

**SOUTHERN IJAW LOCAL GOVERNMENT
APPROVAL PAGE OF 2025 ANNUAL BUDGET**

The Executive Chairman, Hon. Target Isaiah Segibo, officially presented the 2025 budget to the Legislative Assembly for deliberation and approval.

- a) The sum of **Nine Billion One hundred and eight one million, Nine hundred and Thirty One Thousand Five Hundred Three Naira, Seven Kobo (N9,181,931,503.7)** only has been appropriated as total revenue for this fiscal year.
- b) The sum of **Four Billion Two Hundred and Seven Three Million, Six Hundred and Thirty Nine Thousand, Four Hundred and Seventy Three Naira Thirteen Kobo (N.4,273,639,473.13)** only has been projected as recurrent expenditure for the year 2025.
- c) The sum of **Four Billion Nine Hundred and Eight Million Two hundred and Ninety Two Thousand Thirty Naira Fifty Seven Kobo (N4,908,292,030.57)** only is estimated as capital expenditure for the year 2025
- d) The sum of **One Hundred and twenty seven Million Seven Hundred and Ninety Two Thousand Thirty Naira Thirty Seven Kobo (N127,792,030.37)** only is expected budget surplus for this fiscal year 2025.

Mr. Aputu D. Z. Donald
Treasurer
Southern Ijaw Local Government

Mrs. Efebo Belinda
Head of Local Government Admin.
Southern Ijaw Local Government

Hon. Target Isaiah Segibo
Executive Chairman
Southern Ijaw Local Government

**SOUTHERN IJAW LOCAL GOVERNMENT
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SOUTHERN IJAW LOCAL GOVERNMENT ESTIMATE - 2025, CONSOLIDATED FINANCIAL STATEMENT			
1.	ESTIMATED RECURRENT REVENUE	ACTUAL 2024 N	BUDGET 2023 N
a.	Internally Generated Revenue	279,641,100.00	389,641,000.00
b.	Statutory Allocation from Federal Government	865,518,565.32	1,211,725,991.45
c.	Value Added Tax	3,396,733,889.52	4,755,427,445.32
d.	Exchange Game	1,857,660,741.34	2,600,725,037.87
e.	Electronic money transfer	97,978,889.67	137,170,445.54
f.	Non-oil revenue	62,315,416.8	87,241,583.52
	Total Recurrent Revenue		9,181,931,503.7
2.	ESTIMATED CAPITAL RECEIPTS		
a.	Special Grants from Federal Government		
	Total Capital Receipts		
3.	ESTIMATED RECURRENT EXPENDITURE		
a.	Personal Costs		2,593,807,617.88
b.	Overhead Costs		1,679,831,855.25
c.	Transfer to Reserve Fund		
	Total recurrent Expenditure		4,273,639,473.13
4.	ESTIMATED CAPITAL EXPENDITURE		
a.	Fixed and Non-Fixed Assets		
	Total Expenditures		4,780,500,000.00
	Budget Surplus as at 1st January, 2025		127,782,030.37

SOUTHERN IJAW LOCAL GOVERNMENT BUDGET ANALYSIS 2025			
S/N	DESCRIPTION	PROJECTED ESTIMATES	PERCENTAGE OF
		N	%
1	Capital Expenditure		
2.	Recurrent Expenditure		
3.	Personnel Cost		
4.	Overhead Cost		
	SECTORS		
1.	Agriculture and Natural Resources		
2	Manufacturing and Craft		
3.	Rural Electrification		
4.	Commerce and Finance		
5.	Transportation		
6.	Education		
7.	Health		
8.	Information and Culture		
9.	Social Development and Sport		
10.	Environment, Sewage and Drainages		
11	General Administration		
12.	Water Resources		
13.	Works		
14.	Community Development		
15.	Rural Development Authorities		

**SOUTHERN IJAW LOCAL GOVERNMENT
SUMMARY ESTIMATE OF RECURRENT REVENUE 2025**

HEAD NO	DETAILS REVENUE	APPROVED ESTIMATE 2025	APPROVED ESTIMATE 2024	ACTAL ESTIMATE 2023
		N	N	N
1001	Taxes	450,000.00	160,000.00	
1002	Rates	272,930,000.00	91,000,000.00	
1003	Local License fess and funds	65,813,100.00	15,736,300.00	
1004	Earnings from commercial undertakings	29,887,900.00	14,255,000.00	
1005	Rent on Local Government Property	19,260,000.00	10,705,000.00	
1006	Interest payments and dividends			
1007	Grant			
1008	Miscellaneous			
	Total internal revenue	389,6412,000.00	131,7856,300.00	
1009	Statutory Allocation (including VAT & 10% Contribution from State Government)	8,792,290,503.7	8,702,983,601.07	
	GRAND TOTAL	9,181,931,503.7		

**SOUTHERN IJAW LOCAL GOVERNMENT
ESTIMATES OF RECURRENT EXPENDITURE 2025
OVERHEAD COST**

SUMMARY ESTIMATE OF RECURRENT EXPENDITURE (OVERHEAD COST)

HEAD NO	DETAILS REVENUE	APPROVED ESTIMATE 2025	APPROVED ESTIMATE 2024	ACTAL ESTIMATE 2023
		N	N	N
2001	Chairman	394,450,000.00		
2002	Vice Chairman	32,275,000.00		
2003	Secretary	14,030,000.00		
2004	Councillors	98,500,000.00		
2005	Head of Local Government Administration	20,500,000.00		
2006	Director, Admin & General Services	19,750,000.00		
2007	Treasurer	18,500,000.00		
2008	Administrative Department	5,350,000.00		
2009	Finance Department	5,350,000.00		
2010	Education	5,055,000.00		
2011	Medical and Health Services	6,850,000.00		
2012	Agric, Natural Resources	5,350,000.00		
2013	Works and Housing	8,525,000.00		
	Budget and Planning	4,500,000.00		
2014	Traditional Office	2,725,000.00		
2015	Miscellaneous	711,300,000.00		
2016	Loans Refund (Contribution to Local Government			
	GRAND TOTAL	1,679,831,855.25		

**SOUTHERN IJAW LOCAL GOVERNMENT
ESTIMATES OF RECURRENT EXPENDITURE 2025
PERSONEL COST**

SUMMARY ESTIMATE OF RECURRENT EXPENDITURE (PERSONEL COST)

HEAD NO	DETAILS REVENUE	APPROVED ESTIMATE 2025	APPROVED ESTIMATE 2024	ACTAL ESTIMATE 2023
		N	N	N
2001	Chairman	79,000,000.00		
2002	Vice Chairman	14,600,000.00		
2003	Political Secretary	4,464,000.00		
2004	Councillors	80,297,412.00		
2005	Supervisors	15,000,000.00		
2006	Special Advisers	5,400,000.00		
2007	Chairman's Aids	7,200,000.00		
2008	Council Staff	205,961,412.00		
	GRAND TOTAL	2,593,807,617.88		

**SOUTHERN IJAW LOCAL GOVERNMENT
SUMMARY ESTIMATE OF CAPITAL RECEIPTS**

HEAD NO	DETAILS REVENUE	APPROVED ESTIMATE 2025	APPROVED ESTIMATE 2024	ACTAL ESTIMATE 2023
		N	N	N
1001	Internal Bank Loans			
1002	External Bank Loans			
1003	Grants from Federal Government			
1004	Miscellaneous			
	TOTAL CAPITAL RECEIPT			

**SOUTHERN IJAW LOCAL GOVERNMENT
SUMMARY OF ESTIMATES (SECTORIAL) CAPITAL EXPENDITURE**

HEAD NO	DETAILS REVENUE	APPROVED ESTIMATE 2025	APPROVED ESTIMATE 2024	ACTAL ESTIMATE 2023
	SECTOR: ECONOMIC	N	N	N
4001	Agric & Rural Development	230,000,000.00		
4002	Manufacturing & Craft			
4003	Rural Electrification	215,000,000.00		
4004	Commerce and Finance			
4005	Transportation	330,000,000.00		
	Sub Total Economic	775,000,000.00		
	SECTOR: SOCIAL SERVICES			
5001	Education	545,000,000.00		
5002	Health	650,000,000.00		
5003	Information	50,512,000.00		
5004	Social Development, Sport and Culture	90,000,000.00		
	Sub Total: Social Services	1,315,500,000.00		
	SECTOR: AREA OF DEVELOPMENT			

6001	Water Resources	130,000,000.00		
6002	Environment	335,000,000.00		
6003	Community Development	310,000,000.00		
	Sub Total: Area of Development	775,000.000.00		
	SECTOR: GENERAL ADMINISTRATION			
8001	Works	1,227,000,000.00		
	Sub Total: Infrastructure	1,227,000.000.00		
	SECTOR: RURAL DEVELOPMENT AUTHORITIES			
	GRAND TOTAL	4,908,292,030.57		

**SOUTHERN IJAW LOCAL GOVERNMENT
ESTIMATES OF RECURRENT REVENUE 2025
HEAD 1001 TAXES**

HEAD NO.	DETAILS OF REVENUE	APPROVED ESTIMATE 2025	2024	2023
		N	N	N
1	Community of Pool Tax	-	-	-
2	Development Levy	300,000.00		
3.	Other Special Taxes (Electricity, Water or Night Guard Rate)	150,000.00		
	TOTAL TAXES	450,000.00		

**SOUTHERN IJAW LOCAL GOVERNMENT
ESTIMATES OF RECURRENT REVENUE 2025
HEAD 1002 RATES**

HEAD NO.	DETAILS OF REVENUE	APPROVED ESTIMATE 2025	2024	2023
		N	N	N
1	Tenement Rate	222,500,000.00	-	-
2	Penalty for Tenement Rate	30,000,000.00		
3.	Arrears of Tenement Rate	20,000,000.00		
4.	Ground Rate			
5.	Federal Government in Lieu of Tenement Rates			
6.	State Government Grants in Lieu of Tenement Rates			
	TOTAL RATES	272,930,000.00		

**SOUTHERN IJAW LOCAL GOVERNMENT
ESTIMATES OF RECURRENT REVENUE 2025
HEAD 1003 LOCAL LICENSES, FEES AND FINES**

HEAD NO.	DETAILS OF REVENUE	APPROVED ESTIMATE 2025	2024	2023
		N	N	N
	A. FINES	-	-	-
1.	Towing vehicle fines and fess	275,000.00		
2.	Fines on overdue lost, library books			
	B. GENERAL LICENSES			
3.	Bicycle License fees			
4.	Canoe license fees	186,000.00		
5.	Dog License fees	75,000.00		
6.	Cart Truck License fees	206,000.00		
7.	Motor Cycle License fees	500,000.00		
8.	Hacker Permit fees	91,200.00		
9.	Bus/Commercial Vehicle, Taxt Permit Fees speed Boat Tug Wooden Boat	10,755,000.00		
10.	Learning/Driving Taxi fees			
11.	Liquor License fees	475,600.00		
12.	Palm Wine/Tapers License Fees	1,300,000.00		
	Sub-Total	13,863,000.00		

**SOUTHERN IJAW LOCAL GOVERNMENT
ESTIMATES OF RECURRENT REVENUE 2025
HEAD 1003 LOCAL LICENSES, FEES AND FINES**

HEAD NO.	DETAILS OF REVENUE	APPROVED ESTIMATE 2025	2024	2023
		N	N	N
13	Nature Liquor License fees	127,000.00		
14	Towing vehicle fines and fess			
15	Squatter Hawkers License fees	82,600.00		
16	Warf Landing fees	1,755,000.00		
17	Toll gates fees			
	C. FOOD CONTROL			
18.	Slaughter fees	575,000.00		
19.	Abattoir fees	689,000.00		
20	Bathing Housing License fees			
21	Kiosk License fees	5,733,000.00		
22	Bake House License fees	159,000.00		
23.	Registration of Meat License fees	290,000.00		
24	Dried Fish Died Meat License Fees	700,000.00		
25	Cattle Dealers License fees	500,000.00		
26	Cold Room License fees	688,000.00		
27	Butcher License fees	355,000.00		
	D. SECURITY			
28	Auctioneer License fees	130,000.00		
29	Gold Smith and Gold Sellers License fees	420,000.00		
	Sub - Total	12,612,600.00		

**SOUTHERN IJAW LOCAL GOVERNMENT
ESTIMATES OF RECURRENT REVENUE 2025
HEAD 1003 LOCAL LICENSES, FEES AND FINES**

HEAD NO.	DETAILS OF REVENUE	APPROVED ESTIMATE 2025	APPROVED ESTIMATES 2024	ACTUAL REVENUE 2023
		N	N	N
30	Dan Gun License fees	155,000.00		
31	Hunting License fees	239,000.00		
	E. SOCIAL			
32	Marriage Registration fees	789,000.00		
33	Temporary	450,000.00		
34	Control of Noise permit fees	35,000.00		
35	Cinematography License fees	166,000.00		
36	Naming of Streets Registration Fees	567,000.00		
37	Mobile Sales Promotion License Fees	233,000.00		
38	Tent at Sea Minstrel Fees	115,600.00		
39	Buggers Minstrel fees			
40	Radio Television License fees	237,000.00		
41	Open Air preaching Permit fees			
	F. HEALTH			
42	Dislodging of septic tank charges	825,000.00		
43	Niger Soil disposal/Deposit fees			
44	Registration of Septic Tank Dislodging License fees	155,000.00		
45	Registration of Night Soil Contractors fees			
	Sub - Total	3,975,700.00		

**SOUTHERN IJAW LOCAL GOVERNMENT
ESTIMATES OF RECURRENT REVENUE 2025
HEAD 1003 LOCAL LICENSES, FEES AND FINES**

HEAD NO.	DETAILS OF REVENUE	APPROVED ESTIMATE 2025	APPROVED ESTIMATES 2024	ACTUAL REVENUE 2024
		N	N	N
46	Impounding of animals fines	260,000.00		
47	Pest Control and Disinfectant Charges	181,000.00		
48	Birth and Death Registration Charges	350,000.00		
49	Burial fees	203,000.00		
50	Vault fees	85,000.00		
51	Dispensary and Maternity fees	2,900,000.00		
52	Laboratory Test fees	539,000.00		
53	Earnings from Environmental Sanitation Service	1,00,000.00		
	G. ECONOMIC			
54	General Contractors Registration fees	4,890,000.00		
55	Tender fees	3,000,000.00		
56	Sand dredging fees	2,700,000.00		
57	Minor Industry License Fees	676,000.00		
58	Trader License fees	1,300,000.00		
59	Petty Trader License Fees	608,000.00		
60	Sand granite Iron Rod sellers License fees	150,000.00		
61	Pit sawing License fees			
62	Forestry and Fuel Exploitation Fees	1,500,000.00		
	Sub - Total	20,433,000.00		

**SOUTHERN IJAW LOCAL GOVERNMENT
ESTIMATES OF RECURRENT REVENUE 2025
HEAD 1003 LOCAL LICENSES, FEES AND FINES**

HEAD NO.	DETAILS OF REVENUE	APPROVED ESTIMATE 2025	APPROVED ESTIMATES 2024	ACTUAL REVENUE 2023
		N	N	N
63	Felling of tress fees	660,000.00		
64	Sawmill license fees	900,000.00		
65	Produce Buying fees	502,000.00		
66	Rice Mill Cassava fees	3,250,000.00		
67	Ingredient Grinding Mill license fees	1,100,000.00		
68	Corn Grinding Mill license fees	200,000.00		
69	Brown Sugar Machine License Fees			
70	Painting Spraying Writing Workshop	520,000.00		
71	Photo studio License fees			
72	Welding Macines License Fees	95,000.00		
73	Electric (Radio TV Workshop License fees			
74	Black Smith Workshop License fees			
75	Wood making Carpentry Workshop License fees	455,000.00		
76	Battery Charge License Fees			
77	Printing Press License Fees	150,000.00		
78	Panel Beater License Fees	126,000.00		
79	Vulcanize License Fees	249,000.00		
	Sub - Total	8,607,000.00		

**SOUTHERN IJAW LOCAL GOVERNMENT
ESTIMATES OF RECURRENT REVENUE 2025
HEAD 1003 LOCAL LICENSES, FEES AND FINES**

HEAD NO.	DETAILS OF REVENUE	APPROVED ESTIMATE 2025	APPROVED ESTIMATES 2024	ACTUAL REVENUE 2023
		N	N	N
80	Vehicle Spare Part License Fees	1,200,000.00		
81	Clock Watch Repairs License Fees			
82	Cloth Dyes License Fees			
83	Registration of Laundries and Dry Cleaners	55,000.00		
84	Motor Machines & Car Wash Deport License Fees	150,000.00		
85	Building Materials License fees	580,000.00		
86	Surface Tank Kerosene License fees	669,000.00		
87	Photostats Typing Institute License fees	300,000.00		
88	Black Making Machine License Fees	479,000.00		
89	Sewing Institute License Fees	180,000.00		
90	Hair Dressing, Barbing Saloon License Fees	105,000.00		
91	Local Hair Bashing Plaiting License Fees	109,000.00		

92	Advertisement Rate license Fees	99,000.00		
	H. ENGINEERING WORKS AND SURVEY			
93	Workshop Receipts			
94	Sales of unserviceable Store	1,000,000.00		
95	Hire Charges	1,300,000.00		
96	Sales of Store			
97	Survey fees			
98	Approval of building plan fees	95,000.00		
99	Mortgage sub-least approval fees			
100	Customary Right of occupation			
101	Commission of tranfer of plots			
	Sub - Total	6,321,000.00		
	Grand Total	65,813,000.00		

**SOUTHERN IJAW LOCAL GOVERNMENT
ESTIMATES OF RECURRENT REVENUE 2025
HEAD 1004 EARNINGS FROM COMMERCIAL UNDERTAKING**

HEAD NO.	DETAILS OF REVENUE	APPROVED ESTIMATE 2025	APPROVED ESTIMATES 2024	ACTUAL REVENUE 2023
		N	N	N
1	Market	9,000,000.00		
2	Motor Park	13,700,000.00		
3	Shops And Shopping Centres	8,387,900.00		
4	Cattle Market			
5	Abattoir Slaughter House			
6	Proceeds from sales of consumer goods			
7	Transport services earning			
8	Earning from industrial undertakings			
9	Earnings from other commercial undertakings			
10	Local Government Identification Letters	1,800,000.00		
	Total, Earning from Commercial Undertaking	29,487,900.00		

**SOUTHERN IJAW LOCAL GOVERNMENT
ESTIMATES OF RECURRENT REVENUE 2025
HEAD 1005 RENT ON LOCAL GOVERNMENT PROPERTY**

HEAD NO.	DETAILS OF REVENUE	APPROVED ESTIMATE 2025	APPROVED ESTIMATES 2024	ACTUAL REVENUE 2023
		N	N	N
1	Rent on Local Government Quarters	1,600,000.00		
2.	Rent on other Local Government Buildings	9,000,000.00		
3.	Rent on ther Local Government land property	8,000,000.00		
	Total, Rent on Local Government Land Property	19,260,000.00		

**SOUTHERN IJAW LOCAL GOVERNMENT
ESTIMATES OF RECURRENT REVENUE 2025
HEAD 1006 INTEREST, PAYMENTS AND DIVIDENDS**

HEAD NO.	DETAILS OF REVENUE	APPROVED ESTIMATE 2025	APPROVED ESTIMATES 2024	ACTUAL REVENUE 2023
		N	N	N
1	Interest Vehicle and Bicycle Advances			
2.	Interest Loans to parietals and limited liability			
3.	Interest loans to other Local Government Dividend			
4.	Dividends			
5.	Interest on Staff Housing and other loans			
	Total, Interest, payment and dividends			

**SOUTHERN IJAW LOCAL GOVERNMENT
ESTIMATES OF RECURRENT REVENUE 2025
HEAD 1007 GRANTS**

HEAD NO.	DETAILS OF REVENUE	APPROVED ESTIMATE 2025	APPROVED ESTIMATES 2024	ACTUAL REVENUE 2023
		N	N	N
1	Grants from State Government			
2.	Grants from Federal Government			
3.	Other Grants			
	Total, Grants			

**SOUTHERN IJAW LOCAL GOVERNMENT
ESTIMATES OF RECURRENT REVENUE 2025
HEAD 1008 MISCELLANEOUS**

HEAD NO.	DETAILS OF REVENUE	APPROVED ESTIMATE 2025	APPROVED ESTIMATES 2024	ACTUAL REVENUE 2023
		N	N	N
1	Mortuary and Cemetery Earnings	350,000.00		
2.	Recovery of Losses and over payments	950,000.00		
3.	Payment in lieu of Registration notice			
4.	Unclaimed deposits			
	Total, Miscellaneous	1,300,000.00		

**SOUTHERN IJAW LOCAL GOVERNMENT
ESTIMATES OF RECURRENT REVENUE 2025
HEAD 1009 STATUTORY ALLOCATION**

HEAD NO.	DETAILS OF REVENUE	APPROVED ESTIMATE 2025	APPROVED ESTIMATES 2024	ACTUAL REVENUE 2023
		N	N	N
1	Statutory Allocation from federal Government Area	1,211,725,991.4		
2	Value Added Tax	4,755,427,445.32		
3	Exchange Game	2,600,725,037.87		
4.	Electronic Transfer	137,170,445.54		
5.	Non-Oil Revenue	87,241,583.52		
3	Allocation from State Government (10%)			
	Total, Statutory Allocation (Including VAT)	8,792,290,503.7		

**SOUTHERN IJAW LOCAL GOVERNMENT
ESTIMATES OF RECURRENT EXPENDITURE 2025
PERSONEL COST
HEAD 2001 - PUBLIC OFFICE HOLDERS**

HEAD NO.	CLASSIFICATION OF EXPENDITURE	APPROVED ESTIMATE 2025	APPROVED ESTIMATES 2024	ACTUAL REVENUE 2023
		N	N	N
	STAFF AND PERSONEL COST	79,000,000.00		
1	Chairman	14,600,000.00		
2	Vice Chairman	80,297,412.00		
3	Councillors	15,000,000.00		
4	Supervisors	4,464,000.00		
5.	Political Secretary	5,400,000.00		
6.	Special; Advisers	7,300,000.00		
7	Chairman's Aids	7,200,000.00		
	Total, Staff and Personnel Cost	205,961,412.00		

**SOUTHERN IJAW LOCAL GOVERNMENT
ESTIMATES OF RECURRENT EXPENDITURE 2025
PERSONEL COST
HEAD 2001 - PUBLIC OFFICE HOLDERS**

SUB CODE	DESCRIPTION	STAFF	APPROVED ESTIMATES 2024	ACTUAL REVENUE 2023
		N	N	N
	Administrative Department Senior	324	484,409,000.00	
	Administrative Department Junior	192	210,703,815.91	
	Agric Department Senior	38	55,154,457.96	
	Agric Department Junior	84	87,977,097	
	Budget and Planning Senior	7	11,243,257.04	
	Education Senior	27	2,096,196.00	
	Education Junior	2		
	Finance Senior	43	82,292,241.00	
	Finance Junior	22		
	HRH Palace Senior	2	32,358,291.00	
	Ukubie Outpost Senior	10	12,175,791.00	
	Ukubie Outpost Junior	5	5,307,075.00	
	Works Senior	39	58,395,923.04	
	Works Junior	48	50,165,088.96	
	Health Senior	127	465,689,498.4	
	Primary School teacher		838,977,532.32	
	Total, Staff and Personnel Cost		2,423,878,774.96	

**SOUTHERN IJAW LOCAL GOVERNMENT
ESTIMATES OF RECURRENT EXPENDITURE 2025
OVERHEAD COST
HEAD 2001 - PUBLIC OFFICE HOLDERS**

HEAD NO.	CLASSIFICATION OF EXPENDITURE	APPROVED ESTIMATE 2025	APPROVED ESTIMATES 2024	ACTUAL REVENUE 2023
	OVER HEAD COSTS	N	N	N
1.	Travel and Transport	45,675,000.00		
2	Utility Services	10,000,000.00		
3	Telephone and postal service	2,500,000.00		
4	Stationery and printing	15,275,000.00		
5.	Maintenance of Office Furniture/Equipment	25,000,000.00		
6.	Maintenance of Vehicles and other Assets	55,000,000.00		
7.	Consultancy/Services Special Committees	30,000.,000.00		
8.	Training, Staff Development and Welfare	44,00,000.00		
9	Entertainment and Hospitality	56,000,000.00		
10	Miscellaneous Expenses	79,000,00.00		
11	Provision of Service Materials	32,000,000.00		
	Total	394,450,000.00		

**SOUTHERN IJAW LOCAL GOVERNMENT
ESTIMATES OF RECURRENT EXPENDITURE 2025
OVERHEAD COST
HEAD 2001 - OFFICE OF THE VICE CHAIRMAN**

HEAD NO.	CLASSIFICATION OF EXPENDITURE	APPROVED ESTIMATE 2025	APPROVED ESTIMATES 2024	ACTUAL REVENUE 2023
	OVER HEAD COSTS	N	N	N
1.	Travel and Transport	5,500,000.00		
2	Utility Services	1,850,000.00		
3	Telephone and postal service	425,000.00		
4	Stationery and printing	3,900,000.00		
5.	Maintenance of Office Furniture/Equipment	1,950,000.00		
6.	Maintenance of Vehicles and other Assets	2,500,000.00		
7.	Consultancy/Services Special Committees	2,500,000.00		
8.	Training, Staff Development and Welfare	3,500,000.00		
9	Entertainment and Hospitality	2,450,000.00		
10	Miscellaneous Expenses	3,600,000.00		
11	Provision of Service Materials	4,100,000.00		
	Total	32,275,000.00		

**SOUTHERN IJAW LOCAL GOVERNMENT
ESTIMATES OF RECURRENT EXPENDITURE 2025
OVERHEAD COST**

HEAD 2002 - SECRETARY TO THE LOCAL GOVERNMENT

HEAD NO.	CLASSIFICATION OF EXPENDITURE	APPROVED ESTIMATE 2025	APPROVED ESTIMATES 2024	ACTUAL REVENUE 2023
	OVER HEAD COSTS	N	N	N
1.	Travel and Transport	1,500,000.00		
2	Utility Services	850,000.00		
3	Telephone and postal service	425,000.00		
4	Stationery and printing	900,000.00		
5.	Maintenance of Office Furniture/Equipment	1,200,000.00		
6.	Maintenance of Vehicles and other Assets	1,000,000.00		
7.	Consultancy/Services Special Committees	1,500,000.00		
8.	Training, Staff Development and Welfare	2,500,000.00		
9	Entertainment and Hospitality	1,450,000.00		
10	Miscellaneous Expenses	1,555,000.00		
11	Provision of Service Materials	1,150,000.00		
	Total	14,030,000.00		

**SOUTHERN IJAW LOCAL GOVERNMENT
ESTIMATES OF RECURRENT EXPENDITURE 2025
OVERHEAD COST
HEAD 2003 - COUNCILORS**

HEAD NO.	CLASSIFICATION OF EXPENDITURE	APPROVED ESTIMATE 2025	APPROVED ESTIMATES 2024	ACTUAL REVENUE 2023
	OVER HEAD COSTS	N	N	N
1	Leader	6,390,000.00		
2	Deputy Leader	5,036,712.00		
3	Councillors (17)	68,870,700.00		
	Total	80,297,412.00		

**SOUTHERN IJAW LOCAL GOVERNMENT
ESTIMATES OF RECURRENT EXPENDITURE 2025
OVERHEAD COST
HEAD 2003 - THE COUNCILORS**

HEAD NO.	CLASSIFICATION OF EXPENDITURE	APPROVED ESTIMATE 2025	APPROVED ESTIMATES 2024	ACTUAL REVENUE 2023
	OVER HEAD COSTS	N	N	N
1.	Travel and Transport	22,500,000.00		
2	Utility Services	4,000,000.00		
3	Telephone and postal service			
4	Stationery and printing	7,000,000.00		
5.	Maintenance of Office Furniture/Equipment	10,500,000.00		
6.	Maintenance of Vehicles and other Assets	15,700,000.00		
7.	Consultancy/Services Special Committees	3,500,000.00		
8.	Training, Staff Development and Welfare	20,000,00.00		
9	Entertainment and Hospitality	4,200,000.00		
10	Miscellaneous Expenses	1,200,000.00		
11	Provision of Service Materials	1,300,000.00		
	Total	89,900,000.00		

**SOUTHERN IJAW LOCAL GOVERNMENT
ESTIMATES OF RECURRENT EXPENDITURE 2025
OVERHEAD COST**

HEAD 2004 - PERSONEL MANAGEMENT (Head, Local Government Administration)

HEAD NO.	CLASSIFICATION OF EXPENDITURE	APPROVED ESTIMATE 2025	APPROVED ESTIMATES 2024	ACTUAL REVENUE 2023
	OVER HEAD COSTS	N	N	N
1.	Travel and Transport	3,600,000.00		
2	Utility Services	20500,000.00		
3	Telephone and postal service			
4	Stationery and printing	2,150,000.00		
5.	Maintenance of Office Furniture/Equipment	2,700,000.00		
6.	Maintenance of Vehicles and other Assets			
7.	Consultancy/Services Special Committees	1,150,000.00		
8.	Training, Staff Development and Welfare	3,500,000.00		
9	Entertainment and Hospitality	1,700,000.00		
10	Miscellaneous Expenses	1,600,000.00		
11	Provision of Service Materials	1,250,000.00		
	Total	20,500,000.00		

**SOUTHERN IJAW LOCAL GOVERNMENT
ESTIMATES OF RECURRENT EXPENDITURE 2025
OVERHEAD COST**

HEAD 2004 - PERSONEL MANAGEMENT (Director, Administration & General Services)

HEAD NO.	CLASSIFICATION OF EXPENDITURE	APPROVED ESTIMATE 2025	APPROVED ESTIMATES 2024	ACTUAL REVENUE 2023
	OVER HEAD COSTS	N	N	N
1.	Travel and Transport	3,000,000.00		
2	Utility Services	2,200,000.00		
3	Telephone and postal service	550,000.00		
4	Stationery and printing	1,800,000.00		
5.	Maintenance of Office Furniture/Equipment	2,400,000.00		
6.	Maintenance of Vehicles and other Assets	2,400,000.00		
7.	Consultancy/Services Special Committees	1,500,000.00		
8.	Training, Staff Development and Welfare	1,100,000.00		
9	Entertainment and Hospitality	3,100,000.00		
10	Miscellaneous Expenses	1,400,000.00		
11	Provision of Service Materials	1,300,000.00		
	Total	19,750,000.00		

**SOUTHERN IJAW LOCAL GOVERNMENT
ESTIMATES OF RECURRENT EXPENDITURE 2025
OVERHEAD COST**

HEAD 2004 - PERSONEL MANAGEMENT (Treasure)

HEAD NO.	CLASSIFICATION OF EXPENDITURE	APPROVED ESTIMATE 2025	APPROVED ESTIMATES 2024	ACTUAL REVENUE 2023
	OVER HEAD COSTS	N	N	N
1.	Travel and Transport			
2	Utility Services			
3	Telephone and postal service			
4	Stationery and printing			
5.	Maintenance of Office Furniture/Equipment			
6.	Maintenance of Vehicles and other Assets			
7.	Consultancy/Services Special Committees			
8.	Training, Staff Development and Welfare			
9	Entertainment and Hospitality			
10	Miscellaneous Expenses			
11	Provision of Service Materials			
	Total			

**SOUTHERN IJAW LOCAL GOVERNMENT
ESTIMATES OF RECURRENT EXPENDITURE 2025
OVERHEAD COST**

HEAD 2004 - PERSONEL MANAGEMENT (Administration Department)

HEAD NO.	CLASSIFICATION OF EXPENDITURE	APPROVED ESTIMATE 2025	APPROVED ESTIMATES 2024	ACTUAL REVENUE 2023
	OVER HEAD COSTS	N	N	N
1.	Travel and Transport	3,100,000.00		
2	Utility Services	2,200,000.00		
3	Telephone and postal service	1,000,000.00		
4	Stationery and printing	1,300,000.00		
5.	Maintenance of Office Furniture/Equipment	2,300,000.00		
6.	Maintenance of vehicles and other assets	1,300,000.00		
7.	Consultancy/Services Special Committees	1.100,000.00		
8.	Training, Staff Development and Welfare	3.100,000.00		
9	Entertainment and Hospitality	1,400,000.00		
10	Miscellaneous Expenses	1,100,000.00		
11	Provision of Service Materials	1,000,000.00		
	Total	18,000,000.00		

**SOUTHERN IJAW LOCAL GOVERNMENT
ESTIMATES OF RECURRENT EXPENDITURE 2025
OVERHEAD COST**

HEAD 2004 - PERSONNEL MANAGEMENT (ADMINISTRATIVE DEPARTMENT)

HEAD NO.	CLASSIFICATION OF EXPENDITURE	APPROVED ESTIMATE 2025	APPROVED ESTIMATES 2024	ACTUAL REVENUE 2023
	OVER HEAD COSTS	N	N	N
1.	Travel and Transport	850,000.00		
2	Utility Services	650,000.00		
3	Telephone and postal service	900,000.00		
4	Stationery and printing	500,000.00		
5.	Maintenance of Office Furniture/Equipment	675,000.00		
6.	Consultancy/Services Special Committees			
7.	Training, Staff Development and Welfare	775,000.00		
8	Entertainment and Hospitality	350,000.00		
9	Miscellaneous Expenses	400,000.00		
10	Provision of Service Materials	250,000.00		
	Total	5,350,000.00		

**SOUTHERN IJAW LOCAL GOVERNMENT
ESTIMATES OF RECURRENT EXPENDITURE 2025
OVERHEAD COST
HEAD 2005 - FINANCE**

HEAD NO.	CLASSIFICATION OF EXPENDITURE	APPROVED ESTIMATE 2025	APPROVED ESTIMATES 2024	ACTUAL REVENUE 2023
	OVER HEAD COSTS	N	N	N
1.	Travel and Transport	850,000.00		
2	Utility Services	650,000.00		
3	Telephone and postal service	900,000.00		
4	Stationery and printing	500,000.00		
5.	Maintenance of Office Furniture/Equipment	675,000.00		
6.	Consultancy/Services Special Committees			
7.	Training, Staff Development and Welfare	775,000.00		
8	Entertainment and Hospitality	350,000.00		
9	Miscellaneous Expenses	400,000.00		
10	Provision of Service Materials	250,000.00		
	Total	5,350,000.00		

**SOUTHERN IJAW LOCAL GOVERNMENT
ESTIMATES OF RECURRENT EXPENDITURE 2025
OVERHEAD COST
HEAD 2006 - EDUCATION**

HEAD NO.	CLASSIFICATION OF EXPENDITURE	APPROVED ESTIMATE 2025	APPROVED ESTIMATES 2024	ACTUAL REVENUE 2023
	OVER HEAD COSTS	N	N	N
1.	Travel and Transport	950,000.00		
2	Utility Services	579,000.00		
3	Telephone and postal service	800,000.00		
4	Stationery and printing	500,000.00		
5.	Maintenance of Office Furniture/Equipment	550,000.00		
6.	Consultancy/Services Special Committees			
7.	Training, Staff Development and Welfare	676,000.00		
8	Entertainment and Hospitality	350,000.00		
9	Miscellaneous Expenses	400,000.00		
10	Provision of Service Materials	250,000.00		
	Total	5,055,000.00		

**SOUTHERN IJAW LOCAL GOVERNMENT
ESTIMATES OF RECURRENT EXPENDITURE 2025
OVERHEAD COST
HEAD 2007 - MEDICAL AND HEALTH SERVICES**

HEAD NO.	CLASSIFICATION OF EXPENDITURE	APPROVED ESTIMATE 2025	APPROVED ESTIMATES 2024	ACTUAL REVENUE 2023
	OVER HEAD COSTS	N	N	N
1.	Travel and Transport	1,500,000.00		
2	Utility Services	900,000.00		
3	Telephone and postal service	900,000.00		
4	Stationery and printing	600,000.00		
5.	Maintenance of Office Furniture/Equipment	675,000.00		
6.	Consultancy/Services Special Committees	500,000.00		
7.	Training, Staff Development and Welfare	775,000.00		
8	Entertainment and Hospitality	350,000.00		
9	Miscellaneous Expenses	400,000.00		
10	Provision of Service Materials	250,000.00		
	Total	6,850,000.00		

**SOUTHERN IJAW LOCAL GOVERNMENT
ESTIMATES OF RECURRENT EXPENDITURE 2025
OVERHEAD COST**

HEAD 2008 - AGRICULTURE, NATURAL, RESOURCES & SOCIAL DEVELOPMENT

HEAD NO.	CLASSIFICATION OF EXPENDITURE	APPROVED ESTIMATE 2025	APPROVED ESTIMATES 2024	ACTUAL REVENUE 2023
	OVER HEAD COSTS	N	N	N
1.	Travel and Transport	850,000.00		
2	Utility Services	650,000.00		
3	Telephone and postal service	900,000.00		
4	Stationery and printing	500,000.00		
5.	Maintenance of Office Furniture/Equipment	675,000.00		
6.	Consultancy/Services Special Committees			
7.	Training, Staff Development and Welfare	775,000.00		
8	Entertainment and Hospitality	350,000.00		
9	Miscellaneous Expenses	400,000.00		
10	Provision of Service Materials	250,000.00		
	Total	5,350,000.00		

**SOUTHERN IJAW LOCAL GOVERNMENT
ESTIMATES OF RECURRENT EXPENDITURE 2025
OVERHEAD COST**

HEAD 2009 - WORKS, HOUSING LANDS & SURVEY

HEAD NO.	CLASSIFICATION OF EXPENDITURE	APPROVED ESTIMATE 2025	APPROVED ESTIMATES 2024	ACTUAL REVENUE 2023
	OVER HEAD COSTS	N	N	N
1.	Travel and Transport	1,800,000.00		
2	Utility Services	2,500,000.00		
3	Telephone and postal service	500,000.00		
4	Stationery and printing	1,500,000.00		
5.	Maintenance of Office Furniture/Equipment	675,000.00		
6.	Consultancy/Services Special Committees			
7.	Training, Staff Development and Welfare	650,000.00		
8	Entertainment and Hospitality	250,000.00		
9	Miscellaneous Expenses	400,000.00		
10	Provision of Service Materials	250,000.00		
	Total	8,525,000.00		

**SOUTHERN IJAW LOCAL GOVERNMENT
ESTIMATES OF RECURRENT EXPENDITURE 2025
OVERHEAD COST
HEAD 2010 - TRADITIONAL OFFICES**

HEAD NO.	CLASSIFICATION OF EXPENDITURE	APPROVED ESTIMATE 2025	APPROVED ESTIMATES 2024	ACTUAL REVENUE 2023
	OVER HEAD COSTS	N	N	N
1.	Travel and Transport	450,000.00		
2	Utility Services	250,000.00		
3	Telephone and postal service	150,000.00		
4	Stationery and printing	350,000.00		
5.	Maintenance of Office Furniture/Equipment	175,000.00		
6.	Consultancy/Services Special Committees			
7.	Training, Staff Development and Welfare	350,000.00		
8	Entertainment and Hospitality	350,000.00		
9	Miscellaneous Expenses	400,000.00		
10	Provision of Service Materials	250,000.00		
	Total	2,725,000.00		

**SOUTHERN IJAW LOCAL GOVERNMENT
ESTIMATES OF RECURRENT EXPENDITURE 2025
OVERHEAD COST
HEAD 2011 - BUDGET AND PLANNING**

HEAD NO.	CLASSIFICATION OF EXPENDITURE	APPROVED ESTIMATE 2025	APPROVED ESTIMATES 2024	ACTUAL REVENUE 2023
	OVER HEAD COSTS	N	N	N
1.	Travel and Transport	350,000.00		
2	Utility Services	200,000.00		
3	Telephone and postal service	100,000.00		
4	Stationery and printing	350,000.00		
5.	Maintenance of Office Furniture/Equipment	500,000.00		
6.	Consultancy/Services Special Committees	600,000.00		
7.	Training, Staff Development and Welfare	600,000.00		
8	Entertainment and Hospitality	350,000.00		
9	Miscellaneous Expenses	800,000.00		
10	Provision of Service Materials	650,000.00		
	Total	4,500,000.00		

SOUTHERN IJAW LOCAL GOVERNMENT
ESTIMATES OF RECURRENT EXPENDITURE 2025
OVERHEAD COST, HEAD 2012 - MISCELLANEOUS

HEAD NO.	CLASSIFICATION OF EXPENDITURE	APPROVED ESTIMATE 2025	APPROVED ESTIMATES 2024	ACTUAL REVENUE 2023
		N	N	N
1.	Contingencies	800,000,00.00		
2	N.Y.S.C Allowance	12,000,000.00		
3	Industrial Attachment	7,000,000.00		
4	Casual labourers	24,000.000.00		
5.	Medical Aids	69,000,000.00		
6.	Health funding/Immunization	217,000,000.00		
7.	Donation	55,000,000.00		
8	Bank charges and commissions	9,000,000.00		
9	Engineering services	15,500,000.00		
10	Architectural services	15,000,000.00		
11	Survey services	4,500,000.00		
12	Medical consultancy	10,500,000.00		
13	Agricultural consultancy	4,800,000.00		
14	Information technology consultancy	5,500,000.00		
15	Legal services	12,500,000.00		
16	Religious affairs	25,000,000.00		
17	Financial consultancy	24,000,000.00		
18	Security	120,000,000.00		
	Total	711,500,000.00		

**SOUTHERN IJAW LOCAL GOVERNMENT
ESTIMATES OF RECURRENT EXPENDITURE 2025
OVERHEAD COST
HEAD 2012 - LOAN FUND (CONTRIBUTION TO LOCAL GOVERNMENT)**

HEAD NO.	CLASSIFICATION OF EXPENDITURE	APPROVED ESTIMATE 2025	APPROVED ESTIMATES 2024	ACTUAL REVENUE 2023
		N	N	N
1.	Contribution to ministry of Local Government as Common Services	49,617,965.25		
2	Contribution to Local Government 15% of Actual Staff Salaries staff pension fund	159,460,000.00		
3	Contribution to Local Government 1% of actual statutory allocation training fund	76,003,890.00		
	Total, Loans Fund	285,021,855.25		

**SOUTHERN IJAW LOCAL GOVERNMENT
ESTIMATES OF CAPITAL RECEIPTS 2025
HEAD 2013 - TRANSFER TO RESERVE FUND**

HEAD NO.	CLASSIFICATION OF EXPENDITURE	APPROVED ESTIMATE 2025	APPROVED ESTIMATES 2024	ACTUAL REVENUE 2023
		N	N	N
1.	1% Total Revenue			
	Total, Transfer to Reserve Fund			

**SOUTHERN IJAW LOCAL GOVERNMENT
ESTIMATES OF CAPITAL RECEIPTS 2025
HEAD 3001 - INTERNAL RESOURCES**

HEAD NO.	CLASSIFICATION OF EXPENDITURE	APPROVED ESTIMATE 2025	APPROVED ESTIMATES 2024	ACTUAL REVENUE 2023
		N	N	N
1.	Transfer from revenue fund			
2.	Development fund receipts			
3.	Internal debts servicing			
	Total, Internal Resources			

**SOUTHERN IJAW LOCAL GOVERNMENT
ESTIMATES OF CAPITAL RECEIPTS 2025
HEAD 3002 - EXTERNAL LOANS**

HEAD NO.	CLASSIFICATION OF EXPENDITURE	APPROVED ESTIMATE 2025	APPROVED ESTIMATES 2024	ACTUAL REVENUE 2023
		N	N	N
1.	Loan from Local Government Loans Fund			
2.	Loans from Local Government Pensions			
3.	Loans from Government Agencies			
4.	Loans from Government Banks			
5.	Loans from other Sources and Development Fund Receipts			
	Total, External Loans			

**SOUTHERN IJAW LOCAL GOVERNMENT
ESTIMATES OF CAPITAL RECEIPTS 2025
HEAD 3003 - GRANTS**

HEAD NO.	CLASSIFICATION OF EXPENDITURE	APPROVED ESTIMATE 2025	APPROVED ESTIMATES 2024	ACTUAL REVENUE 2023
		N	N	N
1.	Grants from State Government			
2.	Grants from Federal Government			
3.	Grants from other Sources (MDGs)			
	Total, Grants			

**SOUTHERN IJAW LOCAL GOVERNMENT
ESTIMATES OF CAPITAL RECEIPTS 2025
HEAD 3004 - GRANTS**

HEAD NO.	CLASSIFICATION OF EXPENDITURE	APPROVED ESTIMATE 2025	APPROVED ESTIMATES 2024	ACTUAL REVENUE 2023
		N	N	N
1.	Miscellaneous			
2.	Total, Miscellaneous			

**SOUTHERN IJAW LOCAL GOVERNMENT
ESTIMATES OF CAPITAL EXPENDITURE 2025
HEAD 4001 - AGRICULTURE AND RURAL DEVELOPMENT**

HEAD NO.	CLASSIFICATION OF EXPENDITURE	APPROVED ESTIMATE 2025	APPROVED ESTIMATES 2024	ACTUAL REVENUE 2023
		N	N	N
1.	Establishment of plantain cassava, sugar cane farms in Oporoma Community	20,000,000.00		
2.	Establishment of plantain cassava, sugar cane farms in Ekowe Community	20,000,000.00		
3.	Establishment of plantain, Cassava, Sugar Cane farmsin Korokorosei Community	20,000,000.00		
4.	Establishment of plantain cane farms in Otuan Community	20,000,000.00		
5.	Establishment of poetry farm in Oporoma Community	50,000,000.00		
6.	Establishment of Rice farms and processing Mill in Peremabiri and Ekowe	70,000,000.00		
7.	Development of Fish Pond in Igeibiri	30,000,000.00		
	Total, Agriculture and Rural Development	230,000,000.00		

**SOUTHERN IJAW LOCAL GOVERNMENT
ESTIMATES OF CAPITAL EXPENDITURE 2025
HEAD 4005 - MANUFACTURING AND CRAFT**

HEAD NO.	CLASSIFICATION OF EXPENDITURE	APPROVED ESTIMATE 2025	APPROVED ESTIMATES 2024	ACTUAL REVENUE 2023
		N	N	N
1.	Establishment of craft centres in the L.G.A (Oporoma, Amassoma, Ekowe, Olugbobiri and Kolouama)	800,000,000.00		
2.	Assistance to Small Scale industrial/Craft Men in the L.G.A	20,000,000.00		
	Total, Manufacturing and Craft	100,000,000.00		

**SOUTHERN IJAW LOCAL GOVERNMENT
ESTIMATES OF CAPITAL EXPENDITURE 2025
HEAD 4006 - RURAL ELECTRIFICATION**

HEAD NO.	CLASSIFICATION OF EXPENDITURE	APPROVED ESTIMATE 2025	APPROVED ESTIMATES 2024	ACTUAL REVENUE 2023
		N	N	N
1.	Electrification/Provision of Generating Plant to towns and villages in the L.G.A	120,000,000.00		
2.	Construction of Electrification/Distribution lines in the L.G.A	50,000,00.00		
3.	Purchase of transformers replacement of Community Street light/Wiring in the Local Government Area	45,000,000.00		
	Total, Rural Electrification	215,000,000.00		

**SOUTHERN IJAW LOCAL GOVERNMENT
ESTIMATES OF CAPITAL EXPENDITURE 2025
HEAD 4007 - COMMERCE, FINANCE AND COOPERATIVE**

HEAD NO.	CLASSIFICATION OF EXPENDITURE	APPROVED ESTIMATE 2025	APPROVED ESTIMATES 2024	ACTUAL REVENUE 2023
		N	N	N
1.	Construction of Lock Ups and Open Markets Staffs in the L.G.A	230,000,000.00		
2.	Construction of Motor Parks in Oporoma	200,000,000.00		
3.	Total, Commerce, Finance and Co-operative	430,000,000.00		

**SOUTHERN IJAW LOCAL GOVERNMENT
ESTIMATES OF CAPITAL EXPENDITURE 2025
HEAD 4007 - COMMERCE, FINANCE AND COOPERATIVE**

HEAD NO.	CLASSIFICATION OF EXPENDITURE	APPROVED ESTIMATE 2025	APPROVED ESTIMATES 2024	ACTUAL REVENUE 2023
		N	N	N
1.	Construction of Lock Ups and Open Market Staffs in the LGA	230,000,000.00		
2.	Construction of Motors Packs in Oporoma	200,000,000.00		
	Total, Commerce, Finance and Co-operative	430,000,000.00		

**SOUTHERN IJAW LOCAL GOVERNMENT
ESTIMATES OF CAPITAL EXPENDITURE 2025
HEAD 4008 - TRANSPORTATION**

HEAD NO.	CLASSIFICATION OF EXPENDITURE	APPROVED ESTIMATE 2025	APPROVED ESTIMATES 2024	ACTUAL REVENUE 2023
		N	N	N
1.	Purchase/Maintenance of Speed Boats/Engines	30,00,000.00		
2.	Purchase of Motor Vehicles for Chairman, Vice Chairman, Political Secretary, Councillors Supervisors and others	300,000,000.00		
	Total, Transportation (Roads and Bridges)	330,000,000.00		

**SOUTHERN IJAW LOCAL GOVERNMENT
ESTIMATES OF CAPITAL EXPENDITURE 2025
HEAD 5002 - HEALTH**

HEAD NO.	CLASSIFICATION OF EXPENDITURE	APPROVED ESTIMATE 2025	APPROVED ESTIMATES 2024	ACTUAL REVENUE 2023
		N	N	N
1.	Construction/Renovation of Health Centres in the L.G.A	150,000,000.00		
2.	Construction of cottage hospital in Oporoma	200,000,000.00		
3.	Purchase Of Drugs/Medical Equipment TO Existing Health Centres in the L.G.A	300,000,000.00		
	Total, Health	650,000,000.00		

**SOUTHERN IJAW LOCAL GOVERNMENT
ESTIMATES OF CAPITAL EXPENDITURE 2025
HEAD 5003 - INFORMATION AND CULTURE**

HEAD NO.	DETAILS OF EXPENDITURE	APPROVED ESTIMATE 2025	APPROVED ESTIMATES 2024	ACTUAL REVENUE 2023
		N	N	N
1.	Purchase/Maintenance of intercom system in the Council	5,000,000.00		
2.	Purchase/Maintenance of computer in the Council for all the Heads OF department and key functionaries in the L.G.A Head Quarters	60,000,000.00		
3.	Purchase and installation of DSTV and Smart Card in the Council secretariat	10,500,000.00		
4.	Purchase/Maintenance of public Address system in the council	15,000,000.00		
	Total, Information	50,500,000.00		

**SOUTHERN IJAW LOCAL GOVERNMENT
ESTIMATES OF CAPITAL EXPENDITURE 2025
HEAD 5004 - SOCIAL DEVELOPMENT, SPORTS AND CULTURE**

HEAD NO.	DETAILS OF EXPENDITURE	APPROVED ESTIMATE 2025	APPROVED ESTIMATES 2024	ACTUAL REVENUE 2023
		N	N	N
1.	Financial Assistance to Ten Sporting Clubs in the L.G.A	15,000,000.00		
2.	Sponsorship of Football Tournament in the L.G.A	55,000,000.00		
3.	Purchase of Football Equipment for Ten Clubs in the L.G.A	20,000,000.00		
	Total, Social Development, Sports and Culture	50,000,000.00		

**SOUTHERN IJAW LOCAL GOVERNMENT
ESTIMATES OF CAPITAL EXPENDITURE 2025
HEAD 6002 - ENVIRONMENTAL SEWAGE AND DRAINAGE**

HEAD NO.	DETAILS OF EXPENDITURE	APPROVED ESTIMATE 2025	APPROVED ESTIMATES 2024	ACTUAL REVENUE 2023
		N	N	N
1.	Sewage Management	70,000,000.00		
2.	Construction of Drainage in some Communities in the L.G.A	55,000,00.00		
	Purchase of Environmental Sanitation Equipment	50,000,00.00		
3	Construction of public convenience (pies latrine) in Oporoma	60,000,000.00		
4	Maintenance of creeks in the L.G.A	100,000,000.00		
	Total, Environmental Sewage and Drainage	335,000,00.00		

**SOUTHERN IJAW LOCAL GOVERNMENT
ESTIMATES OF CAPITAL EXPENDITURE 2025
HEAD 7001 - GENERAL ADMINISTRATION (OFFICE BUILDING AND STAFF HOUSING)**

HEAD NO.	DETAILS OF EXPENDITURE	APPROVED ESTIMATE 2025	APPROVED ESTIMATES 2024	ACTUAL REVENUE 2023
		N	N	N
1.	Construction of Senior/Junior staff quarters in Oporoma	200,000,000.00		
2.	Renovation of existing staff quarters in Oporoma	150,000,000.00		
3	Renovation of Chairman's Quarters in Oporoma	85,000,000.00		
4	Renovation of Legislative Chambers and Quarters	89,000,000.00		
5	Purchase of furniture/equipment for Chairman Vice Chairman and others	150, 000,000.00		
	Total, General Administration (Office Building)	674, 000,000.00		

**SOUTHERN IJAW LOCAL GOVERNMENT
ESTIMATES OF CAPITAL EXPENDITURE 2025
HEAD 6001 - WATER RESOURCES**

HEAD NO.	DETAILS OF EXPENDITURE	APPROVED ESTIMATE 2025	APPROVED ESTIMATES 2024	ACTUAL REVENUE 2023
		N	N	N
1.	Construction of Boreholes, Overhead storage Tanks and Laying of Water Pipes in the L.G.A	60, 000,000.00		
2.	Construction/Repair of Public Taps and expansion of water scheme in the L.G.A	40, 000,000.00		
3	Purchase/maintenance of water transport equipment in the L.G.A	30, 000,000.00		
4	Total, WATER Resources	130, 000,000.00		

**SOUTHERN IJAW LOCAL GOVERNMENT
ESTIMATES OF CAPITAL EXPENDITURE 2025
WORKS**

HEAD NO.	DETAILS OF EXPENDITURE	APPROVED ESTIMATE 2025	APPROVED ESTIMATES 2024	ACTUAL REVENUE 2023
		N	N	N
1.	Construction of Chairman's Residential Quarters	103, 000,000.00		
2.	Construction/Renovation of Council Quarters to Oporoma	150, 000,000.00		
3	Construction of Vice Chairman's Residential Quarters	85, 000,000.00		
4.	Construction of Councillors Quarters in Oporoma	200, 000,000.00		
5.	Construction of Supervisors Residential Quarters	170, 000,000.00		
6.	Construction of Concrete walkways in 17 Ward	170, 000,000.00		
7.	Construction of Civic Centre in Ekowe	200, 000,000.00		
8.	Construction of Landing Jetty in Ekeni and Oporoma	200, 000,000.00		
	Total, Works	1,277, 000,000.00		

**SOUTHERN IJAW LOCAL GOVERNMENT
ESTIMATES OF CAPITAL EXPENDITURE 2025
HEAD 6004
COMMUNITY DEVELOPMENT**

HEAD NO.	DETAILS OF EXPENDITURE	APPROVED ESTIMATE 2025	APPROVED ESTIMATES 2024	ACTUAL REVENUE 2023
		N	N	N
1.	Ward Projects	200, 000,000.00		
2.	Construction of Waiting Sheds in L.G.A	50, 000,000.00		
3	Construction of Multi-Purpose Hall in the L.G.A	60, 000,000.00		
	Total, Community Development	310, 000,000.00		

**SOUTHERN IJAW LOCAL GOVERNMENT
ESTIMATES OF CAPITAL EXPENDITURE 2025
RURAL DEVELOPMENT AREA**

HEAD NO.	DETAILS OF EXPENDITURE	APPROVED ESTIMATE 2025	APPROVED ESTIMATES 2024	ACTUAL REVENUE 2023
		N	N	N
1.	OGBOIN NORTH RDA, Sand Filling/Fencing and Renovation Of Amassoma Ultra-Modern Market	100, 000,000.00		
2.	OGBOIN SOUTH RDA, Provision of punlic water system in Igebiri	100, 000,000.00		
3	OPOI-ODIAMA RDA - Construction of 100 x 6m concrete walkay	100, 000,000.00		
4	BASSANKOLUAMA RDA- Building of modern Youth Secretariat	100, 000,000.00		
5.	OPORAMA RDA: Construction of classroom blocks for primary school, Bolou-Agoubiri	100, 000,000.00		
6.	BOMO EAST, Construction of walk way at Eniwari	100, 000,000.00		
7.	BOMO CENTRAL RDA: Renovation of primary school in the RDA	100, 000,000.00		
	Total, RDA	700, 000,000.00		

SOUTHERN IJAW LOCAL GOVERNMENT COMMENTARIES ON RECURRENT REVENUE 2025

HEAD	SUBJECT	DETAILS
1001	Taxes	The sum of Four Hundred and Fifty Thousand Naira (N450,000.00) only tax revenue is projected for this fiscal year.
1002	Rates	The sum of Two Hundred and seventy Two Million Nine hundred and thirty Thousand Naira (272,970,30,000.00) only has been earmarked as internal revenue on this head for this fiscal year.
1003	Local Licenses, fees and fines	The sum of Sixty Five Million, Eight Hundred and Thirteen Thousand, One Hundred Naira (N65,813,100.00) only, has been approved for this fiscal year.
1004	Earning from commercial undertaking	The sum of Twenty Nine Million, Eight Hundred and Eighty-Seven Thousand, Nine Hundred Thousand Naira (N29,887,900) only is targeted as internal revenue for this fiscal year.
1005	Rent on Local Government Property	The sum of Nineteen Million, Two Hundred and Sixty Thousand Naira (N19,260,000.00) only is expected as internal revenue this fiscal year.

1006	Interest payment and dividends	There is no provision on this head, this fiscal year
1007	Grants	There is no provision on this head, this fiscal year
1008	Miscellaneous	The sum of One Million, three hundred thousand naira (N1,300,000.00) only is projected as internal revenue, this fiscal year.
1009	Statutory allocation from federation account	The sum of One Billion, Two Hundred and Twelve Million, seven Hundred and Twenty Five Thousand Nine Ninety One Naira and Forty Five Kobo (1,211,725,991.45) only is earmarked as allocation from federation Account.
	Value added Tax	The sum of Four Billion, Seven Hundred and Fifty Five thousand and Four Hundred and twenty seven thousand and four hundred and forty five thousand, thirty two kobo (4,755,427,445.32) only is expected as collection from value added tax in this fiscal year.
	Exchange Gain	The sum of Two Billion, Six Hundred Million seven hundred and twenty five thousand thirty seven naira eight seven kobo (N2,600,725,037.87
	Electronic transfer	The sum of One hundred and thirty seven million, one hundred and seventy four hundred and four five naira (137,170,445.54)

SOUTHERN IJAW LOCAL GOVERNMENT COMMENTARIES ON RECURRENT EXPENDITURE 2025

HEAD	SUBJECT	DETAILS
2001	Office of the Chairman	The total project figure on the head stands at Four hundred and seventy-three million, four hundred and fifty million naira only (473,450,000.00, Breakdown of this figure shows that personnel cost - seventy-nine million (79,000,00.00), while overhead figure stands at three hundred and ninety-four million, four hundred and fifty thousand naira only (394,450,000.00)
2002	Office of the Vice Chairman	The sum of forty-six million, eight hundred and seventy-two thousand only (N46,872,000.00) has been estimated on this head. Out of this amount, personnel cost is estimated at Three Hundred and Fifty thousand naira only (N394,450,000.00 for this fiscal year.
2003	Office of the Secretary	The sum of Eighteen million, four hundred and ninety-four thousand naira only (N14,494,000.00) has been earmarked on this head. Out of which Fourteen million, Thirty thousand naira

		(N14,030,000.00) only has been estimated for overhead cost, while the sum of Four million, Four Hundred and Sixty-four Thousand Naira only (N4,464,000.00) has been projected for personnel cost.
2004	The Council	The sum of One hundred and seventy million naira only (N170,000.00) comprising of personnel cost and overhead cost has been earmarked this fiscal year. Overhead cost - Eighty-nine million, nine hundred thousand naira (N89,900,000.00) only. Personnel cost - Eighty million, two hundred and ninety-seven thousand, four hundred and twelve naira only (N80,287,412.00)

SOUTHERN IJAW LOCAL GOVERNMENT COMMENTARIES ON RECURRENT REVENUE 2025

HEAD	SUBJECT	DETAILS
2007	Administrative Department	The total sum of Seven hundred million, three hundred and sixty-three thousand, seven hundred and eighty two naira . sixteen kobo (700,363,782.16) has been estimated for this fiscal year. This comprises. Six hundred and ninety five million, thirteen thousand, seven hundred and two naira sixteen kobo (N695,103,702.16) while the sum of Five million, Three hundred and fifty thousand naira (N5,350,000.00) as overhead cost.
2008	Finance	The total sum of One hundred and twelve million, five hundred and thirty two naira only (N111,000,532.00) projected for this fiscal year. Personnel cost Five million, three hundred and fifty thousand naira (N5,350,000.00) only as overhead cost.
2009	Education	The sum of Four One million, Five hundred and Eleven Thousand, Nine hundred and twenty one naira, ninety six kobo (41,511,921.96) is earmarked

		for this fiscal year. This comprises. budgeted for overhead cost.
2010	Medical and Health Services	The sum of Four hundred and sixty five million, six hundred and eighty nine thousand, four hundred and ninety eight naira (N465,689,498.4) is estimated for this fascia year. Personnel cost
2011	Agricultural and Natural Resources	The sum of One hundred and forty eight million, four hundred and eighty one thousand, five hundred and fifty four naira . ninety six Kobo (N148,481,554.96) has been estimated for this fiscal year. One Hundred and forty three million, one hundred and thirty one thousand, five hundred and fifty . ninety six Kobo (N143,131,554.96) has Personnel cost and Five Million, Three hundred and fifty thousand naira (N5,350,000.00) only has overhead cost.
2012	Works, Housing, land and survey	The sum of One hundred and seventy million, eighty six thousand, twelve naira (N117,086,012) has been projected for this fiscal year. One hundred and eight million, five hundred and sixty one thousand, twelve Naira (N108,561,012) only as personnel cost Eight Million Five hundred and Twenty thousand naira (N8,525,000.00) only has earmarked as overhead cost for this fiscal year.

	Budget and Planning Department	The sum of Fifteen Million, Seven hundred and four three thousand, two hundred and fifty two naira, four kobo (N15,743,252.04) has been estimated for this fiscal year. twelve million, two hundred and forty three thousand, two hundred and fifty two naira, four kobo (N11,243,252.04) Personnel cost Four million, five hundred thousand naira (N4,500,000.00) has been projected as overhead cost for this fiscal year.
2013	Traditional Office	The sum of Seventy Million, Four hundred and eighty two thousand, eight hundred and sixty naira (N17,482,866.00) has been estimated as overhead cost for this fiscal year.
2014	Primary School teacher	The sum of Eight hundred and forty eight million, nine hundred and seventy seven thousand, five hundred and thirty two naira, thirty two Kobo (N838,977,532.32) only has been projected and personnel cost.
2014	Miscellaneous	The sum of Five hundred and eleven million, three hundred thousand naira only (N511,300,000.00) has been estimated as overhead cost for t his fiscal year.

SOUTHERN IJAW LOCAL GOVERNMENT COMMENTARIES ON CAPITAL EXPENDITURE 2025

HEAD	SUBJECT	DETAILS
4001	Agriculture and Rural Development	Government has consistently realized the importance of this sector. Hence this administration has earmarked the sum of Two hundred and Thirty million naira only (N230,000,000.00) as capital project fund in order to provide food security for our people
4002	Manufacturing and Craft	Craft development has been encouraged by past administration. However the present government is making ceaseless effort to address the personnel lapses experienced in the system with a view to establish craft centers in the Local Government. To this end, the sum of One hundred million, naira only (N100,000,000.00) has been projected as capital project fund.
4003	Rural Electrification	Concerted efforts have been made to improve on procurement, rehabilitation and expansion of generating sets and wiring of towns and villages with a view to providing sustainable power generation in

		all communities. The sum of Two hundred and fifteen million naira only (N215,000,000.00) is estimated for this sector to boost rural electrification this fiscal year.
4004	Commerce, Finance and Cooperative	In order to boost commercial activities in the Local Government, this administration has projected the sum of
4005	Transportation	The sum of Thirty million naira only (N30,000,00.00) is budgeted for this sub-sector

SOUTHERN IJAW LOCAL GOVERNMENT COMMENTARIES ON CAPITAL EXPENDITURE 2025

HEAD	SUBJECT	DETAILS
5001	Education	Education occupies centre stage of every development agenda in a society. Also this government attaches much importance to primary education in line with this Sustainable Development Goals. To this end, the sum of Five hundred and forty-five million naira only (N545,000,000.00) is earmarked to improve on this sector .
5002	Health	"Health is life" is a common adage in our society - Concerted efforts have been mapped out to extend health facilities/services to all the towns and villages in the Local Government Area with a view to improving on the health condition of the citizenry. To this end, the sum of Six Hundred and fifty million naira only (N650,000,000.00) is approved for this head this fiscal year.
5003	Information and Culture	The sum of Ninety million, five hundred thousand naira only (N90,500,000.;00) is set aside for this head to review our culture and to improve on our information system this fiscal year.

5004	Social Development and Sports	Importance of sports, culture and youth development in a society cannot be over emphasized. To this end, government will take bold step to improve on this sector, through the provision of sport equipment to schools and communities. Consequent upon this, the sum of Ninety Million naira only (N90,000,000.00) is approved for this fiscal year.
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**SOUTHERN IJAW LOCAL GOVERNMENT
COMMENTARIES ON CAPITAL EXPENDITURE 2025**

HEAD	SUBJECT	DETAILS
6001	Water Resources and Water Supply	Water is one of the most important endowments for man and it provides on elongated life span of a man, especially in an oil polluted terrain like ours. This government shall therefore embark on aggressive construction/repairs of bore-holes, storage tanks and provide water treatment equipment in towns and villages. To this end, the sum of One hundred and thirty million naira only (N130,000,000.00 is provided for this head this fiscal year.
6002	Environment Sewage and Drainages	The sum of Thirty five million naira (N35,000,000.00 is provided for this head, to procure sanitary equipment and to provide clean and sustainable public conveniences in towns and villages this financial year.
6003	Community Development	The sum of Three hundred and ten million naira (N310,000,000.00) is approved for this head to provide waiting sheds and other projects
6004	Works and Infrastructure	The sum of One Billion, Two hundred and seventy million naira only (N1,277,000,000.00) is earmarked to provide landmark capital projects for our people.

**SOUTHERN IJAW LOCAL GOVERNMENT
COMMENTARIES ON CAPITAL EXPENDITURE 2025
GENERAL ADMINISTRATION (OFFICE BUILDING AND STAFF QUARTERS)**

HEAD	SUBJECT	DETAILS
7001	General Administration (Office Building and staff quarters)	Council intends to embark on the construction of staff quarters and office accommodation to provide conducive working environment for staff this financial year. To this end, the sum of Six hundred and seventy-four million naira only (N674,000,000.00) has been earmarked for this head this fiscal year.
7002	Rural Development Authorities	The sum of Seven Hundred Million Naira only (N700,000,000.00) has been provided for this development of Rural Areas

**SOUTHERN IJAW LOCAL GOVERNMENT
BUDGET ESTIMATE FOR 2025
CONSOLIDATED FINANCIAL STATEMENT
ESTIMATE 2025**

	Internally generated revenue (igr)			306,953,137.12
	Statutory Allocation from (FAAC)			1,038,622,278.9
	Exchange Gain			3,322,075,926.62
	Electronic Money Transfer			712,675,723.13
	Non - Oil Revenue			65,431,187.64
	SUB - TOTAL			8,091,675,614.87

**SOUTHERN IJAW LOCAL GOVERNMENT
BUDGET ESTIMATE FOR 2025
PERSONEL COST**

S/N	DESCRIPTION	NUMBER OF STAFF	APPROVED ESTIMATE 2025
1.	Admin Senior	324	493,993,966.56
2.	Admin Junior	197	216,613,815.96
3.	Agric Department Senior	38	56,294,457.96
4.	Agric, department junior	84	90,497,097.96
5.	Budget	7	11,453,492.04
6.	Education Department Senior	27	39,355,725.95
7.	Education Department Junior	2	2,155,196
8.	Finance Department Senior	43	83,584,241
9.	Finance Department Junior	22	24,018,291
10	HRH PALACE	2	2,305,941
11	Ukurie Outpost Senior	10	12,475,791
12.	Ukurie Outpost Junior	5	5,457,075

13.	Works Senior	39	59,565,923.04
14.	Works junior	48	51,605,088.96
15	Primary Health Care		127,589,490.96
16	Primary School Teacher		1,072,904,864.88
	SUB - TOTAL		2,349,872,559.28

**SOUTHERN IJAW LOCAL GOVERNMENT
BUDGET ESTIMATE FOR 2025
POLITICAL OFFICE HOLDERS**

S/N	DESCRIPTION	NUMBER OF STAFF	AMOUNT
1	Chairman	1	3,186,715.56
2.	Vice Chairman	1	2,623,302.54
3.	Councillors	17	18,495,000.00
4.	Political Secretary	1	1,418,316
5.	Supervisors	5	6,900,000.00
6.	Chairman Aid	4	2,704,500.00
7	Special Advisers	3	8,280,000.00
	TOTAL	32	43,607,834.10

