NIGER STATE GOVERNMENT

FEDERAL REPUBLIC OF NIGERIA

GURARA LOCAL GOVERNMENT AREA
APPROVED 2025 BUDGET

NIGER STATE LOCAL GOVERNMENT						
GURARA LOCAL GOVERNMENT						
BUDGET SUMMARY 2025						
ECONOMIC CODE	S/NO	PARTICULARS	ACTUAL JAN – DEC 2023	APPROVED BUDGET 2024	ACTUAL JAN–JUN 2024	APPROVED BUDGET 2025
	1	**ESTIMATED RECURRENT REVENUE**				
	I	Internally generated revenue (IGR)	12,695,200	27,521,782.00	5,779,962.75	52,053,000
11010000	i.	Statutory allocation	1,551,427,299	1,861,734,902.20	755,166,960.10	1,874,274,547
11020000	ii	Value added tax (VAT)	814,655,460	936,853,779.00	849,675,709.20	1,699,351,418
11012000	3	10% internally generated revenue from state	47,817,216	247,474,483.88	30,592,748.90	984,577,513
		TOTAL RECURRENT REVENUE	**2,426,595,175**	**3,073,584,947**	**1,641,215,381**	**4,610,256,478**
	2	**ESTIMATE OF CAPITAL RECEIPT**				
	(a)	Internal sources				
13020302	i.	Capital Receipt		1,223,873,486.37	-	1,223,873,486
	ii.	Current year’s revenue balance				
	(b)	External sources				
	(c)	Grants				
	(d)	Paris club refund			-	
	(e)	Miscellaneous			-	-
		TOTAL CAPITAL RECEIPT	**-**	**1,223,873,486.37**	**-**	**1,223,873,486**
		TOTAL REVENUE	**2,426,595,175**	**3,073,584,947**	**1,641,215,381**	**5,834,129,964**
	3	**ESTIMATE OF RECURRENT EXPEND.**				
21000000	(a)	Personnel cost	502,957,581	580,544,082	268,501,638	2,350,749,958
22000000	(b)	Overhead cost	399,250,889	207,521,782	115,602,842	378,583,564
21010103	(c)	Consolidated fund charge	616,523,623	885,926,166	368,480,428	338,331,560
2000100100	(d)	Counterpart fund	82,500,200	82,500,000	-	-
22060201	(e)	Urban Renewal	-	1,223,873,486	334,000,000	1,223,873,486
		TOTAL OF RECURRENT EXPENDITURE	**1,601,232,293**	**2,980,365,517**	**1,086,584,907**	**4,291,538,568**
	4	**RECURRENT REVENUE BALANCE**		**127,972,927**		
	5	**CAPITAL EXPENDITURE**				
	ii.	**Distributable capital**	**825,362,882**	**93,219,430**	**554,630,474**	**1,542,591,396**
4001		Economic sector		526,400,000	358,660,000	35,000,000
5001		Social sector		189,000,000	84,500,000	59,000,000
7001		Admin sector		211,078,318	55,639,210	224,717,909
8001		Contribution to Urban Renewal/Rural Development	-	-	-	1,223,873,486
		TOTAL CAPITAL EXPENDITURE	**-**	**127,972,927**	**498,799,210**	**1,542,591,396**

NIGER STATE LOCAL GOVERNMENT							
GURARA LOCAL GOVERNMENT, GAWU BABANGIDA							
SUMMARY OF RECURRENT REVENUE YEAR 2025							
			DETAILS OF REVENUE	**ACTUAL JAN – DEC 2023**	**APPROVED BUDGET 2024**	**ACTUAL JAN–JUN 2024**	**APPROVED BUDGET 2025**
12010000	**12010000**	**HEAD**	**Head: 1001 Taxes**				
12010000		1001	Rates	5,762,000	20,214,543	1,180,200	20,214,543
12010000		1002	License fees & fines	428,000	3,000,000	2,187,800	10,000,000
12010000	12020509	1003	Earnings from commercial undertaking	2,683,480	7,037,420	680,000	12,838,457
12010000	12020603	1004	Rent on local government property	39,800	3,000,000	500,000	4,000,000
12010000	12021105	1005	Interest and dividends	-	-	-	-
12010000	14030301	1006	Grants	-	-	-	-
12010000		1007	Miscellaneous	6,000,000	6,000,000	1,231,963	6,000,000
12010000	12000000		**Total**	**14,913,280**	**27,521,782**	**5,779,963**	**53,053,000**
12010000	11010000	i	Statutory allocations from federation account	1,551,427,299	1,861,734,902	755,166,960	1,874,274,547
12010000	11012000	**ii**	10% internally generated revenue from state	47,817,216	247,474,484	30,592,749	984,577,513
12010000	11020000	iii	Value added tax (VAT)	814,655,460	936,853,779	849,675,709	1,699,351,418
12010000	13020302	iv	Capital Receipt	-	1,223,873,486	-	1,223,873,486
			Total	**2,413,899,975**	**2,323,174,901**	**1,635,435,418**	**5,782,076,964**
			Grand total.	**2,428,813,255**	**2,365,694,901**	**1,641,215,381**	**5,835,129,964**

NIGER STATE LOCAL GOVERNMENT							
GURARA LOCAL GOVERNMENT, GAWU BABANGIDA							
SUMMARY OF CAPITAL RECEIPTS 2025							
2	**2000100200**	**HEAD**	**DETAILS OF REVENUE**	**ACTUAL JAN – DEC 2023**	**APPROVED BUDGET 2024**	**ACTUAL JAN–JUN 2024**	**APPROVED BUDGET 2025**
2	2000100200						
2	2000100200	3001	Internal Sources				
2	2000100200						
2	2000100200	3002	External Sources VAT	814,655,460	936,853,779	849,675,709	1,699,351,418
2	2000100200						
2	2000100200	3003	Grants				
2	2000100200	3004	Miscellaneous				
2	**2000100200**		**GRAND TOTAL**	**814,655,460**	**936,853,779**	**849,675,709**	**1,699,351,418**

NIGER STATE LOCAL GOVERNMENT												
GURARA LOCAL GOVERNMENT, GURARA												
SUMMARY OF RECURRENT EXPENDITURE 2025												
Sector	**Admin**	**Function**	**Fund**	**GEO..CODE**	**HEAD**	**DEPARTMENT**	**2024**	**2025**	**APPROVED BUDGET 2024**	**PERSONNEL COST 2025**	**OVER HEAD COST 2025**	**APPROVED BUDGET 2025**
01	1100100100	70111	02101	12600800	**2001**	Office of the chairman	14	14	121,883,484.28	46,391,806.28	170,500,000.00	216,891,806.28
01	1101300100	70111	02101	12600800	**2002**	Office of the secretary	1	1	9,987,292.00	5,809,300.00	11,770,000.00	17,579,300.00
01	1200100100	70111	02101	12600800	2003	The council	10	10	21,593,000.00	33,093,000.00	38,500,000.00	71,593,000.00
01	2500100100	70131	02101	12600800	2004	Personnel management	74	60	30,106,255.04	18,482,255.04	13,113,564.00	31,595,819.04
02	2000100100	70112	02101	12600800	2005	Finance and supply	59	55	73,646,535.39	94,723,200.00	79,000,000.00	173,723,200.00
05	5100100300	71040	02101	12600800	2006	Social Development	81	69	45,916,913.25	259,965,672.64	3,500,000.00	263,465,672.64
05	2100100100	70740	02101	12600800	2007	Primary health care.	388	184	331,974,457.62	438,674,401.68	16,000,000.00	454,674,401.68
02	1500100100	70421	02101	12600800	2008	Agriculture and natural resources.	90	75	73,041,731.61	159,833,596.32	17,000,000.00	176,833,596.32
02	3400100100	70610	02101	12600800	2009	Works and housing	95	66	48,495,572.56	40,995,572.56	12,500,000.00	53,495,572.56
05	5100200200	70180	02101	12600800	2010	Traditional council	60	60	17,753,985.32	15,053,985.32	2,700,000.00	17,753,985.32
05	5100200200	70180	02101	12600800	2011	Education L.E.A	0	60	-	1,230,011,168.27	-	1,230,011,168.27
02	2000300100	70112	02101	12600800	2016	Planning Research & statistics (PRS)	6	5	13,666,637.27	7,716,000.00	14,000,000.00	21,716,000.00
02	2000100100	70112	02101	12600800	2012	Counterpert funding			82,500,000.00			-
02	2000100100	70112	02101	12600800	2013	Consolidated fund charges			885,926,166.00		-	338,331,560
02	22060201	70112	02101	12600800		Loan Repayment			1,223,873,486.37			1,223,873,486
						GRAND TOTAL	**878**	**659**	**2,980,365,516.71**	**2,350,749,958.11**	**378,583,564.00**	**4,291,538,568.11**

NIGER STATE LOCAL GOVERNMENT
GURARA LOCAL GOVERNMENT, GURARA
SUMMARY OF CAPITAL EXPENDITURE 2025

sect	admin code	fund	function	S/NO	DETAILS OF EXPENDITURE	APPROVED BUDGET 2024	ACTUAL JAN–JUN 2024	APPROVED BUDGET 2025
					ECONOMIC SECTOR			
02	1500100100	3005	70421	4001	Agricultural and rural development	4,000,000		25,000,000
02	1500100100	3005	70421	4002	Livestock	2,000,000		10,000,000
02	1500100100	3005	70421	4003	Forestry	3,000,000		-
02	1500100100	3005	70421	4004	Fisheries			-
02	2000100100	3005	70112	4005	Manufacturing and craft			-
02	3400100600	3005	70435	4006	Rural electrification	30,098,225		-
02	2000100100	3005	70112	4007	Commerce finance cooperative	2,400,000		-
02	3400100200	3005	70451	4008	Transport (road and bridge)	24,400,000		-
					Total economic sector	**65,898,225**		**35,000,000**
					SOCIAL SERVICES			
05	1700100100	3005	70912	5001	Education	70,000,000	-	115,000,000
05	2100100100	3005	70731	5002	Health	32,965,829	5,000,000	125,000,000
05	2305600100	3005	70460	5003	Information	8,000,000	-	2,000,000
05	5100100100	3005	70620	5004	Social dev. Sport. And culture	51,000,000	-	15,000,000
01	1100100200	3005	70111	5005	Fire and service	-	-	2,000,000
5	5100100300	3005	71040	6001	Water resources and water supply	30,000,000	-	15,000,000
5	5100100300	3005	71040	6002	Environment, sewage and drainage	-	-	-
5	5100100300	3005	71040	6003	Town and country planning	-	-	-
5	5100100300	3005	71040	6004	Community development	-	-	-
					Total social service	**38,670,853**	**5,000,000**	**274,000,000**
					ADMINISTRATION SECTOR			
1	1118300100	3005	70111	7001	General administration (officer building)	6,403,849		208,000,000
1	1118300100	3005	70111	7002	Staff housing			16,717,909
1	1118300100	3005	70111	7003	Workshop			-
					Total Administrative Sector	**23,403,849**	**-**	**224,717,909**
				8001	**URBAN RENEWAL**			
2	**2000100100**	2101	70112	8002	Contribution to Urban Renewal/Rural Development	1,223,873,486	-	1,223,873,486
2	**2000100100**	**2101**	70112		**Total Contribution to Urban Renewal**	**1,223,873,486**	-	**1,223,873,486**
2	**2000100100**	**2101**	70112		**TOTAL SECTORS**	**936,853,779**	**5,000,000**	**318,717,909**
					Grand total of capital	**2,160,727,265**	**5,000,000**	**1,542,591,396**

NIGER STATE LOCAL GOVERNMENT				
APPROVED BUDGET OF GURARA LOCAL GOVERNMENT				
ECONOMIC CODE	REVENUE DESCRIPTION	APPROVED BUDGET 2024	ACTUAL JAN–JUN 2024	APPROVED BUDGET 2025
1000000	**Revenue-Main**	**3,073,584,947**	**1,641,215,381**	**5,835,129,964.04**
1100000	**FAAC-General**	**3,046,063,165**	**1,635,435,418**	**5,782,076,964.04**
11010000	Statutory Allocation	1,861,734,902.20	755,166,960.10	1,874,274,546.54
11012000	Allocation from state	247,474,483.88	30,592,748.90	984,577,512.73
11020000	VAT	936,853,779.00	849,675,709.20	1,699,351,418.40
13020302	Capital Receipt	1,223,873,486.37	-	1,223,873,486.37
11030000	Excess Crude			
12000000	**Internally Generated Revenue**	**27,521,782**	**5,779,963**	**53,053,000**
12010000	**Tax Revenue-General**	**200,000**	**-**	**200,000**
12010001	Community or Poll Tax	900,000		26,792,560
12010002	Arrears of Community Tax			
12010003	Cattle Tax (Jangali)	1,300,000		
12010004	Arrears ofCattle Tax (Jangali)	1,300,000		260,900
12010005	Othe special Services Tax			
12010006		-		
12010007				
12010008				
12010009		-		
12010010		-		
12010011		-		
12010012		-		
12010013		-		
12010014		-		
12010015		-		
12010016		-		
12010017	Development levy	400,000		10,000
12010018	Arrears of Development leavy			
12010019			-	
12010020			-	

12020000	**Non-Tax Revenue**			**500,000.00**
12020100	**Licences-General**	**800,000.00**	**-**	**500,000.00**
12020101	Bicycle lincense	400,000.00		
12020102	Canoe lincense	-	-	-
12020103	Dog lincense	-	-	-
12020104	Car/ Trucks	-	-	-
12020105	Liquor Licenses	-	-	-
12020106	Native Liquor lincense	-	-	-
12020107	Native Liquor lincense fees	-	-	-
12020108	Cattle Trade Licenses	-	-	-
12020109	Motor Cycle	400,000.00		500,000.00
12020110	Hawkers Permit	-	-	-
12020111	Commercial Bus/Taxi Permit	-	-	-
12020112	Learners Driving Test Fees	-	-	-
12020113	Buku Ciggarette Lincense fees	-	-	-
12020114	Wharf Landing Fees	-	-	-
12020115	Toll Gate Fees	-	-	-
12020116	Squatter / Workers Permit Fees	-	-	-
12020117	Car dealers license	-	-	-
12020200	**Fees-General**	**221,000.00**	**50,000.00**	**307,500.00**
12020201	Slauther Fees	120,000.00	10,000.00	130,500.00
12020202	Abbatoir Fees		10,000.00	50,000.00
12020203	Eating House Fees	25,000.00	10,000.00	40,000.00
12020204	kiosk Lincense & Fees	31,000.00	20,000.00	42,000.00
12020205	Bakery Lincense	-		-

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 ofDevelopment Levy	-	-	-
12020212	Auctioneer Permit	1,500,000.00	-	1,500,000.00
12020213	Gold Smith/Gold Sellers Lincense Fees	15,000.00	-	15,000.00
12020214	Dane Guns Lincense Fees	15,000.00	-	15,000.00
12020215	Huning Lincense Fees	15,000.00	-	15,000.00
12020216	Marriage Registration Fees	15,000.00	-	15,000.00
12020217	Entertainment Permit	15,000.00	-	15,000.00
12020218	Control of noise Permit	-	-	-
12020219	Cinematography Lincense	-	-	-
12020220	Naming of Street Registration Fees	15,000.00		15,000.00
12020221	Mobile Sale? Promo Lincense		-	
12020222	Sea Beach Permit	15,000.00		15,000.00
12020223	Radio /Televission		-	
12020224	Beggars Ministerial Fees	15,000.00		15,000.00
12020225	Open Air preaching Permit		-	
12020226	Dislodging of Septic Tank Charges		-	
12020227	Nigth Soil Disposal fees		-	
12020228	Registration of Septic Tanks	15,000.00		15,000.00
12020229	Registration of nigth soil fees		-	
12020230	Impounding of Animal Fines	15,000.00		15,000.00
12020231	Pest Control and disinfect Charges		-	
12020232	Birth and Death Registration Chargs		-	
12020233	Burial Fees		-	
12020234	Volta Fees	25,000.00		25,000.00

12020235	Dispensaries and Maternity fees		-	
12020236	Laboratory Fees	25,000.00		25,000.00
12020237	Environmental Sanitation Fees	75,000.00	49,000.00	85,000.00
12020238	Photo Studio Lincense Fees	55,000.00		55,000.00
12020239	Welding Machine Lincense Fees	45,000.00		45,000.00
12020240	eletric/Radio/tele. W/Shop Fees	10,000.00		10,000.00
12020241	Blacksmith Workshop Lincense Fees	40,000.00		40,000.00
12020242	Wood making?Capentry Workshop	25,000.00		25,000.00
12020243	Battery Charge Lincense Fees	120,000.00	10,000.00	120,000.00
12020244	Printing Press Lincense Fees			
12020245	Panel Beater Lincense Fees	25,000.00		25,000.00
12020246	Volcaniser Lincense Fees	25,000.00		25,000.00
12020247	Vehicle Spare Parts sellers Lincense Fees	25,000.00		25,000.00
12020248	Clock/Wtch repairs Lincense Fees		-	
12020249	Cloth Dyers And Laundry Fees	25,000.00		25,000.00
12020250	Registration of Laundry & Car wash Depots	25,000.00		25,000.00
12020251	Motor /Machine Car wash Depot Fees	25,000.00	20,000.00	40,000.00
12020252	Building Materials fees	25,000.00		25,000.00
12020253	Surface Tank Kerosine Sellers Fees	25,000.00		25,000.00
12020254	Photostat Typing Institute lincense Fees	25,000.00	10,562.00	25,000.00
12020255	Block Making Factory Lincense	15,000.00		15,000.00
12020256	Sewing Institute Lincense Fees	60,000.00		60,000.00
12020257	Hair Dressing/barbing Saloon Fees	15,000.00		15,000.00
12020258	Hair Dressing Fees	15,000.00		15,000.00

12020259	Advertisement Fees	15,000.00		15,000.00
12020260	Workshop Receipts	15,000.00		15,000.00
12020261	Sales of Unserviceable Store	2,000,000.00		2,000,000.00
12020262	Tractor Hire Charges		-	
12020263	Sale of Store/Heavy Duty machine			
12020264	Survey Fees			
12020265	Approval Of Building Plans	130,000.00		130,000.00
12020266	Mortgage Sublime Approval Fees			
12020267	Commission on Transfer of Plots			
12020268	Customary Rigth Of Occupancy	1,000,000.00	-	1,000,000.00
12020269	Letter of Identification	400,000.00	-	400,000.00
12020270	Sure – p Bus	-	-	-
12020271	Motuary & cemetry Payment	-		-
12020272	Registration of Notice Payment	-		-
12020273	Letter of Identification	-		-
12020274	Contractor Registration Fees	30,000.00	-	30,000.00
12020275	Tender Processing Fees	30,000.00		30,000.00
12020276	Minor Industrial License Fees	50,000.00		50,000.00
12020277	Sand Dredging Fees	50,000.00	10,000.00	150,000.00
12020278	Trade License Fees	300,000.00		300,000.00
12020279	Petty Trade License Fees	50,000.00	-	50,000.00
12020280	Sand Granite Fees	40,000.00		40,000.00
12020281	Pit Sawing License	30,000.00	-	30,000.00
12020282	Forestry Exploitation Fees	300,000.00	35,000.00	350,000.00
12020283	felling of trees fees	30,000.00	10,000.00	35,000.00
12020284	sawing licence fees	30,000.00	-	30,000.00
12020285	produce buying fees	5,000,000.00	250,000.00	6,000,000.00
12020286	rice/mill cassava/grinding license fees	-	30,000.00	60,000.00
12020287	ingredient grinding machine fees	20,000.00	-	20,000.00
12020288	corn grinding mill fees	30,000.00	-	30,000.00
12020289	brown sugar machine license fees	-		-
12020290	painting / sign board fees	50,000.00		50,000.00
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12020300	Fines-General	-	-	-
12020301	towing of vehicle			
12020302	fines on over due lost library books			
12020303				
12020400	Sales-General	-	-	-
12020401				
12020402				
12020500	Earnings-General	16,482,308	3,660,400	19,305,700
12020501	Markets	5,290,102	2,130,400	6,350,100
12020502	Motor Parks	1,500,000	100,000	2,300,000
12020503	Shops	1,500,000	350,000	1,700,300
12020504	Cattle Market	3,500,000	930,000	4,000,000
12020505	Abbatoir	-		-
12020506	Proceeds from Sale of Grains	-	-	-
12020507	Transport Service Earnings	3,750,000	-	3,750,000
12020508	Earning from Industrial Undertaking	-	-	-
12020509	Earning From Commercial Undertaking	942,206	150,000	1,205,300
12020510	Earning From Other Com. Undertaking(private schools)	-	-	-
12020600	Rent on Government Building-General	-	-	-
12020601	Rent on Government Quarters	-	-	-
12020602	Rent on Other Govt. Building	-	-	-
12020603	Rent on Other Landed Property	-	-	-
12020604				-
12020700	Rent on Land and Others-General	13,750.00	1,562,000.75	20,000,000.00
12020701	Tenement Rate	13,750.00	1,562,000.75	20,000,000.00
12020702	Penalty forTenement Rate	-	-	-
12020703	Arrears forTenement Rate	-	-	-
12020704	Ground rent	-	-	-
12020705	Fed.Govt Grant in lieu of tenement	-	-	-
12020706	State Govt. Grant in lieu of tenement	-	-	-
12020707	Rats not defined	-	-	-

12020800	Repayments-General	-	-	-
12020801				
12020802				
12020803				
12020804				
12020900	Investment Income-General	20,000.00	-	20,000.00
12020901	Divdends	20,000.00	-	20,000.00
12020902	Intereston Loans to Limited Liability Companies			
12020903				
12020904				
12021100	Interest-General	-	-	-
12021101	Interest on Vehicle & Bicyle 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				
12021200	Reimbursement-General	-	-	-
12021201	Recovery of Losses & Overpayment			
12021202	Unclaimed Deposits			
12021203	2% Contributions from other LGAs			
12021204				
12021205				
130203	DOMESTIC GRANTS	1,700,000.00	-	1,900,000.00
13020301	CURRENT DOMESTIC GRANTS FG		-	
13020302	CURRENT DOMESTIC GRANTS STATE	1,700,000.00	-	1,900,000.00
13020303	CAPITAL DOMESTIC GRANTS FG		-	
13020304	CAPITAL DOMESTIC GRANTS STATE		-	
13020304	OTHER GRANTS		-	
	PAGE 12			

APPROVED OF GURARA LOCAL GOVERNMENT, 2025				
PERSONNEL BUDGET				
Economic Cod	**DESCRIPTION**	**APPROVED BUDGET 2024**	**ACTUAL JAN–JUN 2024**	**APPROVED BUDGET 2025**
21000000	**PERSONNEL COST - GENERAL**	**580,544,082.34**	**268,501,638.08**	**2,350,749,958.11**
21010100	**Salaries and Wages – General**	**580,544,082.34**	**268,501,638.08**	**2,350,749,958.11**
21010101	**Basic Salary**	**580,544,082.34**	**268,501,638.08**	**2,350,749,958.11**
21010102	Overtime Payment			
21010103	Consolidated Revenue Fund Charges - Statutory Office Holder's Salaries and Allowances			
21020100	Allowances - General			
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			
21020200	Social Contribution - General	**-**		
21020201	NHIS Contribution			
21020202	Contribution Pension	-		
21020203	Group Life Insurance			
21020204	Employer’s Compensation Fund			
21020205	Housing Fund Contribution			

APPROVED BUDGET 2025 OF GURARA LOCAL GOVERNMENT (12611200).				
OVERHEAD COST				
Economic Code	**DESCRIPTION**	**APPROVED BUDGET 2024**	**ACTUAL JAN–JUN 2024**	**APPROVED BUDGET 2025**
22000000	**OVERHEAD COST GENERAL**	**2,603,195,918.25**	**867,876,018.90**	**2,963,766,122.73**
22020100	**Transport and Traveling General**	**53,708,401.00**	**1,714,838.00**	**14,500,000.00**
22020101	Local Travel and Transport – Training			4,000,000.00
22020102	Local Travel and Transport – Others		1,714,838.00	10,500,000.00
22020103	International Transport and Travels – Training			
22020104	International Transport and Travels – Others			
22020200	**Utilities - General**	**5,190,000.00**	**-**	**3,000,000.00**
22020201	Electricity Charges	5,190,000.00	-	3,000,000.00
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**	**13,700,000.00**	**-**	**25,224,000.00**
22020301	Office Stationeries/Computer Consumables	11,268,000.00	-	25,224,000.00
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			

22020400	**Maintenance Services - General**	**-**	**-**	**-**
22020401	Maintenance of Motor Vehicle /Transport Equipment			
22020402	Maintenance of Office Furniture			
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			
22020500	**Training - General**	**5,000,000.00**	**-**	**-**
22020501	Local Training			6,000,000.00
22020502	International Training	-		-
22020600	**Other Services - General**	**-**	**30,000,000.00**	**60,000,000.00**
22020601	Security Services			
22020602	Office Rent			
22020603	Residential Rent			
22020604	Security Vote (Including Operations)	-	30,000,000.00	60,000,000.00
22020605	Cleaning &Fumigation Services	-		
22020700	**Consulting and Professional Services General**	**2,200,000.00**	**-**	**1,770,000.00**
22020701	Financial Consulting	2,200,000.00		1,770,000.00
22020702	Information Technology Consulting			
22020703	Legal Services			
22020704	Engineering Services			
22020705	Architectural Services			
22020706	Surveying Services			
22020707	Agricultural Consulting			
22020708	Medical Consulting			
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22020800	**Fuel and Lubricant General**			
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**	**1,560,000.00**	**649,000.00**	**6,000,000.00**
22020901	Bank Charges (Other Than interest)	156,000.00	649,000.00	6,000,000.00
22020902	Insurance Premium			
22020903	Loss on Foreign Exchange			
22020904	Other CRF Bank Charges			
22021000	**Miscellaneous - General**	**85,790,000.00**	-	10,037,854.00
22021001	Refreshment & Meals	20,273,944.00		3,037,854.00
22021002	Honorarium & Sitting Allowance	6,000,000.00		7,000,000.00
22021003	Publicity & Advertisements			
22021004	Medical Expenses			
22021005	Service School Fees Payment			
22021006	Postages & Courier Services			
22021007	Welfare Packages			
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			
22021014	Creche			
22021015	Servicom			
22021016	Anti-corruption			
22021017	Gender			
22021018	expenses not defined			

22030000	**LOANS AND ADVANCES GENERAL**			
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			
2.2E+08	**GRANTS GENERAL**	**135,550,000.00**	**-**	**10,000,000.00**
22040101	Grant To State Governments - Current			
22040102	Grant To State Governments - Capital			
22040103	Grant To Local Governments - Current (CLG)	-	-	-
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	43,000,000.00	-	10,000,000.00
22040200	**FOREIGN GRANTS & CONTRIBUTION - GENERAL**			
22040201	Grant To Foreign Governments			
22040202	Grant To Foreign International Organizations			
22050100	**SUBSIDY TO GOVT OWNED COMPANIES**			
22050101	Subsidy To Government Owned Companies			
22050102	Meal Subsidy to Government Schools			
22050200	**SUBSIDY TO PRIVATE COMPANIES**			
22050201	Subsidy To Private Companies			
22060100	**FOREIGN LOANS REPAYMENT**			
22060101	Foreign Loans and Interest Repayment			
22060200	**DOMESTIC LOANS REPAYMENT**	**1,223,873,486.37**	**334,000,000.00**	**1,223,873,486.37**
22060201	Domestic Loans and interest Repayment	1,223,873,486.37	334,000,000.00	1,223,873,486.37
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22060300	**INSURANCE PREMIUM**			
22060301	Interest on internal Public Debt			
22070000	**TRANSFER TO OTHER FUNDS**	**1,171,800,649.88**	**418,273,177.33**	**1,361,309,072.36**
22070001	Transfer to CDF	-		
22070002	Transfer to Contingency Fund			
22070003	10% IGR transfer to LGAs	247,474,483.88	30,592,748.90	984,577,512.73
22070004	Contribution to LG Pension	183,107,572.00	91,553,786.00	247,281,594.07
22070005	7.5% State contribution to new pension scheme		-	
22070006	15% IGR to BIR		-	
22070007	TRR for emirate councils	47,711,638.00	20,744,190.43	71,849,965.56
22070008	Training	9,600,000.00	4,800,000.00	9,600,000.00
22070009	Common services	9,600,000.00	4,800,000.00	9,600,000.00
22070010	Primary Education (Teachers salaries)	635,906,956.00	246,582,452.00	-
22070011	IBBU	28,800,000.00	14,400,000.00	28,800,000.00
22070012	Minna Development	9,600,000.00	4,800,000.00	9,600,000.00

APPROVED BUDGET OF GURARA LOCAL GOVERNMENT, 2025				
CAPITAL EXPENDITURE BUDGET				
Economic Code	**DESCRIPTION**	**APPROVED BUDGET 2024**	**ACTUAL JAN–JUN 2024**	**APPROVED BUDGET 2025**
23000000	**CAPITAL EXPENDITURE GENERAL**	**2,160,727,265**	**5,000,000**	**1,542,591,396**
23010100	**PURCHASE OF FIXED ASSETS – GENERAL**	**164,098,225**	**-**	**34,000,000**
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	8,000,000.00	-	2,000,000.00
23010114	PURCHASE OF COMPUTER PRINTERS			
23010115	PURCHASE OF PHOTOCOPYING MACHINES			
23010116	PURCHASE OF TYPEWRITERS			
23010117	PURCHASE OF SHREDDING MACHINES			
23010118	PURCHASE OF SCANNERS			
23010119	PURCHASE OF POWER GENERATING SET			
23010120	PURCHASE OFCANTEEN / KITCHEN EQUIPMENT			
23010121	PURCHASE OF RESIDENTIAL FURNITURE			
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	10,000,000.00	-	-
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	-	-	2,000,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT			
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT			
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT			
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	9,998,205.00		10,000,000.00
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 HELLO SPARES/MAINTENANCE			
23010139	PURCHASE OF GRAINS	-	-	-
23010140	PURCHASE OF HYDROCHEMICAL			20,000,000.00
23010141	MECHANICAL LAND CLEARING			
23010142	PURCHASE OF DIESEL			
23010143	PURCHASE OF WATER CHEMICALS			
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23020100	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**150,000,000.00**	-	51,717,909.32
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS			-
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	37,000,000.00		-
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY			-
23020104	CONSTRUCTION / PROVISION OF HOUSING	-	-	16,717,909.32
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	-	-	10,000,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	10,000,000.00	-	5,000,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	-	-	-
23020108	CONSTRUCTION / PROVISION OF POLICE STATIONS / BARRACKS			-
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	14,000,000.00		5,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	-		-
23020115	CONSTRUCTION / PROVISION OF RAIL-WAYS	3,000,000.00		-
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS			-
23020117	CONSTRUCTION / PROVISION OF AIR-PORT / AERODROMES			
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE			
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	-		15,000,000.00
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	-		-
23020125	CONSTRUCTION OF POWER GENERATING PLANTS	-		
23020126	CONSTRUCTION/PROVISION OF CEMETRERIES			
23020127	CONSTRUCTION/PROVISION OF ICT EQUIPMENT			-

23030100	**REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL**	**360,111,267.00**	**5,000,000.00**	**1,268,873,486.37**
23030101	REHABILITATION/REPAIRS - RESIDENTIAL BUILDING	-		
23030102	REHABILITATION/REPAIRS - ELECTRICITY	-		
23030103	REHABILITATION/REPAIRS - HOUSING	13,304,857.60	-	-
23030104	REHABILITATION/REPAIRS - WATER FACILITIES	10,000,000.00	-	5,000,000.00
23030105	REHABILITATION/REPAIRS - HOSPITAL/HEALTH CENTERS	12,965,829.00	5,000,000.00	-
23030106	REHABILITATION/REPAIRS - PUBLIC SCHOOLS	50,000,000.00	-	20,000,000.00
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	-	-	20,000,000.00
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			
23030129	CONTRIBUTION TO URBAN RENEWAL/RURAL DEVELOPMENT	1,223,873,486.37	-	1,223,873,486.37
23040100	**PRESERVATION OF THE ENVIRONMENT - GENERAL**	**-**	**-**	**5,000,000.00**
23040101	TREE PLANTING	-	-	5,000,000.00
23040102	EROSION & FLOOD CONTROL	-		
23040103	WILDLIFE CONSERVATION			
23040104	INDUSTRIAL POLLUTION PRESERVATION & CONTROL			
23040105	WATER POLLUTION PREVENTION & CONTROL			
23050100	**ACQUISITION OF NON TANGIBLE ASSETS**	**2,000,000.00**	**-**	**-**
23050101	RESEARCH AND DEVELOPMENT	-		
23050102	COMPUTER SOFTWARE ACQUISITION			
23050103	MONITORING AND EVALUATION			
23050104	ANNIVERSARIES/CELEBRATION	2,000,000.00		
23050107	MARGIN FOR INCREASE IN COSTS			
23050108	SKILL ACQUISITON	-	-	-

NIGER STATE LOCAL GOVERNMENT
GURARA LOCAL GOVERNMENT, GURARA
SUMMARY PERSONNEL COST SUMMARY HEAD 2001

								NO STAFF		EXPENDITURE		APPROVED BUDGET 2025	
Sector	Admin	Economic	Function	Fund	Geo code	GRADE LEVEL	ACTUAL JAN – DEC 2023	APPROVED BUDGET 2024	ACTUAL JAN- JUN 2024	APPROVED BUDGET 2024	ACTUAL JAN- JUN 2024	NO OF STAFF REQ.	PROPOSED BUDGET 2025
01	1100100100	21010101	70111	02101	12601800	1							
01	1100100100	21020101	70111	02101	12601800	2							-
01	1100100100	21030101	70111	02101	12601800	3		-	-	-	-	-	-
01	1100100100	21040101	70111	02101	12601800	4							-
01	1100100100	21050101	70111	02101	12601800	5	-						-
01	1100100100	21060101	70111	02101	12601800	6							-
						Total 01-06	**-**	**-**	**-**	**-**	**-**	**-**	**-**
01	1100100100	21080101	70111	02101	12601800	7							-
01	1100100100	21090101	70111	02101	12601800	8							-
01	1100100100	21100101	70111	02101	12601800	9							-
01	1100100100	21110101	70111	02101	12601800	10	782,562	2	2	1,565,124	782,562	2	2,863,200
01	1100100100	21130101	70111	02101	12601800	12	753,048	1	1	1,506,096	753,048	1	1,524,000
						Total 07-12	**1,535,610**	**3**	**3**	**3,071,220**	**1,535,610**	**3**	**4,387,200**
01	1100100100	21150101	70111	02101	12601800	13	871,941	1	1	1,743,882	871,941	1	1,632,000
01	1100100100	21160101	70111	02101	12601800	14	-		1	1,687,776	767,171	1	1,812,000
01	1100100100	21170101	70111	02101	12601800	15	830,963	1	-	-	-	-	-
01	1100100100	21180101	70111	02101	12601800	16		-		-			-
01	1100100100	21190101	70111	02101	12601800	17							-
						Total 13 - 17	**1,702,904**	**2**	**2**	**3,431,658**	**1,639,112**	**2**	**3,444,000**
						Special grade	**1,430,759**	**4**	**4**	**2,861,518**	**1,430,759**	**9**	**13,560,606**
						Basic salary	**3,238,514**	**5**	**5**	**6,502,878**	**3,174,722**	**5**	**7,831,200**
						Allow. For All staff	**2,000,000**	**-**		**3,500,000**	**200,000**	**-**	**25,000,000**
						Total for all staff	**6,669,273**	**14**	**14**	**15,064,954**	**9,014,472**	**14**	**46,391,806**

NIGER STATE LOCAL GOVERNMENT
GURARA LOCAL GOVERNMENT, GURARA
OVER HEAD COST 2001, OFFICE OF THE CHAIRMAN 2025

Sector	Admin	Economic	Function	Fund	Geo code	S/NO	DETAILS COST	APPROVED BUDGET 2024	ACTUAL JAN–JUN 2024	APPROVED BUDGET 2025
01	1100100100	22020101	70111	2101	12601800	2	Traveling and Transport	7,360,000.00	5,350,000.00	10,000,000.00
01	1100100100	22020201	70111	2101	12601800	3	Utility services			
01	1100100100	22020202	70111	2101	12601800	4	Telephone & postal service			
01	1100100100	22020301	70111	2101	12601800	5	Stationeries and printing	1,500,000.00	1,740,000.00	3,500,000.00
01	1100100100	22020402	70111	2101	12601800	6	Maintenance of Off. Fin & Equip	2,500,000.00	2,490,000.00	5,000,000.00
01	1100100100	22020401	70111	2101	12601800	7	Maintenance of vehicle & capital asset			
01	1100100100	22020701	70111	2101	12601800	8	Consultancy service	2,060,000.00	1,980,000.00	2,000,000.00
01	1100100100	22040109	70111	2101	12601800	9	Grant contribution & subvention	20,400,000.00	13,660,000.00	80,000,000.00
01	1100100100	22020501	70111	2101	12601800	10	Training & staff development			
01	1100100100	22021001	70111	2101	12601800	11	Entertainment and hospitality			
01	1100100100	22021002	70111	2101	12601800	12	Miscellaneous expenses	68,000,000.00	43,680,448.00	70,000,000.00
							GRAND TOTAL	**101,820,000.00**	**68,900,448.00**	**170,500,000.00**
										68,680,000.00

DETAIL OF MISCELLANEOUS

SUMMARY HEAD 2001	1. Security Vote	2. Chairman Imprest	3. Vice Chairman
Personnel	60,000,000.00	1,800,000.00	1,800,000.00
Overhead Cost	**60,000,000.00**	**1,800,000.00**	**1,800,000.00**
Total	**4. Supervisory coucillors**	**4,800,000.00**	

NIGER STATE LOCAL GOVERNMENT
GURARA LOCAL GOVERNMENT, GURARA
PERSONNEL COST RECURRENT SUMMARY HEAD 2002

								NO OF STAFF		EXPENDITURE		APPROVED BUDGET 2025	
Sect	Admin	Economic	Function	Fund	Geo code	GRADE LEVEL	ACTUAL JAN – DEC 2023	APPROVED BUDGET 2024	ACTUAL JAN-JUN 2024	APPROVED BUDGET 2024	ACTUAL JAN-JUN 2024	NO OF STAFF REQ.	APPROVED BUDGET 2025
01	1101300100	21010101	70111	2101	12601800	1		-					
01	1101300100	21020101	70111	2101	12601800	2		-					
01	1101300100	21030101	70111	2101	12601800	3		-					
01	1101300100	21040101	70111	2101	12601800	4		-					
01	1101300100	21050101	70111	2101	12601800	5		-					
01	1101300100	21060101	70111	2101	12601800	6		-					
						Total 01-06		-					
01	1101300100	21080101	70111	2101	12601800	7		-					
01	1101300100	21090101	70111	2101	12601800	**8**		-					
01	1101300100	21100101	70111	2101	12601800	**9**		-					
01	1101300100	21110101	70111	2101	12601800	**10**		-					
01	1101300100	21130101	70111	2101	12601800	**12**		-					
						Total 07-12		-					
01	1101300100	21150101	70111	2101	12601800	13		-					
01	1101300100	21160101	70111	2101	12601800	14		-					
01	1101300100	21170101	70111	2101	12601800	15		-					
01	1101300100	21180101	70111	2101	12601800	16		-					
01	1101300100	21190101	70111	2101	12601800	17		-					
01	**1101300100**	**21190101**	**70111**	**2101**	**12601800**	**Total 13 - 17**		**-**					
					Special grade		**809,300**	**1**	**1**	**809,300**	**404,650**	**1**	**809,300**
					Basic salary		**-**			**-**		**-**	
					Allow. For All staff		**850,272**	**-**	**-**	**-**	**-**	**-**	**5,000,000**
					Total for all staff		**1,659,572**	**1**	**1**	**809,300**	**404,650**	**1**	**5,809,300**

NIGER STATE LOCAL GOVERNMENT												
GURARA LOCAL GOVERNMENT, GURARA												
HEAD: 2002 OVER HEAD COST 2025												
Sector	**Admin**	**Economic**	**Function**	**Fund**	**Geo code**	**S/NO**	**DETAILS COST**	**ACTUAL JAN – DEC 2023**	**APPROVED BUDGET 2024**	**ACTUAL JAN–JUN 2024**	**APPROVED BUDGET 2025**
01	1101300100	22020101	70111	2101	12601800	2.	Traveling and Transport	825,000	1,000,000	890,000	1,780,000
01	1101300100	22020201	70111	2101	12601800	3.	Utility services				
01	1101300100	22020202	70111	2101	12601800	4.	Telephone & postal service				
01	1101300100	22020301	70111	2101	12601800	5.	Stationeries and printing	425,000	850,000	550,000	1,500,000
01	1101300100	22020402	70111	2101	12601800	6.	Maintenance of Off. Fin & Equip	963,996	1,927,992	1,270,000	2,540,000
01	1101300100	22020401	70111	2101	12601800	7.	Maintenance of vehicle & capital asset				
01	1101300100	22020701	70111	2101	12601800	8.	Consultancy service				
01	1101300100	22040109	70111	2101	12601800	9.	Grant contribution & subvention				
01	1101300100	22020501	70111	2101	12601800	10.	Training & staff development				
01	1101300100	22021001	70111	2101	12601800	11.	Entertainment and hospitality	300,000	600,000	350,000	850,000
01	1101300100	22021002	70111	2101	12601800	12.	Miscellaneous expenses	2,400,000	4,800,000	2,550,000	5,100,000
							GRAND TOTAL	**4,913,996.00**	**9,177,992.00**	**5,610,000.00**	**11,770,000.00**
										-	
							SUMMARY HEAD 2002			IMPREST	1,500,000.00
							Personnel	5,809,300			
							Over Head Cost	11,770,000			
							Total	**17,579,300**			

NIGER STATE LOCAL GOVERNMENT
GURARA LOCAL GOVERNMENT, GURARA
RECURRENT EXPENDITURE HEAD 2003 THE LEGISLATORS, 2025

								NO OF STAFF		EXPENDITURE		APPROVED BUDGET 2025	
Sector	**Admin**	**Economic**	**Function**	**Fund**	**Geo code**	**GRADE LEVEL**	**ACTUAL JAN – DEC 2023**	**APPROVED BUDGET 2024**	**ACTUAL JAN-JUN 2024**	**APPROVED BUDGET 2024**	**ACTUAL JAN-JUN 2024**	**NO OF STAFF REQ.**	**APPROVED BUDGET 2025**
01	1200100100	21010101	70111	2101	12601800	1		-					
01	1200100100	21010101	70111	2101	12601800	2		-					
01	1200100100	21010101	70111	2101	12601800	3		-					
01	1200100100	21010101	70111	2101	12601800	4		-					
01	1200100100	21010101	70111	2101	12601800	5		-					
01	1200100100	21010101	70111	2101	12601800	6							
						Total 01-06		-					
01	1200100100	21010101	70111	2101	12601800	7		-					
01	1200100100	21010101	70111	2101	12601800	8		-					
01	1200100100	21010101	70111	2101	12601800	9		-					
01	1200100100	21010101	70111	2101	12601800	10		-					
01	1200100100	21010101	70111	2101	12601800	12		-					
						Total 07-12		-					
01	1200100100	21010101	70111	2101	12601800	13		-					
01	1200100100	21010101	70111	2101	12601800	14		-					
01	1200100100	21010101	70111	2101	12601800	15		-					
01	1200100100	21010101	70111	2101	12601800	16		-					
01	1200100100	21010101	70111	2101	12601800	17		-					
01	**1200100100**	**21010101**	**70111**	**2101**	**12601800**	**TOTAL 13-17**							
						Special Grade	**8,093,000**	**10**	**10**	**8,093,000**	**4,046,500**	**10**	**8,093,000**
						Basic Salary	**-**	**-**	**-**	**-**	**-**	**-**	**-**
						Allow. For All Staff	**1,767,135**	**-**		**17,375,749**	**8,000,000**		**25,000,000**
						TOTAL PER. COST	**9,860,135**	**10**	**10**	**25,468,749**	**12,046,500**	**10**	**33,093,000**

NIGER STATE LOCAL GOVERNMENT

GURARA LOCAL GOVERNMENT, GURARA

HEAD: 2003 OVER HEAD COST 2025

Sector	Admin	Economic	Function	Fund	Geo code	SUB HEAD	DETAILS COST	ACTUAL JAN – DEC 2023	APPROVED BUDGET 2024	ACTUAL JAN–JUN 2024	APPROVED BUDGET 2025
01	1200100100	22020101	70111	02101	12601800	2	Traveling and transport	4,540,000	4,000,000	3,150,000	4,000,000
01	1200100100	22020201	70111	02101	12601800	3	Utility services				
01	1200100100	22020202	70111	02101	12601800	4	Telephone & postal survives				
01	1200100100	22020301	70111	02101	12601800	5	Stationeries and printing	1,060,000	1,000,000	540,000	1,000,000
01	1200100100	22020402	70111	02101	12601800	6	Maintenance of off. Fin. Equip	935,000	1,000,000	500,000	1,000,000
01	1200100100	22020401	70111	02101	12601800	7	Maintenance of vehicle & subvention				
01	1200100100	22020701	70111	02101	12601800	8	Consultancy services				
01	1200100100	22040109	70111	02101	12601800	9	Grant contribution & subvention				25,000,000
01	1200100100	22020501	70111	02101	12601800	10	Training & staff development				
01	1200100100	22021001	70111	02101	12601800	11	Entertainment & hospital	360,000	500,000	600,000	500,000
01	1200100100	22021002	70111	02101	12601800	12	Miscellaneous expenses	6,920,000	7,000,000	3,600,000	7,000,000
						15	**Total**	**13,815,000**	**13,500,000**	**8,390,000**	**38,500,000**
							SUMMARY HEAD 2003				
							DETAIL OF MISCELLANEOUS				
							PERSONAL COST	**33,093,000.00**	**6,600,000.00**	**Imprest**	**6,000,000.00**
							OVER HEAD COST	**38,500,000.00**			
							TOTAL	**71,593,000.00**			**6,000,000.00**

NIGER STATE LOCAL GOVERNMENT													
GURARA LOCAL GOVERNMENT, GURARA													
PERSONNEL, COST SUMMARY HEAD 2004													
								NO OF STAFF		EXPENDITURE		APPROVED BUDGET 2025	
Sector	Admin	Economic	Function	Fund	Geo code	GRADE LEVEL	ACTUAL JAN – DEC 2023	APPROVED BUDGET 2024	ACTUAL JAN-JUN 2024	APPROVED BUDGET 2024	ACTUAL JAN-JUN 2024	NO OF STAFF REQ.	APPROVED BUDGET 2025
01	25001001	21010101	70131	02101	12601800	1							-
01	25001001	21010101	70131	02101	12601800	2				-			-
01	25001001	21010101	70131	02101	12601800	3	11,907,550	23	6	9,207,261	1,200,947	6	6,012,000.00
01	25001001	21010101	70131	02101	12601800	4	5,629,779	10	3	4,225,964	633,894.65	3	3,060,000.00
01	25001001	21010101	70131	02101	12601800	5	3,907,570	7	2	3,190,022	455,717	1	1,044,000.00
01	25001001	21010101	70131	02101	12601800	6	3,961,972	7	2	3,371,634	481,662	2	2,148,000.00
						Total 01-06	**24,806,871**	**47**	**13**	**19,994,882**	**2,772,221**	**12**	**12,264,000.00**
01	25001001	21010101	70131	02101	12601800	7	5,020,825	7	17	9,774,048	4,887,024	14	16,086,000.00
01	25001001	21010101	70131	02101	12601800	8	7,367,074	10	5	3,288,706	1,644,353	6	7,362,000.00
01	25001001	21010101	70131	02101	12601800	9	5,871,979	8	7	5,088,566	2,544,283	8	10,656,000.00
01	25001001	21010101	70131	02101	12601800	10	4,729,795	5	5	4,013,250	2,006,625	5	7,158,000.00
01	25001001	21010101	70131	02101	12601800	12	15,825,999	20	2	1,843,511	921,756	2	3,048,000.00
						Total 07-12	**38,865,672**	**43**	**36**	**24,008,082**	**12,004,041**	**35**	**44,310,000.00**
01	25001001	21010101	70131	02101	12601800	13	2,373,374	4	4	4,099,688	2,049,844	4	6,528,000.00
01	25001001	21010101	70131	02101	12601800	14	2,896,573	4	6	6,729,489	3,364,745	7	12,684,000.00
01	25001001	21010101	70131	02101	12601800	15	1,494,615		1	1,653,240	826,620.20	2	4,500,000.00
01	25001001	21010101	70131	02101	12601800	16			-	-	-		-
01	25001001	21010101	70131	02101	12601800	17	-	-	-	-	-	-	-
						TOTAL 13-17	**14,629,804**	**13**	**11**	**12,482,417**	**6,241,209**	**13**	**23,712,000.00**
01	**25001001**				**Special Grade**				-				
01	**25001001**				**Basic Salary**		**52,437,205**	**103**	**60**	**56,485,381**	**21,017,471**	**60**	**18,482,255.04**
01	**25001001**				**Allow. For All Staff**				-				
01	**25001001**				**TOTAL PER. COST**		**52,437,204.94**	**103**	**60**	**56,485,381**	**21,017,471**	**60**	**18,482,255.04**

NIGER STATE LOCAL GOVERNMENT										
GURARA LOCAL GOVERNMENT, GURARA										
HEAD: 2004 OVER HEAD COST 2025										
Sector	**Admin**	**Economic**	**Function**	**Fund**	**S/N**	**DETAILS COST**	**ACTUAL JAN – DEC 2023**	**APPROVED BUDGET 2024**	**ACTUAL JAN–JUN 2024**	**APPROVED BUDGET 2025**
01	2500100100	22020101	70131	02101	2	Traveling and transport	756,000	1,784,000	250,000	2,000,000
01	2500100100	22020201	70131	02101	3	Utility services				
01	2500100100	22020402	70131	02101	4	Telephone & postal services				
01	2500100100	22020401	70131	02101	5	Stationeries and printing	697,000	1,504,000	540,000	2,000,000
01	2500100100	22020701	70131	02101	6	Maintenance of office furn. & equip			620,000	1,500,000
01	2500100100	22040109	70131	02101	7	Maintenance of vehicle & capital asset				
01	2500100100	22020501	70131	02101	8	Consultancy services				
01	2500100100	22021001	70131	02101	9	Grant contribution & subvention				
01	2500100100	22021002	70131	02101	10	Training & staff development	1,986,000	4,372,000	-	4,613,564
01	2500100100	22021002	70131	02101	11	Entertainment & hospitality	674,000	1,552,000	380,000	2,000,000
01	2500100100	22021002	70131	02101	12	Miscellaneous expense	986,000	2,412,000	-	1,000,000
						Total	**5,099,000**	**11,624,000**	**1,790,000**	**13,113,564**
					SUMMARY HEAD 2004					
					PERSONNEL COST		18,482,255			
									IMPREST	1,500,000
					OVER HEAD COST		13,113,564			
					TOTAL		**31,595,819.04**			

NIGER STATE LOCAL GOVERNMENT													
GURARA LOCAL GOVERNMENT, GURARA													
PERSONNEL COST SUMMARY HEAD 2005 FINANCE & SUPPLY 2025													
Sector	**Admin**	**Economic**	**Function**	**Fund**	**Geo code**	**GRADE LEVEL**	**ACTUAL JAN – DEC 2023**	**APPROVED BUDGET 2024**	**ACTUAL JAN-JUN 2024**	**APPROVED BUDGET 2024**	**ACTUAL JAN-JUN 2024**	**NO OF STAFF REQ.**	**APPROVED BUDGET 2025**
02	2000100100	21010101	70112	2101	12601800	1							-
02	2000100100	21010101	70112	2101	12601800	2							-
02	2000100100	21010101	70112	2101	12601800	3	2,276,093.00	5	6	2,001,578.55	1,143,759.17	4	4,008,000.00
02	2000100100	21010101	70112	2101	12601800	4		23	4	9,719,717.89	804,945.58	4	4,080,000.00
02	2000100100	21010101	70112	2101	12601800	5	1,593,265.00	13	1	5,924,326.46	217,008.30	6	6,264,000.00
02	2000100100	21010101	70112	2101	12601800	6		18	-	8,669,916.00	-	3	3,222,000.00
						Total 01-06	**3,869,358.00**	**59**	**11**	**26,315,538.90**	**2,165,713.05**	**17**	**17,574,000.00**
02	2000100100	21010101	70112	2101	12601800	7	831,231.00	14	3	8,049,215.86	821,348.56	2	2,298,000.00
02	2000100100	21010101	70112	2101	12601800	8	1,856,660.00	18	5	11,839,342.50	1,566,050.60	4	4,908,000.00
02	2000100100	21010101	70112	2101	12601800	9	1,086,033.00	6	2	4,361,628.24	692,321.94	2	2,664,000.00
02	2000100100	21010101	70112	2101	12601800	10	314,410.00	5	7	4,013,250.25	2,675,500.17	7	10,021,200.00
02	2000100100	21010101	70112	2101	12601800	12	7,287,503.00	10	13	9,217,556.90	5,706,106.65	10	15,240,000.00
						Total 07-12	**11,375,837.00**	**53**	**30**	**37,480,993.75**	**11,461,327.91**	**25**	**35,131,200.00**
02	2000100100	21010101	70112	2101	12601800	13	2,802,883.00	22	2	22,958,441.44	993,871.92	8	13,056,000.00
02	2000100100	21010101	70112	2101	12601800	14	946,223.00	6	8	6,729,489.00	4,272,691.43	6	10,872,000.00
02	2000100100	21010101	70112	2101	12601800	15	874,070.00	11	1	18,185,644.29	787,257.33	3	6,750,000.00
02	2000100100	21010101	70112	2101	12601800	16	-	-	2		9,132,257.40	1	2,976,000.00
02	2000100100	21010101	70112	2101	12601800	17		-	1		1,538,178.57	2	8,364,000.00
02	**2000100100**	**21010101**	**70112**	**2101**	**12601800**	**Total 13 - 17**	**4,623,176.00**	**39**	**14**	**47,873,575**	**16,724,257**	**20**	**42,018,000**
02	**2000100100**	**21010101**	**70112**	**2101**	**12601800**	**Special grade**							
02	**2000100100**	**21010101**	**70112**	**2101**	**12601800**	**Basic salary**	**19,868,371.00**	**154**	**55**	**89,346,581.00**	**30,351,297.61**	**62**	**94,723,200**
02	**2000100100**	**21010101**	**70112**	**2101**	**12601800**	**Allow. For All staff**							
02	**2000100100**	**21010101**	**70112**	**2101**	**12601800**	**GRANT**							
02	**2000100100**	**21010101**	**70112**	**2101**	**12601800**	**Total for all st**	**19,868,371.00**	**154**	**55**	**89,346,581.00**	**30,351,297.61**	**62**	**94,723,200.00**

NIGER STATE LOCAL GOVERNMENT
GURARA LOCAL GOVERNMENT, GURARA
HEAD: 2005 OVER HEAD COST 2025

Sector	Admin	Economic	Function	Fund	Geo code	S/N	DETAILS COST	ACTUAL JAN – DEC 2023	APPROVED BUDGET 2024	ACTUAL JAN–JUN 2024	APPROVED BUDGET 2025
02	2000100100	22020101	70112	02101	12601800	2	Traveling and transport	334,837.77	1,000,000.00	148,775.00	2,000,000.00
02	2000100100	22020201	70112	02101	12601800	3	Utility services				
02	2000100100	22020202	70112	02101	12601800	4	Telephone & postal services				
02	2000100100	22020301	70112	02101	12601800	5	Stationeries and printing	1,222,750.00	3,000,000.00	545,000.00	3,000,000.00
02	2000100100	22020402	70112	02101	12601800	6	Maintenance of office furn. & equip	45,000.00	1,000,000.00	-	1,000,000.00
02	2000100100	22020401	70112	02101	12601800	7	Maintenance of vehicle & capital asset				
02	2000100100	22020701	70112	02101	12601800	8	Consultancy services				
02	2000100100	22040109	70112	02101	12601800	9	Grant contribution & subvention	300,000.00	11,999,790.00	6,604,337.00	65,000,000.00
02	2000100100	22020501	70112	02101	12601800	10	Training & staff development				
02	2000100100	22021001	70112	02101	12601800	11	Entertainment & hospitality	3000	10,000,000.00	640,000.00	3,000,000.00
02	2000100100	22021002	70112	02101	12601800	12	Miscellaneous expense	5,244,947.75	3,200,000.00	1,415,000.00	5,000,000.00
							Total	**7,150,535.52**	**30,199,790.00**	**9,353,112.00**	**79,000,000.00**
						SUMMARY HEAD 2005					
						PERSONNEL COST		**94,723,200.00**		**1. Imprest**	**1,500,000.00**
						OVER HEAD COST		**79,000,000.00**		**Bank charges**	**1,700,000.00**
						TOTAL		**173,723,200.00**		**TOTAL**	**3,200,000.00**

NIGER STATE LOCAL GOVERNMENT													
GURARA LOCAL GOVERNMENT, GURARA													
PERSONNEL COST SUMMARY HEAD 2006													
Sector	Admin	Economic	Functio	Fund	Geo code	GRADE LEVEL	ACTUAL JAN – DEC 2023	D BUDGET 2024	ACTUAL JAN-JUN 2024	APPROVED BUDGET 2024	ACTUAL JAN-JUN 2024	NO OF STAFF REQ.	APPROVED BUDGET 2025
02	5100300200	21010101	71040	2101	12601800	1							
03	5100300200	21010101	71040	2101	12601800	2							-
04	5100300200	21010101	71040	2101	12601800	3	2,592,066.52		6	5,228,357.01	##########	4	43,167,033
05	5100300200	21010101	71040	2101	12601800	4	3,479,802.81	20	8	3,380,771.44	1,609,891.16	8	27,827,080
05	5100300200	21010101	71040	2101	12601800	5	3,455,966.22	31	3	1,367,152.26	651,024.89	4	21,331,236
05	5100300200	21010101	71040	2101	12601800	6	2,138,052.97	21	8	3,853,296.00	1,834,902.86	7	9,403,036
05	5100300200	21010101	71040	2101	12601800	**Total 01-06**	**11,665,888.52**	**72**	**25**	**13,829,576.71**	**5,239,578.08**	**23**	**101,728,384**
05	5100300200	21010101	71040	2101	12601800	7	2,578,139.70	11	9	9,807,260.00	4,264,026.09	9	27,425,773
05	5100300200	21010101	71040	2101	12601800	8	1,623,946.26	16	3	1,973,223.75	857,923.37	3	9,072,815
05	5100300200	21010101	71040	2101	12601800	9	1,132,691.82	7	7	3,970,242.12	1,726,192.23	8	34,813,536
04	5100300200	21010101	71040	2101	12601800	10	3,866,873.50	7	9	4,293,688.88	2,525,699.34	8	34,973,425
05	5100300200	21010101	71040	2101	12601800	12	2,913,603.46	5	10	6,773,331.54	4,699,381.24	9	21,145,396
05	5100300200	21010101	71040	2101	12601800	**Total 07-12**	**15,744,154.00**	**46**	**38**	**26,817,746.29**	**14,073,222.26**	**37**	**127,430,945**
05	5100300200	21010101	71040	2101	12601800	13	2,708,458.41	10	1	9,876,350	1,975,270.04	3	9,097,396
05	5100300200	21010101	71040	2101	12601800	14	424,571.16		4	1,121,581.50	700,988.44	4	16,514,104
05	5100300200	21010101	71040	2101	12601800	15	452,772.16	1	-			1	5,194,843
06	5100300200	21010101	71040	2101	12601800	16			-				-
05	5100300200	21010101	71040	2101	12601800	17		1	1			1	-
						Total 13 - 17	**3,585,801.73**	**12**	**6**	**12,494,544.00**	**2,676,258.48**	**9**	**30,806,343**
					Special grade								
					Basic salary		**30,995,844.25**	**130**	**69**	**62,874,587.00**	**21,989,058.81**	**69**	**###########**
					Allow. For All staff								
					Total for all staff		**30,995,844.25**	**130**	**69**	**62,874,587.00**	**21,989,058.81**	**69**	**259,965,672.64**

NIGER STATE LOCAL GOVERNMENT											
GURARA LOCAL GOVERNMENT, GURARA											
HEAD: 2006 OVER HEAD COST 2025											
Sector	**Admin**	**Economic**	**Function**	**Fund**	**Geo code**	**S/N**	**DETAILS COST**	**ACTUAL JAN – DEC 2023**	**APPROVED BUDGET 2024**	**ACTUAL JAN–JUN 2024**	**APPROVED BUDGET 2025**
05	5100200200	22020101	70180	02101	12601800	2	Traveling and transport	50,000.00	1,000,000.00	520,000.00	1,000,000.00
05	5100200200	22020201	70180	02101	12601800	3	Utility services				
05	5100200200	22020202	70180	02101	12601800	4	Telephone & postal services				
05	5100200200	22020301	70180	02101	12601800	5	Stationeries and printing	200,000.00	500,000.00	280,000.00	500,000.00
05	5100200200	22020402	70180	02101	12601800	6	Maintenance of office fin. & equip		500,000.00	240,000.00	500,000.00
05	5100200200	22020401	70180	02101	12601800	7	Maintenance of vehicle & capital asset				
05	5100200200	22020701	70180	02101	12601800	8	Consultancy services				
05	5100200200	22040109	70180	02101	12601800	9	Grant contribution & subvention				
05	5100200200	22020501	70180	02101	12601800	10	Training & staff development				
05	5100200200	22021001	70180	02101	12601800	11	Entertainment & hospitality	331,000.00	500,000.00	200,000.00	500,000.00
05	5100200200	22021002	70180	02101	12601800	12	Miscellaneous expense		1,000,000.00	193,000.00	1,000,000.00
						13	**Total**	**400,000.00**	**3,500,000.00**	**581,000.00**	**3,500,000.00**
							SUMMARY HEAD 2006				
								DETAIL OF MISCELLANEOUS			
							PERSONNEL COST	259,965,672.64			
							OVER HEAD COST	3,500,000.00			
							TOTAL	**263,465,672.64**		Imprest	1,000,000.00

NIGER STATE LOCAL GOVERNMENT													
GURARA LOCAL GOVERNMENT, GURARA													
PERSONNEL COST SUMMARY HEAD 2007 PRIMARY HEALTHCARE 2025													
Sector	**Admin**	**Economic**	**Function**	**Fund**	**Geo code**	**GRADE LEVEL**	**ACTUAL JAN – DEC 2023**	**APPROVED BUDGET 2024**	**ACTUAL JAN-JUN 2024**	**APPROVED BUDGET 2024**	**ACTUAL JAN-JUN 2024**	**NO OF STAFF REQ.**	**APPROVED BUDGET 2025**
05	2100100200	21010101	70740	2101	12601800	2	799486.62		-		-		-
05	2100100200	21020101	70740	2101	12601800	3	7,923,629.34	1	13	458,132.46	2,977,860.99	10	10,922,527.20
05	2100100200	21020101	70740	2101	12601800	4	10,070,390.32	52	9	23,446,687.68	2,029,040.28	8	9,262,773.12
05	2100100200	21020101	70740	2101	12601800	5	8,047,743.78	48	34	25,921,105.92	9,180,391.68	32	40,794,865.92
05	2100100200	21020101	70740	2101	12601800	6	10,000,366.11	50	8	29,538,393.00	2,363,071.44	12	17,754,215.04
05	**2100100200**	**21020101**	**70740**	**2101**	**12601800**	**Total 01-06**	**47,698,773.69**	**151**	**64**	**79,364,319.06**	**16,550,364.39**	**62**	**78,734,381.28**
04	2100100200	21020101	70740	2101	12601800	7	13,063,999.05	45	13	35,110,996.20	5,071,588.34	12	22,679,546.40
05	2100100200	21020101	70740	2101	12601800	8	17,121,161.31	24	26	21,616,095.12	11,708,718.19	23	47,895,370.20
05	2100100200	21020101	70740	2101	12601800	9	9,858,424.55	59	12	75,459,680.76	7,673,865.84	11	24,752,815.56
05	2100100200	21020101	70740	2101	12601800	10	13,835,894.90	16	23	21,181,160.16	15,223,958.87	22	51,885,834.00
05	2100100200	21020101	70740	2101	12601800	12	27,018,580.37	22	5	43,580,689.24	4,952,351.05	8	21,124,301.76
05	**2100100200**	**21020101**	**70740**	**2101**	**12601800**	**Total 07-12**	**113,388,034.99**	**166**	**79**	**196,948,621.48**	**44,630,482.29**	**76**	**168,337,867.92**
04	2100100200	21020101	70740	2101	12601800	13	24,698,319.04	29	7	65,866,919.03	7,949,455.75	10	30,324,652.80
05	2100100200	21020101	70740	2101	12601800	14	32,150,256.23	15	28	48,316,887.75	45,095,761.90	24	99,084,625.92
05	2100100200	21020101	70740	2101	12601800	15	31,012,181.12	24	4	104,326,266.72	8,693,855.56	7	38,775,465.12
05	2100100200	21020101	70740	2101	12601800	16	4,987,911.80	2	2	7,446,927.78	3,957,542.22	4	23,417,408.64
05	2100100200	21020101	70740	2101	12601800	17		1		5,568,154.44	-	1	-
06	2100100200	21020101	70740	2101	12601800	**Total 13 - 17**	**92,848,668.19**	**71**	**41**	**231,525,155.72**	**65,696,615.43**	**46**	**191,602,152.48**
					Special grade								
					Basic salary		**253,935,476.87**	**388**	**184**	**318,474,457.62**	**126,877,462.10**	**184**	**438,674,401.68**
					Allow. For All staff								
					Total for all staff		**253,935,476.87**	**388**	**184**	**318,474,457.62**	**126,877,462.10**	**184**	**438,674,401.68**

NIGER STATE LOCAL GOVERNMENT											
GURARA LOCAL GOVERNMENT, GURARA											
HEAD 2007 OVER HEAD COST 2025											
Sector	**Admin**	**Economic**	**Function**	**Fund**	**Geo code**	**S/NO**	**DETAILS COST**	**ACTUAL JAN – DEC 2023**	**APPROVED BUDGET 2024**	**ACTUAL JAN–JUN 2024**	**APPROVED BUDGET 2025**
03	2100100100	22020201	70740	02101	12601800	2	Traveling and transport	-	1,000,000		1,000,000
04	2100100100	22020201	70740	02101	12601800	3	Utility services				
05	2100100100	22020201	70740	02101	12601800	4	Telephone & postal services				
05	2100100100	22020202	70740	02101	12601800	5	Stationeries and printing		800,000		800,000
05	2100100100	22020301	70740	02101	12601800	6	Maintenance of office fin. & equip		200,000		200,000
05	2100100100	22020402	70740	02101	12601800	7	Maintenance of vehicle & capital asset				
05	2100100100	22020401	70740	02101	12601800	8	Consultancy services	-			
05	2100100100	22020701	70740	02101	12601800	9	Grant contribution & subvention		5,000,000		5,000,000
05	2100100100	22040109	70740	02101	12601800	10	Training & staff development				
05	2100100100	22020501	70740	02101	12601800	11	Entertainment & hospitality	-	1,000,000	30,000	1,000,000
05	2100100100	22021001	70740	02101	12601800	12	Miscellaneous expense	-	5,500,000		8,000,000
05	2100100100	22021002	70740	02101	12601800						
							Total	**-**	**13,500,000**	**30,000**	**16,000,000**
						SUMMARY HEAD 2007					
								DETAIL OF MISCELLANEOUS			
					PERSONNEL COST		438,674,401.68			1. Imprest	1,500,000.00
					OVER HEAD COST		16,000,000			2. NID/Nutrition	6,500,000.00
					TOTAL		**454,674,402**				**8,000,000.00**

NIGER STATE LOCAL GOVERNMENT
GURARA LOCAL GOVERNMENT, GURARA
PERSONNEL COST SUMMARY HEAD AGRIC 2008

Sector	Admin	Economic	Function	Fund	Geo code	GRADE LEVEL	ACTUAL JAN – DEC 2023	APPROVED BUDGET 2024	ACTUAL JAN-JUN 2024	APPROVED BUDGET 2024	ACTUAL JAN-JUN 2024	NO OF STAFF REQ.	APPROVED BUDGET 2025
02	15001001	21010101	70421	02101	12601800	1							-
02	15001001	21020101	70421	02101	12601800	2							-
02	15001001	21020101	70421	02101	12601800	3	989,909.41	3	2	538,763.88	234,245.17	1	18,306,758.16
02	15001001	21020101	70421	02101	12601800	4	3,467,182.04	21	-	9,248,936.31	-	1	1,044,000.00
02	15001001	21020101	70421	02101	12601800	5	5,602,221.54	18	-	8,392,830.42	-	-	7,769,679.28
02	15001001	21020101	70421	02101	12601800	6	1,492,010.88	6	3	3,408,183.72	659,353.40	2	6,849,517.92
						TOTAL 01-06	**10,797,534.56**	**48**	**5**	**21,588,714.33**	**893,598.57**	**4**	**33,969,955.36**
02	15001001	21020101	70421	02101	12601800	7	6,849,189.02	9	28	7,529,697.39	8,366,330.43	24	19,049,848.80
02	15001001	21020101	70421	02101	12601800	8	20,804,031.07	32	3	26,232,378.22	2,914,708.69	4	1,227,000.00
02	15001001	21020101	70421	02101	12601800	9	8,045,110.20	8	6	7,223,662.72	2,579,879.54	7	11,160,511.92
02	15001001	21020101	70421	02101	12601800	10	4,215,120.09	7	3	7,682,067.73	886,534.93	5	5,351,704.20
02	15001001	21020101	70421	02101	12601800	12	2,205,186.80	3	3	3,117,636.53	1,484,588.82	3	13,594,930.56
						TOTAL 07-12	**39,198,637.18**	**59**	**43**	**51,785,442.59**	**16,232,042.42**	**43**	**50,383,995.48**
02	15001001	21020101	70421	02101	12601800	13	14,647,917.51	7	9	11,953,359.29	6,640,755.16	9	27,292,187.52
02	15001001	21020101	70421	02101	12601800	14	4,573,083.07	7	16	17,945,304.00	10,556,061.18	14	25,116,000.00
02	15001001	21020101	70421	02101	12601800	15	9,782,294.41	9	2	22,960,225.68	5,102,272.37	3	15,584,529.96
02	15001001	21020101	70421	02101	12601800	16	1,969,709.69					1	-
02	15001001	21020101	70421	02101	12601800	17	22,973,004.68	1	-	-		-	7,486,928.00
						TOTAL 13-17		**24**	**27**	**52,858,888.97**	**22,299,088.71**	**27**	**75,479,645.48**
						SPECIAL GRADE							
						Basic Salary	**72,969,176.42**	**131**	**75**	**66,041,731.61**	**39,424,729.69**	**74**	**159,833,596.32**
						Allow. for all staff							
						Total for all staff	**72,969,176.42**	**131**	**131**	**66,041,731.61**	**39,424,729.69**	**74**	**159,833,596.32**

NIGER STATE LOCAL GOVERNMENT											
GURARA LOCAL GOVERNMENT, GURARA											
HEAD: 2008 OVER HEAD COST 2025											
Sector	**Admin**	**Economic**	**Function**	**Fund**	**Geo code**	**S/N**	**DETAILS COST**	**ACTUAL JAN – DEC 2023**	**APPROVED BUDGET 2024**	**ACTUAL JAN–JUN 2024**	**APPROVED BUDGET 2025**
02	1500100100	22020101	70421	02101	12601800	2	Traveling and transport		1,000,000.00		1,000,000.00
02	1500100100	22020201	70421	02101	12601800	3	Utility services				
02	1500100100	22020202	70421	02101	12601800	4	Telephone & postal services		300,000.00		300,000.00
02	1500100100	22020301	70421	02101	12601800	5	Stationeries and printing		700,000.00		700,000.00
02	1500100100	22020402	70421	02101	12601800	6	Maintenance of office fin. & equip				
02	1500100100	22020401	70421	02101	12601800	7	Maintenance of vehicle & capital asset		1,000,000.00		3,000,000.00
02	1500100100	22020701	70421	02101	12601800	8	Consultancy services				
02	1500100100	22040109	70421	02101	12601800	9	Grant contribution & subvention	200,000.00		-	
02	1500100100	22020501	70421	02101	12601800	10	Training & staff development		1,000,000.00		1,000,000.00
02	1500100100	22021001	70421	02101	12601800	11	Entertainment & hospitality	70,000.00	1,000,000.00	-	1,000,000.00
02	1500100100	22021002	70421	02101	12601800	12	Miscellaneous expense	184,400.00	2,000,000.00	-	10,000,000.00
							Total	**50,000.00**	**8,500,000.00**	**-**	**17,000,000.00**
							SUMMARY HEAD 2008	**DETAIL OF MISCELLANEOUS**			
							PERSONNEL COST	159,833,596.32		Imprest	1,500,000.00
							OVER HEAD COST	17,000,000.00			
							TOTAL	**176,833,596.32**			

NIGER STATE LOCAL GOVERNMENT													
GURARA RO LOCAL GOVERNMENT, GURARA													
SUMMARY PERSONNEL COST, HEAD: 2009													
Sector	**Admin**	**Economic**	**Function**	**Fund**	**Geo code**	**GRADE LEVEL**	**ACTUAL JAN – DEC 2023**	**APPROVED BUDGET 2024**	**ACTUAL JAN- JUN 2024**	**APPROVED BUDGET 2024**	**ACTUAL JAN- JUN 2024**	**NO OF STAFF REQ.**	**APPROVED BUDGET 2025**
02	3400100100	21010101	70610	2101	12601800	1							0
02	3400100100	21010101	70610	2101	12601800	2							-
02	3400100100	21010101	70610	2101	12601800	3	1,601,262.84	10	19	4,003,157.10	1,601,262.84	15	15,030,000.00
02	3400100100	21010101	70610	2101	12601800	4	6,311,351.82	37	5	15,636,067.91	6,311,351.82	6	6,120,000.00
02	3400100100	21010101	70610	2101	12601800	5	7,291,478.72	30	2	13,571,522.60	2,430,492.91	4	4,176,000.00
02	3400100100	21010101	70610	2101	12601800	6	963,324.00	5	4	2,408,310.00	963,324.00	2	2,148,000.00
						Total 01-06	**16,167,417.38**	**82**	**30**	**35,619,057.61**	**11,306,431.57**	**27**	**27,474,000.00**
02	3400100100	21010101	70610	2101	12601800	7	3,449,663.94	12	14	6,299,327.88	4,024,607.93	11	12,639,000.00
02	3400100100	21010101	70610	2101	12601800	8	5,788,123.00	22	4	12,470,307.75	1,052,386.00	7	8,589,000.00
02	3400100100	21010101	70610	2101	12601800	9	1,090,407.06	3	2	2,000,814.12	726,938.04	4	5,328,000.00
02	3400100100	21010101	70610	2101	12601800	10	1,203,975.08	3	4	2,307,950.15	1,605,300.10	3	4,294,800.00
02	3400100100	21010101	70610	2101	12601800	12	1,432,498.30	1	4	921,755.69	1,432,498.30	3	4,572,000.00
						Total 07-12	**12,964,667.38**	**41**	**28**	**24,000,155.59**	**8,841,730.37**	**28**	**35,422,800.00**
02	3400100100	21010101	70610	2101	12601800	13	3,950,540.08	8	5	7,500,920.16	2,469,087.55	6	9,792,000.00
02	3400100100	21010101	70610	2101	12601800	14	1,237,353.02	2	3	3,064,744.50	1,237,353.02	5	9,060,000.00
02	3400100100	21010101	70610	2101	12601800	15	1,653,240.00	3	-	-	-	-	-
02	3400100100	21010101	70610	2101	12601800	16							-
02	3400100100	21010101	70610	2101	12601800	17							-
						TOTAL 13-1	**6,841,133.10**	**13**	**8**	**10,565,664.66**	**3,706,440.57**	**11**	**18,852,000.00**
					BASIC SALARY		**35,973,217.86**	**136**	**66**	**40,995,572.56**	**23,854,602.51**	**66**	**40,995,572.56**
					ALLOWANCE								
					TOTAL PER. COST		**35,973,217.86**	**136**	**66**	**40,995,572.56**	**23,854,602.51**	**66**	**40,995,572.56**

NIGER STATE LOCAL GOVERNMENT
GURARA LOCAL GOVERNMENT, GURARA
HEAD 2009 OVER HEAD COST 2025

Sector	Admin	Economic	Function	Fund	Geo code	S/NO	DETAILS COST	ACTUAL JAN – DEC 2023	APPROVED BUDGET 2024	ACTUAL JAN–JUN 2024	APPROVED BUDGET 2025
02	3400100100	22020101	70451	02101	12601800	2	Traveling and Transport	80,000.00	1,000,000.00	650,000	1,500,000.00
02	3400100100	22020201	70451	02101	12601800	3	Utility Services		1,000,000.00		1,000,000.00
02	3400100100	22020202	70451	02101	12601800	4	Telephone & Postal Services				
02	3400100100	22020301	70451	02101	12601800	5	Stationeries and Printing		1,000,000.00	450,000	2,000,000.00
02	3400100100	22020402	70451	02101	12601800	6	Maintenance of Office Fin. & Equip		1,000,000.00	1,000,000	2,000,000.00
02	3400100100	22020401	70451	02101	12601800	7	Maintenance of vehicle & capital Asset	649,000.00	1,000,000.00	770,000	2,000,000.00
02	3400100100	22020701	70451	02101	12601800	8	Consultancy Services				
02	3400100100	22040109	70451	02101	12601800	9	Grant Contribution & Subvention	60,000.00		-	
02	3400100100	22020501	70451	02101	12601800	10	Training & Staff Development				
02	3400100100	22021001	70451	02101	12601800	11	Entertainment & Hospitality		1,000,000.00		1,000,000.00
02	3400100100	22021002	70451	02101	12601800	12	Miscellaneous Expense		1,500,000.00	300,000	3,000,000.00
							Total	**1,365,000.00**	**8,000,000.00**	**789,000**	**12,500,000.00**
							SUMMARY HEAD 2009	**DETAIL OF MISCELLANEOUS**			
							PERSONNEL COST	40,995,572.56			
							OVER HEAD COST	12,500,000		Imprest	1,500,000.00
							TOTAL	**53,495,572.56**			

NIGER STATE LOCAL GOVERNMENT													
GURARA LOCAL GOVERNMENT, GURARA													
	SUMMARY PESONNEL COST HEAD 2010 TRADITIONAL COUNCIL 2025												
sec	**Admin**	**Economic**	**Function**	**Fund**	**Geo code**	**RADE LEVE**	**ACTUAL JAN – DEC 2023**	**APPROVED BUDGET 2024**	**ACTUAL JAN-JUN 2024**	**APPROVED BUDGET 2024**	**ACTUAL JAN-JUN 2024**	**NO OF STAFF REQ.**	**APPROVED BUDGET 2025**
04	5100200200	21010101	70180	02100	12601800	3	-	-	-	-	-	-	-
05	5100200200	21010101	70180	02101	12601800	4	2,715,423.16	15	-	5,338,946.45	-	-	-
05	5100200200	21010101	70180	02101	12601800	5	865,422.22	4	-	1,522,869.68	-	-	-
05	5100200200	21010101	70180	02101	12601800	6			-	-	-	-	-
						Total 01-06	**3,580,845.38**	**19**	**-**	**6,861,816.13**	**-**	**-**	**-**
05	5100200200	21020101	70180	02101	12601800	7	6,187,256.04	25	50	12,373,599.75	14,373,599.75	50	57,450,000.00
05	5100200200	21020101	70180	02101	12601800	8			-			-	-
05	5100200200	21020101	70180	02101	12601800	9							-
05	5100200200	21020101	70180	02101	12601800	10			-		-	-	-
05	5100200200	21020101	70180	02101	12601800	12	2,021,688.23	6	10	5,530,534.14	2,021,688.23	10	15,240,000.00
						Total 07-12	**8,208,944.27**	**31**	**50**	**17,904,133.89**	**16,395,287.98**	**60**	**72,690,000.00**
05	5100200200	21020101	70180	02101	12601800	13			-		-	-	-
05	5100200200	21020101	70180	02101	12601800	14							-
05	5100200200	21020101	70180	02101	12601800	15							-
05	5100200200	21020101	70180	02101	12601800	16							-
05	5100200200	21020101	70180	02101	12601800	17							-
						TOTAL 13-	**-**	**-**	**-**	**-**	**-**	**-**	**-**
					BASIC SALARY		**11,789,789.65**	**50**	**50**	**15,053,985.32**	**16,395,288**	**60**	**15,053,985.32**
					ALLOWANCE				**-**				
					TOTAL PER. COST		**11,789,789.65**	**50**	**50**	**15,053,985.32**	**16,395,288**	**60**	**15,053,985.32**

NIGER STATE LOCAL GOVERNMENT
GURARA LOCAL GOVERNMENT, GURARA
RECURRENT EXPENDITURE HEADS 2010 OVER HEAD COST 2025

SECTOR	ADMIN	ECONOMIC	FUNCT.	FUND	Geo code	S/NO	DETAILS COST	ACTUAL JAN – DEC 2023	APPROVED BUDGET 2024	ACTUAL JAN–JUN 2024	APPROVED BUDGET 2025
05	5100200200	22020101	70180	02101	12601800	2	Traveling and Transport		1,000,000.00	590,000.00	1,000,000.00
05	5100200200	22020101	70180	02101	12601800	3	Utility Services				
05	5100200200	22020201	70180	02101	12601800	4	Telephone & Postal Services				
05	5100200200	22020202	70180	02101	12601800	5	Stationeries and Printing		200,000.00	140,000.00	200,000.00
05	5100200200	22020301	70180	02101	12601800	6	Maintenance of Office Fin. & Equip				
05	5100200200	22020402	70180	02101	12601800	7	Maintenance of vehicle & capital Asset				
05	5100200200	22020401	70180	02101	12601800	8	Consultancy Services				
05	5100200200	22020701	70180	02101	12601800	9	Grant Contribution & Subvention				
05	5100200200	22040109	70180	02101	12601800	10	Training & Staff Development				
05	5100200200	22020501	70180	02101	12601800	11	Entertainment & Hospitality		300,000.00	180,000.00	300,000.00
05	5100200200	22021001	70180	02101	12601800	12	Miscellaneous Expense		1,200,000.00	720,000.00	1,200,000.00
							TOTAL	**105,000.00**	**2,700,000.00**	**1,630,000.00**	**2,700,000.00**
							SUMMARY HEAD 2010				
								DETAIL OF MISCELLANEOUS			
							PERSONNEL COST	**15,053,985.32**			
							OVER HEAD COST	**2,700,000.00**	**1,200,000**	**Imprest**	**1,200,000**
							TOTAL	**17,753,985.32**	**3,900,000.00**		**3,900,000.00**

NIGER STATE LOCAL GOVERNMENT													
GURARA LOCAL GOVERNMENT EDUCATION AUTHORITY (L. E. A)													
PERSONNEL, COST SUMMARY HEAD 2011													
								NO OF STAFF		EXPENDITURE		APPROVED BUDGET 2025	
ctor	Admin	Economic	Functi	Fund	Geo code	GRADE LEVEL	ACTUAL JAN-DEC 2023	APPROVED BUDGET 2024	ACTUAL JAN-JUN 2024	APPROVED BUDGET 2024	ACTUAL JAN-JUN 2024	NO OF STAFF REQ.	PROPOSED BUDGET 2025
01	25001001	21010101	70131	02101	12601800	1	-	-	-	-	-		-
01	25001001	21010101	70131	02101	12601800	2	-	-	-	-	-	8	7,920,000.00
01	25001001	21010101	70131	02101	12601800	3	-	-	-	-	-	9	9,018,000.00
01	25001001	21010101	70131	02101	12601800	4	-	-	-	-	-	44	44,880,000.00
01	25001001	21010101	70131	02101	12601800	5	-	-	-	-	-	23	24,012,000.00
01	25001001	21010101	70131	02101	12601800	6	-	-	-	-	-	77	82,698,000.00
						Total 01-06	**-**	**-**	**-**	**-**	**-**	**161**	**168,528,000.00**
01	25001001	21010101	70131	02101	12601800	7	-	-	-	-	-	144	168,393,600.00
01	25001001	21010101	70131	02101	12601800	8	-	-	-	-	-	145	184,579,200.00
01	25001001	21010101	70131	02101	12601800	9	-	-	-	-	-	97	131,788,080.00
01	25001001	21010101	70131	02101	12601800	10	-	-	-	-	-	120	174,052,800.00
01	25001001	21010101	70131	02101	12601800	12	-	-	-	-	-	151	231,954,120.00
						Total 07-12	**-**	**-**	**-**	**-**	**-**	**657**	**702,923,168.27**
01	25001001	21010101	70131	02101	12601800	13	-	-	-	-	-	99	163,001,520.00
01	25001001	21010101	70131	02101	12601800	14	-	-	-	-	-	76	139,070,880.00
01	25001001	21010101	70131	02101	12601800	15	-	-	-	-	-	18	41,310,000.00
01	25001001	21010101	70131	02101	12601800	16	-	-	-	-	-	5	15,177,600.00
01	25001001	21010101	70131	02101	12601800	17	-	-	-	-	-	-	-
						TOTAL 13-17	**-**	**-**	**-**	**-**	**-**	**198**	**358,560,000.00**
01	**25001001**				**Special Grade**								
01	**25001001**				**Basic Salary**		**-**	**-**	**-**	**-**	**-**	**1,016**	**1,230,011,168.27**
01	**25001001**				**Allow. For All Staff**		**-**			**-**			
01	**25001001**				**TOTAL PER. COST**		**-**	**-**	**-**	**-**	**-**	**1,016**	**1,230,011,168.27**

GURARA LOCAL GOVERNMENT, AGAIE

RECURRENT EXPENDITURE HEADS 2011 L.E.A 2025

OR	ADMIN	ECON.CO	FUNCT.	FUND	Geo code	S/NO	DETAILS COST	ACTUAL JAN-DEC 2023	APPROVED BUDGET 2024	ACTUAL JAN-JUN 2024	APPROVED BUDGET 2025
02	2000300100	22020101	70112	02101	12601800	2	Traveling and Transport	-	-	-	-
02	2000300100	22020201	70112	02101	12601800	3	Utility Services	-	-	-	-
02	2000300100	22020202	70112	02101	12601800	4	Telephone & Postal Services	-	-	-	-
02	2000300100	22020301	70112	02101	12601800	5	Stationeries and Printing	-	-	-	-
02	2000300100	22020402	70112	02101	12601800	6	Maintenance of Office Fin. & Equip	-	-	-	-
02	2000300100	22020401	70112	02101	12601800	7	Maintenance of vehicle & capital Asset	-	-	-	-
02	2000300100	22020701	70112	02101	12601800	8	Consultancy Services	-	-	-	-
02	2000300100	22040109	70112	02101	12601800	9	Grant Contribution & Subvention	-	-	-	-
02	2000300100	22020501	70112	02101	12601800	10	Training & Staff Development	-	-	-	-
02	2000300100	22021001	70112	02101	12601800	11	Entertainment & Hospitality	-	-	-	-
02	2000300100	22021002	70112	02101	12601800	12	Miscellaneous Expense	-	-	-	-
							TOTAL	-	-	-	-
							SUMMARY HEAD 2010				
							PERSONNEL COST				
							OVER HEAD COST				
							TOTAL				

NIGER STATE LOCAL GOVERNMENT

GURARA LOCAL GOVERNMENT, GURARA

SUMMARY PERSONNEL COST, HEAD 2016 PLANNING RESEARCH AND STATISTICS 2025

sec	Admin	Economic	Function	Fund	Geo code	GRADE LEVEL	ACTUAL JAN – DEC 2023	APPROVED BUDGET 2024	ACTUAL JAN-JUN 2024	APPROVED BUDGET 2024	ACTUAL JAN-JUN 2024	NO OF STAFF REQ.	APPROVED BUDGET 2025
02	2000300100	21010101	70112	02101	12601800	1							-
02	2000300100	21010101	70112	02101	12601800	2							-
02	2000300100	21010101	70112	02101	12601800	3							-
02	2000300100	21010101	70112	02101	12601800	4	280,974.00	1	-	321,782	-	-	-
02	2000300100	21010101	70112	02101	12601800	5	781,965.59	3		1,048,992			-
02	2000300100	21010101	70112	02101	12601800	6							-
						Total 01-06	**1,062,939.59**	**4**	**1**	**1,370,774**	**-**	**-**	**-**
02	2000300100	21010101	70112	02101	12601800	7			-	-	-		-
02	2000300100	21010101	70112	02101	12601800	8	409,740.00	1	-	-	-	-	-
02	2000300100	21010101	70112	02101	12601800	9	1,105,563.04	1	1	1,453,876	692,322	1	1,332,000.00
02	2000300100	21010101	70112	02101	12601800	10	648,816.40	1	-	-	-		-
02	2000300100	21010101	70112	02101	12601800	12	730,872.51		3	-	2,177,143	3	4,572,000.00
						Total 07-12	**2,894,991.95**	**4**	**4**	**2,626,926**	**2,869,465**	**4**	**5,904,000.00**
02	2000300100	21010101	70112	02101	12601800	13							-
02	2000300100	21010101	70112	02101	12601800	14			1			1	1,812,000.00
02	2000300100	21010101	70112	02101	12601800	15							-
02	2000300100	21010101	70112	02101	12601800	16			-		-		-
02	2000300100	21010101	70112	02101	12601800	17	670,863.01	1		2,042,880		-	-
						TOTAL 13-17	**670,863.01**	**1**	**1**	**2,042,880**	**-**	**1**	**1,812,000**
					BASIC SALARY		**4,628,794.55**	**9**		**6,040,580**		**5**	**7,716,000**
					ALLOWANCE								
					TOTAL PER. COST		**4,628,794.55**	**9**	**6**	**6,040,580**	**2,869,465**	**5**	**7,716,000**

NIGER STATE LOCAL GOVERNMENT
GURARA LOCAL GOVERNMENT, GURARA
RECURRENT EXPENDITURE HEADS 2016 PLANNING RESEARCH AND STATISTICS 2025

SECTOR	ADMIN	ECON.CODE	FUNCT.	FUND	Geo code	S/NO	DETAILS COST	ACTUAL JAN – DEC 2023	APPROVED BUDGET 2024	ACTUAL JAN–JUN 2024	APPROVED BUDGET 2025
02	2000300100	22020101	70112	02101	12601800	2	Traveling and Transport	20,000	1,000,000	1,000,000	2,000,000
02	2000300100	22020201	70112	02101	12601800	3	Utility Services				
02	2000300100	22020202	70112	02101	12601800	4	Telephone & Postal Services				
02	2000300100	22020301	70112	02101	12601800	5	Stationeries and Printing		2,000,000	750,000	2,000,000
02	2000300100	22020402	70112	02101	12601800	6	Maintenance of Office Fin. & Equip				
02	2000300100	22020401	70112	02101	12601800	7	Maintenance of vehicle & capital Asset				
02	2000300100	22020701	70112	02101	12601800	8	Consultancy Services				
02	2000300100	22040109	70112	02101	12601800	9	Grant Contribution & Subvention				
02	2000300100	22020501	70112	02101	12601800	10	Training & Staff Development		1,000,000	-	5,000,000
02	2000300100	22021001	70112	02101	12601800	11	Entertainment & Hospitality		1,000,000	200,000	2,000,000
02	2000300100	22021002	70112	02101	12601800	12	Miscellaneous Expense	250,000	2,000,000	680,000	3,000,000
							TOTAL	**1,185,000.00**	**6,000,000.00**	**2,630,000**	**14,000,000**
							SUMMARY HEAD 2010				DETAIL OF MISCELLANEOUS
							PERSONNEL COST	7,716,000.00			
							OVER HEAD COST	14,000,000.00		Imprest	1,000,000.00
							TOTAL	**21,716,000.00**		Annual Budget	2,000,000

GURARA LOCAL GOVERNMENT COUNCIL
SCHEDULE OF CONSOLIDATED FUND CHARGES
HEAD; 2013

S/N	DETAILS	APPROVED BUDGET 2024	ACTUAL JAN–JUN 2024	APPROVED BUDGET 2025
	Emirate Councils	47,711,638	20,744,190	71,849,965.56
i	Pension Fund	183,107,572	91,553,786	247,281,594.07
iv	Training Fund	9,600,000	4,800,000	9,600,000
iii	Common Services	9,600,000	4,800,000	9,600,000
iv	Primary Education	635,906,956	246,582,452	-
v				
	TOTAL	**885,926,166**	**368,480,428**	**338,331,560**

NIGER STATE LOCAL GOVERNMENT											
GURARA LOCAL GOVERNMENT COUNCIL											
HEAD 2014: CAPITAL EXPENDITURE 2025											
						HEAD	**DETAILS OF EXPENDITURE**	**APPROVED BUDGET 2024**	**ACTUAL JAN–JUN 2024**	**APPROVED BUDGET 2025**	**DETAILS OF EXPENDITURE**
sect	**Admin**	**Economic**	**Function**	**Fund**	**Geo.code**	4001	**AGRICULTURE AND RURAL DEV.**				
02	1500100100	23010127	70421	03005	**12621600**		Improved Seeding.	-	-	5,000,000.00	Nursery plantation at kokogbe
03	1500100100	23010127	70421	03005	12600800	2	Agro – Chemical	15,000,000.00	-	10,000,000.00	Herbocides and Insectisides
02	1500100100	22040103	70421	03005	12600800		RAMP II		-		
02	1500100100	23030112	70421	03005	12600800	3	Tractor Hiring Scheme	-	-	-	Purchase of tractor &equipment
02	1500100100	22040101	70421	03005	12600800	4	Food Security	-	-	-	Purchase of assorted grains 5 tons
04	1500100100	23010127	70421	03005	12600800	5	Fertilizer	5,000,000.00	-	10,000,000.00	NPK & UREIR
02	1500100100	23030112	70421	03005	12600800	6	Rejunivator of Agric Sector		-		
03	1500100100	23030112	70421	03006	12600800	7	Value Chain		-		Fadama activities in LGA
04	1500100100	23030112	70421	03007	12600800	8	fadama		-		
							TOTAL	**20,000,000.00**	**-**	**25,000,000.00**	
						4002	LIVESTOCK		-		
02	1500100300	23020113	70421	03005	12600800	1	Construction of Abatoir	-	-	10,000,000.00	At Lambata, Diko and Izom
02	1500100300	23020113	70421	03005	12600800	2	Veterinary drugs	-	-	-	Purchase of Vetinary Drugs in some vetinery clinics
02	1500100300	23020113	70421	03005	12600800	3	Veterinary clinic	-	-	-	At G/Babangida
03	1500100300	23020113	70421	03006	12600801	4	Prototype slaughter slap	-	-	-	At Lambata, Diko and Izom
							TOTAL	**-**	**-**	**10,000,000.00**	
						4003	FORESTRY		-		
02	1500100200	23020119	70422	03005	12600800	1	Parks and garden	-	-	-	Development of parks and recretional centre at gurara fall
02	1500100200	23020119	70422	03005	12600800	2	Culture &tourism	-	-	-	Culture & tourism at bonu&diko
							TOTAL	**-**	**-**	**-**	
02	1500100100	23020113	70423	03005	12600800	4004	Fisheries	-	-	-	Development of Fish Pound--
02	1500100100	23020113	70423	03005	12600800		Poultry farms	-	-	-	Development of Poultry Farms
							TOTAL	**-**	**-**	**-**	
						4006	ELECTRIFICATION				
01	3400100600	23020103	70660	03004	12600799	1	Electrification	-		-	from Maje to Lambata to Gawu Babangida
02	3400100600	23020103	70660	03005	12600800	2	Rural Electrification	-		-	Tufa, Bonu, Lefu ,Tuna/Dado and Gufana
							TOTAL			**-**	
						4007	COMMERCIAL FINANCE CO-OPERATE & SUPPLY				
02	2000100100	23020124	70443	03005	12600800	1	Motor parks	-		-	Construction of motor park
02	2000100100	23020124	70443	03005	12600800	2	Markets	21,948,743.69		-	Fencing of Lambata, izom and Diko market
02	2000100100	23020124	70451	03005	12600800	3	Mass – transit bus	-		-	Purchase of 3Nos. Sharon Bus
02	2000100100	23020124	70451	03005	12600800	4	Small & medium enterprises	-		-	Procurement of SME activities
02	2000100100	23020124	70451	03005	12600800	5	Micro – finance	-		-	Furnishing of micro – finance office
02	2000100100	23020124	70451	03005	12600800	6	Trailer park	-		-	Along Lambata -Tufa Lapai Road
							TOTAL	**21,948,743.69**	**-**	**-**	
						4008	TRANSPORT				
						1	Construction/Completion of 5km Road	-		-	At G/Babangida
02	3400100100	23020114	70451	03005	12600800	2	Bridges and culverts	-		-	Across 10 Wards of Gurara
03	3400100100	23020114	70451	03006	12600801	3	Ram II	-		-	Tiper lorry, 40m
04	3400100100	23020114	70451	03007	12600802	4	Construction equipment & machineries	-		-	
							TOTAL	**-**		**-**	

							TOTAL ECONOMICS SECTOR	**183,615,101.00**		**35,000,000.00**	
						5001	**SECTOR: SOCIAL**				
05	1700100100	23030106	70912	03005	12600800	1	Renovation of primary school	50,000,000.00		20,000,000.00	Across 10 wards 5million each
05	1700100100	23010124	70912	03005	12600800	2	School furniture	10,000,000.00		-	Provision of tables, chairs and other learning materials
05	1700100100	23020107	70912	03005	12600800	3	Construction of Pri. School 8million each			-	Construction of 5 Nos of 2 classroom & HM office
05	1700100100	23020107	70912	03005	12600800	4	Purchases of materials for H/Ms	10,000,000.00		-	Office kanjidam, now-dota, across L.G
05	1700100100	23020107	70912	03005	12600800	5	Agency for Mass Education	-		-	Construction to Agency for Mass Education
05	1700100100	23030106	70912	03005	12600800	6	Fencing of Women Arabic College Dikko			-	Project Financing- Fencing of Women Arabic College Dikko
05	1700100100	22040101	70912	03005	12600800	7	State Teacher's Institute			-	Contribution to teacher education programme
05	1700100100	22040101	70912	03005	12600800	8	IBB university			-	Construction IBB UNIVERSITY
05	1700100100	22040103	70912	03005	12600800	9	SUBBEB			-	Contribution to teachers Edu. Programme
							TOTAL(N)	**70,000,000.00**		**20,000,000.00**	
						5002	**HEALTH**				
05	2100100100	23020106	70740	03005	12600800	1	Dispensaries	10,000,000.00		5,000,000.00	Construction of 4 Nos of Dispensary at Kafin Tara Dado, Guna, Boyi Madaki & Gufana
05	2100100100	23020106	70740	03005	12600800		Basic Health Clinic	12,965,829.00	5,000,000.00	-	Renovation of exiting clinic in the LGA bonu,yela,lefu shako
05	2100100100	23010122	70711	03005	12600800		Hospital Equipment	10,000,000.00		-	Provison of Equipment to two (2) Model Health Centre at Gawu/B & Diko
05	2100100100	23020106	70740	03005	12600800		VIP Toilet				Provision of Public Toilets Lambata, Izom&Diko,kabo
05	2100100100	23030104		03005	12600800		Procurement Of Water			-	Procurement of water handling tanks
05	2100100100	23010106	70740	03005	12600800		Supply Of Decarto Fiat Ambulance at L.G.A		-		Project Financing ,Supply of Decarto Fiat Ambulance for L.G.A
05	2100100100	23040105	70510	03005	12600800		Procurement Of Waste Disposal bins recap tanks				Procurement of waste disposal bins recap tanks
							TOTAL	**32,965,829.00**	**5,000,000.00**	**5,000,000.00**	
						5003	**INFORMATION**				
01	23001001	23010106	70460	03005	12600800		Information and Communication Gadgets			-	Public Address System (Kenwood)
01	23001001	23010113	70460	03005	12600800		Purchase of Computer	8,000,000.00		2,000,000.00	HP lapatop 250mdl corei7 and accessories to DPRS
							TOTAL	**8,000,000.00**	**-**	**2,000,000.00**	
						5004	**SOCIAL DEVELOPMENT**				
							SPORT & CULTURE				
01	1100100100	22021009	70111	03005	12600800	1	Sport Facilities	30,000,000.00		-	Participation in various sporting activities
01	1100100100	22021009	70111	03005	12600800	2	Sport Activities	10,000,000.00		-	Youth and sport development
01	1100100100	23050104	70111	03005	12600800	3	Carnival Festival			-	
01	1100100100	22030110	70111	03005	12600800	4	Woman & Youth empowerment program	11,000,000.00		15,000,000.00	Woman & youth empowerment scheme
01	1100100100	22040101	70111	03005	12600800	5	yesso			-	Contribution to social security programme
01	1100100100	22040101	70111	03005	12600800	6	Conditional cash transfer (CCT)		-	-	Contribution to poverty alleviation
01	1100100100	22040101	70111	03005	12600800	7	NAFEST New Stadium			-	Contribution to NAFEST festival
							TOTAL	**51,000,000.00**	**-**	**15,000,000.00**	
						5005	**FIRE SERVICE**			-	
05	1101300200	23010123	70320	03005	12600800		Fire equipment			2,000,000.00	Purchase &installation of fire Estiguisher
05	1101300200	23010123	70320	03005	12600800		Fire engine			-	Purchase fire engine
							TOTAL	**-**	**-**	**2,000,000.00**	
						6001	**WATER RESOURCES**			-	
02	5200100100	23020105	70630	03005	12600800	1	Boreholes	30,000,000.00		-	Drilling of boreholes across 10 wards of the LGA
03	5200100100	23020105	70630	03006	12600801	2	Renovation/Maitenance of boreholes	10,000,000.00		5,000,000.00	Acroos the 10 wards
01	1100100100	22040103	70111	03005	12600800	3	Drilling of 5Nos. Motorized solar			10,000,000.00	5 nos. @ G/Babangida, Nyaguru, Saukakahuta, Lambata Market and Izom old Market
01	1100100100	22040103	70111	03005	12600800	4	Drilling of 20 os of Hand pump borehole			-	Drilling of boreholes across 10 wards of the LGA 2each
01	1100100100	22040103	70111	03005	12600800	5	Drilling of hand pump at Gawu Babangida graveyard				
							TOTAL	**30,000,000.00**	**-**	**15,000,000.00**	
						6002	**ENVIRONTMENT**				Provision of refuse disposal materials Construction of drainage in the LGA
01	6600100100	23040102	70540	03004	12600799	1	Waste Management			-	Headquarter
02	6600100100	23040102	70540	03005	12600800	2	Drainage			-	
							TOTAL	**-**	**-**	**-**	

						6003	**TOWN AND COUNTRY**				
01	1100100100	22020706	70111	03004	12600799		**PLANNING**				Survey of residential layout, Paliabata
01	1100100100	22020706	70111	03005	12600800		Layout				Area in LGA,donbisho, tufa road
							TOTAL	**-**	**-**	**-**	
						6004	**COMM. DEVELOPMENT**				
01	1100100100	22040103	70111	03005	12600800		Community Dev't Project				
01	1100100100	22040103	70111	03005	12600800		Community Bass Development				Contribution toward self-help project
01	1100100100		70111				(SDGS)				
							TOTAL (N)	**-**	**-**	**-**	
							TOTAL SOCIAL SECTOR	**-**	**-**	**59,000,000.00**	
							7001 SECTOR: ADMINISTRATION GENERAL				
01	1100100100	23010112	70111	03005	12600800		Office Furniture		-	-	Project Financing Supply of Office Furniture
01	1100100100	23020118	70111	03005	12600800		Constituency Project		-	-	Purchase of Duplication and Photocopying
01	1100100100	23020118	70111	03005	12600800		Disaster		-	-	Councilors constituency projects
01	1100100100	23020118	70111	03005	12600800		Assistance com dev		-	-	and other staff Sec/leader
01	1100100100	23020118	70111	03005	12600800		Joint Project		-	-	
01	1100100100	23020118	70111	03005	12600800		Purchase of Officials Vehicles corolla LE 2005		-	-	for 5 Dir, Sec, VC & Leader
01	1100100100	23020118	70111	03005	12600800		Donor Agency CSDP		-	-	Contribution of state/LG
01	1100100100	23020118	70111	03005	12600800		Councilor Chamber				Project Financing Renovation of L.G.A Sect.
01	1100100100	23020118	70111	03005	12600800		LEA Building	-	-	-	Project Financing Supply of Staff Movement Book
01	1100100100	23020118	70111	03005	12600800		Renovation and furnishing of Secretariat		-	20,000,000.00	Contribution to Donor Assisted activities in the LGA
01	1100100100	23020118	70111	03005	12600800		Supply of staff movement book		-	-	Contribution of Councilors Chambers contribution of LEA
01	1100100100	23020118	70111	03005	12600800		State Govt				Project Financing Supply of HP laptops, computers & bags
01	1100100100	23020118	70111	03005	12600800		Pilgrim			88,000,000.00	Sponsor of HAJJ, UMRAH AND JERUSALEM
01	1100100100	23020118	70111	03005	12600800		NSINEC		-	100,000,000.00	For 2025 Niger state council election
01	1100100100	23020118	70111	03005	12600800		2% Changes LG		-	-	Project Financing Supply of Motorcycle
01	1100100100	23020118	70111	03005	12600800		DEV project 2% Chanchaga		-	-	Project Financing and Installation of Boundary Signboard
01	1100100100	23020118	70111	03005	12600800		Supply of HP laptops, computers & bags		-	-	
01	1100100100	23020118	70111	03005	12600800		Purchase of Motorcycle		-	-	for councillors and Budget Offier, staff officer
01	1100100100	23020118	70111	03005	12600800		Construction and installation of 12 no boundary sign boards.		-	-	
							TOTAL(N)	**-**	**-**	**208,000,000.00**	
						7002	**STAFF HOUSING**				
02	3400100100	23020104	70610	03005	12600800		L.G. Housing Scheme	13,304,857.60	-	-	LG housing schemes
02	3400100100	23030103	70112	03005	12600800		Renovation of 3 nos. District Head Residence		-	-	At G/Babangida, Diko & Kwaka
02	3400100100	23010101	70610	03005	12600800		District Residence		-	16,717,909.32	Construction of 8 No's of District Head Residence
02	3400100100	23010101	70610	03005	12600800		Land Acquisition		-		Payment of compensation for housing estate
02	3400100100	23020102	70610	03005	12600800		Renovation		-		Construction of LG Guest House in LGA
02	3400100100	23020102	70610	03005	12600800		Construction of 2 Nos & 3		-		Construction of 1 No and 3 Nos bedroom
02	3400100100	23020102	70610	03005	12600800		Bed Room with		-		Park
02	3400100100	23020102	70610	03005	12600800		Infrastructure		-		Infrastructure of LGA Headquarter.
02	3400100100	23020102	70610	03005	12600800		Construction of Guest House at Trailer Park				
							TOTAL(N)	**13,304,857.60**	**-**	**16,717,909.32**	
02	3400100100	23020102	70610	03005	12600800	7003	WORKSHOP				
02	3400100100	23020102	70610	03005	12600800		Workshop			-	
							TOTAL ADMINISTRATION	**13,304,857.60**	**-**	**224,717,909.32**	
							TOTAL SECTORS	**936,853,779.00**	**5,000,000.00**	**318,717,909.32**	
							8001: CONTRIBUTION URBAN RENEWAL				
04	3400100100	23020102	70610	03005	12600800	8001	**CONTRIBUTION TO URBAN RENEWAL**	**1,223,873,486.37**	**-**	**1,223,873,486.37**	
							GRAND TOTAL	**2,160,727,265.37**	**5,000,000.00**	**1,542,591,395.69**	

APPROVED CAPITAL RECEIPTS/COUNTERPART FUNDS		
GURARA LGA 2025		
S/NO	**PROJECT TITLE**	**LGA CONTRIBUTION**
1	MDGs	6,000,000
2	FADAMA III+	5,000,000
3	RAAMP	9,600,000
4	SUBEB	10,000,000
5	CHANCHAGA MUNICIPALITY	-
6	YESSO	5,000,000
7	CSDP	5,000,000
8	VALUE CHAIN	2,000,000
9	FOOD SECURITY	2,000,000
10	WARD DEVELOPMENT PROJECT	23,900,000
11	IBBUL	-
12	TEACHERS INSTITUTE DEVELOPMENT	3,000,000
13	NIGERIA FOR WOMEN PROJECT (PHASE II)	11,000,000
14	GRANTS	
15	BONDS/LOANS	
16	OTHERS	
	TOTAL	**-**