



**NIGER STATE GOVERNMENT**  
**FEDERAL REPUBLIC OF NIGERIA**

**LAVUN LOCAL GOVERNMENT AREA**  
**APPROVED 2025 BUDGET**

NIGER STATE GOVERNMENT  
LAVUN LOCAL GOVERNMENT COUNCIL KUTIGI  
BUDGET SUMMARY RECURRENT REVENUE YEAR 2025

	S/N	DETAILS OF REVENUE	ACTUAL JAN – DEC 2023	APPROVED BUDGET	ACTUAL JAN-DEC 2024	APPROVED EST. 2025
economic	1	ESTIMATE OF THE RECURRENT REVENUE				
	A	Internal generated revenue	9,797,683	25,000,000	7,172,865	25,000,000
12000000	B	Allocation from federal account	-	-	-	-
11010000	i.	Statutory Allocation from	2,380,390,675.69	2,501,893,370.38	1,771,342,016.33	2,899,892,171.17
11020000	C	External Source (VAT)	831,907,531	1,387,702,003.45	991,690,495	2,584,904,735.34
11012000	D	10% Internal Generated Re	65,904,767	247,474,483.88	-	984,577,512.73
		<b>TOTAL RECURRENT REVENUE</b>	<b>2,866,405,290.59</b>	<b>4,162,069,857.71</b>	<b>2,770,205,196.33</b>	<b>6,494,374,419.24</b>
	2	ESTIMATE OF CAPITAL RECEIPTS				
	A	Internal source	-	-	-	-
	i.	Commercial Loan (urban Renewal )	-	1,223,873,486.37	-	1,223,873,486.37
	ii	Current Year Revenue balance	-	-	-	-
	B	Grant Source	-	-	-	-
	C	Miscellaneous	-	-	-	-
		<b>TOTAL CAPITAL RECEIPTS</b>	<b>1,223,873,486.37</b>	<b>-</b>	<b>-</b>	<b>1,223,873,486.37</b>
		<b>TOTAL REVENUE</b>	<b>2,866,405,290.59K</b>	<b>5,365,943,344.08K</b>	<b>2,770,205,196.33</b>	<b>7,718,247,901.61</b>
21000000	3	ESTIMATE OF RECURRENT EXPENDITURE				
22000000	A	Personnel cost	708,778,380.87	1,117,352,405.61	993,834,507.53	4,338,264,445.37
21010103	B	Overhead cost	132,448,880.08	185,000,000	201,191,227.80	185,000,000
	C	Consolidated fund charge	1,462,511,700.75	1,287,121,220	1,522,006,766.00	538,645,274.91
	D	Counterpart Funding	-	171,000,000	-	-
	E	Urban Renewal (Repayment )	-	1,223,873,486.37	-	1,223,873,486.37
		<b>TOTAL RECURRENT EXPENDITURE</b>	<b>2,303,738,961.70</b>	<b>3,964,347,111.96K</b>	<b>2,717,032,511.33</b>	<b>6,285,763,206.65</b>
	4	ESTIMATE OF RECURRENT REVENUE BALANCE		177,722,745.73		1,432,464,694.97
	5	ESTIMATE OF CAPITAL EXPENDITURE				
	A	Distributable capital	94,305,780	177,722,745.73		208,591,208.60
	i	Admin sector	94,305,780	125,722,000.72	46,000,000	100,004,000
	ii	Economic sector	-	35,000,000	-	50,000,008
	iii	Social sector	-	17,000,745	-	58,587,200.60
	iv	Contribution to Urban Renewal	-	1,223,873,486.37	-	1,223,873,486.37
		<b>TOTAL CAPITAL EXPENDITURE</b>	<b>94,305,780</b>	<b>1,401,596,222.09K</b>	<b>46,000,000</b>	<b>1,432,464,694.97</b>

NIGER STATE LOCAL GOVERNMENT  
LAVUN LOCAL GOVERNMENT COUNCIL KUTIGI  
BUDGET SUMMARY RECURRENT REVENUE YEAR 2025

Head	DETAILS OF REVENUE EX	ACTUAL JAN – DEC 2023	APPROVED BUDGET	ACTUAL JAN-DEC 2024	APPROVED EST. 2025
12010000	1001 Taxes	1,425,307	2,000,000	155,000	2,000,000
12010000	1002 Rate		3,250,000	270,000	3,250,000
12010000	1003 Local Licenses Fees and Fine	2,901,820	9,779,000	2,922,585	9,779,000
12010000	1004 Earning from Commercial Undertaking	2,242,000	2,455,000	2,695,100	4,455,000
12010000	1005 Rent on local Government properties	607,500	1,191,000	690,000	1,191,000
12010000	1006 Interest Payment of deficit	167	325,000	-	325,000
12010000	1007 Grants		-	-	-
12010000	1008 Miscellaneous	21,280,124	6,000,000	440,000	4,000,000
12010000	<b>TOTAL INTERNAL GENI</b>	<b>28,457,607</b>	<b>25,000,000</b>	<b>7,172,685</b>	<b>25,000,000</b>
12010000	1009 Statutory Allocation	2,380,390,657.59	2,501,893,370.38	1,771,342,016.33	2,899,892,171.17
	External Source (VAT)	831,907,531	1,387,702,003.45	991,690,495	2,584,904,735.34
	10% Internal Generated	Re65,904,767	247,474,483.88	-	984,577,512.73
	Grant		-	-	-
	Contribution to Urban Renewal		1,223,873,486.37	-	1,223,873,486.37
	<b>TOTAL</b>	<b>3,306,660,391.59</b>	<b>5,385,943,344.06</b>	<b>2,770,205,196.83</b>	<b>7,718,247,901.01</b>

LAVUN LOCAL GOVERNMENT COUNCIL KUTIGI  
BUDGET SUMMARY RECURRENT EXPENDITURE YEAR 2025

SectcAdmin	Function	Fund	GEO_CODE	HEAD	DETAILS OF EXPENDITURE	Establishment	2024	2025	APPROVED BUDGET 2024	Personnel	Overhead	Total 2025
										Cost 2025	Cost 2025	
01	1100100100	21020101	70111	2101	12611200	2001	14	14	137,665,419	82,711,530	60,500,000	143,211,530
1	1101300100	21010101	70111	2101	12611200	2002	1	1	29,869,300	19,909,355	10,500,000	30,409,355
01	1200100100	21010101	70111	2101	12611200	2003	12	12	134,961,000	91,217,900	20,000,000	111,217,900
1	2500100100	21010101	70131	2101	12611200	2004	142	136	118,305,133	192,138,000	10,000,000	202,138,000
2	2000100100	21010101	70112	2101	12611200	2005	138	137	139,478,898	193,578,000	33,225,504	226,803,504
05	5100100300	21020101	71040	2101	12611200	2006	183	173	129,305,609	224,535,029	7,500,000	232,035,000
05	2100100100	21010101	70740	2101	12611200		-	1,850	-	2,461,269,871.37	-	2,461,269,871.37
02	1500100100	21010101	70421	2101	12611200	2007	293	286	314,813,264	572,770,310	10,211,400	582,981,710
02	3400100100	21020101	70610	2101	12611200	2008	101	101	88,552,359	141,520,450	10,063,096	151,583,546
	2000300100	21010101	70112	2101	12611200	2009	153	144	100,026,492	172,098,000	11,500,000	183,598,000
	2000300100	21010101	70112	2101	12611200	2010	155	152	87,582,650	172,302,000	3,500,000	175,802,000
	2000300100	21010101	70112	2101	12611200		-	-	-	-	-	-
	2000300100	21010101	70112	2101	12611200		-	-	-	-	-	-
02	2000300100	21010101	70112	2101	12611200	2013	-	-	1,287,121,220	-	-	538,645,274.91
02	2000300100	21010101	70112	2101	12611200	2016	9	8	21,792,281.61	-	-	22,344,000
							9	8	21,792,281.61	14,214,000	8,000,000	22,344,000
							<b>1,201</b>	<b>3,014</b>	<b>2,589,473,625.61</b>	<b>4,338,264,445.37</b>	<b>185,000,000</b>	<b>#####</b>

NIGER STATE LOCAL GOVERNMENT  
LAVUN LOCAL GOVERNMENT COUNCIL KUTIGI  
RECURRENT REVENUE YEAR 2025  
SUMMARY OF CAPITAL RECEIPTS

HEAD	DETAILS OF REVENUE	ACTUAL JAN – DEC 2023	APPROVED BUDGET	ACTUAL JAN-DEC 2024	APPROVED EST. 2025
3001	Internal source	-			
3002	External source VAT	831,907,531	1,387,702,003.45	991,690,495	2,584,904,735.34
3003	Grants	-			
3004	Miscellaneous	-			
<b>TOTAL</b>		<b>831,907,531</b>	<b>1,387,702,003.45</b>	<b>991,690,495</b>	<b>2,584,904,735.34</b>

NIGER STATE LOCAL GOVERNMENT  
LAVUN LOCAL GOVERNMENT COUNCIL KUTIGI  
SUMMARY CAPITAL EXPENDITURE YEAR 2025

HEAD	DETAILS OF EXPENDITURE	ACTUAL JAN – DEC 2023	APPROVED BUDGET 2024	ACTUAL JAN - DEC 2024	APPROVED EST. 2025
<b>ADMIN. SECTOR</b>					
7001	General Administration	84,305,780	-	2,000,000	20,004,000
7002	Staff Housing	-	70,700,000.72	44,000,000	45,000,000
7003	Workshop	10,000,000	55,022,000	-	30,000,200
<b>TOTAL</b>		<b>94,305,780</b>	<b>125,722,000.72</b>	<b>46,000,000</b>	<b>95,004,200</b>
<b>Economics sector</b>					
2	4001 Agric and Rural Development	-	-	-	-
2	4002 Livestock	-	-	-	-
2	4003 Forestry	-	-	-	-
2	4004 Fisheries	-	-	-	-
2	4005 Manufacture	-	-	-	-
2	4006 Rural Electrification	-	35,000,000	-	40,580,008
2	4007 Commercial Finance Cooper-	-	-	-	-
2	4008 Transport ( Roads and Bridge-	-	-	-	-
<b>TOTAL ECONOMIC SECTOR</b>			<b>35,000,000</b>		<b>40,580,008</b>
<b>SOCIAL SECTOR</b>					
5	5001 Education	-	17,000,745	-	12,000,000
5	5002 Health	-	-	-	43,000,000
5	5003 Information	-	-	-	-
5	5004 Social Development	-	-	-	-
5	5005 Fire Services	-	-	-	-
5	6001 Water Resources and Supply	-	-	-	18,007,000.60
5	6002 Environment, Sewage and Drainage	-	-	-	-
5	6003 Town and Country Planning	-	-	-	-
5	6004 Communities Development	-	-	-	-
<b>TOTAL SOCIAL SECTOR</b>			<b>17,000,745</b>		<b>73,007,000.60</b>
8001	Repayment	-	-	-	-
<b>TOTAL REPAYMENT OF LOAN</b>					
	Urban Renewal	-	-	-	1,223,873,486.37
<b>TOTAL CAPITAL EXPENDITURE</b>		<b>94,305,780</b>	<b>177,722,745.72</b>	<b>46,000,000</b>	<b>1,432,464,694.97</b>

**NIGER STATE LOCAL GOVERNMENT  
LAVUN LOCAL GOVERNMENT COUNCIL KUTIGI  
DETAIL OF RECURRENT REVENUE FOR THE YEAR 2025**

SectcAdmin	Economic	Function	Fund	GEO..CODE	HEAD	DETAILS OF REVENUE	ACTUAL JAN – DEC 2023	APPROVED BUDGET 2024	ACTUAL JAN - DEC 2024	APPROVED EST. 2025	
						<b>Head 1001 tax</b>					
2	2000100100	70112	2101	12611200	1	Community Poll Tax	8T	12T		12T	
2	2000100100	70112	2101	12611200	2	Arrears of Community Poll Tax		12T		12T	
2	2000100100	12010017	70112	2101	12611200	3	Development Levy	-	1,000,000	120,000	1,000,000
						4	Arrears Development Levy	-			
2	1500100100	12010003	70421	2101	12611200	5	Cattle Tax ( Jangali)	-	1,000,000	35,000	1,000,000
						6	Arrears of Cattle Tax	-			
						7	Other Special Service	-		130,000	
						8	Arrears of Special Service Tax	-			
						<b>TOTAL</b>		<b>2,000,000</b>	<b>155,000</b>	<b>2,000,000</b>	
						<b>HEAD 1002 RATE</b>					
2	2000100100	12020701	70112	2101	12611200	1	Tenement rate	1,425,807	3,250,000	270,000	3,250,000
						2	Penalty for Tenement Rate	-	-	-	-
						3	Arrears of Penalty Tenement Rate	-	-	-	-
						4	Ground Rate	-	-	-	-
						5	Federal Government Grand Tenement Rate	-	-	-	-
						<b>TOTAL</b>	<b>1,425,807</b>	<b>3,250,000</b>	<b>270,000</b>	<b>3,250,000</b>	

**NIGER STATE LOCAL GOVERNMENT  
LAVUN LOCAL GOVERNMENT COUNCIL , KUTIGI  
DETAIL OF RECURRENT REVENUE FOR THE YEAR 2025**

						DETAILS OF REVENUE	ACTUAL JAN – DEC 2023	APPROVED BUDGET 2024	ACTUAL JAN - DEC 2024	APPROVED EST. 2025	
					<b>HEAD 1003</b>	<b>A.</b>					
2	3400100100	12020301	70610	2101	12611200	1	Town of vehicle Fines and Fees	4,000	20,000	20,000	
2	2000100100	12020302	70112	2101	12611200	2	Fines on Overdue Lost Library Books	-	-	-	
						<b>1003</b>					
						<b>B. GENERAL LICENCE</b>					
2	2000100100	12020101	70112	2101	12611200	3	Bicycle Licenses Fees	50,000	-	50,000	
2	2000100100	12020102	70112	2101	12611200	4	Caner Licenses Fees	2,050	50,000	50,000	
2	2000100100	12020103	70112	2101	12611200	5	Dog Licenses Fees	-	19,000	19,000	
2	2000100100	12020104	70112	2101	12611200	6	Car / truck licenses	-	100,000	50,000	
2	2000100100	12020105	70112	2101	12611200	7	Motorcycle ( Kabu kabu ) Licen	-	100,000	50,000	
2	2000100100	12020106	70112	2101	12611200	8	Hawker Permit Fees	40,000	100,000	50,000	
2	2000100100	12020107	70112	2101	12611200	9	Bus / Commercial Tax Permit fees	-	100,000	50,000	
2	2000100100	12020108	70112	2101	12611200	10	Learning Drivers Tax Fees	-	50,000	50,000	
2	2000100100	12020109	70112	2101	12611200	11	Liquor Licenses Fees	-	50,879	50,879	
2	2000100100	12020110	70112	2101	12611200	12	Palm wine Tapers/ Seller Licenses	-	50,000	50,000	
2	2000100100	12020111	70112	2101	12611200	13	Native Liquor Licenses Fees	-	50,000	50,000	
2	2000100100	12020112	70112	2101	12611200	14	Burk Cigarette Fees	40,000	100,000	50,000	
2	2000100100	12020113	70112	2101	12611200	15	Square / Hawker Permit fees	-	50,000	50,000	
2	2000100100	12020114	70112	2101	12611200	16	Wolf Handing Fees	-	50,000	50,000	
2	2000100100	12020115	70112	2101	12611200	17	Toll Gate Fees	-	50,000	50,000	
						<b>TOTAL B. GENERAL LICEN</b>	<b>86,050</b>	<b>989,879</b>	<b>-</b>	<b>739,879</b>	
						<b>1003</b>					
						<b>C: FOOD CONTROL</b>					
2	2000100100	12020216	70112	2101	12611200	18	Slaughter Fees	121,800	450,000	130,000	450,000
2	2000100100	12020217	70112	2101	12611200	19	Abattoir Fees	-	50,000	50,000	
2	2000100100	12020218	70112	2101	12611200	20	Eating Fees	20,000	40,000	40,000	
2	2000100100	12020219	70112	2101	12611200	21	Kiosk Licenses Fees	15,000	60,000	60,000	
2	2000100100	12020220	70112	2101	12611200	22	Bakery House Fees	5,350	100,000	100,000	
2	2000100100	12020221	70112	2101	12611200	23	Registration of Meat Deal Van Fee	-	40,000	40,000	
2	2000100100	12020222	70112	2101	12611200	24	Dried Fish / Meat Van Fees	-	30,000	30,000	
2	2000100100	12020223	70112	2101	12611200	25	Cattle Dealers Licenses Fees	-	50,000	50,000	
2	2000100100	12020224	70112	2101	12611200	26	Cold Room Licenses Fees	-	40,000	40,000	
2	2000100100	12020225	70112	2101	12611200	27	Butcher Licenses	-	50,000	50,000	
						<b>TOTAL C: FOOD CONTROL</b>	<b>162,150</b>	<b>910,000</b>	<b>130,000</b>	<b>910,000</b>	
						<b>1003</b>					
						<b>D: SECURITY</b>					
2	2000100100	12020226	70112	2101	12611200	28	Auctioneers Permit Fees	412,000	1,000,000	-	600,000
2	2000100100	12020227	70112	2101	12611200	29	Goldsmith / Cold Licenses Fees	-	-	-	-
2	2000100100	12020228	70112	2101	12611200	30	Dane Gun Licenses	-	-	-	-
2	2000100100	12020229	70112	2101	12611200	31	Hunting Permit Fees	-	-	-	-
						<b>TOTAL SECURITY</b>	<b>412,000</b>	<b>1,000,000</b>	<b>-</b>	<b>600,000</b>	
						<b>1003</b>					
						<b>E: SOCIAL</b>					
2	2000100100	12020230	70112	2101	12611200	32	Marriage Registration Fees	6,000	25,000	7,000	25,000
2	2000100100	12020231	70112	2101	12611200	33	Entertainment Drumming and Both P. Fees	2,000	25,000	-	25,000
2	2000100100	12020232	70112	2101	12611200	34	Control Noise Permit Fees	10,000	25,000	-	25,000

2	2000100100	12020233	70112	2101	12611200	35	Cinematograph licenses fees		25,000		25,000	
2	2000100100	12020234	70112	2101	12611200	36	Naming of street registration fees		25,000		25,000	
2	2000100100	12020235	70112	2101	12611200	37	Mobiles sales promotion licenses fees	70,000	150,000	10,000	50,000	
2	2000100100	12020236	70112	2101	12611200	38	Tent at sea beach permit fees		50,000		50,000	
2	2000100100	12020237	70112	2101	12611200	39	Radio / television fees	4,000	50,000		50,000	
2	2000100100	12020238	70112	2101	12611200	40	Open air preaching permit	3,000	50,000		50,000	
								<b>TOTAL E: SOCIAL</b>	<b>95,000</b>	<b>925,000</b>	<b>17,000</b>	<b>825,000</b>
								<b>1003</b>	<b>F: health</b>			
2	2000100100	12020239	70112	2101	12611200	41	Dislodgment of special tank charges	-	50,000	-	20,000	
2	2000100100	12020240	70112	2101	12611200	42	Night soil disposal leg	-	50,000	-	20,000	
2	2000100100	12020241	70112	2101	12611200	43	Registration of septic tank	-	50,000	-	20,000	
2	2000100100	12020242	70112	2101	12611200	44	Night soil disposal fees	-	50,000	-	20,000	
2	2000100100	12020243	70112	2101	12611200	45	Impounding of animal fees	-	50,000	-	20,000	
2	2000100100	12020244	70112	2101	12611200	46	Pest control and disinfecting charges	-	50,000	-	20,000	
2	2000100100	12020245	70112	2101	12611200	47	Birth and death registration fees	-	20,000	-	20,000	
2	2000100100	12020246	70112	2101	12611200	48	Burial fees	-	20,000	-	20,000	
2	2000100100	12020247	70112	2101	12611200	49	Vault fees	-	50,000	-	20,000	
2	2000100100	12020248	70112	2101	12611200	50	Dispensary of material fees	-	50,000	-	20,000	
2	2000100100	12020249	70112	2101	12611200	51	Laboratory test fees	4,000	50,000		20,000	
2	2000100100	12020250	70112	2101	12611200	52	Eating from environment		50,000		20,000	
								<b>TOTAL F:HEALTH</b>	<b>4,000</b>	<b>540,000</b>		<b>240,000</b>
								<b>1003</b>	<b>G: Economic</b>			
2	2000100100	12020251	70112	2101	12611200	53	General contractor registration fees	-	80,240	-	30,240	
2	2000100100	12020252	70112	2101	12611200	54	Tenders processing fees	-	25,000	-	25,000	
2	2000100100	12020253	70112	2101	12611200	55	Minor industry licenses fees	-	2,900	-	2,900	
2	2000100100	12020254	70112	2101	12611200	56	Sand dressing fees	-	30,000	-	30,000	
2	2000100100	12020255	70112	2101	12611200	57	Filling station and patrol side sellers fee	105,000	995,000	30,000	995,000	
2	2000100100	12020256	70112	2101	12611200	58	Petty traders licenses fees	5,000	30,000	-	30,000	
2	2000100100	12020257	70112	2101	12611200	59	Sand granite iron sellers fees	-	30,000	-	30,000	
2	2000100100	12020258	70112	2101	12611200	60	Tipper fees	-	30,000	-	30,000	
2	2000100100	12020259	70112	2101	12611200	61	Forestry and fuel explorations	-	625,000	-	310,000	
2	2000100100	12020260	70112	2101	12611200	62	Felling of tires fees	201,600	235,000	827,000	900,000	
2	2000100100	12020261	70112	2101	12611200	63	Sawmill licenses fees	3,000	50,000	5,000	50,000	
2	2000100100	12020262	70112	2101	12611200	64	Produce buying fees	1,660,440	1,000,000	1,838,585	1,900,000	
2	2000100100	12020263	70112	2101	12611200	65	Rice mill / cassava guiding fees	-	20,000	5,000	20,000	
2	2000100100	12020264	70112	2101	12611200	66	Ingredient grinding mill licenses fees	6,580.37	20,000	-	20,000	
2	2000100100	12020265	70112	2101	12611200	67	Corn grinding mill licenses fees	5,000	30,000	9,000	30,000	
2	2000100100	12020266	70112	2101	12611200	68	Brown sugar machine licenses fees	-	20,000	-	20,000	
2	2000100100	12020268	70112	2101	12611200	69	Painting/ sugar card workshop	-	20,000	-	20,000	
2	2000100100	12020268	70112	2101	12611200	70	Welding machine licenses fees	16,000	20,000	10,000	20,000	
2	2000100100	12020270	70112	2101	12611200	71	Electric radio / television workshop fees	-	40,000	4,000	40,000	
2	2000100100	12020271	70112	2101	12611200	72	Blacksmith workshop licenses fees	-	40,000	-	40,000	
2	2000100100	12020272	70112	2101	12611200	73	Wood making carpentry workshop fees	-	20,000	-	20,000	
2	2000100100	12020273	70112	2101	12611200	74	Battery charge licenses fees	-	30,000	-	30,000	
2	2000100100	12020274	70112	2101	12611200	75	Printing pies licenses fees	-	20,000	-	20,000	
2	2000100100	12020275	70112	2101	12611200	76	Panel beaters licenses fees	-	50,000	-	50,000	
2	2000100100	12020276	70112	2101	12611200	77	Vulcanizes licenses fees	-	60,000	-	20,000	
2	2000100100	12020277	70112	2101	12611200	78	Vehicle spare part sellers licenses	10,000	20,000	-	20,000	
2	2000100100	12020278	70112	2101	12611200	79	Clock / watch repair licenses fees	-	20,981	-	20,981	
2	2000100100	12020279	70112	2101	12611200	80	Registration of laundry and dry cleaner fe	-	20,000	-	20,000	
2	2000100100	12020280	70112	2101	12611200	81	Motor Machine and Car Wash Deport Fe	-	20,000	-	20,000	
2	2000100100	12020281	70112	2101	12611200	82	Cloth Dryer Licenses Fees	-	20,000	-	20,000	
2	2000100100	12020282	70112	2101	12611200	83	Building Materials Licenses Fees	-	30,000	-	30,000	
2	2000100100	12020283	70112	2101	12611200	84	Surface Tank Kerosene Fees	-	40,000	-	40,000	
2	2000100100	12020284	70112	2101	12611200	85	Photostat Typing Institute Licenses Fees	-	30,000	-	30,000	
2	2000100100	12020285	70112	2101	12611200	86	Blacksmith Machine Fees	-	20,000	-	20,000	
2	2000100100	12020286	70112	2101	12611200	87	Sew Making Machine Fees	20,000	40,000	7,000	30,000	
2	2000100100	12020287	70112	2101	12611200	88	Hair Dressing / Plaiting Permit Fees	-	20,000	-	20,000	
2	2000100100	12020288	70112	2101	12611200	89	Local Hair Barbing / Plaiting Permit fees	-	20,000	-	20,000	
2	2000100100	12020289	70112	2101	12611200	90	Advertisement Rate Licenses Fees	30,000	40,000	-	20,000	
2	2000100100	12020289	70112	2101	12611200	91	Borrow Pig sit Fee	-	100,000	-	20,000	
								<b>TOTAL G : ECONC</b>	<b>2,062,620</b>	<b>3,864,121</b>	<b>2,735,585</b>	<b>5,014,121</b>
								<b>1003</b>	<b>H: ENGINEERING WORK AND SERVICES</b>			
2	2000100100	12020290	70112	2101	12611200	92	Workshop Receipt	-	100,000	-	40,000	
2	2000100100	12020291	70112	2101	12611200	93	Sales on Unserviceable Store	-	50,000	-	50,000	
2	2000100100	12020292	70112	2101	12611200	94	Hair Charges	-	70,000	-	70,000	
2	2000100100	12020293	70112	2101	12611200	95	Scale Store	-	50,000	-	50,000	
2	2000100100	12020294	70112	2101	12611200	96	Survey Fees	-	50,000	-	50,000	
2	2000100100	12020295	70112	2101	12611200	97	Approval of Building Plan	-	80,000	40,000	80,000	
2	2000100100	12020296	70112	2101	12611200	98	Mortgage Submit Approval Fees	-	10,000	-	10,000	

2	2000100100	12020297 70112	2101	12611200	99	Customary Right of Occupancy Fees	-	10,000	-	10,000
2	2000100100	12020298 70112	2101	12611200	100	Commission Transfer of Plot	-	50,000	-	40,000
2	2000100100	12020299 70112	2101	12611200	101	Cooperative Registration Fees	-	80,000	-	80,000
2	2000100100	12020300 70112	2101	12611200	102	Certificate of Land Occupancy Fees	30,000	500,000	-	500,000
2	2000100100	12020301 70112	2101	12611200	103	Tractor Hiring Fees	50,000	500,000	-	500,000
<b>TOTAL H: ENGINEERING WORK AND S</b>							<b>80,000</b>	<b>1,550,000</b>	<b>40,000</b>	<b>1,450,000</b>
<b>TOTAL HEAD 1003</b>							<b>2,901,820</b>	<b>9,779,000</b>	<b>2,922,585</b>	<b>9,779,000</b>

<b>HEAD 1004</b>						<b>DETAILS OF REVENUE</b>	<b>ACTUAL JAN – DEC 2023</b>	<b>APPROVED BUDGET 2024</b>	<b>ACTUAL JAN - DEC 2024</b>	<b>APPROVED EST. 2025</b>
2	2000100100	12020501 70112	2101	12611200	1	Market	1,826,000	1,500,000	2,100,900	3,000,000
2	2000100100	12020502 70112	2101	12611200	2	Motor Park	416,000	550,000	594,200	1,050,000
2	2000100100	12020503 70112	2101	12611200	3	Shops and Shopping Centre	-	105,000	-	105,000
2	2000100100	12020504 70112	2101	12611200	4	Cattle Market	-	-	-	-
2	2000100100	12020505 70112	2101	12611200	5	Abattoir	-	-	-	-
2	2000100100	12020506 70112	2101	12611200	6	Proceed from Sales of Consumabl-	-	-	-	-
2	2000100100	12020507 70112	2101	12611200	7	Transport Service Earning	-	-	-	-
2	2000100100	12020508 70112	2101	12611200	8	Earning from Industrials Undertaking	-	-	-	-
2	2000100100	12020509 70112	2101	12611200	9	Earning from Commercial Undertaking	-	300,000	-	300,000
<b>TOTAL</b>							<b>2,242,000</b>	<b>2,455,000</b>	<b>2,695,100</b>	<b>4,455,000</b>

**NIGER STATE LOCAL GOVERNMENT  
LAVUN LOCAL GOVERNMENT COUNCIL KUTIGI  
DETAIL OF RECURRENT REVENUE FOR THE YEAR 2025**

<b>HEAD 1005</b>						<b>DETAILS OF REVENUE</b>	<b>ACTUAL JAN – DEC 2023</b>	<b>APPROVED BUDGET 2024</b>	<b>ACTUAL JAN - DEC 2024</b>	<b>APPROVED EST. 2025</b>
						<b>Rent on local government</b>				
2	2000100100	12020601 70112	2101	12611200	1	Rent on local government quarters	-	191,000	-	191,000
2	2000100100	12020602 70112	2101	12611200	2	Rent on local government building	607,500	500,000	690,000	500,000
2	2000100100	12020603 70112	2101	12611200	3	Rent landed property	-	500,000	-	500,000
<b>TOTAL</b>							<b>607,500</b>	<b>1,191,000</b>	<b>690,000</b>	<b>1,191,000</b>
						<b>Interest payment and dividends</b>				
2	2000100100	12021101 70112	2101	12611200	1	Interest on vehicle and bicycles	167	125,000	-	125,000
2	2000100100	12021102 70112	2101	12611200	2	Adjustment	-	-	-	-
2	2000100100	12021103 70112	2101	12611200	3	Interest on loan to other local government	-	150,000	-	150,000
2	2000100100	12021104 70112	2101	12611200	4	Interest on loan to parastatal and liability	-	-	-	-
2	2000100100	12020901 70112	2101	12611200	5	Dividends	-	50,000	-	50,000
2	2000100100	12021104 70112	2101	12611200	6	Interest on staff lousing and othe	-	-	-	-
<b>TOTAL</b>							<b>167</b>	<b>325,000</b>	<b>-</b>	<b>325,000</b>
						<b>Grants</b>				
2	2000100100	13020302 70112	2101	12611200	1	Grants from state government	-	-	-	-
2	2000100100	13020301 70112	2101	12611200	2	Grants from federal governnr	-	-	-	-
2	2000100100	13020304 70112	2101	12611200	3	Other grants	-	-	-	-
<b>TOTAL</b>							<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
						<b>Miscellaneous</b>				
2	2000100100	12021201 70112	2101	12611200	1	Mortuary clean and over commen	-	-	-	-
2	2000100100	12021201 70112	2101	12611200	2	Recovery of losses and over payment	-	1,000,000	4,272,000	1,000,000
2	2000100100	12021201 70112	2101	12611200	3	Payment of leu registration	-	-	-	-
2	2000100100	12021201 70112	2101	12611200	4	Unclaimed deposit	-	3,000,000	19,950,000	500,000
2	2000100100	12020272 70112	2101	12611200	5	Letter of identification	620,000	1,000,000	440,000	1,500,000
2	2000100100	12020291 70112	2101	12611200	6	Resident registration fee	-	1,000,000	-	1,000,000
<b>TOTAL</b>							<b>620,000</b>	<b>6,000,000</b>	<b>440,000</b>	<b>4,000,000</b>
<b>Total Internal Generated Revenue</b>							<b>9,797,683</b>	<b>25,000,000</b>	<b>7,172,685</b>	<b>25,000,000</b>
						<b>Statutory allocation</b>				
2	2000100100	11010000 70112	2101	12611200	1	Allocation from federal account	2,380,390,675.59	2,501,893,370.38	1,771,342,016.33	2,899,892,171.17
2	2000100100	11012000 70112	2101	12611200	2	External Source (VAT)	831,907,531	1,387,702,003.45	991,690,495	2,584,904,735.34
2	2000100100	11020000 70112	2101	12611200	3	10% Allocation from state account	65,904,767	247,474,483.88	-	984,577,512.73
2	2000100100	11020000 70112	2101	12611200	4	Grant	-	-	-	-
<b>Contribution to Urban Renewal</b>							<b>-</b>	<b>1,223,873,486.37</b>	<b>-</b>	<b>1,223,873,486.37</b>
<b>TOTAL</b>							<b>3,306,660,391.59</b>	<b>5,385,943,344.08</b>	<b>2,770,205,196.33</b>	<b>7,718,247,901.61</b>

**NIGER STATE LOCAL GOVERNMENT  
LAVUN LOCAL GOVERNMENT COUNCIL KUTIGI  
SUMMARY OF RECURRENT EXPENDITURE FOR THE YEAR 2025  
HEAD 2001A-H OFFICE OF THE CHAIRMAN**

SectrAdmin	Economic	Function	Fund	GEO..CODE	ESTABLISHMENT GRADE LEVEL	ACTUAL JAN –DEC NO OF STAFF	2023 AMOUNT	APPROVED BUDGET NO OF STAFF	2024 AMOUNT	ACTUAL JAN- DEC	2024	APPROVED EST. NO OF STAFF	2025 AMOUNT
01	1100100100	21010101	70111	2101	12611200	1	-	-	-	-	-	-	-
01	1100100100	21010101	70111	2101	12611200	2	-	-	-	-	-	-	-
01	1100100100	21010101	70111	2101	12611200	3	2	617,633	2	617,633	308,817	2	1,962,000
01	1100100100	21010101	70111	2101	12611200	4	-	-	-	-	-	-	-
01	1100100100	21010101	70111	2101	12611200	5	-	-	-	-	-	-	-
01	1100100100	21010101	70111	2101	12611200	6	-	-	-	-	-	-	-
01	1100100100	21010101	70111	2101	12611200	<b>TOTAL 01-06</b>	<b>2</b>	<b>617,633</b>	<b>2</b>	<b>617,633</b>	<b>308,817</b>	<b>2</b>	<b>1,962,000</b>
01	1100100100	21010101	70111	2101	12611200	7	-	-	-	-	-	-	-
01	1100100100	21010101	70111	2101	12611200	8	-	-	-	-	-	-	-
01	1100100100	21010101	70111	2101	12611200	9	-	-	-	-	-	-	-
01	1100100100	21010101	70111	2101	12611200	10	-	-	-	-	-	-	-
01	1100100100	21010101	70111	2101	12611200	12	-	-	-	-	-	-	-
01	1100100100	21010101	70111	2101	12611200	<b>TOTAL 07-12</b>	-	-	-	-	-	-	-
01	1100100100	21010101	70111	2101	12611200	13	2	1,741,944	2	1,741,944	870,980	2	3,228,000
01	1100100100	21010101	70111	2101	12611200	14	-	-	-	-	-	-	-
01	1100100100	21010101	70111	2101	12611200	15	-	-	-	-	-	-	-
01	1100100100	21010101	70111	2101	12611200	16	-	-	-	-	-	-	-
01	1100100100	21010101	70111	2101	12611200	17	-	-	-	-	-	-	-
01	1100100100	21010101	70111	2101	12611200	<b>TOTAL 13-17</b>	<b>2</b>	<b>1,741,944</b>	<b>2</b>	<b>1,741,944</b>	<b>870,980</b>	<b>2</b>	<b>3,228,000</b>
01	1100100100	21010101	70111	2101	12611200	SPECIAL GRADE	5	7,265,842	10	20,465,842	3,632,921	10	20,465,842
01	1100100100	21010101	70111	2101	12611200	<b>TOTAL FOR ALL STAFF</b>	<b>9</b>	<b>9,625,419</b>	<b>14</b>	<b>22,825,419</b>	<b>4,855,800</b>	<b>14</b>	<b>25,655,842</b>
01	1100100100	21010101	70111	2101	12611200	TOTAL ALLOWANCE		5,522,594.96		54,340,000	7,878,394.80		57,055,688
01	1100100100	21010101	70111	2101	12611200	<b>TOTAL PER. COST</b>		<b>15,148,013.96</b>		<b>77,165,419</b>	<b>12,734,194.80</b>		<b>82,711,530</b>

**NIGER STATE LOCAL GOVERNMENT  
LAVUN LOCAL GOVERNMENT COUNCIL KUTIGI  
DETAIL OF RECURRENT EXPENDITURE FOR THE YEAR 2025  
HEAD 2001A (OFFICE OF THE CHAIRMAN)**

SectrAdmin	Economic	Function	Fund	GEO..CODE	HEAD	2025	DETAILS OF EXPENDITURE	ACTUAL JAN – DEC 2023	APPROVED BUDGET 2024	ACTUAL JAN- DEC 2024	APPROVED EST. 2025
01	1.1E+09	21010101	70111	2101	12611200	1	A- POLITICAL HEADERS	908,312	908,312	908,312	908,312
01	1.1E+09	21010101	70111	2101	12611200	1	Chairman	853,056	853,056	853,056	853,056
01	1.1E+09	21010101	70111	2101	12611200	5	Vice Chairman	13,200,000	13,200,000	-	13,200,000
01	1.1E+09	21010101	70111	2101	12611200	2	Supervisor Councilor	617,633	617,633	617,633	1,962,000
01	1.1E+09	21010101	70111	2101	12611200	3	Domestic Staff GL 03	5,504,474	5,504,474	5,504,474	5,504,474
01	1.1E+09	21010101	70111	2101	12611200	2	Special Adviser	1,741,944	1,741,944	1,741,944	3,228,000
01	1.1E+09	21010101	70111	2101	12611200	2	internal Auditor GL 13	-	-	-	-
01	1.1E+09	21010101	70111	2101	12611200	14	Legal Practitioner GL 15	-	-	-	-
01	1.1E+09	21010101	70111	2101	12611200	<b>14</b>	<b>SUB -TOTAL</b>	<b>9,625,419</b>	<b>22,825,419</b>	<b>9,625,419</b>	<b>25,655,842</b>
							ALLOWANCE	5,522,594.96	54,340,000	6,766,589.86	57,055,688
							<b>GRAND TOTAL</b>	<b>15,148,013.96</b>	<b>77,165,419</b>	<b>16,392,008.86</b>	<b>82,711,530</b>

**NIGER STATE LOCAL GOVERNMENT  
LAVUN LOCAL GOVERNMENT COUNCIL KUTIGI  
RECURRENT EXPENDITURE FOR THE YEAR 2025  
HEAD 2001 1-14 OVER HEAD COST**

SectrAdmin	Economic	Function	Fund	GEO..CODE	S/HEAD	DETAILS OF EXPENDITURE	ACTUAL JAN – DEC 2023	APPROVED BUDGET 2024	ACTUAL JAN- DEC 2024	APPROVED EST. 2025	
01	1100100100	22020101	70111	2101	12611200	2	Traveling And Transport	1,320,000	2,000,000	0	2,000,000
01	1100100100	22020201	70111	2101	12611200	3	Utility Service	-	-	-	-
01	1100100100	22020202	70111	2101	12611200	4	Telephone And Postal Service	-	-	-	-
01	1100100100	22020301	70111	2101	12611200	5	Stationeries And Printing	4,900,000	1,000,000	0	1,000,000
01	1100100100	22020402	70111	2101	12611200	6	Maintenance Of Officer And Equipm:	40,000	5,000,000	1,214,000	5,000,000
01	1100100100	22020401	70111	2101	12611200	7	Maintenance Of Vehicle And Capital 0	-	-	-	-
01	1100100100	22020701	70111	2101	12611200	8	Consultancy Service And Special Committee	-	1,000,000	0	1,000,000
01	1100100100	22040109	70111	2101	12611200	9	Grant Contribution And Subvention	44,730,000	20,500,000	23,400,000	20,500,000
01	1100100100	22020501	70111	2101	12611200	10	Training Staff Development Welfare	-	-	0	-

01	1100100100	22021001	70111	2101	12611200	11	Entertainment And Hospitality	2,360,000	1,000,000	0	1,000,000
01	1100100100	22021002	70111	2101	12611200	12	Miscellaneous Expenses	21,660,000	30,000,000	99,478,436.92	30,000,000
01	1100100100	22021002	70111	2101	12611200		<b>TOTAL</b>	<b>75,010,000</b>	<b>60,500,000</b>	<b>124,092,436.92</b>	<b>60,500,000</b>

**NIGER STATE LOCAL GOVERNMENT  
LAVUN LOCAL GOVERNMENT COUNCIL KUTIGI  
SUMMARY RECURRENT EXPENDITURE FOR YEAR 2025  
HEAD 2001A-C PERSONNEL COST AND OVER HEAD COST**

SectcAdmin	Economic	Function	Fund	GEO..CODE	S/ HEAD	DETAILS OF EXPENDITURE	ACTUAL JAN – DEC 2023	APPROVED BUDGET 2024	ACTUAL JAN-DEC 2024	APPROVED EST. 2025	
1	1100100100	21010101	70111	2101	12611200	2001/A	OFFICE OF THE CHAIRMAN	15,148,013.96	77,165,419	16,392,008.86	82,711,530
1	1100100100	21010101	70111	2101	12611200						
1	1100100100	21010101	70111	2101	12611200						
1	1100100100	21010101	70111	2101	12611200	<b>2001/A</b>	<b>TOTAL PERSONNEL COST</b>	<b>15,148,013.96</b>	<b>77,165,419</b>	<b>16,392,008.86</b>	<b>82,711,530</b>
1	1100100100	21010101	70111	2101	12611200						
1	1100100100	21010101	70111	2101	12611200						
1	1100100100	21010101	70111	2101	12611200		OVER HEAD	75,010,000	60,500,000	124,092,436.92	60,500,000
1	1100100100	21010101	70111	2101	12611200						
1	1100100100	21010101	70111	2101	12611200						
1	1100100100	21010101	70111	2101	12611200						
						<b>GRAND TOTAL</b>	<b>90,158,013.96</b>	<b>137,665,419</b>	<b>140,484,445.78</b>	<b>143,211,530</b>	

**NIGER STATE LOCAL GOVERNMENT  
LAVUN LOCAL GOVERNMENT COUNCIL KUTIGI  
HEAD 2002A OFFICE OF THE SECRETARY  
SUMMARY RECURRENT EPENDITURE FOR THE YEAR 2025**

SectcAdmin	Economic	Function	Fund	GEO..CODE	ESTABLISHMENT GRADE LEVEL	ACTUAL JAN – DEC NO OF STAFF	2023 AMOUNT	APPROVED BUDGET NO OF STAFF	2024 AMOUNT	ACTUAL JAN- DEC NO OF STAFF	2024 AMOUNT	APPROVED EST. NO OF STAFF	2025 AMOUNT
1	1101300100	21010101	70111	2101	12611200	1	-	-	-	-	-	-	-
1	1101300100	21010101	70111	2101	12611200	2	-	-	-	-	-	-	-
1	1101300100	21010101	70111	2101	12611200	3	-	-	-	-	-	-	-
1	1101300100	21010101	70111	2101	12611200	4	-	-	-	-	-	-	-
1	1101300100	21010101	70111	2101	12611200		-	-	-	-	-	-	-
1	1101300100	21010101	70111	2101	12611200	5	-	-	-	-	-	-	-
1	1101300100	21010101	70111	2101	12611200		-	-	-	-	-	-	-
1	1101300100	21010101	70111	2101	12611200	6	-	-	-	-	-	-	-
1	1101300100	21010101	70111	2101	12611200		-	-	-	-	-	-	-
1	1101300100	21010101	70111	2101	12611200	TOTAL 01-06	-	-	-	-	-	-	-
1	1101300100	21010101	70111	2101	12611200		-	-	-	-	-	-	-
1	1101300100	21010101	70111	2101	12611200	7	-	-	-	-	-	-	-
1	1101300100	21010101	70111	2101	12611200		-	-	-	-	-	-	-
1	1101300100	21010101	70111	2101	12611200	8	-	-	-	-	-	-	-
1	1101300100	21010101	70111	2101	12611200		-	-	-	-	-	-	-
1	1101300100	21010101	70111	2101	12611200	9	-	-	-	-	-	-	-
1	1101300100	21010101	70111	2101	12611200		-	-	-	-	-	-	-
1	1101300100	21010101	70111	2101	12611200	10	-	-	-	-	-	-	-
1	1101300100	21010101	70111	2101	12611200	12	-	-	-	-	-	-	-
1	1101300100	21010101	70111	2101	12611200	TOTAL 07-12	-	-	-	-	-	-	-
1	1101300100	21010101	70111	2101	12611200		-	-	-	-	-	-	-
1	1101300100	21010101	70111	2101	12611200	13	-	-	-	-	-	-	-
1	1101300100	21010101	70111	2101	12611200	14	-	-	-	-	-	-	-
1	1101300100	21010101	70111	2101	12611200	15	-	-	-	-	-	-	-
1	1101300100	21010101	70111	2101	12611200	16	-	-	-	-	-	-	-
1	1101300100	21010101	70111	2101	12611200	17	-	-	-	-	-	-	-
1	1101300100	21010101	70111	2101	12611200	TOTAL 13-17	-	-	-	-	-	-	-
1	1101300100	21010101	70111	2101	12611200	SPECIAL GRADE	1	809,300	1	809,300	809,300	1	809,300
1	1101300100	21010101	70111	2101	12611200		-	-	-	-	-	-	-
1	1101300100	21010101	70111	2101	12611200	<b>TOTAL FOR ALL STAFF</b>	<b>1</b>	<b>809,300</b>	<b>1</b>	<b>809,300</b>	<b>809,300</b>	<b>1</b>	<b>809,300</b>
1	1101300100	21010101	70111	2101	12611200								
1	1101300100	21010101	70111	2101	12611200	TOTAL ALLOWANCE		710,281.38		18,560,000	1,737,538.96		19,100,055
1	1101300100	21010101	70111	2101	12611200	<b>TOTAL PERSONNEL COST</b>		<b>1,519,581.38</b>		<b>19,369,300</b>	<b>2,546,838.96</b>		<b>19,909,355</b>

**NIGER STATE LOCAL GOVERNMENT  
LAVUN LOCAL GOVERNMENT COUNCIL KUTIGI  
RECURRENT EXPENDITURE FOR THE YEAR 2025  
HEAD 2002 2-14 OFFICE OF THE SECRETARY**

SectcAdmin	Economic	Function	Fund	GEO..CODE S/HEAD	DETAILS OF EXPENDITURE	ACTUAL JAN – DEC 2023	APPROVED BUDGET 2024	ACTUAL JAN- DEC 2024	APPROVED EST. 2025
01	1101300100	22020101 70111	2101	12630400 2	Traveling and Transport	320,000	1,500,000	40,000	1,500,000
01	1101300100	22020201 70111	2101	12630400 3	Utility Service	-	-	0	-
01	1101300100	22020202 70111	2101	12630400 4	Telephone and Postal Service	-	-	0	-
01	1101300100	22020301 70111	2101	12630400 5	Stationeries and Printing	100,000	1,000,000	0	1,000,000
01	1101300100	22020402 70111	2101	12630400 6	Maintenance of Office and Equipmer-	-	2,000,000	214,000	2,000,000
01	1101300100	22020401 70111	2101	12630400 7	Maintenance of Vehicle and Capital /-	-	-	0	-
01	1101300100	22020701 70111	2101	12630400 8	Consultant Service and Special Comn-	-	-	0	-
01	1101300100	22040109 70111	2101	12630400 9	Grant Contribution and Subvention -	-	-	0	-
01	1101300100	22020501 70111	2101	12630400 10	Training Staff Development Welfare -	-	-	0	-
01	1101300100	22021001 70111	2101	12630400 11	Entertainment and Hospitality	100,000	1,000,000	0	1,000,000
01	1101300100	22021002 70111	2101	12630400 12	Miscellaneous Expenses	130,000	5,000,000	2,320,492.22	5,000,000
<b>TOTAL</b>						<b>650,000</b>	<b>10,500,000</b>	<b>2,574,492.22</b>	<b>10,500,000</b>

**NIGER STATE LOCAL GOVERNMENT  
LAVUN LOCAL GOVERNMENT COUNCIL KUTIGI  
SUMMARY EXPENDITURE FOR THE YEAR 2025  
OFFICE OF THE SECRETARY 2002A/1**

SectcAdmin	Economic	Function	Fund	GEO..CODE S/HEAD	DETAILS OF EXPENDITURE	ACTUAL JAN – DEC 2023	APPROVED BUDGET 2024	ACTUAL JAN- DEC 2024	APPROVED EST. 2025
1	1101300100	21010101 70111	2101	12611200 2001/A	TOTAL PERSONNEL COST	1,519,581.38	19,369,300	2,546,838.96	19,909,355
1	1101300100	21010101 70111	2101	12611200					
1	1101300100	21010101 70111	2101	12611200					
1	1101300100	21010101 70111	2101	12611200					
1	1101300100	21010101 70111	2101	12611200	2002 2-14	650,000	10,500,000	2,574,492.22	10,500,000
1	1101300100	21010101 70111	2101	12611200	OVERHEAD				
1	1101300100	21010101 70111	2101	12611200					
1	1101300100	21010101 70111	2101	12611200					
1	1101300100	21010101 70111	2101	12611200					
<b>GRAND TOTAL</b>						<b>2,169,581.38</b>	<b>29,869,300</b>	<b>5,121,331.18</b>	<b>30,409,355</b>

**NIGER STATE LOCAL GOVERNMENT  
LAVUN LOCAL GOVERNMENT COUNCIL KUTIGI  
SUMMARY RECURRENT EXPENDITURE FOR THE YEAR 2025  
HEAD 2003A COUNCIL MEMBER**

SectcAdmin	Economic	Function	Fund	Geo. Code	ESTABLISHMENT GRANT LEVEL	ACTUAL JAN – DEC NO OF STAFF	2023 AMOUNT	APPROVED BUDGET NO OF STAFF	2024 AMOUNT	ACTUAL JAN- DEC NO OF STAFF	2024 AMOUNT	APPROVED EST. NO OF STAFF	2025 AMOUNT
1	1200100100	21010101 70111	2101	12611200	1	-	-	-	-	-	-	-	-
1	1200100100	21010101 70111	2101	12611200	2	-	-	-	-	-	-	-	-
1	1200100100	21010101 70111	2101	12611200	3	-	-	-	-	-	-	-	-
1	1200100100	21010101 70111	2101	12611200	4	-	-	-	-	-	-	-	-
1	1200100100	21010101 70111	2101	12611200	5	-	-	-	-	-	-	-	-
1	1200100100	21010101 70111	2101	12611200	6	-	-	-	-	-	-	-	-
1	1200100100	21010101 70111	2101	12611200	TOTAL 01-06	-	-	-	-	-	-	-	-
1	1200100100	21010101 70111	2101	12611200	7	-	-	-	-	-	-	-	-
1	1200100100	21010101 70111	2101	12611200	8	-	-	-	-	-	-	-	-
1	1200100100	21010101 70111	2101	12611200	9	-	-	-	-	-	-	-	-
1	1200100100	21010101 70111	2101	12611200	10	-	-	-	-	-	-	-	-
1	1200100100	21010101 70111	2101	12611200	12	-	-	-	-	-	-	-	-
1	1200100100	21010101 70111	2101	12611200		-	-	-	-	-	-	-	-
1	1200100100	21010101 70111	2101	12611200	TOTAL 07-12	-	-	-	-	-	-	-	-
1	1200100100	21010101 70111	2101	12611200	13	-	-	-	-	-	-	-	-
1	1200100100	21010101 70111	2101	12611200	14	-	-	-	-	-	-	-	-
1	1200100100	21010101 70111	2101	12611200	15	-	-	-	-	-	-	-	-
1	1200100100	21010101 70111	2101	12611200	16	-	-	-	-	-	-	-	-
1	1200100100	21010101 70111	2101	12611200	17	-	-	-	-	-	-	-	-
1	1200100100	21010101 70111	2101	12611200	TOTAL 13-17	-	-	-	-	-	-	-	-
1	1200100100	21010101 70111	2101	12611200	SPECIAL GRADE	12	9,711,600	12	9,711,600	12	9,711,600	12	9,711,600
1	1200100100	21010101 70111	2101	12611200		-	-	-	-	-	-	-	-
1	1200100100	21010101 70111	2101	12611200	TOTAL FOR ALL STAFF	12	9,711,600	12	9,711,600	12	9,711,600	12	9,711,600
1	1200100100	21010101 70111	2101	12611200	TOTAL ALLOWANCE		11,006,355.40		106,250,000		18,903,628.36		81,506,300
1	1200100100	21010101 70111	2101	12611200									
1	1200100100	21010101 70111	2101	12611200	TOTAL PERSONNEL COST		20,717,955.40		114,961,000		28,615,228.36		91,217,900

**NIGER STATE LOCAL GOVERNMENT  
LAVUN LOCAL GOVERNMENT COUNCIL KUTIGI  
RECURRENT EXPENDITURE FOR THE YEAR 2025  
HEAD 2003 2-14 COUNCIL MEMBER OVERHEAD COST**

SectcAdmin	Economic	Function	Fund	Geo. Code	S/HEAD	DETAILS OF EXPENDITURE	ACTUAL JAN – DEC 2023	APPROVED BUDGET 2024	ACTUAL JAN- DEC 2024	APPROVED EST. 2025	
01	1200100100	22020101	70111	02101	12611200	2	Traveling And Transport	1,540,000	5,000,000	160,000	5,000,000
01	1200100100	22020101	70111	02101	12611200	3	Utility Service	-	-	0	-
01	1200100100	22020201	70111	02101	12611200	4	Telephone And Postal Service	-	-	0	-
01	1200100100	22020202	70111	02101	12611200	5	Stationeries And Printing	-	1,000,000	0	1,000,000
01	1200100100	22020301	70111	02101	12611200	6	Maintenance Of Office And Equipment	-	5,000,000	2,572,000	5,000,000
01	1200100100	22020402	70111	02101	12611200	7	Maintenance Of Vehicle And Capital Asse-	-	-	0	-
01	1200100100	22020401	70111	02101	12611200	8	consultant Service and Special Committe-	-	-	0	-
01	1200100100	22020701	70111	02101	12611200	9	Grant Contribution And Subvention	-	-	0	-
01	1200100100	22040109	70111	02101	12611200	10	Training Staff Development Welfare	-	-	0	-
01	1200100100	22020501	70111	02101	12611200	11	Entertainment And Hospitality	-	1,000,000	0	1,000,000
01	1200100100	22021001	70111	02101	12611200	12	Miscellaneous Expenses	16,640,000	8,000,000	32,322,070.86	8,000,000
<b>TOTAL</b>							<b>18,180,000</b>	<b>20,000,000</b>	<b>35,054,070.86</b>	<b>20,000,000</b>	

**NIGER STATE LOCAL GOVERNMENT  
LAVUN LOCAL GOVERNMENT COUNCIL KUTIGI  
SUMMARY EXPENDITURE FOR THE YEAR 2025  
HEAD 2003 COUNCILLORS 2003**

SectcAdmin	Economic	Function	Fund	Geo. Code	S/HEAD	DETAILS OF EXPENDITURE	ACTUAL JAN – DEC 2023	APPROVED BUDGET 2024	ACTUAL JAN- DEC 2024	APPROVED EST. 2025	
1	1200100100	21010101	70111	2101	12611200	2003/3	<b>TOTAL PERSONNEL COST</b>	<b>20,717,955.40</b>	<b>114,461,000</b>	<b>28,615,228.36</b>	<b>91,217,900</b>
1	1200100100	21010101	70111	2101	12611200						
1	1200100100	21010101	70111	2101	12611200						
1	1200100100	21010101	70111	2101	12611200						
1	1200100100	21010101	70111	2101	12611200	37666	<b>OVER HEAD COST</b>	<b>18,180,000</b>	<b>20,000,000</b>	<b>35,054,070.86</b>	<b>20,000,000</b>
1	1200100100	21010101	70111	2101	12611200						
1	1200100100	21010101	70111	2101	12611200		<b>GRAND TOTAL</b>	<b>38,897,955.40</b>	<b>134,961,000</b>	<b>63,669,299.22</b>	<b>111,217,900</b>

**NIGER STATE LOCAL GOVERNMENT  
LAVUN LOCAL GOVERNMENT COUNCIL KUTIGI  
SUMMARY OF RECURRENT EXPENDITURE FOR THE YEAR 2025  
HEAD 2004 PERSONNEL MANAGEMENT DEPARTMENT**

SectcAdmin	Economic	Function	Fund	Geo. Code	ESTABLISHMENT GRADE LEVEL	ACTUAL JAN – DEC 2023 NO OF STAFF	2023 AMOUNT	APPROVED BUDGET NO OF STAFF	2024 AMOUNT	ACTUAL JAN-DEC NO OF STAFF	2024 AMOUNT	APPROVED EST. NO OF STAFF	2025 AMOUNT	
1	2500100100	21010101	70131	2101	12611200	1	-			2	1,173,948	2	1,962,000	
1	2500100100	21010101	70131	2101	12611200	2	595,961	2	1,095,961	6	4,228,900	6	5,958,000	
1	2500100100	21010101	70131	2101	12611200	3	1,224,083	6	2,828,900	11	7,861,385	11	11,121,000	
1	2500100100	21010101	70131	2101	12611200	4	1,526,722	12	4,861,385	3	2,048,993	3	3,105,000	
1	2500100100	21010101	70131	2101	12611200	5	1,393,549	3	2,048,993					
1	2500100100	21010101	70131	2101	12611200	6	1,311,938	5	2,926,648	5	4,426,648	4	4,260,000	
1	2500100100	21010101	70131	2101	12611200									
1	2500100100	21010101	70131	2101	12611200	<b>TOTAL 01-06</b>	<b>30</b>	<b>6,052,298</b>	<b>28</b>	<b>13,761,887</b>	<b>28</b>	<b>21,239,874.90</b>	<b>26</b>	<b>26,406,000</b>
1	2500100100	21010101	70131	2101	12611200									
1	2500100100	21010101	70131	2101	12611200	7	6,052,000	10	6,546,910	10	7,546,010	10	11,520,000	
1	2500100100	21010101	70131	2101	12611200	8	5,542,640.73	9	6,497,963	9	7,497,910	9	11,070,000	
1	2500100100	21010101	70131	2101	12611200	9	7,278,274	13	9,703,780	13	11,181,314	10	13,140,000	
1	2500100100	21010101	70131	2101	12611200	10	12,607,869.19	28	21,348,164	28	23,348,164	16	22,560,000	
1	2500100100	21010101	70131	2101	12611200	12	18,710,919	33	28,529,864	33	30,529,864	40	61,746,000	
1	2500100100	21010101	70131	2101	12611200	<b>TOTAL 07-12</b>	<b>98</b>	<b>50,191,702.73</b>	<b>93</b>	<b>72,627,634</b>	<b>93</b>	<b>80,105,168</b>	<b>85</b>	<b>120,036,000</b>
1	2500100100	21010101	70131	2101	12611200									
1	2500100100	21010101	70131	2101	12611200	13	4,491,130	13	13,022,634	13	17,022,634	12	19,368,000	
1	2500100100	21010101	70131	2101	12611200									
1	2500100100	21010101	70131	2101	12611200	14	2,744,072	7	7,552,126	7	9,552,126	11	19,734,000	
1	2500100100	21010101	70131	2101	12611200									
1	2500100100	21010101	70131	2101	12611200	15	841,307	1	1,346,306	1	2,819,293	1	2,250,000	
1	2500100100	21010101	70131	2101	12611200	16	-							
1	2500100100	21010101	70131	2101	12630400	17	-					1	4,344,000	
1	2500100100	21010101	70131	2101	12630400	<b>TOTAL 13-17</b>	<b>12</b>	<b>8,076,509</b>	<b>21</b>	<b>21,916,066</b>	<b>21</b>	<b>29,394,053</b>	<b>25</b>	<b>45,696,000</b>
1	2500100100	21010101	70131	2101	12630400									
1	2500100100	21010101	70131	2101	12630400	<b>SPECIAL GRADE</b>								
1	2500100100	21010101	70131	2101	12630400	<b>TOTAL FOR ALL STAFF</b>	<b>140</b>	<b>64,320,509.73</b>	<b>142</b>	<b>108,305,133</b>	<b>142</b>	<b>130,739,095.90</b>	<b>136</b>	<b>192,138,000</b>
1	2500100100	21010101	70131	2101	12630400									
1	2500100100	21010101	70131	2101	12630400	<b>TOTAL ALLOWANCE</b>								
1	2500100100	21010101	70131	2101	12630400	<b>TOTAL PER. COST</b>	<b>64,320,509.73</b>		<b>108,305,133</b>		<b>130,739,095.90</b>		<b>192,138,000</b>	

**NIGER STATE LOCAL GOVERNMENT  
LAVUN LOCAL GOVERNMENT COUNCIL KUTIGI  
RECURRENT EXPENDITURE FOR THE YEAR 2025  
HEAD 2004 2-14 PERSONNEL MANAGEMENT OVER HEAD COST**

SectcAdmin	Economic	Function	Fund	Geo. Code	S/HEAD	DETAILS EXPENDITURE	ACTUAL JAN – DEC 2023	APPROVED BUDGET 2024	ACTUAL JAN-DEC 2024	APPROVED EST. 2025
1	2500100100	22020101 70131	2101	12611200	2	Traveling And Transport	587,000	1,000,000	940,000	1,000,000
1	2500100100	22020101 70131	2101	12611200	3	Utility Service	-	-	0	-
1	2500100100	22020201 70131	2101	12611200	4	Telephone And Postal Service	-	-	0	-
1	2500100100	22020202 70131	2101	12611200	5	Stationeries And Printing	640,000	1,000,000	320,000	1,000,000
1	2500100100	22020301 70131	2101	12611200	6	Maintenance Of Office And Equipment	-	1,000,000	0	1,000,000
1	2500100100	22020402 70131	2101	12611200	7	Maintenance Of Vehicle And Capital Asset	-	-	0	-
1	2500100100	22020401 70131	2101	12611200	8	Consultancy Service And Special Committee	250,000	1,000,000	330,000	1,000,000
1	2500100100	22020701 70131	2101	12611200	9	Grant Contribution And Subvention	-	-	-	-
1	2500100100	22040109 70131	2101	12611200	10	Training Staff Development Welfare	0	1,000,000	120,000	1,000,000
1	2500100100	22020501 70131	2101	12611200	11	Entertainment And Hospitality	120,000	1,000,000	0	1,000,000
1	2500100100	22021001 70131	2101	12611200	12	Miscellaneous Expenses	2,045,000	4,000,000	4,675,000	4,000,000
<b>TOTAL</b>							<b>3,642,000</b>	<b>10,000,000</b>	<b>6,385,000</b>	<b>10,000,000</b>

**NIGER STATE LOCAL GOVERNMENT  
LAVUN LOCAL GOVERNMENT COUNCIL KUTIGI  
SUMMARY RECURRENT EXPENDITURE FOR THE YEAR 2025  
HEAD 2004 A CENTRAL ADMINISTRATION**

SectcAdmin	Economic	Function	Fund	Geo. Code	S/HEAD	DETAILS OF EXPENDITURE	ACTUAL JAN – DEC 2023	APPROVED BUDGET 2024	ACTUAL JAN-DEC 2024	APPROVED EST. 2025
1	2500100100	21010101 70131	2101	12611200						
1	2500100100	21010101 70131	2101	12611200	2004	A-PERSONNEL COST	64,320,509.73	108,305,133	130,739,095.90	192,138,000
1	2500100100	21010101 70131	2101	12611200						
1	2500100100	21010101 70131	2101	12611200		OVER HEAD	3,642,000	10,000,000	6,385,000	10,000,000
1	2500100100	21010101 70131	2101	12611200						
1	2500100100	21010101 70131	2101	12611200						
<b>GRAND TOTAL</b>							<b>67,962,509.73</b>	<b>118,305,133</b>	<b>137,124,095.90</b>	<b>202,138,000</b>

**NIGER STATE LOCAL GOVERNMENT  
LAVUN LOCAL GOVERNMENT COUNCIL KUTIGI  
SUMMARY RECURRENT EXPENDITURE FOR THE YEAR 2025  
HEAD 2005 FINANCE AND SUPPLY**

SectcAdmin	Economic	Function	Fund	Geo. Code	ESTABLISHMENT GRADE LEVEL	ACTUAL JAN – DEC 2023 AMOUNT	APPROVED NO OF STAFF	BUDGET 2024 AMOUNT	ACTUAL JAN-DEC NO OF STAFF	2024 AMOUNT	APPROVED EST. NO OF STAFF	2025 AMOUNT
2	2000100100	21010101 70112	02101	12611200	1	-	-	-	-	-	0	0
2	2000100100	21010101 70112	02101	12611200	2	595,960	2	895,961	2	895,961	2	1,962,000
2	2000100100	21010101 70112	02101	12611200	3	1,765,915	7	3,133,717	7	4,133,717	6	5,958,000
2	2000100100	21010101 70112	02101	12611200	4	3,183,168	11	4,539,603	11	5,539,603	11	11,121,000
2	2000100100	21010101 70112	02101	12611200	5	349,665	3	1,548,998	3	1,548,998	3	3,105,000
2	2000100100	21010101 70112	02101	12611200	6	1,311,980	5	2,426,198	5	3,426,198	4	4,260,000
2	2000100100	21010101 70112	02101	12611200								
2	2000100100	21010101 70112	02101	12611200	<b>TOTAL 01-06</b>	<b>7,206,688</b>	<b>28</b>	<b>12,744,472</b>	<b>28</b>	<b>15,744,472</b>	<b>26</b>	<b>26,406,000</b>
2	2000100100	21010101 70112	02101	12611200								
2	2000100100	21010101 70112	02101	12611200	7	5,557,972	8	5,037,528	8	5,099,888	8	9,216,000
2	2000100100	21010101 70112	02101	12611200	8	6,353,072	10	6,275,514	10	7,075,514	9	11,070,000
2	2000100100	21010101 70112	02101	12611200	9	11,237,360	14	10,443,071	14	11,443,071	16	21,024,000
2	2000100100	21010101 70112	02101	12611200	10	9,807,793.28	21	16,811,123	21	17,811,123	18	25,380,000
2	2000100100	21010101 70112	02101	12611200	12	26,092,766	39	33,708,019	39	34,708,019	36	54,216,000
2	2000100100	21010101 70112	02101	12611200								
2	2000100100	21010101 70112	02101	12611200	<b>TOTAL 07-12</b>	<b>59,048,963.28</b>	<b>92</b>	<b>71,275,255</b>	<b>92</b>	<b>75,137,615</b>	<b>87</b>	<b>120,906,000</b>
2	2000100100	21010101 70112	02101	12611200								
2	2000100100	21010101 70112	02101	12611200	13	2,021,655	5	5,854,859	5	6,854,859	9	14,526,000
2	2000100100	21010101 70112	02101	12611200	14	9,146,154.10	11	13,296,197	11	14,296,197	9	16,146,000
2	2000100100	21010101 70112	02101	12611200	15	1,082,611	2	3,082,611	2	4,082,611	5	11,250,000
2	2000100100	21010101 70112	02101	12611200	16	-	-	-	-	-	0	0
2	2000100100	21010101 70112	02101	12611200	17	-	-	-	-	-	1	4,344,000
2	2000100100	21010101 70112	02101	12611200	<b>TOTAL 13-17</b>	<b>12,250,420</b>	<b>18</b>	<b>22,233,667</b>	<b>18</b>	<b>25,233,667</b>	<b>24</b>	<b>46,266,000</b>
2	2000100100	21010101 70112	02101	12611200								
2	2000100100	21010101 70112	02101	12611200	SPECIAL GRADE	-	-	-	-	-	-	-
2	2000100100	21010101 70112	02101	12611200	<b>TOTAL FOR ALL STAFF</b>	<b>78,506,071.28</b>	<b>138</b>	<b>106,253,394</b>	<b>138</b>	<b>117,840,476.48</b>	<b>137</b>	<b>193,578,000</b>
2	2000100100	21010101 70112	02101	12611200								
2	2000100100	21010101 70112	02101	12611200	TOTAL ALLOWANCE	-	-	-	-	-	-	-
2	2000100100	21010101 70112	02101	12611200								
2	2000100100	21010101 70112	02101	12611200	<b>TOTAL PERSONNEL COST</b>	<b>78,506,071.28</b>		<b>106,253,394</b>		<b>117,840,476.48</b>		<b>193,578,000</b>

**NIGER STATE LOCAL GOVERNMENT  
LAVUN LOCAL GOVERNMENT COUNCIL KUTIGI  
RECURRENT EXPENDITURE FOR THE YEAR 2025  
HEAD 2005 2-12 FINANCE AND SUPPLY OVERHEAD COST**

SectcAdmin	Economic	Function	Fund	Geo. Code	S/HEAD	DETAILS OF EXPENDITURE	ACTUAL JAN – DEC 2023	APPROVED BUDGET 2024	ACTUAL JAN-DEC 2024	APPROVED EST. 2025	
02	2000100100	22020101	70112	02101	12611200	2	Traveling and Transport	2,330,000	2,000,000	1,588,000	2,000,000
02	2000100100	22020201	70112	02101	12611200	3	Utility Service	-	-	0	-
02	2000100100	22020202	70112	02101	12611200	4	Telephone and Postal Service	-	-	0	-
02	2000100100	22020301	70112	02101	12611200	5	Stationers and Printing	1,610,000	2,000,000	1,440,000	2,000,000
02	2000100100	22020402	70112	02101	12611200	6	Maintenance of Office and Equipment	-	1,000,000	0	1,000,000
02	2000100100	22020401	70112	02101	12611200	7	Maintenance of Vehicle And Capital Asset-	-	-	0	-
02	2000100100	22020701	70112	02101	12611200	8	Consultant Service And Special Committe-	-	-	0	-
02	2000100100	22040109	70112	02101	12611200	9	Grant Contribution And Subvention	15,956,044	20,225,504	6,000,000	20,225,504
02	2000100100	22020501	70112	02101	12611200	10	Training Staff Development Welfare	-	-	0	-
02	2000100100	22021001	70112	02101	12611200	11	Entertainment And Hospitally	250,000	1,000,000	605,000	1,000,000
02	2000100100	22021002	70112	02101	12611200	12	Miscellaneous Expenser	4,483,836.08	7,000,000	8,182,227.80	7,000,000
<b>TOTAL</b>							<b>24,629,880.08</b>	<b>33,225,504</b>	<b>17,815,227.80</b>	<b>33,225,504</b>	

**NIGER STATE LOCAL GOVERNMENT  
LAVUN LOCAL GOVERNMENT COUNCIL KUTIGI  
HEAD 2005 FINANCE AND SUPPLY  
SUMMARY RECURRENT EXPENDITURE FOR THE YEAR 2025**

SectcAdmin	Economic	Function	Fund	Geo. Code	S/HEAD	DETAILS OF EXPENDITURE	ACTUAL JAN – DEC 2023	APPROVED BUDGET 2024	ACTUAL JAN-DEC 2024	APPROVED EST. 2025	
2	2000100300	21010101	70112	02101	12611200	2005	Finance and Supply	78,506,071.28	106,253,394	117,840,476.48	193,578,000
2	2000100300	21010101	70112	02101	12611200						
2	2000100300	21010101	70112	02101	12611200						
2	2000100300	21010101	70112	02101	12611200	<b>TOTAL PERSONNEL COST</b>	<b>78,506,071.28</b>	<b>106,253,394</b>	<b>117,840,476.48</b>	<b>193,578,000</b>	
2	2000100300	21010101	70112	02101	12611200						
2	2000100300	21010101	70112	02101	12611200	OVER HEAD COST	24,629,880.08	33,225,504	17,815,227.80	33,225,504	
2	2000100300	21010101	70112	02101	12611200						
<b>GRAND TOTAL</b>							<b>103,135,951.36</b>	<b>139,478,898</b>	<b>135,655,704.28</b>	<b>226,803,504</b>	

**NIGER STATE LOCAL GOVERNMENT  
LAVUN LOCAL GOVERNMENT COUNCIL KUTIGI  
SUMMARY OF RECURRENT EXPENDITURE FOR THE YEAR 2025**

SectcAdmin	Economic	Function	Fund	Geo. Code	ESTABLISHMENT	ACTUAL JAN – DEC 2023	2023	APPROVED	BUDGET 2024	ACTUAL JAN-DEC	2024	APPROVED EST.	2025	
					GRADE LEVEL	NO OF STAFF	AMOUNT	NO OF STAFF	AMOUNT	NO OF STAFF	AMOUNT	NO OF STAFF	AMOUNT	
05	5100100300	21010101	71040	2101	12611200	1	-	-	-	-	-	-	-	
05	5100100300	21010101	71040	2101	12611200	2	1,001,921	3	1,393,941	3	1,893,941	4	3,924,000	
05	5100100300	21010101	71040	2101	12611200	3	5,500,974	18	6,336,458	18	7,336,458	17	16,881,000	
05	5100100300	21010101	71040	2101	12611200	4	4,223,900	19	6,921,909	19	7,921,909	17	17,187,000	
05	5100100300	21010101	71040	2101	12611200	5	5,743,635	18	7,007,331	18	8,507,331	17	17,595,000	
05	5100100300	21010101	71040	2101	12611200	6	2,392,237	11	5,180,603	11	6,180,603	10	10,650,000	
05	5100100300	21010101	71040	2101	12611200									
05	5100100300	21010101	71040	2101	12611200	<b>TOTAL 01- 06</b>	<b>71</b>	<b>18,862,667</b>	<b>69</b>	<b>26,840,242</b>	<b>69</b>	<b>31,840,242</b>	<b>65</b>	<b>66,237,000</b>
05	5100100300	21010101	71040	2101	12611200									
05	5100100300	21010101	71040	2101	12611200	7	12,870,345	24	13,088,731	24	16,088,731	23	26,496,000	
05	5100100300	21010101	71040	2101	12611200	8	4,038,812	10	6,703,315	10	8,703,315	9	11,070,000	
05	5100100300	21010101	71040	2101	12611200	9	8,584,817	21	14,994,643	21	17,994,643	19	24,966,000	
05	5100100300	21010101	71040	2101	12611200	10	8,360,340	15	12,082,824	15	14,082,824	14	19,740,000	
05	5100100300	21010101	71040	2101	12611200	12	20,936,774.99	36	33,042,000	36	38,042,000	34	51,204,000	
05	5100100300	21010101	71040	2101	12611200									
05	5100100300	21010101	71040	2101	12611200	<b>TOTAL 07 – 12</b>	<b>109</b>	<b>54,791,088.99</b>	<b>106</b>	<b>79,911,513</b>	<b>106</b>	<b>94,911,513</b>	<b>99</b>	<b>133,456,000</b>
05	5100100300	21010101	71040	2101	12611200									
05	5100100300	21010101	71040	2101	12611200	13	1,703,732	3	3,433,552	3	4,933,552	4	6,456,000	
05	5100100300	21010101	71040	2101	12611200	14	2,107,324	2	2,738,734	2	3,738,734	2	3,588,000	
05	5100100300	21010101	71040	2101	12611200	15	-	2	3,205,840	2	4,105,840	1	2,250,000	
05	5100100300	21010101	71040	2101	12611200	16	-	1	2,375,728	1	3,775,728.67	1	3,084,000	
05	5100100300	21010101	71040	2101	12611200	17	-	-	-	-	-	1	4,344,000	
05	5100100300	21010101	71040	2101	12611200	<b>TOTAL 13 -17</b>	<b>6</b>	<b>3,811,056</b>	<b>8</b>	<b>11,753,854</b>	<b>8</b>	<b>17,357,748.67</b>	<b>9</b>	<b>19,722,000</b>
05	5100100300	21010101	71040	2101	12611200									
05	5100100300	21010101	71040	2101	12611200	SPECIAL GRADE	-	-	-	-	-	-	-	
05	5100100300	21010101	71040	2101	12611200									
05	5100100300	21010101	71040	2101	12611200	<b>TOTAL FOR ALL STAFF</b>	<b>185</b>	<b>77,464,811.99</b>	<b>183</b>	<b>118,505,609</b>	<b>183</b>	<b>144,409,107.67</b>	<b>173</b>	<b>219,415,000</b>
05	5100100300	21010101	71040	2101	12611200									
05	5100100300	21010101	71040	2101	12611200	TOTAL ALLOWANCE	4,100,176		3,300,000		3,000,400		5,120,029	
05	5100100300	21010101	71040	2101	12611200									
05	5100100300	21010101	71040	2101	12611200	<b>TOTAL PER. COST</b>	<b>81,564,987.99</b>		<b>121,805,609</b>		<b>147,409,507.67</b>		<b>224,535,029</b>	





**NIGER STATE LOCAL GOVERNMENT  
LAVUN LOCAL GOVERNMENT COUNCIL KUTIGI  
SUMMARY OF RECURRENT EXPENDITURE FOR THE YEAR 2025  
HEAD 2008 / AGRIC AND NATURAL RESOURCES**

SectcAdmin	Economic	Function	Fund	Geo. Code	ESTABLISHMENT GRADE LEVEL	ACTUAL JAN – DEC NO OF STAFF	2023 AMOUNT	APPROVED NO OF STAFF	BUDGET 2024 AMOUNT	ACTUAL JAN-DEC NO OF STAFF	2024 AMOUNT	APPROVED EST. NO OF STAFF	2025 AMOUNT	
02	1500100100	21010101	70421	2101	12611200	1	-	-	-	-	-	-	-	
02	1500100100	21020101	70421	2101	12611200	2	-	-	-	-	-	-	-	
02	1500100100	21020101	70421	2101	12611200	3	8	2,386,582	7	2,633,717	7	6,951,000		
02	1500100100	21020101	70421	2101	12611200	4	6	1,930,693	7	3,752,468	8	8,088,000		
02	1500100100	21020101	70421	2101	12611200	5	12	4,197,398	12	5,063,427	12	12,420,000		
02	1500100100	21020101	70421	2101	12611200	6	9	3,040,489	8	2,917,601	8	7,455,000		
02	1500100100	21020101	70421	2101	12611200	<b>TOTAL 01 – 06</b>	<b>35</b>	<b>11,555,162</b>	<b>34</b>	<b>13,367,213</b>	<b>34</b>	<b>34,914,000</b>		
02	1500100100	21020101	70421	2101	12611200	7	22	10,621,511	21	11,795,309	21	19,584,000		
02	1500100100	21020101	70421	2101	12611200	8	6	3,336,485	7	4,656,390	7	4,556,306		
02	1500100100	21020101	70421	2101	12611200	9	6	4,204,842	6	4,638,067	6	4,538,000		
02	1500100100	21020101	70421	2101	12611200	10	7	5,541,234	4	3,774,675	4	9,198,000		
02	1500100100	21020101	70421	2101	12611200	12	7	5,324,061	9	8,284,879	5	5,640,000		
02	1500100100	21020101	70421	2101	12611200	<b>TOTAL 07 – 12</b>	<b>48</b>	<b>29,028,133</b>	<b>47</b>	<b>33,149,322</b>	<b>47</b>	<b>7,284,000</b>		
02	1500100100	21020101	70421	2101	12611200	13	3	1,799,511.90	4	4,829,296	4	4,529,000		
02	1500100100	21020101	70421	2101	12611200	14	14	13,615,590	14	16,234,841	14	11,298,000		
02	1500100100	21020101	70421	2101	12611200	15	1	1,177,716	1	2,117,716	2	25,116,000		
02	1500100100	21020101	70421	2101	12611200	16	1	1,215,875	1	2,235,875	0	4,500,000		
02	1500100100	21020101	70421	2101	12611200	17	-	-	-	-	-	-	-	
02	1500100100	21020101	70421	2101	12611200	<b>TOTAL 13 – 17</b>	<b>19</b>	<b>17,808,692.90</b>	<b>20</b>	<b>25,677,728</b>	<b>20</b>	<b>1</b>	<b>4,344,000</b>	
02	1500100100	21020101	70421	2101	12611200	SPECIAL GRADE	-	-	-	-	-	24	45,258,000	
02	1500100100	21020101	70421	2101	12611200	<b>TOTAL FOR ALL STAFF</b>	<b>102</b>	<b>58,391,987.90</b>	<b>101</b>	<b>72,194,263</b>	<b>101</b>	<b>69,749,455.37</b>	<b>101</b>	<b>134,424,000</b>
02	1500100100	21020101	70421	2101	12611200	TOTAL ALLOWANCE	-	4,016,232	-	5,295,000	-	4,110,000	-	7,096,450
02	1500100100	21020101	70421	2101	12611200	<b>TOTAL PER. COST</b>	-	<b>62,408,219.90</b>	-	<b>77,489,263</b>	-	<b>73,859,455.37</b>	-	<b>141,520,450</b>

**NIGER STATE LOCAL GOVERNMENT  
LAVUN LOCAL GOVERNMENT COUNCIL KUTIGI  
RECURRENT EXPENDITURE FOR THE YEAR 2025  
HEAD 2008 2- 14 AGRIC AND NATURAL RESOURCES OVER HEAD COST**

SectcAdmin	Economic	Function	Fund	Geo. Code	S/ HEAD	DETAILS OF EXPENDITURE	ACTUAL JAN – DEC 2023	APPROVED BUDGET 2024	ACTUAL JAN-DEC 2024	APPROVED EST. 2025
02	1500100100	22020101	70421	2101	12611200	Traveling and Transport	330,000	1,000,000	0	1,000,000
02	1500100100	22020201	70421	2101	12611200	Utility Service	-	-	-	-
02	1500100100	22020202	70421	2101	12611200	Telephone And Postal Service	-	-	0	-
02	1500100100	22020301	70421	2101	12611200	Stationeries And Printing	150,000	500,000	100,000	500,000
02	1500100100	22020402	70421	2101	12611200	Maintenance Of Office And Equipment	-	500,000	0	500,000
02	1500100100	22020401	70421	2101	12611200	Maintenance Of Vehicle And Capital Assets	-	5,000,000	0	5,000,000
02	1500100100	22020701	70421	2101	12611200	Constance Service And Special Committee	-	0	0	-
02	1500100100	22040109	70421	2101	12611200	Grant Contribution And Subvention	-	-	-	-
02	1500100100	22020501	70421	2101	12611200	Training Staff Development Welfare	-	0	0	-
02	1500100100	22021001	70421	2101	12611200	Entertainment And Hospitality	-	500,000	0	500,000
02	1500100100	22021002	70421	2101	12611200	Miscellaneous Expenses	480,000	2,563,096	540,000	2,563,096
						<b>TOTAL</b>	<b>960,000</b>	<b>10,063,096</b>	<b>640,000</b>	<b>10,063,096</b>

**NIGER STATE LOCAL GOVERNMENT  
LAVUN LOCAL GOVERNMENT COUNCIL KUTIGI  
SUMMARY EXPENDITURE FOR THE YEAR 2025  
HEAD 2008 AGRIC AND NATURAL RESOURCES**

SectcAdmin	Economic	Function	Fund	Geo. Code	S/HEAD	DETAILS OF EXPENDITURE	ACTUAL JAN – DEC 2023	APPROVED BUDGET 2024	ACTUAL JAN-DEC 2024	APPROVED EST. 2025
02	1500100100	21010101	70421	2101	12611200					
02	1500100100	21020101	70421	2101	12611200	2008				
02	1500100100	21020101	70421	2101	12611200	AGRICULTURE AND NATURA	62,409,219.90	77,489,263	73,859,455.37	141,520,450
02	1500100100	21020101	70421	2101	12611200					
02	1500100100	21020101	70421	2101	12611200					
02	1500100100	21020101	70421	2101	12611200	<b>TOTAL PERSONNEL COST</b>	<b>62,409,219.90</b>	<b>77,489,263</b>	<b>73,859,455.37</b>	<b>141,520,450</b>
02	1500100100	21020101	70421	2101	12611200					
02	1500100100	21020101	70421	2101	12611200					
02	1500100100	21020101	70421	2101	12611200	OVER HEAD	960,000	10,063,096	640,000	10,063,096
02	1500100100	21020101	70421	2101	12611200					
02	1500100100	21020101	70421	2101	12611200					
02	1500100100	21020101	70421	2101	12611200	<b>GRAND TOTAL</b>	<b>63,369,219.90</b>	<b>87,552,359</b>	<b>74,499,455.37</b>	<b>151,583,546</b>

**NIGER STATE LOCAL GOVERNMENT  
LAVUN LOCAL GOVERNMENT COUNCIL KUTIGI  
SUMMARY RECURRENT EXPENDITURE FOR THE YEAR 2025  
HEAD 2009 (WORKS AND HOUSING) DEPARTMENT**

SectcAdmin	Economic	Function	Fund	Geo. Code	ESTABLISHMENT GRADE LEVEL	ACTUAL JAN – DEC NO OF STAFF	2023 AMOUNT	APPROVED NO OF STAFF	BUDGET 2024 AMOUNT	ACTUAL JAN-DEC NO OF STAFF	2024 AMOUNT	APPROVED EST. NO OF STAFF	2025 AMOUNT	
02	3400100100	21020101	70610	2101	12611200	1	-	-	-	-	-	-	-	
02	3400100100	21020101	70610	2101	12611200	2	4,320,595	12	4,575,763	12	5,826,626.78	11	10,791,000	
02	3400100100	21020101	70610	2101	12611200	3	4,767,434	13	4,962,616	13	5,962,616	12	11,916,000	
02	3400100100	21020101	70610	2101	12611200	4	7,537,636	22	8,579,206	22	10,579,206	20	20,220,000	
02	3400100100	21020101	70610	2101	12611200	5	5,148,241	14	5,895,300	14	6,895,300	13	13,455,000	
02	3400100100	21020101	70610	2101	12611200	6	5,739,059	12	5,623,955	12	6,623,955	12	12,780,000	
02	3400100100	21020101	70610	2101	12611200	<b>Total 01-06</b>	<b>75</b>	<b>28,512,965</b>	<b>73</b>	<b>29,636,840</b>	<b>73</b>	<b>35,887,703.78</b>	<b>68</b>	<b>69,162,000</b>
02	3400100100	21020101	70610	2101	12611200	7	23,728,442	39	21,682,948	39	25,682,948	35	40,320,000	
02	3400100100	21020101	70610	2101	12611200	8	6,775,512	8	5,620,411	8	6,620,411	5	6,150,000	
02	3400100100	21020101	70610	2101	12611200	9	6,731,118	12	8,665,489	12	10,665,489	7	9,198,000	
02	3400100100	21020101	70610	2101	12611200	10	3,048,172	4	3,821,166	4	4,821,166	10	14,100,000	
02	3400100100	21020101	70610	2101	12611200	12	6,356,720.63	11	9,943,288	11	11,943,288	13	19,578,000	
02	3400100100	21020101	70610	2101	12611200	<b>Total 07 – 12</b>	<b>78</b>	<b>46,639,964.63</b>	<b>74</b>	<b>50,733,302</b>	<b>74</b>	<b>60,733,302</b>	<b>70</b>	<b>89,346,000</b>
02	3400100100	21020101	70610	2101	12611200	13	870,972	1	1,270,072	1	2,270,072	1	1,614,000	
02	3400100100	21020101	70610	2101	12611200	14	2,472,329.97	4	5,244,072	4	6,244,072	3	5,382,000	
02	3400100100	21020101	70610	2101	12611200	15	1,041,307	1	1,641,306	1	2,641,306	1	2,250,000	
02	3400100100	21020101	70610	2101	12611200	16	-	-	-	-	-	0	0	
02	3400100100	21020101	70610	2101	12611200	17	-	-	-	-	-	1	4,344,000	
02	3400100100	21020101	70610	2101	12611200	<b>Total 13 – 17</b>	<b>6</b>	<b>4,384,609</b>	<b>6</b>	<b>8,156,350</b>	<b>6</b>	<b>12,156,350</b>	<b>6</b>	<b>13,590,000</b>
02	3400100100	21020101	70610	2101	12611200	<b>TOTAL FOR ALL STAFF</b>	<b>159</b>	<b>79,537,538.63</b>	<b>153</b>	<b>88,526,492</b>	<b>153</b>	<b>108,777,355.78</b>	<b>144</b>	<b>172,098,000</b>
02	3400100100	21020101	70610	2101	12611200	<b>TOTAL ALLOWANCE</b>	-	-	-	-	-	-	-	
02	3400100100	21020101	70610	2101	12611200	<b>TOTAL PER. COST</b>	-	<b>79,537,538.63</b>	-	<b>88,526,492</b>	-	<b>108,777,355.78</b>	-	<b>172,098,000</b>

**NIGER STATE LOCAL GOVERNMENT  
LAVUN LOCAL GOVERNMENT COUNCIL KUTIGI  
RECURRENT EXPENDITURE FOR THE YEAR 2025  
HEAD 2009 2 – 14 OVER HEAD COST (WORKS AND HOUSING)**

SectcAdmin	Economic	Function	Fund	S/ HEAD	DETAILS OF EXPENDITURE	ACTUAL JAN – DEC 2023	APPROVED BUDGET 2024	ACTUAL JAN-DEC 2024	APPROVED EST. 2025
02	3400100100	22020101	70610	2101	2	Travelling And Transport	120,000	1,000,000	1,000,000
03	3400100100	22020201	70610	2101	3	Utility Service	-	-	-
04	3400100100	22020202	70610	2101	4	Telephone And Postal Service	-	-	-
05	3400100100	22020301	70610	2101	5	Stationeries And Printing	350,000	500,000	500,000
06	3400100100	22020402	70610	2101	6	Maintenance Of office And Equipment	30,000	1,000,000	1,000,000
07	3400100100	22020401	70610	2101	7	Maintenance Of Vehicle And Capital A	880,000	3,000,000	3,000,000
08	3400100100	22020701	70610	2101	8	Consultancy Services And Special Comr	-	-	-
09	3400100100	22040109	70610	2101	9	Grant Contribution And Subvention	-	-	-
10	3400100100	22020501	70610	2101	10	Training Staff Development Welfare	-	-	-
11	3400100100	22021001	70610	2101	11	Entertainment And Hospitality	1,380,000	1,000,000	920,000
12	3400100100	22021002	70610	2101	12	Miscellaneous Expenses	930,000	5,000,000	1,990,000
					<b>TOTAL</b>	<b>3,690,000</b>	<b>11,500,000</b>	<b>3,030,000</b>	<b>11,500,000</b>

**NIGER STATE LOCAL GOVERNMENT  
LAVUN LOCAL GOVERNMENT COUNCIL KUTIGI  
SUMMARY RECURRENT EXPENDITURE FOR THE YEAR 2025  
HEAD 2009 WORKS AND HOUSINGS DEPARTMENT**

SectcAdmin	Economic	Function	Fund	Geo. Code	S/ HEAD	DETAILS OF EXPENDITURE	ACTUAL JAN – DEC 2023	APPROVED BUDGET 2024	ACTUAL JAN-DEC 2024	APPROVED EST. 2025
02	3400100100	21020101	70610	2101	12611200	2009 WORKS AND HOUSING	79,537,538.63	88,526,492	108,777,355.78	172,098,000
02	3400100100	21020101	70610	2101	12611200					
02	3400100100	21020101	70610	2101	12611200					
02	3400100100	21020101	70610	2101	12611200	<b>TOTAL PERSONNEL COST</b>	<b>79,537,538.63</b>	<b>88,526,492</b>	<b>108,777,355.78</b>	<b>172,098,000</b>
02	3400100100	21020101	70610	2101	12611200	OVER HEAD	3,690,000	11,500,000	3,030,000	11,500,000
02	3400100100	21020101	70610	2101	12611200	<b>GRAND TOTAL</b>	<b>83,227,538.63</b>	<b>100,026,492</b>	<b>111,807,355.78</b>	<b>183,598,000</b>

**NIGER STATE LOCAL GOVERNMENT  
LAVUN LOCAL GOVERNMENT COUNCIL KUTIGI  
SUMMARY OF RECURRENT EXPENDITURE FOR THE YEAR 2025  
HEAD 2010 TRADITIONAL OFFICE**

SectcAdmin	Economic	Function	Fund	Geo. Code	ESTABLISHMENT GRADE LEVEL	ACTUAL JAN – DEC NO OF STAFF	2023 AMOUNT	APPROVED NO OF STAFF	BUDGET 2024 AMOUNT	ACTUAL JAN-DEC NO OF STAFF	2024 AMOUNT	APPROVED EST. NO OF STAFF	2025 AMOUNT	
05	5100200200	21010101	70180	02101	12611200	1	-	-	-	-	-	-	-	
05	5100200200	21010101	70180	02101	12611200	2	1,383,842	7	3,085,862	7	2,085,862	6	5,886,000	
05	5100200200	21010101	70180	02101	12611200	3	6,010,886	22	6,705,966	22	4,373,522.42	21	20,853,000	
05	5100200200	21010101	70180	02101	12611200	4	4,070,295	15	5,826,730	15	4,826,730	15	15,165,000	
05	5100200200	21010101	70180	02101	12611200	5	3,479,491	11	4,846,307	11	3,846,307	11	11,385,000	
05	5100200200	21010101	70180	02101	12611200	6	385,330	1	885,330	1	885,330	1	1,065,000	
05	5100200200	21010101	70180	02101	12611200	<b>TOTAL 01-06</b>	<b>58</b>	<b>15,329,904</b>	<b>56</b>	<b>22,350,195</b>	<b>56</b>	<b>16,017,751.42</b>	<b>54</b>	<b>54,354,000</b>
05	5100200200	21010101	70180	02101	12611200	7	36,967,483.28	82	46,384,660	82	40,384,660	80	92,160,000	
05	5100200200	21010101	70180	02101	12611200	8	507,552	1	777,552	1	777,552	2	2,460,000	
05	5100200200	21010101	70180	02101	12611200	9	734,814	3	2,716,372	3	2,716,372	3	3,942,000	
05	5100200200	21010101	70180	02101	12611200	10	1	2	1,910,588	2	1,910,588	2	2,820,000	
05	5100200200	21010101	70180	02101	12611200	<b>TOTAL 07 – 12</b>	<b>99</b>	<b>6,630,267</b>	<b>99</b>	<b>61,737,455</b>	<b>99</b>	<b>53,737,455</b>	<b>98</b>	<b>16,566,000</b>
05	5100200200	21010101	70180	02101	12611200	12	44,840,116.28	11	9,943,288	11	7,943,288	11	117,948,000	
05	5100200200	21010101	70180	02101	12611200	13	-	-	-	-	-	-	-	
05	5100200200	21010101	70180	02101	12611200	14	-	-	-	-	-	-	-	
05	5100200200	21010101	70180	02101	12611200	15	-	-	-	-	-	-	-	
05	5100200200	21010101	70180	02101	12611200	16	-	-	-	-	-	-	-	
05	5100200200	21010101	70180	02101	12611200	<b>TOTAL 13 – 16</b>	-	-	-	-	-	-	-	
05	5100200200	21010101	70180	02101	12611200	SPECIAL GRADE	-	-	-	-	-	-	-	
05	5100200200	21010101	70180	02101	12611200	<b>TOTAL FOR ALL STAFF</b>	<b>157</b>	<b>60,170,020.28k</b>	<b>155</b>	<b>88,082,650</b>	<b>155</b>	<b>69,750,206.42</b>	<b>152</b>	<b>172,302,000</b>
05	5100200200	21010101	70180	02101	12611200	<b>TOTAL ALLOWANCE</b>	-	-	-	-	-	-	-	
05	5100200200	21010101	70180	02101	12611200	<b>TOTAL PER. COST</b>	-	<b>60,170,020.28k</b>	-	<b>88,082,650</b>	-	<b>69,750,206.42</b>	-	<b>172,302,000</b>

**NIGER STATE LOCAL GOVERNMENT  
LAVUN LOCAL GOVERNMENT COUNCIL KUTIGI  
RECURRENT EXPENDITURE FOR THE YEAR 2025  
HEAD 2010 DISTRICT AND VILLAGE ADMINISTRATION OVER HEAD COST TRADITIONAL OFFICE**

SectcAdmin	Economic	Function	Fund	Geo. Code	S/ HEAD	DETAILS OF EXPENDITURE	ACTUAL JAN – DEC 2023	APPROVED BUDGET 2024	ACTUAL JAN-DEC 2024	APPROVED EST. 2025
05	5100200200	22020101	70180	02101	12630400	2	Traveling And Transport	500,000	0	500,000
05	5100200200	22020201	70180	02101	12630400	3	Utility Service	-	-	-
05	5100200200	22020202	70180	02101	12630400	4	Telephone And Postal Service	-	0	-
05	5100200200	22020301	70180	02101	12630400	5	Stationeries And Printing	500,000	0	500,000
05	5100200200	22020402	70180	02101	12630400	6	Maintenance Of office And Equipment	-	0	-
05	5100200200	22020401	70180	02101	12630400	7	Maintenance Of Vehicle And Capital Asset	-	0	-
05	5100200200	22020701	70180	02101	12630400	8	Consultancy Service And Special Committee	-	0	-
05	5100200200	22040109	70180	02101	12630400	9	Grant Contribution And Subvention	-	0	-
05	5100200200	22020501	70180	02101	12630400	10	Training Staff Development Welfare	-	0	-
05	5100200200	22021001	70180	02101	12630400	11	Entertainment And Hospitality	500,000	0	500,000
05	5100200200	22021002	70180	02101	12630400	12	Miscellaneous Expenses	200,000	2,000,000	2,000,000
05	5100200200	22021002	70180	02101	12630400	<b>TOTAL</b>	<b>200,000</b>	<b>3,500,000</b>	<b>0</b>	<b>3,500,000</b>

**NIGER STATE LOCAL GOVERNMENT  
LAVUN LOCAL GOVERNMENT COUNCIL KUTIGI  
SUMMARY RECURRENT EXPENDITURE FOR THE YEAR 2025  
HEAD 2010 DISTRICT AND VILLAGE HEAD ADMIN**

SectcAdmin	Economic	Function	Fund	Geo. Code	S/ HEAD	DETAILS OF EXPENDITURE	ACTUAL JAN – DEC 2023	APPROVED BUDGET 2024	ACTUAL JAN-DEC 2024	APPROVED EST. 2025	
05	5100200200	21010101	70180	02101	12611200	2010	TRADITIONAL OFFICE	60,170,020.28	88,082,650	69,750,206.42	172,302,000
05	5100200200	21010101	70180	02101	12611200						
05	5100200200	21010101	70180	02101	12611200						
05	5100200200	21010101	70180	02101	12611200						
05	5100200200	21010101	70180	02101	12611200	<b>A- PERSONNEL COST</b>	<b>60,170,020.28</b>	<b>88,082,650</b>	<b>69,750,206.42</b>	<b>172,302,000</b>	
05	5100200200	21010101	70180	02101	12611200						
05	5100200200	21010101	70180	02101	12611200						
05	5100200200	21010101	70180	02101	12611200	OVER HEAD	200,000	3,500,000	0	3,500,000	
05	5100200200	21010101	70180	02101	12611200						
05	5100200200	21010101	70180	02101	12611200						
05	5100200200	21010101	70180	02101	12611200	<b>GRAND TOTAL</b>	<b>60,370,020.28</b>	<b>87,582,650</b>	<b>69,750,206.42</b>	<b>175,802,000</b>	

**NIGER STATE LOCAL GOVERNMENT  
LAVUN LOCAL GOVERNMENT COUNCIL KUTIGI  
SUMMARY RECURRENT EXPENDITURE FOR THE YEAR 2025  
HEAD 2016 BUDGET, PLANNING RESEARCH AND STATISTIC**

SectcAdmin	Economic	Function	Fund	Geo. Code	ESTABLISHMENT GRADE LEVEL	ACTUAL JAN – DEC NO OF STAFF	2023 AMOUNT	APPROVED NO OF STAFF	BUDGET 2024 AMOUNT	ACTUAL JAN-DEC NO OF STAFF	2024 AMOUNT	APPROVED EST. NO OF STAFF	2025 AMOUNT
02	2000300100	21010101	70112	2101	12611200	1	-	-	-	-	-	-	-
02	2000300100	21010101	70112	2101	12611200	2	-	-	-	-	-	-	-
02	2000300100	21010101	70112	2101	12611200	3	-	-	-	-	-	-	-
02	2000300100	21010101	70112	2101	12611200	4	-	-	-	-	-	-	-
02	2000300100	21010101	70112	2101	12611200	5	-	-	-	-	-	-	-
02	2000300100	21010101	70112	2101	12611200	6	102,648	1	885,330	1	885,329	-	-
02	2000300100	21010101	70112	2101	12611200	<b>TOTAL 01-06</b>	<b>1</b>	<b>102,648</b>	<b>885,330</b>	<b>1</b>	<b>885,329</b>	-	-
02	2000300100	21010101	70112	2101	12611200	7	285,296	2	2,009,382	2	1,009,382	-	-
02	2000300100	21010101	70112	2101	12611200	8	188,775	1	-	-	-	-	-
02	2000300100	21010101	70112	2101	12611200	9	-	1	1,138,791	1	1,138,791	3	3,942,000
02	2000300100	21010101	70112	2101	12611200	10	305,292	2	2,910,584	2	1,910,584	1	1,410,000
02	2000300100	21010101	70112	2101	12611200	12	206,663	1	1,613,326	1	1,413,326	3	4,518,000
02	2000300100	21010101	70112	2101	12611200	<b>TOTAL 07-12</b>	<b>6</b>	<b>986,026</b>	<b>7,672,082</b>	<b>6</b>	<b>5,472,082</b>	<b>7</b>	<b>9,870,000</b>
02	2000300100	21010101	70112	2101	12611200	13	-	-	-	-	-	-	-
02	2000300100	21010101	70112	2101	12611200	14	-	-	-	-	-	-	-
02	2000300100	21010101	70112	2101	12611200	15	431,726	1	1,841,306	1	841,306	-	-
02	2000300100	21010101	70112	2101	12611200	16	-	1	2,393,143.61	1	1,030,356.00	-	-
02	2000300100	21010101	70112	2101	12611200	17	-	-	-	-	-	1	4,344,000
02	2000300100	21010101	70112	2101	12611200	<b>TOTAL 13-17</b>	<b>2</b>	<b>431,726</b>	<b>4,234,449.61</b>	<b>2</b>	<b>1,871,662</b>	<b>1</b>	<b>4,344,000</b>
02	2000300100	21010101	70112	2101	12611200	SPECIAL GRADE	-	-	-	-	-	-	-
02	2000300100	21010101	70112	2101	12611200	<b>TOTAL FOR ALL STAFF</b>	<b>9</b>	<b>1,520,400</b>	<b>12,791,861.61</b>	<b>9</b>	<b>8,229,073</b>	<b>8</b>	<b>14,214,000</b>
02	2000300100	21010101	70112	2101	12611200	TOTAL ALLOWANCE	-	-	-	-	-	-	-
02	2000300100	21010101	70112	2101	12611200	<b>TOTAL PERSONNEL COST</b>	<b>1,520,400</b>	<b>12,791,861.61</b>	<b>8,229,073</b>	<b>14,214,000</b>			

**NIGER STATE LOCAL GOVERNMENT  
LAVUN LOCAL GOVERNMENT COUNCIL KUTIGI  
RECURRENT EXPENDITURE FOR THE YEAR 2025  
HEAD 2016 2-14 PLANNING RESEARCH AND STATISTICS OVER HEAD COST**

SectcAdmin	Economic	Function	Fund	Geo. Code	S/ HEAD	DETAILS OF EXPENDITURE	ACTUAL JAN – DEC 2023	APPROVED BUDGET 2024	ACTUAL JAN- DEC 2024	APPROVED EST. 2025
05	5100200200	22020101	70180	02101	12611200	Traveling And Transport	790,000	1,000,000	500,000	1,000,000
05	5100200200	22020201	70180	02101	12611200	Utility Service	-	-	0	-
05	5100200200	22020202	70180	02101	12611200	Telephone And Postal Service	-	-	0	-
05	5100200200	22020301	70180	02101	12611200	Stationeries And Printing	210,000	1,000,000	0	1,000,000
05	5100200200	22020402	70180	02101	12611200	Maintenance Of Office And Equipment	50,000	1,000,000	0	1,000,000
05	5100200200	22020401	70180	02101	12611200	Maintenance Of Vehicle And Capital Assets	-	-	0	-
05	5100200200	22020701	70180	02101	12611200	Consultant Service And Special Committee	-	-	0	-
05	5100200200	22040109	70180	02101	12611200	Grant Contribution And Subvention	-	-	0	-
05	5100200200	22020501	70180	02101	12611200	Training Staff Development Welfare	-	-	0	-
05	5100200200	22021001	70180	02101	12611200	Entertainment And Hospitality	-	1,000,000	0	1,000,000
05	5100200200	22021002	70180	02101	12611200	Miscellaneous Expenses	200,000	4,000,000	3,470,000	4,000,000
						<b>TOTAL</b>	<b>1,250,000</b>	<b>8,000,000</b>	<b>3,970,000</b>	<b>8,000,000</b>

**NIGER STATE LOCAL GOVERNMENT  
LAVUN LOCAL GOVERNMENT COUNCIL KUTIGI  
SUMMARY RECURRENT EXPENDITURE FOR THE YEAR 2025  
HEAD 2016 PLANNING RESEARCH AND STATISTICS**

SectcAdmin	Economic	Function	Fund	Geo. Code	S/ HEAD	DETAILS OF EXPENDITURE	ACTUAL JAN – DEC 2023	APPROVED BUDGET 2024	ACTUAL JAN-DEC 2024	APPROVED EST. 2025	
02	2000300100	21010101	70112	2101	12611200	2016	PLANNING RESEARCH AND S	1,520,400	12,791,861.61	8,229,073.00	14,344,000
02	2000300100	21010101	70112	2101	12611200	<b>A- PERSONNEL COST</b>	<b>1,520,400</b>	<b>12,791,861.61</b>	<b>8,229,073.00</b>	<b>14,344,000</b>	
02	2000300100	21010101	70112	2101	12611200	OVER HEAD COST	1,250,000	8,000,000	3,970,000	8,000,000	
02	2000300100	21010101	70112	2101	12611200	<b>GRAND TOTAL</b>	<b>2,770,400</b>	<b>20,791,861.61</b>	<b>121,990,073.00</b>	<b>22,344,000</b>	

**NIGER STATE LOCAL GOVERNMENT  
LAVUN LOCAL GOVERNMENT COUNCIL KUTIGI  
SUMMARY RECURRENT EXPENDITURE FOR THE YEAR 2025  
CONSOLIDATED FUND DETAILS**

SectcAdmin	Economic	Function	Fund	Geo. Code	S/HEAD	DETAILS OF EXPENDITURE	ACTUAL JAN – DEC 2023	APPROVED BUDGET 2024	ACTUAL JAN-DEC 2024	APPROVED EST. 2025
		21010103				TRANSFER OF RESERVE FUND		10,000,000	0	20,000,000
		21010103				EMIRATE		10,000,000	0	40,000,000
		21010103				PENSION		80,000,000	0	469,145,274.91
		21010103				TRAINING		4,000,000	0	5,000,000
		21010103				COMMON SERVICES		3,000,000	0	3,000,000
		21010103				TEACHERS SALARY	1,462,511,700.75	1,179,121,220	1,178,718,021.42	0
		21010103				MISCELLANEOUS		1,000,000	0	1,500,000
						<b>TOTAL</b>	<b>1,462,511,700.75</b>	<b>1,287,121,220</b>	<b>1,178,718,021.42</b>	<b>538,645,274.91</b>

**NIGER STATE LOCAL GOVERNMENT  
LAVUN LOCAL GOVERNMENT COUNCIL KUTIGI  
SUMMARY OF CAPITAL EXPENDITURE FOR THE YEAR 2025**

SectcAdmin	Economic	Function	Fund	Geo. Code	HEAD	DETAILS OF EXPENDITURE	2023 ACTUAL JAN-DEC	2024 APPROVED BUDGET	ACTUAL JAN-DEC 2024	APPROVED EST. 2025	DETAILED PROGRAMME TO BE EXECUTED	
					<b>7001</b>	<b>ADMINISTRATION</b>						
1	1100100100	23010105	70111	3005	12611200	1	Vehicle	0	0	0		
1	1100100100	23010105	70111	3005	12611200	2	Constituency Project	0	0	2,000,000		
1	1100100100	22020311	70111	3005	12611200	3	Disaster Relief	0	0	0		
1	1100100100	23010104	70111	3005	12611200	4	Purchase of motor cycles	0	0	0	20,004,000	Purchase of 12Nos. Of Motorcycles at rate of #1,667,000
1	1100100100	23010105	70111	3005	12611200	5	purchase of computers	0	0	0		
						<b>TOTAL 7001</b>	<b>0</b>	<b>0</b>	<b>2,000,000</b>	<b>20,004,000</b>		
					<b>7002</b>	<b>STAFF HOUSE</b>						
1	1100100100	23020101	70111	3005	12611200	1	Legislative Chamber	0	20,000,000	19,500,000	0	Remodeing Of Legislative Office and Fencing
1	1100100100	23020101	70111	3005	12611200	2	chairman office	20,305,780	0	0	0	
						3	office equipment	8,000,000	0	6,000,000	0	
1	1100100100	23020102	70111	3005	12611200	4	office equipment for legislative	5,000,000	0	0	0	
						5	Construction of Town Hall	0	35,700,000	0	45,000,000	Construction Of Town Hall at Kutigi
1	1100100100	23020119	70111	3005	12611200	6	chairman lodge	0	0	0	0	
1	1100100100	23020101	70111	3005	12611200	7	council chairman lodge	0	0	0	0	
						8	Council Chamber	25,000,000	0	0	0	
1	1100100100	23020101	70111	3005	12611200	9	construction of standard gate house	26,000,000	15,000,000.72	18,500,000	0	Cons. of Standard Gate House &Landscaping to the Entrance of L G C
1	1100100100	23020101	70111	3005	12611200	10	Renovation of Town Hall	0	0	0	0	
						<b>TOTAL 7002</b>	<b>84,305,780</b>	<b>70,700,000.72</b>	<b>44,000,000</b>	<b>45,000,000</b>		
					<b>7003</b>	<b>WORKSHOP</b>						
2	3400100100	22020402	70610	3005	12611200	1	Renovation of office	0	0	0	0	
						2	Purchase Of Generators	10,000,000	15,000,000	0	0	Provision of Stand by Generator 40KVA
						3	Renovation of offices	0	0	30,000,200	0	Renovation of V/Chairman, Secretary, Main Secretariat and Treasury Offices
						<b>TOTAL 7003</b>	<b>10,000,000</b>	<b>55,022,000</b>	<b>0</b>	<b>30,000,200</b>		
2	1500100100	23010127	70421	3005	12611200	1	Tractor Hiring Scheme	0	0	0	0	
2	1500100100	23030112	70421	3005	12611200	2	Repair Of Tractors	0	0	0	0	
						<b>TOTAL ECONOMIC SECTOR</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
					<b>4002</b>	<b>LIVESTOCK</b>						
2	1500100100	23020106	70421	3005	12611200	1	Vetinary clinic	0	0	0	0	
2	1500100100	23020113	70421	3005	12611200	2	Slaughter Lab	0	0	0	0	
						<b>TOTAL LIVESTOCK</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
					<b>4006</b>	<b>RURAL ELECTRIFICATION</b>						
2	3400100100	23020103	70610	3005	12611200	1	Rural Electrification Programme	35,000,000	0	40,580,008	0	Electrification to Danko Lokwaswa- Danko Emiworongi
						<b>TOTAL RURAL ELECTRIFICATION</b>	<b>35,000,000</b>	<b>0</b>	<b>40,580,008</b>			
					<b>4007</b>	<b>COMMERCIAL, FINANCES &amp; COOPERATIVE</b>						
2	2000100100	23020124	70112	3005	12611200	1	Modem Market	0	0	0	0	
2	2000100100	23020124	70112	3005	12611200	2	Trailer / markets pack	0	0	0	0	
						<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
					<b>4008</b>	<b>TRANSPORT (ROADS , BRIDGES AND CULVERTS</b>						
2	2000100100	23020124	70112	3005	12611200	1	Rule Roads	0	0	0	0	
2	2000100100	23020124	70112	3005	12611200	2	Construction of Bridge	0	0	0	0	
2	3400100100	23020114	70610	3005	12611200	3	Heavy Duty	0	0	0	0	
2	3400100100	23020116	70610	3005	12611200	4	purchase of commercial bus	0	0	0	0	
						<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
					<b>5001</b>	<b>EDUCATION</b>						
5	1700100100	23030106	70912	3005	12611200	1	Construction of class room	0	0	0	0	
5	1700100100	23030106	70912	3005	12611200	2	Renovation of schools	0	17,000,745	0	12,000,000	Renovation of a Block of 2Classroom at Gbanchitako

5	1700100100	23020107	70912	3005	12611200	3	purchase of Learning tools	0	0	0	0	#6,000,000 and Sosa #6,000,000	
<b>TOTAL</b>								<b>0</b>	<b>17,000,745</b>	<b>0</b>	<b>12,000,000</b>		
<b>5002 HEALTH</b>							<b>HEALTH</b>						
SectaAdmin	Economic	Function	Fund	Geo. Code	3005	12611200	1	Basic Health Centre	0	0	0	25,000,000	Construction of Basic Health Centre at Egabako #25,000,000
5	2100100100	23020106	70740	3005	12611200	1	Basic Health Centre	0	0	0	0	18,000,000	Renovation of Basic Health Centre at Kutigi #6,000,000, Japan #6,000,000 and Completion of Ndaloke #6,000,000
5	2100100100	23020106	70740	3005	12611200	3	Drugs / Equipment	0	0	0	0	0	
5	2100100100	22020307	70740	3005	12611200	4	NID PROGRAMME	0	0	0	0	0	
				3005	12611200	5	UNIEF	0	0	0	0	0	
<b>TOTAL 5002</b>								<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>43,000,000</b>	
<b>5003 INFORMATION</b>							<b>INFORMATION</b>						
			Fund	Geo. Code	1		Information Gadget	0	0	0	0	0	
<b>TOTAL 5003</b>								<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>5004 SOCIAL DEVELOPMENT, SPORT &amp; CULTURE</b>							<b>SOCIAL DEVELOPMENT, SPORT &amp; CULTURE</b>						
<b>TOTAL 5004</b>								<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>6001 WATER RESOURCE &amp; WATER SUPPLY</b>							<b>WATER RESOURCE &amp; WATER SUPPLY</b>						
2	3400100100	23020105	70610	3005	12611200	1	Water Supply Scheme	0	0	0	18,007,000.60	Provision of Portable Water at Lagun II, Nkochi & Manbe	
2						2	Motorized Borehole	0	0	0	0		
2	3400100100	23020105	70610	3005	12611200	3	Solar Borehole	0	0	0	0		
	3400100100	23020105	70610	3005	12611200	4	Construction of Submassive Pump	0	0	0	0		
<b>TOTAL 6001</b>								<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,007,000.60</b>	
<b>6002 DRAINAGE</b>							<b>DRAINAGE</b>						
2	3400100100	23020116	70610	3005	12611200	1	Drainage	0	0	0	0		
<b>TOTAL 6002</b>								<b>-</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>6003 TOWN AND COUNTRY PLANNING</b>							<b>TOWN AND COUNTRY PLANNING</b>						
<b>6004 COMMUNITY DEVELOPMENT</b>							<b>COMMUNITY DEVELOPMENT</b>						
2	3400100100	22040102	70610	3005	12611200	1	V.I.P Latrine	0	0	0	0		
2	3400100100	22040109	70610	3005	12611200	1	Environmental service	0	0	0	0		
2	3400100100	22040102	70610	3005	12611200	2	CSDP	0	0	0	0		
2	3400100100	22040102	70610	3005	12611200	3	Assist to Community	0	0	0	0		
2	3400100100	22040101	70610	3005	12611200	4		0	0	0	0		
<b>TOTAL 6004</b>								<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>8001 REPAYMENT OF LOAN AND INTEREST</b>							<b>REPAYMENT OF LOAN AND INTEREST</b>						
02	2000100100	22060201	70112	2101	12611200	1	Repayment of loan and interest						
<b>TOTAL 8001</b>								<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Urban Renewal</b>								<b>94,305,780</b>	<b>177,722,745.72</b>	<b>46,000,000</b>	<b>1,223,873,486.37</b>		
<b>TOTAL CAPITAL EXPENDITURE</b>								<b>94,305,780</b>	<b>177,722,745.72</b>	<b>46,000,000</b>	<b>1,432,464,694.97</b>		

2025 APPROVED BUDGET OF LAVUN LOCAL GOVERNMENT (12112400).

ECONOMICCODE	REVENUE DESCRIPTION	ACTUAL 2023 JAN-DEC	APPROVED BUDGET 2024	ACTUAL JAN-DEC 2024	APPROVED EST. 2025
<b>1000000</b>	<b>Revenue-Main</b>	<b>3,306,660,391.59k</b>	<b>5,385,943,344.08</b>	<b>2,770,205,196.33</b>	<b>7,718,247,901.61</b>
<b>1100000</b>	<b>FAAC-General</b>	<b>3,278,202,973.59k</b>	<b>5,360,943,344.08</b>	<b>2,763,032,511.33</b>	<b>7,693,247,901.61</b>
11010000	Statutory Allocation	2,380,390,675.59k	<b>2,501,893,370.38</b>	1,771,342,016.33	2,899,892,171.17
11012000	VAT	831,907,531.00	1,387,702,003.45	991,690,495	2,584,904,735.34
11020000	Allocation from state	65,904,767.00	247,474,483.88	-	984,577,512.73
11030000	Excess Crude	-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
	Urban Renewal	-	1,223,873,486.37	-	1,223,873,486.37
<b>12000000</b>	<b>Internally Generated Revenue</b>	<b>9,797,683.00</b>	<b>25,000,000.00</b>	<b>7,172,685</b>	<b>25,000,000</b>
<b>12010000</b>	<b>Tax Revenue-General</b>	<b>1,425,807.00</b>	<b>#REF!</b>	<b>155,000</b>	<b>#REF!</b>
12010001	Community or Poll Tax	-	-	-	-
12010002	Arrears of Community Tax	-	-	-	-
12010003	Cattle Tax ( Jangali)	1,425,807.00	1,000,000.00	35,000	1,000,000.00
12010004	Arrears of Cattle Tax ( Jangali)	-	-	-	-
12010005	Othe special Services Tax	-	-	-	-
12010006		-	-	-	-
12010007		-	-	-	-
12010008		-	-	-	-
12010009		-	-	-	-
12010010		-	-	-	-
12010011		-	-	-	-
12010012		-	-	-	-
12010013		-	-	-	-
12010014		-	-	-	-
12010015		-	-	-	-
12010016		-	-	-	-
12010017	Development levy	-	1,000,000.00	120,000	1,000,000.00
12010018	Arrears of Development levy	-	-	-	-
<b>12020000</b>	<b>Non-Tax Revenue</b>	<b>27,031,611.00</b>	<b>23,000,000.00</b>	<b>7,017,685</b>	<b>23,000,000.00</b>
<b>12020100</b>	<b>Licences-General</b>	<b>86,050.00</b>	<b>1,019,879.00</b>	<b>0</b>	<b>1,019,879.00</b>
12020101	Bicycle lincense	-	50,000.00	-	50,000.00
12020102	Canoe lincense	2,050.00	50,000.00	-	50,000.00
12020103	Dog lincense	-	19,000.00	-	19,000.00
12020104	Car/ Trucks	-	100,000.00	-	100,000.00
12020105	Liquor Licenses	-	50,000.00	-	50,000.00
12020106	Native Liquor lincense	-	50,879.00	-	50,879.00
12020107	Native Liquor lincense fees	-	50,000.00	-	50,000.00
12020108	Cattle Trade Licenses	-	50,000.00	-	50,000.00
12020109	Motor Cycle	-	100,000.00	-	100,000.00

12020110 Hawkers Permit	40,000.00	100,000.00	-	100,000.00
12020111 Commercial Bus/Taxi Permit	-	100,000.00	-	100,000.00
12020112 Learners Driving Test Fees	-	50,000.00	-	50,000.00
12020113 Buku Cigarette Lincense fees	40,000.00	100,000.00	-	100,000.00
12020114 Wharf Landing Fees	-	50,000.00	-	50,000.00
12020115 Toll Gate Fees	-	50,000.00	-	50,000.00
12020116 Squatter / Workers Permit Fees	-	50,000.00	-	50,000.00
12020117 CAR DEALERS LINCENCE	-	-	-	-

<b>12020200 Fees-General</b>	<b>3,431,770.00</b>	<b>8,738,881.00</b>	<b>3,362,585</b>	<b>8,738,881.00</b>
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12020201 Slauther Fees	121,800.00	450,000.00	130,000	450,000.00
12020202 Abattoir Fees	-	50,000.00	-	50,000.00
12020203 Eating House Fees	20,000.00	40,000.00	-	40,000.00
12020204 kiosk Lincense & Fees	15,000.00	60,000.00	-	60,000.00
12020205 Bakery Lincense	5,350.00	100,000.00	-	100,000.00
12020206 Registration of Meat Vans	-	40,000.00	-	40,000.00
12020207 Dried Meat/Fish Lincense Fees	-	30,000.00	-	30,000.00
12020208 Cold Room Lincense Fees	-	-	-	-
12020209 Buther lincense fees	-	50,000.00	-	50,000.00
12020210 Development Levy	-	-	-	-
12020211 Arrears of Development Levy	-	-	-	-
12020212 Auctioneer Permit	412,000.00	1,000,000.00	-	1,000,000.00
12020213 Gold Smith/Gold Sellers Lincense Fees	-	-	-	-
12020214 Dane Guns Lincense Fees	-	-	-	-
12020215 Huning Lincense Fees	-	-	-	-
12020216 Marriage Registration Fees	6,000.00	50,000.00	7,000	25,000.00
12020217 Entertainment Permit	2,000.00	50,000.00	-	25,000.00
12020218 Control of noise Permit	10,000.00	50,000.00	-	25,000.00
12020219 Cinematography Lincense	-	50,000.00	-	25,000.00
12020220 Naming of Street Registration Fees	-	25,000.00	-	25,000.00
12020221 Mobile Sale? Promo Lincense	70,000.00	150,000.00	10,000	50,000.00
12020222 Sea Beach Permit	-	50,000.00	-	50,000.00
12020223 Radio /Televission	4,000.00	50,000.00	-	50,000.00
12020224 Beggars Ministerial Fees	-	-	-	-
12020225 Open Air preaching Permit	3,000.00	50,000.00	-	20,000.00
12020226 Dislodging of Septic Tank Charges	-	50,000.00	-	20,000.00
12020227 Nigth Soil Disposal fees	-	50,000.00	-	20,000.00
12020228 Registration of Septic Tanks	-	50,000.00	-	20,000.00
12020229 Registration of nighth soil fees	-	50,000.00	-	20,000.00
12020230 Impounding of Animal Fines	-	50,000.00	-	20,000.00
12020231 Pest Control and disinfect Charges	-	50,000.00	-	20,000.00
12020232 Birth and Death Registration Charges	-	20,000.00	-	20,000.00
12020233 Burial Fees	-	20,000.00	-	20,000.00
12020234 Volta Fees	-	50,000.00	-	20,000.00
12020235 Dispensaries and Maternity fees	-	50,000.00	-	20,000.00
12020236 Laboratory Fees	4,000.00	50,000.00	-	20,000.00
12020237 Environmental Sanitation Fees	-	50,000.00	-	20,000.00
12020238 Photo Studio Lincense Fees	-	-	-	-
12020239 Welding Machine Lincense Fees	16,000.00	40,000.00	10,000	20,000.00
12020240 etetric/Radio/tele. W/Shop Fees	-	40,000.00	4,000	40,000.00
12020241 Blacksmith Workshop Lincense Fees	-	40,000.00	-	40,000.00
12020242 Wood making?Capentry Workshop	-	80,000.00	-	80,000.00
12020243 Battery Charge Lincense Fees	-	30,000.00	-	30,000.00

12020244	Printing Press Lincense Fees	-	20,000.00	-	20,000.00
12020245	Panel Beater Lincense Fees	-	50,000.00	-	50,000.00
12020246	Volcaniser Lincense Fees	-	30,000.00	-	30,000.00
12020247	Vehicle Spare Parts sellers Lincense Fees	10,000.00	50,000.00	-	50,000.00
12020248	Clock/Wtch repairs Lincense Fees	-	20,981.00	-	20,981.00
12020249	Cloth Dyers And Laundry Fees	-	20,000.00	-	20,000.00
12020250	Registration of Laundry & Car wash Depots	-	20,000.00	-	20,000.00
12020251	Motor /Machine Car wash Depot Fees	-	20,000.00	-	20,000.00
12020252	Building Materials fees	-	30,000.00	-	30,000.00
12020253	Surface Tank Kerosine Sellers Fees	-	40,000.00	-	40,000.00
12020254	Photostat Typing Institute lincense Fees	-	30,000.00	-	30,000.00
12020255	Block Making Factory Lincense	-	20,000.00	-	20,000.00
12020256	Sewing Institute Lincense Fees	20,000.00	80,000.00	-	80,000.00
12020257	Hair Dressing/barbing Saloon Fees	-	20,000.00	-	20,000.00
12020258	Hair Dressing Fees	-	20,000.00	-	20,000.00
12020259	Advertisement Rate Licenses Fees	30,000.00	80,000.00	-	20,000.00
12020260	Workshop Receipts	-	50,000.00	-	50,000.00
12020261	Sales of Unserviceable Store	-	50,000.00	-	50,000.00
12020262	Tipper Fee	-	30,000.00	-	30,000.00
12020263	Sale of Store/Heavy Duty machine	-	50,000.00	-	50,000.00
12020264	Survey Fees	-	50,000.00	-	50,000.00
12020265	Divided	-	50,000.00	-	50,000.00
12020266	Borrow Pig Sit Fee	-	-	-	100,000.00
12020267	Mortgage Sublime Approval Fees	-	-	-	-
12020268	Commission on Transfer of Plots	-	20,000.00	-	20,000.00
12020269	Customary Righth Of Occupancy	-	-	-	-
12020270	co-operative registration	-	80,000.00	-	40,000.00
12020271	Motuary & cemetry Payment	-	-	-	-
12020272	Registration of Notice Payment	-	-	-	-
12020273	Letter of Identification	620,000.00	1,000,000.00	440,000	1,000,000.00
12020274	Contractor Registration Fees	-	80,000.00	-	30,240.00
12020275	Tender Processing Fees	-	25,000.00	-	25,000.00
12020276	Minor Industrial License Fees	-	2,900.00	-	2,900.00
12020277	Sand Dredging Fees	-	60,000.00	-	30,000.00
12020278	saw making mechine fee	-	80,000.00	7,000	40,000.00
12020279	Petty Trade License Fees	5,000.00	425,000.00	-	30,000.00
12020280	Sand Granite Fees	-	30,000.00	-	30,000.00
12020281	Pit Sawing License	-	-	-	-
12020282	Forestry Exploitation Fees	-	425,000.00	-	310,000.00
12020283	elling of trees fees	201,600.00	335,000.00	827,000	900,000.00
12020284	Sawing License fees	3,000.00	50,000.00	5,000	50,000.00
12020285	Produce buying Fees	1,660,440.00	1,000,000.00	1,838,585	2,000,000.00
12020286	Rice / Mill Cassava/ grinding License Fees	-	20,000.00	5,000	20,000.00
12020287	Ingredient Grinding Machine Fees	2,580.00	20,000.00	-	20,000.00
12020288	Corn grinding Mill License Fees	5,000.00	30,000.00	9,000	30,000.00
12020289	Brown Sugar Machine License fees	-	20,000.00	-	20,000.00
12020290	Painting / Sign Board fees	-	20,000.00	-	20,000.00
12020291	Filling station /petrol side seller fees	105,000.00	996,000.00	30,000	995,000.00
12020292	Resident registration fees	-	1,000,000.00	-	1,000,000.00
12020293	Certificate of land occupancy fees	30,000.00	500,000.00	-	500,000.00
12020294	Tractor Hiring fees	50,000.00	500,000.00	-	500,000.00
12020295	Approval of Building plan	-	80,000	40,000.00	80,000
<b>12020300</b>	<b>Fines-General</b>	<b>4,000.00</b>	<b>20,000.00</b>	<b>0</b>	<b>20,000.00</b>
12020301	towing of vehicle	4,000.00	20,000.00	-	20,000.00
12020302	finer on over due lost library books	-	-	-	-

12020303	-	-	-	-
12020304	-	-	-	-
<b>12020400 Sales-General</b>		<b>4,910,000.00</b>	<b>0</b>	<b>8,910,000.00</b>
12020401	-	-	-	-
12020402	-	-	-	-
12020403	-	-	-	-
12020404	-	-	-	-
12020405	-	-	-	-
<b>12020500 Earnings-General</b>	<b>2,242,000.00</b>	<b>2,455,000.00</b>	<b>2,695,100</b>	<b>4,455,000.00</b>
12020501 Markets	1,826,000.00	1,500,000.00	2,100,900	3,000,000.00
12020502 Motor Parks	416,000.00	550,000.00	594,200	1,050,000.00
12020503 Shops	-	105,000.00	-	105,000.00
12020504 Cattle Market	-	-	-	-
12020505 Abattoir	-	-	-	-
12020506 Proceeds from Sale of Grains	-	-	-	-
12020507 Transport Service Earnings	-	-	-	-
12020508 Earning from Industrial Undertaking	-	-	-	-
12020509 Earning From Other Commercial Undertaking	-	300,000.00	-	300,000.00
<b>12020600 Rent on Government Building-Gen</b>	<b>607,500.00</b>	<b>1,191,240.00</b>	<b>690,000</b>	<b>1,191,240.00</b>
12020601 Rent on Government Quarters	-	191,240.00	-	191,240.00
12020602 Rent on Other Govt. Building	607,500.00	500,000.00	690,000	500,000.00
12020603 Rent on Other Landed Property	-	500,000.00	-	500,000.00
12020604	-	-	-	-
12020605	-	-	-	-
12020606	-	-	-	-
12020607	-	-	-	-
<b>12020700 Rent on Land and Others-General</b>	<b>1,425,807.00</b>	<b>3,250,000.00</b>	<b>270,000</b>	<b>3,250,000.00</b>
12020701 Tenement Rate	1,425,807.00	3,250,000.00	270,000	3,250,000.00
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 Rats not defined	-	-	-	-
12020708	-	-	-	-
12020709	-	-	-	-
12020710	-	-	-	-
12020711	-	-	-	-
<b>12020800 Repayments-General</b>				
12020801				
<b>12020900 Investment Income-General</b>				
12020901 Divdends				
12020902 Intereston Loans to Limited Liability Companies				
12020903				
12020904				
<b>12021100 Interest-General</b>	<b>167.00</b>	<b>325,000.00</b>	<b>0</b>	<b>325,000.00</b>
12021101 Interest on Vehicle & Bicycle Advances	167.00	125,000.00		125,000.00

12021102 Interest on Loan to other L/Govts	-	200,000.00		200,000.00	
12021103 Interest on Loan to Parastatals	-	-		-	
12021104 Interest on Staff Housing	-	-		-	
12021105 Interest from Banks	-	-		-	
12021106	-	-		-	
12021107	-	-		-	

<b>12021200 Reimbursement-General</b>	<b>20,660,124.00</b>	<b>6,000,000.00</b>	<b>24,222,000</b>	<b>3,000,000.00</b>	
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12021201 Recovery of Losses & Overpayment		3,000,000.00	4,272,000	1,000,000.00	
12021202 Unclaimed Deposits	20,660,124.00	3,000,000.00	19,950,000	1,000,000.00	
12021203 2% Contributions from other LGAs					
12021204 Resident registration fee				1,000,000.00	
12021205					

**130203 DOMESTIC GRANTS**



APPROVED BUDGET OF:LAVUN LOCAL GOVERNMENT (12611200).

SUMMARY OF PERSONNEL BUDGET

Economic Code	DESCRIPTION	ACTUAL 2023 JAN- DEC	APPROVED BUDGET 2024	ACTUAL JAN-DEC 2024	APPROVED EST.2025
<b>21000000</b>	<b>PERSONNEL COST - GENERAL</b>	<b>2,171,290,081.62</b>	<b>2,404,473,625.61</b>	<b>993,834,507.53</b>	<b>4,338,264,445.37</b>
<b>21010100</b>	<b>Salaries and Wages – General</b>	<b>2,171,290,081.62</b>	<b>2,404,473,625.61</b>	<b>993,834,507.53</b>	<b>4,338,264,445.37</b>
21010101	Basic Salary	708,778,380.87	1,117,352,405.61	993,834,507.53	4,338,264,445.37
21010102	Overtime Payment				
	Consolidated Revenue Fund Charges - Statutory Office				
21010103	Holder's Salaries and Allowances	1,462,511,700.75	1,287,121,220.00	0	0
<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				

DETAILED SUMMARY OVER/HEAD

**2025 APPROVED BUDGET OF LAVUN LOCAL GOVERNMENT (12630400).  
OVERHEAD COST**

Economic Coc DESCRIPTION	ACTUAL 2023 JAN-DEC	APPROVED BUDGET 2024	ACTUAL 2024 JAN-DEC	APPROVED ESTIMATED 2025
<b>22000000 OVERHEAD COST GENERAL</b>	<b>39,269,232.00</b>	<b>185,000,000.00</b>	<b>201,191,227.80</b>	<b>185,000,000.00</b>
<b>22020100 Transport and Traveling General</b>	<b>1,627,000.00</b>	<b>17,000,000.00</b>	<b>5,543,000</b>	<b>17,000,000.00</b>
22020101 Local Travel and Transport – Training				
22020102 Local Travel and Transport – Others	1,627,000.00	17,000,000.00	5,543,000	17,000,000.00
22020103 International Transport and Travels – Training	-	-		-
22020104 International Transport and Travels – Others	-	-		-
	-	-		-
<b>22020200 Utilities - General</b>				
22020201 Electricity Charges				-
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	-	-	-	-
<b>Materials and Supplies - General</b>	<b>960,000.00</b>	<b>8,110,000.00</b>	<b>1,860,000</b>	<b>8,110,000.00</b>
22020301 Office Stationeries/Computer Consumables	960,000.00	8,110,000.00	1,860,000	8,110,000.00
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	-	-		-
	-	-		-
<b>22020400 Maintenance Services - General</b>		<b>27,000,000.00</b>	<b>4,000,000</b>	<b>27,000,000.00</b>
22020401 Maintenance of Motor Vehicle /Transport Equipment		8,000,000.00		8,000,000.00
22020402 Maintenance of Office Furniture	55,000.00	8,000,000.00	4,000,000	8,000,000.00
22020403 Maintenance of Office Building Residential Qtrs	-	4,000,000.00		4,000,000.00
22020404 Maintenance of Office / IT Equipments	-	500,000.00		500,000.00

22020405	Maintenance of Plants & Generators	-	500,000.00		500,000.00
22020406	Other maintenance Services	-	6,000,000.00		6,000,000.00
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>120,000</b>	<b>1,000,000.00</b>
22020501	Local Training		1,000,000.00	120,000	1,000,000.00
22020502	International Training	-	-	-	-
		-	-	-	-
<b>22020600</b>	<b>Other Services - General</b>		<b>11,500,000.00</b>	<b>1,525,000</b>	<b>11,500,000.00</b>
22020601	Security Services	-	-	-	-
22020602	Office Rent	-	-	-	-
22020603	Residential Rent	-	-	-	-
22020604	Security Vote (Including Operations)		9,500,000.00		9,500,000.00
22020605	Cleaning &Fumigation Services	-	-	-	-
22020606	Nutrition	-	2,000,000.00		2,000,000.00
<b>22020700</b>	<b>Consulting and Professional Services General</b>		<b>2,000,000.00</b>	<b>330,000</b>	<b>2,000,000.00</b>
22020701	Financial Consulting		1,000,000.00	330,000	1,000,000.00
22020702	Information Technology Consulting	-	1,000,000.00		1,000,000.00
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	-	-	-	-
		-	-	-	-
<b>22020900</b>	<b>Financial Charges General</b>				
22020901	Bank Charges (Other Than interest)	-	-	-	-

22020902 Insurance Premium	-	-	-	-
22020903 Loss on Foreign Exchange	-	-	-	-
22020904 Other CRF Bank Charges	-	-	-	-
<b>22021000 Miscellaneous - General</b>	<b>20,605,069.00</b>	<b>76,274,496.00</b>	<b>158,413,227.80</b>	<b>77,664,496.00</b>
22021001 Refreshment & Meals	1,620,000.00	3,000,000.00	2,100,000	3,000,000.00
22021002 Honorarium & Sitting Allowance	5,890,000.00	24,063,096.00	23,032,000	24,063,096.00
22021003 Publicity & Advertisements	300,000.00	2,000,000.00	2,000,000	2,000,000.00
22021004 Medical Expenses	-	-	-	-
22021005 Service School Fees Payment	-	-	-	-
22021006 Postages & Courier Services	-	-	-	-
22021007 Hajj Welfare Packages	-	-	-	-
22021008 Subscription To Professional Bodies	-	-	-	-
22021009 Sporting Activities	500,000.00	2,000,000.00	2,000,000	2,000,000.00
22021010 Direct Teaching & Laboratory Cost	-	-	-	-
22021011 Recruitment and Appointment (Service Wide)	15,000,000.00	9,000,000.00	8,500,450	9,000,000.00
22021012 Promotion (Service Wide)	-	-	-	-
22021013 Annual Budget Expenses and Administration	-	-	-	-
22021014 Creche	-	-	-	-
22021015 Servicom	-	-	-	-
22021016 Anti-corruption	-	-	-	-
22021017 Gender	-	-	-	-
22021018 expenses not defined	10,795,069.00	35,711,400.00	120,780,777.80	37,601,400.00
	-	-	-	-
<b>22030000 LOANS AND ADVANCES GENERAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</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	-	-	-	-
<b>22040100 GRANTS &amp; CONTRIBUTION - GENERAL</b>	<b>16,012,163.00</b>	<b>40,725,504.00</b>	<b>29,400,000</b>	<b>40,725,504.00</b>
22040101 Grant To State Governments - Current	-	-	-	-
22040102 Grant To State Governments - Capital	16,012,163.00	40,725,504.00	29,400,000	40,725,504.00
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	-	-	-	-
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
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**22060100 FOREIGN LOANS REPAYMENT**

22060101 Foreign Loans and Interest Repayment
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**22060200 DOMESTIC LOANS REPAYMENT**

22060201 Domestic Loans and interest Repayment
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**22060300 INSURANCE PREMIUM**

22060301 Interest on internal Public Debt
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**22070000 TRANSFER TO OTHER FUNDS 65,904,767.00 1,703,595,703.88 761,003,388 1,453,723,787.60**

22070001 Transfer to CDF		10,000,000.00		
22070002 Transfer to Contingency Fund				
22070003 10% IGR transfer to LGAs	65,904,767.00	247,474,483.88		984,577,512.70
22070004 Contribution to LG Pension		80,000,000.00	184,085,450	469,146,274.91
22070005 7.5% State contribution to new pension scheme				
22070006 15% IGR to BIR				
22070007 IBB University Lapai		28,800,000.00		
22070008 Fadama iii+ Project		5,000,000.00		
22070009 Assistance to community help project		69,260,000.00		
22070010 IFAD/ Value chain		5,000,000.00		
22070011 Yesso		5,000,000.00		
22070012 Food security control		7,000,000.00		
22070013 Teacher institution		3,000,000.00		
22070014 Chanchaga		15,000,000.00		
22070015 SDGS/RAMP		6,000,000.00		
22070016 SUBEB		10,940,000.00		
22070017 CSDP		5,000,000.00		
22070018 Nigeria for woman project		11,000,000.00		

22070019	Emirate	10,000,000.00	20,885,820
22070020	Training	4,000,000.00	480,000
22070021	Common service	3,000,000.00	480,000
22070022	Teacher Salary	1,179,121,220.00	555,072,118
22070023	Miscellaneous	1,000,000.00	

2025 APPROVED BUDGET OF LAVUN LOCAL GOVERNMENT (12630400).

CAPITAL EXPENDITURE BUDGET

Economic Code DESCRIPTION ACTUAL 2023 JAN-DEC APPROVED BUDGET 2024 ACTUAL 2024 JAN-DEC APPROVED BUDGET 2025

Economic Code	DESCRIPTION	ACTUAL 2023 JAN-DEC	APPROVED BUDGET 2024	ACTUAL 2024 JAN-DEC	APPROVED BUDGET 2025
<b>23000000</b>	<b>CAPITAL EXPENDITURE GENERAL</b>	<b>94,305,780.00</b>	<b>177,722,745.72</b>	<b>46,000,000</b>	<b>1,432,464,694.97</b>
<b>23010100</b>	<b>PURCHASE OF FIXED ASSETS – GENERAL</b>	<b>48,000,000.00</b>	<b>15,000,000.00</b>	<b>0</b>	<b>20,004,000</b>
23010101	PURCHASE / ACQUISITION OF LAND	-	-	-	-
23010102	PURCHASE OF OFFICE BUILDINGS	-	-	-	-
23010103	PURCHASE OF RESIDENTIAL BUILDINGS	-	-	-	-
23010104	PURCHASE OF MOTOR CYCLES	-	-	-	20,004,000
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	38,000,000.00	-	-	-
23010113	PURCHASE OF COMPUTERS	-	-	-	-
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 OF CANTEEN / KITCHEN EQUIPMENT	-	-	-	-
23010121	PURCHASE OF school furniture	-	-	-	-
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	-	-	-	-
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	-	-	-	-
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	SCHOLARSHIP TO LOCAL GOVERNMENT STUDENT	-	-	-	-
23010129	PURCHASE OF SECURITY EQUIPMENT	-	-	-	-
23010130	PURCHASE OF INDUSTRIAL EQUIPMENT	-	-	-	-
23010131	PURCHASE OF RECREATIONAL FACILITIES	-	-	-	-
23010132	PURCHASE OF AIR NAVIGATIONAL EQUIPMENT	-	-	-	-
23010133	PURCHASE OF DEFENCE EQUIPMENT	-	-	-	-
23010134	PURCHASES OF SURVEYING EQUIPMENT	-	-	-	-

23010135	PURCHASE OF DIVING EQUIPMENT	-	-	-	-
23010136	PURCHASE OF SHIP SPARE/MAINTENANCE	-	-	-	-
23010137	PURCHASE OF HELLO SPARES/MAINTENANCE	-	-	-	-
23010138	PURCHASE OF GRAINS	-	-	-	-
23010139	PURCHASE OF HYDROCHEMICAL	-	-	-	-
23010140	MECHANICAL LAND CLEARING	-	-	-	-
23010141	PURCHASE OF DIESEL	-	-	-	-
23010142	PURCHASE OF WATER CHEMICALS	-	-	-	-
23010143	PURCHASE OF STAND BY GENERATOR 40KVA MAI KANO	-	15,000,000.00	-	-
<b>23020100</b>	<b>CONSTRUCTION / PROVISION OF FIXED</b>	<b>-</b>	<b>70,700,000.00</b>	<b>0</b>	<b>1,352,460,494.97</b>
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	-	-	-
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	-	-	-	-
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	-	35,000,000.00	-	40,580,008
23020104	CONSTRUCTION / PROVISION OF HOUSING	-	-	-	-
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	-	-	-	18,007,000.60
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTF	-	-	-	25,000,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	-	-	-	-
23020108	CONSTRUCTION / PROVISION OF POLICE STATIONS / BARRAC	-	-	-	-
23020109	CONSTRUCTION / PROVISION OF PRISONS	-	-	-	-
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATI	-	-	-	-
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	-	-	-	-
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	-	-	-	-
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	-	-	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS AND BRIDGES	-	-	-	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	-	-	-	-
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 TOWN HALL	-	35,700,000.00	-	45,000,000
23020125	CONSTRUCTION OF POWER GENERATING PLANTS	-	-	-	-
23020126	CONSTRUCTION/PROVISION OF CEMETRIES	-	-	-	-
23020127	CONSTRUCTION/PROVISION OF ICT EQUIPMENT	-	-	-	-
23020127	CONSTRUCTION/PROVISION OF SLAUGHTER LAD	-	-	-	-
<b>23030100</b>	<b>REHABILITATION/REPAIRS OF FIXED ASSETS</b>	<b>46,305,780.00</b>	<b>92,022,745.72</b>	<b>46,000,000</b>	<b>60,000,200</b>
23030101	REHABILITATION/REPAIRS - RESIDENTIAL BUILDING	-	-	-	-
23030102	REHABILITATION/REPAIRS - ELECTRICITY	-	-	-	-
23030103	REHABILITATION/REPAIRS - HOUSING	-	-	-	-

23030104	REHABILITATION/REPAIRS - WATER FACILITIES	-	-	-	-
23030105	REHABILITATION/REPAIRS - HOSPITAL/HEALTH CENTERS	-	-	-	18,000,000
23030106	REHABILITATION/REPAIRS - PUBLIC SCHOOLS	-	17,000,745.00	2,000,000	12,000,000
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 - Town Hall	-	-	-	-
23030121	REHABILITATION/REPAIRS - OFFICE BUILDINGS	46,305,780.00	75,022,000.72	44,000,000	30,000,200
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	-	-	-	-
<b>23040100 PRESERVATION OF THE ENVIRONMENT - GENERAL</b>					
23040101	TREE PLANTING	-	-	-	-
23040102	DISASTER RELIEF	-	-	-	-
23040103	INDUSTRIAL POLLUTION PRESERVATION & CONTROL	-	-	-	-
23040104	WATER POLLUTION PREVENTION & CONTROL	-	-	-	-
23040105	ENVIRONMENT	-	-	-	-
<b>23050100 ACQUISITION OF NON TANGIBLE ASSETS</b>					
23050101	RESEARCH AND DEVELOPMENT	-	-	-	-
23050102	COMPUTER SOFTWARE ACQUISITION	-	-	-	-
23050103	MONITORING AND EVALUATION	-	-	-	-
23050104	ANNIVERSARIES/CELEBRATION	-	-	-	-
23050107	MARGIN FOR INCREASE IN COSTS	-	-	-	-
23050108	SKILL ACQUISITON	-	-	-	-