12020224	70112	02101	12610700	39	Beggar license fees	2,000.00	7,000.00	-	40,000.00
02	2000100100	12020225	70112	02101	12610700	40	Open air preaching permit fees	10,000.00	15,000.00	-	15,000.00
02	2000100100	12020221	70112	02101	12610700	41	Mobile promotion licenes fees	80,000.00	100,000.00		120,000.00
							<b>TOTAL SOCIAL SECTOR</b>	<b>192,000.00</b>	<b>282,000.00</b>	<b>70,000.00</b>	<b>309,000.00</b>

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							<b>1003-F-HEALTH</b>				
02	2000100100	12020226	70112	02101	12610700	42	Dislodging of tank charges	5,000.00	10,000.00		20,000.00
02	2000100100	12020227	70112	02101	12610700	43	Night soil disposal deposit fees	-		-	-
02	2000100100	12020228	70112	02101	12610700	44	Registration of septic tank dislodging char	-		-	-
02	2000100100	12020273	70112	02101	12610700	45	Registration of contracts	-		-	-
02	2000100100	12020230	70112	02101	12610700	46	Impounding of Animal fees	30,000.00	50,000.00	60,000.00	80,000.00
02	2000100100	12020231	70112	02101	12610700	47	Pest control infection	-		-	-
02	2000100100	12020232	70112	02101	12610700	48	Death/Birth Registration	10,000.00	30,000.00		30,000.00
02	2000100100	12020233	70112	02101	12610700	49	Burial fees	-		-	-

02	2000100100	12020234	70112	02101	12610700	50	Vault fees	-		-	-
02	2000100100	12020235	70112	02101	12610700	51	Dispensary and maternity fees	5,000.00	10,000.00	-	15,000.00
02	2000100100	12020236	70112	02101	12610700	52	Laboratory test fees	20,000.00	40,000.00	10,000.00	50,000.00
02	2000100100	12020237	70112	02101	12610700	53	Earning from Evironmental sanitation serv	30,000.00	50,000.00	30,000.00	70,000.00
						<b>TOTAL</b>	<b>HEALTH SECTOR</b>	<b>100,000.00</b>	<b>190,000.00</b>	<b>100,000.00</b>	<b>265,000.00</b>
02	2000100100	12020273	70112	02101	12610700	54	General contract Registration fees	200,000.00	400,000.00	-	40,000.00
02	2000100100	12020274	70112	02101	12610700	55	Tender processing fees	350,000.00	500,000.00	-	500,000.00
02	2000100100	12020276	70112	02101	12610700	56	Sand dredging fees	10,000.00	30,000.00	150,000.00	60,000.00
02	2000100100	12020275	70112	02101	12610700	57	Mining industry license fees	-		-	-
02	2000100100	12020277	70112	02101	12610700	58	Trade license fees	70,000.00	100,000.00	55,000.00	120,000.00
02	2000100100	12020278	70112	02101	12610700	59	Petty Trading license fees	-		25,000.00	60,000.00
02	2000100100	12020279	70112	02101	12610700	60	Sand, Granville, Iron Rod sellers fees	-		-	-
02	2000100100	12020280	70112	02101	12610700	61	Pit sawing license fees	-		-	-
02	2000100100	12020281	70112	02101	12610700	62	Forestry and fuel exploitation	40,000.00	20,000.00	120,000.00	60,000.00
02	2000100100	12020283	70112	02101	12610700	63	Sawmills license fees	30,000.00	70,000.00	25,000.00	80,000.00
02	2000100100	12020284	70112	02101	12610700	64	Produce buying fees	80,000.00	100,000.00	120,000.00	300,000.00
02	2000100100	12020285	70112	02101	12610700	65	Rice mills, Cassava Grinding machine fee	70,000.00	150,000.00	175,000.00	400,000.00
02	2000100100	12020286	70112	02101	12610700	66	Ingredient Grinding machine fees	30,000.00	50,000.00	35,000.00	60,000.00
02	2000100100	12020287	70112	02101	12610700	67	Corn Grinding maching license fees	20,000.00	50,000.00	30,000.00	80,000.00
02	2000100100	12020282	70112	02101	12610700	68	Felling of tree fees	60,000.00	100,000.00	180,000.00	400,000.00
02	2000100100	12020288	70112	02101	12610700	69	Brown sugar machine fees	-		-	-
02	2000100100	12020289	70112	02101	12610700	70	Painting sing Borard license fees	5,000.00	10,000.00	-	10,000.00
02	2000100100	12020238	70112	02101	12610700	71	Photo Studio license fees	15,000.00	20,000.00	10,000.00	40,000.00
02	2000100100	12020239	70112	02101	12610700	72	Wdelding machine license fees	20,000.00	30,000.00	20,000.00	50,000.00
						<b>TOTAL</b>	<b>ECONOMIC SECTOR</b>	<b>1,000,000.00</b>	<b>1,630,000.00</b>	<b>915,000.00</b>	<b>2,420,000.00</b>

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02	2000100100	12020240	70112	02101	12610700	73	Electrical Radio/Television Workshop	10,000.00	15,000.00	40,000.00	20,000.00
02	2000100100	12020241	70112	02101	12610700	74	Blacksmith Workshop license fees	10,000.00	10,000.00	-	10,000.00
02	2000100100	12020242	70112	02101	12610700	75	Woodmaking capentry workshop	30,000.00	50,000.00	70,000.00	60,000.00
02	2000100100	12020243	70112	02101	12610700	76	Battery charges license fees	10,000.00	20,000.00	10,000.00	20,000.00
02	2000100100	12020242	70112	02101	12610700	77	Printing press license fees	20,000.00	40,000.00	-	40,000.00
02	2000100100	12020245	70112	02101	12610700	78	Panel Bieater license fees	10,000.00	10,000.00	10,000.00	30,000.00
02	2000100100	12020246	70112	02101	12610700	79	Vulcanizes license fees	20,000.00	20,000.00	20,000.00	30,000.00
02	2000100100	12020247	70112	02101	12610700	80	Vehicle spare parts license fees	20,000.00	20,000.00	35,000.00	40,000.00
02	2000100100	12020248	70112	02101	12610700	81	Clock watch repair licence fees	5,000.00	5,000.00	-	5,000.00
02	2000100100	12020249	70112	02101	12610700	82	Cloth dryer license fess	5,000.00	5,000.00	-	5,000.00
02	2000100100	12020250	70112	02101	12610700	83	Registration of laundry and dry cleaner fee	-	-	-	-
02	2000100100	12020251	70112	02101	12610700	84	Motor machine And car wash license fess	-	-	5,000.00	10,000.00
02	2000100100	12020252	70112	02101	12610700	85	Bulding Materials license fees	20,000.00	20,000.00	25,000.00	30,000.00

02	2000100100	12020253	70112	02101	12610700	86	Surface tank kerosene/petrol seller fees	10,000.00	20,000.00	10,000.00	35,000.00
02	2000100100	12020254	70112	02101	12610700	87	Photostat institute license	10,000.00	10,000.00	15,000.00	25,000.00
						<b>TOTAL</b>	<b>ECONOMIC SECTOR</b>	<b>180,000.00</b>	<b>215,000.00</b>	<b>20,000.00</b>	<b>360,000.00</b>
02	2000100100	12020255	70112	02101	12610700	88	Block making machine license	60,000.00	150,000.00	70,000.00	200,000.00
02	2000100100	12020256	70112	02101	12610700	89	Sweing institute license fees	10,000.00	20,000.00	40,000.00	60,000.00
02	2000100100	12020257	70112	02101	12610700	90	Hair dress and barbing saloon fees	20,000.00	20,000.00	15,000.00	30,000.00
02	2000100100	12020258	70112	02101	12610700	91	Local Hair barbing permit fees	10,000.00	10,000.00	5,000.00	10,000.00
02	2000100100	12020259	70112	02101	12610700	92	Advertisement license	-	-	-	-
						<b>TOTAL</b>		<b>100,000.00</b>	<b>200,000.00</b>	<b>130,000.00</b>	<b>300,000.00</b>

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02	2000100100	12020260	70112	02101	12610700	93	Workshop receipts	-		-	-
02	2000100100	12020261	70112	02101	12610700	94	Sales of unserviceable stores	-		-	-
02	2000100100	12020262	70112	02101	12610700	95	Hiring charges (Tractor Hiring charges)	1,800,000.00	2,500,000.00	-	2,500,000.00
02	2000100100	12020263	70112	02101	12610700	96	Sales of stores	-		10,000.00	20,000.00
02	2000100100	12020264	70112	02101	12610700	97	Survey fees	-		-	-
02	2000100100	12020265	70112	02101	12610700	98	Approved building plan	-		-	-
02	2000100100	12020266	70112	02101	12610700	99	Mortage Sub line Approved fees	-		185,000.00	-
02	2000100100	12020268	70112	02101	12610700	100	Customary of occupancy fees	60,000.00	120,000.00		300,000.00
02	2000100100	12020267	70112	02101	12610700	101	Commission on Transfer of plot	-		-	-
02	2000100100	12020262	70112	02101	12610700	102	Hiring of grader, bulldozer & other heavy duty machine			195,000.00	-
						<b>TOTAL</b>		<b>1,860,000.00</b>	<b>2,620,000.00</b>		<b>2,820,000.00</b>
						<b>G. TOTAL</b>		<b>11,102,000.00</b>		<b>2,610,000.00</b>	<b>22,624,000.00</b>
02	2000100100	12020501	70112	02101	12610700	1	Market	350,000.00	5,000,000.00	1,435,000.00	92,000,000.00
02	2000100100	12020502	70112	02101	12610700	2	Motor parks	400,000.00	600,000.00	450,000.00	900,000.00
02	2000100100	12020503	70112	02101	12610700	3	Shops and shopping centres	950,000.00	1,077,000.00	180,000.00	1,790,000.00
02	2000100100	12020504	70112	02101	12610700	4	Cattle fees	5,000,000.00	7,000,000.00	1,550,000.00	9,000,000.00
02	2000100100	12020202	70112	02101	12610700	5	Abatoir	50,000.00		-	646,000.00
02	2000100100	12020506	70112	02101	12610700	6	Proceeds from sales of consumable good	100,000.00	200,000.00		300,000.00

02	2000100100	12020507	70112	02101	12610700	7	Transport services Earnings	3,060,000.00	5,000,000.00		5,000,000.00
02	2000100100	12020508	70112	02101	12610700	8	Earning from producers	200,000.00	160,000.00		150,000.00
02	2000100100	12020509	70112	02101	12610700	9	earning from other commerce	600,000.00	1,000,000.00	386,022.00	1,980,000.00
						<b>TOTAL</b>		<b>13,800,000.00</b>	<b>20,037,000.00</b>	<b>18,801,000.00</b>	<b>28,966,000.00</b>

**DETAILS OF REVENUE HEAD-1005- RENT ON  
LOCAL GOVERNMENT PROPERTY**

Sector	Admin	Economic	Function	Fund	Geo. Code	SUB-HEAD 1005		ACTUAL COLLECTION JAN-DEC 2023	YEAR 2024 APPROVED BUDGET	ACTUAL COLLECTION JAN-JUNE 2024	YEAR 2025 PROPOSED BUDGET
02	2000100100	12020602	70112	2101	12610700	1	Rent on local government property	-		350,000.00	-
02	2000100100	12020602	70112	2101	12610700	2	Rent on other local government property	700,000.00	1,820,000.00	400,000.00	3,200,000.00
02	2000100100	12020603	70112	2101	12610700	3	Rent on landed property	400,000.00	1,000,000.00		2,000,000.00
						<b>TOTAL</b>		<b>1,100,000.00</b>	<b>2,820,000.00</b>	<b>750,000.00</b>	<b>5,200,000.00</b>

**DETAILS OF REVENUE HEAD-1006- INTEREST  
AND DIVIDENT**

Sector	Admin	Economic	Function	Fund	Geo. Code	SUB-HEAD 1006		ACTUAL COLLECTION JAN-DEC 2023	YEAR 2024 APPROVED BUDGET	ACTUAL COLLECTION JAN-JUNE 2024	YEAR 2025 PROPOSED BUDGET
02	2000100100	12021101	70112	2101	12610700	1	Intrest on vehicle and bicycle Advance	-	-	-	-
02	2000100100	12021102	70112	2101	12610700	2	Intrest on loan to other local gov't	-	-	-	-
02	2000100100	12021103	70112	2101	12610700	3	Intrest on loan to other parastatal & limited	-	-	-	-
02	2000100100	12021104	70112	2101	12610700	4	Sales of Stores	30,000.00	-	20,000.00	40,000.00
02	2000100100	12021105	70112	2101	12610700	5	Intrest on staff housing and other loan	-	-	-	-
						<b>TOTAL</b>		<b>30,000.00</b>	<b>-</b>	<b>20,000.00</b>	<b>40,000.00</b>

**DETAILS OF REVENUE HEAD-1007- GRANT**

Sector	Admin	Economic	Function	Fund	Geo. Code	SUB-HEAD 1007		ACTUAL COLLECTION JAN-DEC 2023	YEAR 2024 APPROVED BUDGET	ACTUAL COLLECTION JAN-JUNE 2024	YEAR 2025 PROPOSED BUDGET
02	2000100100		70112	2101	12610700	1	Grants from state gov't	-	-	-	-
02	2000100100		70112	2101	12610700	2	Grants from federal gov't	-	-	-	-
02	2000100100		70112	2101	12610700	3	Other Grants	-	-	-	-

**DETAILS OF REVENUE HEAD-1008- MISCELLANIOUS**

Sector	Admin	Economic	Function	Fund	Geo. Code	SUB-HEAD 1007		ACTUAL COLLECTION JAN-DEC 2023	YEAR 2024 APPROVED BUDGET	ACTUAL COLLECTION JAN-JUNE 2024	YEAR 2025 PROPOSED BUDGET
02	2000100100	12020290	70112	2101	12610700	1	Mortury housing and commentary earning	-	-	-	-
02	2000100100	12020290	70112	2101	12610700	2	Recovery of loses and other payment	-	-	-	-
02	2000100100	12020290	70112	2101	12610700	3	Payment lieu of Registration notice	-	-	-	-
02	2000100100	12020290	70112	2101	12610700	4	Unclaimed Deposit	-	-	450,000.00	1,243,000.00
02	2000100100	12020290	70112	2101	12610700	5	Letter of Identification	800,000.00	-	-	3,357,000.00
						<b>TOTAL</b>		<b>800,000.00</b>	<b>-</b>	<b>450,000.00</b>	<b>4,600,000.00</b>

**DETAILS OF REVENUE**

Sector	Admin	Economic	Function	Fund	Geo. Code	SUB-HEAD		ACTUAL COLLECTION JAN-DEC 2023	YEAR 2024 APPROVED BUDGET	ACTUAL COLLECTION JAN-JUNE 2024	YEAR 2025 PROPOSED BUDGET
		11010000				1	Allocation from Fed. Account	1,312,058,346.00	2,078,464,126.50	1,039,232,063.25	2,301,710,854.96
		11012000				2	Allocation from State. Account	76,616,118.00	247,474,483.88	123,737,241.94	247,474,483.88

		11020000				TOTAL		1,388,674,464.00	2,325,938,610.00	1,162,969,305.19	2,549,185,338.84
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**GBAKO LOCAL GOVERNMENT COUNCIL, NIGER STATE**  
**YEAR 2025 APPROVED BUDGET HEAD- 2001 OFFICE OF THE CHAIRMAN**  
**OFFICE OF THE CHAIRMAN CODE: 1100100100**

Sector	Admin	Economic	Function	Fund	Geo. Code	Sub-Head	DETAILS OF EXPENDITURE	ACTUAL EXPENDITURE JAN-DEC 2023	YEAR 2024 APPROVED BUDGET	ACTUAL EXPENDITURE JAN-JUNE 2024	YEAR 2025 APPROVED BUDGET
01	1100100100	22020101	70111	2101	12610700	2	Travelling and transport allowance	10,000,000.00	10,000,000.00	6,000,000.00	7,750,000.00
01	1100100100	22020201	70111	2101	12610700	3	Utility service	-	-	-	-
01	1100100100	22020202	70111	2101	12610700	4	Telephone and postal service	-	-	-	-
01	1100100100	22020301	70111	2101	12610700	5	Stationeries and printing	1,000,000.00	1,000,000.00	500,000.00	440,000.00
01	1100100100	22020402	70111	2101	12610700	6	Maintenance of office furniture and equipment	-	-	-	-
01	1100100100	22020401	70111	2101	12610700	7	Maintenance of vehicle and capital assets	1,500,000.00	1,500,000.00	800,000.00	
01	1100100100	22020701	70111	2101	12610700	8	Consultancy service and special committee	-	-	-	-
01	1100100100	22040109	70111	2101	12610700	9	Grant, contribution and subventions	43,520,000.00	20,000,000.00	15,000,000.00	20,000,000.00
01	1100100100	22020501	70111	2101	12610700	10	Training staff development and welfare	-	-	-	-
01	1100100100	22021001	70111	2101	12610700	11	Entertainment and hospitality	500,000.00	500,000.00	300,000.00	800,000.00
01	1100100100	22021002	70111	2101	12610700	12	Miscellaneous expenses	39,500,000.00	63,020,000.00	43,000,000.00	106,000,000.00
02	1100100100	22021002	70111	2101	12610700	13	Provision for service materials				
							<b>TOTAL</b>	<b>96,020,000.00</b>	<b>96,020,000.00</b>	<b>65,600,000.00</b>	
											134,990,000.00
							DETAILS MISCELLANEOUS EXPENSES				
							CHAIRMAN'S SECURITY VOTE				
							VICE CHAIRMAN'S IMPREST				
							CHAIRMAN'S IMPREST				
							ALMANAC				
							<b>TOTAL</b>				

**GBAKO LOCAL GOVERNMENT COUNCIL, NIGER STATE**  
**2025 BUDGET SUMMARY OF RECURRENT EXPENDITURE**  
**OFFICE OF THE CHAIRMAN CODE: 1100100100**

SECTOR	ADMIN	ECONOMIC	FUNCTION	FUND	GEO CODE	GRADE LEVEL	APPROVED NO OF STAFF	ACTUAL EXPENDITURE JAN-DEC 2023	APPROVED NO OF STAFF 2024	YEAR 2024 APPROVED BUDGET	ACTUAL EXPENDITURE JAN-JUNE 2024	NO OF STAFF REQUESTED 2025	YEAR 2025 APPROVED BUDGET
01	1100100100	21010101	70111	2101	12610700	01							
01	1100100100	21010101	70111	2101	12610700	02							
01	1100100100	21010101	70111	2101	12610700	03							
01	1100100100	21010101	70111	2101	12610700	04							
01	1100100100	21010101	70111	2101	12610700	05							
01	1100100100	21010101	70111	2101	12610700	06							
01	1100100100	21010101	70111	2101	12610700	<b>TOTAL 1-6</b>							
01	1100100100	21010101	70111	2101	12610700	07	1	511,958.00					
01	1100100100	21010101	70111	2101	12610700	08	1	586,142.00					
01	1100100100	21010101	70111	2101	12610700	09	-						
01	1100100100	21010101	70111	2101	12610700	10	-						
01	1100100100	21010101	70111	2101	12610700	11	-						
01	1100100100	21010101	70111	2101	12610700	12	-						
01	1100100100	21010101	70111	2101	12610700	<b>TOTAL 07-12</b>	<b>2</b>	<b>1,098,100.00</b>	-	-			
01	1100100100	21010101	70111	2101	12610700	13	-		-	936,018.00	623,345.00	1	1,614,000.00
01	1100100100	21010101	70111	2101	12610700	14	-		2	104,306.00	69,550.00	2	3,588,000.00
01	1100100100	21010101	70111	2101	12610700	15	1	2,135,922.00	-	-		-	-
01	1100100100	21010101	70111	2101	12610700	16	-		-	-		-	-
02	1100100100	21010101	70111	2101	12610700	17	-		<b>2</b>	<b>1,040,324.00</b>	692,895.00	2	8,364,000.00
					<b>TOTAL 13-17</b>		<b>1</b>	<b>2,135,922.00</b>	<b>5</b>	<b>7,081,723.00</b>	<b>4,721,148.00</b>	<b>5</b>	<b>13,566,000.00</b>
					<b>SPECIAL GRADE</b>		<b>4</b>	<b>7,081,723.00</b>	<b>7</b>	<b>8,122,047.00</b>	5,414,043.00	7	8,122,047.00
					<b>TOTAL FOR STAFF</b>		<b>-</b>	<b>10,315,745.00</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>
					<b>ALLOWANCES</b>		<b>-</b>	<b>-</b>	<b>9</b>	<b>8,122,047.00</b>	<b>5,414,043.00</b>	<b>9</b>	<b>8,122,047.00</b>
					<b>GRAND TOTAL</b>		<b>9</b>	<b>10,315,745.00</b>	<b>-</b>	<b>-</b>			<b>21,688,047</b>

**GBAKO LOCAL GOVERNMENT COUNCIL, NIGER STATE**  
**YEAR 2025 APPROVED BUDGET HEAD 2002 OFFICE OF THE SECRETARY OVER HEAD COST**  
**SECRETARY :CODE::1101300100**

Sector	Admin	Economic	Function	Fund	Geo. Code	Sub-Head	DETAILS OF EXPENDITURE	ACTUAL EXPENDITURE JAN-DEC 2023	YEAR 2024 APPROVED BUDGET	ACTUAL EXPENDITURE JAN-JUNE 2024	YEAR 2025 APPROVED BUDGET
01	1101300100	22020101	70111	2101	12610700	2	Travelling and transport allowance	1,500,000.00	1,500,000.00	750,000.00	2,500,000.00
01	1101300100	22020201	70111	2101	12610700	3	Unity service		-	-	-
01	1101300100	22020202	70111	2101	12610700	4	Telephone and postal service		-	-	-
01	1101300100	22020301	70111	2101	12610700	5	Stationeries and printing		-	-	-
01	1101300100	22020402	70111	2101	12610700	6	Maintenance of office furniture and equipment		-	-	-
01	1101300100	22020401	70111	2101	12610700	7	Maintenance of vehicle and capital assets		-	-	-
01	1101300100	22020701	70111	2101	12610700	8	Consultancy service and special committee		-	-	-
01	1101300100	22040109	70111	2101	12610700	9	Grant, contribution and subventions		-	-	-
01	1101300100	22020501	70111	2101	12610700	10	Training staff development and welfare		-	-	-
01	1101300100	22021001	70111	2101	12610700	11	Entertainment and hospitality	500,000.00	-	-	-
01	1101300100	22021002	70111	2101	12610700	12	Miscellaneous expenses	3,000,000.00	-	600,000.00	2,000,000.00
02	1101300100	22021002	70111	2101	12610700	13	Provision for service materials	-	-	-	-
							<b>TOTAL</b>	<b>5,000,000.00</b>	<b>1,500,000.00</b>	<b>1,350,000.00</b>	<b>2,500,000.00</b>
							<b>DETAILS MISCELLANEOUS EXPENSES</b>				
							<b>COUNCIL SECRETARY'S IMPREST</b>				
							<b>Furniture allowance</b>				

**GBAKO LOCAL GOVERNMENT COUNCIL, NIGER STATE**  
**2025 APPROVED ESTIMATE SUMMARY OF RECURRENT EXPENDITURE**

**SECRETARY :CODE::1101300100**

Sector	Admin	Economic	Function	Fund	Geo. Code	GRADE LEVEL	APPROVED NO OF STAFF 2023	ACTUAL EXPENDITURE JAN-DEC 2023	APPROVED NO OF STAFF 2024	YEAR 2024 APPROVED BUDGET	NO OF STAFF REQUESTED 2025	ACTUAL EXPENDITURE JAN-JUNE 2024	YEAR 2025 APPROVED BUDGET
01	1101300100	21010101	70111	2101	12610700								
01	1101300100	21010101	70111	2101	12610700	01							
01	1101300100	21010101	70111	2101	12610700	02							
01	1101300100	21010101	70111	2101	12610700	03							
01	1101300100	21010101	70111	2101	12610700	04							
01	1101300100	21010101	70111	2101	12610700	05							
01	1101300100	21010101	70111	2101	12610700	06							
01	1101300100	21010101	70111	2101	12610700	<b>TOTAL 1-6</b>							
01	1101300100	21010101	70111	2101	12610700	07							
01	1101300100	21010101	70111	2101	12610700	08							
01	1101300100	21010101	70111	2101	12610700	09							
01	1101300100	21010101	70111	2101	12610700	10							
01	1101300100	21010101	70111	2101	12610700	11							
01	1101300100	21010101	70111	2101	12610700	12							
01	1101300100	21010101	70111	2101	12610700	<b>TOTAL 7-12</b>							
01	1101300100	21010101	70111	2101	12610700	13							
01	1101300100	21010101	70111	2101	12610700	14							
01	1101300100	21010101	70111	2101	12610700	15							
01	1101300100	21010101	70111	2101	12610700	16							
01	1101300100	21010101	70111	2101	12610700	17							
					SPECIAL GRADE		1	2,547,918.00	1	2,547,918.00	1	1,273,959.00	2,547,918.00
					TOTAL FOR STAFF		1	2,547,918.00	1	2,547,918.00	1	1,273,959.00	2,547,918.00
					ALLOWED		1	-	1	-	1	-	-
					<b>GRAND TOTAL</b>		<b>1</b>	<b>2,547,918.00</b>	<b>1</b>	<b>2,547,918.00</b>	<b>1</b>	<b>1,273,959.00</b>	<b>2,547,918.00</b>

**GBAKO LOCAL GOVERNMENT COUNCIL, NIGER STATE**  
**THE COUNCIL CODE:011200100100**

Sector	Admin	Economic	Function	Fund	Geo. Code	Sub-Head	DETAILS OF EXPENDITURE	ACTUAL EXPENDITURE JAN-DEC 2023	YEAR 2024 APPROVED BUDGET	ACTUAL EXPENDITURE JAN-JUNE 2024	YEAR 2025 APPROVED BUDGET
01	1200100100	22020101	70111	02101	12610700	2	Travelling and transport allowance	3,000,000.00	2,000,000.00	2,000,000.00	5,000,000.00
01	1200100100	22020201	70111	02101	12610700	3	Utility Services	-	-	-	-
01	1200100100	22020202	70111	02101	12610700	4	Telephone and postal service	-	-	-	-
01	1200100100	22020301	70111	02101	12610700	5	Stationeries and printing	300,000.00	200,000.00	500,000.00	500,000.00
01	1200100100	22020402	70111	02101	12610700	6	Maintenance of office furniture and e	-	-	-	-
01	1200100100	22020401	70111	02101	12610700	7	Maintenance of vehicle and capital a	200,000.00	150,000.00		350,000.00
01	1200100100	22020701	70111	02101	12610700	8	Consultancy service and special com	-	-	-	-
01	1200100100	22040109	70111	02101	12610700	9	Grant, contribution and subventions	-	20,000,000.00	20,000,000.00	50,000,000.00
01	1200100100	22020501	70111	02101	12610700	10	Training staff development and welfa	-	-	-	-
01	1200100100	22021001	70111	02101	12610700	11	Entertainment and hospitality	-	-	-	-
01	1200100100	22021002	70111	02101	12610700	12	Miscellaneous expenses	12,000,000.00	3,000,000.00	6,000,000.00	14,500,000.00
						13	Provision for service materials	-	-	-	-
							<b>TOTAL</b>	<b>15,500,000.00</b>	<b>25,350,000.00</b>	<b>28,500,000.00</b>	<b>70,350,000.00</b>
							<b>DETAILS OF MISCELLANEOUS EXPENSES</b>				
							Legislator's imprest				
							Furniture allowance				

**GBAKO LOCAL GOVERNMENT COUNCIL, NIGER STATE**  
**COUNCIL CODE:011200100100**

						GRADE LEVEL	APPROVED NO OF STAFF 2023	ACTUAL COLLECTION JAN-DEC 2023	APPROVED NO OF STAFF 2024	APPROVED BUDGET 2024	NO OF STAFF REQUESTED	ACTUAL EXPENDITURE JAN-JUNE 2024	YEAR 2025 APPROVED BUDGET
Sector	Admin	Economic	Function	Fund	Geo. Code								
01	1200100100	21010101	70111	2101	12610700	01	-	-	-	-	-	-	-
01	1200100100	21010101	70111	2101	12610700	02	-	-	-	-	-	-	-
01	1200100100	21010101	70111	2101	12610700	03	-	-	-	-	-	-	-
01	1200100100	21010101	70111	2101	12610700	04	-	-	-	-	-	-	-
01	1200100100	21010101	70111	2101	12610700	05	-	-	-	-	-	-	-
01	1200100100	21010101	70111	2101	12610700	06	-	-	-	-	-	-	-
01	1200100100	21010101	70111	2101	12610700	<b>TOTAL 1-6</b>	-	-	-	-	-	-	-
01	1200100100	21010101	70111	2101	12610700	07	-	-	-	-	-	-	-
01	1200100100	21010101	70111	2101	12610700	08	-	-	-	-	-	-	-
01	1200100100	21010101	70111	2101	12610700	09	-	-	-	-	-	-	-
01	1200100100	21010101	70111	2101	12610700	10	-	-	-	-	-	-	-
01	1200100100	21010101	70111	2101	12610700	11	-	-	-	-	-	-	-
01	1200100100	21010101	70111	2101	12610700	12	-	-	-	-	-	-	-
01	1200100100	21010101	70111	2101	12610700	<b>TOTAL 7-12</b>	-	-	-	-	-	-	-
01	1200100100	21010101	70111	2101	12610700	13	-	-	-	-	-	-	-
01	1200100100	21010101	70111	2101	12610700	14	-	-	-	-	-	-	-
01	1200100100	21010101	70111	2101	12610700	15	-	-	-	-	-	-	-
01	1200100100	21010101	70111	2101	12610700	16	-	-	-	-	-	-	-
01	1200100100	21010101	70111	2101	12610700	17	-	-	-	-	-	-	-
						<b>TOTAL 13-17</b>	-	-	-	-	-	-	-
						<b>SPECIAL GRADE</b>	<b>10</b>	<b>1,273,419.00</b>		<b>25,479,180.00</b>	<b>10</b>	<b>12,739,590.00</b>	<b>25,479,180.00</b>
						<b>TOTAL FOR STAFF ALLOWED</b>	<b>10</b>	<b>1,273,419.00</b>		<b>25,479,180.00</b>	<b>10</b>	<b>12,739,580.00</b>	<b>25,479,180.00</b>
						<b>GRAND TOTAL</b>	<b>10</b>	<b>1,273,419.00</b>		<b>25,479,180.00</b>	<b>10</b>	<b>12,739,590.00</b>	<b>25,479,180.00</b>

**GBAKO LOCAL GOVERNMENT COUNCIL, NIGER STATE**  
**PERSONNEL MANAGEMENT CODE: 2500100100**  
**YEAR 2025 APPROVED OVER HEAD COST. CODE: 012500100100**

Sector	Admin	Economic	Function	Fund	Geo. Code	SUB-HEAD 2003	DETAILS OF EXPENDITURE	ACTUAL EXPENDITURE JAN-DEC. 2023	YEAR 2024 APPROVED BUDGET	ACTUAL JAN- JUNE 2024	YEAR 2025 APPROVED BUDGET
01	2500100100	22020101	70131	2101	12610700	2	Travelling and transport allowance	2,000,000.00	1,500,000.00	1,000,000.00	1,000,000.00
01	2500100100	22020101	70131	2101	12610700	3	Utility Services	-	-	-	-
01	2500100100	22020101	70131	2101	12610700	4	Telephone and postal service	-	-	-	-
01	2500100100	22020101	70131	2101	12610700	5	Stationeries and printing	1,000,000.00	1,500,000.00	1,000,000.00	500,000.00
01	2500100100	22020101	70131	2101	12610700	6	Maintenance of office furniture and equipment	500,000.00	500,000.00	300,000.00	800,000.00
01	2500100100	22020101	70131	2101	12610700	7	Maintenance of vehicle and capital assets	-	-	-	-
01	2500100100	22020101	70131	2101	12610700	8	Consultancy service and special committee	-	-	-	-
01	2500100100	22020101	70131	2101	12610700	9	Grant, contribution and subventions	-	-	-	-
01	2500100100	22020101	70131	2101	12610700	10	Training staff development and welfare	2,000,000.00	1,000,000.00	600,000.00	
01	2500100100	22020101	70131	2101	12610700	11	Entertainment and hospitality	300,000.00	300,000.00	200,000.00	
01	2500100100	22020101	70131	2101	12610700	12	Miscellaneous expenses	3,000,000.00	1,440,000.00	960,000.00	2,400,000.00
01	2500100100	22020101	70131	2101	12610700	13	Provision for service materials	-	-	-	-
							<b>TOTAL</b>	<b>8,800,000.00</b>	<b>6,240,000.00</b>	<b>4,060,000.00</b>	<b>4,700,000.00</b>
							<b>DETAILS: MISCELLANEOUS EXPENSES</b>				
							<b>D/A IMPREST</b>				
							<b>STAFF OFFICER IMPREST</b>				
							<b>INTERNAL AUDITOR IMPREST</b>				

**GBAKO LOCAL GOVERNMENT COUNCIL, NIGER STATE**

**PERSONNEL MANAGEMENT CODE: 2500100100**

**SUMMARY RECURRENT COST**

Sector	Admin	Economic	Function	Fund	Geo. Code	GRADE LEVEL	NO OF STAFF 2024	ACTUAL EXPENDITURE JAN-DEC 2023	YEAR 2024 APPROVED BUDGET	ACTUAL EXPENDITURE JAN-JUNE 2024	NO OF STAFF 2025	YEAR 2025 APPROVED BUDGET
01	2500100100	21010101	70131	2101	12610700	01	-	-	-		13	2,925,000.00
01	2500100100	21010101	70131	2101	12610700	02	1	893,940.00	297,980.20	5,148,900.00	56	54,936,000.00
01	2500100100	21010101	70131	2101	12610700	03	3	2,133,716.55	914,499.95	457,124,975.00	72	71,496,000.00
01	2500100100	21010101	70131	2101	12610700	04	6	2,574,256.00	1,930,692.60	965,240.30	32	32,352,000.00
01	2500100100	21010101	70131	2101	12610700	05	7	3,146,978.25	2,447,649.75	51,223,800.00	15	15,525,000.00
01	2500100100	21010101	70131	2101	12610700	06	19	2,697,307.20	7,321,264.24	3,560,631.20	21	22,365,000.00
01	2500100100	21010101	70131	2101	12610700	<b>TOTAL 1-6</b>	<b>36</b>	<b>11,446,199.55</b>			<b>199</b>	<b>199,599,000.00</b>
01	2500100100	21010101	70131	2101	12610700	07	10	4,037,527.76	5,046,909.70	2,523,054.85	17	19,380,000.00
01	2500100100	21010101	70131	2101	12610700	08	21	8,085,719.88	12,128,579.82	6,064,289.91	14	17,052,000.00
01	2500100100	21010101	70131	2101	12610700	09	10	6,387,907.70	6,387,907.90	3,193,953.95	14	18,396,000.00
01	2500100100	21010101	70131	2101	12610700	10	21	7,052,915.70	14,311,122.97	7,405,500.49	16	22,560,000.00
01	2500100100	21010101	70131	2101	12610700	11	-	-	-	-	-	-
01	2500100100	21010101	70131	2101	12610700	12	16	11,382,365.96	13,008,418.24	16,504,100.00	27	40,662,000.00
01	2500100100	21010101	70131	2101	12610700	<b>TOTAL 07-12</b>	<b>78</b>	<b>36,946,437.00</b>			<b>88</b>	<b>118,050,000.00</b>
01	2500100100	21010101	70131	2101	12610700	13	22	6,096,803.09	19,161,381.14	9,580,600.50	7	11,298,000
01	2500100100	21010101	70131	2101	12610700	14	29	5,616,107.64	27,144,520.26	13,572,200.13	4	7,176,000.00
01	2500100100	21010101	70131	2101	12610700	15	-	-	-	-	3	6,750,000.00
01	2500100100	21010101	70131	2101	12610700	16	2	3,707,624.00	2,279,554.68	81,139,770.00	1	2,976,000.00
01	2500100100	21010101	70131	2101	12610700	17	2	2,042,879.70	3,358,367.71	1,679,102.55		
						<b>TOTAL13-17</b>	<b>55</b>	<b>17,463,414.43</b>			<b>16</b>	<b>28,200,000.00</b>
						<b>SPECIAL GRADE</b>						
						<b>TOTAL FOR STAFF</b>						
						<b>ALLOWANCES</b>						
						<b>GRAND TOTAL</b>	<b>169</b>	<b>65,856,050.98</b>			<b>303</b>	<b>345,849,000.00</b>

**GBAKO LOCAL GOVERNMENT COUNCIL, NIGER STATE**

**ESTIMATE YEARS 2025 HEAD 2005**

**FINANCE AND SUPPLY HEAD (2000100100)**

							DETAILS OF EXPENDITURE	ACTUAL EXPENDITURE JAN-DEC 2023	YEAR 2024 APPROVED BUDGET	ACTUAL EXPENDITURE JAN-JUNE 2024	YEAR 2025 PROPOSED BUDGET
Sector	Admin	Economic	Function	Fund	Geo. Code	SUB-HEAD					
02	2000100100	22020101	70112	02101	12610700	2	Travelling and transport allowance	1,000,000.00	1,200,000.00	950,000.00	800,000.00
02	2000100100	22020201	70112	02101	12610700	3	Utility services	-	-	-	-
02	2000100100	22020202	70112	02101	12610700	4	Telephone and postal service	-	-	-	-
02	2000100100	22020301	70112	02101	12610700	5	Stationeries and printing	1,000,000.00	1,500,000.00	1,202,000.00	1,600,000.00
02	2000100100	22020402	70112	02101	12610700	6	Maintenance of office furniture and equipment	-	1,000,000.00	500,000.00	800,000.00
02	2000100100	22020401	70112	02101	12610700	7	Maintenance of vehicle and capital assets	1,000,000.00	-	-	-
02	2000100100	22020701	70112	02101	12610700	8	Consultancy service and special committee	-	-	-	-
02	2000100100	22040109	70112	02101	12610700	9	Grant, contribution and subventions	20,000,000.00	28,077,000.00	13,994,000.00	13,857,000.00
02	2000100100	22020501	70112	02101	12610700	10	Training staff development and welfare	-	-	-	-
02	2000100100	22021001	70112	02101	12610700	11	Entertainment and hospitality	-	-	-	-
02	2000100100	22021002	70112	02101	12610700	12	Miscellaneous expenses	2,400,000.00	1,500,000.00	600,000.00	1,200,000.00
02	2000100100	22021002	70112	02101	12610700	13	Provision for service materials	-	-	-	-
							<b>TOTAL</b>	<b>25,400,000.00</b>	<b>33,277,000.00</b>	<b>17,246,000.00</b>	<b>18,257,000.00</b>
							<b>DETAILS MISCELLANEOUS EXPENSES</b>				
							<b>DFS IMPREST</b>				
							<b>BANK CHARGES</b>				
							<b>ACCOUNTANT 1</b>				

**GBAKO LOCAL GOVERNMENT COUNCIL, NIGER STATE**  
**FINANCE DEPARTMENT**

SECTOR	ADMIN	ECONOMIC	FUNCTION	FUND	GEO CODE	GRADE LEVEL	ACTUAL EXPENDITURE JAN-DEC 2023	NO OF STAFF APPROVED 2024	ACTUAL NO OF STAFF JUAN-JUN 2024	YEAR 2024 APPROVED BUDGET	ACTUAL EXPENDITURE JAN-JUNE 2024	NO OF STAFF REQUIRED 2025	YEAR 2025 APPROVED BUDGET
02	2000100100	21010101	70112	02101	12610700	01		-	2	-	-	2	1,950,000.00
02	2000100100	21010101	70112	02101	12610700	02		0	7	-	-	7	6,867,000.00
02	2000100100	21010101	70112	02101	12610700	03		25	22	7,620,416.25	5,080,277.50	22	21,846,000.00
02	2000100100	21010101	70112	02101	12610700	04		13	9	4,183,167.30	2,788,778.20	9	9,099,000.00
02	2000100100	21010101	70112	02101	12610700	05		9	8	3,146,978.25	2,097,985.50	8	8,280,000.00
02	2000100100	21010101	70112	02101	12610700	06		11	7	4,238,625.60	2,825,750.40	7	7,455,000.00
02	2000100100	21010101	70112	02101	12610700	<b>TOTAL 1-6</b>		<b>58</b>	<b>55</b>	<b>19,189,187.40</b>	<b>12,792,791.60</b>	<b>55</b>	<b>55,497,000.00</b>
02	2000100100	21010101	70112	02101	12610700	07		11	8	5,551,600.67	3,701,067.11	8	9,120,000.00
02	2000100100	21010101	70112	02101	12610700	08		9	12	5,197,962.78	3,465,308.52	12	14,616,000.00
02	2000100100	21010101	70112	02101	12610700	09		12	14	7,665,489.48	5,110,326.32	14	18,396,000.00
02	2000100100	21010101	70112	02101	12610700	10		10	9	7,052,915.70	4,701,943.80	9	12,690,000.00
02	2000100100	21010101	70112	02101	12610700	11		-	0	-	-	0	-
02	2000100100	21010101	70112	02101	12610700	12		14	12	11,382,365.96	7,588,243.97	12	18,072,000.00
02	2000100100	21010101	70112	02101	12610700	<b>TOTAL 07-12</b>		<b>56</b>	<b>55</b>	<b>36,850,334.59</b>	<b>24,566,889.72</b>	<b>55</b>	<b>72,894,000.00</b>
02	2000100100	21010101	70112	02101	12610700	13		11	12	9,580,690.57	6,287,127.05	12	19,368,000.00
02	2000100100	21010101	70112	02101	12610700	14		3	4	2,808,053.82	1,872,035.88	4	7,176,000.00
02	2000100100	21010101	70112	02101	12610700	15		1.00	1	1,041,305.67	694,203.78	1	2,250,000.00
02	2000100100	21010101	70112	02101	12610700	16		1	1	1,235,874.84	823,916.56	1	2,976,000.00
02	2000100100	21010101	70112	02101	12610700	17		-	18	-	-	0	-
						<b>TOTAL 13-17</b>		<b>16</b>	<b>16</b>	<b>14,665,924.90</b>	<b>9,677,283.27</b>	<b>18</b>	<b>31,770,000.00</b>
						<b>SPECIAL GRADE</b>				-			
						<b>TOTAL FOR STAFF</b>							
						<b>GRAND TOTAL</b>	<b>-</b>	<b>130</b>	<b>128</b>	<b>70,705,446.89</b>	<b>47,136,964.59</b>	<b>128</b>	<b>160,161,000.00</b>

**GBAKO LOCAL GOVERNMENT COUNCIL, NIGER STATE**  
**DEPARTMENT OF SOCIAL DEVELOPMENT HEAD (5100100300)**

Sector	Admin	Economic	Function	Fund	Geo. Code	SUB - HEAD 2006	DETAILS OF EXPENDITURE	ACTUAL EXPENDITURE JAN-DEC 2023	YEAR 2024 APPROVED BUDGET	ACTUAL EXPENDITURE JAN-JUNE 2024	YEAR 2025 APPROVED BUDGET
05	5100100300	22020101	71040	2101	12610700	2	Travelling and Transport Allowance	100,000.00	1,000,000.00	666,666.67	1,000,000.00
05	5100100300	22020201	71040	2101	12610700	3	Utility Services	-	-	-	-
05	5100100300	22020202	71040	2101	12610700	4	Telephone and Postal Services	-	-	-	-
05	5100100300	22020301	71040	2101	12610700	5	Stationeries and Printing	100,000.00	500,000.00	333,333.33	500,000.00
05	5100100300	22020402	71040	2101	12610700	6	Maintenance of Office Furniture and Equipment	-	1,000,000.00	666,666.67	2,000,000.00
05	5100100300	22020401	71040	2101	12610700	7	Maintenance of Vehicle and Capital Assets	-	-	-	-
05	5100100300	22020701	71040	2101	12610700	8	Consultancy Services and Special Committee	-	-	-	-
05	5100100300	22040109	71040	2101	12610700	9	Grants, Contribution and Subventions	-	-	-	-
05	5100100300	22020501	71040	2101	12610700	10	Training Staff Development and Welfare	-	-	-	-
05	5100100300	22021001	71040	2101	12610700	11	Entertainment and Hospitality	200,000.00	500,000.00	333,333.33	500,000.00
05	5100100300	22021002	71040	2101	12610700	12	Miscellaneous Expenses	-	14,520,000.00	9,680,000.00	13,440,000.00
						13	Provision for Service Materials (NID/IPDS)	-	-	-	-
<b>TOTAL</b>								<b>140,000.00</b>	<b>17,520,000.00</b>	<b>11,680,000.00</b>	<b>17,440,000.00</b>
<b>IMPREST</b>											
<b>DIRECTORS SOCIAL DEVELOPMENT IMPREST</b>									<b>600,000.00</b>		
<b>ES GBAKO LOCAL GOVERNMENT</b>									<b>600,000.00</b>		
<b>INFORMATION OFFICER IMPREST</b>									<b>120,000.00</b>		
<b>PWDO GBAKO L/G</b>									<b>120,000.00</b>		
<b>VIGELANTE ALLOWANCE</b>									<b>12,000,000.00</b>		
<b>TOTAL</b>									<b>13,440,000.00</b>		

**GBAKO LOCAL GOVERNMENT COUNCIL, NIGER STATE**  
**DEPARTMENT OF SOCIAL DEVELOPMENT HEAD**  
**SOCIAL DEVELOPMENT SUMMARY FOR THE YEAR 2024**

						GRADE LEVEL	APPROVED NO OF STAFF 2024	ACTUAL NO OF STAFF JAN-JUN 2024	YEAR 2024 APPROVED BUDGET	ACTUAL EXPENDITURE JAN-JUNE 2024	NO OF STAFF 2025	YEAR 2025 APPROVED BUDGET
Sector	Admin	Economic	Function	Fund	Geo. Code							
01	2500100100	21010101	70131	2101	12610700	01	-	-	-	-	1	1,007,224.80
01	2500100100	21010101	70131	2101	12610700	02	-	-	-	-	18	18,032,467.32
01	2500100100	21010101	70131	2101	12610700	03	49	49	14,890,267.95	9,926,845.30	35	34,812,463.20
01	2500100100	21010101	70131	2101	12610700	04	20	20	6,282,081.60	4,188,054.40	16	16,372,549.44
01	2500100100	21010101	70131	2101	12610700	05	19	19	6,643,620.75	4,429,080.50	18	18,630,000.00
01	2500100100	21010101	70131	2101	12610700	06	17	17	6,121,756.80	4,081,171.20	13	14,630,000.00
01	2500100100	21010101	70131	2101	12610700	<b>TOTAL 1-6</b>	<b>105</b>	<b>105</b>	<b>33,937,727.10</b>	<b>22,625,151.40</b>	<b>101</b>	<b>103,671,522.96</b>
01	2500100100	21010101	70131	2101	12610700	07	42	42	20,525,464.30	13,683,642.87	40	51,665,217.12
01	2500100100	21010101	70131	2101	12610700	08	24	24	13,428,014.04	8,952,009.36	23	37,489,227.84
01	2500100100	21010101	70131	2101	12610700	09	18	18	11,679,415.11	7,786,276.74	22	35,380,658.88
01	2500100100	21010101	70131	2101	12610700	10	7	7	4,937,040.99	3,291,360.66	5	10,818,447.00
01	2500100100	21010101	70131	2101	12610700	11	0	-	796,848.00	531,232.00	1	2,640,537.72
01	2500100100	21010101	70131	2101	12610700	12	13	1	10,982,755.26	7,321,836.84	7	22,692,326.40
01	2500100100	21010101	70131	2101	12610700	<b>TOTAL 07-12</b>	<b>104</b>	<b>92</b>	<b>62,349,537.70</b>	<b>41,566,358.47</b>	<b>108</b>	<b>160,686,414.96</b>
01	2500100100	21010101	70131	2101	12610700	13	4	4	3,875,159.74	2,583,439.83	5	13,815,896.64
01	2500100100	21010101	70131	2101	12610700	14	3	3	3,109,754.88	2,073,169.92	3	5,382,000.00
01	2500100100	21010101	70131	2101	12610700	15	-	-	-	-	1	5,194,843.32
01	2500100100	21010101	70131	2101	12610700	16	1	1	1,235,874.84	823,916.56		
01	2500100100	21010101	70131	2101	12610700	17	-	-		-	-	-
						<b>TOTAL 13-17</b>	<b>8</b>	<b>8</b>	<b>8,220,789.46</b>	<b>5,480,526.31</b>	<b>9</b>	<b>24,392,739.96</b>
						<b>SPECIAL GRADE</b>	-					-
						<b>TOTAL FOR STAFF</b>	<b>219</b>		<b>104,978,889.13</b>			-
						<b>ALLOWANCES</b>						-
						<b>GRAND TOTAL</b>	<b>217</b>		<b>104,508,054.26</b>		<b>218</b>	<b>288,750,677.88</b>

**GBAKO LOCAL GOVERNMENT COUNCIL, NIGER STATE**  
**DEPARTMENT OF SOCIAL DEVELOPMENT HEAD**  
**L.E.A SUMMARY FOR THE YEAR 2025**

						GRADE LEVEL	APPROVED NO OF STAFF 2024	ACTUAL NO OF STAFF JAN-JUN 2024	YEAR 2024 APPROVED BUDGET	ACTUAL EXPENDITURE JAN-JUNE 2024	NO OF STAFF 2025	YEAR 2025 APPROVED BUDGET
Sector	Admin	Economic	Function	Fund	Geo. Code							
01	2500100100	21010101	70131	2101	12610700	01	-	-	-	-		
01	2500100100	21010101	70131	2101	12610700	02	-	-	-	-		
01	2500100100	21010101	70131	2101	12610700	03					50	49,650,000.00
01	2500100100	21010101	70131	2101	12610700	04					11	11,121,000.00
01	2500100100	21010101	70131	2101	12610700	05					30	31,050,000.00
01	2500100100	21010101	70131	2101	12610700	06					66	70,290,000.00
01	2500100100	21010101	70131	2101	12610700	<b>TOTAL 1-6</b>					<b>157</b>	<b>162,111,000.00</b>
01	2500100100	21010101	70131	2101	12610700	07					131	149,340,000.00
01	2500100100	21010101	70131	2101	12610700	08					45	54,810,000.00
01	2500100100	21010101	70131	2101	12610700	09					62	81,468,000.00
01	2500100100	21010101	70131	2101	12610700	10					125	176,250,000.00
01	2500100100	21010101	70131	2101	12610700	11		-				
01	2500100100	21010101	70131	2101	12610700	12					161	242,466,000.00
01	2500100100	21010101	70131	2101	12610700	<b>TOTAL 07-12</b>					<b>524</b>	<b>704,334,000.00</b>
01	2500100100	21010101	70131	2101	12610700	13					92	148,488,000.00
01	2500100100	21010101	70131	2101	12610700	14					95	170,430,000.00
01	2500100100	21010101	70131	2101	12610700	15	-	-	-	-	8	25,680,000.00
01	2500100100	21010101	70131	2101	12610700	16					1	4,896,000.00
01	2500100100	21010101	70131	2101	12610700	17	-	-		-		-
						<b>TOTAL13-17</b>			-		<b>196</b>	<b>339,894,000.00</b>
						<b>SPECIAL GRADE</b>	-					-
						<b>TOTAL FOR STAFF</b>						-
						<b>ALLOWANCES</b>						-
						<b>GRAND TOTAL</b>					<b>877</b>	<b>1,215,939,000.00</b>

**GBAKO LOCAL GOVERNMENT COUNCIL, NIGER STATE**  
**ESTIMATED YEAR 2022 OVERHEAD 2007**  
**PRIMARY HEALTH CARE (HEAD 2100100100)**

								ACTUAL EXPENDITURE JAN-DEC 2023	YEAR 2024 APPROVED BUDGET	ACTUAL EXPENDITURE JAN- JUNE 2024	YEAR 2025 APPROVED BUDGET
Sector	Admin	Economic	Function	Fund	Geo. Code	SUB-HEAD	DETAILS OF EXPENDITURE				
05	2100100100	22020101	70740	2101	12610700	2	Travelling and Transport Allowance	500,000.00	600,000.00	300,000.00	700,000.00
05	2100100100	22020201	70740	2101	12610700	3	Utility Services	-	-	-	-
05	2100100100	22020202	70740	2101	12610700	4	Telephone and Postal Services	-	-	-	-
05	2100100100	22020301	70740	2101	12610700	5	Stationeries and Printing	-	-	-	-
05	2100100100	22020402	70740	2101	12610700	6	Maintenance of Office Furniture and Equipment	-	-	-	-
05	2100100100	22020401	70740	2101	12610700	7	Maintenance of Vehicle and Capital Assets	-	500,000.00	-	500,000.00
05	2100100100	22020701	70740	2101	12610700	8	Consultancy Services and Special Committee	500,000.00	-	-	-
05	2100100100	22040109	70740	2101	12610700	9	Grants, Contribution and Subventions	-	-	-	-
05	2100100100	22020501	70740	2101	12610700	10	Training Staff Development and Welfare	-	-	-	-
05	2100100100	22021001	70740	2101	12610700	11	Entertainment and Hospitality	-	-	-	-
05	2100100100	22021002	70740	2101	12610700	12	Miscellaneous Expenses	3,900,000.00	3,000,000.00	1,700,000.00	4,000,000.00
							<b>TOTAL</b>	<b>4,900,000.00</b>	<b>4,100,000.00</b>	<b>2,000,000.00</b>	<b>5,200,000.00</b>
							<b>DETAILS OF MISCELLANEOUS EXPENSES</b>				
							<b>DIRECTOR PHC IMPREST</b>	<b>6,000,000.00</b>			
							<b>ROLL BACK MATERIAL ()</b>	<b>2,000,000.00</b>			
							<b>IMMUNIZATION</b>	<b>1,400,000.00</b>			
							<b>TOTAL</b>	<b>4,000,000.00</b>			

**GBAKO LOCAL GOVERNMENT COUNCIL, NIGER STATE**  
**PRIMARY HEALTH CARE (HEAD 2100100100)**

							ACTUAL EXPENDITURE JAN-DEC 2023	NO OF STAFF APPROVED 2024	ACTUAL NO OF STAFF JAN-JUN 2024	YEAR 2024 APPROVED BUDGET	ACTUAL EXPENDITURE JAN-JUNE 2024	NO OF STAFF REQUIRED 2025	YEAR 2025 APPROVED BUDGET	
Sector	Admin	Economic	Function	Fund	Geo Code	GRADE LEVEL								
05	2100100100	21010101	70740	2101	12610700	01	1,027,691.00	7	-	-	-	-	-	
05	2100100100	21010101	70740	2101	12610700	02	3,055,570.00	20	14	4,277,798.00	2,851,865.33	14	14,316,504.72	
05	2100100100	21010101	70740	2101	12610700	03	11,450,040.00	70	58	18,974,352.00	12,649,568.00	58	60,926,865.60	
05	2100100100	21010101	70740	2101	12610700	04	4,286,268.50	23	32	11,972,008.00	7,951,338.66	32	35,496,791.04	
05	2100100100	21010101	70740	2101	12610700	05	2,730,984.00	12	22	10,013,608.00	6,675,738.66	14	17,019,167.76	
05	2100100100	21010101	70740	2101	12610700	06	4,357,458.00	12	14	10,167,402.00	7,778,082.33	21	29,167,727.40	
05	2100100100	21010101	70740	2101	12610700	<b>TOTAL 1-6</b>	<b>26,908,011.50</b>	<b>144</b>	<b>140</b>	<b>55,360,168.00</b>	<b>37,906,592.98</b>	<b>139</b>	<b>156,927,056.52</b>	
05	2100100100	21010101	70740	2101	12610700	07	23,353,680.00	42	36	40,034,880.00	26,690,586.66	42	74,376,519.84	
05	2100100100	21010101	70740	2101	12610700	08	23,301,774.00	36	26	33,858,118.00	22,458,745.33	25	48,641,337.00	
05	2100100100	21010101	70740	2101	12610700	09	21,158,802.00	28	32	48,362,976.00	33,575,317.33	34	72,184,800.24	
05	2100100100	21010101	70740	2101	12610700	10	5,230,320.00	6	22	38,355,680.00	25,570,453.33	17	40,093,599.00	
05	2100100100	21010101	70740	2101	12610700	11	-	-	-	-	-	-	-	
05	2100100100	21010101	70740	2101	12610700	12	21,116,728.50	17	23	57,139,383.00	38,092,922.00	22	66,714,236.16	
05	2100100100	21010101	70740	2101	12610700	<b>TOTAL 07-12</b>	<b>94,161,304.50</b>	<b>129</b>	<b>149</b>	<b>217,551,037.00</b>	<b>146,368,024.65</b>	<b>139</b>	<b>302,010,492.24</b>	
05	2100100100	21010101	70740	2101	12610700	13	39,881,325.00	25	12	38,286,072.00	-	15	52,939,483.20	
05	2100100100	21010101	70740	2101	12610700	14	15,646,628.00	8	21	82,144,797.00	81,285,581.32	21	86,699,047.68	
05	2100100100	21010101	70740	2101	12610700	15	2,394,289.50	1	9	43,098,211.00	-	12	62,339,119.84	
05	2100100100	21010101	70740	2101	12610700	16	-	-	-	-	-	-	-	
05	2100100100	21010101	70740	2101	12610700	17	-	-	-	-	-	-	-	
<b>TOTAL13-17</b>							<b>57,922,242.50</b>	<b>34</b>	<b>42</b>	<b>163,528,080.00</b>	<b>81,368,024.65</b>	<b>48</b>	<b>201,976,650.72</b>	
<b>SPECIAL GRADE</b>							-	-	-	-	-	-	-	-
<b>TOTAL FOR STAFF ALLOWED</b>							-	<b>307</b>	-	-	-	-	-	-
<b>GRAND TOTAL</b>							<b>178,941,558.50</b>	<b>307</b>	<b>321</b>	<b>436,439,285.00</b>	<b>184,274,642.63</b>	<b>326</b>	<b>660,914,199.48</b>	

**GBAKO LOCAL GOVERNMENT COUNCIL, NIGER STATE**  
**ESTIMATE OVERHEAD 2025**  
**AGRICULTURE AND NATURAL RESOURCES (HEAD 1500100100)**

								ACTUAL EXPENDITURE JAN-DEC 2023	YEAR 2024 APPROVED BUDGET	ACTUAL EXPENDITURE JAN-JUNE 2024	YEAR 2025 APPROVED BUDGET
Sector	Admin	Economic	Function	Fund	Geo. Code	Sub-Head	DETAILS OF EXPENDITURE				
02	1500100100	22020101	70421	02101	12610700	2	Travelling and Transport Allowance	1,500,000.00	1,000,000.00	666,000.00	1,000,000.00
02	1500100100	22020201	70421	02101	12610700	3	Utility Services	-	-	-	-
02	1500100100	22020202	70421	02101	12610700	4	Telephone and Postal Services	-	-	-	-
02	1500100100	22020301	70421	02101	12610700	5	Stationeries and Printing	-	-	-	-
02	1500100100	22020402	70421	02101	12610700	6	Maintenance of Office Furniture and Equipmer	1,500,000.00	2,000,000.00	1,333,000.00	2,000,000.00
02	1500100100	22020401	70421	02101	12610700	7	Maintenance of Vehicle and Capital Assets	-	-	-	-
02	1500100100	22020701	70421	02101	12610700	8	Consultancy Services and Special Committee	-	-	-	-
02	1500100100	22040109	70421	02101	12610700	9	Grants, Contribution and Subventions	-	-	-	-
02	1500100100	22020501	70421	02101	12610700	10	Training Staff Development and Welfare	-	-	-	-
02	1500100100	22021001	70421	02101	12610700	11	Entertainment and Hospitality	-	-	-	-
02	1500100100	22021002	70421	02101	12610700	12	Miscellaneous Expenses	2,000,000.00	1,500,000.00	1,500,000.00	800,000.00
						13	Provision for Service Materials	-	-	-	-
							<b>TOTAL</b>	<b>5,000,000.00</b>	<b>4,500,000.00</b>	<b>3,499,000.00</b>	<b>3,800,000.00</b>
							<b>ITEMS OF MISCELLANEOUSES</b>				
							<b>DIRECTOR AGRICULTURE IMPREST</b>	<b>600,000.00</b>			
							<b>WAGES ALLOWANCE</b>				
							<b>TRANSPORTATION OF GRAINS</b>	<b>200,000.00</b>			
							<b>FLOOD RELIEF ITEMS</b>				
							<b>TOTAL</b>	<b>800,000.00</b>			

**GBAKO LOCAL GOVERNMENT COUNCIL, NIGER STATE**  
**AGRICULTURE AND NATURAL RESOURCES (HEAD 1500100100)**

						GRADE LEVEL	ACTUAL EXPENDITURE JAN-DEC 2023	NO OF STAFF APPROVED 2024	ACTUAL NO OF STAFF JAN-JUN 2024	YEAR 2024 APPROVED BUDGET	NO OF STAFF REQUESTED 2025	YEAR 2025 APPROVED BUDGET
Sector	Admin	Economic	Function	Fund	Geo. Code							
02	1500100100	21010101	70421	02101	12610700	01	-	-	-	-	-	-
02	1500100100	21020101	70421	02101	12610700	02	-	-	-	-	2	1,962,000.00
02	1500100100	21020101	70421	02101	12610700	03	891,117.75	19	5,836,171.05	3,890,780.70	21	20,853,000.00
02	1500100100	21020101	70421	02101	12610700	04	8,579,520.90	10	3,421,568.60	2,281,045.73	7	7,077,000.00
02	1500100100	21020101	70421	02101	12610700	05	4,386,314.90	13	4,862,134.50	3,241,423.00	11	11,385,000.00
02	1500100100	21020101	70421	02101	12610700	06	5,211,198.75	11	5,602,279.20	3,734,852.80	9	9,585,000.00
02	1500100100	21020101	70421	02101	12610700	<b>TOTAL 1-6</b>	<b>24,671,031.50</b>	<b>53</b>	<b>19,722,153.35</b>	<b>13,148,102.23</b>	<b>50</b>	<b>50,862,000.00</b>
02	1500100100	21020101	70421	02101	12610700	07	13,739,153.58	18	12,121,382.61	8,080,925.74	12	13,680,000.00
02	1500100100	21020101	70421	02101	12610700	08	8,643,480.52	13	9,659,143.20	6,442,095.46	12	14,616,000.00
02	1500100100	21020101	70421	02101	12610700	09	7,494,221.53	8	5,982,878.53	3,988,585.68	8	10,512,000.00
02	1500100100	21020101	70421	02101	12610700	10	7,346,194.71	7	7,013,337.85	4,675,358.56	9	12,690,000.00
02	1500100100	21020101	70421	02101	12610700	11	2,054,296.00	1	2,054,296.00	1,369,530.66	-	-
02	1500100100	21020101	70421	02101	12610700	12	8,175,503.00	8	11,518,093.70	7,678,729.13	11	16,566,000.00
02	1500100100	21020101	70421	02101	12610700	<b>TOTAL 07-12</b>	<b>47,451,350.00</b>	<b>55</b>	<b>48,349,131.89</b>	<b>32,232,754.59</b>	<b>52</b>	<b>68,064,000.00</b>
02	1500100100	21020101	70421	02101	12610700	13	1,741,943.74	2	1,741,943.94	1,161,295.96	2	3,228,000.00
02	1500100100	21020101	70421	02101	12610700	14	7,655,728.75	6	8,591,746.70	5,727,831.78	7	12,558,000.00
02	1500100100	21020101	70421	02101	12610700	15	2,082,611.34	1	1,121,270.67	747,513.78	1	2,250,000.00
02	1500100100	21020101	70421	02101	12610700	16	-	-	-	-	-	-
						17	-	-	-	-	-	-
						<b>TOTAL13-17</b>	<b>11,480,283.84</b>	<b>9</b>	<b>11,454,961.31</b>	<b>7,636,640.87</b>	<b>12</b>	<b>18,036,000.00</b>
						<b>SPECIAL GRADE</b>				-	-	-
						<b>TOTAL FOR STAFF ALLOWED</b>		<b>117</b>		-	-	-
						<b>GRAND TOTAL</b>	<b>83,503,750.36</b>	<b>117</b>	<b>79,526,246.55</b>	<b>53,017,497.70</b>	<b>112</b>	<b>136,962,000.00</b>

**GBAKO LOCAL GOVERNMENT COUNCIL, NIGER STATE**  
**ESTIMATE YEARS 2024 OVERHEAD 2009**  
**WORKS LAND, AND HOUSING (HEAD 3400100100)**

Sector	Admin	Economic	Function	Fund	Geo. Code	SUB-HEAD 2003	DETAILS OF EXPENDITURE	ACTUAL EXPENDITURE JAN-DEC 2023	YEAR 2024 APPROVED BUDGET	ACTUAL EXPENDITURE JAN-JUNE 2024	YEAR 2025 APPROVED BUDGET
02	3400100100	22020101	70610	02101	12610700	2	Travelling and Transport Allowance	332,000.00	500,000.00	333,000.00	1,000,000.00
02	3400100100	22020201	70610	02101	12610700	3	Utility Services	750,000.00	1,000,000.00	666,000.00	1,000,000.00
02	3400100100	22020202	70610	02101	12610700	4	Telephone and Postal Services	-	-	-	-
02	3400100100	22020301	70610	02101	12610700	5	Stationeries and Printing	820,000.00	1,000,000.00	666,000.00	
02	3400100100	22020402	70610	02101	12610700	6	Maintenance of Office Furniture and Equipment	-	-	-	-
02	3400100100	22020401	70610	02101	12610700	7	Maintenance of Vehicle and Capital Assets	2,500,000.00	3,000,000.00	2,000,000.00	3,000,000.00
02	3400100100	22020701	70610	02101	12610700	8	Consultancy Services and Special Committee	-	-	-	-
02	3400100100	22040109	70610	02101	12610700	9	Grants, Contribution and Subventions	-	-	-	-
02	3400100100	22020501	70610	02101	12610700	10	Training Staff Development and Welfare	-	-	-	-
02	3400100100	22021001	70610	02101	12610700	11	Entertainment and Hospitality	1,500,000.00	2,000,000.00	1,333,000.00	2,000,000.00
02	3400100100	22021002	70610	02101	12610700	12	Miscellaneous Expenses	-	600,000.00	400,000.00	1,000,000.00
						13	Provision for Service Materials	-	-		-
							<b>TOTAL</b>	<b>5,902,000.00</b>	<b>8,100,000.00</b>	<b>5,398,000.00</b>	<b>8,000,000.00</b>

<b>DETAILS OF MISCELLANEOUS EXPENSES</b>	
<b>Director works imprest</b>	<b>600,000.00</b>
<b>TOTAL</b>	<b>600,000.00</b>

**GBAKO LOCAL GOVERNMENT COUNCIL, NIGER STATE  
WORKS, LAND AND HOUSING HEAD (34000100100)**

						GRADE LEVEL	ACTUAL EXPENDITURE JAN-DEC 2023	NO OF STAFF APPROVED 2024	ACTUAL NO OF STAFF 2024	YEAR 2024 APPROVED BUDGET	ACTUAL EXPENDITURE JAN-JUNE 2024	NO OF REQUESTED STAFF 2025	YEAR 2025 APPROVED BUDGET
Sector	Admin	Economic	Function	Fund	Geo. Code								
02	3400100100	21020101	70610	02101	12610700	01	-	-	-	-	-	-	-
02	3400100100	21020101	70610	02101	12610700	02	-	-	-	-	-	-	-
02	3400100100	21020101	70610	02101	12610700	03	4,267,433.10	22	22	6,705,966.30	4,470,644.20	20	19,860,000.00
02	3400100100	21020101	70610	02101	12610700	04	6,435,142.00	15	15	4,826,731.50	3,217,821.00	13	13,143,000.00
02	3400100100	21020101	70610	02101	12610700	05	2,797,313.25	9	9	3,146,978.25	2,097,985.50	9	9,315,000.00
02	3400100100	21020101	70610	02101	12610700	06	4,238,625.60	10	10	3,853,296.00	2,568,864.00	10	10,650,000.00
02	3400100100	21020101	70610	02101	12610700	<b>TOTAL 1-6</b>	<b>17,738,513.95</b>	<b>56</b>	<b>56</b>	<b>18,532,972.05</b>	<b>12,355,314.70</b>	<b>52</b>	<b>52,968,000.00</b>
02	3400100100	21020101	70610	02101	12610700	07	13,121,965.22	17	17	8,579,746.47	5,719,830.98	17	19,380,000.00
02	3400100100	21020101	70610	02101	12610700	08	346,330,852.00	10	10	5,775,514.42	3,850,342.94	10	12,180,000.00
02	3400100100	21020101	70610	02101	12610700	09	2,555,163.00	3	3	1,916,372.37	1,277,581.58	3	3,942,000.00
02	3400100100	21020101	70610	02101	12610700	10	1,410,583.14	11	11	7,758,208.37	5,172,138.91	11	15,510,600.00
02	3400100100	21020101	70610	02101	12610700	11	-	-	-	-	-	-	-
02	3400100100	21020101	70610	02101	12610700	12	9,756,313.00	8	8	6,504,209.12	4,336,139.41	8	12,048,000.00
02	3400100100	21020101	70610	02101	12610700	<b>TOTAL 07-12</b>	<b>28,898,749.74</b>	<b>49</b>	<b>49</b>	<b>30,534,050.75</b>	<b>20,356,033.82</b>	<b>49</b>	<b>63,060,600.00</b>
02	3400100100	21020101	70610	02101	12610700	13	1,741,943.74	3	3	2,612,915.61	1,741,943.74	3	4,842,000.00
02	3400100100	21020101	70610	02101	12610700	14	-	1	1	936,017.94	624,011.96	1	1,794,000.00
02	3400100100	21020101	70610	02101	12610700	15	1,041,305.67	1	1	1,041,305.67	694,203.78	1	2,250,000.00
						16	-	-	-	-	-	-	-
						17	-	-	-	-	-	-	-
						<b>TOTAL 13-17</b>	<b>2,783,249.41</b>	<b>5</b>	<b>5</b>	<b>4,590,239.22</b>	<b>3,060,159.48</b>	<b>5</b>	<b>8,886,000.00</b>
						<b>SPECIAL GRADE</b>			-	-	-	-	-
						<b>TOTAL FOR STAFF ALLOWED</b>		<b>110</b>	-	-	-	-	-
						<b>GRAND TOTAL</b>	<b>49,421,010.40</b>	<b>110</b>	<b>110</b>	<b>53,657,262.02</b>	<b>35,771,508.00</b>	<b>106</b>	<b>124,914,000.00</b>

**NIGER STATE LOCAL GOVERNMENT  
GBAKO LOCAL GOVERNMENT COUNCIL, LEMU  
HEAD 2010 -A- DISTRICT ADMINISTRATION**

Sector	Admin	Economic	Function	Fund	ESTABLISHMENT		DETAILS OF EXPENDITURE		ACTUAL EXPENDITURE JAN-DEC 2023	YEAR 2024 APPROVED BUDGET	ACTUAL EXPENDITURE JAN-JUNE 2024	YEAR 2025 APPROVED BUDGET
					Geo. Code	2022						
02	3400100100	21020101	70610	2101	12610700	-	0	Senior Coordinator	GL.12	-		
02	3400100100	21020101	70610	2101	12610700	9	9	District Head	GL.12	7,317,235.26		
02	3400100100	21020101	70610	2101	12610700	1	2	Senior Exutive Officer	GL.09	1,277,581.58		
02	3400100100	21020101	70610	2101	12610700	-	2	District Head Scribes	GL.05	699,328.50		
02	3400100100	21020101	70610	2101	12610700	110	89	Village Heads	GL.07	44,917,496.33		
02	3400100100	21020101	70610	2101	12610700	-	6	Village Head Scribes	GL.02	1,787,881.50		
02	3400100100	21020101	70610	2101	12610700	2	1	Village Head Scribes	GL.08	577,551.42		
02	3400100100	21020101	70610	2101	12610700	8	4	Village Head Scribes	GL.06	1,541,318.40		
02	3400100100	21020101	70610	2101	12610700	8	6	Village Head Scribes	GL.05	2,097,985.50		
02	3400100100	21020101	70610	2101	12610700	11	22	Village Head Scribes	GL.04	7,079,206.20		
02	3400100100	21020101	70610	2101	12610700	35	26	Village Head Scribes	GL.03	7,925,232.90		
2	3400100100	21020101	70610	2101	12610700	48	2	Village Head Scribes	GL.07	1,009,381.94		
2	3400100100	21020101	70610	2101	12610700		1	Village Head Scribes	GL.09	-		
02	3400100100	21020101	70610	2101	12610700	-	2	Clerical Officer	GL.04	643,564.20		
02	3400100100	21020101	70610	2101	12610700	-		Clerical Assitant	GL.03	-		
02	3400100100	21020101	70610	2101	12610700	-	1	Messenger	GL.06	385,329.60		
02	3400100100	21020101	70610	2101	12610700	-	8	Messenger	GL.03	2,438,533.20		
02	3400100100	21020101	70610	2101	12610700	-	2	Labourer	GL.04	643,564.20		
02	3400100100	21020101	70610	2101	12610700	-	1	Labourer	GL.02	297,980.25		
02	3400100100	21020101	70610	2101	12610700	-	2	Messenger	GL.02	595,960.50		
02	3400100100	21020101	70610	2101	12610700	-		Night Watchman	GL.06	-		
02	3400100100	21020101	70610	2101	12610700		1	District Head Scribe	GL 06	-		
02	3400100100	21020101	70610	2101	12610700		3	Senior Clirical Officer	GL 05	-		
02	3400100100	21020101	70610	2101	12610700		3	Admin Executive Officer	GL 06	-		
02	3400100100	21020101	70610	2101	12610700		5	Executive Officer	GL 07	-		
02	3400100100	21020101	70610	2101	12610700		2	Higher Executive Officer	GL 08	1,155,102.84		
02	3400100100	21020101	70610	2101	12610700		1	Principal Executive Offic	GL10	705,291.57		
						<b>232</b>	<b>201</b>	<b>TOTAL</b>		<b>83,095,525.89</b>		

**GBAKO LOCAL GOVERNMENT COUNCIL, NIGER STATE**  
**RECURRENT EXPENDITURE HEAD 2010**  
**TRADITIONAL COUNCIL (HEAD 5100200200)**

Sector	Admin	Economic	Function	Fund	Geo. Code	SUB-HEAD 2003	DETAILS OF EXPENDITURE	ACTUAL EXPENDITURE JAN-DEC 2023	YEAR 2024 APPROVED BUDGET	ACTUAL EXPENDITUR E JAN-JUNE 2024	YEAR 2025 APPROVED BUDGET
05	5100200200	22020101	70180	02101	12610700	2	Travelling and Transport Allowance	500,000.00	500,000.00		250,000.00
05	5100200200	22020201	70180	02101	12610700	3	Utility Services	-	-	-	-
05	5100200200	22020202	70180	02101	12610700	4	Telephone and Postal Services	-	-	-	-
05	5100200200	22020301	70180	02101	12610700	5	Stationeries and Printing	-	-	-	-
05	5100200200	22020402	70180	02101	12610700	6	Maintenance of Office Furniture and Equipment	-	-	-	-
05	5100200200	22020401	70180	02101	12610700	7	Maintenance of Vehicle and Capital Assets	-	-	-	-
05	5100200200	22020701	70180	02101	12610700	8	Consultancy Services and Special Committee	-	-	-	-
05	5100200200	22040109	70180	02101	12610700	9	Grants, Contribution and Subventions	-	-	-	-
05	5100200200	22020501	70180	02101	12610700	10	Training Staff Development and Welfare	-	-	-	-
05	5100200200	22021001	70180	02101	12610700	11	Entertainment and Hospitality	-	-	-	-
05	5100200200	22021002	70180	02101	12610700	12	Miscellaneous Expenses	-	-	-	-
						13	Provision for Service Materials		-	-	-
							<b>TOTAL</b>	<b>500,000.00</b>	<b>500,000.00</b>		<b>250,000.00</b>

**GBAKO LOCAL GOVERNMENT COUNCIL, NIGER STATE  
TRADITIONAL COUNCIL (HEAD 5100200200)**

Sector	Admin	Economic	Function	Fund	Geo. Code	GRADE LEVEL	ACTUAL EXPENDITURE JAN-DEC 2023	NO OF APPROVED STAFF 2024	YEAR 2024 APPROVED BUDGET	ACTUAL EXPENDITURE JAN-JUNE 2024	NO OF STAFF REQUIRED 2025	YEAR 2025 APPROVED BUDGET
05	5100200200	21010101	70180	02101	12610700	1	-		-	-		-
05	5100200200	21010101	70180	02101	12610700	2	2,681,822.25	9	2,681,822.25	1,787,881.50	9	8,829,000.00
05	5100200200	21010101	70180	02101	12610700	3	10,363,766.10	34	10,363,766.10	6,909,177.40	34	33,762,000.00
05	5100200200	21010101	70180	02101	12610700	4	8,366,334.60	26	8,366,334.60	5,577,556.40	26	26,286,000.00
05	5100200200	21010101	70180	02101	12610700	5	3,846,306.75	11	3,846,306.75	2,564,204.50	11	11,385,000.00
05	5100200200	21010101	70180	02101	12610700	6	3,467,966.40	9	3,467,966.40	2,311,977.60	9	9,585,000.00
05	5100200200	21010101	70180	02101	12610700	<b>TOTAL 1-6</b>	<b>28,726,196.10</b>	<b>89</b>	<b>28,726,196.10</b>	<b>19,150,797.40</b>	<b>89</b>	<b>89,847,000.00</b>
05	5100200200	21010101	70180	02101	12610700	7	48,450,333.12	96	48,450,333.12	32,300,222.08	96	109,440,000.00
05	5100200200	21010101	70180	02101	12610700	8	1,732,654.26	3	1,732,654.26	1,155,102.84	3	3,654,000.00
05	5100200200	21010101	70180	02101	12610700	9	1,916,372.37	3	1,916,372.37	1,277,581.58	3	3,942,000.00
05	5100200200	21010101	70180	02101	12610700	10	705,291.57	1	705,291.57	470,194.38	1	1,410,000.00
05	5100200200	21010101	70180	02101	12610700	11	-	-	-	-	-	-
5	5100200200	21010101	70180	02101	12610700	12	7,317,235.26	9	7,317,235.26	4,878,156.84	9	13,554,000.00
05	5100200200	21010101	70180	02101	12610700	<b>TOTAL 7-12</b>	<b>60,121,886.58</b>	<b>112</b>	<b>60,121,886.58</b>	<b>40,081,257.72</b>	<b>112</b>	<b>132,000,000.00</b>
05	5100200200	21010101	70180	02101	12610700	13	-	-	-	-		-
05	5100200200	21010101	70180	02101	12610700	14	-	-	-	-		-
05	5100200200	21010101	70180	02101	12610700	15	-	-	-	-		-
05	5100200200	21010101	70180	02101	12610700	16	-	-	-	-		-
05	5100200200	21010101	70180	02101	12610700	17	-	-	-	-		-
						<b>TOTAL 13-17</b>	-	-	-	-		-
						<b>TOTAL STAFF ALLOW</b>	-	<b>0</b>	-	-		-
							-	<b>0</b>	-	-		-
						<b>G/TOTAL</b>	<b>88,848,082.68</b>	<b>201</b>	<b>83,095,082.68</b>	<b>59,232,055.46</b>	<b>201</b>	<b>221,847,000.00</b>

**GBAKO LOCAL GOVERNMENT COUNCIL, NIGER STATE**  
**PLANNING (HEAD 5100200200)**

Sector	Admin	Economic	Function	Fund	Geo. Code	GRADE LEVEL	ACTUAL EXPENDITURE JAN-DEC 2023	NO OF APPROVED STAFF2024	NO. OF STAFF JAN-JUNE 2024	APPROVED BUDGET 2024	ACTUAL EXPENDITURE JAN-JUNE 2024	NO OF STAFF REQUIRED 2025	YEAR 2025 APPROVED BUDGET
05	5100200200	21010101	70180	02101	12610700	1	-	-	-	-	-	-	-
05	5100200200	21010101	70180	02101	12610700	2	-	-	-	-	-	-	-
05	5100200200	21010101	70180	02101	12610700	3	609,633.30	2	1	3,048,160.65	203,211.10	2	1,986,000.00
05	5100200200	21010101	70180	02101	12610700	4	-	-	1	321,782.10	214,521.40	3	3,033,000.00
05	5100200200	21010101	70180	02101	12610700	5	13,986.57	4	4	-	-	1	1,035,000.00
05	5100200200	21010101	70180	02101	12610700	6	-	-	-	1,541,318.40	1,027,545.60	1	1,065,000.00
05	5100200200	21010101	70180	02101	12610700	<b>TOTAL 1-6</b>	<b>2,008,290.30</b>	<b>6</b>	<b>6</b>	<b>4,911,261.15</b>	<b>1,445,278.10</b>	<b>7</b>	<b>7,119,000.00</b>
05	5100200200	21010101	70180	02101	12610700	7	-	-	-	-	-	-	-
05	5100200200	21010101	70180	02101	12610700	8	-	-	-	-	-	1	1,218,000.00
05	5100200200	21010101	70180	02101	12610700	9	638,790.79	1	-	-	-	2	2,628,000.00
05	5100200200	21010101	70180	02101	12610700	10	3,526,457.85	5	5	3,526,457.85	2,350,971.90	2	2,820,000.00
05	5100200200	21010101	70180	02101	12610700	11	-	-	-	-	-	-	-
5	5100200200	21010101	70180	02101	12610700	12	-	-	-	-	-	3	4,518,000.00
05	5100200200	21010101	70180	02101	12610700	<b>TOTAL 7-12</b>	<b>4,165,248.64</b>	<b>6</b>	<b>5</b>	<b>3,526,457.85</b>	<b>2,350,971.90</b>	<b>8</b>	<b>11,184,000.00</b>
05	5100200200	21010101	70180	02101	12610700	13	2,612,915.61	2	3	2,612,915.61	1,741,943.74	1	1,614,000.00
05	5100200200	21010101	70180	02101	12610700	14	1,872,035.88	2	2	1,872,035.88	1,248,023.92	4	7,176,000.00
05	5100200200	21010101	70180	02101	12610700	15	-	-	-	-	-	-	-
05	5100200200	21010101	70180	02101	12610700	16	-	-	-	-	-	-	-
05	5100200200	21010101	70180	02101	12610700	17	-	-	-	-	-	-	-
						<b>TOTAL 13-17</b>	<b>3,548,933.55</b>	<b>4</b>	<b>5</b>	<b>4,484,951.49</b>	<b>2,989,967.66</b>	<b>5</b>	<b>8,790,000.00</b>
						<b>TOTAL STAFF ALLOW</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
							<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
						<b>G/TOTAL</b>	<b>10,658,490.43</b>	<b>16</b>	<b>16</b>	<b>10,179,326.49</b>	<b>6,786,217.66</b>	<b>20</b>	<b>27,093,000.00</b>

**GBAKO LOCAL GOVERNMENT COUNCIL, NIGER STATE**  
**RECURRENT EXPENDITURE HEAD 2016**  
**PLANNING RESEARCH AND STATISTICS (HEAD 2000300100)**

Sector	Admin	Economic	Function	Fund	Geo. Code	SUB HEAD 2016	DETAILS OF EXPENDITURE	ACTUAL EXPENDITURE JAN-DEC 2023	YEAR 2024 APPROVED BUDGET	ACTUAL EXPENDITURE JAN-JUNE 2024	YEAR 2025 APPROVED BUDGET
02	2000300100	22020101	70112	02101	12610700	2	Travelling and Transport Allowance	1,500,000.00	1,500,000.00	250,000.00	500,000.00
02	2000300100	22020201	70112	02101	12610700	3	Utility Services	-	-	-	-
02	2000300100	22020202	70112	02101	12610700	4	Telephone and Postal Services	-	-	-	-
02	2000300100	22020301	70112	02101	12610700	5	Stationeries and Printing	900,000.00	9,000,000.00	-	3,000,000.00
02	2000300100	22020402	70112	02101	12610700	6	Maintenance of Office Furniture and Equipment	1,800,000.00	1,800,000.00	-	-
02	2000300100	22020401	70112	02101	12610700	7	Maintenance of Vehicle and Capital Assets	-	-	-	-
02	2000300100	22020701	70112	02101	12610700	8	Consultancy Services and Special Committee	-	-	-	-
02	2000300100	22040109	70112	02101	12610700	9	Grants, Contribution and Subventions	-	-	-	-
02	2000300100	22020501	70112	02101	12610700	10	Training Staff Development and Welfare	1,500,000.00	1,500,000.00	-	-
02	2000300100	22021001	70112	02101	12610700	11	Entertainment and Hospitality	-	-	-	300,000.00
02	2000300100	22021002	70112	02101	12610700	12	Miscellaneous Expenses	1,200,000.00	600,000.00	300,000.00	820,000.00
						13	Provision for Service Materials		-	-	-
							<b>TOTAL</b>	<b>15,000,000.00</b>	<b>14,400,000.00</b>	<b>550,000.00</b>	<b>4,620,000.00</b>

OTHER MISCELLANEOUS EXPENSES	
PROVITION FOR WAGES ALLOWANCES	600,000.00
PROVITION FOR SALLAR ALLOWANCES	120,000.00
OTHER ALLOWANCES	100,000.00
<b>TOTAL</b>	<b>820,000.00</b>

**NIGER STATE LOCAL GOVERNMENT**  
**GBAKO LOCAL GOVERNMENT COUNCIL, NIGER STATE**  
**HEAD 2013 CONSOLIDATED FUND**

Sector	Admin	Economic	Function	Fund	Geo. Code	S/NO	DETAILS OF EXPENDITURE	ACTUAL EXPENDITURE JAN-DEC 2023	YEAR 2024 APPROVED BUDGET	ACTUAL EXPENDITURE JAN-JUNE 2024	YEAR 2025 APPROVED BUDGET
O2	1100100100	21010101	70111	02101	12610700	1	Reserve Fund	-	-	-	-
O2	1100100100	21010101	70111	02101	12610700	2	Emirate Council	-	41,711,640.00	-	41,711,640.00
O2	1100100100	21010101	70111	02101	12610700	3	Pension Fund	-	212,702,088.00	-	355,066,067.75
O2	1100100100	21010101	70111	02101	12610700	4	Training Fund	-	9,600,000.00	-	9,600,000.00
O2	1100100100	21010101	70111	02101	12610700	5	Common Fund	-	8,172,000.00	-	8,172,000.00
O2	1100100100	21010101	70111	02101	12610700		Primary Education	488,150,711.55	511,936,527.90	216,526,268.00	
O2	1100100100	21010101	70111	02101	12610700	7	Miscellaneous	-	-		-
							<b>TOTAL</b>	<b>488,150,711.55</b>	<b>784,122,255.90</b>	<b>216,526,268.00</b>	<b>414,549,707.75</b>

**NIGER STATE LOCAL GOVERNMENT  
GBAKO LOCAL GOVERNMENT COUNCIL, LEMU  
APPROVED CAPITAL EXPENDITURE FOR THE YEAR 2025**

Sector	Admin	Economic	Function	Fund	GEO. CODE	SUB -HEAD	PROJECT TITLE HEAD	YEAR 2024 APPROVED BUDGET	ACTUAL EXPENDITURE JAN-JUN 2024	YEAR 2025 APPROVED BUDGET	REMARKES
02	1500100100	23030112	70421	03005	12610700	4001/1	Tractor				Maint. Of existing tractors
		22040101		03005	12610700	4001/2	National programme on food security				Contribution to NPFS
		22040101		03005	12610700	4001/3	IFAD/Value chain				Contribution to IFAD/Value chain
		22040101		03005	12610700	4001/4	Fadama 111				Purchase Of Kitchen Equipt
		22040101		03005	12610700	4001/5	Orchard				Establishment of Orchard
02	1500100100	23010127	70421	03005	12610700	4001/6	Tractor Hiring				Purchase of 1 No. of Tractor
02	1500100100	23010127	70421	03005	12610700	4001/7	Fertilizer				Purchase of Fertilizer for farmers
02	1500100100	23010127	70421	03005	12610700	4001/8	Agro Chemical				Purchase of herbicides
						<b>TOTAL</b>					
							<b>AGRIC AND NATURAL</b>				
						<b>HEAD</b>	<b>DEVELOPMENT</b>				
02	1500100300	23020113	70421	03005	12610700	4002/1	Slaughter House				Costruction of slaughter houses at Wuya & Lemu
02	1500100300	23020113	70421	03005	12610700	4002/2	Poultry Farm				Establishment poultry farms at lemu
02	1500100300	23020113	70421	03005	12610700	4002/3	Cow Fattening				Establishment of cow fattery at lemu
02	1500100300	23020113	70421	03005	12610700	4002/4	Cattle Market	113,141,313.24	-		Upgrading of Wuya cattle market to Wuya international cattle market
02	1500100300	23020113	70421	03005	12610700	4002/5	Veterinary Clinic		-		Const. of Veterinary Clinic at Lemu
						<b>TOTAL</b>		<b>113,141,313.24</b>			

**GBAKO LOCAL GOVERNMENT COUNCIL, LEMU  
CAPITAL EXPENDITURE FOR THE YEAR 2025**

Sector	Admin	Economic	Function	Fund	GEO CODE	SUB-HEAD	PROJECT TITLE HEAD -4003- FORESTRY	YEAR 2024 APPROVED BUDGET	ACTUAL EXPENDITURE JAN-JUNE 2024	YEAR 2025 APPROVED BUDGET	REMARKES
02	1500100200	23020119	70422	03005	12610700	4003/1	Parks and Garden				Procurement of Receptacle
		22020406		03005	12610700	4003/2	Beautification				Beautification of L.G with Flowers
02	1500100200	23020113	70421	03005	12610700	4003/3	Sustainable Livelihood				Sustainable livelihood approach programme
						TOTAL					
						HEAD					
						4004/1	Fish Farm Estates				Establish. Of Fish ponds at Lemu Tako at Toroko Irrigation Site
						4004/2	Fish Inputs				
Sector	Admin	Economic	Function	Fund	GEO..CODE	SUB-HEAD	MANUFACTURIN G & CRAFT				
02	1500100100	23030112	70421	03005	12610700	4005/1	Training Center				Const of Youth & woman Training center
		22040101		03005	12610700	4005/2	SURE - P				Contribution of SURE-P Activities
		22040101		03005	12610700	4005/3	Small Scale Industries				Construction of Block Industry Lemu
		22040101		03005	12610700	4005/4	Chanchaga Municipality				Contribution to Chanchaga Local Government
		22040101		03005	12610700	4005/5	Museum Center				Constructions of Museum Center at Lemu
						TOTAL					

02	1500100300	23020113	70421	03005	12610700						
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02	1500100300	23020113	70421	03005	12610700	4006/1	Rural Electrification				Electrification of Man-Musa community
02	1500100300	23020113	70421	03005	12610700						Electrification of Emitsadu to Emitsu communities
02	1500100300	23020113	70421	03005	12610700						Electrification of Emitogi and Kuchitagi communities
											Electrification of Emitsara community
											Completion of Anfani rural electrification
02	1500100200	23020119	70422	03005	12610700						Electrification of Nuwanya
		22020406		03005	12610700						Electrification of Ndaba to Katambako villages
02	1500100200	23020113	70421	03005	12610700						Electrification of Sanganuwan Pachi
02	1500100200	23020113	70421	03005	12610700						Electrification of Ndakogana to Gbangba Village
02	1500100200	23020113	70421	03005	12610700						Completion of Electrification of Sonfadako to Sheshi Mandiko
02	1500100200	23020113	70421	03005	12610700						Electrification of Kudugi Tswachi, Kudugi Sheshi, Kudugi Fenzo and Anfani village
02	1500100200	23020113	70421	03005	12610700						Completion of Ndagbachi and Kwakwagi Village
02	1500100200	23020113	70421	03005	12610700	4006/2	Purchase of Generator				Purchase of 500KV Generator
02	1500100200	23020113	70421	03005	12610700	4006/3	Purchase of Transformer				Installation of 500KV Transformance at Chidmisun
02	1500100200	23020113	70421	03005	12610700	<b>TOTAL</b>					<b>107,323,615,00</b>

Sector	Admin	Economic	Function	Fund	GEO CODE	SUB-HEAD	PROJECT TITLE HEAD - 4007-	YEAR 2024 APPROVED BUDGET	ACTUAL EXPENDITURE JAN-JUNE 2024	YEAR 2025 APPROVED BUDGET	REMARKS
							COMMERCE & CO-OPERATIVE				
02	3400100600	23020103	70660	03005	12610700	4007/1	Market Stall				Project Financing, construction of 3 Nos blocks of 12 open market stall at Lemu
02	3400100600	23020103	70660	03005	12610700	4007/2	Wuya Market				Project Financing, latente rining and grading of Wuya cattle market at Wuya village
02	3400100600	23020103	70660	03005	12610700	4007/3	Motor Park				Const. of Motor Parks at Lemu
02	3400100600	23020103	70660	03005	12610700	4007/4	Commercial Guest House				Const. of Guest House at Lemu
02	3400100600	23020103	70660	03005	12610700	4007/5	S.M.E Programmes				Contribution to SME Programme
02	3400100600	23020103	70660	03005	12610700	4007/6	Mass Transit				Purchase of 2 no sharon Buses
02	3400100600	23020103	70660	03005	12610700		<b>TOTAL</b>				

Sector	Admin	Economic	Function	Fund	GEO CODE	SUB-HEAD	PROJECT TITLE HEAD - 4007-	YEAR 2024 APPROVED BUDGET	ACTUAL EXPENDITURE JAN-JUNE 2024	YEAR 2025 APPROVED BUDGET	REMARKS
						SUB HEAD	PROJECT TITLE HEAD-4008 - TRASPOT, ROAD & BRIDGE				REMARKS
02	3400100600	23020103	70660	03005	12610700	4008/1	Bridges			70,000,000.00	Construction of box culvert at Saganuwan -cikan, Pichifu to Sonfadako road, Emi Egbe, Emi Kpangi and Patita-dari road
02	3400100600	23020103	70660	03005	12610700	4008/2	Bridges				Construction of box culvert at Isaduko and Ndagbachi
02	3400100600	23020103	70660	03005	12610700	4008/3	Culverts				Const. of Tsonfadako bridge
02	3400100600	23020103	70660	03005	12610700	4008/4	Latte mimg & Grading of Wuya Cattle mkt				Maintenace of Grader, Bulldozer and Caterpillars
						4008/5	Purchase 3 No Bajaj Motor Cycle				Purchase of 3no Bajaj Motor Cycles for Vigilante
						4008/6	Urban Renewal	1,223,873,480.37			Road, Health, Education , Water and town renewal
										17,500,000.00	Construction of reinforce concrete bridge at Yazhigi river
2	2000100100	23020124	70443	03005	12610700	4008/7	Construction of Bridges and Culverts				Grading of road linking Ndakoga to Mainasara, Sommajiko & other communities
03	2000100100										Grading of Gbazhi-Ndajiji to Gozan-Gusadin and Dakpan road.
						4008/8	Erosion				Gully erosion control at Egban- Ifinin in Edozhigi
					<b>TOTAL</b>			<b>1,223,873,480.37</b>		<b>87,500,000.00</b>	

**NIGER STATE LOCAL GOVERNMENT  
GBAKO LOCAL GOVERNMENT COUNCIL, LEMU  
APPROVED CAPITAL EXPENDITURE FOR THE YEAR 2025**

Sector	Admin	Economic	Function	Fund	GEO CODE	SUB HEAD	PROJECT TITLE HEAD-4007 -	YEAR 2024 APPROVED BUDGET	ACTUAL EXPENDITURE JAN-JUN 2024	YEAR 2025 APPROVED BUDGET	REMARKS
							<b>COMMERCE &amp; CO-OPERATIVE</b>				
02	2000100100	23020124	70443	03005	12610700	5001/1	Renovation of Primary School	-		12,462,105.00	Renovation of a block of 2 classrooms, office & store at
02	3400100100	23020102	70610	03005	12610700	5001/2	Adult Education Center	-		32,424,000.00	Renovation of a block of 3 classrooms, office and store at batagi, and yikangi at the sum of N16,212,000 each
02	2000100100	23020124	70443	03005	12610700	5001/3	Nomadic School			23,500,000.00	Constructions of a block of 3 classrooms, office and store at Wanchin-gana UBE pri. Sch. At N23,500,000
		23010108			12610700	5001/4	Motorcycles				Renovation of pri sch at magiworo
02	2000100100	23020124	70443	03005	12610700	5001/5	School Furniture			6,108,855.99	Renovation of pri sch at mawogi
						5001/6	Construction of Primary School				Renovation of pri sch at Gogata village
						5001/7	Student Scholarship				Contribution & Support to indigene Students
						5001/8	SUBEB				Contribution to Teachers Education Programme
						5001/9	Mass Education				Contribution to Agency for Mass Education
		22040103		03005	12610700	5001/10	I.B.B University Lapai	-			Contribution to IBBUL
02	3400100100	23020114	70451	03005	12610700	5001/11	State Teachers Institute	-			Contribution to State Teachers Insitute
02	3400100100	23020114	70451	03005	12610700	<b>TOTAL</b>				<b>74,494,960.99</b>	

**NIGER STATE LOCAL GOVERNMENT**  
**GBAKO LOCAL GOVERNMENT COUNCIL, LEMU**  
**APPROVED CAPITAL EXPENDITURE FOR THE YEAR 2025**

Sector	Admin	Economic	Function	Fund	GEO CODE	SUB HEAD	PROJECT TITLE HEAD-5002 HEALTH	YEAR 2024 APPROVED BUDGET	ACTUAL EXPENDITURE JAN-JUN 2024	YEAR 2025 APPROVED BUDGET	REMARKS
05	2100100100	23020106	70740	03005	12610700	5002/1	PHCC				Construction of community clinic with facilities at Chikangi
		22222222				5002/2	Burial Ground				Fencing of Medical Equipment
05	2100100100	23010122	70711	03005	12610700	5002/3	Medical Equipment				Purchase of Medical Equipment
05	2100100100	23020106	70740	03005	12610700	5002/4	Completion of Es	-			Project Financing, Completion of Essan Clinic at Essan Community
05	2100100100	23020106	70740	03005	12610700	5002/5	Dispensary				Renovation of pri. Healthcare centre at Tsadu Kashi
05	2100100100	23010122	70711	03005	12610700	5002/6	Drugs and Vaccines				Purchase of Drugs and Vaccines
						5002/7	Medicine Store				Renovation of pri. Healthcare centre at Gbangba
						5002/8	Sanitary Equipment				Purchase of Sanitary Equipment
		22040101				5002/9	HIV/AIDS				Contribution to HIV/AIDS Control Agency
05	2100100100	23040105	70510	03005	12610700	5002/10	Waste Truck				Purchase 7 waste Handling Truck
05	2100100100	23040105	70510	03005	12610700	5002/11	Waste Bins				Purchase 7 Waste Disposal Bins
						<b>TOTAL</b>					

**GBAKO LOCAL GOVERNMENT COUNCIL, LEMU  
APPROVED CAPITAL EXPENDITURE FOR THE YEAR 2025**

Sector	Admin	Economic	Function	Fund	GEO CODE	SUB HEAD	PROJECT TITLE HEAD-5003 INFORMATION	YEAR 2024 APPROVED BUDGET	ACTUAL EXPENDITURE JAN-JUN 2024	YEAR 2025 APPROVED BUDGET	REMARKS
01	1100100100	23010112	70111	03005	12610700	5003/1	Furniture				
01	23001001	23010106	70460	03005	12610700	5003/2	Infromation Equipment				
01	23001001	23010106	70460	03005	12610700	5003/3	Infromation Van				
						5003/4	Internet System				
						TOTAL					
Sector	Admin	Economic	Function	Fund	GEO CODE	SUB HEAD	PROJECT TITLE HEAD-5004 SOCIAL DEVELOPMENT	YEAR 2024 APPROVED BUDGET	ACTUAL EXPENDITURE JAN-JUN 2024	YEAR 2025 APPROVED BUDGET	REMARKS
		23020112		03005	12610700	5004/1	Mini Stadium				Const. of Mini Saldium at Lemu
		23020112		03005	12610700	5004/2	Sport Equipment				Purchase of Sport Equipment
		22030110				5004/3	SDGs				Facilitation of Youth Skill Acquisition
						5004/4	Orphanage Home				Building of Orphanage Home at Lemu
						5004/5	NAFEST				Construction of Townhall at Edozhigi
		22040101				5004/6	YESSO				Contribution to YESSO
						TOTAL					

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**APPROVED CAPITAL EXPENDITURE FOR THE YEAR 2025**

Sector	Admin	Economic	Function	Fund	GEO CODE	SUB HEAD	PROJECT TITLE HEAD-5005 INFORMATION	YEAR 2024 APPROVED BUDGET	ACTUAL EXPENDITURE JAN-JUN 2024	YEAR 2025 APPROVED BUDGET	REMARKS
						5005/1	Fire Equipment				
Sector	Admin	Economic	Function	Fund	GEO CODE	SUB HEAD	PROJECT TITLE HEAD64001-WATER RESOURCES	YEAR 2024 APPROVED BUDGET	ACTUAL EXPENDITURE JAN-JUN 2024	YEAR 2025 PROPOSED BUDGET	REMARKS
02	5200100100	23020105	70630	03005	12610700	6001/1	Drilling of 21no Motorize bore holes			8,725,000.00	Drilling of solar borehole at Gbanigi village
02	5200100100	23020105	70630	03005	12610700	6001/2	Earth Dams				
02	5200100100	23020105	70630	03005	12610700	6001/3	Motorized Borehole				Drilling of motorised borehole at Tiffin Kenchi area Lemu
						<b>TOTAL</b>				<b>8,725,000.00</b>	

**NIGER STATE LOCAL GOVERNMENT**  
**GBAKO LOCAL GOVERNMENT COUNCIL, LEMU**  
**APPROVED CAPITAL EXPENDITURE FOR THE YEAR 2025**

Sector	Admin	Economic	Function	Fund	GEO CODE	SUB HEAD	PROJECT TITLE HEAD-6002	YEAR 2024 APPROVED BUDGET	ACTUAL EXPENDITURE JAN-JUN 2024	YEAR 2025 APPROVED BUDGET	REMARKS
							ENVIRONMENTAL SERVICES				
						6002/1	Refuse Incinerators				
05	2100100100	23040105	70510	03005	12610700	6002/2	Refuse Dumping Pod				
02	3400100100	23020116	70451	03005	12610700	6002/3	Town Drainages				
						6002/4	Street Light				
							<b>TOTAL</b>				
Sector	Admin	Economic	Function	Fund	GEO CODE	SUB HEAD	PROJECT TITLE HEAD-6003	YEAR 2024 APPROVED BUDGET	ACTUAL EXPENDITURE JAN-JUN 2024	YEAR 2025 APPROVED BUDGET	REMARKS
							<b>TOWN PLANNING</b>				
02	3400100100	23010101	70610	03005	12610700	6003/1	Land				
						6003/2	Survey Equipment				
							<b>TOTAL</b>				
Sector	Admin	Economic	Function	Fund	GEO CODE	SUB HEAD	PROJECT TITLE HEAD-6004	YEAR 2024 APPROVED BUDGET	ACTUAL EXPENDITURE JAN-JUN 2024	YEAR 2025 APPROVED BUDGET	REMARKS
							<b>COMMUNITY DEVELOPMENT</b>				
		22040103		03005	12610700	6004/1	Asst Community Development Project				Contribution for community development projects
		22040103		03005	12610700	6004/2	CSDP				Ward development projects
							<b>TOTAL</b>				

**NIGER STATE LOCAL GOVERNMENT**  
**GBAKO LOCAL GOVERNMENT COUNCIL, LEMU**  
**APPROVED CAPITAL EXPENDITURE FOR THE YEAR 2025**

Sector	Admin	Economic	Function	Fund	GEO CODE	SUB HEAD	PROJECT TITLE HEAD- 7001	YEAR 2024 APPROVED BUDGET	ACTUAL EXPENDITURE JAN-JUN 2024	YEAR 2025 APPROVED BUDGET	REMARKS
							<b>GENERAL ADMINISTRATIVE</b>				
02	3400100200	23010105	70451	03005	12610700	7001/1	Motor Vechiles	30,000,000.00			Purchase of 7 no Vehicles
		23030103				7001/2	Chairman & Sere	-			
		23030121				7001/3	Renovation of Off	-			
		23030121				7001/4	Local Govt secre	-			Renovation of L.G secretariate roofing
		23030103				7001/5	Local Govt Guest	-			
						7001/6	Contituency Proje	-			
01	1100100100	23010139	70111	03005	12610700	7001/7	Disaster Relife	-			
01	1100100100	23010112	70111	03005	12610700	7001/8	Legislative Comp	-			
						7001/9	State and L.G Joi	-			
		22040101				7001/10	Donor Agencies	-			FADAMA III and RAAMP II
		23010113		03005	12610700	7001/11	Computer System	2,500,000.00		6,500,000.00	Provision of 5 no. labtops, photocopy machines, printer, Generator, and other assesories.
01	1100100100	23050104	70111	03005	12610700	7001/12	Construction of Hajji Camp				
01	1100100100	23020101	70111	03005	12610700	7001/13	Const&Purchase of Computer&Photocopy Machines				
01	1100100100	23020101	70111	03005	12610700	7001/14	Town Hall				
						<b>TOTAL</b>		<b>32,500,000.00</b>		<b>6,500,000.00</b>	

**NIGER STATE LOCAL GOVERNMENT  
GBAKO LOCAL GOVERNMENT COUNCIL, LEMU  
CAPITAL EXPENDITURE FOR THE YEAR 2024**

Sector	Admin	Economic	Function	Fund	GEO CODE	SUB HEAD	PROJECT TITLE HEAD- 7002	YEAR 2024 APPROVED BUDGET	ACTUAL EXPENDITURE JAN-JUN 2024	YEAR 2025 APPROVED BUDGET	REMARKS
							<b>STAFF HOUSING</b>				
02	3400100100	23020102	70610	03005	12610700	7002/1	Staff Quarters				Construction of Staff quarters at Lemu
		23030103	70610		12610700	7002/2	District Head Quarters				Renovation of district heads house at Lemu
02	3400100100	23020102	70610	03005	12610700	7002/3	Renovation of Corpers Lodge				Renovation of coppers lodge at Batagi
02	3400100100	23020102	70610	03005	12610700	7002/4	Emir Palace				Contribution for renovation of Emirs Palace
02	3400100100	23020102	70610	03005	12610700	7002/5	Emir Lodge				
02	3400100100	23020102	70610	03005	12610700	7002/5	Police out post			18,637,600.00	Construction of police out post at Batagi
							<b>TOTAL</b>				
Sector	Admin	Economic	Function	Fund	GEO CODE	SUB HEAD	PROJECT TITLE HEAD- 7003	YEAR 2024 APPROVED BUDGET	ACTUAL EXPENDITURE JAN-JUN 2024	YEAR 2025 APPROVED BUDGET	REMARKS
							<b>MECHANIC WORKSHOP</b>				
						7003/1	Mechanic Equipment				
02	3400100600	23010119	70660	03005	12610700	7004/2	Standard Generator				
							<b>TOTAL</b>				
							<b>G. TOTAL</b>				

**GBAKO LOCAL GOVERNMENT COUNCIL, LEMU**  
**APPROVED CAPITAL EXPENDITURE FOR THE YEAR 2025**

Sector	Admin	Economic	Function	Fund	GEO CODE	SUB HEAD	PROJECT TITLE HEAD- 8001	YEAR 2024 APPROVED BUDGET	ACTUAL EXPENDITURE JAN-JUN 2024	YEAR 2025 APPROVED BUDGET	REMARKS
							<b>REPAYMENT OF LOAN AND INTEREST</b>				
02	3400100600	23010119	70660	03005	12610700	8001/1	Urban Renewal	1,223,873,480.37	334,000,000.00	1,223,873,840.00	Road, Health, Education, Water and Town renewal
02	3400100600	23010119	70660	03005	12610700	8001/2	Interest on Local Gov't Fund	-	-	-	
02	3400100600	23010119	70660	03005	12610700	8001/3	Loan from Pension fund	-	-	-	
02	3400100600	23010119	70660	03005	12610700	8001/4	Interest Fund	-	-	-	
02	3400100600	23010119	70660	03005	12610700	8001/5	Bank Loans	-	-	-	
02	3400100600	23010119	70660	03005	12610700	8001/6	Interest from Bank Loans	-	-	-	
02	3400100600	23010119	70660	03005	12610700	8001/7	Interest from Gov't Agencies	-	-	-	
02	3400100600	23010119	70660	03005	12610700	8001/8	Payment Liabilities	-	-	1,223,873,486.37	
						<b>TOTAL</b>		<b>1,223,873,480.37</b>	<b>334,000,000.00</b>		
						<b>G. TOTAL</b>		<b>1,337,014,793.61</b>	<b>334,000,000.00</b>		

**COUNTERPART FUNDING FOR APPROVED 2025 BUDGET**

<b>S/NO</b>	<b>DETAILS</b>		<b>AMOUNT (N)</b>
1	VALUE CHAIN		
2	IBB UNIVERSITY LAPAI		
3	RAMP II		
4	FOOD SECURITY		
5	CHANCHAGA MUNICIPALITY (2%)		
6	YESSO		
7	SUBEB		
8	CSDP		
9	TEACHERS INSTITUTE		
10	COMMUNITY DEVT PROJECTS		
11	FADAMA		
12	SDGS		
13	AGRA		
14	NIGERIA FOR WOMEN PROJECT		
	<b>TOTAL</b>		