

GWARAM LOCAL GOVERNMENT				
2025 Proposed Estimates - Recurrent Expenditure				
Budget Code	Details of Revenue	2025 proposed Estimates (N)	2024	
			Approved Estimates (N)	Actual (N)
<b>1</b>	<b>Revenue</b>	<b>7,980,751,971</b>	<b>4,416,937,546</b>	<b>3,226,891,367</b>
<b>11</b>	<b>LOCAL GOVT. SHARE OF FAAC</b>	<b>8,353,408,890</b>	<b>4,361,501,350</b>	<b>3,207,362,824</b>
<b>1101</b>	<b>Local Government Share of FAAC Revenues</b>	<b>8,353,408,890</b>	<b>4,361,501,350</b>	<b>3,207,362,824</b>
110101	Statutory Allocation	1,621,230,998	1,359,719,995	469,320,703
110102	Value Added Tax	3,584,177,892	1,419,384,835	1,694,034,774
110103	Other FAAC Revenues	3,148,000,000	1,582,396,520	1,044,007,347
<b>12</b>	<b>INDEPENDENT REVENUES</b>	<b>46,820,000</b>	<b>42,540,000</b>	<b>19,528,543</b>
<b>1201</b>	<b>Tax Revenue</b>	<b>500,000</b>	<b>500,000</b>	<b>-</b>
120101	Personal Incomes Tax	500,000	500,000	-
120102	Corporate Taxes	-	-	-
120103	Other Taxes	-	-	-
<b>1202</b>	<b>Non-Tax Revenue</b>	<b>46,320,000</b>	<b>42,040,000</b>	<b>19,528,543</b>
120201	Licenses - General	9,740,000	8,270,000	5,253,500
120202	Mining Rents	-	-	-
120203	Royalties	-	-	-
120204	Fees - General	15,650,000	16,150,000	5,478,517
120205	Fines - General	-	-	-
120206	Sales - General	1,430,000	950,000	72,000
120207	Earnings - General	12,550,000	9,920,000	5,530,650
120208	Rent on Government Buildings - General	200,000	400,000	-
120209	Rent on Land & Others - General	2,000,000	2,000,000	-
120210	REPAYMENTS - GENERAL	1,660,000	1,160,000	2,700,000
120211	Investment Income	1,000,000	1,100,000	-
120212	Interest Earned	90,000	90,000	-
120213	Reimbursement - General	2,000,000	2,000,000	493,876
<b>13</b>	<b>AID AND GRANTS</b>	<b>-</b>	<b>-</b>	<b>-</b>
1301	AID	-	-	-
130101	Domestic Aid	-	-	-
130102	Foreign Aid	-	-	-
<b>1302</b>	<b>GRANTS</b>	<b>-</b>	<b>-</b>	<b>-</b>
130201	Domestic Grants	-	-	-
130202	Foreign Grants	-	-	-
<b>14</b>	<b>CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS</b>	<b>64,523,081</b>	<b>12,896,196</b>	<b>-</b>
1401	TRANSFER FROM CONSOLIDATED REVENUE	-	-	-
140101	TRANSFER FROM CRF TO CDF GENERAL	64,523,081	12,896,196	-
1402	OTHER CAPITAL RECEIPTS	-	-	-
140201	Other Capital Receipts	-	-	-
1403	LOANS / BORROWINGS RECEIPT	-	-	-

140301	Domestic Loans / Borrowing Receipt	-	-	-
140302	International Loans/Borrowings	-	-	-
<b>11</b>	<b>LOCAL GOVT. SHARE OF FAAC</b>	<b>8,353,408,890</b>	<b>4,361,501,350</b>	<b>3,207,362,824</b>
1101	LOCAL GOVT. SHARE OF FAAC	8,353,408,890	4,361,501,350	3,207,362,824
110101	LOCAL GOVT. SHARE OF STATUTORY REVENUE	1,621,230,998	1,359,719,995	469,320,703
11010101	Statutory Allocation	1,621,230,998	1,359,719,995	469,320,703
11010102	Arrears of Statutory Allocation			
110102	LOCAL GOVT. SHARE OF VAT	<b>3,584,177,892</b>	<b>1,419,384,835</b>	<b>1,694,034,774</b>
11010201	Share of VAT	3,584,177,892	1,419,384,835	1,694,034,774
11010202	Arrears of VAT			
110103	LOCAL GOV. SHARE OF OTHER FAAC REVENUE	3,148,000,000	1,582,396,520	1,044,007,347
11010301	Excess Crude Oil Revenue			
11010302	Federal Stabilisation and Reserves	140,000,000	339,737,437	92,143,706
11010304	Forex Equalisation	1,400,000,000	1,142,659,083	58,404,169
11010305	Exchange Gain	1,600,000,000	100,000,000	893,459,472
11010306	Share of Solid Minerals	8,000,000		
11010310	Refund of Excess Bank Charges from Federation Account			
1102	LOCAL GOVT. SHARE OF STATE TAXES	500,000	500,000	-
110201	LOCAL GOVT. SHARE OF STATE STATUTORY REVENUE	-	-	-
11020201	Receipt of Local Government of State IGR Tax Revenues			
<b>12</b>	<b>Independent Revenue</b>	<b>46,820,000</b>	<b>42,540,000</b>	<b>19,528,543</b>
1201	TAX REVENUE	500,000	500,000	-
120101	PERSONAL TAXES	500,000	500,000	-
12010101	Pay-As-You-Earn (Public Sector)	500,000	500,000	
12010112	Pay-As-You-Earn (Non-Public-Sector)			
12010118	Other Special Taxes			
120102	Corporate Taxes	-	-	-
12010201	N/A			
120103	Other Taxes	-	-	-
12010302	Pool Betting Tax			
12010303	Development Tax/Levy			
12010306	Education Levy			
12010318	Property Tax			
12010319	Stamp Duties			
12010320	Development Levy			
1202	NON-TAX REVENUE	<b>46,320,000</b>	<b>42,040,000</b>	<b>19,528,543</b>
<b>120201</b>	<b>Licenses - General</b>	<b>9,740,000</b>	<b>8,270,000</b>	<b>5,253,500</b>
12020105	Radio / Television Station Licenses	30,000	10,000	14,000
12020107	Boats & Canoe (Small Craft) License			
12020109	Registration of Voluntary Organization			
12020110	Inland Water-way License			

12020111	Bake / Bakery House Licenses	40,000	40,000	10,000	
12020113	Brick-making, etc, Licenses	50,000	50,000		
12020114	Cart Licenses	100,000	100,000		
12020115	Dane Gun Licenses				
12020116	Cattle Dealer Licenses	200,000	200,000		
12020117	Dried Fish & Meat Licenses				
12020118	Pet (Dog) Licenses				
12020119	Fishing Permits				
12020120	Hawker's Permits	200,000	200,000		
12020121	Hunting Permits				
12020122	Produce Buying Licenses	4,000,000	4,000,000	1,860,000	
12020126	Tractor Hiring Services	4,000,000		2,908,200	
12020128	Borehole Drilling Licenses	500,000	500,000		
12020129	Pool Betting & Casino Licenses / Gaming				
12020130	Cinematograph / Photo Studio Operations Licenses	50,000	50,000		
12020132	Motor Vehicle Licenses				
12020133	Drivers' Licenses				
12020134	Patent Medicine & Drug Stores Licenses				
12020135	Private School Licenses	20,000	20,000		
12020136	Health Facilities Licenses				
12020137	Trade / Kiosk Permit Licenses	150,000	100,000	62,500	
12020138	Forestry / Timber Licence				
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	100,000	200,000		
12020149	Communication Equipment Installation Permit		2,500,000	361,000	
12020150	Hides & Skin Export Premises License				
12020151	Cattle Traders Certificate	150,000	150,000		
12020152	Trophies Dealers Permit				
12020153	Product Buyers Licenses and Registration of Stores				
12020154	Inspection Fees Stores				
12020156	Petroleum License Permit				
12020157	Public Conveniences Permit				
12020158	Minor Industrial Licence Fees				
12020159	Welding Machine License	50,000	50,000	14,000	
12020160	Auto Spare Parts				
12020161	Building Materials / Block Making Licence Fees	50,000	50,000	14,800	
12020162	Sewing / Tailoring Services	30,000	30,000		
12020163	Barbing Salon / Boutique Services Fees	20,000	20,000	9,000	
120202	Mining Rents	-	-	-	
12020201	N/A				
120203	Royalties	-	-	-	
12020301	N/A				
120204	Fees - General	15,650,000	16,150,000	5,478,517	
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				
12020410	Electrical Inspectorate Fees				
12020412	Research Testing Fees				
12020413	Films Censorship / Production Fees				
12020415	Trade Testing Fees				
12020417	Contractor Registration Fees	2,000,000	2,000,000		
12020418	Marriage / Divorce Fees				
12020419	Attestation of Bachelorhood & Spinsterhood Fees				
12020420	Pilgrims Welfare Fees				
12020424	Accreditation Fees				
12020425	Disinfection of Produce Fees				
12020426	Court Summons Fees				
12020427	Tender Fees	10,000,000	10,000,000	4,270,517	
12020428	Fire Safety Certificate Fees				
12020430	Professional Registration Fees				
12020431	Environmental Impact Assessment Fees				
12020432	Pharmaceutical Inspection Fees				
12020436	Bill Board Advertisement Fees				
12020437	Deeds Registration Fees				
12020438	Survey / Planning / Building Fees	100,000	100,000		
12020439	Agency Fees				
12020440	Medical Consultancy Fees				
12020441	Laboratory Fees				
12020442	Association Fees				
12020443	Birth & Death Registration Fees				
12020444	Burial Fees				
12020445	Change Of Ownership Fees				
12020446	Agricultural / Veterinary Services Fees				
12020447	Land Use / Sand Dredging Fees	1,500,000	1,500,000	608,500	
12020448	Development Levies				
12020449	Business / PettyTrade Operating Fees				
12020450	Inspection Fees				
12020451	Timber & Forest Fees (Felling of Trees)	50,000	100,000	20,000	
12020452	School/ Tuition/ Examination Fees				
12020453	Applications Fees				
12020454	Parking Fees				
12020455	School/ Tuition/ Registration / Exam / Certificate Fees - Postgraduate				
12020456	School/ Tuition/ Regisration / Examination				
12020457	Affiliation Charges				
12020458	Unity/Staff/Other School Fees/Levies				
12020459	Customary Right Of Occupancy Fees	200,000	500,000	24,000	
12020460	Building Plan Approval Fees	50,000	100,000	12,000	
12020461	Title / Plot Transfer Fees / Commission	50,000	50,000		
12020462	Publication Fees				
12020463	Hospital Service Registration Fees				
12020464	Hospital Service Charges				
12020465	Sports/Recreational Facilities Fees				
12020466	Indigenship Registration Fees	1,500,000	1,500,000	536,000	
12020467	Training Fees				
12020468	Milling Charges				

12020469	Vaccination charges				
12020470	Hide and Skin inspection charges				
12020471	Private School Registration				
12020472	Certificate of Road Worthness				
12020473	Non refundable land application fees				
12020474	High Ways Fees				
12020475	Heavy Duty Permit				
12020476	Vehicle Inspection				
12020477	Registration of Audit and Accounting Firm				
12020478	Workshop Fees (Blacksmiths, Furniture, Vulnaizer, e	50,000	100,000		
12020479	Motor Vehicles, Taxi & Motor Cycle (Achana) Regis	50,000	50,000	7,500	
12020480	Co-Operative Societies, Audit and Supervision Fees		50,000		
12020481	Registration of Business Names				
12020482	Women Co-Operative Development Fees				
12020483	Certificate of Occupancy				
12020484	Registration of Private Medical Institutions				
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 Fees	50,000	50,000		
12020494	Annual Communication Equipment Installation/ Optic Fibre Laying Fees				
12020495	Passenger Manifest and Way Bill				
12020496	Rent Tribunal Fees				
12020497	Vetting of Contract Agreement				
12020498	Meat Inspection Fees				
12020499	Slaughter Stock Fees				
12020500	Business Centre Operations	50,000	50,000		
120205	Fines - General	-	-	-	
12020501	Fines				
12020502	Court Fines				
12020503	Dislodging of Effluent / Pollution Fine				
12020504	Penalty for Offences / Impoundments				
120206	Sales - General	1,430,000	950,000	72,000	
12020601	Sales Of Journal & Publications				
12020602	Sales of Books				
12020603	Sales of Cards				
12020604	Sales of Stores / Scraps / Unserviceable Items	200,000	200,000	60,000	
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	100,000	300,000		
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	1,000,000	200,000		
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	100,000	200,000		
12020621	Sales Of Government Panapharelia (Flags, Portraits, Art Works Etc)				
12020622	Sales of Photographs				
12020623	Advertisement				
12020624	Livestock Sales				
12020625	Sales of Buffer Stored Grains	30,000	50,000	12,000	
12020626	Sales of Fertilizer				
12020627	Sales of Plantation Product				
12020628	Sales of Condemed 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)				
<b>120207</b>	<b>Earnings - General</b>	<b>12,550,000</b>	<b>9,920,000</b>	<b>5,530,650</b>	
12020701	Earnings From Cattle Markets	1,500,000	1,500,000	688,000	
12020702	Earnings From Markets	3,000,000	2,500,000	1,569,050	
12020703	Earnings From Hire Of Plants & Equipment				
12020704	Earnings From The Use Of Govt. Vehicles / Mass Transit				
12020705	Earnings From Motor Parks	1,700,000	1,500,000	634,600	
12020706	Earnings from Tolls of Expressway				
12020707	Earnings from Medical Services				
12020708	Earnings from Agricultural Produce				
12020709	Earnings from Tourism/Culture/Arts Centres				
12020710	Earnings from Guest Houses				
12020711	Earnings from Commercial Activities (Shops & Shop	4,500,000	4,000,000	2,581,000	
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	50,000	70,000	13,000	
12020724	Catering Services				
12020725	Broadband Access Network Proceeds	1,500,000	50,000		
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	Airport / Hajj Operation Proceeds	100,000	100,000		
12020733	Abattoir / Slaughter House	200,000	200,000	45,000	
<b>120208</b>	<b>Rent on Government Buildings - General</b>	<b>200,000</b>	<b>400,000</b>	<b>-</b>	
12020801	Rent on Government Quarters	100,000	100,000		
12020802	Rent on Government Offices				
12020803	Rent on Government Buildings		200,000		
12020804	Rent on Conference Centres				
12020805	Rent on Government Propoerties	100,000	100,000		
120209	Rent on Land & Others - General	<b>2,000,000</b>	<b>2,000,000</b>	<b>-</b>	
12020901	Rent on Government Land	2,000,000	2,000,000		
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				
120210	REPAYMENTS - GENERAL	<b>1,660,000</b>	<b>1,160,000</b>	<b>2,700,000</b>	
12021002	Motor Vehicle Advances				
12021003	Bicycle Advances (Principal)				
12021004	Motor Vehicle Refurbishing Loan	50,000	500,000		
12021005	House Refurbishing Loan	20,000	20,000		
12021006	Refund Sunderies	30,000	30,000		
12021007	Repayment of Loan to Parastatals	20,000	20,000		
12021008	Repayment of Agricultural Loans (Cluster, Ox/Bull Loan, etc)				
12021009	Repayment of Motorcycle Loan	20,000	20,000		
12021010	Repayment of Bicycle Loan	20,000	20,000		
12021011	Repayment of Sundry Loan				
12021012	Refund of Overpayment	1,000,000	500,000	2,700,000	
12021013	Unclaimed Deposits	500,000	50,000		
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				
<b>120211</b>	<b>Investment Income</b>	<b>1,000,000</b>	<b>1,100,000</b>	<b>-</b>	
12021101	Operating Surplus				
12021102	Dividend Received	1,000,000	1,000,000		
12021103	Other Investment Income		100,000		

120212	Interest Earned	90,000	90,000	-
12021201	Motor Vehicle Bicycle Advances (Interest)	50,000	50,000	
12021202	Bicycle Advances (Interest)	10,000	10,000	
12021203	Refurbishing Loan	10,000	10,000	
12021204	Furniture Loan	10,000	10,000	
12021205	Interest on Housing Loan	10,000	10,000	
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	2,000,000	493,876
12021302	Audit Fees			
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 Government	2,000,000	2,000,000	493,876
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) RECEIPT	64,523,081	12,896,196	-
1401	TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF			
140101	TRANSFER FROM CRF TO CDF GENERAL	64,523,081	12,896,196	-
14010101	Transfer from CRF to CDF (Opening Balance Brought Forward)	64,523,081	12,896,196	

14010102	Transfer From Stabilization Funds				
1402	OTHER CAPITAL RECEIPTS				
140201	Other Capital Receipts	-	-	-	
14020102	Sales of Fixed Assets and Condemned Stores				
14020103	Other Capital Receipts to CDF (Receipt / Reimburse)				
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 Other Entities / C				
14030104	Local Capital Market				
14030105	Federal Mortgage				
140302	International Loans/Borrowings	-	-	-	
14030201	International Loans/ Borrowings From Financial Institutions				
14030202	International Loans/ Borrowings From Other Govern				
14030203	International Loans/ Borrowings From Other Entities/ Organisations				



<b>Total Recurrent Expenditure</b>
<b>5,128,465,766</b>
<b>489,428,692</b>
107,821,527
78,255,864
303,351,301
-
<b>1,219,972,606</b>
25,937,630
23,608,476
31,371,040
632,494,340
4,050,735
33,335,213
12,189,566
-
42,255,879
32,996,174
43,992,712
309,616,193
7,008,004
21,116,644
<b>3,419,064,468</b>
-
182,365,654
1,760,670,315
7,157,880
-
168,379,481
636,003,559
201,833,813
200,000,000
89,112,030
36,614,443
122,495,476
14,431,817
-

**GWARAM LOCAL GOVERNMENT**  
**2025 Proposed Estimates - Recurrent Expenditure**

S/N	Code	Administrative Entity	2025 Proposed Estimates		
			Personnel Cost	Overhead & Other Recurrent Expenditure	
		<b>CONSOLIDATED SUMMARY</b>	<b>3,426,127,886</b>	<b>1,702,337,880</b>	<b>5,128,465,766</b>
	<b>10000000000</b>	<b>ADMINISTRATIVE SECTOR</b>	<b>240,728,692</b>	<b>248,700,000</b>	<b>489,428,692</b>
1	011100100100	Office of the Chairman	50,821,527	57,000,000	107,821,527
2	011200100100	Legislative Council	30,255,864	48,000,000	78,255,864
3	012500100100	Administration & General Services	159,651,301	143,700,000	303,351,301
4	014800100100	Local Government Electoral Office	-	-	-
	<b>20000000000</b>	<b>ECONOMIC SECTOR</b>	<b>381,072,606</b>	<b>838,900,000</b>	<b>1,219,972,606</b>
10	021500100100	Agriculture Section	20,637,630	5,300,000	25,937,630
11	021500100200	Forestry Section	19,308,476	4,300,000	23,608,476
12	021500100300	Livestock Section (Vetrinary)	24,871,040	6,500,000	31,371,040
7	022000100100	Treasury Account Section	168,394,340	464,100,000	632,494,340
9	022000100300	Internal Audit	3,450,735	600,000	4,050,735
	022000300000	Planning, Research & Statistics Departme	3,789,566	8,400,000	12,189,566
	22000300200	Monitoring & Evaluation	-	-	-
	22000300300	Statistics	36,055,879	6,200,000	42,255,879
8	022000100100	Treasury Revenue Section	27,635,213	5,700,000	33,335,213
13	023400100100	Road & Communication Section	27,496,174	5,500,000	32,996,174
14	023400100200	Mechanical Section	27,692,712	16,300,000	43,992,712
15	023400100300	Electrical Section	4,816,193	304,800,000	309,616,193
16	023400100400	Land & Survey Section	6,308,004	700,000	7,008,004
17	023400100500	Building Section	10,616,644	10,500,000	21,116,644
	<b>30000000000</b>	<b>SOCIAL SECTOR</b>	<b>2,804,326,588</b>	<b>614,737,880</b>	<b>3,419,064,468</b>
18	051700000000	Local Education Authority	-	-	-
19	051700100100	Education (Non-Teaching Staff)	164,365,654	18,000,000	182,365,654
20	051700100200	Education (Teaching Staff)	1,760,670,315	-	1,760,670,315
21	051700100300	Adult Education	-	7,157,880	7,157,880
22	051700100400	Other Education	-	-	-
23	052100100100	Preventive (Water, Sanitation and Hygien	113,879,481	54,500,000	168,379,481
24	052100100200	Curative	576,003,559	60,000,000	636,003,559
25	052100100300	Rural Water Supply	20,833,813	181,000,000	201,833,813
26	055200100100	Traditional Officer (District Head Office)	-	200,000,000	200,000,000
27	055100100100	Community Development Section	72,612,030	16,500,000	89,112,030
28	055100100200	Information, Youth, Sport & Culture	22,534,443	14,080,000	36,614,443
29	055100100300	Social Welfare Section	70,495,476	52,000,000	122,495,476
30	055100100400	Trade Section and Cooperatives	2,931,817	11,500,000	14,431,817