

| SAGBAMA LOCAL GOVERNMENT COUNCIL |                                                                            |   |         |
|----------------------------------|----------------------------------------------------------------------------|---|---------|
| ESTIMATES 2025                   |                                                                            |   |         |
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| SAGBAMA LOCAL GOVERNMENT COUNCIL                 |                  |                                                                                                                                                               |
|--------------------------------------------------|------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|
| COMMENTARIES ON ESTIMATED RECURRENT REVENUE 2025 |                  |                                                                                                                                                               |
| ECONOMIC CODE: REVENUE ITEM                      |                  |                                                                                                                                                               |
| 1201                                             | Taxes Revenue    | No provision was made for the fiscal year 2025                                                                                                                |
| 120101                                           | Personal Taxes   | No provision was made for this fiscal year 2025                                                                                                               |
| 120102                                           | Corporate Tax    | The sum of Five Million, Five Hundred, Thousand Naira (N5,500,500.00) only is earmarked for Corporate Tax (Tenement Rate) collection this fiscal year 2025.   |
| 120201                                           | Licenses-General | The sum of One Million, Eight Hundred and Four Thousand Naira (N1,849,400.00) only is earmarked for Licenses collection this fiscal year 2025.                |
| 120204                                           | Fees-General     | The sum of One Million, Five Hundred and Seventy Nine Thousand Six Hundred Naira (N1,579,600.00) only is earmarked for Fees collection this fiscal year 2025. |

|        |                                         |                                                                                                                                                                                                                                            |
|--------|-----------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 120205 | Fines-General                           | The sum of One Million Seven Hundred Naira (₦1,700,000.00 ) only is earmarked for Fines collection this fiscal year 2025.                                                                                                                  |
| 120206 | Sales-General                           | The sum of Three Million, Nine Hundred and Sixteen Thousand Four Hundred Naira (₦3,916,400.00 ) only is earmarked for Sales collection this fiscal year 2025.                                                                              |
| 120207 | Earnings-General                        | The sum of One Million, Five Hundred and Thousand Naira (₦1,500,000.00) Only is earmarked for Earnings collection this fiscal year 2025.                                                                                                   |
| 120208 | Rent on Local Govt.- Buildings- General | The sum of Three Million, Six Hundred and Forty Thousand Naira (₦3,640,000.00) Only is earmarked for Rent on Government Building collection this fiscal year 2025.                                                                         |
| 120209 | Rent on Land and Others                 | The sum of Six Hundred and Fourteen Thousand Naira (₦614,000.00) Only is earmarked for Rent on Government Land collection this fiscal year 2025.                                                                                           |
| 120210 | Repayments-General                      | No provision was made for this fiscal year 2025.                                                                                                                                                                                           |
| 120211 | Investment Income                       | No provision was made for this fiscal year 2025.                                                                                                                                                                                           |
| 120212 | Interest Earned                         | No provision was made for this fiscal year 2025.                                                                                                                                                                                           |
| 120213 | Re-Imbursement --                       | No provision was made for this fiscal year 2025.                                                                                                                                                                                           |
| 1101   | Statutory Allocation                    | Six Billion Seven Hundred and Fifty-Eight Million Two Hundred and Twenty-One Thousand Five Hundred and Forty-Two Naira, Seventy- One Kobo (₦6,758,221,542.71) Only is earmarked for Statutory Allocation Collection this fiscal year 2025. |

| SAGBAMA LOCAL GOVERNMENT COUNCIL                                                        |                                |              |               |
|-----------------------------------------------------------------------------------------|--------------------------------|--------------|---------------|
| COMPARATIVE ANALYSIS OF RECURRENT REVENUE ESTIMATE FOR THE FISCAL YEARS OF 2025 VS 2024 |                                |              |               |
| ECONOMIC CODE                                                                           | REVENUE ITEMS                  | 2025         | 2024          |
| 1201                                                                                    | Tax Revenue                    | 00.00        | 00.00         |
| 120101                                                                                  | Personal Taxes                 | 00.00        | 00.00         |
| 120102                                                                                  | Corporate Tax ( Tenement Rate) | 5,500,000.00 | 12,286,400.00 |
| 120201                                                                                  | Licenses- General              | 1,849,400.00 | 2,504,600.00  |
| 120204                                                                                  | Fees –General                  | 1,579,600.00 | 1,854,000.00  |
| 120205                                                                                  | Fines – General                | 1 700 000 00 | 2 000 000 00  |

|                                                                                          |                                             |                         |                         |
|------------------------------------------------------------------------------------------|---------------------------------------------|-------------------------|-------------------------|
| 120203                                                                                   | Fines – General                             | 1,700,000.00            | 2,000,000.00            |
| 120206                                                                                   | Sales – General                             | 3,916,400.00            | 3,605,700.00            |
| 120207                                                                                   | Earning– General                            | 1,500,000.00            | 4,522,000.00            |
| 120208                                                                                   | Rent on Local Government Building - General | 3,640,000.00            | 5,040,000.00            |
| 120209                                                                                   | Rent on Land and Others – General           | 614,600.00              | 1,500,000.00            |
| 120211                                                                                   | Investment Income                           | 00.00                   | 00.00                   |
| 120212                                                                                   | Interest Earned                             | 00.00                   | 00.00                   |
| 120210                                                                                   | General (Returned Capital Development Fund) | 00.00                   | 00.00                   |
| 1101                                                                                     | Government Share of FAAC                    | 6,758,221,542.71        | 4,057,822,722.51        |
|                                                                                          | <b>TOTAL</b>                                | <b>6,778,521,542.71</b> | <b>4,091,135,422.51</b> |
| <b>DIFFERENCE IN EXPECTED REVENUE PROFILE BETWEEN 2025 &amp; 2024 = 2,687,386,120.20</b> |                                             |                         |                         |

| <b>SAGBAMA LOCAL GOVERNMENT COUNCIL ANNUAL ESTIMATE 2025</b> |                                                                            |                         |
|--------------------------------------------------------------|----------------------------------------------------------------------------|-------------------------|
| <b>SAGBAMA LOCAL GOVERNMENT COUNCIL</b>                      |                                                                            |                         |
| <b>ECONOMIC CODE</b>                                         | <b>REVENUE ITEMS</b>                                                       | <b>N</b>                |
| 11010101                                                     | Statutory Allocation                                                       | 1,237,487,345.56        |
| 11010201                                                     | Value Added Tax (VAT)                                                      | 3,090,737,326.76        |
| 11010303                                                     | Excess Oil Revenue                                                         | 17,468,340.23           |
| 11010202                                                     | Exchange Gain Difference                                                   | 1,934,811,034.60        |
| 11010203                                                     | Electronic Money Transfer                                                  | 326,753,628.96          |
| 11010304                                                     | Solid Minerals                                                             | 3,856,434.76            |
| 11010207                                                     | Intervention Fund                                                          | 6,500,756.00            |
| 11010306                                                     | Non-Oil Revenue                                                            | 54,736,894.56           |
| 11010400                                                     | Distribution Of Money Transfer                                             | 21,089,456.72           |
| 11010206                                                     | Forex Equalization                                                         | 64,780,324.56           |
| 12010000                                                     | Independent Revenue                                                        | 20,300,000.00           |
|                                                              | <b>TOTAL</b>                                                               | <b>6,778,521,542.71</b> |
| <b>2.</b>                                                    | <b>RECURRENT EXPENDITURE</b>                                               |                         |
| 21010101                                                     | i. Personnel Costs                                                         | 1,724,151,785.60        |
| 22020101                                                     | ii. Overhead Costs                                                         | 452,000,000.00          |
| 22021010                                                     | iii. Miscellaneous-General                                                 | 186,000,000.00          |
| 22040101                                                     | iv. Other Recurrent Cost (including unpaid salaries LG, Teachers& Health)  | 1,514,869,577.70        |
| 22020101                                                     | v. Grant and Contributions (Including Teachers' / Health workers Salaries) | 551,500,179.41          |
|                                                              | vi. Transfer to Reserve Fund                                               | 350,000,000.00          |
|                                                              | <b>TOTAL RECURRENT EXPENDITURE</b>                                         | <b>4,778,521,542.71</b> |
| 23010101                                                     | Estimated Capital Expenditure 2025                                         | 2,000,000,000.00        |
|                                                              | <b>TOTAL EXPENDITURE</b>                                                   | <b>6,778,521,542.71</b> |
|                                                              | <b>3. TOTAL RECURRENT SURPLUS 2025</b>                                     |                         |
|                                                              | (a) Closing Balance for 2024                                               | 5,143,950.15            |
|                                                              | (b) External Loan                                                          | 00.00                   |
|                                                              | (c) Internal Loan                                                          | 00.00                   |
|                                                              | (d) Miscellaneous                                                          | 00.00                   |

| SAGBAMA LOCAL GOVERNMENT OF BAYELSA STATE |                                                                    |                         |                              |
|-------------------------------------------|--------------------------------------------------------------------|-------------------------|------------------------------|
| SAGBAMA LOCAL GOVERNMENT COUNCIL          |                                                                    |                         |                              |
| ECONOMIC CODE                             | REVENUE ITEMS                                                      | REVENUE ESTIMATES       | % OF TOTAL REVENUE ESTIMATES |
| 11010101                                  | Statutory Allocation                                               | 1,237,487,345.56        | 18.26%                       |
| 11010201                                  | Value Added Tax (VAT)                                              | 3,090,737,326.76        | 45.60%                       |
| 11010303                                  | Excess (Non-oil Mineral) Revenue                                   | 17,468,340.23           | 0.26%                        |
| 11010202                                  | Exchange Gain Difference                                           | 1,934,811,034.60        | 28.54%                       |
| 11010203                                  | Electronic Money Transfer levy                                     | 326,753,628.96          | 4.82%                        |
| 11010304                                  | Solid Minerals                                                     | 3,856,434.76            | 0.06%                        |
| 11010207                                  | Intervention Fund                                                  | 6,500,756.00            | 0.09%                        |
| 11010306                                  | Non-Oil Revenue                                                    | 54,736,894.56           | 0.81%                        |
| 11010400                                  | Distribution of Money Transfer                                     | 21,089,456.72           | 0.31%                        |
| 11010206                                  | Forex Equalization                                                 | 64,780,324.56           | 0.95%                        |
| 12010000                                  | Independent Revenue                                                | 20,300,000.00           | 0.30%                        |
|                                           | <b>TOTAL</b>                                                       | <b>6,778,521,542.71</b> | <b>100.00%</b>               |
| ECONOMIC CODE                             | EXPENDITURE ITEMS                                                  | EXPENDITURE ESTIMATE    | % OF TOTAL EXPENDITURE       |
| 21010101                                  | Personnel Costs                                                    | 1,724,151,785.60        | 25.44%                       |
| 22020101                                  | Overhead Costs                                                     | 452,000,000.00          | 6.67%                        |
| 22021010                                  | Miscellaneous – General                                            | 186,000,000.00          | 2.74%                        |
| 22040101                                  | Grant and Contributions (Including Teachers’ Salaries)             | 1,514,869,577.70        | 22.35%                       |
| 22020101                                  | Other Recurrent Cost (including unpaid salaries LG Staff/Teachers) | 551,500,179.41          | 8.14%                        |
|                                           | Transfer to Reserve Fund                                           | 350,000,000.00          | 5.16%                        |
|                                           | <b>SUB TOTAL</b>                                                   | <b>4,778,521,542.71</b> | <b>70.50%</b>                |
| 23010101                                  | Add Capital Expenditure 2025                                       | 2,000,000,000.00        | 29.50%                       |
|                                           | <b>GRANDTOTAL</b>                                                  | <b>6,778,521,542.71</b> | <b>100.00%</b>               |

| SAGBAMA LOCAL GOVERNMENT COUNCIL                                                                                                                                                                                                                                                            |  |                       |                      |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-----------------------|----------------------|
| COMMENTARIES ON RECURRENT EXPENDITURE FOR THE FISCAL YEAR 2025                                                                                                                                                                                                                              |  |                       |                      |
| Four billion, Seven Hundred and Seventy Eight Million, Five Hundred and Twenty One Thousand, Five Hundred and Forty Two Naira, Seventy One Kobo ( <b>₦4,778, 521, 542.71</b> ) only is proposed as recurrent expenditure for the fiscal year 2025.                                          |  |                       |                      |
| Out of the above mentioned amount, the sum of Two Billion, One Hundred and Seventy Six Million, One Hundred and Fifty One Thousand, Seven Hundred and Eighty Five Naira, Sixty Kobo ( <b>₦2,176,151,785.60</b> ) only is budgeted as personnel and overhead costs for the fiscal year 2025. |  |                       |                      |
| The breakdown is stated below:                                                                                                                                                                                                                                                              |  |                       |                      |
|                                                                                                                                                                                                                                                                                             |  | <b>Personnel Cost</b> | <b>Overhead Cost</b> |

| S/N | DEPARTMENTS                               | Personnel Cost          | Overhead Cost         |
|-----|-------------------------------------------|-------------------------|-----------------------|
| 1.  | Office of the Chairman (Internal Auditor) | 19,254,113.20           | 200,000,000.00        |
| 2.  | Secretary office                          | 1,475,026.88            | 22,000,000.00         |
| 3.  | The Council                               | 15,912,000.00           | 150,000,000.00        |
| 4.  | Administrative Dept.                      | 420,518,665.00          | 22,000,000.00         |
| 5.  | Legal Unit                                | 31,250,984.18           | 8,000,000.00          |
| 6.  | Finance Dept.                             | 128,157,104.66          | 18,700,000.00         |
| 7.  | Education Dept.                           | 79,237,709.60           | 4,000,000.00          |
| 8.  | Agric. Dept.                              | 41,834,951.42           | 4,000,000.00          |
| 9.  | Works Dept.                               | 297,494,766.69          | 5,200,000.00          |
| 10. | Budget & Planning                         | 12,497,213.40           | 4,100,000.00          |
| 11. | Health Dept.                              | 676,519,250.57          | 14,000,000.00         |
|     | <b>TOTAL</b>                              | <b>1,724,151,785.60</b> | <b>452,000,000.00</b> |

While the sum of One Hundred and Eighty Six Million Naira **₦186,000,000.00** only is budgeted as **Miscellaneous – General**, One Billion, Five Hundred and Fourteen Million, Eight Hundred and Sixty Nine Thousand, Five Hundred and Seventy Seven Naira Seventy Kobo (**₦1,514,869,577.70**) only is budgeted as **Grant and Contributions**, Five Hundred and Fifty One Million, Five Hundred Thousand, One Hundred and Seventy Nine Naira Forty One Kobo (**₦551,500,179.41**) only is budgeted as **Other Recurrent Cost** and Three hundred million, Naira (₦300,000,000.00) only is budgeted as **Transfer to Reserve Funds** for the fiscal year 2025.

#### COMMENTARIES ON CAPITAL EXPENDITURE FOR THE FISCAL YEAR 2025

The Council propose to spend the sum of (₦2,000,000,000.00) Two Billion Naira Only as Capital Expenditure.

The breakdown of the Capital Expenditure is as follow:

**Economic Code: 230101** – Purchase of fixed Assets-General: The sum of Six Hundred Million Naira (₦600,000,000.00) Only is set aside for the purchase of Fixed Assets for this fiscal year 2025.

**Economic Code: 230201** – Construction/Provision of fixed Assets-General: The sum of Eight Hundred Million Naira (₦800,000,000.00) only is set aside for the construction/provision of fixed assets this fiscal year 2025.

**Economic Code: 230301** – Rehabilitation/Repairs of fixed Assets –General: The sum of Four Hundred and Forty Million Naira (₦440,000,000.00) only has been earmarked for Rehabilitation/Repairs of fixed Assets for this fiscal year 2025.

**Economic Code: 230401** – Preservation of the Environment: The sum of Sixty Million Naira (₦60,000,000.00) Only has been earmarked for this fiscal year 2025.

**Economic code: 230501** – Other Capital Project: The sum of Fifty million naira (₦50,000,000.00) only has been earmarked for the fiscal year 2025.

**Economic Code: 230601** – Acquisition of Non Tangible Assets: The sum of Fifty Million Naira (₦50,000,000.00) Only has been

earmarked for this fiscal year 2025.

| SAGBAMA LOCAL GOVERNMENT COUNCIL<br>ANALYSIS OF REVENUE ESTIMATES FOR 2025 /ACTUAL REVENUE FOR 2024 |                                  |                              |                     |                                 |  |  |
|-----------------------------------------------------------------------------------------------------|----------------------------------|------------------------------|---------------------|---------------------------------|--|--|
| ECONOMIC CODE                                                                                       |                                  | DRAFT REVENUE ESTIMATES 2025 | ACTUAL REVENUE 2024 | APPROVED REVENUE ESTIMATES 2024 |  |  |
| 11010101                                                                                            | STATUTORY ALLOCATION             | 1,237,487,345.56             | 630,087,199.34      | 1,649,735,767.08                |  |  |
| 11010201                                                                                            | VALUE ADDED TAX (VAT)            | 3,090,737,326.76             | 2,791,240,947.76    | 1,777,642,970.14                |  |  |
| 11010303                                                                                            | EXCESS (NON OIL MINERAL) REVENUE | 17,468,340.23                | 0.00                | 20,567,290.01                   |  |  |
| 11010202                                                                                            | EXCHANGE GAIN DIFFERENCE         | 1,934,811,034.60             | 1,288,436,455.59    | 389,812,581.99                  |  |  |
| 11010203                                                                                            | ELECTRONIC MONEY TRANSFER LEVY   | 326,753,628.96               | 129,565,975.39      | 31,462,168.84                   |  |  |
| 11010304                                                                                            | SOLID MINERALS                   | 3,856,434.76                 | 0.00                | 5,724,510.85                    |  |  |
| 11010207                                                                                            | INTERVENTION FUND                | 6,500,756.00                 | 0.00                | 5,570,000.00                    |  |  |
| 11010306                                                                                            | NON OIL REVENUE                  | 54,736,894.56                | 35,438,363.11       | 38,912,399.34                   |  |  |
| 11010400                                                                                            | DISTRIBUTION OF MONEY TRANSFER   | 21,089,456.72                | 0.00                | 91,055,164.41                   |  |  |
| 11010206                                                                                            | FOREX EQUALIZATION               | 64,780,324.56                | 0.00                | 47,339,869.85                   |  |  |
| 12010000                                                                                            | INDEPENDENT REVENUE              | 20,300,000.00                | 9,061,000.00        | 33,312,700.00                   |  |  |
| TOTAL PROPOSED REVENUE FOR 2025 /ACTUAL FOR 2024 =                                                  |                                  | 6,778,521,542.71             | 4,883,829,941.19    | 4,091,135,422.51                |  |  |

| SAGBAMA LOCAL GOVERNMENT COUNCIL               |                                              |                     |                      |                        |  |  |
|------------------------------------------------|----------------------------------------------|---------------------|----------------------|------------------------|--|--|
| SUMMARY OF ESTIMATES ON RECURRENT REVENUE 2025 |                                              |                     |                      |                        |  |  |
| ECONOMIC CODE: 12 INDEPENDENT REVENUE          |                                              |                     |                      |                        |  |  |
| Economic Code                                  | REVENUE DESCRIPTION                          | DRAFT ESTIMATE 2025 | ACTUAL ESTIMATE 2024 | APPROVED ESTIMATE 2024 |  |  |
| 1201                                           | TAX REVENUE                                  | 00.00               | 00.00                | 00.00                  |  |  |
| 120101                                         | PERSONAL TAXES                               | 00.00               | 00.00                | 00.00                  |  |  |
| 120102                                         | CORPORATE TAX( TENEMENT RATE )               | 5,500,000.00        | 2,500,000.00         | 12,286,400.00          |  |  |
| 120201                                         | LICENSE – GENERAL                            | 1,849,400.00        | 1,321,000.00         | 2,504,600.00           |  |  |
| 120204                                         | FEES – GENERAL                               | 1,579,600.00        | 414,000.00           | 1,854,000.00           |  |  |
| 120205                                         | FINES - GENERAL                              | 1,700,000.00        | 500,000.00           | 2,000,000.00           |  |  |
| 120206                                         | SALES – GENERAL                              | 3,916,400.00        | 1,726,000.00         | 3,605,700.00           |  |  |
| 120207                                         | EARNINGS - GENERAL                           | 1,500,000.00        | 00.00                | 4,522,000.00           |  |  |
| 120208                                         | RENT ON LOCAL GOVERNMENT BUILDINGS - GENERAL |                     |                      |                        |  |  |

|        |                                                              |                         |                         |                         |  |
|--------|--------------------------------------------------------------|-------------------------|-------------------------|-------------------------|--|
|        |                                                              | 3,640,000.00            | 2,600,000.00            | 5,040,000.00            |  |
| 120209 | RENT ON LAND AND OTHERS – GENERAL                            | 614,600.00              | 00.00                   | 1,500,000.00            |  |
| 120211 | INVESTMENT INCOME                                            | 00.00                   | 00.00                   | 00.00                   |  |
| 120212 | INTEREST EARNED                                              | 00.00                   | 00.00                   | 00.00                   |  |
|        | <b>TOTAL INDEPENDENT REVENUE</b>                             | <b>20,300,000.00</b>    | <b>9,061,000.00</b>     | <b>33,312,700.00</b>    |  |
| 120210 | REPAYMENT – GENERAL (RETURNED FROM CAPITAL DEVELOPMENT FUND) | 00.00                   | 00.00                   | 00.00                   |  |
| 1101   | GOVERNMENT SHARE OF FAAC                                     | 6,758,221,542.71        | 4,874,768,941.19        | 4,057,822,722.51        |  |
|        | <b>TOTAL</b>                                                 | <b>6,778,521,542.71</b> | <b>4,883,829,941.19</b> | <b>4,091,135,422.51</b> |  |

| SAGBAMA LOCAL GOVERNMENT COUNCIL    |                                              |                            |                               |                                |
|-------------------------------------|----------------------------------------------|----------------------------|-------------------------------|--------------------------------|
|                                     | ESTIMATES OF RECURRENT EXPENDITURE 2025      |                            |                               |                                |
|                                     | <b>ECONOMIC CODE: 12 INDEPENDENT REVENUE</b> |                            |                               |                                |
| ECONOMIC CODE: 120102-CORPORATE TAX |                                              |                            |                               |                                |
| <b>SUB CODE</b>                     |                                              | <b>DRAFT ESTIMATE 2025</b> | <b>APPROVED ESTIMATE 2024</b> | <b>ACTUAL EXPENDITURE 2024</b> |
| 12010201                            | TENEMENE RATES                               | 5,500,000.00               | 12,286,400.00                 | 2,500,000.00                   |
|                                     |                                              | 0.00                       | 0.00                          | 0.00                           |
|                                     |                                              | 0.00                       | 0.00                          | 0.00                           |
|                                     |                                              | 0.00                       | 0.00                          | 0.00                           |
|                                     | <b>TOTAL</b>                                 | <b>5,500,000.00</b>        | <b>12,286,400.00</b>          | <b>2,500,000.00</b>            |

| SAGBAMA LOCAL GOVERNMENT COUNCIL      |                                         |                            |                               |                                |
|---------------------------------------|-----------------------------------------|----------------------------|-------------------------------|--------------------------------|
| ESTIMATES OF RECURRENT REVENUE 2025   |                                         |                            |                               |                                |
| ECONOMIC CODE:1202 -NON – TAX REVENUE |                                         |                            |                               |                                |
| CODE: 120201-LICENSES – GENERAL       |                                         |                            |                               |                                |
| <b>SUB CODE</b>                       | <b>REVENUE DESCRIPTION</b>              | <b>DRAFT ESTIMATE 2025</b> | <b>APPROVED ESTIMATE 2024</b> | <b>ACTUAL EXPENDITURE 2024</b> |
| 12020102                              | GOLDSMITH & GOLD DEALERS LICENSES       | 200,000.00                 | 120,000.00                    | 60,000.00                      |
| 12020105                              | RADIO/TELEVISION                        | 170,000.00                 | 112,000.00                    | 170,000.00                     |
| 12020107                              | BOATS & CANOE (SMALL CRAFT) LICENSE     | 00.00                      | 00.00                         | 00.00                          |
| 12020109                              | REGISTRATION OF VOLUNTARY ORGANIZATIONS | 200,000.00                 | 160,000.00                    | 160,000.00                     |
| 12020110                              | INLAND WATER-WAY LICENSE                | 00.00                      | 00.00                         | 00.00                          |
| 12020111                              | BAKE HOUSE LICENSE                      | 180,000.00                 | 300,000.00                    | 400,000.00                     |
| 12020113                              | BRICK MAKING ETC LICENSE                | 00.00                      | 00.00                         | 00.00                          |
| 12020114                              | CART LICENSES                           | 100 000 00                 | 200 000 00                    | 200 000 00                     |

|          |                                     |                     |                     |                     |
|----------|-------------------------------------|---------------------|---------------------|---------------------|
|          |                                     | 100,000.00          | 200,000.00          | 200,000.00          |
| 12020115 | DANE GUN LICENSES                   | 100,000.00          | 70,000.00           | 0.00                |
| 12020116 | CATTLE DEALER LICENSES              | 100,000.00          | 80,000.00           | 0.00                |
| 12020117 | DRIED FISH AND MEAT LICENSES        | 50,000.00           | 24,000.00           | 104,000.00          |
| 12020118 | PET (DOG) LICENSES                  | 0.00                | 120,000.00          | 0.00                |
| 12020119 | FISHING PERMITS                     | 00.00               | 00.00               | 00.00               |
| 12020120 | HAWKERS PERMITS                     | 100,000.00          | 230,000.00          | 98,000.00           |
| 12020121 | HUNTING PERMITS                     | 169,600.00          | 180,000.00          | 0.00                |
| 12020122 | PRODUCE BUYING LICENSES             | 0.00                | 130,000.00          | 0.00                |
| 12020123 | ANIMAL HEALTH CERTIFICATE LICENSES  | 00.00               | 00.00               | 00.00               |
| 12020124 | ABBATOIR ISLAUGHTER LICENSES        | 100,000.00          | 120,000.00          | 84,000.00           |
| 12020125 | RENEWAL OF FISHER LICENSES          | 00.00               | 00.00               | 00.00               |
| 12020126 | TRACTOR HIRING SERVICES             | 00.00               | 00.00               | 00.00               |
| 12020128 | BOREHOLE DRILLING LICENSES          | 00.00               | 00.00               | 0.00                |
| 12020130 | CINEMATOGRAPHIC LICENSES            | 0.00                | 300,000.00          | 0.00                |
| 12020131 | LIQUOR LICENSES                     | 70,000.00           | 140,000.00          | 0.00                |
| 12020137 | TRADE PERMIT LICENSES               | 40,000.00           | 218,000.00          | 45,000.00           |
| 12020138 | RICE/MILL/CASSAVA GRINDING LICENSES | 0.00                | 120,000.00          | 0.00                |
|          | <b>TOTAL</b>                        | <b>1,579,600.00</b> | <b>2,624,000.00</b> | <b>1,321,000.00</b> |

| SAGBAMA LOCAL GOVERNMENT COUNCIL                                          |                                                   |                        |                           |                            |
|---------------------------------------------------------------------------|---------------------------------------------------|------------------------|---------------------------|----------------------------|
| ESTIMATES OF RECURRENT REVENUE 2025 ECONOMIC CODE:1202 -NON – TAX REVENUE |                                                   |                        |                           |                            |
| CODE: 120204-FEES – GENERAL                                               |                                                   |                        |                           |                            |
| SUB CODE                                                                  | REVENUE DESCRIPTION                               | DRAFT<br>ESTIMATE 2025 | APPROVED<br>ESTIMATE 2024 | ACTUAL<br>EXPENDITURE 2024 |
| 12020404                                                                  | TRADE UNION FEES                                  | 298,500.00             | 198,500.00                | 100,000.00                 |
| 12020417                                                                  | CONTRACTOR REGISTRATION FEES                      | 210,000.00             | 275,500.00                | 89,000.00                  |
| 12020418                                                                  | MARRIAGE/DIVORCE FEES                             | 200,100.00             | 230,000.00                | 40,000.00                  |
| 12020419                                                                  | ATTESTATION OF BACHELORHOOD SPINSTER<br>HOOD FEES | 00.00                  | 00.00                     | 00.00                      |
| 12020425                                                                  | DISINFECTION OF PRODUCE FEES                      | 00.00                  | 00.00                     | 00.00                      |
| 12020426                                                                  | COURT SUMMONS FEES                                | 00.00                  | 00.00                     | 00.00                      |
| 12020427                                                                  | TENDER FEES                                       | 00.00                  | 00.00                     | 00.00                      |
| 12020436                                                                  | BILL BOARD ADVERTISEMENT FEES                     | 231,000.00             | 280,000.00                | 85,000.00                  |
| 12020442                                                                  | ASSOCIATION FEES                                  | 00.00                  | 00.00                     | 00.00                      |
| 12020443                                                                  | BIRTH & DEATH REGISTRATION FEES                   | 00.00                  | 00.00                     | 100,000.00                 |
| 12020444                                                                  | BURIAL FEES                                       | 00.00                  | 00.00                     | 00.00                      |
| 12020445                                                                  | CHANGE OF OWNERSHIP FEES                          | 00.00                  | 00.00                     | 00.00                      |
| 12020446                                                                  | AGRICULTURAL/VETERINARY SERVICES<br>FEES          | 00.00                  | 00.00                     | 00.00                      |
| 12020448                                                                  | DEVELOPMENT LEVIES                                | 0.00                   | 230,000.00                | 0.00                       |
| 12020449                                                                  | BUSINESS/TRADE OPERATION FEES                     | 250,000.00             | 250,000.00                | 0.00                       |
| 12020450                                                                  | INSPECTION FEES                                   | 390,000.00             | 390,000.00                | 0.00                       |
|                                                                           | <b>TOTAL</b>                                      | <b>1 579 600.00</b>    | <b>1 854 000.00</b>       | <b>414 000.00</b>          |



|  |        |              |              |            |
|--|--------|--------------|--------------|------------|
|  | ASSETS | 1,075,000.00 | 1,000,000.00 | 715,000.00 |
|  |        |              |              |            |

| SAGBAMA LOCAL GOVERNMENT COUNCIL                                           |                     |                     |                        |                         |
|----------------------------------------------------------------------------|---------------------|---------------------|------------------------|-------------------------|
| ESTIMATES OF RECURRENT REVENUE 2025 ECONOMIC CODE: 1202 -NON – TAX REVENUE |                     |                     |                        |                         |
| CODE: 120204-FINE – GENERAL                                                |                     |                     |                        |                         |
| SUB CODE                                                                   | REVENUE DESCRIPTION | DRAFT ESTIMATE 2025 | APPROVED ESTIMATE 2024 | ACTUAL EXPENDITURE 2024 |
| 12020501                                                                   | FINES-GENERAL       | 1,700,000.00        | 2,000,000.00           | 500,000.00              |
|                                                                            | <b>TOTAL</b>        | <b>1,700,000.00</b> | <b>2,000,000.00</b>    | <b>500,000.00</b>       |

| SAGBAMA LOCAL GOVERNMENT COUNCIL                                          |                                                 |                     |                        |                         |
|---------------------------------------------------------------------------|-------------------------------------------------|---------------------|------------------------|-------------------------|
| ESTIMATES OF RECURRENT REVENUE 2025 ECONOMIC CODE:1202 -NON – TAX REVENUE |                                                 |                     |                        |                         |
| CODE: 120206-SALES – GENERAL                                              |                                                 |                     |                        |                         |
| SUB CODES                                                                 |                                                 | DRAFT ESTIMATE 2025 | APPROVED ESTIMATE 2024 | ACTUAL EXPENDITURE 2024 |
| 12020601                                                                  | SALES OF JOURNALS AND PUBLICATIONS              | -                   | -                      | -                       |
| 12020603                                                                  | SALES OF ID CARDS                               | 1,870,000.00        | 1,870,000.00           | 800,000.00              |
| 12020604                                                                  | SALES OF STORES/SCRAPS/UNSERVICEABLE ITEMS      | 224,000.00          | 224,000.00             | 280,000.00              |
| 12020605                                                                  | SALES OF VACCINES                               | 260,500.00          | 260,500.00             | -                       |
| 12020607                                                                  | SALES OF CONSULTANCY REGISTRATION FORMS         | 224,700.00          | 224,000.00             | 570,000.00              |
| 12020608                                                                  | SALES OF IMPROVED SEEDS/CHEMICALS               | 450,500.00          | 150,500.00             | -                       |
| 12020609                                                                  | PROCEEDS FROM SALES OF FARM PRODUCE             | 260,700.00          | 260,700.00             | 76,000.00               |
| 12020610                                                                  | PROCEEDS FROM SALES OF GOODS BY PUBLIC AUCTIONS | 260,000.00          | 250,000.00             | -                       |
| 12020611                                                                  | PROCEEDS FROM SALES OF GOVERNMENT VEHICLES      | 240,000.00          | 240,000.00             | -                       |
| 12020612                                                                  | PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS    | 350,000.00          | 350,000.00             | -                       |
| 12020614                                                                  | SALES OF GOVERNMENT BUILDINGS                   | -                   | -                      | -                       |
| 12020615                                                                  | SALES OF UNIFORMS                               | -                   | -                      | -                       |
|                                                                           | <b>TOTAL</b>                                    | <b>3,916,400.00</b> | <b>3,605,700.00</b>    | <b>1,726,000.00</b>     |

| SAGBAMA LOCAL GOVERNMENT COUNCIL      |  |                     |                        |                         |
|---------------------------------------|--|---------------------|------------------------|-------------------------|
| ESTIMATES OF RECURRENT REVENUE 2025   |  |                     |                        |                         |
| ECONOMIC CODE:1202 -NON – TAX REVENUE |  |                     |                        |                         |
| CODE: 120207-EARNINGS – GENERAL       |  |                     |                        |                         |
| SUB CODES                             |  | DRAFT ESTIMATE 2025 | APPROVED ESTIMATE 2024 | ACTUAL EXPENDITURE 2024 |

|          |                                              |                     | 2024                | 2024        |
|----------|----------------------------------------------|---------------------|---------------------|-------------|
| 12020701 | EARNINGS FROM CONSULTANCY SERVICES           | 300,000.00          | 106,000.00          | 00.00       |
| 12020702 | EARNINGS FROM LABORATORY SERVICES            | 200,000.00          | 120,000.00          | 00          |
| 12020703 | EARNINGS FROM HIRE OF PLANTS & EQUIPMENTS    | 100,000.00          | 100,000.00          | 00          |
| 12020704 | EARNINGS FROM THE USE OF GOVERNMENT VEHICLES | 100,000.00          | 100,000.00          | 00          |
| 12020705 | EARNINGS FROM THE USE OF GOVERNMENT HALLS    | 70,000.00           | 100,000.00          | 00          |
| 12020706 | EARNINGS FROM TOLL GATES                     | -                   | -                   | 00          |
| 12020707 | EARNINGS FROM MEDICAL SERVICES               | 30,000.00           | 125,000.00          | 00          |
| 12020708 | EARNINGS FROM AGRICULTURAL PRODUCE           | 150,000.00          | 120,000.00          | 00          |
| 12020709 | EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES   | 200,000.00          | 159,000.00          | 00          |
| 12020710 | EARNINGS FROM GUEST HOUSES                   | 350,000.00          | 100,000.00          | 00          |
| 12020711 | EARNINGS FROM COMMERCIAL ACTIVITIES          | -                   | 180,000.00          | 00          |
| 12020712 | ENVIRONMENTAL SANITATION SERVICES            | -                   | 290,000.00          | 00          |
|          | <b>TOTAL</b>                                 | <b>1,500,000.00</b> | <b>1,500,000.00</b> | <b>0.00</b> |

| SAGBAMA LOCAL GOVERNMENT COUNCIL                                          |                                 |                     |                        |                         |
|---------------------------------------------------------------------------|---------------------------------|---------------------|------------------------|-------------------------|
| ESTIMATES OF RECURRENT REVENUE 2025 ECONOMIC CODE:1202 -NON – TAX REVENUE |                                 |                     |                        |                         |
| CODE: 120208-RENT ON GOVERNMENT BUILDING - GENERAL                        |                                 |                     |                        |                         |
| SUB CODES                                                                 | REVENUE DESCRIPTION             | DRAFT ESTIMATE 2025 | APPROVED ESTIMATE 2024 | ACTUAL EXPENDITURE 2024 |
| 12020801                                                                  | RENT ON GOVERNMENT QUARTERS     | 864,000.00          | 1,360,000.00           | 700,000.00              |
| 12020802                                                                  | RENT ON GOVERNMENT OFFICES      | 700,000.00          | 1,130,000.00           | 500,000.00              |
| 12020803                                                                  | RENT ON GOVERNMENT BUILDINGS    | 876,000.00          | 1,200,000.00           | 500,000.00              |
| 12020804                                                                  | RENT ON CONFERENCE CENTRES      | 500,000.00          | 1,250,000.00           | 600,000.00              |
| 12020805                                                                  | RENT ON BUILDINGS AT AERODROMES | 700,000.00          | 100,000.00             | 300,000.00              |
|                                                                           | <b>TOTAL</b>                    | <b>3,640,000.00</b> | <b>5,040,000.00</b>    | <b>2,600,000.00</b>     |

| ECONOMIC CODE:1202 -NON – TAX REVENUE          |                                           |                     |                        |                         |
|------------------------------------------------|-------------------------------------------|---------------------|------------------------|-------------------------|
| CODE: 120209-RENT ON LAND AND OTHERS - GENERAL |                                           |                     |                        |                         |
| SUB CODES                                      | REVENUE DESCRIPTION                       | DRAFT ESTIMATE 2025 | APPROVED ESTIMATE 2024 | ACTUAL EXPENDITURE 2024 |
| 12020901                                       | RENT ON GOVERNMENT LAND                   | 300,000.00          | 300,000.00             | 00.00                   |
| 12020903                                       | RENTS & PREMIUM ON THE ALLOCATION OF LAND | 200,000.00          | 300,000.00             | 00.00                   |
|                                                | RENTS OF PLOTS & SITES SERVICES           | 0.00                | 260,000.00             | 00.00                   |

|          |                                             |  |                   |                     |             |
|----------|---------------------------------------------|--|-------------------|---------------------|-------------|
| 12020904 | RENTS ON GOVERNMENT PROPERTIES<br>PROGRAMME |  | 0.00              | 250,000.00          | 00.00       |
| 12020905 | LEASE RENTAL                                |  | 0.00              | 390,000.00          | 00.00       |
| 12020906 | RENTS ON GOVERNMENT PROPERTIES              |  | 114,600.00        | 250,000.00          | 00.00       |
|          | <b>TOTAL</b>                                |  | <b>614,600.00</b> | <b>1,500,000.00</b> | <b>0.00</b> |

| SAGBAMA LOCAL GOVERNMENT COUNCIL  |                                       |                           |                           |                               |
|-----------------------------------|---------------------------------------|---------------------------|---------------------------|-------------------------------|
|                                   | ESTIMATES OF RECURRENT REVENUE 2025   |                           |                           |                               |
|                                   | ECONOMIC CODE:1202 -NON – TAX REVENUE |                           |                           |                               |
| CODE: 120210-REPAYMENTS – GENERAL |                                       |                           |                           |                               |
| SUB<br>CODES                      | REVENUE DISCRIPTION                   | DRAFT<br>ESTIMATE<br>2025 | APPROVED<br>ESTIMATE 2024 | ACTUAL<br>EXPENDITURE<br>2024 |
| 12021002                          | MOTOR VEHICLE ADVANCES                | 00.00                     | 00.00                     | 00.00                         |
| 12021003                          | BICYCLE ADVANCES (PRINCIPAL)          | 00.00                     | 00.00                     | 00.00                         |
| 12021004                          | MOTOR VEHICLE REFURBISHING            | 00.00                     | 00.00                     | 00.00                         |
| 12021005                          | HOUSE REFURBISHING LOAN               | 00.00                     | 00.00                     | 00.00                         |
| 12021006                          | REFUNDS FROM CAPITAL DEV. FUND        | 00.00                     | 930,800.00                | 00.00                         |
|                                   | <b>TOTAL</b>                          | <b>00.00</b>              | <b>930,800.00</b>         | <b>00.00</b>                  |

| SAGBAMA LOCAL GOVERNMENT COUNCIL |                                       |                        |                           |                            |  |
|----------------------------------|---------------------------------------|------------------------|---------------------------|----------------------------|--|
|                                  | ESTIMATES OF RECURRENT REVENUE 2025   |                        |                           |                            |  |
|                                  | ECONOMIC CODE:1202 -NON – TAX REVENUE |                        |                           |                            |  |
| CODE: 120211-INVESTMENT – INCOME |                                       |                        |                           |                            |  |
| SUB CODES                        | REVEUNE DESCRIPTION                   | DRAFT ESTIMATE<br>2025 | APPROVED<br>ESTIMATE 2024 | ACTUAL<br>EXPENDITURE 2024 |  |
| 12021101                         | OPERATING SURPLUS                     | 00.00                  | 00.00                     | 00.00                      |  |
| 12021102                         | DIVIDEND RECEIVED                     | 00.00                  | 00.00                     | 00.00                      |  |
| 12021103                         | OTHER INVESTMENT INCOME               | 00.00                  | 00.00                     | 00.00                      |  |
|                                  | <b>TOTAL</b>                          | <b>00.00</b>           | <b>00.00</b>              | <b>00.00</b>               |  |

|                              | ESTIMATES OF RECURRENT REVENUE 2025                |                        |                              |                               |  |
|------------------------------|----------------------------------------------------|------------------------|------------------------------|-------------------------------|--|
|                              | ECONOMIC CODE:1202 -NON – TAX REVENUE              |                        |                              |                               |  |
| CODE: 120212-INTEREST EARNED |                                                    |                        |                              |                               |  |
| SUB CODES                    | REVEUNE DESCRIPTION                                | DRAFT ESTIMATE<br>2025 | APPROVED<br>ESTIMATE<br>2024 | ACTUAL<br>EXPENDITURE<br>2024 |  |
| 12021201                     | MOTOR VEHICLE ADVANCES                             | 00.00                  | 00.00                        | 00.00                         |  |
| 12021202                     | BICYCLE ADVANCES (INTEREST)                        | 00.00                  | 00.00                        | 00.00                         |  |
| 12021203                     | REFURBISHING LOAN                                  | 00.00                  | 00.00                        | 00.00                         |  |
| 12021204                     | FURNITURE LOANS                                    | 00.00                  | 00.00                        | 00.00                         |  |
| 12021205                     | INTEREST ON HOUSING LOAN                           | 00.00                  | 00.00                        | 00.00                         |  |
| 12021206                     | INTEREST ON LOANS TO STATES                        | 00.00                  | 00.00                        | 00.00                         |  |
| 12021207                     | INTEREST ON LOANS TO LGA’S                         | 00.00                  | 00.00                        | 00.00                         |  |
| 12021208                     | INTEREST ON LOANS TO GOVERNMENT<br>OWNED COMPANIES | 00.00                  | 00.00                        | 00.00                         |  |
| 12021209                     | INTEREST ON DEBENTURE LOANS                        | 00.00                  | 00.00                        | 00.00                         |  |
| 12021210                     | BANK INTEREST                                      | 00.00                  | 00.00                        | 00.00                         |  |
| 12021211                     | GAINS ON FOREIGN EXCHANGE                          | 00.00                  | 00.00                        | 00.00                         |  |
|                              | TOTAL                                              | 00.00                  | 00.00                        | 00.00                         |  |

| SAGBAMA LOCAL GOVERNMENT COUNCIL           |                                       |                        |                           |                               |  |
|--------------------------------------------|---------------------------------------|------------------------|---------------------------|-------------------------------|--|
|                                            | ESTIMATES OF RECURRENT REVENUE 2025   |                        |                           |                               |  |
|                                            | ECONOMIC CODE:1202 -NON – TAX REVENUE |                        |                           |                               |  |
| CODE: 120213-RE-IMBURSEMENT-GENERAL: STATE |                                       |                        |                           |                               |  |
| SUB CODES                                  | REVEUNE DESCRIPTION                   | DRAFT ESTIMATE<br>2025 | APPROVED<br>ESTIMATE 2024 | ACTUAL<br>EXPENDITURE<br>2024 |  |
| 120213                                     | RE-IMBURSEMENT-GENERAL: STATE         | 00.00                  | 00.00                     | 00.00                         |  |
|                                            | TOTAL                                 | 00.00                  | 00.00                     | 00.00                         |  |

|          | SAGBAMA LOCAL GOVERNMENT COUNCIL               |                        |                           |                       |  |
|----------|------------------------------------------------|------------------------|---------------------------|-----------------------|--|
|          | SAGBAMA LOCAL GOVERNMENT COUNCIL               |                        |                           |                       |  |
|          | ESTIMATES OF RECURRENT REVENUE 2025            |                        |                           |                       |  |
|          | ECONOMIC CODE: 110101-GOVERNMENT SHARE OF FAAC |                        |                           |                       |  |
| SUB HEAD | DETAILS OF REVENUE                             | DRAFT ESTIMATE<br>2025 | APPROVED<br>ESTIMATE 2024 | ACTUAL<br>EXPENDITURE |  |

|          |                      |                  |                  |                |  |
|----------|----------------------|------------------|------------------|----------------|--|
|          |                      |                  |                  | 2024           |  |
| 11010101 | STATUTORY ALLOCATION | 1,237,487,345.56 | 1,649,735,767.08 | 630,087,199.34 |  |
|          | TOTAL                | 1,237,487,345.56 | 1,649,735,767.08 | 630,087,199.34 |  |

| SAGBAMA LOCAL GOVERNMENT COUNCIL                |                    |                     |                         |                         |
|-------------------------------------------------|--------------------|---------------------|-------------------------|-------------------------|
| ESTIMATES OF RECURRENT REVENUE 2025             |                    |                     |                         |                         |
| ECONOMIC CODE: 110102 - GOVERNMENT SHARE OF VAT |                    |                     |                         |                         |
| SUB HEAD                                        | DETAILS OF REVENUE | DRAFT ESTIMATE 2025 | APPROVED ESTIMATE 20243 | ACTUAL EXPENDITURE 2024 |
| 11010201                                        | SHARE OF VAT       | 3,090,737,326.76    | 1,777,642,970.14        | 2,791,240,947.76        |
|                                                 | TOTAL              | 3,090,737,326.76    | 1,777,642,970.14        | 2,791,240,947.76        |

| ESTIMATES OF RECURRENT REVENUE 2025                       |                                |                     |                        |                         |
|-----------------------------------------------------------|--------------------------------|---------------------|------------------------|-------------------------|
| ECONOMIC CODE: 110102 - GOVERNMENT SHARE OF OTHER REVENUE |                                |                     |                        |                         |
| SUB HEAD                                                  | DETAILS OF REVENUE             | DRAFT ESTIMATE 2025 | APPROVED ESTIMATE 2024 | ACTUAL EXPENDITURE 2024 |
| 11010202                                                  | EXCHANGE GAIN DIFFERENCE       | 1,934,811,034.60    | 389,812,581.99         | 1,288,436,455.59        |
| 11010203                                                  | ELECTRONIC MONEY TRANSFER LEVY | 326,753,628.96      | 31,462,168.84          | 129,565,975.39          |
| 11010206                                                  | FOREX EQUALISATION             | 64,780,324.56       | 47,339,869.85          | 0.00                    |
| 11010207                                                  | INTERVENTION FUND              | 6,500,756.00        | 5,570,000.00           | 00.00                   |
| 11010303                                                  | EXCESS REVENUE                 | 17,468,340.23       | 20,567,290.01          | 0.00                    |
| 11010304                                                  | SOLID MINERALS                 | 3,856,434.76        | 5,724,510.85           | 0.00                    |
| 11010306                                                  | NON OIL REVENUE                | 54,736,894.56       | 38,912,399.34          | 35,438,363.11           |
| 11010400                                                  | DISTRIBUTION OF MONEY          | 21,089,456.72       | 91,055,164.41          | 0.00                    |
|                                                           | TOTAL                          | 2,429,996,870.39    | 630,443,985.29         | 1,453,440,794.09        |

| SAGBAMA LOCAL GOVERNMENT COUNCIL                   |                         |                       |               |               |                                   |
|----------------------------------------------------|-------------------------|-----------------------|---------------|---------------|-----------------------------------|
| SUMMARY OF ESTIMATES ON RECURRENT EXPENDITURE 2025 |                         |                       |               |               |                                   |
| SUB                                                | EXPENDITURE DESCRIPTION | NO OF STAFF 2025-2024 | ESTIMATE 2025 | ESTIMATE 2024 | ACTUAL EXPENDITURE JAN.-DEC. 2025 |



**SAGBAMA LOCAL GOVERNMENT COUNCIL ESTIMATES OF RECURRENT EXPENDITURE 2025**  
**ECONOMIC CODE 011100. OFFICE OF THE CHAIRMAN (PERSONNELCOST)**  
**HEAD 2001-6 (INCLUDING INTERNAL AUDITOR)**

|                              |              | DRAFT ESTIMATE 2025 |                  |           | APPROVED ESTIMATE 2024 |                  |           | REVISED ESTIMATE 2024 | ACTUAL EXPENDITURE JAN. – DEC. 2024 |           |
|------------------------------|--------------|---------------------|------------------|-----------|------------------------|------------------|-----------|-----------------------|-------------------------------------|-----------|
| CLASSIFICATION CODE AND TYPE | GRAD E LEVEL | NO. OF STAFF        | AMOUNT           | K         | NO. OF STAFF           | AMOUNT           | K         |                       | N                                   | K         |
| STAFF PERSONNEL              | 1            | 0                   | 00               | 00        | 0                      | 00               | 00        |                       |                                     |           |
|                              | 2            | 0                   | 00               | 00        | 0                      | 00               | 00        |                       |                                     |           |
|                              | 3            | 0                   | 00               | 00        | 0                      | 00               | 00        |                       |                                     |           |
|                              | 4            | 0                   | 00               | 00        | 0                      | 00               | 00        |                       |                                     |           |
|                              | 5            | 0                   | 00               | 00        | 0                      | 00               | 00        |                       |                                     |           |
|                              | 6            | 0                   | 00               | 00        | 0                      | 00               | 00        |                       |                                     |           |
| <b>TOTAL FROM 01-06</b>      |              | <b>0</b>            | <b>00</b>        | <b>00</b> | <b>0</b>               | <b>00</b>        | <b>00</b> |                       |                                     |           |
|                              | 7            | 0                   | 00               | 00        | 0                      | 00               | 00        |                       |                                     |           |
|                              | 8            | 0                   | 00               | 00        | 0                      | 00               | 00        |                       |                                     |           |
|                              | 9            | 0                   | 00               | 00        | 0                      | 00               | 00        |                       |                                     |           |
|                              | 10           | 0                   | 00               | 00        | 0                      | 00               | 00        |                       | 00                                  | 00        |
|                              | 12           | 1                   | 1,777,532        | 00        | 1                      | 1,777,532        | 00        |                       | 1,128,537                           | 00        |
| <b>TOTAL FROM 07-12</b>      |              | <b>1</b>            | <b>1,777,532</b> | <b>0</b>  | <b>1</b>               | <b>1,777,532</b> | <b>0</b>  | <b>0</b>              | <b>1,128,537</b>                    | <b>0</b>  |
|                              | 13           | 0                   | 00               | 00        | 0                      | 00               | 00        |                       | 00                                  | 00        |
|                              | 14           | 1                   | 2,131,600        | 00        | 1                      | 2,131,600        | 00        |                       | 1,841,724                           | 00        |
|                              | 15           | 1                   | 2,723,980        | 00        | 1                      | 2,723,980        | 96        |                       | 2,393,139                           | 96        |
|                              | 16           | 0                   | 00               | 00        | 0                      | 00               | 00        |                       | 00                                  | 00        |
| <b>TOTAL FROM 13-17</b>      |              | <b>2</b>            | <b>4,855,580</b> | <b>0</b>  | <b>2</b>               | <b>4,855,580</b> | <b>96</b> | <b>0</b>              | <b>4,234,863</b>                    | <b>96</b> |
| <b>TOTAL 01-17</b>           |              | <b>3</b>            | <b>6,633,112</b> | <b>00</b> | <b>3</b>               | <b>6,322,772</b> | <b>88</b> |                       | <b>5,363,400</b>                    | <b>96</b> |
| ALLOWANCE                    |              |                     |                  |           |                        |                  |           |                       |                                     |           |
| <b>TOTAL</b>                 |              | <b>3</b>            | <b>6,633,112</b> | <b>00</b> | <b>3</b>               | <b>6,322,772</b> | <b>88</b> |                       | <b>5,363,400</b>                    | <b>96</b> |

**SAGBAMA LOCAL GOVERNMENT COUNCIL**  
**SAGBAMA LOCAL GOVERNMENT COUNCIL ESTIMATES OF RECURRENT EXPENDITURE 2025**  
**HEAD 2001: OFFICE OF THE CHAIRMAN**  
**ECONOMIC CODE: 0112202 – OVERHEAD-COST**

| SUB HEAD | CLASSIFICATION OF EXPENDITURE                            | DRAFT ESTIMATE 2025  | APPROVED ESTIMATE 2024 | ACTUAL EXPENDITURE 2024 |
|----------|----------------------------------------------------------|----------------------|------------------------|-------------------------|
|          | <b>ECONOMIC CODE:220201-TRAVEL AND TRANSPORT-GENERAL</b> |                      |                        |                         |
| 22020101 | LOCAL TRAVEL AND TRANSPORT TRAINING                      | 00.00                | 00.00                  |                         |
| 22020102 | LOCAL TRAVEL AND TRANSPORT OTHERS                        | 20,000,000.00        | 10,700,000.00          |                         |
|          | <b>SUB TOTAL</b>                                         | <b>20,000,000.00</b> | <b>10,700,000.00</b>   |                         |
|          | <b>ECONOMIC CODE: 220202- UTILITIES GENERAL</b>          |                      |                        |                         |
| 22020201 | ELECTRICITY CHARGES                                      |                      |                        |                         |
| 22020202 | TELEPHONE CHARGES                                        | 1,600,000.00         | 800,000.00             |                         |
| 22020203 | INTERNET ACCESS CHARGES                                  | 1,300,000.00         | 700,000.00             |                         |

|          |                                                                           |                       |                       |  |
|----------|---------------------------------------------------------------------------|-----------------------|-----------------------|--|
| 22020203 | INTERNET ACCESS CHARGES                                                   | 1,500,000.00          | 700,000.00            |  |
| 22020204 | SATELLITE BROADCASTING CHARGES                                            |                       |                       |  |
| 22020205 | WATER RATES                                                               | 0                     |                       |  |
|          | <b>SUB TOTAL</b>                                                          | <b>2,900,000.00</b>   | <b>1,500,000.00</b>   |  |
|          | <b>ECONOMIC CODE: 220204 MAINTENANCE SERVICES-GENERAL</b>                 |                       |                       |  |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE                                           | 20,000,000.00         | 10,000,000.00         |  |
| 22020403 | MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL<br>QUARTERS                    | 00.00                 | 00.00                 |  |
| 22020404 | MAINTENANCE OF OFFICE /IT EQUIPMENT                                       |                       |                       |  |
| 22020405 | MAINTENANCE OF PLANTS/GENERATORS                                          |                       |                       |  |
| 22020406 | OTHER MAINTENANCE SERVICES                                                |                       |                       |  |
| 22020408 | MAINTENANCE OF SEA BOATS                                                  | 22,000,000.00         | 11,000,000.00         |  |
|          | <b>SUB TOTAL</b>                                                          | <b>42,000,000.00</b>  | <b>21,000,000.00</b>  |  |
|          | <b>ECONOMIC CODE: 220207 CONSULTING AND PROFESSIONAL SERVICES-GENERAL</b> |                       |                       |  |
| 22020701 | FINANCIAL CONSULTING                                                      | 0                     | 0                     |  |
| 22020702 | INFORMATION TECHNOLOGY CONSULTING                                         |                       |                       |  |
| 22020703 | LEGAL SERVICES                                                            |                       |                       |  |
| 22020604 | SECURITY VOTE (INCLUDING OPERATION)                                       | 70,000,000.00         | 40,000,000.00         |  |
|          | <b>SUB TOTAL</b>                                                          | <b>70,000,000.00</b>  | <b>40,000,000.00</b>  |  |
|          | <b>ECONOMIC CODE: 220208 FUEL AND LUBRICANTS-GENERAL</b>                  |                       |                       |  |
| 22020801 | MOTOR VEHICLE FUEL COST                                                   | 22,000,000.00         | 11,000,000.00         |  |
| 22020802 | OTHER TRANSPORT EQUIPMENT FUEL COST                                       | 10,000,000.00         | 9,000,000.00          |  |
|          | <b>SUB TOTAL</b>                                                          | <b>32,000,000.00</b>  | <b>20,000,000.00</b>  |  |
|          | <b>ECONOMIC CODE: 220210 MISCELLANEOUS EXPENSES – GENERAL</b>             |                       |                       |  |
| 22021001 | REFRESHMENT AND MEALS                                                     | 8,000,000.00          | 4,000,000.00          |  |
| 22021002 | HONORARIUM AND SITTING ALLOWANCE                                          | 12,000,000.00         | 6,000,000.00          |  |
| 22021004 | MEDICAL EXPENSES LOCAL                                                    | 13,100,000.00         | 7,000,000.00          |  |
| 22021021 | SPECIAL DAYS/CELEBRATIONS                                                 | 00.00                 | 00.00                 |  |
|          | <b>SUB TOTAL</b>                                                          | <b>33,100,000.00</b>  | <b>17,000,000.00</b>  |  |
|          | <b>GENERAL OVERHEAD TOTAL</b>                                             | <b>200,000,000.00</b> | <b>110,200,000.00</b> |  |

|                            |                                                                                 |                     |                            |                               |                                |
|----------------------------|---------------------------------------------------------------------------------|---------------------|----------------------------|-------------------------------|--------------------------------|
|                            | <b>SAGBAMA LOCAL GOVERNMENT COUNCIL</b>                                         |                     |                            |                               |                                |
|                            | <b>SAGBAMA LOCAL GOVERNMENT COUNCIL ESTIMATES OF RECURRENT EXPENDITURE 2025</b> |                     |                            |                               |                                |
|                            | <b>HEAD 2002: OFFICE OF THE SECRETARY</b>                                       |                     |                            |                               |                                |
|                            | <b>ECONOMIC CODE 21010103: CONSOLIDATED CHARGES OF POLITICAL OFFICE HOLDERS</b> |                     |                            |                               |                                |
| <b>CLASSIFICATION CODE</b> | <b>CLASSIFICATION OF EXPENDITURE</b>                                            | <b>NO. OF STAFF</b> | <b>DRAFT ESTIMATE 2024</b> | <b>APPROVED ESTIMATE 2024</b> | <b>ACTUAL EXPENDITURE 2024</b> |



|            |           |   |              |              |              |  |
|------------|-----------|---|--------------|--------------|--------------|--|
|            |           |   |              |              |              |  |
| 2101010301 | SECRETARY | 1 | 1,475,026.88 | 1,134,635.88 | 1,134,635.88 |  |
|            |           | 1 | 1,475,026.88 | 1,134,635.88 | 1,134,635.88 |  |

|          | <b>SAGBAMA LOCAL GOVERNMENT COUNCIL</b>                                         |                        |                              |                               |  |  |
|----------|---------------------------------------------------------------------------------|------------------------|------------------------------|-------------------------------|--|--|
|          | <b>SAGBAMA LOCAL GOVERNMENT COUNCIL</b>                                         |                        |                              |                               |  |  |
|          | <b>ESTIMATES OF RECURRENT EXPENDITURE 2025</b>                                  |                        |                              |                               |  |  |
|          | <b>HEAD 2002-OFFICE OF THE SECRETARY ECONOMIC CODE: 0112202 – OVERHEAD-COST</b> |                        |                              |                               |  |  |
| SUB HEAD | CLASSIFICATION OF EXPENDITURE                                                   | DRAFT ESTIMATE<br>2025 | APPROVED<br>ESTIMATE<br>2024 | ACTUAL<br>EXPENDITURE<br>2024 |  |  |
|          | <b>ECONOMIC CODE:220201-TRAVEL AND TRANSPORT-GENERAL</b>                        |                        |                              |                               |  |  |
| 22020101 | LOCAL TRAVEL AND TRANSPORT TRAINING                                             | 1,000,000.00           | 500,000.00                   |                               |  |  |
| 22020102 | LOCAL TRAVEL AND TRANSPORT OTHERS                                               | 3,000,000.00           | 1,500,000.00                 |                               |  |  |
|          | <b>SUB TOTAL</b>                                                                | <b>4,000,000.00</b>    | <b>2,000,000.00</b>          |                               |  |  |
|          | <b>ECONOMIC CODE: 220202- UTILITIES GENERAL</b>                                 |                        |                              |                               |  |  |
| 22020201 | ELECTRICITY CHARGES                                                             | 0                      |                              |                               |  |  |
| 22020202 | TELEPHONE CHARGES                                                               | 500,000.00             | 300,000.00                   |                               |  |  |
| 22020203 | INTERNET ACCESS CHARGES                                                         | 500,000.00             | 200,000.00                   |                               |  |  |
| 22020204 | SATELLITE BROADCASTING CHARGES                                                  |                        |                              |                               |  |  |
| 22020205 | WATER RATES                                                                     | 0                      |                              |                               |  |  |
|          | <b>SUB TOTAL</b>                                                                | <b>1,000,000.00</b>    | <b>500,000.00</b>            |                               |  |  |
|          | <b>ECONOMIC CODE: 220204 MAINTENANCE SERVICES-GENERAL</b>                       |                        |                              |                               |  |  |
| 22020401 | MAINTENANCE OF MOTOR VEHICLES/TRANSPORT EQUIPMENT                               | 2,500,000.00           | 1,200,000.00                 |                               |  |  |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE                                                 | 2,500,000.00           | 1,300,000.00                 |                               |  |  |
| 22020403 | MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS                             | 00.00                  | 00.00                        |                               |  |  |
| 22020404 | MAINTENANCE OF OFFICE /IT EQUIPMENT                                             |                        |                              |                               |  |  |
| 22020405 | MAINTENANCE OF PLANTS/GENERATORS                                                |                        |                              |                               |  |  |
| 22020406 | OTHER MAINTENANCE SERVICES                                                      |                        |                              |                               |  |  |
| 22020408 | MAINTENANCE OF SEA BOATS                                                        | 00.00                  | 00.00                        |                               |  |  |
|          | <b>SUB TOTAL</b>                                                                | <b>5,000,000.00</b>    | <b>2,500,000.00</b>          | <b>0.00</b>                   |  |  |
|          | <b>ECONOMIC CODE: 220207 CONSULTING AND PROFESSIONAL SERVICES-GENERAL</b>       |                        |                              |                               |  |  |
| 22020701 | FINANCIAL CONSULTING                                                            | 0                      | 0                            |                               |  |  |
| 22020702 | INFORMATION TECHNOLOGY CONSULTING                                               |                        |                              |                               |  |  |
| 22020703 | LEGAL SERVICES                                                                  |                        |                              |                               |  |  |

|          |                                                               |                      |                      |             |
|----------|---------------------------------------------------------------|----------------------|----------------------|-------------|
| 22020604 | SECURITY VOTE (INCLUDING OPERATION)                           | 2,000,000.00         | 40,000,000.00        |             |
|          | <b>SUB TOTAL</b>                                              | <b>2,000,000.00</b>  | <b>40,000,000.00</b> |             |
|          | <b>ECONOMIC CODE: 220208 FUEL AND LUBRICANTS-GENERAL</b>      |                      |                      |             |
| 22020801 | MOTOR VEHICLE FUEL COST                                       | 3,800,000.00         | 1,500,000.00         |             |
| 22020802 | OTHER TRANSPORT EQUIPMENT FUEL COST                           | 00.00                | 00.00                |             |
|          | <b>SUB TOTAL</b>                                              | <b>3,800,000.00</b>  | <b>1,500,000.00</b>  | <b>0.00</b> |
|          | <b>ECONOMIC CODE: 220210 MISCELLANEOUS EXPENSES - GENERAL</b> |                      |                      |             |
| 22021001 | REFRESHMENT AND MEALS                                         | 2,600,000.00         | 1,300,000.00         |             |
| 22021002 | HONORARIUM AND SITTING ALLOWANCE                              | 00.00                | 00.00                |             |
| 22021004 | MEDICAL EXPENSES LOCAL                                        | 2,000,000.00         | 00.00                |             |
| 22021021 | SPECIAL DAYS/CELEBRATIONS                                     | 1,600,000.00         | 800,000.00           |             |
|          | <b>SUB TOTAL</b>                                              | <b>6,200,000.00</b>  | <b>2,100,000.00</b>  | <b>0.00</b> |
|          | <b>GENERAL OVERHEAD TOTAL</b>                                 | <b>22,000,000.00</b> | <b>8,600,000.00</b>  | <b>0.00</b> |

|                 | <b>SAGBAMA LOCAL GOVERNMENT COUNCIL</b>                                         |                                |                                   |                                        |
|-----------------|---------------------------------------------------------------------------------|--------------------------------|-----------------------------------|----------------------------------------|
|                 | <b>SAGBAMA LOCAL GOVERNMENT COUNCIL ESTIMATES OF RECURRENT EXPENDITURE 2025</b> |                                |                                   |                                        |
|                 | <b>HEAD 003: THE COUNCIL</b>                                                    |                                |                                   |                                        |
|                 | <b>ECONOMIC CODE 21010103: CONSOLIDATED CHARGES OF POLITICAL OFFICE HOLDERS</b> |                                |                                   |                                        |
|                 |                                                                                 |                                |                                   |                                        |
| <b>SUB CODE</b> | <b>DETAILS OF REVENUE</b>                                                       | <b>DRAFT ESTIMATE<br/>2025</b> | <b>APPROVED<br/>ESTIMATE 2024</b> | <b>ACTUAL<br/>EXPENDITURE<br/>2024</b> |
| 2101010301      | LEADER OF LEGISTRATIVE ARM                                                      | 1,326,000.00                   | 1,020,000.00                      | 1,020,000.00                           |
| 2101010302      | DEPUTY LEADER                                                                   | 1,294,800.00                   | 996,000.00                        | 996,000.00                             |
| 2101010303      | COUNCILLORS ( 12 of them )                                                      | 13,291,200.00                  | 10,224,000.00                     | 10,224,000.00                          |
|                 | <b>TOTAL</b>                                                                    | <b>15,912,000.00</b>           | <b>12,240,000.00</b>              | <b>12,240,000.00</b>                   |

|                 | <b>SAGBAMA LOCAL GOVERNMENT COUNCIL</b>                  |                                |                                       |                                         |
|-----------------|----------------------------------------------------------|--------------------------------|---------------------------------------|-----------------------------------------|
|                 | <b>ESTIMATES OF RECURRENT EXPENDITURE 20245</b>          |                                |                                       |                                         |
|                 | <b>HEAD 003: THE COUNCIL</b>                             |                                |                                       |                                         |
|                 | <b>ECONOMIC CODE: 0112202 - OVERHEAD-COST</b>            |                                |                                       |                                         |
| <b>SUB HEAD</b> | <b>CLASSIFICATION OF EXPENDITURE</b>                     | <b>DRAFT ESTIMATE<br/>2025</b> | <b>APPROVED<br/>ESTIMATE<br/>2024</b> | <b>ACTUAL<br/>EXPENDITU<br/>RE 2024</b> |
|                 | <b>ECONOMIC CODE:220201-TRAVEL AND TRANSPORT-GENERAL</b> |                                |                                       |                                         |

|          |                                                                           |                       |                      |             |
|----------|---------------------------------------------------------------------------|-----------------------|----------------------|-------------|
| 22020101 | LOCAL TRAVEL AND TRANSPORT TRAINING                                       | 00.00                 | 00.00                |             |
| 22020102 | LOCAL TRAVEL AND TRANSPORT OTHERS                                         | 60,000,000.00         | 30,000,000.00        |             |
|          | <b>SUB TOTAL</b>                                                          | <b>60,000,000.00</b>  | <b>30,000,000.00</b> | <b>0.00</b> |
|          | <b>ECONOMIC CODE: 220202- UTILITIES GENERAL</b>                           |                       |                      |             |
| 22020201 | ELECTRICITY CHARGES                                                       | 0                     |                      |             |
| 22020202 | TELEPHONE CHARGES                                                         | 6,000,000.00          | 3,000,000.00         |             |
| 22020203 | INTERNET ACCESS CHARGES                                                   | 6,000,000.00          | 3,200,000.00         |             |
| 22020204 | SATELLITE BROADCASTING CHARGES                                            |                       |                      |             |
| 22020205 | WATER RATES                                                               | 0                     |                      |             |
|          | <b>SUB TOTAL</b>                                                          | <b>12,000,000.00</b>  | <b>6,200,000.00</b>  |             |
|          | <b>ECONOMIC CODE: 220204 MAINTENANCE SERVICES-GENERAL</b>                 |                       |                      |             |
| 22020401 | MAINTENANCE OF MOTOR VEHICLES/TRANSPORT EQUIPMENT                         | 5,000,000.00          | 2,000,000.00         |             |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE                                           | 5,000,000.00          | 2,800,000.00         |             |
| 22020403 | MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS                       | 00.00                 | 00.00                |             |
| 22020404 | MAINTENANCE OF OFFICE /IT EQUIPMENT                                       |                       |                      |             |
| 22020405 | MAINTENANCE OF PLANTS/GENERATORS                                          |                       |                      |             |
| 22020406 | OTHER MAINTENANCE SERVICES                                                |                       |                      |             |
| 22020408 | MAINTENANCE OF SEA BOATS                                                  | 10,000,000.00         | 10,000,000.00        |             |
|          | <b>SUB TOTAL</b>                                                          | <b>20,000,000.00</b>  | <b>14,800,000.00</b> | <b>0.00</b> |
|          | <b>ECONOMIC CODE: 220207 CONSULTING AND PROFESSIONAL SERVICES-GENERAL</b> |                       |                      |             |
| 22020701 | FINANCIAL CONSULTING                                                      | 0                     | 0                    |             |
| 22020702 | INFORMATION TECHNOLOGY CONSULTING                                         |                       |                      |             |
| 22020703 | LEGAL SERVICES                                                            |                       |                      |             |
| 22020604 | SECURITY VOTE (INCLUDING OPERATION)                                       | 2,000,000.00          | 0.00                 |             |
|          | <b>SUB TOTAL</b>                                                          | <b>2,000,000.00</b>   | <b>0.00</b>          | <b>0.00</b> |
|          | <b>ECONOMIC CODE: 220208 FUEL AND LUBRICANTS-GENERAL</b>                  |                       |                      |             |
| 22020801 | MOTOR VEHICLE FUEL COST                                                   | 20,000,000.00         | 2,200,000.00         |             |
| 22020802 | OTHER TRANSPORT EQUIPMENT FUEL COST                                       | 00.00                 | 00.00                |             |
|          | <b>SUB TOTAL</b>                                                          | <b>20,000,000.00</b>  | <b>2,200,000.00</b>  | <b>0.00</b> |
|          | <b>ECONOMIC CODE: 220210 MISCELLANEOUS EXPENSES - GENERAL</b>             |                       |                      |             |
| 22021001 | REFRESHMENT AND MEALS                                                     | 18,000,000.00         | 9,400,000.00         |             |
| 22021002 | HONORARIUM AND SITTING ALLOWANCE                                          | 00.00                 | 00.00                |             |
| 22021004 | MEDICAL EXPENSES LOCAL                                                    | 18,000,000.00         | 10,700,000.00        |             |
| 22021021 | SPECIAL DAYS/CELEBRATIONS                                                 | 00.00                 | 00.00                |             |
|          | <b>SUB TOTAL</b>                                                          | <b>36,000,000.00</b>  | <b>20,100,000.00</b> | <b>0.00</b> |
|          | <b>GENERAL OVERHEAD TOTAL</b>                                             | <b>150,000,000.00</b> | <b>73,300,000.00</b> | <b>0.00</b> |

**SAGBAMA LOCAL GOVERNMENT COUNCIL****ESTIMATES OF RECURRENT EXPENDITURE 2025****HEAD 2004: ADMINISTRATIVE DEPARTMENT****ECONOMIC CODE: 21-PERSONNEL COST****ECONOMIC CODE 21010101 (SALARY)**

| CLASSIFICATION CODE AND TYPE | GRADE LEVEL | STEP       | DRAFT ESTIMATE 2025 |                      | APPROVED ESTIMATE 2024 |        | REVISED ESTIMATE 2023 | ACTUAL EXPENDITURE JAN. – DEC. 2024 |
|------------------------------|-------------|------------|---------------------|----------------------|------------------------|--------|-----------------------|-------------------------------------|
|                              |             |            | NO. OF STAFF        | AMOUNT               | NO. OF STAFF           | AMOUNT |                       | ₦                                   |
| STAFF PERSONNEL              | 2           | 5          | 1                   | 583,380.00           |                        |        |                       | 416,700.00                          |
|                              | 3           | 15         | 19                  | 13,212,698.80        |                        |        |                       | 9,437,642.00                        |
|                              | 3           | 14         | 1                   | 685,350.40           |                        |        |                       | 489,536.00                          |
|                              | 3           | 13         | 1                   | 675,295.60           |                        |        |                       | 482,354.00                          |
|                              | 3           | 12         | 1                   | 665,240.80           |                        |        |                       | 475,172.00                          |
|                              | 3           | 11         | 1                   | 655,186.00           |                        |        |                       | 467,990.00                          |
|                              | 3           | 8          | 3                   | 1,875,064.80         |                        |        |                       | 1,339,332.00                        |
|                              | 3           | 6          | 2                   | 1,209,824.00         |                        |        |                       | 864,160.00                          |
|                              | 4           | 15         | 5                   | 3,689,000.00         |                        |        |                       | 2,635,000.00                        |
|                              | 4           | 7          | 1                   | 641,155.20           |                        |        |                       | 457,968.00                          |
|                              | 4           | 2          | 6                   | 3,484,513.20         |                        |        |                       | 2,488,938.00                        |
|                              | 5           | 15         | 1                   | 790,767.60           |                        |        |                       | 564,834.00                          |
|                              | 5           | 13         | 1                   | 762,700.40           |                        |        |                       | 544,786.00                          |
|                              | 5           | 12         | 1                   | 748,666.80           |                        |        |                       | 534,762.00                          |
|                              | 5           | 8          | 1                   | 692,532.40           |                        |        |                       | 494,666.00                          |
|                              | 6           | 15         | 1                   | 910,693.00           |                        |        |                       | 650,495.00                          |
|                              | 6           | 11         | 4                   | 3,369,066.40         |                        |        |                       | 2,406,476.00                        |
|                              | 6           | 8          | 1                   | 790,946.80           |                        |        |                       | 564,962.00                          |
|                              | 6           | 6          | 7                   | 5,297,135.20         |                        |        |                       | 3,783,668.00                        |
|                              | 6           | 3          | 10                  | 7,054,138.00         |                        |        |                       | 5,038,670.00                        |
|                              | 6           | 2          | 2                   | 1,376,614.40         |                        |        |                       | 983,296.00                          |
| <b>TOTAL FROM 01-06</b>      | <b>91</b>   | <b>201</b> | <b>70</b>           | <b>49,169,969.80</b> | -                      | -      | -                     | <b>35,121,407.00</b>                |
|                              | 7           | 15         | 3                   | 4,164,623.46         |                        |        |                       | 2,974,731.04                        |
|                              | 7           | 12         | 3                   | 3,873,525.60         |                        |        |                       | 2,766,804.00                        |
|                              | 7           | 11         | 2                   | 2,517,662.00         |                        |        |                       | 1,798,330.00                        |
|                              | 7           | 10         | 6                   | 7,358,920.80         |                        |        |                       | 5,256,372.00                        |
|                              | 7           | 9          | 3                   | 3,582,427.80         |                        |        |                       | 2,558,877.00                        |
|                              | 7           | 8          | 2                   | 2,323,594.00         |                        |        |                       | 1,659,710.00                        |
|                              | 7           | 7          | 3                   | 3,388,358.40         |                        |        |                       | 2,420,256.00                        |
|                              | 7           | 6          | 7                   | 7,679,760.20         |                        |        |                       | 5,485,543.00                        |
|                              | 7           | 5          | 5                   | 5,323,822.00         |                        |        |                       | 3,802,730.00                        |
|                              | 7           | 4          | 15                  | 15,486,303.00        |                        |        |                       | 11,061,645.00                       |
|                              | 7           | 3          | 17                  | 17,001,292.00        |                        |        |                       | 12,143,780.00                       |
|                              | 7           | 2          | 97                  | 93,869,984.60        |                        |        |                       | 67,049,989.00                       |
|                              | 7           | 1          | 4                   | 3,741,544.80         |                        |        |                       | 2,672,532.00                        |
|                              | 8           | 7          | 1                   | 1,386,173.60         |                        |        |                       | 990,124.00                          |
|                              | 8           | 6          | 1                   | 1,348,676.00         |                        |        |                       | 963,340.00                          |
|                              | 8           | 5          | 2                   | 2,622,356.80         |                        |        |                       | 1,873,112.00                        |
|                              | 8           | 4          | 5                   | 6,368,404.00         |                        |        |                       | 4,548,860.00                        |
|                              | 8           | 3          | 18                  | 22,251,297.54        |                        |        |                       | 15,893,783.96                       |
|                              | 8           | 2          | 7                   | 8,390,799.14         |                        |        |                       | 5,993,427.96                        |
|                              | 8           | 1          | 1                   | 1,161,189.40         |                        |        |                       | 829,421.00                          |

|                  |     |     |     |                |   |   |   |                |
|------------------|-----|-----|-----|----------------|---|---|---|----------------|
|                  | 9   | 6   | 1   | 1,563,938.60   |   |   |   | 1,117,099.00   |
|                  | 9   | 3   | 1   | 1,431,119.20   |   |   |   | 1,022,228.00   |
|                  | 9   | 2   | 5   | 6,934,228.00   |   |   |   | 4,953,020.00   |
|                  | 9   | 1   | 2   | 2,685,146.80   |   |   |   | 1,917,962.00   |
|                  | 10  | 8   | 7   | 13,015,625.00  |   |   |   | 9,296,875.00   |
|                  | 10  | 7   | 3   | 5,435,749.20   |   |   |   | 3,882,678.00   |
|                  | 10  | 6   | 2   | 3,528,915.60   |   |   |   | 2,520,654.00   |
|                  | 10  | 5   | 1   | 1,716,999.20   |   |   |   | 1,226,428.00   |
|                  | 10  | 1   | 5   | 7,635,831.00   |   |   |   | 5,454,165.00   |
|                  | 12  | 11  | 1   | 2,488,544.80   |   |   |   | 1,777,532.00   |
|                  | 12  | 7   | 5   | 10,970,456.00  |   |   |   | 7,836,040.00   |
|                  | 12  | 6   | 3   | 6,361,433.40   |   |   |   | 4,543,881.00   |
|                  | 12  | 5   | 2   | 4,093,728.80   |   |   |   | 2,924,092.00   |
|                  | 12  | 2   | 1   | 1,826,024.20   |   |   |   | 1,304,303.00   |
|                  | 12  | 1   | 2   | 3,504,821.60   |   |   |   | 2,503,444.00   |
| TOTAL FROM 07-12 | 305 | 192 | 243 | 287,033,276.54 | - | - | - | 205,023,768.96 |
|                  | 13  | 9   | 1   | 2,571,556.40   |   |   |   | 1,836,826.00   |
|                  | 13  | 8   | 1   | 2,493,730.40   |   |   |   | 1,781,236.00   |
|                  | 13  | 7   | 2   | 4,831,811.60   |   |   |   | 3,451,294.00   |
|                  | 13  | 6   | 2   | 4,676,159.60   |   |   |   | 3,340,114.00   |
|                  | 13  | 5   | 5   | 11,301,276.00  |   |   |   | 8,072,340.00   |
|                  | 13  | 1   | 2   | 3,897,908.00   |   |   |   | 2,784,220.00   |
|                  | 14  | 7   | 1   | 2,649,108.00   |   |   |   | 1,892,220.00   |
|                  | 14  | 5   | 1   | 2,481,542.00   |   |   |   | 1,772,530.00   |
|                  | 14  | 2   | 3   | 6,690,574.80   |   |   |   | 4,778,982.00   |
|                  | 15  | 9   | 1   | 3,813,572.00   |   |   |   | 2,723,980.00   |
|                  | 15  | 5   | 2   | 6,694,242.80   |   |   |   | 4,781,602.00   |
|                  | 15  | 4   | 2   | 6,461,016.80   |   |   |   | 4,615,012.00   |
|                  | 15  | 2   | 1   | 2,997,283.80   |   |   |   | 2,140,917.00   |
|                  | 16  | 9   | 3   | 14,012,027.40  |   |   |   | 10,008,591.00  |
|                  | 17  | 9   | 1   | 8,743,609.06   |   |   |   | 6,245,435.04   |
| TOTAL FROM 13-17 | 213 | 88  | 28  | 84,315,418.66  | - | - | - | 60,225,299.04  |
| TOTAL 01-17      | 609 | 481 | 341 | 420,518,665.00 | 0 | 0 | 0 | 300,370,475.00 |
| ALLOWANCE        |     |     |     |                |   |   |   |                |
| TOTAL            | 609 | 481 | 341 | 420,518,665.00 | 0 | 0 | 0 | 300,370,475.00 |

|                                                                          | SAGBAMA LOCAL GOVERNMENT COUNCIL                  |                        |                              |                               |  |
|--------------------------------------------------------------------------|---------------------------------------------------|------------------------|------------------------------|-------------------------------|--|
| SAGBAMA LOCAL GOVERNMENT COUNCIL ESTIMATES OF RECURRENT EXPENDITURE 2025 |                                                   |                        |                              |                               |  |
| HEAD 2004: ADMINISTRATIVE DEPARTMENT                                     |                                                   |                        |                              |                               |  |
| ECONOMIC CODE: 0112202-OVERHEAD-COST                                     |                                                   |                        |                              |                               |  |
| SUB HEAD                                                                 | CLASSIFICATION OF EXPENDITURE                     | DRAFT ESTIMATE<br>2025 | APPROVED<br>ESTIMATE<br>2024 | ACTUAL<br>EXPENDITURE<br>2024 |  |
|                                                                          | ECONOMIC CODE:220201-TRAVEL AND TRANSPORT-GENERAL |                        |                              |                               |  |
| 22020101                                                                 | LOCAL TRAVEL AND TRANSPORT TRAINING               | 00.00                  | 00.00                        |                               |  |
| 22020102                                                                 | LOCAL TRAVEL AND TRANSPORT OTHERS                 | 4,000,000.00           | 10,000,000.00                |                               |  |
|                                                                          | SUB TOTAL                                         | 4,000,000.00           | 10,000,000.00                | 0.00                          |  |
|                                                                          | ECONOMIC CODE: 220202- UTILITIES GENERAL          |                        |                              |                               |  |
| 22020201                                                                 | ELECTRICITY CHARGES                               | 0                      | 0                            |                               |  |
| 22020202                                                                 | TELEPHONE CHARGES                                 | 1,000,000.00           | 3,000,000.00                 |                               |  |
| 22020203                                                                 | INTERNET ACCESS CHARGES                           | 5,000,000.00           | 3,200,000.00                 |                               |  |
| 22020204                                                                 | SATELLITE BROADCASTING CHARGES                    |                        |                              |                               |  |

|          |                                                                           |                      |                      |             |
|----------|---------------------------------------------------------------------------|----------------------|----------------------|-------------|
| 22020204 | SATELLITE BROADCASTING CHARGES                                            |                      |                      |             |
| 22020205 | WATER RATES                                                               | 0                    | 0                    |             |
|          | <b>SUB TOTAL</b>                                                          | <b>6,000,000.00</b>  | <b>6,200,000.00</b>  | <b>0.00</b> |
|          | <b>ECONOMIC CODE: 220204 MAINTENANCE SERVICES-GENERAL</b>                 |                      |                      |             |
| 22020401 | MAINTENANCE OF MOTOR VEHICLES/TRANSPORT EQUIPMENT                         | 1,000,000.00         | 2,000,000.00         |             |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE                                           | 1,000,000.00         | 2,800,000.00         |             |
| 22020403 | MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS                       | 00.00                | 00.00                |             |
| 22020404 | MAINTENANCE OF OFFICE /IT EQUIPMENT                                       |                      |                      |             |
| 22020405 | MAINTENANCE OF PLANTS/GENERATORS                                          |                      |                      |             |
| 22020406 | OTHER MAINTENANCE SERVICES                                                |                      |                      |             |
| 22020408 | MAINTENANCE OF SEA BOATS                                                  | 0.00                 | 10,000,000.00        |             |
|          | <b>SUB TOTAL</b>                                                          | <b>2,000,000.00</b>  | <b>14,800,000.00</b> | <b>0.00</b> |
|          | <b>ECONOMIC CODE: 220207 CONSULTING AND PROFESSIONAL SERVICES-GENERAL</b> |                      |                      |             |
| 22020701 | FINANCIAL CONSULTING                                                      | 0                    | 0                    |             |
| 22020702 | INFORMATION TECHNOLOGY CONSULTING                                         |                      |                      |             |
| 22020703 | LEGAL SERVICES                                                            |                      |                      |             |
| 22020604 | SECURITY VOTE (INCLUDING OPERATION)                                       | 2,000,000.00         | 0.00                 |             |
|          | <b>SUB TOTAL</b>                                                          | <b>2,000,000.00</b>  | <b>0.00</b>          | <b>0.00</b> |
|          | <b>ECONOMIC CODE: 220208 FUEL AND LUBRICANTS-GENERAL</b>                  |                      |                      |             |
| 22020801 | MOTOR VEHICLE FUEL COST                                                   | 4,000,000.00         | 2,200,000.00         |             |
| 22020802 | OTHER TRANSPORT EQUIPMENT FUEL COST                                       | 00.00                | 00.00                |             |
|          | <b>SUB TOTAL</b>                                                          | <b>4,000,000.00</b>  | <b>2,200,000.00</b>  | <b>0.00</b> |
|          | <b>ECONOMIC CODE: 220210 MISCELLANEOUS EXPENSES - GENERAL</b>             |                      |                      |             |
| 22021001 | REFRESHMENT AND MEALS                                                     | 2,000,000.00         | 7,400,000.00         |             |
| 22021002 | HONORARIUM AND SITTING ALLOWANCE                                          | 00.00                | 00.00                |             |
| 22021004 | MEDICAL EXPENSES LOCAL                                                    | 2,000,000.00         | 8,700,000.00         |             |
| 22021021 | SPECIAL DAYS/CELEBRATIONS                                                 | 00.00                | 00.00                |             |
|          | <b>SUB TOTAL</b>                                                          | <b>4,000,000.00</b>  | <b>16,100,000.00</b> | <b>0.00</b> |
|          | <b>GENERAL OVERHEAD TOTAL</b>                                             | <b>22,000,000.00</b> | <b>49,300,000.00</b> | <b>0.00</b> |

|                                                |       |                                         |                            |                                   |                              |                                                |
|------------------------------------------------|-------|-----------------------------------------|----------------------------|-----------------------------------|------------------------------|------------------------------------------------|
|                                                |       | <b>SAGBAMA LOCAL GOVERNMENT COUNCIL</b> |                            |                                   |                              |                                                |
| <b>ESTIMATES OF RECURRENT EXPENDITURE 2025</b> |       |                                         |                            |                                   |                              |                                                |
| <b>HEAD 2004: LEGAL UNIT</b>                   |       |                                         |                            |                                   |                              |                                                |
| <b>ECONOMIC CODE: 21-PERSONNEL COST</b>        |       |                                         |                            |                                   |                              |                                                |
| <b>ECONOMIC CODE 21010101 (SALARY)</b>         |       |                                         |                            |                                   |                              |                                                |
|                                                |       |                                         | <b>DRAFT ESTIMATE 2025</b> | <b>APPROVED<br/>ESTIMATE 2024</b> | <b>REVISED ESTIMATE 2024</b> | <b>ACTUAL EXPENDITURE<br/>JAN. – DEC. 2024</b> |
|                                                | GRADE |                                         | NO. OF                     | NO. OF                            |                              |                                                |

| CLASSIFICATION CODE AND TYPE | GRADE<br>LEVEL | STEP     | NO. OF<br>STAFF | AMOUNT               | NO. OF<br>STAFF | AMOUNT   |          | ₦                    |
|------------------------------|----------------|----------|-----------------|----------------------|-----------------|----------|----------|----------------------|
| STAFF PERSONNEL              | 2              | 5        |                 |                      |                 |          |          |                      |
|                              | 3              | 15       |                 |                      |                 |          |          |                      |
|                              | 3              | 14       |                 |                      |                 |          |          |                      |
|                              | 3              | 13       |                 |                      |                 |          |          |                      |
|                              | 5              | 8        |                 |                      |                 |          |          |                      |
|                              | 6              | 15       |                 |                      |                 |          |          |                      |
|                              | 6              | 11       |                 |                      |                 |          |          |                      |
|                              | 6              | 8        |                 |                      |                 |          |          |                      |
|                              | 6              | 6        |                 |                      |                 |          |          |                      |
|                              | 6              | 3        |                 |                      |                 |          |          |                      |
|                              | 6              | 2        | 0               |                      |                 |          |          |                      |
| <b>TOTAL FROM 01-06</b>      |                |          | <b>0</b>        |                      |                 |          |          |                      |
|                              | 7              | 15       |                 |                      |                 |          |          |                      |
|                              | 7              | 12       |                 |                      |                 |          |          |                      |
|                              | 7              | 11       |                 |                      |                 |          |          |                      |
|                              | 8              | 6        |                 |                      |                 |          |          |                      |
|                              | 8              | 5        |                 |                      |                 |          |          |                      |
|                              | 8              | 4        |                 |                      |                 |          |          |                      |
|                              | 8              | 3        |                 |                      |                 |          |          |                      |
|                              | 8              | 2        |                 |                      |                 |          |          |                      |
|                              | 8              | 1        |                 |                      |                 |          |          |                      |
|                              | 9              | 1        | 4               | 18,984,986.50        |                 |          |          | 13,560,704.64        |
|                              | 9              | 6        |                 |                      |                 |          |          |                      |
|                              | 9              | 3        |                 |                      |                 |          |          |                      |
|                              | 9              | 2        |                 |                      |                 |          |          |                      |
|                              | 9              | 1        |                 |                      |                 |          |          |                      |
|                              | 12             | 11       |                 |                      |                 |          |          |                      |
|                              | 12             | 7        |                 |                      |                 |          |          |                      |
|                              | 12             | 6        |                 |                      |                 |          |          |                      |
|                              | 12             | 5        |                 |                      |                 |          |          |                      |
|                              | 12             | 2        |                 |                      |                 |          |          |                      |
|                              | 12             | 1        | 1               | 5,529,912.02         |                 |          |          | 3,949,937.16         |
| <b>TOTAL FROM 07-12</b>      |                |          | <b>5</b>        | <b>24,514,898.52</b> | <b>0</b>        | <b>0</b> | <b>0</b> | <b>17,510,641.80</b> |
|                              | 13             | 9        |                 |                      |                 |          |          |                      |
|                              | 13             | 8        |                 |                      |                 |          |          |                      |
|                              | 13             | 7        |                 |                      |                 |          |          |                      |
|                              | 13             | 6        |                 |                      |                 |          |          |                      |
|                              | 13             | 5        |                 |                      |                 |          |          |                      |
|                              | 13             | 1        |                 |                      |                 |          |          |                      |
|                              | 14             | 7        |                 |                      |                 |          |          |                      |
|                              | 14             | 5        |                 |                      |                 |          |          |                      |
|                              | 14             | 2        | 1               | 6,736,085.66         |                 |          |          | 4,811,489.76         |
|                              | 15             | 9        |                 |                      |                 |          |          |                      |
|                              | 15             | 5        |                 |                      |                 |          |          |                      |
|                              | 15             | 4        |                 |                      |                 |          |          |                      |
|                              | 15             | 2        |                 |                      |                 |          |          |                      |
|                              | 16             | 9        |                 |                      |                 |          |          |                      |
|                              | 17             | 9        | 0               |                      |                 |          |          |                      |
| <b>TOTAL FROM 13-17</b>      |                |          | <b>1</b>        | <b>6,736,085.66</b>  | <b>0</b>        | <b>0</b> | <b>0</b> | <b>4,811,489.76</b>  |
| <b>TOTAL 01-17</b>           |                |          | <b>6</b>        | <b>31,250,984.18</b> | <b>0</b>        | <b>0</b> | <b>0</b> | <b>22,322,131.56</b> |
| ALLOWANCE                    |                |          |                 |                      |                 |          |          |                      |
| <b>TOTAL</b>                 | <b>0</b>       | <b>0</b> | <b>6</b>        | <b>31,250,984.18</b> | <b>0</b>        | <b>0</b> | <b>0</b> | <b>22,322,131.56</b> |

**SAGBAMA LOCAL GOVERNMENT COUNCIL**  
**COUNCIL ESTIMATES OF RECURRENT EXPENDITURE 2025**  
**HEAD 2004: LEGAL UNIT**  
**ECONOMIC CODE: 0112202-OVERHEAD-COST**

|  |  |  |                 |               |  |
|--|--|--|-----------------|---------------|--|
|  |  |  | <b>APPROVED</b> | <b>ACTUAL</b> |  |
|--|--|--|-----------------|---------------|--|

| SUB HEAD | CLASSIFICATION OF EXPENDITURE                                             | DRAFT ESTIMATE 2025 | ESTIMATE 2024 | EXPENDITURE 2024 |
|----------|---------------------------------------------------------------------------|---------------------|---------------|------------------|
|          | <b>ECONOMIC CODE:220201-TRAVEL AND TRANSPORT-GENERAL</b>                  |                     |               |                  |
| 22020101 | LOCAL TRAVEL AND TRANSPORT TRAINING                                       | 00.00               | 00.00         |                  |
| 22020102 | LOCAL TRAVEL AND TRANSPORT OTHERS                                         | 1,000,000.00        | 0.00          |                  |
|          | <b>SUB TOTAL</b>                                                          | <b>1,000,000.00</b> | <b>0.00</b>   | <b>0.00</b>      |
|          | <b>ECONOMIC CODE: 220202- UTILITIES GENERAL</b>                           |                     |               |                  |
| 22020201 | ELECTRICITY CHARGES                                                       | 0                   | 0             |                  |
| 22020202 | TELEPHONE CHARGES                                                         | 500,000.00          | 0.00          |                  |
| 22020203 | INTERNET ACCESS CHARGES                                                   | 500,000.00          | 0.00          |                  |
| 22020204 | SATELLITE BROADCASTING CHARGES                                            |                     |               |                  |
| 22020205 | WATER RATES                                                               | 0                   | 0             |                  |
|          | <b>SUB TOTAL</b>                                                          | <b>1,000,000.00</b> | <b>0.00</b>   | <b>0.00</b>      |
|          | <b>ECONOMIC CODE: 220204 MAINTENANCE SERVICES-GENERAL</b>                 |                     |               |                  |
| 22020401 | MAINTENANCE OF MOTOR VEHICLES/TRANSPORT EQUIPMENT                         | 500,000.00          | 0.00          |                  |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE                                           | 1,000,000.00        | 0.00          |                  |
| 22020403 | MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS                       | 00.00               | 00.00         |                  |
| 22020404 | MAINTENANCE OF OFFICE /IT EQUIPMENT                                       |                     |               |                  |
| 22020405 | MAINTENANCE OF PLANTS/GENERATORS                                          |                     |               |                  |
| 22020406 | OTHER MAINTENANCE SERVICES                                                |                     |               |                  |
| 22020408 | MAINTENANCE OF SEA BOATS                                                  | 0.00                | 0.00          |                  |
|          | <b>SUB TOTAL</b>                                                          | <b>1,500,000.00</b> | <b>0.00</b>   | <b>0.00</b>      |
|          | <b>ECONOMIC CODE: 220207 CONSULTING AND PROFESSIONAL SERVICES-GENERAL</b> |                     |               |                  |
| 22020701 | FINANCIAL CONSULTING                                                      | 0                   | 0             |                  |
| 22020702 | INFORMATION TECHNOLOGY CONSULTING                                         |                     |               |                  |
| 22020703 | LEGAL SERVICES                                                            | 2,800,000.00        |               |                  |
| 22020604 | SECURITY VOTE (INCLUDING OPERATION)                                       | 0.00                | 0.00          |                  |
|          | <b>SUB TOTAL</b>                                                          | <b>2,800,000.00</b> | <b>0.00</b>   | <b>0.00</b>      |
|          | <b>ECONOMIC CODE: 220208 FUEL AND LUBRICANTS-GENERAL</b>                  |                     |               |                  |
| 22020801 | MOTOR VEHICLE FUEL COST                                                   | 500,000.00          | 0.00          |                  |
| 22020802 | OTHER TRANSPORT EQUIPMENT FUEL COST                                       | 00.00               | 00.00         |                  |
|          | <b>SUB TOTAL</b>                                                          | <b>500,000.00</b>   | <b>0.00</b>   | <b>0.00</b>      |
|          | <b>ECONOMIC CODE: 220210 MISCELLANEOUS EXPENSES - GENERAL</b>             |                     |               |                  |
| 22021001 | REFRESHMENT AND MEALS                                                     | 500,000.00          | 0.00          |                  |
| 22021002 | HONORARIUM AND SITTING ALLOWANCE                                          | 00.00               | 00.00         |                  |
| 22021004 | MEDICAL EXPENSES LOCAL                                                    | 700,000.00          | 0.00          |                  |
| 22021021 | SPECIAL DAYS/CELEBRATIONS                                                 | 00.00               | 00.00         |                  |
|          | <b>SUB TOTAL</b>                                                          | <b>1,200,000.00</b> | <b>0.00</b>   | <b>0.00</b>      |
|          | <b>GENERAL SUBTOTAL TOTAL</b>                                             | <b>3,200,000.00</b> | <b>0.00</b>   | <b>0.00</b>      |



|                        |              |      |      |
|------------------------|--------------|------|------|
| GENERAL OVERHEAD TOTAL | 8,000,000.00 | 0.00 | 0.00 |
|------------------------|--------------|------|------|

|                                         |             |      |                     |                                  |                        |        |              |                                     |
|-----------------------------------------|-------------|------|---------------------|----------------------------------|------------------------|--------|--------------|-------------------------------------|
|                                         |             |      |                     | SAGBAMA LOCAL GOVERNMENT COUNCIL |                        |        |              |                                     |
| ESTIMATES OF RECURRENT EXPENDITURE 2025 |             |      |                     |                                  |                        |        |              |                                     |
| HEAD 2005: FINANCE DEPARTMENT           |             |      |                     |                                  |                        |        |              |                                     |
| ECONOMIC CODE: 21-PERSONNEL COST        |             |      |                     |                                  |                        |        |              |                                     |
|                                         |             |      | DRAFT ESTIMATE 2025 |                                  | APPROVED ESTIMATE 2024 |        | REVISED ESTI | ACTUAL EXPENDITURE JAN. – DEC. 2024 |
| CLASSIFICATION CODE AND TYPE            | GRADE LEVEL | STEP | NO. OF STAFF        | AMOUNT                           | NO. OF STAFF           | AMOUNT |              | ₦                                   |
| STAFF PERSONNEL                         | 2           | 5    | 2                   | 1,166,760.00                     |                        |        |              | 833,400.00                          |
|                                         | 3           | 15   |                     |                                  |                        |        |              |                                     |
|                                         | 3           | 14   |                     |                                  |                        |        |              |                                     |
|                                         | 3           | 13   |                     |                                  |                        |        |              |                                     |
|                                         | 3           | 12   |                     |                                  |                        |        |              |                                     |
|                                         | 3           | 11   |                     |                                  |                        |        |              |                                     |
|                                         | 3           | 8    |                     |                                  |                        |        |              |                                     |
|                                         | 3           | 6    |                     |                                  |                        |        |              |                                     |
|                                         | 4           | 15   | 1                   | 737,800.00                       |                        |        |              | 527,000.00                          |
|                                         | 4           | 7    |                     |                                  |                        |        |              |                                     |
|                                         | 4           | 2    | 2                   | 1,161,504.40                     |                        |        |              | 829,646.00                          |
|                                         | 5           | 15   |                     |                                  |                        |        |              |                                     |
|                                         | 5           | 13   |                     |                                  |                        |        |              |                                     |
|                                         | 5           | 12   |                     |                                  |                        |        |              |                                     |
|                                         | 5           | 8    |                     |                                  |                        |        |              |                                     |
|                                         | 6           | 15   |                     |                                  |                        |        |              |                                     |
|                                         | 6           | 11   |                     |                                  |                        |        |              |                                     |
|                                         | 6           | 8    |                     |                                  |                        |        |              |                                     |
|                                         | 6           | 6    | 2                   | 1,513,467.20                     |                        |        |              | 1,081,048.00                        |
|                                         | 6           | 3    |                     |                                  |                        |        |              |                                     |
|                                         | 6           | 2    |                     |                                  |                        |        |              |                                     |
| TOTAL FROM 01-06                        | 91          | 201  | 7                   | 4,579,531.60                     | -                      | -      | -            | 3,271,094.00                        |
|                                         | 7           | 15   |                     |                                  |                        |        |              |                                     |
|                                         | 7           | 13   | 2                   | 2,647,038.80                     |                        |        |              | 1,890,742.00                        |
|                                         | 7           | 12   |                     |                                  |                        |        |              |                                     |
|                                         | 7           | 11   |                     |                                  |                        |        |              |                                     |
|                                         | 7           | 10   |                     |                                  |                        |        |              |                                     |
|                                         | 7           | 9    |                     |                                  |                        |        |              |                                     |
|                                         | 7           | 8    | 2                   | 2,323,594.00                     |                        |        |              | 1,659,710.00                        |
|                                         | 7           | 7    | 1                   | 1,129,452.80                     |                        |        |              | 806,752.00                          |
|                                         | 7           | 6    | 1                   | 1,097,108.60                     |                        |        |              | 783,649.00                          |
|                                         | 7           | 5    |                     |                                  |                        |        |              |                                     |
|                                         | 7           | 4    |                     |                                  |                        |        |              |                                     |
|                                         | 7           | 3    | 1                   | 1,000,076.00                     |                        |        |              | 714,340.00                          |
|                                         | 7           | 2    | 4                   | 3,870,927.20                     |                        |        |              | 2,764,948.00                        |
|                                         | 7           | 1    |                     |                                  |                        |        |              |                                     |
|                                         | 8           | 12   | 1                   | 1,573,661.60                     |                        |        |              | 1,124,044.00                        |
|                                         | 8           | 7    |                     |                                  |                        |        |              |                                     |
|                                         | 8           | 6    |                     |                                  |                        |        |              |                                     |
|                                         | 8           | 5    | 1                   | 1,311,178.40                     |                        |        |              | 936,556.00                          |
|                                         | 8           | 4    |                     |                                  |                        |        |              |                                     |
|                                         | 8           | 3    | 5                   | 6,180,916.00                     |                        |        |              | 4,414,940.00                        |
|                                         | 8           | 2    |                     |                                  |                        |        |              |                                     |
|                                         | 8           | 1    |                     |                                  |                        |        |              |                                     |
|                                         | 9           | 6    |                     |                                  |                        |        |              |                                     |

|                  |     |     |    |                |   |   |   |               |
|------------------|-----|-----|----|----------------|---|---|---|---------------|
|                  | 9   | 3   | 1  | 1,431,119.20   |   |   |   | 1,022,228.00  |
|                  | 9   | 2   | 1  | 1,386,845.60   |   |   |   | 990,604.00    |
|                  | 9   | 1   |    |                |   |   |   |               |
|                  | 10  | 10  | 1  | 1,954,290.80   |   |   |   | 1,395,922.00  |
|                  | 10  | 8   |    |                |   |   |   |               |
|                  | 10  | 7   |    |                |   |   |   |               |
|                  | 10  | 6   | 4  | 7,057,831.20   |   |   |   | 5,041,308.00  |
|                  | 10  | 5   |    |                |   |   |   |               |
|                  | 10  | 2   | 1  | 1,574,624.80   |   |   |   | 1,124,732.00  |
|                  | 10  | 1   |    |                |   |   |   |               |
|                  | 12  | 11  |    |                |   |   |   |               |
|                  | 12  | 7   | 1  | 2,194,091.20   |   |   |   | 1,567,208.00  |
|                  | 12  | 6   |    |                |   |   |   |               |
|                  | 12  | 5   | 3  | 6,140,593.20   |   |   |   | 4,386,138.00  |
|                  | 12  | 2   | 2  | 3,652,048.40   |   |   |   | 2,608,606.00  |
|                  | 12  | 1   |    |                |   |   |   |               |
| TOTAL FROM 07-12 | 340 | 229 | 32 | 46,525,397.80  | - | - | - | 33,232,427.00 |
|                  | 13  | 10  | 1  | 2,649,381.00   |   |   |   | 1,892,415.00  |
|                  | 13  | 9   |    |                |   |   |   |               |
|                  | 13  | 8   | 1  | 2,493,730.40   |   |   |   | 1,781,236.00  |
|                  | 13  | 7   |    |                |   |   |   |               |
|                  | 13  | 6   | 1  | 2,338,079.80   |   |   |   | 1,670,057.00  |
|                  | 13  | 5   | 2  | 4,520,510.40   |   |   |   | 3,228,936.00  |
|                  | 13  | 4   | 2  | 4,364,858.40   |   |   |   | 3,117,756.00  |
|                  | 13  | 3   | 1  | 2,104,604.60   |   |   |   | 1,503,289.00  |
|                  | 13  | 2   | 1  | 2,026,778.60   |   |   |   | 1,447,699.00  |
|                  | 13  | 1   |    |                |   |   |   |               |
|                  | 14  | 11  | 3  | 8,952,720.00   |   |   |   | 6,394,800.00  |
|                  | 14  | 10  | 1  | 2,900,457.00   |   |   |   | 2,071,755.00  |
|                  | 14  | 5   | 2  | 4,963,084.00   |   |   |   | 3,545,060.00  |
|                  | 14  | 3   | 1  | 2,313,974.60   |   |   |   | 1,652,839.00  |
|                  | 14  | 2   | 2  | 4,460,383.20   |   |   |   | 3,185,988.00  |
|                  | 15  | 9   | 5  | 19,067,860.00  |   |   |   | 13,619,900.00 |
|                  | 15  | 3   | 2  | 6,227,793.60   |   |   |   | 4,448,424.00  |
|                  | 15  | 2   | 1  | 2,997,283.80   |   |   |   | 2,140,917.00  |
|                  | 16  | 9   | 1  | 4,670,675.86   |   |   |   | 3,336,197.04  |
| TOTAL FROM 13-17 | 232 | 90  | 27 | 77,052,175.26  | - | - | - | 55,037,268.04 |
| TOTAL 01-17      | 663 | 520 | 66 | 128,157,104.66 | - | - | - | 91,540,789.04 |
| ALLOWANCE        |     |     |    |                |   |   |   |               |
| TOTAL            | 663 | 520 | 66 | 128,157,104.66 | 0 | 0 | 0 | 91,540,789.04 |

|          | SAGBAMA LOCAL GOVERNMENT COUNCIL                  |  |  |                        |                              |                               |
|----------|---------------------------------------------------|--|--|------------------------|------------------------------|-------------------------------|
|          | ESTIMATES OF RECURRENT EXPENDITURE 2025           |  |  |                        |                              |                               |
|          | HEAD 2005: FINANCE AND SUPPLY DEPARTMENT          |  |  |                        |                              |                               |
|          | ECONOMIC CODE: 0112202                            |  |  |                        |                              |                               |
|          | OVERHEAD-COST                                     |  |  |                        |                              |                               |
| SUB HEAD | CLASSIFICATION OF EXPENDITURE                     |  |  | DRAFT ESTIMATE<br>2025 | APPROVED<br>ESTIMATE<br>2024 | ACTUAL<br>EXPENDITURE<br>2024 |
|          | ECONOMIC CODE:220201-TRAVEL AND TRANSPORT-GENERAL |  |  |                        |                              |                               |
| 22020101 | LOCAL TRAVEL AND TRANSPORT TRAINING               |  |  | 4,000,000.00           | 4,000,000.00                 |                               |
| 22020102 | LOCAL TRAVEL AND TRANSPORT OTHERS                 |  |  | 00.00                  | 00.00                        |                               |
|          | SUB TOTAL                                         |  |  | 4,000,000.00           | 4,000,000.00                 | 0.00                          |
|          | ECONOMIC CODE: 220202 UTILITIES-GENERAL           |  |  |                        |                              |                               |

|          |                                                                           |                      |                      |             |
|----------|---------------------------------------------------------------------------|----------------------|----------------------|-------------|
|          | <b>ECONOMIC CODE: 220202- UTILITIES GENERAL</b>                           |                      |                      |             |
| 22020201 | ELECTRICITY CHARGES                                                       | 0                    |                      |             |
| 22020202 | TELEPHONE CHARGES                                                         | 3,000,000.00         | 3,000,000.00         |             |
| 22020203 | INTERNET ACCESS CHARGES                                                   | 00.00                | 00.00                |             |
| 22020204 | SATELLITE BROADCASTING CHARGES                                            |                      |                      |             |
| 22020205 | WATER RATES                                                               | 0                    |                      |             |
|          | <b>SUB TOTAL</b>                                                          | <b>3,000,000.00</b>  | <b>3,000,000.00</b>  | <b>0.00</b> |
|          | <b>ECONOMIC CODE: 220204 MAINTENANCE SERVICES-GENERAL</b>                 |                      |                      |             |
| 22020401 | MAINTENANCE OF MOTOR VEHICLES/TRANSPORT EQUIPMENT                         | 2,000,000.00         | 2,000,000.00         |             |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE                                           | 2,800,000.00         | 2,800,000.00         |             |
| 22020403 | MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS                       | 00.00                | 00.00                |             |
| 22020404 | MAINTENANCE OF OFFICE /IT EQUIPMENT                                       |                      |                      |             |
| 22020405 | MAINTENANCE OF PLANTS/GENERATORS                                          |                      |                      |             |
| 22020406 | OTHER MAINTENANCE SERVICES                                                |                      |                      |             |
| 22020408 | MAINTENANCE OF SEA BOATS                                                  | 1,000,000.00         | 1,000,000.00         |             |
|          | <b>SUB TOTAL</b>                                                          | <b>5,800,000.00</b>  | <b>5,800,000.00</b>  | <b>0.00</b> |
|          | <b>ECONOMIC CODE: 220207 CONSULTING AND PROFESSIONAL SERVICES-GENERAL</b> |                      |                      |             |
| 22020701 | FINANCIAL CONSULTING                                                      | 0                    | 0                    |             |
| 22020702 | INFORMATION TECHNOLOGY CONSULTING                                         |                      |                      |             |
| 22020703 | LEGAL SERVICES                                                            |                      |                      |             |
| 22020604 | SECURITY VOTE (INCLUDING OPERATION)                                       | 1,000,000.00         | 0.00                 |             |
|          | <b>SUB TOTAL</b>                                                          | <b>1,000,000.00</b>  | <b>0.00</b>          | <b>0.00</b> |
|          | <b>ECONOMIC CODE: 220208 FUEL AND LUBRICANTS-GENERAL</b>                  |                      |                      |             |
| 22020801 | MOTOR VEHICLE FUEL COST                                                   | 3,000,000.00         | 2,200,000.00         |             |
| 22020802 | OTHER TRANSPORT EQUIPMENT FUEL COST                                       | 00.00                | 00.00                |             |
|          | <b>SUB TOTAL</b>                                                          | <b>3,000,000.00</b>  | <b>2,200,000.00</b>  | <b>0.00</b> |
|          | <b>ECONOMIC CODE: 220210 MISCELLANEOUS EXPENSES - GENERAL</b>             |                      |                      |             |
| 22021001 | REFRESHMENT AND MEALS                                                     | 900,000.00           | 900,000.00           |             |
| 22021002 | HONORARIUM AND SITTING ALLOWANCE                                          | 00.00                | 00.00                |             |
| 22021004 | MEDICAL EXPENSES LOCAL                                                    | 1,000,000.00         | 700,000.00           |             |
| 22021021 | SPECIAL DAYS/CELEBRATIONS                                                 | 00.00                | 00.00                |             |
|          | <b>SUB TOTAL</b>                                                          | <b>1,900,000.00</b>  | <b>1,600,000.00</b>  | <b>0.00</b> |
|          | <b>GENERAL OVERHEAD TOTAL</b>                                             | <b>18,700,000.00</b> | <b>16,600,000.00</b> | <b>0.00</b> |

|                                                                                 |  |  |  |                                         |  |
|---------------------------------------------------------------------------------|--|--|--|-----------------------------------------|--|
|                                                                                 |  |  |  | <b>SAGBAMA LOCAL GOVERNMENT COUNCIL</b> |  |
| <b>SAGBAMA LOCAL GOVERNMENT COUNCIL ESTIMATES OF RECURRENT EXPENDITURE 2025</b> |  |  |  |                                         |  |
| <b>HEAD 2000: EDUCATION DEPARTMENT ECONOMIC CODE: 21 PERSONNEL COST</b>         |  |  |  |                                         |  |

HEAD 2006: EDUCATION DEPARTMENT ECONOMIC CODE: 21-PERSONNEL COST

ECONOMIC CODE 21010101 (SALARY)

|                              |             |      | DRAFT ESTIMATE 2025 |              | APPROVED ESTIMATE 2024 |        | REVISED ESTIMATE 2023 | ACTUAL EXPENDITURE JAN. – DEC. 2024 |
|------------------------------|-------------|------|---------------------|--------------|------------------------|--------|-----------------------|-------------------------------------|
| CLASSIFICATION CODE AND TYPE | GRADE LEVEL | STEP | NO. OF STAFF        | AMOUNT       | NO. OF STAFF           | AMOUNT |                       | ₱                                   |
| STAFF PERSONNEL              | 2           | 5    |                     |              |                        |        |                       |                                     |
|                              | 3           | 15   |                     |              |                        |        |                       |                                     |
|                              | 3           | 14   |                     |              |                        |        |                       |                                     |
|                              | 3           | 13   |                     |              |                        |        |                       |                                     |
|                              | 3           | 12   |                     |              |                        |        |                       |                                     |
|                              | 3           | 11   |                     |              |                        |        |                       |                                     |
|                              | 3           | 8    |                     |              |                        |        |                       |                                     |
|                              | 3           | 6    |                     |              |                        |        |                       |                                     |
|                              | 4           | 15   | 1                   | 737,800.00   |                        |        |                       | 527,000.00                          |
|                              | 4           | 7    |                     |              |                        |        |                       |                                     |
|                              | 4           | 2    |                     |              |                        |        |                       |                                     |
|                              | 5           | 15   |                     |              |                        |        |                       |                                     |
|                              | 5           | 13   |                     |              |                        |        |                       |                                     |
|                              | 5           | 12   |                     |              |                        |        |                       |                                     |
|                              | 5           | 8    |                     |              |                        |        |                       |                                     |
|                              | 6           | 15   |                     |              |                        |        |                       |                                     |
|                              | 6           | 11   |                     |              |                        |        |                       |                                     |
|                              | 6           | 8    |                     |              |                        |        |                       |                                     |
|                              | 6           | 6    |                     |              |                        |        |                       |                                     |
|                              | 6           | 3    |                     |              |                        |        |                       |                                     |
|                              | 6           | 2    |                     |              |                        |        |                       |                                     |
| TOTAL FROM 01-06             | 91          | 201  | 1                   | 737,800.00   | -                      | -      | -                     | 527,000.00                          |
|                              | 7           | 15   |                     |              |                        |        |                       |                                     |
|                              | 7           | 13   |                     |              |                        |        |                       |                                     |
|                              | 7           | 12   |                     |              |                        |        |                       |                                     |
|                              | 7           | 11   |                     |              |                        |        |                       |                                     |
|                              | 7           | 10   |                     |              |                        |        |                       |                                     |
|                              | 7           | 9    |                     |              |                        |        |                       |                                     |
|                              | 7           | 8    |                     |              |                        |        |                       |                                     |
|                              | 7           | 7    |                     |              |                        |        |                       |                                     |
|                              | 7           | 6    |                     |              |                        |        |                       |                                     |
|                              | 7           | 5    |                     |              |                        |        |                       |                                     |
|                              | 7           | 4    |                     |              |                        |        |                       |                                     |
|                              | 7           | 3    |                     |              |                        |        |                       |                                     |
|                              | 7           | 2    | 2                   | 1,935,463.60 |                        |        |                       | 1,382,474.00                        |
|                              | 7           | 1    |                     |              |                        |        |                       |                                     |
|                              | 8           | 12   |                     |              |                        |        |                       |                                     |
|                              | 8           | 7    |                     |              |                        |        |                       |                                     |
|                              | 8           | 6    |                     |              |                        |        |                       |                                     |
|                              | 8           | 5    |                     |              |                        |        |                       |                                     |
|                              | 8           | 4    |                     |              |                        |        |                       |                                     |
|                              | 8           | 3    | 4                   | 4,944,732.80 |                        |        |                       | 3,531,952.00                        |
|                              | 8           | 2    |                     |              |                        |        |                       |                                     |
|                              | 8           | 1    | 1                   | 1,161,189.40 |                        |        |                       | 829,421.00                          |
|                              | 9           | 6    | 2                   | 3,127,877.20 |                        |        |                       | 2,234,198.00                        |
|                              | 9           | 3    |                     |              |                        |        |                       |                                     |
|                              | 9           | 2    | 3                   | 4,160,536.80 |                        |        |                       | 2,971,812.00                        |
|                              | 9           | 1    |                     |              |                        |        |                       |                                     |

|                  |     |     |    |               |   |   |   |               |
|------------------|-----|-----|----|---------------|---|---|---|---------------|
|                  | 10  | 10  |    |               |   |   |   |               |
|                  | 10  | 8   |    |               |   |   |   |               |
|                  | 10  | 7   |    |               |   |   |   |               |
|                  | 10  | 6   | 4  | 5,293,373.40  |   |   |   | 3,780,981.00  |
|                  | 10  | 5   | 1  | 1,716,999.20  |   |   |   | 1,226,428.00  |
|                  | 10  | 4   | 1  | 1,669,542.00  |   |   |   | 1,192,530.00  |
|                  | 10  | 3   | 1  | 1,622,083.40  |   |   |   | 1,158,631.00  |
|                  | 10  | 2   |    |               |   |   |   |               |
|                  | 10  | 1   |    |               |   |   |   |               |
|                  | 12  | 11  |    |               |   |   |   |               |
|                  | 12  | 8   | 1  | 2,267,704.60  |   |   |   | 1,619,789.00  |
|                  | 12  | 5   | 4  | 8,187,457.60  |   |   |   | 5,848,184.00  |
|                  | 12  | 2   | 1  | 1,826,024.20  |   |   |   | 1,304,303.00  |
|                  | 12  | 1   |    |               |   |   |   |               |
| TOTAL FROM 07-12 | 348 | 231 | 25 | 37,912,984.20 | - | - | - | 27,080,703.00 |
|                  | 13  | 10  |    |               |   |   |   |               |
|                  | 13  | 9   |    |               |   |   |   |               |
|                  | 13  | 8   |    |               |   |   |   |               |
|                  | 13  | 7   | 1  | 3,113,896.80  |   |   |   | 2,224,212.00  |
|                  | 13  | 6   |    |               |   |   |   |               |
|                  | 13  | 5   | 4  | 9,041,020.80  |   |   |   | 6,457,872.00  |
|                  | 13  | 4   | 1  | 2,182,429.20  |   |   |   | 1,558,878.00  |
|                  | 13  | 3   |    |               |   |   |   |               |
|                  | 13  | 2   | 1  | 2,026,778.60  |   |   |   | 1,447,699.00  |
|                  | 13  | 1   |    |               |   |   |   |               |
|                  | 14  | 11  |    |               |   |   |   |               |
|                  | 14  | 10  |    |               |   |   |   |               |
|                  | 14  | 5   |    |               |   |   |   |               |
|                  | 14  | 3   |    |               |   |   |   |               |
|                  | 14  | 2   | 1  | 3,829,788.20  |   |   |   | 2,735,563.00  |
|                  | 15  | 9   |    |               |   |   |   |               |
|                  | 15  | 8   | 1  | 7,379,279.60  |   |   |   | 5,270,914.00  |
|                  | 15  | 3   | 1  | 3,696,959.00  |   |   |   | 2,640,685.00  |
|                  | 15  | 2   |    |               |   |   |   |               |
|                  | 16  | 9   | 1  | 4,670,675.80  |   |   |   | 3,336,197.00  |
|                  | 16  | 3   | 1  | 2,230,191.60  |   |   |   | 1,592,994.00  |
|                  | 16  | 2   | 2  | 2,415,905.80  |   |   |   | 1,725,647.00  |
| TOTAL FROM 13-17 | 247 | 98  | 14 | 40,586,925.40 | - | - | - | 28,990,661.00 |
| TOTAL 01-17      | 686 | 530 | 40 | 79,237,709.60 | - | - | - | 56,598,364.00 |
| ALLOWANCE        |     |     |    |               |   |   |   |               |
| TOTAL            | 686 | 530 | 40 | 79,237,709.60 | 0 | 0 | 0 | 56,598,364.00 |

|          |                                                                          |                        |                              |                               |  |  |
|----------|--------------------------------------------------------------------------|------------------------|------------------------------|-------------------------------|--|--|
|          | SAGBAMA LOCAL GOVERNMENT COUNCIL                                         |                        |                              |                               |  |  |
|          | SAGBAMA LOCAL GOVERNMENT COUNCIL ESTIMATES OF RECURRENT EXPENDITURE 2025 |                        |                              |                               |  |  |
|          | HEAD 2006: EDUCATION DEPARTMENT                                          |                        |                              |                               |  |  |
|          | ECONOMIC CODE: 0112202                                                   |                        |                              |                               |  |  |
|          | OVERHEAD COST                                                            |                        |                              |                               |  |  |
| SUB HEAD | CLASSIFICATION OF EXPENDITURE                                            | DRAFT ESTIMATE<br>2025 | APPROVED<br>ESTIMATE<br>2024 | ACTUAL<br>EXPENDITURE<br>2024 |  |  |
|          | ECONOMIC CODE:220201-TRAVEL AND TRANSPORT-GENERAL                        |                        |                              |                               |  |  |
| 22020101 | LOCAL TRAVEL AND TRANSPORT TRAINING                                      | 500,000.00             | 600,000.00                   |                               |  |  |
| 22020102 | LOCAL TRAVEL AND TRANSPORT OTHERS                                        | 00.00                  | 00.00                        |                               |  |  |
|          | SUB TOTAL                                                                | 500,000.00             | 600,000.00                   | 0.00                          |  |  |

|          |                                                                           |                     |                     |             |
|----------|---------------------------------------------------------------------------|---------------------|---------------------|-------------|
|          | <b>ECONOMIC CODE: 220202- UTILITIES GENERAL</b>                           |                     |                     |             |
| 22020201 | ELECTRICITY CHARGES                                                       | 0                   |                     |             |
| 22020202 | TELEPHONE CHARGES                                                         | 300,000.00          | 200,000.00          |             |
| 22020203 | INTERNET ACCESS CHARGES                                                   | 00.00               | 00.00               |             |
| 22020204 | SATELLITE BROADCASTING CHARGES                                            |                     |                     |             |
| 22020205 | WATER RATES                                                               | 0                   |                     |             |
|          | <b>SUB TOTAL</b>                                                          | <b>300,000.00</b>   | <b>200,000.00</b>   | <b>0.00</b> |
|          | <b>ECONOMIC CODE: 220204 MAINTENANCE SERVICES-GENERAL</b>                 |                     |                     |             |
| 22020401 | MAINTENANCE OF MOTOR VEHICLES/TRANSPORT EQUIPMENT                         | 500,000.00          | 100,000.00          |             |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE                                           | 500,000.00          | 100,000.00          |             |
| 22020403 | MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS                       | 00.00               | 00.00               |             |
| 22020404 | MAINTENANCE OF OFFICE /IT EQUIPMENT                                       |                     |                     |             |
| 22020405 | MAINTENANCE OF PLANTS/GENERATORS                                          |                     |                     |             |
| 22020406 | OTHER MAINTENANCE SERVICES                                                |                     |                     |             |
| 22020408 | MAINTENANCE OF SEA BOATS                                                  | 0.00                | 0.00                |             |
|          | <b>SUB TOTAL</b>                                                          | <b>1,000,000.00</b> | <b>200,000.00</b>   | <b>0.00</b> |
|          | <b>ECONOMIC CODE: 220207 CONSULTING AND PROFESSIONAL SERVICES-GENERAL</b> |                     |                     |             |
| 22020701 | FINANCIAL CONSULTING                                                      | 0                   | 0                   |             |
| 22020702 | INFORMATION TECHNOLOGY CONSULTING                                         |                     |                     |             |
| 22020703 | LEGAL SERVICES                                                            |                     |                     |             |
| 22020604 | SECURITY VOTE (INCLUDING OPERATION)                                       | 500,000.00          | 0.00                |             |
|          | <b>SUB TOTAL</b>                                                          | <b>500,000.00</b>   | <b>0.00</b>         | <b>0.00</b> |
|          | <b>ECONOMIC CODE: 220208 FUEL AND LUBRICANTS-GENERAL</b>                  |                     |                     |             |
| 22020801 | MOTOR VEHICLE FUEL COST                                                   | 500,000.00          | 1,000,000.00        |             |
| 22020802 | OTHER TRANSPORT EQUIPMENT FUEL COST                                       | 00.00               | 00.00               |             |
|          | <b>SUB TOTAL</b>                                                          | <b>500,000.00</b>   | <b>1,000,000.00</b> | <b>0.00</b> |
|          | <b>ECONOMIC CODE: 220210 MISCELLANEOUS EXPENSES - GENERAL</b>             |                     |                     |             |
| 22021001 | REFRESHMENT AND MEALS                                                     | 700,000.00          | 700,000.00          |             |
| 22021002 | HONORARIUM AND SITTING ALLOWANCE                                          | 00.00               | 00.00               |             |
| 22021004 | MEDICAL EXPENSES LOCAL                                                    | 500,000.00          | 300,000.00          |             |
| 22021021 | SPECIAL DAYS/CELEBRATIONS                                                 | 00.00               | 00.00               |             |
|          | <b>SUB TOTAL</b>                                                          | <b>1,200,000.00</b> | <b>1,000,000.00</b> | <b>0.00</b> |
|          | <b>GENERAL OVERHEAD TOTAL</b>                                             | <b>4,000,000.00</b> | <b>3,000,000.00</b> | <b>0.00</b> |

|  |  |  |                            |                                                                             |                                            |
|--|--|--|----------------------------|-----------------------------------------------------------------------------|--------------------------------------------|
|  |  |  |                            | <b>SAGBAMA LOCAL GOVERNMENT COUNCIL</b>                                     |                                            |
|  |  |  |                            | <b>ESTIMATES OF RECURRENT EXPENDITURE 2025</b>                              |                                            |
|  |  |  |                            | <b>HEAD 2008: AGRICULTURAL AND NATURAL RESOURCE, SOCIAL DEV. DEPARTMENT</b> |                                            |
|  |  |  |                            | <b>ECONOMIC CODE: 21-PERSONNEL COST</b>                                     |                                            |
|  |  |  |                            | <b>ECONOMIC CODE:21010101 (SALARY)</b>                                      |                                            |
|  |  |  | <b>DRAFT ESTIMATE 2025</b> | <b>APPROVED ESTIMATE 2024</b>                                               | <b>REVISED ESTIMATE 2024</b>               |
|  |  |  |                            |                                                                             | <b>ACTUAL EXPENDITURE JAN. – DEC. 2024</b> |

| CLASSIFICATION CODE AND TYPE | GRADE LEVEL | STEP       | NO. OF STAFF | AMOUNT               | NO. OF STAFF | AMOUNT   |          | ₦                    |
|------------------------------|-------------|------------|--------------|----------------------|--------------|----------|----------|----------------------|
| STAFF PERSONNEL              | 2           | 15         | 1            | 665,182.00           |              |          |          | 475,130.00           |
|                              | 2           | 7          | 1            | 599,740.40           |              |          |          | 428,386.00           |
|                              | 3           | 15         | 10           | 6,954,052.00         |              |          |          | 4,967,180.00         |
|                              | 3           | 14         | 2            | 1,370,700.80         |              |          |          | 979,072.00           |
|                              | 3           | 13         |              |                      |              |          |          |                      |
|                              | 3           | 12         | 3            | 1,995,722.40         |              |          |          | 1,425,516.00         |
|                              | 3           | 11         |              |                      |              |          |          |                      |
|                              | 3           | 8          | 8            | 5,000,172.80         |              |          |          | 3,571,552.00         |
|                              | 3           | 6          |              |                      |              |          |          |                      |
|                              | 4           | 15         |              |                      |              |          |          |                      |
|                              | 4           | 7          |              |                      |              |          |          |                      |
|                              | 4           | 2          | 1            | 580,752.20           |              |          |          | 414,823.00           |
|                              | 5           | 15         |              |                      |              |          |          |                      |
|                              | 5           | 13         |              |                      |              |          |          |                      |
|                              | 5           | 12         |              |                      |              |          |          |                      |
|                              | 5           | 8          |              |                      |              |          |          |                      |
|                              | 6           | 12         | 1            | 859,373.20           |              |          |          | 613,838.00           |
|                              | 6           | 10         | 1            | 825,160.06           |              |          |          | 589,400.04           |
|                              | 6           | 9          | 1            | 808,053.46           |              |          |          | 577,181.04           |
|                              | 6           | 8          | 2            | 1,581,893.60         |              |          |          | 1,129,924.00         |
|                              | 6           | 7          | 1            | 773,840.20           |              |          |          | 552,743.00           |
|                              | 6           | 5          | 2            | 1,479,254.06         |              |          |          | 1,056,610.04         |
|                              | 6           | 4          | 1            | 722,520.46           |              |          |          | 516,086.04           |
|                              | 6           | 3          | 6            | 4,232,482.80         |              |          |          | 3,023,202.00         |
| <b>TOTAL FROM 01-06</b>      | <b>105</b>  | <b>231</b> | <b>41</b>    | <b>28,448,900.42</b> | <b>-</b>     | <b>-</b> | <b>-</b> | <b>20,320,643.16</b> |
|                              | 7           | 15         |              |                      |              |          |          |                      |
|                              | 7           | 13         |              |                      |              |          |          |                      |
|                              | 7           | 12         |              |                      |              |          |          |                      |
|                              | 7           | 11         |              |                      |              |          |          |                      |
|                              | 7           | 10         |              |                      |              |          |          |                      |
|                              | 7           | 9          |              |                      |              |          |          |                      |
|                              | 7           | 8          |              |                      |              |          |          |                      |
|                              | 7           | 7          | 1            | 2,414,931.40         |              |          |          | 806,752.00           |
|                              | 7           | 6          |              |                      |              |          |          |                      |
|                              | 7           | 5          |              |                      |              |          |          |                      |
|                              | 7           | 4          |              |                      |              |          |          |                      |
|                              | 7           | 3          |              |                      |              |          |          |                      |
|                              | 7           | 2          | 2            | 1,935,463.60         |              |          |          | 1,382,474.00         |
|                              | 7           | 1          |              |                      |              |          |          |                      |
|                              | 8           | 12         |              |                      |              |          |          |                      |
|                              | 8           | 7          |              |                      |              |          |          |                      |
|                              | 8           | 6          |              |                      |              |          |          |                      |
|                              | 8           | 5          |              |                      |              |          |          |                      |
|                              | 8           | 4          | 1            | 1,574,624.80         |              |          |          | 909,772.00           |
|                              | 8           | 3          | 2            | 1,386,845.60         |              |          |          | 1,765,976.00         |
|                              | 8           | 2          | 1            | 1,273,680.80         |              |          |          | 856,204.00           |
|                              | 8           | 1          |              |                      |              |          |          |                      |
|                              | 9           | 6          |              |                      |              |          |          |                      |
|                              | 9           | 3          |              |                      |              |          |          |                      |
|                              | 9           | 2          | 1            | 2,472,366.40         |              |          |          | 990,604.00           |
|                              | 9           | 1          |              |                      |              |          |          |                      |
|                              | 10          | 10         |              |                      |              |          |          |                      |
|                              | 10          | 8          |              |                      |              |          |          |                      |
|                              | 10          | 7          |              |                      |              |          |          |                      |
|                              | 10          | 6          |              |                      |              |          |          |                      |
|                              | 10          | 5          |              |                      |              |          |          |                      |
|                              | 10          | 4          |              |                      |              |          |          |                      |

|                  |     |     |    |               |   |   |   |               |
|------------------|-----|-----|----|---------------|---|---|---|---------------|
|                  | 10  | 3   |    |               |   |   |   |               |
|                  | 10  | 2   | 1  | 1,198,685.60  |   |   |   | 1,124,732.00  |
|                  | 10  | 1   |    |               |   |   |   |               |
|                  | 12  | 10  | 1  | 1,129,452.80  |   |   |   | 1,724,951.00  |
|                  | 12  | 8   |    |               |   |   |   |               |
|                  | 12  | 5   |    |               |   |   |   |               |
|                  | 12  | 2   |    |               |   |   |   |               |
|                  | 12  | 1   |    |               |   |   |   |               |
| TOTAL FROM 07-12 | 348 | 230 | 10 | 13,386,051.00 | - | - | - | 9,561,465.00  |
|                  | 13  | 10  |    |               | - | - |   |               |
|                  | 13  | 9   |    |               |   |   |   |               |
|                  | 13  | 8   |    |               |   |   |   |               |
|                  | 13  | 7   |    |               |   |   |   |               |
|                  | 13  | 6   |    |               |   |   |   |               |
|                  | 13  | 5   |    |               |   |   |   |               |
|                  | 13  | 4   |    |               |   |   |   |               |
|                  | 13  | 3   |    |               |   |   |   |               |
|                  | 13  | 2   |    |               |   |   |   |               |
|                  | 13  | 1   |    |               |   |   |   |               |
|                  | 14  | 11  |    |               |   |   |   |               |
|                  | 14  | 10  |    |               |   |   |   |               |
|                  | 14  | 5   |    |               |   |   |   |               |
|                  | 14  | 3   |    |               |   |   |   |               |
|                  | 14  | 2   |    |               |   |   |   |               |
|                  | 15  | 9   |    |               |   |   |   |               |
|                  | 15  | 8   |    |               |   |   |   |               |
|                  | 15  | 3   |    |               |   |   |   |               |
|                  | 15  | 2   |    |               |   |   |   |               |
|                  | 16  | 9   |    |               |   |   |   |               |
|                  | 16  | 3   |    |               |   |   |   |               |
|                  | 16  | 2   |    |               |   |   |   |               |
| TOTAL FROM 13-17 | 247 | 98  | 0  | -             |   |   |   |               |
| TOTAL 01-17      | 700 | 559 | 51 | 41,834,951.42 | - | - | - | 29,882,108.16 |
| ALLOWANCE        |     |     |    |               | - | - | - |               |
| TOTAL            | 700 | 559 | 51 | 41,834,951.42 | - | - | - | 29,882,108.16 |

## SAGBAMA LOCAL GOVERNMENT COUNCIL

### ESTIMATES OF RECURRENT EXPENDITURE 2025

#### HEAD 2008: AGRICULTURAL AND NATURAL RESOURCES, SOCIAL DEV. DEPARTMENT ECONOMIC CODE: 0112202 OVERHEAD-COST

| SUB HEAD | CLASSIFICATION OF EXPENDITURE                            | DRAFT ESTIMATE<br>2025 | APPROVED<br>ESTIMATE<br>2024 | ACTUAL<br>EXPENDITURE<br>2024 |
|----------|----------------------------------------------------------|------------------------|------------------------------|-------------------------------|
|          | <b>ECONOMIC CODE:220201-TRAVEL AND TRANSPORT-GENERAL</b> |                        |                              |                               |
| 22020101 | LOCAL TRAVEL AND TRANSPORT TRAINING                      | 00.00                  | 00.00                        |                               |
| 22020102 | LOCAL TRAVEL AND TRANSPORT OTHERS                        | 700,000.00             | 500,000.00                   |                               |
|          | <b>SUB TOTAL</b>                                         | <b>700,000.00</b>      | <b>500,000.00</b>            | <b>0.00</b>                   |
|          | <b>ECONOMIC CODE: 220202- UTILITIES GENERAL</b>          |                        |                              |                               |
| 22020201 | ELECTRICITY CHARGES                                      |                        |                              |                               |
| 22020202 | TELEPHONE CHARGES                                        | 300,000.00             | 00.00                        |                               |
| 22020203 | INTERNET ACCESS CHARGES                                  | 00.00                  |                              |                               |



|          |                                                                           |                     |                     |             |
|----------|---------------------------------------------------------------------------|---------------------|---------------------|-------------|
| 22020204 | SATELLITE BROADCASTING CHARGES                                            |                     |                     |             |
| 22020205 | WATER RATES                                                               | 0                   |                     |             |
|          | <b>SUB TOTAL</b>                                                          | <b>300,000.00</b>   | <b>0.00</b>         | <b>0.00</b> |
|          | <b>ECONOMIC CODE: 220204 MAINTENANCE SERVICES-GENERAL</b>                 |                     |                     |             |
| 22020401 | MAINTENANCE OF MOTOR VEHICLES/TRANSPORT EQUIPMENT                         | 00.00               | 00.00               |             |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE                                           | 600,000.00          | 200,000.00          |             |
| 22020403 | MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS                       | 00.00               | 00.00               |             |
| 22020404 | MAINTENANCE OF OFFICE /IT EQUIPMENT                                       |                     |                     |             |
| 22020405 | MAINTENANCE OF PLANTS/GENERATORS                                          |                     |                     |             |
| 22020406 | OTHER MAINTENANCE SERVICES                                                |                     |                     |             |
| 22020408 | MAINTENANCE OF SEA BOATS                                                  | 600,000.00          | 600,000.00          |             |
|          | <b>SUB TOTAL</b>                                                          | <b>1,200,000.00</b> | <b>800,000.00</b>   | <b>0.00</b> |
|          | <b>ECONOMIC CODE: 220207 CONSULTING AND PROFESSIONAL SERVICES-GENERAL</b> |                     |                     |             |
| 22020701 | FINANCIAL CONSULTING                                                      | 0                   | 0                   |             |
| 22020702 | INFORMATION TECHNOLOGY CONSULTING                                         |                     |                     |             |
| 22020703 | LEGAL SERVICES                                                            |                     |                     |             |
| 22020604 | SECURITY VOTE (INCLUDING OPERATION)                                       |                     | 0.00                |             |
|          | <b>SUB TOTAL</b>                                                          | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b> |
|          | <b>ECONOMIC CODE: 220208 FUEL AND LUBRICANTS-GENERAL</b>                  |                     |                     |             |
| 22020801 | MOTOR VEHICLE FUEL COST                                                   | 500,000.00          | 200,000.00          |             |
| 22020802 | OTHER TRANSPORT EQUIPMENT FUEL COST                                       | 00.00               | 00.00               |             |
|          | <b>SUB TOTAL</b>                                                          | <b>500,000.00</b>   | <b>200,000.00</b>   | <b>0.00</b> |
|          | <b>ECONOMIC CODE: 220210 MISCELLANEOUS EXPENSES - GENERAL</b>             |                     |                     |             |
| 22021001 | REFRESHMENT AND MEALS                                                     | 800,000.00          | 200,000.00          |             |
| 22021002 | HONORARIUM AND SITTING ALLOWANCE                                          | 00.00               | 200,000.00          |             |
| 22021004 | MEDICAL EXPENSES LOCAL                                                    | 500,000.00          | 300,000.00          |             |
| 22021021 | SPECIAL DAYS/CELEBRATIONS                                                 | 00.00               |                     |             |
|          | <b>SUB TOTAL</b>                                                          | <b>1,300,000.00</b> | <b>700,000.00</b>   | <b>0.00</b> |
|          | <b>GENERAL OVERHEAD TOTAL</b>                                             | <b>4,000,000.00</b> | <b>2,200,000.00</b> | <b>0.00</b> |

|  |  |  |  |                                                        |  |
|--|--|--|--|--------------------------------------------------------|--|
|  |  |  |  | <b>SAGBAMA LOCAL GOVERNMENT COUNCIL</b>                |  |
|  |  |  |  | <b>ESTIMATES OF RECURRENT EXPENDITURE 2025</b>         |  |
|  |  |  |  | <b>HEAD 2009: WORKS, HOUSING AND SURVEY DEPARTMENT</b> |  |
|  |  |  |  | <b>ECONOMIC CODE: 21-PERSONNEL COST</b>                |  |

**ECONOMIC CODE 21010101 (SALARY)**

|                              |             |            | DRAFT ESTIMATE 2025 |                      | APPROVED ESTIMATE 2024 |          | REVISED ESTIMATE 2024 | ACTUAL EXPENDITURE JAN. – DEC. 2024 |
|------------------------------|-------------|------------|---------------------|----------------------|------------------------|----------|-----------------------|-------------------------------------|
| CLASSIFICATION CODE AND TYPE | GRADE LEVEL | STEP       | NO. OF STAFF        | AMOUNT               | NO. OF STAFF           | AMOUNT   |                       | ₱                                   |
| STAFF PERSONNEL              | 2           | 15         | 1                   | 665,182.00           |                        |          |                       | 475,130.00                          |
|                              | 2           | 10         | 1                   | 624,281.00           |                        |          |                       | 445,915.00                          |
|                              | 2           | 3          | 1                   | 567,019.60           |                        |          |                       | 405,014.00                          |
|                              | 3           | 15         | 13                  | 9,040,267.60         |                        |          |                       | 6,457,334.00                        |
|                              | 3           | 14         |                     |                      |                        |          |                       |                                     |
|                              | 3           | 13         |                     |                      |                        |          |                       |                                     |
|                              | 3           | 12         |                     |                      |                        |          |                       |                                     |
|                              | 3           | 11         | 1                   | 655,186.00           |                        |          |                       | 467,990.00                          |
|                              | 3           | 8          | 3                   | 1,875,064.80         |                        |          |                       |                                     |
|                              | 3           | 6          |                     |                      |                        |          |                       | 1,339,332.00                        |
|                              | 4           | 15         | 11                  | 8,115,800.00         |                        |          |                       | 5,797,000.00                        |
|                              | 4           | 11         | 1                   | 689,477.60           |                        |          |                       | 492,484.00                          |
|                              | 4           | 6          | 1                   | 756,733.60           |                        |          |                       | 540,524.00                          |
|                              | 4           | 2          | 71                  | 41,233,406.20        |                        |          |                       | 29,452,433.00                       |
|                              | 5           | 15         | 1                   | 790,767.60           |                        |          |                       | 564,834.00                          |
|                              | 5           | 13         | 1                   | 762,700.40           |                        |          |                       | 544,786.00                          |
|                              | 5           | 9          | 1                   | 706,566.00           |                        |          |                       | 504,690.00                          |
|                              | 5           | 8          | 5                   | 3,462,662.00         |                        |          |                       | 2,473,330.00                        |
|                              | 6           | 15         | 3                   | 2,732,079.00         |                        |          |                       | 1,951,485.00                        |
|                              | 6           | 14         | 1                   | 893,586.40           |                        |          |                       | 638,276.00                          |
|                              | 6           | 12         | 2                   | 1,718,746.40         |                        |          |                       | 1,227,676.00                        |
|                              | 6           | 10         | 1                   | 825,160.00           |                        |          |                       | 589,400.00                          |
|                              | 6           | 9          | 1                   | 808,053.40           |                        |          |                       | 577,181.00                          |
|                              | 6           | 7          | 1                   | 773,840.20           |                        |          |                       | 552,743.00                          |
|                              | 6           | 6          | 3                   | 2,270,200.80         |                        |          |                       | 1,621,572.00                        |
|                              | 6           | 5          | 1                   | 739,627.00           |                        |          |                       | 528,305.00                          |
|                              | 6           | 3          | 10                  | 7,054,138.00         |                        |          |                       | 5,038,670.00                        |
|                              | 6           | 2          | 4                   | 2,753,228.80         |                        |          |                       | 1,966,592.00                        |
|                              | 6           | 1          |                     |                      |                        |          |                       |                                     |
| <b>TOTAL FROM 01-06</b>      | <b>129</b>  | <b>270</b> | <b>139</b>          | <b>90,513,774.40</b> | <b>-</b>               | <b>-</b> | <b>-</b>              | <b>64,652,696.00</b>                |
|                              | 7           | 15         | 3                   | 4,164,623.40         |                        |          |                       | 2,974,731.00                        |
|                              | 7           | 14         | 4                   | 5,423,454.40         |                        |          |                       | 3,873,896.00                        |
|                              | 7           | 12         | 2                   | 2,582,350.40         |                        |          |                       | 1,844,536.00                        |
|                              | 7           | 11         | 1                   | 1,258,831.00         |                        |          |                       | 899,165.00                          |
|                              | 7           | 10         | 2                   | 2,452,973.60         |                        |          |                       | 1,752,124.00                        |
|                              | 7           | 9          | 2                   | 2,388,285.20         |                        |          |                       | 1,705,918.00                        |
|                              | 7           | 8          | 1                   | 1,161,797.00         |                        |          |                       | 829,855.00                          |
|                              | 7           | 7          | 3                   | 3,388,358.40         |                        |          |                       | 2,420,256.00                        |
|                              | 7           | 6          | 5                   | 5,485,543.00         |                        |          |                       | 3,918,245.00                        |
|                              | 7           | 5          | 1                   | 1,064,764.40         |                        |          |                       | 760,546.00                          |
|                              | 7           | 4          | 9                   | 9,291,781.74         |                        |          |                       | 6,636,986.96                        |
|                              | 7           | 3          | 10                  | 10,000,760.00        |                        |          |                       | 7,143,400.00                        |
|                              | 7           | 2          | 16                  | 15,483,708.74        |                        |          |                       | 11,059,791.96                       |
|                              | 7           | 1          | 4                   | 3,741,544.80         |                        |          |                       | 2,672,532.00                        |
|                              | 8           | 12         | 1                   | 1,573,661.60         |                        |          |                       | 1,124,044.00                        |
|                              | 8           | 8          | 1                   | 1,423,671.20         |                        |          |                       | 1,016,908.00                        |
|                              | 8           | 4          | 3                   | 3,821,042.40         |                        |          |                       | 2,729,316.00                        |
|                              | 8           | 3          | 51                  | 63,045,343.20        |                        |          |                       | 45,032,388.00                       |
|                              | 8           | 2          | 4                   | 4,794,742.40         |                        |          |                       | 3,424,816.00                        |
|                              | 9           | 3          | 2                   | 2,862,238.40         |                        |          |                       | 2,044,456.00                        |

|                  |     |     |     |                |   |   |   |                |
|------------------|-----|-----|-----|----------------|---|---|---|----------------|
|                  | 9   | 2   | 2   | 2,773,691.20   |   |   |   | 1,981,208.00   |
|                  | 9   | 1   | 3   | 4,027,720.20   |   |   |   | 2,876,943.00   |
|                  | 10  | 8   | 1   | 1,859,375.00   |   |   |   | 1,328,125.00   |
|                  | 10  | 7   | 3   | 5,435,749.20   |   |   |   | 3,882,678.00   |
|                  | 10  | 6   | 1   | 1,764,457.80   |   |   |   | 1,260,327.00   |
|                  | 10  | 2   | 1   | 1,574,624.80   |   |   |   | 1,124,732.00   |
|                  | 10  | 1   | 1   | 1,527,166.20   |   |   |   | 1,090,833.00   |
|                  | 12  | 7   | 4   | 8,776,364.80   |   |   |   | 6,268,832.00   |
|                  | 12  | 6   | 1   | 2,120,477.80   |   |   |   | 1,514,627.00   |
|                  | 12  | 5   | 1   | 2,046,864.40   |   |   |   | 1,462,046.00   |
|                  | 12  | 2   |     |                |   |   |   |                |
|                  | 12  | 1   |     |                |   |   |   |                |
| TOTAL FROM 07-12 | 275 | 187 | 143 | 177,315,966.69 | - | - | - | 126,654,261.92 |
|                  | 13  | 7   | 1   | 4,670,675.80   |   | - |   | 3,336,197.00   |
|                  | 13  | 6   | 2   | 2,313,974.60   |   |   |   | 1,652,839.00   |
|                  | 13  | 5   | 6   | 2,415,905.80   |   |   |   | 1,725,647.00   |
|                  | 13  | 2   | 1   | 2,026,778.60   |   |   |   | 1,447,699.00   |
|                  | 13  | 1   |     |                |   |   |   |                |
|                  | 14  | 1   | 1   | 4,676,159.60   |   |   |   | 3,340,114.00   |
|                  | 15  | 9   |     |                |   |   |   |                |
|                  | 15  | 8   |     |                |   |   |   |                |
|                  | 15  | 3   |     |                |   |   |   |                |
|                  | 15  | 2   |     |                |   |   |   |                |
|                  | 16  | 1   | 1   | 13,561,531.20  |   |   |   | 9,686,808.00   |
| TOTAL FROM 13-17 | 126 | 37  | 12  | 29,665,025.60  | - | - | - | 21,189,304.00  |
| TOTAL 01-17      | 530 | 494 | 294 | 297,494,766.69 | - | - | - | 212,496,261.92 |
| ALLOWANCE        |     |     |     |                |   | - | - |                |
| TOTAL            | 530 | 494 | 294 | 297,494,766.69 | - | - | - | 212,496,261.92 |

|          | SAGBAMA LOCAL GOVERNMENT COUNCIL                  |  |                        |                              |                               |  |
|----------|---------------------------------------------------|--|------------------------|------------------------------|-------------------------------|--|
|          | ESTIMATES OF RECURRENT EXPENDITURE 2025           |  |                        |                              |                               |  |
|          | HEAD 2009: WORKS, HOUSING AND SURVEY DEPARTMENT   |  |                        |                              |                               |  |
|          | ECONOMIC CODE: 0112202                            |  |                        |                              |                               |  |
|          | OVERHEAD-COST                                     |  |                        |                              |                               |  |
| SUB HEAD | CLASSIFICATION OF EXPENDITURE                     |  | DRAFT ESTIMATE<br>2025 | APPROVED<br>ESTIMATE<br>2024 | ACTUAL<br>EXPENDITURE<br>2024 |  |
|          | ECONOMIC CODE:220201-TRAVEL AND TRANSPORT-GENERAL |  |                        |                              |                               |  |
| 22020101 | LOCAL TRAVEL AND TRANSPORT TRAINING               |  | 00.00                  | 00.00                        |                               |  |
| 22020102 | LOCAL TRAVEL AND TRANSPORT OTHERS                 |  | 900,000.00             | 900,000.00                   |                               |  |
|          | SUB TOTAL                                         |  | 900,000.00             | 900,000.00                   | 0.00                          |  |
|          | ECONOMIC CODE: 220202- UTILITIES GENERAL          |  |                        |                              |                               |  |
| 22020201 | ELECTRICITY CHARGES                               |  |                        |                              |                               |  |
| 22020202 | TELEPHONE CHARGES                                 |  | 400,000.00             | 500,000.00                   |                               |  |
| 22020203 | INTERNET ACCESS CHARGES                           |  | 500,000.00             | 500,000.00                   |                               |  |
| 22020204 | SATELLITE BROADCASTING CHARGES                    |  |                        |                              |                               |  |
| 22020205 | WATER RATES                                       |  | 0                      |                              |                               |  |
|          | SUB TOTAL                                         |  | 900,000.00             | 1,000,000.00                 | 0.00                          |  |

|          |                                                                    |              |              |      |  |
|----------|--------------------------------------------------------------------|--------------|--------------|------|--|
|          | ECONOMIC CODE: 220204 MAINTENANCE SERVICES-GENERAL                 |              |              |      |  |
| 22020401 | MAINTENANCE OF MOTOR VEHICLES/TRANSPORT EQUIPMENT                  | 00.00        | 00.00        |      |  |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE                                    | 400,000.00   | 800,000.00   |      |  |
| 22020403 | MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS                | 00.00        | 00.00        |      |  |
| 22020404 | MAINTENANCE OF OFFICE /IT EQUIPMENT                                |              |              |      |  |
| 22020405 | MAINTENANCE OF PLANTS/GENERATORS                                   |              |              |      |  |
| 22020406 | OTHER MAINTENANCE SERVICES                                         |              |              |      |  |
| 22020408 | MAINTENANCE OF SEA BOATS                                           | 500,000.00   | 1,000,000.00 |      |  |
|          | SUB TOTAL                                                          | 900,000.00   | 1,800,000.00 | 0.00 |  |
|          | ECONOMIC CODE: 220207 CONSULTING AND PROFESSIONAL SERVICES-GENERAL |              |              |      |  |
| 22020701 | FINANCIAL CONSULTING                                               | 0            | 0            |      |  |
| 22020702 | INFORMATION TECHNOLOGY CONSULTING                                  |              |              |      |  |
| 22020703 | LEGAL SERVICES                                                     |              |              |      |  |
| 22020604 | SECURITY VOTE (INCLUDING OPERATION)                                |              | 0.00         |      |  |
|          | SUB TOTAL                                                          | 0.00         | 0.00         | 0.00 |  |
|          | ECONOMIC CODE: 220208 FUEL AND LUBRICANTS-GENERAL                  |              |              |      |  |
| 22020801 | MOTOR VEHICLE FUEL COST                                            | 700,000.00   | 700,000.00   |      |  |
| 22020802 | OTHER TRANSPORT EQUIPMENT FUEL COST                                | 00.00        | 00.00        |      |  |
|          | SUB TOTAL                                                          | 700,000.00   | 700,000.00   | 0.00 |  |
|          | ECONOMIC CODE: 220210 MISCELLANEOUS EXPENSES - GENERAL             |              |              |      |  |
| 22021001 | REFRESHMENT AND MEALS                                              | 500,000.00   | 900,000.00   |      |  |
| 22021002 | HONORARIUM AND SITTING ALLOWANCE                                   | 600,000.00   | 600,000.00   |      |  |
| 22021004 | MEDICAL EXPENSES LOCAL                                             | 700,000.00   | 700,000.00   |      |  |
| 22021021 | SPECIAL DAYS/CELEBRATIONS                                          | 00.00        | 00.00        |      |  |
|          | SUB TOTAL                                                          | 1,800,000.00 | 2,200,000.00 | 0.00 |  |
|          | GENERAL OVERHEAD TOTAL                                             | 5,200,000.00 | 6,600,000.00 | 0.00 |  |

|                |                                                  |  |                     |                        |                       |                                     |
|----------------|--------------------------------------------------|--|---------------------|------------------------|-----------------------|-------------------------------------|
|                | SAGBAMA LOCAL GOVERNMENT COUNCIL                 |  |                     |                        |                       |                                     |
|                | ESTIMATES OF RECURRENT EXPENDITURE 2025          |  |                     |                        |                       |                                     |
|                | HEAD 2010 BUDGET PLANNING, RESEARCH & STATISTICS |  |                     |                        |                       |                                     |
|                | ECONOMIC CODE: 21-PERSONNEL COST                 |  |                     |                        |                       |                                     |
|                | ECONOMIC CODE 21010101 (SALARY)                  |  |                     |                        |                       |                                     |
|                |                                                  |  | DRAFT ESTIMATE 2025 | APPROVED ESTIMATE 2024 | REVISED ESTIMATE 2024 | ACTUAL EXPENDITURE JAN. – DEC. 2024 |
| CLASSIFICATION | GRADE                                            |  | NO. OF              |                        |                       |                                     |

| ORGANIZATION CODE AND TYPE | GRADE LEVEL | STEP       | NO. OF STAFF | AMOUNT       | NO. OF STAFF | AMOUNT   |          | N          |
|----------------------------|-------------|------------|--------------|--------------|--------------|----------|----------|------------|
| STAFF PERSONNEL            | 2           | 15         |              |              |              |          |          |            |
|                            | 2           | 10         |              |              |              |          |          |            |
|                            | 2           | 3          |              |              |              |          |          |            |
|                            | 3           | 15         |              |              |              |          |          |            |
|                            | 3           | 14         |              |              |              |          |          |            |
|                            | 3           | 13         |              |              |              |          |          |            |
|                            | 3           | 12         |              |              |              |          |          |            |
|                            | 3           | 11         |              |              |              |          |          |            |
|                            | 3           | 8          |              |              |              |          |          |            |
|                            | 3           | 6          |              |              |              |          |          |            |
|                            | 4           | 15         |              |              |              |          |          |            |
|                            | 4           | 11         |              |              |              |          |          |            |
|                            | 4           | 6          |              |              |              |          |          |            |
|                            | 4           | 2          |              |              |              |          |          |            |
|                            | 5           | 15         |              |              |              |          |          |            |
|                            | 5           | 13         |              |              |              |          |          |            |
|                            | 5           | 9          |              |              |              |          |          |            |
|                            | 5           | 8          |              |              |              |          |          |            |
|                            | 6           | 15         |              |              |              |          |          |            |
|                            | 6           | 14         |              |              |              |          |          |            |
|                            | 6           | 12         |              |              |              |          |          |            |
|                            | 6           | 10         |              |              |              |          |          |            |
|                            | 6           | 9          |              |              |              |          |          |            |
|                            | 6           | 7          |              |              |              |          |          |            |
|                            | 6           | 6          |              |              |              |          |          |            |
|                            | 6           | 5          |              |              |              |          |          |            |
|                            | 6           | 3          |              |              |              |          |          |            |
|                            | 6           | 2          |              |              |              |          |          |            |
|                            | 6           | 1          |              |              |              |          |          |            |
| <b>TOTAL FROM 01-06</b>    | <b>129</b>  | <b>270</b> | <b>0</b>     | <b>-</b>     | <b>-</b>     | <b>-</b> | <b>-</b> | <b>-</b>   |
|                            | 7           | 15         |              |              |              |          |          |            |
|                            | 7           | 14         |              |              |              |          |          |            |
|                            | 7           | 12         |              |              |              |          |          |            |
|                            | 7           | 11         |              |              |              |          |          |            |
|                            | 7           | 10         |              |              |              |          |          |            |
|                            | 7           | 9          |              |              |              |          |          |            |
|                            | 7           | 8          |              |              |              |          |          |            |
|                            | 7           | 7          |              |              |              |          |          |            |
|                            | 7           | 6          | 1            | 1,097,108.60 |              |          |          | 783,649.00 |
|                            | 7           | 5          |              |              |              |          |          |            |
|                            | 7           | 4          |              |              |              |          |          |            |
|                            | 7           | 3          |              |              |              |          |          |            |
|                            | 7           | 2          |              |              |              |          |          |            |
|                            | 7           | 1          |              |              |              |          |          |            |
|                            | 8           | 12         |              |              |              |          |          |            |
|                            | 8           | 8          |              |              |              |          |          |            |
|                            | 8           | 4          |              |              |              |          |          |            |
|                            | 8           | 3          |              |              |              |          |          |            |
|                            | 8           | 2          |              |              |              |          |          |            |
|                            | 9           | 3          |              |              |              |          |          |            |
|                            | 9           | 2          |              |              |              |          |          |            |
|                            | 9           | 1          |              |              |              |          |          |            |
|                            | 10          | 8          |              |              |              |          |          |            |
|                            | 10          | 7          |              |              |              |          |          |            |
|                            | 10          | 6          |              |              |              |          |          |            |
|                            | 11          | 5          |              |              |              |          |          |            |

|                         |            |            |          |                      |          |          |          |                     |
|-------------------------|------------|------------|----------|----------------------|----------|----------|----------|---------------------|
|                         | 10         | 2          |          |                      |          |          |          |                     |
|                         | 10         | 1          |          |                      |          |          |          |                     |
|                         | 12         | 7          |          |                      |          |          |          |                     |
|                         | 12         | 6          |          |                      |          |          |          |                     |
|                         | 12         | 5          |          |                      |          |          |          |                     |
|                         | 12         | 2          | 1        | 1,826,024.20         |          |          |          | 1,304,303.00        |
|                         | 12         | 1          |          |                      |          |          |          |                     |
| <b>TOTAL FROM 07-12</b> | <b>275</b> | <b>187</b> | <b>2</b> | <b>2,923,132.80</b>  | <b>-</b> | <b>-</b> | <b>-</b> | <b>2,087,952.00</b> |
|                         | 13         | 7          |          |                      |          |          |          |                     |
|                         | 13         | 6          | 1        | 2,338,079.80         |          |          |          | 1,670,057.00        |
|                         | 13         | 5          |          |                      |          |          |          |                     |
|                         | 13         | 2          |          |                      |          |          |          |                     |
|                         | 13         | 1          |          |                      |          |          |          |                     |
|                         | 14         | 6          | 1        | 2,565,325.00         |          |          |          | 1,832,375.00        |
|                         | 15         | 9          |          |                      |          |          |          |                     |
|                         | 15         | 8          |          |                      |          |          |          |                     |
|                         | 15         | 3          |          |                      |          |          |          |                     |
|                         | 15         | 2          |          |                      |          |          |          |                     |
|                         | 16         | 1          | 1        | 4,670,675.80         |          |          |          | 3,336,197.00        |
| <b>TOTAL FROM 13-17</b> | <b>126</b> | <b>42</b>  | <b>3</b> | <b>9,574,080.60</b>  | <b>-</b> | <b>-</b> | <b>-</b> | <b>6,838,629.00</b> |
| <b>TOTAL 01-17</b>      | <b>530</b> | <b>499</b> | <b>5</b> | <b>12,497,213.40</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>8,926,581.00</b> |
| ALLOWANCE               |            |            |          |                      |          |          |          |                     |
| <b>TOTAL</b>            | <b>530</b> | <b>499</b> | <b>5</b> | <b>12,497,213.40</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>8,926,581.00</b> |

|                 | <b>SAGBAMA LOCAL GOVERNMENT COUNCIL</b>                     |  |                                |                                       |                                        |  |
|-----------------|-------------------------------------------------------------|--|--------------------------------|---------------------------------------|----------------------------------------|--|
|                 | <b>ESTIMATES OF RECURRENT EXPENDITURE 2025</b>              |  |                                |                                       |                                        |  |
|                 | <b>HEAD 2010: BUDGET PLANNING, RESEARCH &amp; STATISTIC</b> |  |                                |                                       |                                        |  |
|                 | <b>ECONOMIC CODE: 0112202</b>                               |  |                                |                                       |                                        |  |
|                 | <b>OVERHEAD-COST</b>                                        |  |                                |                                       |                                        |  |
| <b>SUB HEAD</b> | <b>CLASSIFICATION OF EXPENDITURE</b>                        |  | <b>DRAFT ESTIMATE<br/>2025</b> | <b>APPROVED<br/>ESTIMATE<br/>2024</b> | <b>ACTUAL<br/>EXPENDITURE<br/>2024</b> |  |
|                 | <b>ECONOMIC CODE:220201-TRAVEL AND TRANSPORT-GENERAL</b>    |  |                                |                                       |                                        |  |
| 22020101        | LOCAL TRAVEL AND TRANSPORT TRAINING                         |  | 00.00                          | 00.00                                 |                                        |  |
| 22020102        | LOCAL TRAVEL AND TRANSPORT OTHERS                           |  | 1,000,000.00                   | 500,000.00                            |                                        |  |
|                 | <b>SUB TOTAL</b>                                            |  | <b>1,000,000.00</b>            | <b>500,000.00</b>                     | <b>0.00</b>                            |  |
|                 | <b>ECONOMIC CODE: 220202- UTILITIES GENERAL</b>             |  |                                |                                       |                                        |  |
| 22020201        | ELECTRICITY CHARGES                                         |  |                                |                                       |                                        |  |
| 22020202        | TELEPHONE CHARGES                                           |  | 500,000.00                     | 300,000.00                            |                                        |  |
| 22020203        | INTERNET ACCESS CHARGES                                     |  | 500,000.00                     | 250,000.00                            |                                        |  |
| 22020204        | SATELLITE BROADCASTING CHARGES                              |  |                                |                                       |                                        |  |
| 22020205        | WATER RATES                                                 |  | 0                              |                                       |                                        |  |
|                 | <b>SUB TOTAL</b>                                            |  | <b>1,000,000.00</b>            | <b>550,000.00</b>                     | <b>0.00</b>                            |  |
|                 | <b>ECONOMIC CODE: 220204 MAINTENANCE SERVICES-GENERAL</b>   |  |                                |                                       |                                        |  |
| 22020401        | MAINTENANCE OF MOTOR VEHICLES/TRANSPORT EQUIPMENT           |  | 00.00                          | 00.00                                 |                                        |  |
| 22020402        | MAINTENANCE OF OFFICE FURNITURE                             |  | 300,000.00                     | 700,000.00                            |                                        |  |

|          |                                                                           |                     |                     |             |
|----------|---------------------------------------------------------------------------|---------------------|---------------------|-------------|
| 22020403 | MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS                       | 200,000.00          | 200,000.00          |             |
| 22020404 | MAINTENANCE OF OFFICE /IT EQUIPMENT                                       |                     |                     |             |
| 22020405 | MAINTENANCE OF PLANTS/GENERATORS                                          |                     |                     |             |
| 22020406 | OTHER MAINTENANCE SERVICES                                                |                     |                     |             |
| 22020408 | MAINTENANCE OF SEA BOATS                                                  | 0.00                | 100,000.00          |             |
|          | <b>SUB TOTAL</b>                                                          | <b>500,000.00</b>   | <b>1,000,000.00</b> | <b>0.00</b> |
|          | <b>ECONOMIC CODE: 220207 CONSULTING AND PROFESSIONAL SERVICES-GENERAL</b> |                     |                     |             |
| 22020701 | FINANCIAL CONSULTING                                                      | 0                   | 0                   |             |
| 22020702 | INFORMATION TECHNOLOGY CONSULTING                                         |                     |                     |             |
| 22020703 | LEGAL SERVICES                                                            |                     |                     |             |
| 22020604 | SECURITY VOTE (INCLUDING OPERATION)                                       |                     | 0.00                |             |
|          | <b>SUB TOTAL</b>                                                          | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b> |
|          | <b>ECONOMIC CODE: 220208 FUEL AND LUBRICANTS-GENERAL</b>                  |                     |                     |             |
| 22020801 | MOTOR VEHICLE FUEL COST                                                   | 400,000.00          | 300,000.00          |             |
| 22020802 | OTHER TRANSPORT EQUIPMENT FUEL COST                                       | 500,000.00          | 200,000.00          |             |
|          | <b>SUB TOTAL</b>                                                          | <b>900,000.00</b>   | <b>500,000.00</b>   | <b>0.00</b> |
|          | <b>ECONOMIC CODE: 220210 MISCELLANEOUS EXPENSES - GENERAL</b>             |                     |                     |             |
| 22021001 | REFRESHMENT AND MEALS                                                     | 300,000.00          | 1,000,000.00        |             |
| 22021002 | HONORARIUM AND SITTING ALLOWANCE                                          | 400,000.00          | 1,000,000.00        |             |
| 22021004 | MEDICAL EXPENSES LOCAL                                                    | 0.00                | 1,000,000.00        |             |
| 22021021 | SPECIAL DAYS/CELEBRATIONS                                                 | 00.00               |                     |             |
|          | <b>SUB TOTAL</b>                                                          | <b>700,000.00</b>   | <b>3,000,000.00</b> | <b>0.00</b> |
|          | <b>GENERAL OVERHEAD TOTAL</b>                                             | <b>4,100,000.00</b> | <b>5,550,000.00</b> | <b>0.00</b> |

**HEAD 2010 BUDGET PLANNING, RESEARCH & STATISTICS**  
**ECONOMIC CODE: 21-PERSONNEL COST**

**ECONOMIC CODE 21010101 (SALARY)**

|                              |             |      | DRAFT ESTIMATE 2025 |        | APPROVED ESTIMATE 2024 |        | REVISED ESTIMATE 2024 | ACTUAL EXPENDITURE JAN. – DEC. 2024 |
|------------------------------|-------------|------|---------------------|--------|------------------------|--------|-----------------------|-------------------------------------|
| CLASSIFICATION CODE AND TYPE | GRADE LEVEL | STEP | NO. OF STAFF        | AMOUNT | NO. OF STAFF           | AMOUNT |                       | ₱                                   |
| STAFF PERSONNEL              |             |      |                     |        |                        |        |                       |                                     |
|                              | 2           | 15   |                     |        |                        |        |                       |                                     |
|                              | 2           | 10   |                     |        |                        |        |                       |                                     |
|                              | 2           | 3    |                     |        |                        |        |                       |                                     |
|                              | 3           | 15   |                     |        |                        |        |                       |                                     |
|                              | 3           | 14   |                     |        |                        |        |                       |                                     |
|                              | 3           | 13   |                     |        |                        |        |                       |                                     |
|                              | 3           | 12   |                     |        |                        |        |                       |                                     |
|                              | 3           | 11   |                     |        |                        |        |                       |                                     |
|                              | 3           | 8    |                     |        |                        |        |                       |                                     |

|                         |    |    |            |                       |          |          |                       |
|-------------------------|----|----|------------|-----------------------|----------|----------|-----------------------|
|                         | 3  | 6  |            |                       |          |          |                       |
|                         | 4  | 12 | 1          | 1,038,016.06          |          |          | 741,440.04            |
|                         | 4  | 11 | 2          | 2,032,396.80          |          |          | 1,451,712.00          |
|                         | 5  | 15 | 1          | 1,286,334.00          |          |          | 918,810.00            |
|                         | 5  | 10 | 1          | 1,155,071.40          |          |          | 825,051.00            |
|                         | 5  | 6  | 1          | 1,052,906.34          |          |          | 752,075.96            |
|                         | 6  | 12 | 1          | 1,871,522.86          |          |          | 1,336,802.04          |
|                         | 6  | 6  | 1          | 1,600,716.60          |          |          | 1,143,369.00          |
|                         | 6  | 5  | 3          | 4,664,364.77          |          |          | 3,331,689.12          |
|                         | 6  | 4  | 1          | 1,509,156.60          |          |          | 1,077,969.00          |
|                         | 6  | 3  | 3          | 4,390,146.94          |          |          | 3,135,819.24          |
|                         | 6  | 2  | 33         | 46,781,563.75         |          |          | 33,415,402.68         |
|                         | 6  | 1  | 2          | 2,743,677.89          |          |          | 1,959,769.92          |
| <b>TOTAL FROM 01-06</b> |    |    | <b>50</b>  | <b>70,125,874.00</b>  | <b>0</b> | <b>0</b> | <b>50,089,910.00</b>  |
|                         | 7  | 15 | 2          | 5,917,186.80          |          |          | 4,226,562.00          |
|                         | 7  | 11 | 1          | 2,697,329.71          |          |          | 1,926,664.08          |
|                         | 7  | 7  | 1          | 2,436,047.54          |          |          | 1,740,033.96          |
|                         | 7  | 6  | 1          | 2,376,322.03          |          |          | 1,697,372.88          |
|                         | 7  | 5  | 1          | 2,305,447.20          |          |          | 1,646,748.00          |
|                         | 7  | 4  | 3          | 6,720,366.24          |          |          | 4,800,261.60          |
|                         | 7  | 3  | 18         | 39,146,638.61         |          |          | 27,961,884.72         |
|                         | 7  | 2  | 2          | 4,219,009.20          |          |          | 3,013,578.00          |
|                         | 7  | 1  | 5          | 10,220,917.56         |          |          | 7,300,655.40          |
|                         | 8  | 10 | 1          | 3,045,498.29          |          |          | 2,175,355.92          |
|                         | 8  | 2  | 6          | 14,484,179.81         |          |          | 10,345,842.72         |
|                         | 8  | 1  | 1          | 2,336,809.94          |          |          | 1,669,149.96          |
|                         | 9  | 9  | 1          | 3,426,603.60          |          |          | 2,447,574.00          |
|                         | 9  | 7  | 1          | 3,257,021.54          |          |          | 2,326,443.96          |
|                         | 9  | 6  | 1          | 3,168,835.49          |          |          | 2,263,453.92          |
|                         | 9  | 2  | 2          | 5,666,390.69          |          |          | 4,047,421.92          |
|                         | 9  | 1  | 3          | 8,273,235.60          |          |          | 5,909,454.00          |
|                         | 11 | 7  | 7          | 30,406,176.19         |          |          | 21,718,697.28         |
|                         | 11 | 6  | 4          | 16,757,965.73         |          |          | 11,969,975.52         |
|                         | 11 | 5  | 1          | 4,189,491.43          |          |          | 2,992,493.88          |
|                         | 11 | 4  | 5          | 20,854,035.78         |          |          | 14,895,739.84         |
|                         | 11 | 3  | 1          | 3,997,337.23          |          |          | 2,855,240.88          |
|                         | 11 | 1  | 1          | 3,824,872.63          |          |          | 2,732,051.88          |
|                         | 12 | 7  | 4          | 20,838,797.95         |          |          | 14,884,855.68         |
|                         | 12 | 6  | 3          | 15,289,452.86         |          |          | 10,921,037.76         |
|                         | 12 | 5  | 1          | 4,978,178.69          |          |          | 3,555,841.92          |
|                         | 12 | 1  | 10         | 44,769,569.04         |          |          | 31,978,263.60         |
| <b>TOTAL FROM 07-12</b> |    |    | <b>87</b>  | <b>285,603,717.39</b> | <b>-</b> | <b>-</b> | <b>204,002,655.28</b> |
|                         | 13 | 9  | 1          | 6,685,428.46          |          |          | 4,775,306.04          |
|                         | 13 | 6  | 1          | 6,211,149.17          |          |          | 4,436,535.12          |
|                         | 13 | 4  | 2          | 11,762,828.11         |          |          | 8,402,020.08          |
|                         | 13 | 3  | 7          | 40,044,534.60         |          |          | 28,603,239.00         |
|                         | 13 | 2  | 9          | 49,714,761.10         |          |          | 35,510,543.64         |
|                         | 13 | 1  | 9          | 48,591,597.60         |          |          | 34,708,284.00         |
|                         | 14 | 6  | 1          | 7,550,025.17          |          |          | 5,392,875.12          |
|                         | 14 | 4  | 5          | 35,839,446.72         |          |          | 25,599,604.80         |
|                         | 14 | 3  | 6          | 41,845,106.35         |          |          | 29,889,361.68         |
|                         | 14 | 2  | 1          | 6,791,202.60          |          |          | 4,850,859.00          |
|                         | 14 | 1  | 1          | 6,594,222.77          |          |          | 4,710,159.12          |
|                         | 15 | 5  | 1          | 8,971,732.06          |          |          | 6,408,380.04          |
|                         | 15 | 3  | 3          | 25,490,358.43         |          |          | 18,207,398.88         |
|                         | 15 | 2  | 3          | 16,611,042.34         |          |          | 11,865,030.24         |
|                         | 16 | 1  | 3          | 8,086,223.71          |          |          | 5,775,874.08          |
| <b>TOTAL FROM 13-17</b> |    |    | <b>50</b>  | <b>320,789,659.18</b> | <b>-</b> | <b>-</b> | <b>229,135,470.84</b> |
| <b>TOTAL 01-17</b>      |    |    | <b>187</b> | <b>676,519,250.57</b> | <b>0</b> | <b>0</b> | <b>483,228,036.12</b> |
| <b>ALLOWANCE</b>        |    |    |            |                       |          |          |                       |
| <b>TOTAL</b>            |    |    | <b>187</b> | <b>676,519,250.57</b> | <b>-</b> | <b>-</b> | <b>483,228,036.12</b> |



|                 |                                                                           |                                |                                       |                                        |
|-----------------|---------------------------------------------------------------------------|--------------------------------|---------------------------------------|----------------------------------------|
|                 | <b>SAGBAMA LOCAL GOVERNMENT COUNCIL</b>                                   |                                |                                       |                                        |
|                 | <b>ESTIMATES OF RECURRENT EXPENDITURE 2025</b>                            |                                |                                       |                                        |
|                 | <b>HEAD 2010: PRIMARY HEALTH CARE</b>                                     |                                |                                       |                                        |
| <b>SUB HEAD</b> | <b>CLASSIFICATION OF EXPENDITURE</b>                                      | <b>DRAFT ESTIMATE<br/>2025</b> | <b>APPROVED<br/>ESTIMATE<br/>2024</b> | <b>ACTUAL<br/>EXPENDITURE<br/>2024</b> |
| <b>SUB HEAD</b> | <b>CLASSIFICATION OF EXPENDITURE</b>                                      | <b>DRAFT ESTIMATE</b>          | <b>APPROVED</b>                       | <b>ACTUAL</b>                          |
|                 | <b>ECONOMIC CODE:220201-TRAVEL AND TRANSPORT-GENERAL</b>                  |                                |                                       |                                        |
| 22020101        | LOCAL TRAVEL AND TRANSPORT TRAINING                                       | 00.00                          | 00.00                                 |                                        |
| 22020102        | LOCAL TRAVEL AND TRANSPORT OTHERS                                         | 1,000,000.00                   | 500,000.00                            |                                        |
|                 | <b>SUB TOTAL</b>                                                          | <b>1,000,000.00</b>            | <b>500,000.00</b>                     | <b>0.00</b>                            |
|                 | <b>ECONOMIC CODE: 220202- UTILITIES GENERAL</b>                           |                                |                                       |                                        |
| 22020201        | ELECTRICITY CHARGES                                                       |                                |                                       |                                        |
| 22020202        | TELEPHONE CHARGES                                                         | 500,000.00                     | 300,000.00                            |                                        |
| 22020203        | INTERNET ACCESS CHARGES                                                   | 500,000.00                     | 250,000.00                            |                                        |
| 22020204        | SATELLITE BROADCASTING CHARGES                                            |                                |                                       |                                        |
| 22020205        | WATER RATES                                                               | 0                              |                                       |                                        |
|                 | <b>SUB TOTAL</b>                                                          | <b>1,000,000.00</b>            | <b>550,000.00</b>                     | <b>0.00</b>                            |
|                 | <b>ECONOMIC CODE: 220204 MAINTENANCE SERVICES-GENERAL</b>                 |                                |                                       |                                        |
| 22020401        | MAINTENANCE OF MOTOR VEHICLES/TRANSPORT EQUIPMENT                         | 00.00                          | 00.00                                 |                                        |
| 22020402        | MAINTENANCE OF OFFICE FURNITURE                                           | 300,000.00                     | 700,000.00                            |                                        |
| 22020403        | MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS                       | 200,000.00                     | 200,000.00                            |                                        |
| 22020404        | MAINTENANCE OF OFFICE /IT EQUIPMENT                                       |                                |                                       |                                        |
| 22020405        | MAINTENANCE OF PLANTS/GENERATORS                                          |                                |                                       |                                        |
| 22020406        | OTHER MAINTENANCE SERVICES                                                |                                |                                       |                                        |
| 22020408        | MAINTENANCE OF SEA BOATS                                                  | 0.00                           | 100,000.00                            |                                        |
|                 | <b>SUB TOTAL</b>                                                          | <b>500,000.00</b>              | <b>1,000,000.00</b>                   | <b>0.00</b>                            |
|                 | <b>ECONOMIC CODE: 220207 CONSULTING AND PROFESSIONAL SERVICES-GENERAL</b> |                                |                                       |                                        |
| 22020701        | FINANCIAL CONSULTING                                                      | 0                              | 0                                     |                                        |
| 22020702        | INFORMATION TECHNOLOGY CONSULTING                                         |                                |                                       |                                        |
| 22020703        | LEGAL SERVICES                                                            |                                |                                       |                                        |
| 22020604        | SECURITY VOTE (INCLUDING OPERATION)                                       |                                | 0.00                                  |                                        |
|                 | <b>SUB TOTAL</b>                                                          | <b>0.00</b>                    | <b>0.00</b>                           | <b>0.00</b>                            |
|                 | <b>ECONOMIC CODE: 220208 FUEL AND LUBRICANTS-GENERAL</b>                  |                                |                                       |                                        |
| 22020801        | MOTOR VEHICLE FUEL COST                                                   | 400,000.00                     | 300,000.00                            |                                        |
| 22020802        | OTHER TRANSPORT EQUIPMENT FUEL COST                                       | 500,000.00                     | 200,000.00                            |                                        |
|                 | <b>SUB TOTAL</b>                                                          | <b>900,000.00</b>              | <b>500,000.00</b>                     | <b>0.00</b>                            |
|                 | <b>ECONOMIC CODE: 220210 MISCELLANEOUS EXPENSES - GENERAL</b>             |                                |                                       |                                        |
| 22021001        | REFRESHMENT AND MEALS                                                     | 300,000.00                     | 1,000,000.00                          |                                        |
| 22021002        | HONORARIUM AND SITTING ALLOWANCE                                          | 400,000.00                     | 1,000,000.00                          |                                        |
| 22021004        | MEDICAL EXPENSES LOCAL                                                    | 0.00                           | 1,000,000.00                          |                                        |
| 22021021        | SPECIAL DAYS/CELEBRATIONS                                                 | 00.00                          |                                       |                                        |
|                 | <b>SUB TOTAL</b>                                                          | <b>700,000.00</b>              | <b>3,000,000.00</b>                   | <b>0.00</b>                            |
|                 | <b>GENERAL OVERHEAD TOTAL</b>                                             | <b>4,100,000.00</b>            | <b>5,550,000.00</b>                   | <b>0.00</b>                            |

|  |                                                                 |  |  |  |
|--|-----------------------------------------------------------------|--|--|--|
|  | <b>SAGBAMA LOCAL GOVERNMENT COUNCIL</b>                         |  |  |  |
|  | <b>ESTIMATES OF RECURRENT EXPENDITURE 2025</b>                  |  |  |  |
|  | <b>HEAD 2014 MISCELLANEOUS GENERAL ON RECURRENT EXPENDITURE</b> |  |  |  |

**HEAD 2011- MISCELLANEOUS-GENERAL ON RECURRENT EXPENDITURE**  
**ECONOMIC CODE: 220210**

**MISCELLANEOUS-GENERAL**

| SUB HEAD                                                      | CLASSIFICATION OF EXPENDITURE                     | DRAFT ESTIMATE<br>2024 | APPROVED<br>ESTIMATE<br>2023 | ACTUAL<br>EXPENDITURE<br>2023 |
|---------------------------------------------------------------|---------------------------------------------------|------------------------|------------------------------|-------------------------------|
| <b>ECONOMIC CODE:220201-TRAVEL AND TRANSPORT-GENERAL</b>      |                                                   |                        |                              |                               |
| 22020101                                                      | LOCAL TRAVEL AND TRANSPORT TRAINING               |                        |                              |                               |
| 22020102                                                      | LOCAL TRAVEL AND TRANSPORT OTHERS                 | 20,000,000.00          | 2,000,000.00                 |                               |
| 22020103                                                      | INTERNATIONAL TRAVEL AND TRANSPORT TRAINING       | 20,000,000.00          |                              |                               |
| 22020104                                                      | INTERNATIONAL TRAVEL AND TRANSPORT OTHERS         | 0                      |                              |                               |
|                                                               | <b>SUB TOTAL</b>                                  | <b>40,000,000.00</b>   | <b>2,000,000.00</b>          | <b>0.00</b>                   |
| <b>ECONOMIC CODE: 220202 –UTILITIES - GENERAL</b>             |                                                   |                        |                              |                               |
| 22020201                                                      | ELECTRICITY CHARGES                               | 8,000,000.00           | 1,000,000.00                 |                               |
| 22020202                                                      | TELEPHONE CHARGES                                 |                        |                              |                               |
| 22020203                                                      | INTERNET ACCESS CHARGES                           |                        |                              |                               |
| 22020204                                                      | SATELLITE BROADCASTING CHARGES                    |                        |                              |                               |
| 22020205                                                      | WATER RATES                                       |                        |                              |                               |
| 22020206                                                      | SEWAGE CHARGES                                    |                        |                              |                               |
| 22020207                                                      | LEASES COMMUNICATION LINES                        |                        |                              |                               |
| 22020208                                                      | SOFTWARE CHARGES/LICENSE RENEWAL                  | 0                      |                              |                               |
|                                                               | <b>SUB TOTAL</b>                                  | <b>8,000,000.00</b>    | <b>1,000,000.00</b>          | <b>0.00</b>                   |
| <b>ECONOMIC CODE: 220203 MATERIALS AND SUPPLIES - GENERAL</b> |                                                   |                        |                              |                               |
| 22020301                                                      | OFFICE STATIONERIES/COMPUTER CONSUMABLES          | 2,000,000.00           | 2,000,000.00                 |                               |
| 22020302                                                      | BOOKS                                             |                        |                              |                               |
| 22020303                                                      | NEWSPAPERS                                        |                        |                              |                               |
| 22020304                                                      | MAGAZINES AND PERIODICALS                         |                        |                              |                               |
| 22020305                                                      | PRINTING OF NON SECURITY DOCUMENTS                |                        |                              |                               |
| 22020306                                                      | PRINTING OF SECURITY DOCUMENTS                    |                        |                              |                               |
| 22020307                                                      | DRUGS/LABORATORY/MEDICAL SUPPLIES                 |                        |                              |                               |
| 22020308                                                      | FIELD AND CAMPING MATERIALS SUPPLY                |                        |                              |                               |
| 22020309                                                      | UNIFORMS AND OTHER CLOTHING'S                     |                        |                              |                               |
| 22020310                                                      | TEACHING AIDS INSTRUCTIONAL MATERIALS             |                        |                              |                               |
| 22020311                                                      | FOOD STUFF/CATERING MATERIALS SUPPLIES            | 0                      |                              |                               |
|                                                               | <b>SUB TOTAL</b>                                  | <b>2,000,000.00</b>    | <b>2,000,000.00</b>          | <b>0.00</b>                   |
| <b>ECONOMIC CODE: 220204 MAINTENANCE SERVICES-GENERAL</b>     |                                                   |                        |                              |                               |
| 22020401                                                      | MAINTENANCE OF MOTOR VEHICLES/TRANSPORT EQUIPMENT | 2,000,000.00           | 2,000,000.00                 |                               |
| 22020402                                                      | MAINTENANCE OF OFFICE FURNITURE                   | 3,000,000.00           | 3,000,000.00                 |                               |
| 22020403                                                      | MAINTENANCE OF OFFICE                             |                        |                              |                               |

|           |                                                                             |                      |                     |             |
|-----------|-----------------------------------------------------------------------------|----------------------|---------------------|-------------|
|           | BUILDING/RESIDENTIAL QUARTERS                                               |                      |                     |             |
| 22020404  | MAINTENANCE OF OFFICE /IT EQUIPMENT                                         |                      |                     |             |
| 22020405  | MAINTENANCE OF PLANTS/GENERATORS                                            |                      |                     |             |
| 22020406  | OTHER MAINTENANCE SERVICES                                                  |                      |                     |             |
| 22020408  | MAINTENANCE OF SEA BOATS                                                    |                      |                     |             |
| 22020410  | MAINTENANCE OF STREET LIGHTINGS                                             |                      |                     |             |
| 220204011 | MAINTENANCE OF COMMUNICATION EQUIPMENTS                                     |                      |                     |             |
| 22020412  | MAINTENANCES OF MARKET/PUBLIC PLACES                                        |                      |                     |             |
| 22020413  | MINOR ROAD MAINTENANCES                                                     | 0                    |                     |             |
|           | <b>SUB TOTAL</b>                                                            | <b>5,000,000.00</b>  | <b>5,000,000.00</b> | <b>0.00</b> |
|           | <b>ECONOMIC CODE: 220205 TRAINING-GENERAL</b>                               |                      |                     |             |
| 22020501  | LOCAL TRAINING                                                              | 2,000,000.00         | 2,000,000.00        |             |
| 22020502  | INTERNATIONAL TRAINING                                                      | 0                    |                     |             |
|           | <b>SUB TOTAL</b>                                                            | <b>2,000,000.00</b>  | <b>2,000,000.00</b> | <b>0.00</b> |
|           | <b>ECONOMIC CODE: 220206 OTHER SERVICES - GENERAL</b>                       |                      |                     |             |
| 22020601  | SECURITY SERVICES                                                           | 15,000,000.00        | 3,000,000.00        |             |
| 22020602  | OFFICE RENT                                                                 |                      |                     |             |
| 22020603  | RESIDENTIAL RENT                                                            |                      |                     |             |
| 22020604  | SECURITY VOTE (INCLUDING OPERATION)                                         |                      |                     |             |
| 22020605  | CLEANING & FUMIGATION SERVICES                                              | 0                    |                     |             |
|           | <b>SUB TOTAL</b>                                                            | <b>15,000,000.00</b> | <b>3,000,000.00</b> | <b>0.00</b> |
|           | <b>ECONOMIC CODE: 220207 CONSULTING AND PROFESSIONAL SERVICES - GENERAL</b> |                      |                     |             |
| 22020701  | FINANCIAL CONSULTING                                                        |                      |                     |             |
| 22020702  | INFORMATION TECHNOLOGY CONSULTING                                           |                      |                     |             |
| 22020703  | LEGAL SERVICES                                                              | 12,000,000.00        | 2,000,000.00        |             |
| 22020704  | ENGINEERING SERVICES                                                        |                      |                     |             |
| 22020705  | ARCHITECTURAL SERVICES                                                      |                      |                     |             |
| 22020706  | SURVEYING SERVICES                                                          |                      |                     |             |
| 22020707  | AGRICULTURAL CONSULTING                                                     | 10,000,000.00        |                     |             |
| 22020708  | MEDICAL CONSULTING                                                          | 0                    |                     |             |
|           | <b>SUB TOTAL</b>                                                            | <b>22,000,000.00</b> | <b>2,000,000.00</b> | <b>0.00</b> |
|           | <b>ECONOMIC CODE: 220208 FUEL AND LUBRICANTS - GENERAL</b>                  |                      |                     |             |
| 22020801  | MOTOR VEHICLE FUEL COST                                                     | 0                    |                     |             |
| 22020802  | OTHER TRANSPORT EQUIPMENT FUEL COST                                         |                      |                     |             |
| 22020803  | PLANT/GENERATOR FUEL COST                                                   |                      |                     |             |
| 22020805  | SEA BOAT FUEL COST                                                          | 5,000,000.00         | 3,000,000.00        |             |
| 22020806  | COOKING GAS/FUEL COST                                                       | 0                    |                     |             |
|           | <b>SUB TOTAL</b>                                                            | <b>5,000,000.00</b>  | <b>3,000,000.00</b> | <b>0.00</b> |
|           | <b>ECONOMIC CODE: 220209 FINANCIAL CHARGES-GENERAL</b>                      |                      |                     |             |
| 22020901  | BANK CHARGES(OTHER THAN INTEREST)                                           | 14,000,000.00        | 4,000,000.00        |             |
| 22020902  | INSURANCE PREMIUM                                                           |                      |                     |             |
| 22020903  | OTHER CRF BANK CHARGES                                                      | 0                    |                     |             |
|           | <b>SUB TOTAL</b>                                                            | <b>14,000,000.00</b> | <b>4,000,000.00</b> | <b>0.00</b> |
|           | <b>ECONOMIC CODE: 220210 MISCELLANEOUS EXPENSES-GENERAL</b>                 |                      |                     |             |
| 22021001  | DEPRECIATION AND REPAIRS                                                    | 12,000,000.00        | 7,000,000.00        |             |

|          |                                     |                       |                      |             |
|----------|-------------------------------------|-----------------------|----------------------|-------------|
| 22021001 | REFRESHMENT AND MEALS               | 12,000,000.00         | 7,000,000.00         |             |
| 22021002 | HONORARIUM AND SITTING ALLOWANCE    | 10,000,000.00         | 00.00                |             |
| 22021003 | PUBLICITY AND ADVERTISEMENT         |                       |                      |             |
| 22021004 | MEDICAL EXPENSES LOCAL              | 17,000,000.00         |                      |             |
| 22021006 | POSTAGES AND COURIER SERVICES       |                       |                      |             |
| 22021007 | WELFARE PACKAGES                    |                       |                      |             |
| 22021008 | SUBSCRIPTION OF PROFESSIONAL BODIES |                       |                      |             |
| 22021009 | SPORTING ACTIVITIES                 | 10,000,000.00         |                      |             |
| 22021010 | DIRECT TEACHING AND LABORATORY COST |                       |                      |             |
| 22021019 | MEDICAL EXPENSES INTERNATIONAL      | 10,000,000.00         | 7,000,000.00         |             |
| 22021020 | FOREIGN SCHOLARSHIP SCHEME          |                       |                      |             |
| 22021021 | SPECIAL DAYS/CELEBRATIONS           | 16,000,000.00         | 2,000,000.00         |             |
|          | <b>SUB TOTAL</b>                    | <b>75,000,000.00</b>  | <b>30,000,000.00</b> |             |
|          | <b>GENERAL OVERHEAD TOTAL</b>       | <b>186,000,000.00</b> | <b>52,000,000.00</b> | <b>0.00</b> |

|                 |                                                          |                                |                                   |                                        |  |
|-----------------|----------------------------------------------------------|--------------------------------|-----------------------------------|----------------------------------------|--|
|                 | <b>SAGBAMA LOCAL GOVERNMENT COUNCIL</b>                  |                                |                                   |                                        |  |
|                 | <b>ESTIMATES OF RECURRENT EXPENDITURE 2025</b>           |                                |                                   |                                        |  |
|                 | <b>HEAD 2012-GRANT AND CONTRIBUTION-GENERAL</b>          |                                |                                   |                                        |  |
|                 | <b>ECONOMIC CODE 220401</b>                              |                                |                                   |                                        |  |
|                 | <b>LOCAL GRANTS AND CONTRIBUTIONS</b>                    |                                |                                   |                                        |  |
| <b>SUB HEAD</b> | <b>CLASSIFICATION OF EXPENDITURE</b>                     | <b>DRAFT ESTIMATE<br/>2025</b> | <b>APPROVED<br/>ESTIMATE 2024</b> | <b>ACTUAL<br/>EXPENDITURE<br/>2024</b> |  |
| 22040101        | LOCAL GRANTS AND CONTRIBUTIONS                           |                                |                                   |                                        |  |
| 22040102        | GRANTS TO OTHER STATE GOVERNMENTS-<br>CAPITAL            |                                |                                   |                                        |  |
| 22040103        | GRANTS TO LOCAL GOVERNMENT-<br>CURRENT                   |                                |                                   |                                        |  |
| 22040104        | GRANTS TO LOCAL GOVERNMENT-<br>CAPITAL                   |                                |                                   |                                        |  |
| 22040105        | GRANTS TO GOVERNMENTS OWNED<br>COMPANIES-CURRENT         |                                |                                   |                                        |  |
| 22040106        | GRANTS TO GOVERNMENT OWNED<br>COMPANIES-CAPITAL          |                                |                                   |                                        |  |
| 22040107        | GRANTS PRIVATE COMPANIES-CURRENT                         |                                |                                   |                                        |  |
| 22040108        | GRANTS TO PRIVATE COMPANIES-CAPITAL                      |                                |                                   |                                        |  |
| 22040109        | GRANTS TO COMMUNITIES/NGO'S                              |                                |                                   |                                        |  |
| 22040110        | CONTRIBUTIONS FOR PRIMARY SCHOOL<br>TEACHERS (SALARIES ) | 1,514,869,577.70               | 866,870,162.24                    | 1,082,049,698.36                       |  |
|                 | <b>TOTAL</b>                                             | <b>1,514,869,577.70</b>        | <b>866,870,162.24</b>             | <b>1,082,049,698.36</b>                |  |

|                                                |                                      |                           |                              |                               |  |
|------------------------------------------------|--------------------------------------|---------------------------|------------------------------|-------------------------------|--|
| <b>ECONOMIC CODE:2202-OTHER RECURRENT COST</b> |                                      |                           |                              |                               |  |
| <b>ECONOMIC CODE: 220201 SOCIAL BENEFITS</b>   |                                      |                           |                              |                               |  |
| <b>SUB<br/>HEAD</b>                            | <b>CLASSIFICATION OF EXPENDITURE</b> | <b>DRAFT<br/>ESTIMATE</b> | <b>APPROVED<br/>ESTIMATE</b> | <b>ACTUAL<br/>EXPENDITURE</b> |  |

|          |                                            | 2024                  | 2024                  | 2024                  |
|----------|--------------------------------------------|-----------------------|-----------------------|-----------------------|
| 22020101 | GRATUITY                                   | 00.00                 | 00.00                 | 00.00                 |
| 22020102 | PENSON                                     | 302,174,677.78        | 254,719,456.80        | 232,442,059.83        |
| 22020103 | DEATH BENEFITS                             | -                     | 00.00                 | 00.00                 |
| 22020104 | OTHER COMMON SERVICES                      | 9,750,000.00          | 12,600,960.10         | 7,500,000.00          |
| 22020105 | FINANCIAL CHARGES (INCLUDING BANK CHARGES) | 19,742,807.98         | 18,703,458.73         | 15,132,561.84         |
| 22020106 | UNPAID COUNCIL & HEALTH STAFF SALARIES     | 93,600,000.00         | 60,000,000.00         | 72,000,000.00         |
| 22020107 | UNPAID TEACHERS SALARIES                   | 62,400,000.00         | 60,000,000.00         | 48,000,000.00         |
| 22020108 | TRAINING FUND                              | 63,832,693.65         | 42,549,320.24         | 49,102,072.04         |
|          | <b>TOTAL</b>                               | <b>551,500,179.41</b> | <b>448,573,195.87</b> | <b>424,176,693.71</b> |

| <b>SAGBAMA LOCAL GOVERNMENT COUNCIL</b>        |                                                  |                       |                        |                         |
|------------------------------------------------|--------------------------------------------------|-----------------------|------------------------|-------------------------|
| <b>ESTIMATES OF RECURRENT EXPENDITURE 2025</b> |                                                  |                       |                        |                         |
| <b>ECONOMIC CODE: N/A: TRANSFER TO RESERVE</b> |                                                  |                       |                        |                         |
| <b>ECONOMIC CODE: N/A: TRANSFER TO RESERVE</b> |                                                  |                       |                        |                         |
| SUB HEAD                                       | CLASSIFICATION OF EXPENDITURE                    | DRAFT ESTIMATE 2025   | APPROVED ESTIMATE 2024 | ACTUAL EXPENDITURE 2024 |
| N/A                                            | TRANSFER TO RESERVE FUND (CAPITAL DEVELOP. FUND) | 350,000,000.00        | 150,000,000.00         | 00.00                   |
|                                                |                                                  | 0                     |                        |                         |
|                                                | <b>TOTAL</b>                                     | <b>350,000,000.00</b> | <b>150,000,000.00</b>  | <b>0.00</b>             |

| <b>SAGBAMA LOCAL GOVERNMENT COUNCIL</b>                             |                                                |                        |                        |                                         |                         |
|---------------------------------------------------------------------|------------------------------------------------|------------------------|------------------------|-----------------------------------------|-------------------------|
| <b>SUMMARY/PERCENTAGE OF ESTIMATEDTOTALCAPITAL EXPENDITURE 2025</b> |                                                |                        |                        |                                         |                         |
| SUB HEAD                                                            | CLASSIFICATION OF EXPENDITURE                  | APPROVED ESTIMATE 2025 | APPROVED ESTIMATE 2024 | PERCENTAGE OF TOTAL CAPITAL EXPENDITURE | ACTUAL EXPENDITURE 2024 |
| 2301                                                                | PURCHASE OF FIXED ASSETS- GENERAL              | 600,000,000.00         | 70,000,000.00          | 30.00%                                  |                         |
| 2302                                                                | CONSTRUCTION/PROVISION OF FIXED ASSETS-GENERAL | 800,000,000.00         | 390,000,000.00         | 40.00%                                  |                         |

|      |                                                |                         |                       |             |  |
|------|------------------------------------------------|-------------------------|-----------------------|-------------|--|
| 2303 | REHABILITATION/REPAIRS OF FIXED ASSETS-GENERAL | 440,000,000.00          | 100,000,000.00        | 22.00%      |  |
| 2304 | PRESERVATION OF THE ENVIRONMENT                | 60,000,000.00           | 10,000,000.00         | 3.00%       |  |
| 2305 | OTHER CAPITAL PROJECTS                         | 50,000,000.00           | 10,000,000.00         | 2.50%       |  |
| 2306 | AQUISITION OF NON-TANGIBLE ASSETS              | 50,000,000.00           | 20,000,000.00         | 2.50%       |  |
|      | <b>TOTAL</b>                                   | <b>2,000,000,000.00</b> | <b>600,000,000.00</b> | <b>100%</b> |  |

**SAGBAMA LOCAL GOVERNMENT COUNCIL**  
**ESTIMATES OF CAPITAL EXPENDITURE 2025**  
**ECONOMIC CODE: 23-CAPITAL EXPENDITURE**  
**ECONOMIC CODE: 2302-CONSTRUCTION/PROVISION**  
**ECONOMIC CODE: 230201-CONSTRUCTION/PROVISION OF FIXED ASSETS-GENERAL**

| SUB HEAD | CLASSIFICATION OF EXPENDITURE             | APPROVED<br>ESTIMATE 2025 | APPROVED<br>ESTIMATE 2024 | ACTUAL<br>EXPENDITURE<br>2024 |
|----------|-------------------------------------------|---------------------------|---------------------------|-------------------------------|
| 23010101 | PURCHASE/ACQUISITION OF LAND              | 120,000,000.00            |                           |                               |
| 23010102 | PURCHASE OF OFFICE BUILDING               | 100,000,000.00            |                           |                               |
| 23010103 | PURCHASE OF RESIDENT BUILDINGS            | 15,000,000.00             |                           |                               |
| 23010104 | PURCHASE OF MOTOR CYCLES                  |                           |                           |                               |
| 23010105 | PURCHASE OF VEHICLES                      | 100,000,000.00            | 70,000,000.00             |                               |
| 23010106 | PURCHASE OF VANS                          |                           |                           |                               |
| 23010107 | PURCHASE OF TRUCKS                        |                           |                           |                               |
| 23010108 | PURCHASE OF BUSES                         | 30,000,000.00             |                           |                               |
| 23010109 | PURCHASE OF SEA BOATS / ENGINE            |                           |                           |                               |
| 23010110 | PURCHASE OF SHIPS                         |                           |                           |                               |
| 23010112 | PURCHASE OF OFFICE FURNITURE AND FITTINGS | 30,000,000.00             | 10,000,000.00             |                               |
| 23010113 | PURCHASE OF COMPUTERS                     | 20,000,000.00             | 5,000,000.00              |                               |
| 23010114 | PURCHASE OF COMPUTER PRINTERS             | 20,000,000.00             | 2,000,000.00              |                               |
| 23010115 | PURCHASE OF PHOTOCOPYING MACHINES         | 5,000,000.00              | 2,000,000.00              |                               |
| 23010116 | PURCHASE TYPEWRITERS                      |                           |                           |                               |
| 23010117 | PURCHASE OF SHREDDING MACHINES            |                           |                           |                               |
| 23010118 | PURCHASE SCANNERS                         | 12,000,000.00             | 1,000,000.00              |                               |
| 23010119 | PURCHASE POWER GENERATING PLANTS          |                           |                           |                               |
| 23010120 | PURCHASE OF CANTEEN/KITCHEN EQUIPMENT     | 0.00                      | 0.00                      |                               |
| 23010121 | PURCHASE OF RESIDENTIAL FURNITURE         | 17,000,000.00             | 7,000,000.00              |                               |
| 23010122 | PURCHASE OF HEALTH/MEDICAL EQUIPMENT      |                           |                           |                               |

|          |                                             |                       |                       |  |
|----------|---------------------------------------------|-----------------------|-----------------------|--|
| 23010122 | PURCHASE OF HEALTH/MEDICAL EQUIPMENT        |                       |                       |  |
| 23010123 | PURCHASE OF FIRE FIGHTING EQUIPMENT         |                       |                       |  |
| 23010124 | PURCHASE OF TEACHING/LEARNING AID EQUIPMENT |                       |                       |  |
| 23010125 | PURCHASE OF 600 SCHOOL DESKS TO SCHOOLS     | 22,000,000.00         | 34,000,000.00         |  |
| 23010126 | PURCHASE OF SPORTING/GAMING EQUIPMENT       | 23,000,000.00         | 2,000,000.00          |  |
| 23010127 | PURCHASE OF AGRICULTURAL EQUIPMENT          | 30,000,000.00         | 3,000,000.00          |  |
| 23010128 | PURCHASE OF SECURITY EQUIPMENT              | 20,000,000.00         | 2,000,000.00          |  |
| 23010129 | PURCHASE OF INDUSTRIAL EQUIPMENT            | 15,000,000.00         |                       |  |
| 23010130 | PURCHASE OF PUBLIC ADDRESS SYSTEM           | 16,000,000.00         | 2,000,000.00          |  |
| 23010131 | PURCHASE OF AIR NAVIGATIONAL EQUIPMENT      |                       |                       |  |
| 23010133 | PURCHASE OF SURVEYING EQUIPMENT             | 5,000,000.00          |                       |  |
| 23010134 | PURCHASE OF DIVING EQUIPMENT                |                       |                       |  |
| 23010137 | PURCHASE OF SHIP SPARE/MAINTENANCE          |                       |                       |  |
| 23010138 | PURCHASE OF AERO SPARES/MAINTENANCE         | 0.00                  | 0.00                  |  |
|          | <b>TOTAL</b>                                | <b>600,000,000.00</b> | <b>423,000,000.00</b> |  |

**SAGBAMA LOCAL GOVERNMENT COUNCIL**  
**ESTIMATES OF CAPITAL EXPENDITURE 2025**  
**ECONOMIC CODE: 23-CAPITAL EXPENDITURE**  
**ECONOMIC CODE: 2302-CONSTRUCTION/PROVISION**  
**ECONOMIC CODE: 230201-CONSTRUCTION/PROVISION OF FIXED ASSETS-GENERAL**

| SUB HEAD | CLASSIFICATION OF EXPENDITURE                               | APPROVED<br>ESTIMATE<br>2025 | APPROVED<br>ESTIMATE<br>2024 | ACTUAL<br>EXPENDITURE<br>2024 |
|----------|-------------------------------------------------------------|------------------------------|------------------------------|-------------------------------|
| 23020101 | CONSTRUCTION/PROVISION OF CHIRMAN EXECUTIVE OFFICE BUILDING |                              |                              |                               |
| 23020102 | CONSTRUCTION/PROVISION OF RESIDENTIAL BUILDING              |                              |                              |                               |
| 23020103 | CONSTRUCTION/PROVISION OF ELECTRICITY                       | 100,000,000.00               |                              |                               |
| 23020104 | CONSTRUCTION/PROVISION OF HOUSING                           | 150,000,000.00               |                              |                               |
| 23020105 | CONSTRUCTION/PROVISION OF WATER FACILITIES                  | 300,000,000.00               | 3,000,000.00                 |                               |
| 23020106 | CONSTRUCTION/PROVISION OF HOSPITALS/HEALTH CENTERS          |                              |                              |                               |
| 23020107 | CONSTRUCTION/PROVISION OF PUBLIC SCHOOLS                    |                              |                              |                               |
| 23020110 | CONSTRUCTION/PROVISION OF FIRE FIGHTING STATIONS            |                              |                              |                               |
| 23020111 | CONSTRUCTION/PROVISION OF LIBRARIES                         |                              |                              |                               |
| 23020112 | CONSTRUCTION/PROVISION OF SPORTING FACILITIES               | 15,000,000.00                | 15,000,000.00                |                               |
| 23020113 | CONSTRUCTION/PROVISION OF AGRICULTURAL FACILITIES           |                              |                              |                               |
| 23020114 | CONSTRUCTION/PROVISION OF CONCRETE ROADS                    | 102,000,000.00               | 102,000,000.00               |                               |
| 23020115 | CONSTRUCTION/PROVISION                                      |                              | 35,000,000.00                |                               |
| 23020116 | CONSTRUCTION/PROVISION OF RAILWAYS                          |                              |                              |                               |
| 23020117 | CONSTRUCTION/PROVISION OF WATER WAYS                        |                              |                              |                               |
| 23020118 | CONSTRUCTION/PROVISION OF AIRPORTS/AERODROMES               |                              |                              |                               |
| 23020119 | CONSTRUCTION/PROVISION OF INFRASTRUCTURES                   |                              | 10,000,000.00                |                               |
| 23020121 | CONSTRUCTION/PROVISION OF RECREATIONAL FACILITIES           | 10,000,000.00                | 10,000,000.00                |                               |
|          | CONSTRUCTION/PROVISION OF BOUNDARY PILLARS/RIGHT OF         |                              |                              |                               |

|          |                                                          |                       |                       |             |
|----------|----------------------------------------------------------|-----------------------|-----------------------|-------------|
| 23020122 | CONSTRUCTION/PROVISION OF BOUNDARY FENCE/ROCK OF<br>WAYS | 10,000,000.00         | 110,000,000.00        |             |
| 23020123 | CONSTRUCTION OF SOLAR STREET LIGHTS                      | 48,000,000.00         | 20,000,000.00         |             |
| 23020124 | CONSTRUCTION/PROVISION OF MARKETS/PARKS                  | 55,000,000.00         | 55,000,000.00         |             |
| 23020125 | CONSTRUCTION/PROVISION OF POWER GENERAL PLANTS           | 10,000,000.00         | 10,000,000.00         |             |
| 23020126 | CONSTRUCTION/PROVISION OF CEMETERIES                     |                       |                       |             |
| 23020127 | CONSTRUCTION/PROVISION OF ICT INFRASTRUCTURES            | 0                     |                       |             |
|          | <b>TOTAL</b>                                             | <b>800,000,000.00</b> | <b>370,000,000.00</b> | <b>0.00</b> |

|                                                                                                                                                                                                                                                                                                             |  |  |  |  |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|--|--|--|
|                                                                                                                                                                                                                                                                                                             |  |  |  |  |  |
| <p align="center"> <b>SAGBAMA LOCAL GOVERNMENT COUNCIL</b><br/> <b>ESTIMATES OF CAPITAL EXPENDITURE 2025</b><br/> <b>ECONOMIC CODE: 23-CAPITAL EXPENDITURE</b><br/> <b>ECONOMIC CODE: 2303-REHABILITATION/REPAIRS</b><br/> <b>ECONOMIC CODE: 230301-REHABILITATION/REPAIRS OF FIXED ASSETS-GENERAL</b> </p> |  |  |  |  |  |

| SUB HEAD | CLASSIFICATION OF EXPENDITURE                        | APPROVED<br>ESTIMATE<br>2025 | APPROVED<br>ESTIMATE<br>2024 | ACTUAL<br>EXPENDITURE<br>2024 |  |
|----------|------------------------------------------------------|------------------------------|------------------------------|-------------------------------|--|
| 23030101 | REHABILITATION/REPAIRS OF RESIDENTIAL BUILDING       | 30,000,000.00                | 10,000,000.00                |                               |  |
| 23030102 | REHABILITATION/REPAIRS – ELECTRICITY                 | 200,000,000.00               | 10,000,000.00                |                               |  |
| 23030103 | REHABILITATION/REPAIRS – HOUSING                     | 20,000,000.00                | 10,000,000.00                |                               |  |
| 23030104 | REHABILITATION/REPAIRS – WATER FACILITIES            | 40,000,000.00                | 10,000,000.00                |                               |  |
| 23030105 | REHABILITATION/REPAIRS – HOSPITAL/HEALTH             | 20,000,000.00                | 12,000,000.00                |                               |  |
| 23030106 | REHABILITATION/REPAIRS – PUBLIC SCHOOLS              | 10,000,000.00                | 10,000,000.00                |                               |  |
| 23030109 | REHABILITATION/REPAIRS – FIRE FIGHTING STATIONS      |                              |                              |                               |  |
| 23030110 | REHABILITATION/REPAIRS – LIBRARIES                   |                              |                              |                               |  |
| 23030111 | REHABILITATION/REPAIRS – SPORTING FACILITIES         |                              |                              |                               |  |
| 23030112 | REHABILITATION/REPAIRS – AGRICULTURAL FACILITIES     | 40,000,000.00                |                              |                               |  |
| 23030113 | REHABILITATION/REPAIRS –ROADS                        | 10,000,000.00                | 10,000,000.00                |                               |  |
| 23030115 | REHABILITATION/REPAIRS – WATER-WAY                   |                              |                              |                               |  |
| 23030118 | REHABILITATION/REPAIRS –RECREATIONAL FACILITIES      | 10,000,000.00                | 10,000,000.00                |                               |  |
| 23030121 | REHABILITATION/REPAIRS –LEGISLATIVE OFFICE BUILDINGS | 10,000,000.00                | 10,000,000.00                |                               |  |
| 23030122 | REHABILITATION/REPAIRS OF BOUNDARIES                 |                              |                              |                               |  |
| 23030123 | REHABILITATION/REPAIRS – TRAFFIC/STREET LIGHTS       | 00.00                        | 00.00                        |                               |  |
| 23030124 | REHABILITATION/REPAIRS – MARKETS/PARKS               |                              |                              |                               |  |



|          |                                                  |                       |                       |             |
|----------|--------------------------------------------------|-----------------------|-----------------------|-------------|
| 23030125 | REHABILITATION/REPAIRS – POWER GENERATING PLANTS | 50,000,000.00         | 8,000,000.00          |             |
| 23030126 | REHABILITATION/REPAIRS OF CEMETERIES             |                       |                       |             |
| 23030127 | REHABILITATION/REPAIRS –ICT INFRASTRUCTURE       | 0                     |                       |             |
|          | <b>TOTAL</b>                                     | <b>440,000,000.00</b> | <b>100,000,000.00</b> | <b>0.00</b> |

|                 |                                                              |                                   |                                   |                                    |  |
|-----------------|--------------------------------------------------------------|-----------------------------------|-----------------------------------|------------------------------------|--|
|                 | <b>SAGBAMA LOCAL GOVERNMENT COUNCIL</b>                      |                                   |                                   |                                    |  |
|                 | ESTIMATES OF CAPITAL EXPENDITURE 2025                        |                                   |                                   |                                    |  |
|                 | ECONOMIC CODE: 23-CAPITAL EXPENDITURE                        |                                   |                                   |                                    |  |
|                 | <b>ECONOMIC CODE: 2304-PRESERVATION OF THE ENVIRONMENT</b>   |                                   |                                   |                                    |  |
|                 | <b>ECONOMIC CODE: 230401-PRESERVATION OF THE ENVIRONMENT</b> |                                   |                                   |                                    |  |
| <b>SUB HEAD</b> | <b>CLASSIFICATION OF EXPENDITURE</b>                         | <b>APPROVED<br/>ESTIMATE 2025</b> | <b>APPROVED<br/>ESTIMATE 2024</b> | <b>ACTUAL<br/>EXPENDITURE 2024</b> |  |
| 23040101        | TREE PLANTING                                                | 10,000,000.00                     | 5,000,000.00                      |                                    |  |
| 23040102        | EROSION & FLOOD CONTROL                                      | 17,000,000.00                     | 60,000,000.00                     |                                    |  |
| 23040103        | FUMIGATION AND PEST CONTROL                                  | 10,000,000.00                     | 10,000,000.00                     |                                    |  |
| 23040104        | CLEANING OF WATER HYACINTH                                   | 11,000,000.00                     | 50,000,000.00                     |                                    |  |
| 23040105        | SANITATION / BEAUTIFICATION                                  | 12,000,000.00                     | 30,000,000.00                     |                                    |  |
|                 | <b>TOTAL</b>                                                 | <b>60,000,000.00</b>              | <b>155,000,000.00</b>             |                                    |  |

|                 |                                                     |                                   |                                       |                                    |  |
|-----------------|-----------------------------------------------------|-----------------------------------|---------------------------------------|------------------------------------|--|
|                 | <b>SAGBAMA LOCAL GOVERNMENT COUNCIL</b>             |                                   |                                       |                                    |  |
|                 | ESTIMATES OF CAPITAL EXPENDITURE 2025               |                                   |                                       |                                    |  |
|                 | ECONOMIC CODE: 23-CAPITAL EXPENDITURE               |                                   |                                       |                                    |  |
|                 | ECONOMIC CODE: 2305-OTHER CAPITAL PROJECTS          |                                   |                                       |                                    |  |
|                 | <b>ECONOMIC CODE: 230501- OTHER CAPITAL PROJECT</b> |                                   |                                       |                                    |  |
| <b>SUB HEAD</b> | <b>CLASSIFICATION OF EXPENDITURE</b>                | <b>APPROVED<br/>ESTIMATE 2025</b> | <b>APPROVED<br/>ESTIMATE<br/>2024</b> | <b>ACTUAL EXPENDITURE<br/>2024</b> |  |
| 23050101        | INTEGRATED MEASLES/ROUTINE: IMMUNIZATION            | 12,000,000.00                     |                                       |                                    |  |
| 23050102        | NATIONAL CELEBRATIONS/FESTIVALS                     | 3,000,000.00                      | 3,000,000.00                          |                                    |  |
| 23050103        | DONATIONS/GIFTS/CHAIRMAN’S CUP                      |                                   |                                       |                                    |  |
| 23050104        | CONTRIBUTION TO NGO’S / OTHER                       |                                   |                                       |                                    |  |
|                 |                                                     |                                   |                                       |                                    |  |

|          |                                            |                      |                      |             |
|----------|--------------------------------------------|----------------------|----------------------|-------------|
| 23050105 | SPECIAL WARD PROJECTS                      | 5,000,000.00         | 5,000,000.00         |             |
| 23050106 | TALENT HUNT / DEVELOPMENT                  | 5,000,000.00         |                      |             |
| 23050107 | FAMILY PROSPERITY SUPPORT PROGRAMME (FPSP) | 10,000,000.00        |                      |             |
| 23050108 | FINANCIAL SUPPORT FOR COMMUNITY & SOCIAL   | 10,000,000.00        | 2,000,000.00         |             |
| 23050109 | TOWN PLANNING / STREET NAMING              | 5,000,000.00         | 0                    |             |
|          | <b>TOTAL</b>                               | <b>50,000,000.00</b> | <b>10,000,000.00</b> | <b>0.00</b> |

|          | <b>SAGBAMA LOCAL GOVERNMENT COUNCIL</b>                         |                           |                           |                            |  |
|----------|-----------------------------------------------------------------|---------------------------|---------------------------|----------------------------|--|
|          | <b>ESTIMATES OF CAPITAL EXPENDITURE 2025</b>                    |                           |                           |                            |  |
|          | <b>ECONOMIC CODE: 23-CAPITAL EXPENDITURE</b>                    |                           |                           |                            |  |
|          | <b>ECONOMIC CODE: 2305-OTHER CAPITAL PROJECTS</b>               |                           |                           |                            |  |
|          | <b>ECONOMIC CODE: 230501-ACQUISITION OF NON TANGIBLE ASSETS</b> |                           |                           |                            |  |
| SUB HEAD | CLASSIFICATION OF EXPENDITURE                                   | APPROVED<br>ESTIMATE 2025 | APPROVED<br>ESTIMATE 2024 | ACTUAL EXPENDITURE<br>2024 |  |
| 23050101 | PRINTING OF DOCUMENTS                                           | 10,000,000.00             | 5,000,000.00              |                            |  |
| 23050102 | PAYMENT OF OUTSTANDING LOANS: INTEREST                          | 13,000,000.00             | 2,000,000.00              |                            |  |
| 23050103 | COMPUTERIZATION OF THE COUNCIL                                  | 10,000,000.00             | 5,000,000.00              |                            |  |
| 23050104 | MANPOWER DEVELOPMENT: TRAINING                                  | 7,000,000.00              | 8,000,000.00              |                            |  |
| 23050107 | SKILL ACQUISITION PROGRAMME                                     | 10,000,000.00             |                           |                            |  |
| 23050108 | MISCELLANEOUS / COMPLETED PROJECTS                              | 0.00                      |                           |                            |  |
|          | <b>TOTAL</b>                                                    | <b>50,000,000.00</b>      | <b>20,000,000.00</b>      |                            |  |

|                                                                                                                                                                                                                                                                        |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| <p><b>SAGBAMA LOCAL GOVERNMENT COUNCIL</b></p> <p><b>COMMENTARIES ON THE APPROVED BUDGET ESTIMATE FOR THE FISCAL YEAR 2025</b></p>                                                                                                                                     |  |
| <p>The Council Approved the sum of <b>Two Billion, Nine Hundred and Eighty-Six Million, Four Hundred and Ninety-Five Thousand, Six Hundred and Eighty-Five Naira, Eighteen Kobo (N2,986,495,685.18)</b> Only as total estimated revenue for this fiscal year 2023.</p> |  |
| <p>The approved revenue will be generated thus:</p>                                                                                                                                                                                                                    |  |

**Economic Code: 1101** – Government Share of FAAC: The sum of **Two Billion, Nine Hundred and Seventy-Five Million, Seven Hundred and Ninety-Five Thousand, Six Hundred and Eighty-Five Naira, Eighteen Kobo (N2,975,795,685.18)** only is earmarked as expected share from FAAC for the fiscal year 2023.

**Economic Code: 1200** – Independent Revenue: The sum of **Ten Million, Seven Hundred Thousand Naira (N10,700,000.00)** only is earmarked as expected Independent Revenue for the fiscal year 2023.

**Economic Code: 210101** – Personnel Cost: The sum of Six Hundred and Seventy-One Million, Four Hundred and Twenty- Seven Thousand, Four Hundred and Thirty-One Naira, Fifty-Six Kobo (**N671,427,431.56**) Only is set aside as Personnel Cost for the fiscal year 2023.

**Economic Code: 011220**– Overhead Cost: The sum of Seventy-Two Million Naira (N72,000,000.00) Only is set aside as Overhead Cost for the fiscal year 2023.

**Economic Code: 220210** –Miscellaneous - General: The sum of Sixty-Two Million Naira, (N62,000,000.00) Only has been earmarked as Miscellaneous - General - General for the fiscal year 2023.

**Economic Code: 220401**–Grant and Contribution - General: The sum of Nine Hundred and Ninety-Nine Million, Three Hundred and Two Thousand, Eight Hundred and Seventy-Three Naira, Thirty Kobo (N999,302,873.30) Only has been earmarked as Grant and Contribution - General for the fiscal year 2023.

**Four Hundred and Nineteen Thousand, Three Hundred and Sixty-Six Naira, Thirty-Eight Kobo (N371,419,366.38)** Only has been earmarked as Social Benefit for the fiscal year 2023.

**Economic Code: 230000** –Capital Project: The sum of **Six Hundred Million Naira (N600,000,000.00)** Only has been earmarked as capital project fund for the fiscal year 2023.