

| <i>Budget Code</i> | <i>Details of Revenue</i> | <i>2025 Approved Estimates (N)</i> | 2024 | |
|--------------------|--|--|-----------------------------------|----------------------|
| | | | <i>Approved Estimates (N)</i> | <i>Outturns (N)</i> |
| 1 | Revenue | 8,112,019,038 | 5,128,842,945 | 2,512,894,828 |
| 11 | LOCAL GOVT. SHARE OF FAAC | 8,010,171,583 | 5,070,000,000 | 2,492,253,118 |
| 1101 | Local Government Share of FAAC Rever. | 8,010,171,583 | 5,070,000,000 | 2,492,253,118 |
| 110101 | Statutory Allocation | 1,608,171,582.51 | 1,590,276,367.00 | 486,063,070.14 |
| 110102 | Value Added Tax | 3,302,000,000.00 | 1,700,000,000.00 | 1,208,290,768.99 |
| 110103 | Other FAAC Revenues | 3,100,000,000.00 | 1,779,723,633.00 | 797,899,279.00 |
| 12 | INDEPENDENT REVENUES | 53,750,000 | 41,320,000 | 20,641,710 |
| 1201 | Tax Revenue | 200,000 | 200,000 | - |
| 120101 | Personal Incomes Tax | 200,000.00 | 200,000.00 | - |
| 120102 | Corporate Taxes | - | - | - |
| 120103 | Other Taxes | - | - | - |
| 1202 | Non-Tax Revenue | 53,550,000 | 41,120,000 | 20,641,710 |
| 120201 | Licenses - General | 9,860,000.00 | 5,440,000.00 | 5,748,150.00 |
| 120202 | Mining Rents | - | - | - |
| 120203 | Royalties | - | - | - |
| 120204 | Fees - General (RATE) | 21,850,000.00 | 12,070,000.00 | 6,344,471.00 |
| 120205 | Fines - General | - | - | - |

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|-------------|--|---------------|---------------|--------------|
| 120206 | Sales - General | 520,000 | 450,000 | 490,360.00 |
| 120207 | Earnings - General | 6,470,000.00 | 6,760,000.00 | 3,490,625.00 |
| 120208 | Rent on Government Buildings - General | 3,600,000.00 | 2,000,000.00 | 836,000.00 |
| 120209 | Rent on Land & Others - General | 7,000,000.00 | 5,000,000.00 | 2,365,100.00 |
| 120210 | REPAYMENTS - GENERAL | 2,250,000.00 | 7,300,000.00 | |
| 120211 | Investment Income | - | - | |
| 120212 | Interest Earned | | 100,000.00 | 50,000.00 |
| 120213 | Reimbursement - General | 2,000,000.00 | 2,000,000.00 | 1,317,004.40 |
| 13 | AID AND GRANTS | - | | |
| 1301 | AID | - | - | |
| 130101 | Domestic Aid | - | - | - |
| 130102 | Foreign Aid | - | - | - |
| 1302 | GRANTS | - | | - |
| 130201 | Domestic Grants | | | - |
| 130202 | Foreign Grants | - | - | - |
| 14 | CAPITAL DEVELOPMENT FUND (CDF) | 48,097,455.00 | 17,522,945.00 | |
| 1401 | TRANSFER FROM CONSOLIDATED RE | - | - | |
| 140101 | TRANSFER FROM CRF TO CDF GENER | 48,097,455.00 | 17,522,945.00 | |
| 1402 | OTHER CAPITAL RECEIPTS | - | - | - |
| 140201 | Other Capital Receipts | - | - | - |
| 1403 | LOANS / BORROWINGS RECEIPT | - | - | - |
| 140301 | Domestic Loans / Borrowing Receipt | - | - | - |
| 140302 | International Loans/Borrowings | - | - | - |

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|-----------------|--|-------------------------|-------------------------|-------------------------|
| 11 | LOCAL GOVT. SHARE OF FAAC | 3,100,000,000.00 | 5,070,000,000.00 | 2,492,253,118.13 |
| 1101 | LOCAL GOVT. SHARE OF FAAC | 3,100,000,000.00 | 5,070,000,000.00 | 2,492,253,118.13 |
| 110101 | LOCAL GOVT. SHARE OF STATUTORY | 1,608,171,582.51 | 1,590,276,367.00 | 486,063,070.14 |
| 11010101 | Statutory Allocation | 1,608,171,582.51 | 1,590,276,367.00 | 486,063,070.14 |
| 11010102 | Arrears of Statutory Allocation | | | |
| 110102 | LOCAL GOVT. SHARE OF VAT | 3,302,000,000.00 | 1,700,000,000.00 | 1,208,290,768.99 |
| 11010201 | Share of VAT | 3,302,000,000.00 | 1,700,000,000.00 | 1,208,290,768.99 |
| 11010202 | Arrears of VAT | | | |
| 110103 | LOCAL GOV. SHARE OF OTHER FAAC | 3,100,000,000.00 | 1,779,723,633.00 | 797,899,279.00 |
| 11010301 | Excess Crude Oil Revenue | | | |
| 11010302 | Federal Stabilisation and Reserves | 1,100,000,000.00 | 270,000,000.00 | 58,517,172.00 |
| 11010304 | Forex Equalisation | 1,350,000,000.00 | 1,009,723,633.00 | 97,941,956.00 |
| 11010305 | Exchange Gain | 430,000,000.00 | 500,000,000.00 | 641,440,150.96 |
| 11010306 | Share of Solid Minerals | 220,000,000 | | |
| 11010310 | Refund of Excess Bank Charges from Federation Account | | | |
| 1102 | LOCAL GOVT. SHARE OF STATE TAXES | | 200,000.00 | - |
| 110201 | LOCAL GOVT. SHARE OF STATE STTL | - | - | - |

11020201 *Receipt of Local Government of State IGR Tax Revenues*

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|-------------|----------------------------|----------------------|----------------------|----------|
| 12 | Independent Revenue | 53,750,000.00 | 53,390,000.00 | |
| 1201 | TAX REVENUE | 200,000.00 | 200,000.00 | - |

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|---------------|--|------------|------------|---|
| 120101 | PERSONAL TAXES | 200,000.00 | 200,000.00 | - |
| 12010101 | <i>Pay-As-You-Earn (Public Sector)</i> | 200,000.00 | 200,000.00 | |
| 12010112 | <i>Pay-As-You-Earn (Non-Public-Sector)</i> | | | |
| 12010118 | <i>Other Special Taxes</i> | | | |

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| 120102 | | - | - | - |
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12010201 N/A

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| 120103 | Other Taxes | - | - | - |
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12010302 *Pool Betting Tax*
12010303 *Development Tax/Levy*
12010306 *Education Levy*
12010318 *Property Tax*
12010319 *Stamp Duties*
12010320 *Development Levy*

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|-------------|------------------------|---------------|---------------|--|
| 1202 | NON-TAX REVENUE | 53,550,000.00 | 53,190,000.00 | |
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|---------------|---------------------------|--------------|--------------|--------------|
| 120201 | Licenses - General | 9,860,000.00 | 5,440,000.00 | 5,748,150.00 |
|---------------|---------------------------|--------------|--------------|--------------|

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|----------|--|------------|------------|------------|
| 12020105 | <i>Radio / Television Station Licenses</i> | | | |
| 12020107 | <i>Boats & Canoe (Small Craft) License</i> | | | |
| 12020109 | <i>Registration of Voluntary Organization</i> | 100,000.00 | 100,000.00 | 60,850.00 |
| 12020110 | <i>Inland Water-way License</i> | | | |
| 12020111 | <i>Bake / Bakery House Liicenses</i> | 350,000.00 | 320,000.00 | 185,500.00 |
| 12020113 | <i>Brick-making, etc, Licenses</i> | | | |
| 12020114 | <i>Cart Licenses</i> | | | |

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|----------|--|--------------|--------------|--------------|
| 12020115 | Dane Gun Licenses | 60,000.00 | 50,000.00 | 32,000.00 |
| 12020116 | Cattle Dealler Licenses | 200,000.00 | 200,000.00 | 85,200.00 |
| 12020117 | Dried Fish & Meat Licenses | | | |
| 12020118 | Pet (Dog) Licenses | | | |
| 12020119 | Fishing Permits | | | |
| 12020120 | Hawker's Permits | 100,000.00 | 100,000.00 | 29,100.00 |
| 12020121 | Hunting Permits | | | |
| 12020122 | Produce Buying Licenses | 250,000.00 | 200,000.00 | 75,300.00 |
| 12020126 | Tractor Hiring Services | 7,000,000.00 | 2,000,000.00 | 4,530,500.00 |
| 12020128 | Borehole Drilling Licenses | | | |
| 12020129 | Pool Betting & Casino Licenses / Gaming | | | |
| 12020130 | Cinematograph / Photo Studio Operation | 220,000.00 | 200,000.00 | 78,000.00 |
| 12020132 | Motor Vehicle Licenses | 100,000.00 | 60,000.00 | |
| 12020133 | Drivers' Licenses | | | |
| 12020134 | Patent Medicine & Drug Stores Licenses | | | |
| 12020135 | Private School Licenses | | | |
| 12020136 | Health Facilities Licenses | | | |
| 12020137 | Trade / Kiosk Permit Licenses | 150,000.00 | 200,000.00 | 89,000.00 |
| 12020138 | Forestry / Timber Licence | 100,000.00 | 100,000.00 | 43,500.00 |
| 12020140 | Lottery Permit | | | |
| 12020141 | Hide and Skin Buyers License | | | |
| 12020142 | Hide and Skin Export Health Certificate | | | |
| 12020143 | Other Animals Certificate | | | |
| 12020144 | Animal Import Permit | | | |
| 12020145 | Licence Renewal of Private Hospitals/Clinics | | | |
| 12020146 | Fire Safety Licence | | | |
| 12020147 | Licence of Hotels and Restaurants | | | |
| 12020148 | Food and Water Processing Licence | | | |

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|----------|--|------------|--------------|------------|
| 12020149 | Communication Equipment Installation Permit | 400,000.00 | 1,000,000.00 | 385,200.00 |
| 12020150 | Hides & Skin Export Premises License | | | |
| 12020151 | Cattle Traders Certificate | 100,000.00 | 300,000.00 | |
| 12020152 | Trophies Dealers Permit | | | |
| 12020153 | Product Buyers Licenses and Registration of Stores | | | |
| 12020154 | Inspection Fees Stores | | | |
| 12020156 | Petroleum License Permit | 100,000.00 | 100,000.00 | |
| 12020157 | Public Conveniences Permit | | | |
| 12020158 | Minor Industrial Licence Fees | 100,000.00 | 50,000.00 | 24,500.00 |
| 12020159 | Welding Machine License | 100,000.00 | 50,000.00 | 17,650.00 |
| 12020160 | Auto Spare Parts | 50,000.00 | 100,000.00 | |
| 12020161 | Building Materials / Block Making Licence | 300,000.00 | 200,000.00 | 111,850.00 |
| 12020162 | Sewing / Tailoring Services | 50,000.00 | 60,000.00 | |
| 12020163 | Barbing Salon / Boutique Services Fees | 30,000.00 | 50,000.00 | |

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|----------|--|---------------|---------------|--------------|
| 120202 | Mining Rents | - | - | - |
| 12020201 | N/A | | | |
| 120203 | Royalties | - | - | - |
| 12020301 | N/A | | | |
| 120204 | Fees - General | 20,850,000.00 | 12,070,000.00 | 6,344,471.00 |
| 12020401 | Court Fees | | | |
| 12020402 | Mislleneous Road Traffic Registration Fees | | | |
| 12020403 | Earning from Contract / Programme | | | |
| 12020404 | Trade Union Fees | | | |
| 12020405 | Student Bonding Fees | | | |
| 12020409 | Weights & Measures Fees | | | |

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|----------|--|---------------|--------------|--------------|
| 12020410 | <i>Electrical Inspectorate Fees</i> | | | |
| 12020412 | <i>Research Testing Fees</i> | | | |
| 12020413 | <i>Films Censorship / Production Fees</i> | | | |
| 12020415 | <i>Trade Testing Fees</i> | | | |
| 12020417 | <i>Contractor Registration Fees</i> | 3,000,000.00 | 1,000,000.00 | 908,144.17 |
| 12020418 | <i>Marriage / Divorce Fees</i> | | | |
| 12020419 | <i>Attestation of Bachelorhood & Spinsterhood Fees</i> | | | |
| 12020420 | <i>Pilgrims Welfare Fees</i> | | | |
| 12020424 | <i>Accreditation Fees</i> | | | |
| 12020425 | <i>Disinfection of Produce Fees</i> | | | |
| 12020426 | <i>Court Summons Fees</i> | | | |
| 12020427 | <i>Tender Fees</i> | 10,000,000.00 | 7,000,000.00 | 3,884,296.83 |
| 12020428 | <i>Fire Safety Certificate Fees</i> | | | |
| 12020430 | <i>Professional Registration Fees</i> | | | |
| 12020431 | <i>Environmental Impact Assessment Fees</i> | | | |
| 12020432 | <i>Pharmaceutical Inspection Fees</i> | | | |
| 12020436 | <i>Bill Board Advertisement Fees</i> | 100,000.00 | | |
| 12020437 | <i>Deeds Registration Fees</i> | | | |
| 12020438 | <i>Survey / Planning / Building Fees</i> | | | |
| 12020439 | <i>Agency Fees</i> | | | |
| 12020440 | <i>Medical Consultancy Fees</i> | | | |
| 12020441 | <i>Laboratory Fees</i> | | | |
| 12020442 | <i>Association Fees</i> | | | |
| 12020443 | <i>Birth & Death Registration Fees</i> | 100,000.00 | 1,000,000.00 | 468,400.00 |
| 12020444 | <i>Burial Fees</i> | | | |
| 12020445 | <i>Change Of Ownership Fees</i> | 100,000.00 | 100,000.00 | 33,200.00 |
| 12020446 | <i>Agricultural / Veterinary Services Fees</i> | | | |
| 12020447 | <i>Land Use / Sand Dredging Fees</i> | 3,000,000.00 | 2,000,000.00 | 627,400.00 |

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| 12020448 | Development Levies | | | |
| 12020449 | Business / Petty Trade Operating Fees | | | |
| 12020450 | Inspection Fees | | | |
| 12020451 | Timber & Forest Fees (Felling of Trees) | 100,000.00 | | |
| 12020452 | School/ Tuition/ Examination Fees | | | |
| 12020453 | Applications Fees | | | |
| 12020454 | Parking Fees | | | |
| 12020455 | School/ Tuition/ Registration / Exam / Certificate Fees - Postgraduate | | | |
| 12020456 | School/ Tuition/ Registration / Examination | | | |
| 12020457 | Affiliation Charges | | | |
| 12020458 | Unity/Staff/Other School Fees/Levies | | | |
| 12020459 | Customary Right Of Occupancy Fees | 200,000.00 | 100,000.00 | 41,200.00 |
| 12020460 | Building Plan Approval Fees | 100,000.00 | 100,000.00 | 18,300.00 |
| 12020461 | Title / Plot Transfer Fees / Commission | 200,000.00 | 200,000.00 | 80,130.00 |
| 12020462 | Publication Fees | | | |
| 12020463 | Hospital Service Registration Fees | | | |
| 12020464 | Hospital Service Charges | | | |
| 12020465 | Sports/Recreational Facilities Fees | | | |
| 12020466 | Indigenship Registration Fees | 2,700,000.00 | | |
| 12020467 | Training Fees | | | |
| 12020468 | Milling Charges | 200,000.00 | | |
| 12020469 | Vaccination charges | | | |
| 12020470 | Hide and Skin inspection charges | | | |
| 12020471 | Private School Registration | 100,000.00 | | |
| 12020472 | Certificate of Road Worthness | | | |
| 12020473 | Non refundable land application fees | | | |
| 12020474 | High Ways Fees | | | |

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| 12020475 | Heavy Duty Permit | | | |
| 12020476 | Vehicle Inspection | | | |
| 12020477 | Registration of Audit and Accounting Firm | | | |
| 12020478 | Workshop Fees (Blacksmiths, Furniture, Vulnaizer, etc) | | | |
| 12020479 | Motor Vehicles, Taxi & Motor Cycle (Ach | 300,000.00 | 20,000.00 | 8,100.00 |
| 12020480 | Co-Operative Societies, Audit and Supervision Fees | | | |
| 12020481 | Registration of Business Names | | | |
| 12020482 | Women Co-Operative Development Fees | | | |
| 12020483 | Certificate of Occupancy | | | |
| 12020484 | Registration of Private Medical Institution | 100,000.00 | | |
| 12020485 | Consultancy Services Fees | | | |
| 12020486 | Driving Test Certificate | | | |
| 12020487 | Layout Designment Fees | | | |
| 12020488 | Formalization Fees | | | |
| 12020489 | Water Connection Fees | | | |
| 12020490 | Water Reconnection Fees | | | |
| 12020491 | Water Legalization Fees | | | |
| 12020492 | Water Charges | | | |
| 12020493 | Auto Mechanic /Car Wash Registration | 150,000.00 | 100,000.00 | 38,000.00 |
| 12020494 | Annual Communication Equipment Insta | 1,200,000.00 | 300,000.00 | 152,300.00 |
| 12020495 | Passenger Manifest and Way Bill | | | |
| 12020496 | Rent Tribunal Fees | | | |
| 12020497 | Vetting of Contract Agreement | | | |
| 12020498 | Meat Inspection Fees | | | |
| 12020499 | Slaughter Stock Fees | 200,000.00 | 150,000.00 | 85,000.00 |
| 12020500 | Business Centre Operations | | | |
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|---------------|---|----------|----------|----------|
| 120205 | Fines - General | - | - | - |
| 12020501 | Fines | | | |
| 12020502 | Court Fines | | | |
| 12020503 | Dislodging of Effluent / Pollution Fine | | | |
| 12020504 | Penalty for Offences / Impoundments | | | |

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|---------------|---|-------------------|-------------------|-------------------|
| 120206 | Sales - General | 520,000.00 | 450,000.00 | 490,360.00 |
| 12020601 | Sales Of Journal & Publications | | | |
| 12020602 | Sales of Books | | | |
| 12020603 | Sales of Cards | | | |
| 12020604 | Sales of Stores / Scraps / Unserviceable | 200,000.00 | 300,000.00 | 322,145.00 |
| 12020605 | Sales of Vaccines | | | |
| 12020606 | Sales of Bills of Entries | | | |
| 12020607 | Sales of Consultancy Registration Forms | | | |
| 12020608 | Sales Of Improved Agric Inputs (Seeds, Pesticides, etc) | | | |
| 12020609 | Proceeds from Sales of Farm Produce | 300,000.00 | 100,000.00 | 150,000.00 |
| 12020610 | Proceeds from Sales of Goods by Public Auctions | | | |
| 12020611 | Proceeds from Sales of Govt. Vehicles | | | |
| 12020612 | Proceeds from Sales of Drugs And Medications | | | |
| 12020613 | Proceeds from Sales of Ships Scraps | | | |
| 12020614 | Sales of Government Buildings | | | |
| 12020615 | Sales of Uniforms | | | |
| 12020616 | Sales of Application Forms | | | |
| 12020617 | Sales Of Plan Phostat Print/Map | | | |
| 12020618 | Sales Of Reagents & Chemicals | | | |
| 12020619 | Sales Of Flags/Potraits | | | |
| 12020620 | Sales Of Other Government Properties | | | |

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|---------------|--|---------------------|---------------------|---------------------|
| 12020621 | Sales Of Government Panapharella (Flags, Portraits, Art Works Etc) | | | |
| 12020622 | Sales of Photographs | | | |
| 12020623 | Advertisement | 20,000.00 | 50,000.00 | 18,215.00 |
| 12020624 | Livestock Sales | | | |
| 12020625 | Sales of Buffer Stored Grains | | | |
| 12020626 | Sales of Fertilizer | | | |
| 12020627 | Sales of Plantation Product | | | |
| 12020628 | Sales of Condenmed stores and Vehicles | | | |
| 12020629 | Sales of finished Products | | | |
| 12020630 | Sales of Women Centre Product and Hire of Equipments | | | |
| 12020631 | Sales of Fishing Gears | | | |
| 12020632 | Sales of Hansard and Gazette | | | |
| 12020633 | Sale of Physical Assets (Plant, Machinery & Equipment) | | | |
| 12020634 | Sale of Technical Know-how (Technology Process or Design) | | | |
| 12020635 | Sale of Intellectual Property (Copy Right, Trade Marks & Patents) | | | |
| | | | | |
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| 120207 | Earnings - General | 6,470,000.00 | 6,760,000.00 | 3,490,625.00 |
| 12020701 | Earnings From Cattle Markets | 200,000.00 | 600,000.00 | 130,000.00 |
| 12020702 | Earnings From Markets | 3,000,000.00 | 2,500,000.00 | 1,315,100.00 |
| 12020703 | Earnings From Hire Of Plants & Equipment | | | |
| 12020704 | Earnings From The Use Of Govt. Vehicles / Mass Transit | | | |
| 12020705 | Earnings From Motor Parks | 2,000,000.00 | 1,800,000.00 | 720,143.00 |
| 12020706 | Earnings from Tolls of Expressway | | | |
| 12020707 | Earnings from Medical Services | | | |
| 12020708 | Earnings from Agricultural Produce | 50,000.00 | 100,000.00 | 13,850.00 |
| 12020709 | Earnings from Tourism/Culture/Arts Centres | | | |
| 12020710 | Earnings from Guest Houses | | | |

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|----------|---|--------------|--------------|--------------|
| 12020711 | Earnings from Commercial Activities (Shops & Shopping Centres_ | 1,000,000.00 | 1,500,000.00 | 1,223,000.00 |
| 12020712 | Hire of Academic Gown / Book of Preceedings / Others | | | |
| 12020713 | Earnings From Library Services | | | |
| 12020714 | Earnings From ICT Services | | | |
| 12020715 | Maintenance / Repairs Fees | | | |
| 12020716 | Earnings from Hire of Information Equipment | | | |
| 12020717 | Earning from Shows and Exhibitions | | | |
| 12020718 | Irrigation Water Charges | | | |
| 12020719 | Farm Plots and Land Charges | | | |
| 12020720 | Hire of Sump Lorry and Other Environmental Sanitation Services | | | |
| 12020721 | Fire Service | | | |
| 12020722 | Drug Revolving Fund | | | |
| 12020723 | Car Hire / SUV Services | | | |
| 12020724 | Catering Services | | | |
| 12020725 | Broadband Access Network Proceeds | | | |
| 12020726 | Dividend on Investment | | | |
| 12020727 | Export Free Zone Proceeds | | | |
| 12020728 | Proceeds from Number Plates | | | |
| 12020729 | Earning from Parks and Gardens | | | |
| 12020730 | Gate Fees | | | |
| 12020731 | Printing Revenue | | | |
| 12020732 | f | | 60,000.00 | |
| 12020733 | Abattoir / Slaughter House | 220,000.00 | 200,000.00 | 88,532.00 |
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|----------|---------------------------------------|--------------|--------------|------------|
| 120208 | Rent on Government Buildings - Genera | 3,600,000.00 | 2,000,000.00 | 836,000.00 |
| 12020801 | Rent on Government Quarters | 1,000,000.00 | | |

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|----------|-------------------------------|--------------|--------------|------------|
| 12020802 | Rent on Government Offices | | | |
| 12020803 | Rent on Government Buildings | 2,500,000.00 | 2,000,000.00 | 836,000.00 |
| 12020804 | Rent on Conference Centres | | | |
| 12020805 | Rent on Government Properties | 100,000.00 | | |
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|----------|---|--------------|--------------|--------------|
| 120209 | Rent on Land & Others - General | 7,000,000.00 | 5,000,000.00 | 2,365,100.00 |
| 12020901 | Rent on Government Land | 7,000,000.00 | 5,000,000.00 | 2,365,100.00 |
| 12020902 | Rent on Oil Plot & Aerodromes | | | |
| 12020903 | Rents & Premium on the Allocation of Land | | | |
| 12020904 | Rents of Plots & Sites Services Programme | | | |
| 12020905 | Lease Rental | | | |
| 12020906 | Rents on Government Properties | | | |
| 12020907 | Rents On Industrial Estate | | | |
| 12020908 | Ground Rent and Penalties | | | |
| 12020909 | Rent from Food Sellers | | | |
| 12020910 | Certificate of Temporary Permit | | | |
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|----------|--|--------------|--------------|---|
| 120210 | REPAYMENTS - GENERAL | 2,250,000.00 | 7,300,000.00 | - |
| 12021002 | Motor Vehicle Advances | | | |
| 12021003 | Bicycle Advances (Principal) | | | |
| 12021004 | Motor Vehicle Refurbishing Loan | | | |
| 12021005 | House Refurbishing Loan | | | |
| 12021006 | Refund Sundries | | | |
| 12021007 | Repayment of Loan to Parastatals | | | |
| 12021008 | Repayment of Agricultural Loans (Cluster, Ox/Bull Loan, etc) | | | |
| 12021009 | Repayment of Motorcycle Loan | | | |

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|----------|--|--------------|--------------|--|
| 12021010 | Repayment of Bicycle Loan | | | |
| 12021011 | Repayment of Sundry Loan | | | |
| 12021012 | Refund of Overpayment | 2,000,000.00 | 7,100,000.00 | |
| 12021013 | Unclaimed Deposits | 250,000.00 | 200,000.00 | |
| 12021014 | Recovery of Public Funds | | | |
| 12021015 | Repayment of Owner Occupier | | | |
| 12021016 | Repayment / Recoveries of Economic Empowerment Loans | | | |
| 12021017 | Repayment of Motor Vehicle Loan | | | |
| 12021018 | Repayment of Professional Advances | | | |

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|---------------|--------------------------|----------|----------|----------|
| 120211 | Investment Income | - | - | - |
| 12021101 | Operating Surplus | | | |
| 12021102 | Dividend Received | | | |
| 12021103 | Other Investment Income | | | |

| | | | | |
|---------------|---|----------|-------------------|------------------|
| 120212 | Interest Earned | - | 100,000.00 | 50,000.00 |
| 12021201 | Motor Vehicle Bicycle Advances (Interest) | | 100,000.00 | 50,000.00 |
| 12021202 | Bicycle Advances (Interest) | | | |
| 12021203 | Refurbishing Loan | | | |
| 12021204 | Furniture Loan | | | |
| 12021205 | Interest on Housing Loan | | | |
| 12021206 | Interest on Loans to States | | | |
| 12021207 | Interest on Loans to Local Governments | | | |
| 12021208 | Interest on Loans to Government Owned Companies | | | |
| 12021209 | Interest on Debenture Loans | | | |
| 12021210 | Bank Interest | | | |

| | | | | |
|----------|---|--------------|--------------|--------------|
| 12021212 | Interest on Treasury Bills and Fixed Deposit | | | |
| 12021213 | Interest on Joint Consolidated Fund | | | |
| | | | | |
| | | | | |
| 120213 | Reimbursement - General | 2,000,000.00 | 2,000,000.00 | 1,317,004.00 |
| 12021302 | c | | | |
| 12021303 | Primary Education Grants | | | |
| 12021304 | Donation for Disaster Materials | | | |
| 12021305 | Federal Reimbursement for Pensions | | | |
| 12021306 | Women Development Programme | | | |
| 12021307 | Assistance for Up-keeps of Rehabilitation Centres | | | |
| 12021308 | Primary Health Care Development | | | |
| 12021309 | Grants & Reimbursement from State Gov | 2,000,000.00 | 2,000,000 | 1,317,004.00 |
| 12021314 | COVID 19 Donations and Grants | | | |

| | | | | |
|----------|-------------------------|---|---|---|
| 13 | AID AND GRANTS | - | - | - |
| 1301 | AID | - | - | - |
| 130101 | Domestic Aid | - | - | - |
| 13010101 | Recurrent Domestic Aids | | | |
| 13010102 | Capital Domestic Aids | | | |
| 130102 | Foreign Aid | - | - | - |
| 13010201 | Foreign Aid | | | |
| 1302 | Grants | - | - | - |

| | | | | |
|---------------|--|---|---|---|
| 130201 | Domestic Grants | - | - | - |
| 13020101 | Sustainable Development Goals Grants | | | |
| 13020102 | Endowment Income | | | |
| 13020103 | Educational Grants | | | |
| 130202 | Foreign Grants | - | - | - |
| 13020201 | Foreign Grants | | | |
| 13020202 | UNICEF Primary Healthcare Grants | | | |
| 13020204 | Rural Water Supply & Sanitation Grants | | | |

| | | | | |
|-----------|--|----------------------|----------------------|----------|
| 14 | CAPITAL DEVELOPMENT FUND (CDF) | 48,097,455.00 | 17,522,945.00 | - |
| 1401 | TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF | | | |
| 140101 | TRANSFER FROM CRF TO CDF GENER | 48,097,455.00 | 17,522,945.00 | - |
| 14010101 | Transfer from CRF to CDF (Opening Bal | 48,097,455.00 | 17,522,945.00 | |
| 14010102 | Transfer From Stablization Funds | | | |
| | | | | |

| | | | | |
|-------------|--|---|---|---|
| 1402 | OTHER CAPITAL RECEIPTS | | | |
| 140201 | Other Capital Receipts | - | - | - |
| 14020102 | Sales of Fixed Assets and Condemned Stores | | | |
| 14020103 | Other Capital Receipts to CDF (Receipt | | | |
| 14020104 | Federal Grants for Universal Basic Education | | | |

| | | | | |
|-------------|---|---|---|---|
| 1403 | LOANS / BORROWINGS RECEIPT | | | |
| 140301 | Domestic Loans / Borrowing Receipt | - | - | - |
| 14030101 | Domestic Loans / Borrowings from Financial Institutions | | | |

| | | | | |
|----------|--|--|--|--|
| 14030102 | Domestic Loans / Borrowings from Other Government Entities | | | |
| 14030103 | Domestic Loans / Borrowings from Othe | | | |
| 14030104 | Local Capital Market | | | |
| 14030105 | Federal Mortgage | | | |

| | | | | |
|----------|--|---|---|---|
| 140302 | International Loans/Borrowings | - | - | - |
| 14030201 | International Loans/ Borrowings From Financial Institutions | | | |
| 14030202 | International Loans/ Borrowings From O | | | |
| 14030203 | International Loans/ Borrowings From Other Entities/ Organisations | | | |
| | | | | |

BIRNIN KUDU LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
SUMMARY OF RECURRENT EXPENDITURE ESTIMATES, 2023

| S/N | Code | Administrative Entities | 2022 | | | | 2023 | | |
|----------------------|--------------|--|-------------------------|--------------------|---------------------------------------|--------------------|----------------|---------------------------------------|-----------------------------|
| | | | Approved Personnel Cost | Actual Expenditure | Other Recurrent Expenditure Estimates | Actual Expenditure | Personnel Cost | Other Recurrent Expenditure Estimates | Total Recurrent Expenditure |
| CONSOLIDATED SUMMARY | | | #REF! | #REF! | #REF! | #REF! | 2,825,790,447 | 2,241,823,900 | 5,095,757,501 |
| | 10000000000 | ADMINISTRATIVE SECTOR | #REF! | #REF! | #REF! | #REF! | 122,624,427 | 381,200,000 | 503,824,427 |
| 1 | 011100100100 | Office of the Chairman | 43,589,596 | 28,099,728 | 40,000,000 | 7,970,000 | 43,589,596 | 60,000,000 | 103,589,596 |
| 2 | 011200100100 | Legislative Council | 31,296,262 | 15,530,850 | 30,000,000 | 7,060,000 | 31,296,277 | 50,000,000 | 81,296,277 |
| 3 | 012500100100 | Administration & General Services | 38,996,577 | 25,997,430 | 117,500,000 | 164,765,983 | 47,738,554 | 271,200,000 | 318,938,554 |
| 4 | 014800100100 | Local Government Electoral Office | #REF! | #REF! | #REF! | #REF! | - | - | - |
| | 20000000000 | ECONOMIC SECTOR | #REF! | #REF! | #REF! | #REF! | 375,325,583 | 1,104,800,000 | 1,480,125,583 |
| 5 | 021500100100 | Agriculture Section | 7,938,686 | 5,292,457 | 10,500,000 | 4,894,000 | 17,812,254 | 10,000,000 | 27,812,254 |
| 6 | 021500100200 | Forestry Section | 11,188,091 | 7,458,728 | 10,500,000 | 7,276,000 | 19,615,716 | 14,500,000 | 34,115,716 |
| 7 | 021500100300 | Livestock Section (Vetrinary) | 30,479,424 | 20,319,616 | 6,000,000 | 5,185,500 | 39,303,988 | 12,500,000 | 51,803,988 |
| 8 | 022000100100 | Treasury (Accounts Section) | 53,314,399 | 12,236,595 | 476,500,000 | 350,147,535 | 67,857,926 | 542,000,000 | 609,857,926 |
| 9 | 022000100300 | Internal Audit | 2,423,431 | 1,615,619 | 1,615,619 | - | 11,141,023 | 5,300,000 | 16,441,023 |
| 10 | 022000100100 | Treasury (Revenue Section) | 8,466,882 | 5,644,588 | 7,500,000 | 1,320,000 | 17,930,147 | 8,500,000 | 26,430,147 |
| 11 | 022000300000 | Planning, Research & Statistics Department | 8,209,231 | 5,472,821 | 19,000,000 | 17,422,500 | 16,326,851 | 32,000,000 | 48,326,851 |
| 12 | 22000300200 | Monitoring & Evaluation | 103,375,981 | 68,917,321 | 8,500,000 | 4,482,800 | 114,750,205 | 13,500,000 | 128,250,205 |
| 13 | 22000300300 | Statistics | #REF! | #REF! | #REF! | #REF! | - | - | - |
| 14 | 023400100100 | Road & Communication Section | 4,120,180 | 2,746,786 | 7,500,000 | 13,146,300 | 15,217,437 | 26,000,000 | 41,217,437 |
| 15 | 023400100200 | Mechanical Section | 8,700,320 | 5,800,214 | 23,000,000 | 12,080,800 | 17,185,131 | 33,000,000 | 50,185,131 |
| 16 | 023400100300 | Electrical Section | 4,111,244 | 2,740,829 | 323,200,000 | 385,760,140 | 12,504,404 | 380,000,000 | 392,504,404 |
| 17 | 023400100400 | Land & Survey Section | 4,446,890 | 2,964,593 | 1,100,000 | - | 12,700,394 | 3,200,000 | 15,900,394 |
| 18 | 023400100500 | Building Section | 4,639,365 | 3,255,799 | 10,800,000 | 9,150,550 | 12,980,107 | 24,300,000 | 37,280,107 |
| | 50000000000 | SOCIAL SECTOR | #REF! | #REF! | #REF! | #REF! | 2,327,840,437 | 755,823,900 | 3,111,807,491 |
| 19 | 051700000000 | Local Education Authority | #REF! | #REF! | #REF! | #REF! | - | - | - |
| 20 | 051700100100 | Education (Non-Teaching Staff) | 41,263,767 | 27,889,177 | 55,000,000 | 21,410,000 | 327,828,034 | 37,200,020 | 365,028,054 |
| 21 | 051700100200 | Education (Teaching Staff) | 754,594,741 | 324,347,822 | - | - | 1,380,689,036 | - | 1,380,689,036 |
| 22 | 051700100300 | Adult Education | - | - | 7,157,880 | - | - | 7,157,880 | 7,157,880 |
| 23 | 051700100400 | Other Education | #REF! | #REF! | #REF! | #REF! | - | - | - |

| | | | | | | | | | |
|----|--------------|--|-------------|------------|-------------|-------------|-------------|-------------|-------------|
| 24 | 052100100100 | Preventive (Water, Sanitation and Hygiene) | 101,501,916 | 61,951,436 | 23,000,000 | 3,075,000 | 161,605,200 | 39,000,000 | 200,605,200 |
| 25 | 052100100200 | Curative | 139,570,934 | 90,542,159 | 51,500,000 | 18,637,015 | 363,286,757 | 52,500,000 | 415,786,757 |
| 26 | 052100100300 | Rural Water Supply | 5,132,974 | 3,421,983 | 363,800,000 | 365,887,530 | 13,689,414 | 360,578,911 | 374,268,325 |
| 27 | 055200100100 | Traditional Officer (District Head Office) | - | - | 170,000,000 | 108,123,356 | - | 170,000,000 | 170,000,000 |
| 28 | 055100100100 | Community Development Section | 18,658,953 | 12,884,908 | 25,200,000 | 18,146,500 | | 10,200,000 | 38,343,154 |
| 29 | 055100100200 | Information, Youth, Sport & Culture | 12,001,682 | 8,765,511 | 6,280,000 | 4,080,000 | 21,286,982 | 11,280,000 | 32,566,982 |
| 30 | 055100100300 | Social Welfare Section | 14,815,932 | 9,294,185 | 41,546,000 | 64,952,728 | 49,161,270 | 62,707,089 | 111,868,359 |
| 31 | 055100100400 | Trade Section and Cooperatives | 2,280,725 | 1,663,946 | 1,700,000 | 70,000 | 10,293,744 | 5,200,000 | 15,493,744 |
| | | | | | | | - | - | - |

BIRNIN KUDU LOCAL GOVERNMENT COUNCIL JIGAWA STATE**2025 Approved Estimates - Recurrent Expenditure**

| <i>S/N</i> | <i>Code</i> | <i>Administrative Entity</i> | <i>2025 Approved Estimates</i> | | <i>Total</i> |
|------------|-------------|------------------------------|--------------------------------|---|--------------|
| | | | <i>Personnel Cost</i> | <i>Overhead & Other Recurrent Expenditure</i> | |

CONSOLIDATED SUMMARY**2,853,933,601****2,241,823,900****5,095,757,501**

| | | | | | |
|----|--------------------|--|--------------------|----------------------|----------------------|
| | 10000000000 | ADMINISTRATIVE SECTOR | 122,624,427 | 381,200,000 | 503,824,427 |
| 1 | 011100100100 | Office of the Chairman | 43,589,596 | 60,000,000 | 103,589,596 |
| 2 | 011200100100 | Legislative Council | 31,296,277 | 50,000,000 | 81,296,277 |
| 3 | 012500100100 - | Administration & General Services | 47,738,554 | 271,200,000 | 318,938,554 |
| 4 | 014800100100 | Local Government Electoral Office | | | - |
| | 20000000000 | ECONOMIC SECTOR | 375,325,583 | 1,104,800,000 | 1,480,125,583 |
| 10 | 021500100100 | Agriculture Section | 17,812,254 | 10,000,000 | 27,812,254 |
| 11 | 021500100200 | Forestry Section | 19,615,716 | 14,500,000 | 34,115,716 |
| 12 | 021500100300 | Livestock Section (Vetrinary) | 39,303,988 | 12,500,000 | 51,803,988 |
| 7 | 022000100100 - | Treasury Account Section | 67,857,926 | 542,000,000 | 609,857,926 |
| 9 | 022000100300 | Internal Audit | 11,141,023 | 5,300,000 | 16,441,023 |
| | 022000300000 | Planning, Research & Statistics Department | 16,326,851 | 32,000,000 | 48,326,851 |
| | 22000300200 | Monitoring & Evaluation | 114,750,205 | 13,500,000 | 128,250,205 |
| | 22000300300 | Statistics | | | - |
| 8 | 022000100100 - | Treasury Revenue Section | 17,930,147 | 8,500,000 | 26,430,147 |
| 13 | 023400100100 | Road & Communication Section | 15,217,437 | 26,000,000 | 41,217,437 |
| 14 | 023400100200 | Mechanical Section | 17,185,131 | 33,000,000 | 50,185,131 |
| 15 | 023400100300 | Electrical Section | 12,504,404 | 380,000,000 | 392,504,404 |

BIRNIN KUDU LOCAL GOVERNMENT COUNCIL JIGAWA STATE**2025 Approved Estimates - Recurrent Expenditure**

| <i>S/N</i> | <i>Code</i> | <i>Administrative Entity</i> | <i>2025 Approved Estimates</i> | | <i>Total</i> |
|------------|--------------|--|--------------------------------|---|---------------|
| | | | <i>Personnel Cost</i> | <i>Overhead & Other Recurrent Expenditure</i> | |
| 16 | 023400100400 | Land & Survey Section | 12,700,394 | 3,200,000 | 15,900,394 |
| 17 | 023400100500 | Building Section | 12,980,107 | 24,300,000 | 37,280,107 |
| | 300000000000 | SOCIAL SECTOR | 2,355,983,591 | 755,823,900 | 3,111,807,491 |
| 18 | 051700000000 | Local Education Authority | | | - |
| 19 | 051700100100 | Education (Non-Teaching Staff) | 327,828,034 | 37,200,020 | 365,028,054 |
| 20 | 051700100200 | Education (Teaching Staff) | 1,380,689,036 | | 1,380,689,036 |
| 21 | 051700100300 | Adult Education | - | 7,157,880 | 7,157,880 |
| 22 | 051700100400 | Other Education | | | - |
| 23 | 052100100100 | Preventive (Water, Sanitation and Hygiene) | 161,605,200 | 39,000,000 | 200,605,200 |
| 24 | 052100100200 | Curative | 363,286,757 | 52,500,000 | 415,786,757 |
| 25 | 052100100300 | Rural Water Supply | 13,689,414 | 360,578,911 | 374,268,325 |
| 26 | 055200100100 | Traditional Officer (District Head Office) | - | 170,000,000 | 170,000,000 |
| 27 | 055100100100 | Community Development Section | 28,143,154 | 10,200,000 | 38,343,154 |
| 28 | 055100100200 | Information, Youth, Sport & Culture | 21,286,982 | 11,280,000 | 32,566,982 |
| 29 | 055100100300 | Social Welfare Section | 49,161,270 | 62,707,089 | 111,868,359 |
| 30 | 055100100400 | Trade Section and Cooperatives | 10,293,744 | 5,200,000 | 15,493,744 |