

GWIWA LOCAL GOVERNMENT
2025 Proposed Estimates - Recurrent Expenditure

GWIWA LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Budget Code	Details of Revenue	2025 Proposed Estimates (N)	2024 Approved Estimate	
			Approved (N)	Actual (N)
1	Revenue	5,962,682,621	3,884,733,455	2,537,121,100
11	LOCAL GOVT. SHARE OF FAAC	5,914,927,611	3,830,000,000	2,525,495,943
1101	Local Government Share of FAAC Revenues	5,914,927,611	3,830,000,000	2,525,495,943
110101	Statutory Allocation	1,178,927,611	1,640,276,365	346,998,619
110102	Value Added Tax	2,386,000,000	1,100,000,000	1,267,942,319
110103	Other FAAC Revenues	2,350,000,000	1,089,723,635	910,555,005
12	INDEPENDENT REVENUES	33,150,000	31,650,000	11,525,157
1201	Tax Revenue	200,000	200,000	
120101	Personal Incomes Tax	200,000	200,000	-
120102	Corporate Taxes	-	-	-
120103	Other Taxes	-	-	-
1202	Non-Tax Revenue	33,150,000	31,450,000	11,525,157
120201	Licenses - General	3,400,000	2,230,000	840,000
120202	Mining Rents	-	-	-
120203	Royalties	-	-	-
120204	Fees - General	18,750,000	18,600,000	8,425,883
120205	Fines - General	20,000	20,000	-
120206	Sales - General	350,000	350,000	

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120207	Earnings - General	5,800,000	5,800,000	739,770
120208	Rent on Government Buildings - General	1,000,000	1,000,000	222,500
120209	Rent on Land & Others - General	-	-	-
120210	REPAYMENTS - GENERAL	750,000	750,000	-
120211	Investment Income	50,000	50,000	-
120212	Interest Earned	50,000	50,000	-
120213	Reimbursement - General	2,000,000	2,000,000	1,317,004
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) RECE	14,435,010	23,083,455	-
1401	TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF		-	-
140101	TRANSFER FROM CRF TO CDF GENERAL	14,435,010	23,083,455	-
140102	TRANSFER FROM STABILIZATION			
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			910,555,005
1101	LOCAL GOVT. SHARE OF FAAC	4w		910,555,005
110101	LOCAL GOVT. SHARE OF STATUTORY REVENUES			-
11010101	Statutory Allocation	1,178,827,611	1,640,376,365	
11010102	Arrears of Statutory Allocation			
110102	LOCAL GOVT. SHARE OF VAT	2,386,000,000	1,100,000,000	-
11010201	Share of VAT			
11010202	Arrears of VAT			
110103	LOCAL GOV. SHARE OF OTHER FAAC REVENUE	2,350,000,000	1,089,723,635	910,555,005
11010301	Excess Crude Oil Revenue			
11010302	Federal Stabilisation and Reserves	700,000,000	370,000,000	33,750,000
11010304	Forex Equalisation	800,000,000	669,723,635	185,483,661
11010305	Exchange Gain	850,000,000	50,000,000	691,321,344
11010306	Share of Solid Minerals			
11010310	Refund of Excess Bank Charges from Federation Account			
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12	Independent Revenue	33,150,000	31,650,000	11,525,157
1201	TAX REVENUE	200,000	200,000	-
120101	PERSONAL TAXES	200,000	200,000	-
12010101	Pay-As-You-Earn (Public Sector)	200,000	200,000	
12010112	Pay-As-You-Earn (Non-Public-Sector)			
12010118	Other Special Taxes			

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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			
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1202	NON-TAX REVENUE	33,150,000	31,450,000	11,525,157
120201	Licenses - General	3,400,000	2,900,000	840,000
12020105	Radio / Television Station Licenses			
12020107	Boats & Canoe (Small Craft) License			
12020109	Registration of Voluntary Organization			
12020110	Inland Water-way License			
12020111	Bake / Bakery House Licenses	100,000	100,000	
12020113	Brick-making, etc, Licenses			
12020114	Cart Licenses	20,000	20,000	
12020115	Dane Gun Licenses	30,000	30,000	
12020116	Cattle Dealer Licenses	500,000	500,000	
12020117	Dried Fish & Meat Licenses	30,000	30,000	
12020118	Pet (Dog) Licenses	-	-	
12020119	Fishing Permits			

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12020120	Hawker's Permits	40,000	40,000	
12020121	Hunting Permits			
12020122	Produce Buying Licenses	50,000	50,000	
12020126	Tractor Hiring Services	700,000	200,000	840,000
12020128	Borehole Drilling Licenses			
12020129	Pool Betting & Casino Licenses / Gaming			
12020130	Cinematograph / Photo Studio Operations Lic	40,000	40,000	
12020132	Motor Vehicle Licenses	-	-	
12020133	Drivers' Licenses			
12020134	Patent Medicine & Drug Stores Licenses			
12020135	Private School Licenses			
12020136	Health Facilities Licenses			
12020137	Trade / Kiosk Permit Licenses	300,000	300,000	
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	100,000	
12020149	Communication Equipment Installation Permit	1,000,000	1,000,000	
12020150	Hides & Skin Export Premises License			
12020151	Cattle Traders Certificate			
12020152	Trophies Dealers Permit			

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12020153	Product Buyers Licenses and Registration of Stores			
12020154	Inspection Fees Stores			
12020156	Petroleum License Permit	-	-	
12020157	Public Conveniences Permit	50,000	50,000	
12020158	Minor Industrial Licence Fees	300,000	300,000	
12020159	Welding Machine License	20,000	20,000	
12020160	Auto Spare Parts	50,000	50,000	
12020161	Building Materials / Block Making Licence Fee	50,000	50,000	
12020162	Sewing / Tailoring Services	20,000	20,000	
12020163	Barbing Salon / Boutique Services Fees			
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120202	Mining Rents	-	-	-
12020201	N/A			
120203	Royalties	-	-	-
12020301	N/A			
120204	Fees - General	18,750,000	18,350,000	8,405,883
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			

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12020415	Trade Testing Fees			
12020417	Contractor Registration Fees	1,000,000	1,000,000	2,230,420
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	15,000,000	10,000,000	5,826,263
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	40,000	
12020439	Agency Fees			
12020440	Medical Consultancy Fees			
12020441	Laboratory Fees			
12020442	Association Fees			
12020443	Birth & Death Registration Fees	1,000,000	1,000,000	106,200
12020444	Burial Fees			
12020445	Change Of Ownership Fees			
12020446	Agricultural / Veterinary Services Fees			
12020447	Land Use / Sand Dredging Fees	1,000,000	1,000,000	43,000
12020448	Development Levies			
12020449	Business / PettyTrade Operating Fees			

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12020450	Inspection Fees			
12020451	Timber & Forest Fees (Felling of Trees)	100,000	100,000	80,000
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	200,000	
12020460	Building Plan Approval Fees	20,000	20,000	
12020461	Title / Plot Transfer Fees / Commission			
12020462	Publication Fees			
12020463	Hospital Service Registration Fees			
12020464	Hospital Service Charges			
12020465	Sports/Recreational Facilities Fees			
12020466	Indigenship Registration Fees	150,000		
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			

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12020477	Registration of Audit and Accounting Firm		
12020478	Workshop Fees (Blacksmiths, Furniture, Vulna	20,000	20,000
12020479	Motor Vehicles, Taxi & Motor Cycle (Achana) R	20,000	20,000
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 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	90,000	90,000
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	30,000	30,000
12020499	Slaughter Stock Fees	20,000	20,000
12020500	Business Centre Operations		
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120205	Fines - General		-

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12020501	Fines
12020502	Court Fines
12020503	Dislodging of Effluent / Pollution Fine
12020504	Penalty for Offences / Impoundments

120206	Sales - General	350,000	20,000	-
12020601	Sales Of Journal & Publications			
12020602	Sales of Books			
12020603	Sales of Cards			
12020604	Sales of Stores / Scraps / Unserviceable Items	300,000	300,000	
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	50,000	50,000	
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			
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
12020624	Livestock Sales
12020625	Sales of Buffer Stored Grains
12020626	Sales of Fertilizer
12020627	Sales of Plantation Product
12020628	Sales of Condensed 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)

120207	Earnings - General	5,800,000	3,920,000	739,770
12020701	Earnings From Cattle Markets	1,000,000	1,000,000	358,870
12020702	Earnings From Markets	1,500,000	1,500,000	161,700
12020703	Earnings From Hire Of Plants & Equipment			
12020704	Earnings From The Use Of Govt. Vehicles / Mass Transit			
12020705	Earnings From Motor Parks	1,000,000	1,000,000	186,200
12020706	Earnings from Tolls of Expressway			
12020707	Earnings from Medical Services			
12020708	Earnings from Agricultural Produce			
12020709	Earnings from Tourism/Culture/Arts Centres			

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12020710	Earnings from Guest Houses	1,000,000	1,000,000	
12020711	Earnings from Commercial Activities (Shops & Shopping Centres_			
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	1,000,000	1,000,000	33,000
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	Airport / Hajj Operation Proceeds			
12020733	Abattoir / Slaughter House	300,000	300,000	
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120208	Rent on Government Buildings - General	1,000,000	1,450,000	222,500

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12020801	Rent on Government Quarters			
12020802	Rent on Government Offices			
12020803	Rent on Government Buildings	1,000,000	1,000,000	222,500
12020804	Rent on Conference Centres			
12020805	Rent on Government Properties			
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120209	Rent on Land & Others - General			-
12020901	Rent on Government Land			
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	750,000	650,000	-
12021002	Motor Vehicle Advances			
12021003	Bicycle Advances (Principal)			
12021004	Motor Vehicle Refurbishing Loan			
12021005	House Refurbishing Loan			
12021006	Refund Sundries	200,000	200,000	
12021007	Repayment of Loan to Parastatals			

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12021008	Repayment of Agricultural Loans (Cluster, Ox/Bull Loan, etc)		
12021009	Repayment of Motorcycle Loan		
12021010	Repayment of Bicycle Loan	50,000	50,000
12021011	Repayment of Sundry Loan		
12021012	Refund of Overpayment	500,000	500,000
12021013	Unclaimed Deposits		
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	50,000	-
12021101	Operating Surplus		
12021102	Dividend Received	50,000	50,000
12021103	Other Investment Income		
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120212	Interest Earned	50,000	-
12021201	Motor Vehicle Bicycle Advances (Interest)	50,000	50,000
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		

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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	1,317,004
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 Governm	2,000,000	2,000,000	1,317,004
12021314	COVID 19 Donations and Grants			

13	AID AND GRANTS			-
1301	AID			-
130101	Domestic Aid	-	-	-
13010101	Recurrent Domestic Aids			
13010102	Capital Domestic Aids			

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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			
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14	CAPITAL DEVELOPMENT FUND (CDF) RECEIP	14,435,010	23,083,455	-
1401	TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF			
140101	TRANSFER FROM CRF TO CDF GENERAL	14,435,010	23,083,455	-
14010101	Transfer from CRF to CDF (Opening Balance Brought Forward)			
14010102	Transfer From Stablization Funds			
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1402	OTHER CAPITAL RECEIPTS			
140201	Other Capital Receipts	-	-	-
14020102	Sales of Fixed Assets and Condemned Stores			
14020103	Other Capital Receipts to CDF (Receipt / Reiml			
14020104	Federal Grants for Universal Basic Education			

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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 Ent			
14030104	Local Capital Market			
14030105	Federal Mortgage			
140302	International Loans/Borrowings	-	-	-
14030201	International Loans/ Borrowings From Financial Institutions			
14030202	International Loans/ Borrowings From Other			
14030203	International Loans/ Borrowings From Other Entities/ Organisations			