



ADAVI LOCAL GOVERNMENT

**20
25**

**APPROVED
BUDGET**



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1 Budget Overview

Kogi State - ADAVI Local Government: 2025 Budget Overview (Original Budget)

Revenue by Economic	2025 Budget	Expenditure by Capital Project (10 Largest Projects)	Capital Expenditure
Opening Balance	-	CONSTRUCTION OF STORE TO WEREHOUSE THE AGRICULTURAL FACILITIES AT THE LGA SECRETARIAT	377,099,360
Statutory Allocation	2,842,602,020	CONSTRUCTION OF PRIMARY HEALTH CARE (1 PER WARD)	300,000,000
VAT	3,131,321,770	PURCHASE OF SECURITY GADGET/ VEHICLES FOR OPERATION	265,738,300
Other FAAC	305,506,270	PROCUREMENT OF 2NOS. OF AMBULANCES.	202,000,000
LG IGR	106,414,630	RENOVATION OF 3NOS OF PHC IN THE LOCAL GOVERNMENT	138,000,000
Share of State IGR	-	CONSTRUCTION OF DRAINAGE AND CULVERT AT NAGAZI UVETE	137,211,220
Other (Capital Receipts)	-	PURCHASE AND DISTRIBUTION OF EDUCATIONAL MATERIALS SUCH AS MATHEMATICS AND ENGLISH TEXTBOOKS TO STUDENTS ACROSS THE LGA.	100,054,000
Total Revenue	6,385,844,690	PURCHASE OF 2NOS OF UTILITY VEHICLE FOR SMOOTH RUNNING OF THE LGA ACTIVITIES	30,572,890
		CONSTRUCTION OF ADDITIONAL PARKING SHADE FOR FINANCE DEPARTMENT	30,000,000
Expenditure by Economic	2025 Budget	RENOVATION OF SOME SELECTED MARKET BUILDING INCLUDING MOTOR PARKS IN THE LGA	25,000,000
Personnel	3,385,875,270	<i>Other Capital Projects</i>	494,302,820
Grants / Contributions to State	-	Total	2,099,978,590
Other Recurrent	899,990,830		
Capital	2,099,978,590		
Total Expenditure	6,385,844,690		
Expenditure by Sector	2025 Budget		
Education	1,352,387,490		
Health	937,049,280		
Other Social	-		
Agriculture	714,642,370		
Other Economic	1,640,379,520		
Administration	1,741,386,030		
Law and Justice	-		
Total Expenditure	6,385,844,690		



Table 1: Budget Overview

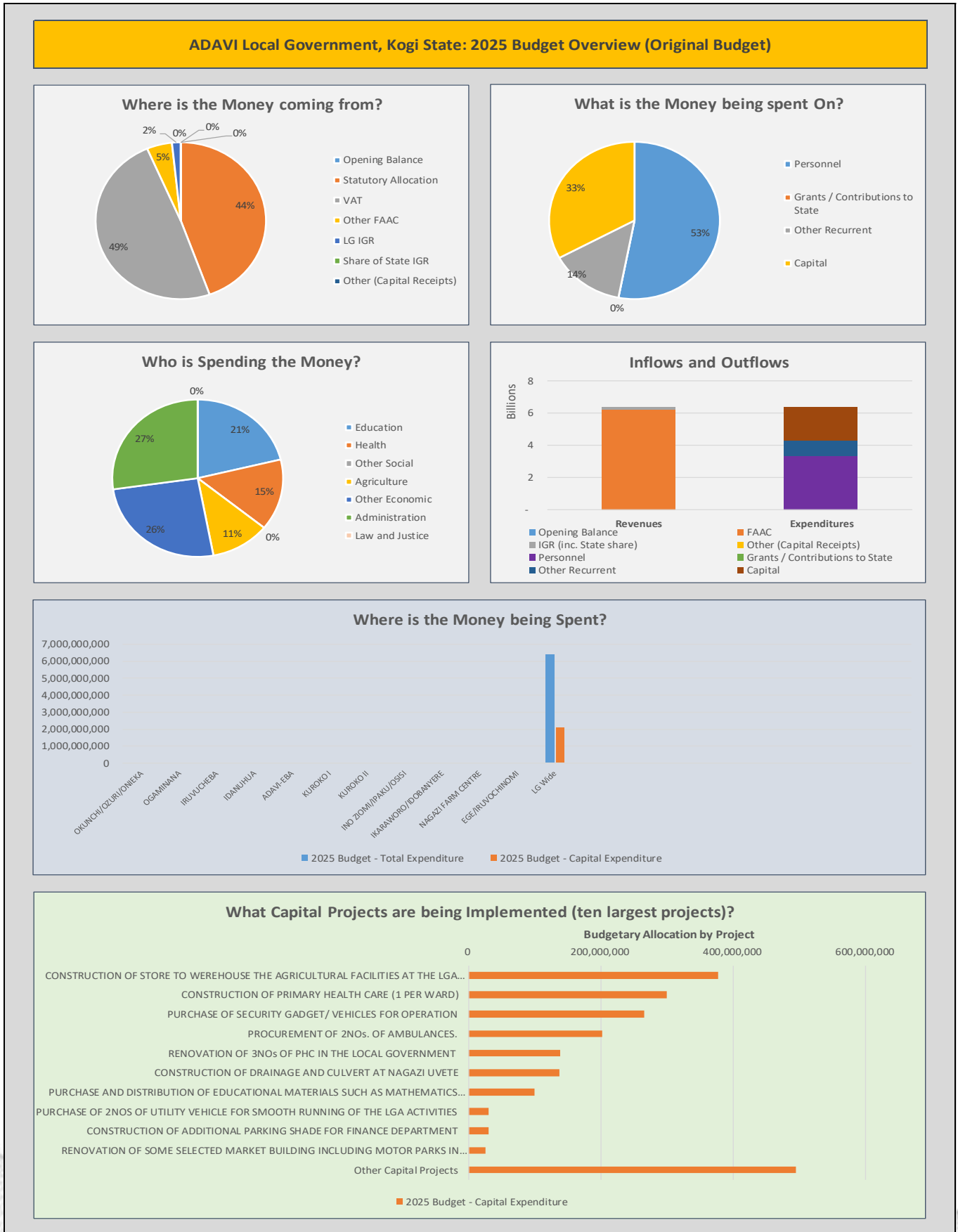




Table 2 Summary Revenue and Expenditure

122101 - ADAVI Local Government, Kogi State - 2025 Budget: Summary	
Item	2025 Approved Budget
Opening Balance	
Recurrent Revenue	6,385,844,690
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	6,279,430,060
12 - INDEPENDENT REVENUE	106,414,630
Recurrent Expenditure	4,285,866,100
21 - PERSONNEL COST	3,385,875,270
22 - OTHER RECURRENT COSTS	899,990,830
Transfer to Capital Account	2,099,978,590
Capital Receipts	-
13 - AID AND GRANTS	-
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	-
23 - CAPITAL EXPENDITURE	2,099,978,590
Total Revenue (including OB)	6,385,844,690
Total Expenditure	6,385,844,690
Closing Balance	-



Table 3 Expenditure by MDA by Main Economic Classification

122101 - ADAVI Local Government, Kogi State - 2025 Original Budget : Expenditure by MDA						
Code	Administrative Unit	Personnel Expenditure	Overhead Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
-	Total Expenditure	3,385,875,270	899,990,830	4,285,866,100	2,099,978,590	6,385,844,690
010000000000	ADMINISTRATION SECTOR	1,507,610,150	97,202,990	1,604,813,140	136,572,890	1,741,386,030
011100000000	OFFICE OF THE LG CHAIRMAN	113,610,150	91,712,990	205,323,140	-	205,323,140
011100100100	CHAIRMAN	58,610,150	85,273,300	143,883,450	-	143,883,450
011100100200	VICE-CHAIRMAN	28,000,000	5,939,690	33,939,690	-	33,939,690
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	27,000,000	500,000	27,500,000	-	27,500,000
011200000000	LOCAL GOVT COUNCIL	170,000,000	5,490,000	175,490,000	-	175,490,000
011200100100	THE LEGISTRATIVE COUNCIL	170,000,000	5,490,000	175,490,000	-	175,490,000
012500000000	DIRECTOR OF PERSONNEL MANAGEMENT	1,224,000,000	-	1,224,000,000	136,572,890	1,360,572,890
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	1,224,000,000	-	1,224,000,000	136,572,890	1,360,572,890
020000000000	ECONOMIC SECTOR	530,000,000	750,320,390	1,280,320,390	1,074,701,500	2,355,021,890
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	125,000,000	137,543,010	262,543,010	452,099,360	714,642,370
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	125,000,000	137,543,010	262,543,010	452,099,360	714,642,370
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	252,000,000	440,319,330	692,319,330	107,000,000	799,319,330
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	204,000,000	395,859,330	599,859,330	70,000,000	669,859,330
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	48,000,000	44,460,000	92,460,000	37,000,000	129,460,000
023400000000	DEPARTMENT OF WORKS & HOUSING	153,000,000	172,458,050	325,458,050	515,602,140	841,060,190
023400100100	DEPARTMENT OF WORKS & HOUSING	153,000,000	172,458,050	325,458,050	515,602,140	841,060,190
050000000000	SOCIAL SECTOR	1,348,265,120	52,467,450	1,400,732,570	888,704,200	2,289,436,770
051700000000	DEPARTMENT OF EDUCATION	1,089,265,120	37,068,370	1,126,333,490	226,054,000	1,352,387,490
051700100100	DEPARTMENT OF EDUCATION	174,000,000	37,068,370	211,068,370	226,054,000	437,122,370
051702600100	PRIMARY SCHOOL	915,265,120	-	915,265,120	-	915,265,120
052100000000	DEPARTMENT OF HEALTH CARE	259,000,000	15,399,080	274,399,080	662,650,200	937,049,280
052100100100	DEPARTMENT OF HEALTH CARE	259,000,000	15,399,080	274,399,080	662,650,200	937,049,280



2 Revenue Reports

2.A Revenue by Administrative Classification

Table 4: Total Revenue by Administrative Classification

122101 - ADAVI Local Government, Kogi State - 2025 Budget: Total Revenue by Administrative Unit		
Code	Administrative Unit	2025 Approved Budget
-	<i>Total Revenue</i>	<i>6,385,844,690</i>
020000000000	ECONOMIC SECTOR	6,385,844,690
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	6,385,844,690
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	6,385,844,690



2.B Revenue by Economic Classification

Table 5: Total Revenue by Economic Classification

122101 - ADAVI Local Government, Kogi State - 2025 Budget: Total Revenue by Economic Classification		
Code	Economic	2025 Approved Budget
1	REVENUE	6,385,844,690
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	6,279,430,060
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	6,279,430,060
110101	STATUTORY ALLOCATION (FAAC)	2,842,602,020
11010101	STATUTORY ALLOCATION	2,842,602,020
110102	VALUE ADDED TAX ALLOCATION	3,131,321,770
11010201	SHARE OF VAT	3,131,321,770
110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT	305,506,270
11010399	OTHER FAAC DISTRIBUTIONS	305,506,270
12	INDEPENDENT REVENUE	106,414,630
1201	DIRECT TAX REVENUE	5,000,000
120101	PERSONAL TAXES	5,000,000
12010101	COMMUNITY DEVELOPMENT/POLL TAX	5,000,000
1202	NON-TAX REVENUE	101,414,630
120201	LICENCES - GENERAL	22,114,630
12020102	GOLDSMITHS & GOLD DEALER LICENSES	2,000,000
12020105	RADIO/TELEVISION STATION LICENSES	114,630
12020109	REGISTRATION OF VOLUNTARY ORGANIZATIONS	2,000,000
12020111	BAKE HOUSE LICENSE	3,000,000
12020116	CATTLE DEALER LICENSES	4,000,000
12020120	HAWKER'S PERMITS	10,000,000
12020126	HIRING SERVICES	1,000,000
120204	FEES - GENERAL	8,300,000
12020417	CONTRACTOR REGISTRATION FEES	1,000,000
12020418	MARRIAGE/ DIVORCE FEES	500,000
12020427	TENDER FEES	1,500,000
12020436	BILL BOARD ADVERTISEMENT FEES	800,000
12020442	ASSOCIATION FEES	1,000,000
12020449	BUSINESS/TRADE OPERATING FEES	1,000,000
12020451	TIMBER & FOREST FEES	2,000,000
12020453	APPLICATIONS FEES	500,000
120206	SALES - GENERAL	2,000,000
12020616	SALES OF STATE OF ORIGIN CERTIFICATE	2,000,000
120207	EARNINGS -GENERAL	65,000,000
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	30,000,000
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	1,500,000
12020707	EARNINGS FROM MEDICAL SERVICES	1,500,000
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	32,000,000
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	1,000,000
12020803	RENT ON GOVT BUILDINGS	1,000,000
120209	RENT ON LAND & OTHERS - GENERAL	3,000,000
12020903	RENTS & PREMIUM ON THE ALLOCATION OF LAND	3,000,000



2.C Revenue by Fund Classification

Table 6: Total Revenue by Fund Classification

122101 - ADAVI Local Government, Kogi State - 2025 Budget: Total Revenue by Fund		
Code	Fund	2025 Approved Budget
-	<i>Total Revenue (including Capital Receipts, excluding Open Balance)</i>	<i>6,385,844,690</i>
01	FEDERATION ACCOUNT	6,279,430,060
011	FAAC DIRECT ALLOCATION	6,279,430,060
01101	FAAC DIRECT ALLOCATION	6,279,430,060
02	CONSOLIDATED REVENUE FUND	106,414,630
021	MAIN ENVELOP	106,414,630
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	106,414,630



3 Expenditure Reports

3.A Expenditure by Administrative Classification

Table 7: Total Expenditure by Administrative Classification

122101 - ADAVI Local Government, Kogi State - 2025 Budget: Total Expenditure by Administrative Unit		
Code	Administrative Unit	2025 Approved Budget
	<i>Total Expenditure</i>	<i>6,385,844,690</i>
01000000000	ADMINISTRATION SECTOR	1,741,386,030
01110000000	OFFICE OF THE LG CHAIRMAN	205,323,140
011100100100	CHAIRMAN	143,883,450
011100100200	VICE-CHAIRMAN	33,939,690
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	27,500,000
01120000000	LOCAL GOVT COUNCIL	175,490,000
011200100100	THE LEGISTRATIVE COUNCIL	175,490,000
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	1,360,572,890
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	1,360,572,890
02000000000	ECONOMIC SECTOR	2,355,021,890
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	714,642,370
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	714,642,370
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	799,319,330
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	669,859,330
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	129,460,000
02340000000	DEPARTMENT OF WORKS & HOUSING	841,060,190
023400100100	DEPARTMENT OF WORKS & HOUSING	841,060,190
05000000000	SOCIAL SECTOR	2,289,436,770
05170000000	DEPARTMENT OF EDUCATION	1,352,387,490
051700100100	DEPARTMENT OF EDUCATION	437,122,370
051702600100	PRIMARY SCHOOL	915,265,120
05210000000	DEPARTMENT OF HEALTH CARE	937,049,280
052100100100	DEPARTMENT OF HEALTH CARE	937,049,280



Table 8: Personnel Expenditure by Administrative Classification

122101 - ADAVI Local Government, Kogi State - 2025 Budget: Personnel Expenditure by Administrative Unit		
Code	Administrative Unit	2025 Approved Budget
-	<i>Total Personnel Expenditure</i>	<i>3,385,875,270</i>
01000000000	ADMINISTRATION SECTOR	1,507,610,150
01110000000	OFFICE OF THE LG CHAIRMAN	113,610,150
011100100100	CHAIRMAN	58,610,150
011100100200	VICE-CHAIRMAN	28,000,000
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	27,000,000
01120000000	LOCAL GOVT COUNCIL	170,000,000
011200100100	THE LEGISTRATIVE COUNCIL	170,000,000
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	1,224,000,000
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	1,224,000,000
02000000000	ECONOMIC SECTOR	530,000,000
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	125,000,000
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	125,000,000
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	252,000,000
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	204,000,000
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	48,000,000
02340000000	DEPARTMENT OF WORKS & HOUSING	153,000,000
023400100100	DEPARTMENT OF WORKS & HOUSING	153,000,000
05000000000	SOCIAL SECTOR	1,348,265,120
05170000000	DEPARTMENT OF EDUCATION	1,089,265,120
051700100100	DEPARTMENT OF EDUCATION	174,000,000
051702600100	PRIMARY SCHOOL	915,265,120
05210000000	DEPARTMENT OF HEALTH CARE	259,000,000
052100100100	DEPARTMENT OF HEALTH CARE	259,000,000



Table 9: Overhead Expenditure by Administrative Classification

122101 - ADAVI Local Government, Kogi State - 2025 Budget: Overhead Expenditure by Administrative Unit		
Code	Administrative Unit	2025 Approved Budget
	<i>Total Overhead Expenditure</i>	<i>899,990,830</i>
01000000000	ADMINISTRATION SECTOR	97,202,990
01110000000	OFFICE OF THE LG CHAIRMAN	91,712,990
011100100100	CHAIRMAN	85,273,300
011100100200	VICE-CHAIRMAN	5,939,690
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	500,000
01120000000	LOCAL GOVT COUNCIL	5,490,000
011200100100	THE LEGISTRATIVE COUNCIL	5,490,000
02000000000	ECONOMIC SECTOR	750,320,390
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	137,543,010
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	137,543,010
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	440,319,330
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	395,859,330
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	44,460,000
02340000000	DEPARTMENT OF WORKS & HOUSING	172,458,050
023400100100	DEPARTMENT OF WORKS & HOUSING	172,458,050
05000000000	SOCIAL SECTOR	52,467,450
05170000000	DEPARTMENT OF EDUCATION	37,068,370
051700100100	DEPARTMENT OF EDUCATION	37,068,370
05210000000	DEPARTMENT OF HEALTH CARE	15,399,080
052100100100	DEPARTMENT OF HEALTH CARE	15,399,080



Table 10: Capital Expenditure by Administrative Classification

122101 - ADAVI Local Government, Kogi State - 2025 Budget: Capital Expenditure by Administrative Unit		
Code	Administrative Unit	2025 Approved Budget
	<i>Total Capital Expenditure</i>	<i>2,099,978,590</i>
010000000000	ADMINISTRATION SECTOR	136,572,890
012500000000	DIRECTOR OF PERSONNEL MANAGEMENT	136,572,890
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	136,572,890
020000000000	ECONOMIC SECTOR	1,074,701,500
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	452,099,360
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	452,099,360
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	107,000,000
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	70,000,000
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	37,000,000
023400000000	DEPARTMENT OF WORKS & HOUSING	515,602,140
023400100100	DEPARTMENT OF WORKS & HOUSING	515,602,140
050000000000	SOCIAL SECTOR	888,704,200
051700000000	DEPARTMENT OF EDUCATION	226,054,000
051700100100	DEPARTMENT OF EDUCATION	226,054,000
052100000000	DEPARTMENT OF HEALTH CARE	662,650,200
052100100100	DEPARTMENT OF HEALTH CARE	662,650,200



3.B Expenditure by Economic Classification

Table 11: Total Expenditure by Economic Classification

122101 - ADAVI Local Government, Kogi State - 2025 Budget: Expenditure by Economic Classification		
Code	Item	2025 Approved Budget
2	<i>EXPENDITURES</i>	<i>6,385,844,690</i>
21	<i>PERSONNEL COST</i>	<i>3,385,875,270</i>
2101	<i>SALARY</i>	<i>3,385,875,270</i>
210101	SALARIES AND WAGES	3,385,875,270
21010101	SALARY	2,479,875,270
21010102	OVER TIME PAYMENTS	906,000,000
22	<i>OTHER RECURRENT COSTS</i>	<i>899,990,830</i>
2202	<i>OVERHEAD COST</i>	<i>652,034,070</i>
220201	TRAVEL& TRANSPORT - GENERAL	49,555,730
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	11,305,720
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	30,150,010
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	100,000
22020105	TRADITIONAL COUNCIL EXPENSES	8,000,000
220202	UTILITIES - GENERAL	900,000
22020201	ELECTRICITY CHARGES	500,000
22020202	TELEPHONE CHARGES	400,000
220203	MATERIALS & SUPPLIES - GENERAL	131,045,010
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	41,013,170
22020302	BOOKS	500,000
22020303	NEWSPAPERS	174,300
22020304	MAGAZINES & PERIODICALS	100,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,598,480
22020306	PRINTING OF SECURITY DOCUMENTS	10,000
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,466,080
22020308	FIELD & CAMPING MATERIALS SUPPLIES	200,000
22020309	UNIFORMS & OTHER CLOTHING	105,720
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	277,260
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	2,000,000
22020312	SUPPLY OF PALLIATIVE	83,600,000
220204	MAINTENANCE SERVICES - GENERAL	167,172,330
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	59,801,430
22020402	MAINTENANCE OF OFFICE FURNITURE	6,850,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	612,900
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	210,000
22020405	MAINTENANCE OF PLANTS/GENERATORS	60,000
22020406	OTHER MAINTENANCE SERVICES	10,000
22020410	MAINTENANCE OF STREET LIGHTINGS	50,000
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	10,000
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	96,000,000
22020413	MINOR ROAD MAINTENANCE	3,568,000
220205	TRAINING - GENERAL	24,547,190



22020501	LOCAL TRAINING	3,547,190
22020504	RESEARCH AND DEVELOPMENT EXPENSES	21,000,000
220206	OTHER SERVICES - GENERAL	100,512,260
22020601	SECURITY SERVICES	13,452,260
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	64,000,000
22020605	CLEANING & FUMIGATION SERVICES	2,060,000
22020607	MONITORING AND EVALUATION SYSTEM	21,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	90,771,430
22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	85,110,000
22020703	LEGAL SERVICES	5,571,430
22020704	ENGINEERING SERVICES	20,000
22020706	SURVEYING SERVICES	20,000
22020708	MEDICAL CONSULTING	50,000
220208	FUEL & LUBRICANTS - GENERAL	9,698,990
22020801	MOTOR VEHICLE FUEL COST	9,611,840
22020803	PLANT / GENERATOR FUEL COST	70,000
22020806	COOKING GAS/FUEL COST	17,150
220209	FINANCIAL CHARGES - GENERAL	43,000,000
22020901	BANK CHARGES (OTHER THAN INTEREST)	43,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	34,831,130
22021001	REFRESHMENT & MEALS	11,995,720
22021002	HONORARIUM & SITTING ALLOWANCE	745,060
22021003	PUBLICITY & ADVERTISEMENTS	70,000
22021004	MEDICAL EXPENSES-LOCAL	477,040
22021006	POSTAGES & COURIER SERVICES	50,000
22021007	WELFARE PACKAGES	20,222,960
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	250,350
22021009	SPORTING ACTIVITIES	10,000
22021010	DIRECT TEACHING & LABORATORY COST	10,000
22021021	SPECIAL DAYS/CELEBRATIONS	1,000,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	247,956,760
220401	LOCAL GRANTS AND CONTRIBUTIONS	247,956,760
22040109	GRANTS TO COMMUNITIES/NGOs	1,000,000
22040110	GRANT, CONTRIBUTION & SUBVENTION	246,956,760
23	CAPITAL EXPENDITURE	2,099,978,590
2301	FIXED ASSETS PURCHASED	785,015,390
230101	PURCHASE OF FIXED ASSETS - GENERAL	785,015,390
23010101	PURCHASE / ACQUISITION OF LAND	23,000,000
23010103	PURCHASE OF RESIDENTIAL BUILDINGS	17,000,000
23010105	PURCHASE OF MOTOR VEHICLES	30,572,890
23010108	PURCHASE OF BUSES	217,000,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	16,000,000
23010113	PURCHASE OF COMPUTERS	20,000,000
23010118	PURCHASE OF SCANNERS	16,000,000
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	22,650,200
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	100,054,000
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	20,000,000
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	20,000,000
23010128	PURCHASE OF SECURITY EQUIPMENT	282,738,300
2302	CONSTRUCTION / PROVISION	899,751,980



230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	899,751,980
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	17,000,000
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	16,000,000
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	16,000,000
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	300,000,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	16,000,000
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	20,000,000
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	20,000,000
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	18,000,000
23020114	CONSTRUCTION / PROVISION OF ROADS	16,652,620
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	427,099,360
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	16,000,000
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	17,000,000
2303	REHABILITATION / REPAIRS	278,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	278,000,000
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	16,000,000
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	138,000,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	10,000,000
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	20,000,000
23030113	REHABILITATION / REPAIRS - ROADS	16,000,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	17,000,000
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	25,000,000
23030126	REHABILITATION/REPAIRS OF CEMETERIES	16,000,000
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	20,000,000
2304	PRESERVATION OF THE ENVIRONMENT	137,211,220
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	137,211,220
23040102	EROSION & FLOOD CONTROL	137,211,220



3.C Expenditure by Functional Classification

Table 12: Total Expenditure by Functional Classification

122101 - ADAVI Local Government, Kogi State - 2025 Budget: Total Expenditure by Function		
Code	Item	2025 Approved Budget
	<i>Total Expenditure</i>	<i>6,385,844,690</i>
701	GENERAL PUBLIC SERVICES	3,554,894,040
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	953,672,470
70111	EXECUTIVE AND LEGISLATIVE ORGANS	353,313,140
70112	FINANCIAL AND FISCAL AFFAIRS	599,859,330
70113	EXTERNAL AFFAIRS	500,000
7013	GENERAL SERVICES	2,601,221,570
70131	GENERAL PERSONNEL SERVICES	2,481,761,570
70132	OVERALL PLANNING AND STATISTICAL SERVICES	92,460,000
70133	OTHER GENERAL SERVICES	27,000,000
704	ECONOMIC AFFAIRS	541,513,880
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	216,055,830
70421	AGRICULTURE	216,055,830
7045	TRANSPORT	325,458,050
70451	ROAD TRANSPORT	325,458,050
707	HEALTH	937,049,280
7074	PUBLIC HEALTH SERVICES	937,049,280
70741	PUBLIC HEALTH SERVICES	937,049,280
709	EDUCATION	1,352,387,490
7091	PRE-PRIMARY AND PRIMARY EDUCATION	915,265,120
70912	PRIMARY EDUCATION	915,265,120
7098	EDUCATION N.E.C.	437,122,370
70981	EDUCATION N.E.C	437,122,370



Table 13: Personnel Expenditure by Functional Classification

122101 - ADAVI Local Government, Kogi State - 2025 Budget: Personnel Expenditure by Function		
Code	Item	2025 Approved Budget
	<i>Total Personnel Expenditure</i>	<i>3,385,875,270</i>
701	GENERAL PUBLIC SERVICES	1,759,610,150
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	460,610,150
70111	EXECUTIVE AND LEGISLATIVE ORGANS	256,610,150
70112	FINANCIAL AND FISCAL AFFAIRS	204,000,000
7013	GENERAL SERVICES	1,299,000,000
70131	GENERAL PERSONNEL SERVICES	1,224,000,000
70132	OVERALL PLANNING AND STATISTICAL SERVICES	48,000,000
70133	OTHER GENERAL SERVICES	27,000,000
704	ECONOMIC AFFAIRS	278,000,000
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	125,000,000
70421	AGRICULTURE	125,000,000
7045	TRANSPORT	153,000,000
70451	ROAD TRANSPORT	153,000,000
707	HEALTH	259,000,000
7074	PUBLIC HEALTH SERVICES	259,000,000
70741	PUBLIC HEALTH SERVICES	259,000,000
709	EDUCATION	1,089,265,120
7091	PRE-PRIMARY AND PRIMARY EDUCATION	915,265,120
70912	PRIMARY EDUCATION	915,265,120
7098	EDUCATION N.E.C.	174,000,000
70981	EDUCATION N.E.C	174,000,000



Table 14: Overhead Expenditure by Functional Classification

122101 - ADAVI Local Government, Kogi State - 2025 Budget: Overhead Expenditure by Function		
Code	Item	2025 Approved Budget
	Total Overhead Expenditure	899,990,830
701	GENERAL PUBLIC SERVICES	584,009,500
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	493,062,320
70111	EXECUTIVE AND LEGISLATIVE ORGANS	96,702,990
70112	FINANCIAL AND FISCAL AFFAIRS	395,859,330
70113	EXTERNAL AFFAIRS	500,000
7013	GENERAL SERVICES	90,947,180
70131	GENERAL PERSONNEL SERVICES	46,487,180
70132	OVERALL PLANNING AND STATISTICAL SERVICES	44,460,000
704	ECONOMIC AFFAIRS	263,513,880
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	91,055,830
70421	AGRICULTURE	91,055,830
7045	TRANSPORT	172,458,050
70451	ROAD TRANSPORT	172,458,050
707	HEALTH	15,399,080
7074	PUBLIC HEALTH SERVICES	15,399,080
70741	PUBLIC HEALTH SERVICES	15,399,080
709	EDUCATION	37,068,370
7098	EDUCATION N.E.C.	37,068,370
70981	EDUCATION N.E.C	37,068,370



Table 15: Capital Expenditure by Functional Classification

122101 - ADAVI Local Government, Kogi State - 2025 Budget: Capital Expenditure by Function				
Code	Item	2024 Original Budget	2024 Full Year Actuals	2025 Approved Budget
-	<i>Total Capital Expenditure</i>	-	-	<i>2,099,978,590</i>
701	GENERAL SERVICES PUBLIC	-	-	1,211,274,390
7013	GENERAL SERVICES	-	-	1,211,274,390
70131	GENERAL SERVICES PERSONNEL	-	-	1,211,274,390
707	HEALTH	-	-	662,650,200
7074	PUBLIC SERVICES HEALTH	-	-	662,650,200
70741	PUBLIC HEALTH SERVICES	-	-	662,650,200
709	EDUCATION	-	-	226,054,000
7098	EDUCATION N.E.C.	-	-	226,054,000
70981	EDUCATION N.E.C	-	-	226,054,000



3.D Capital Expenditure by Project

Table 16: Capital Expenditure by Project

122101 - ADAVI Local Government, Kogi State - 2025 Budget: Capital Projects					
Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	2025 Approved Budget
Total Capital Expenditure					2,099,978,590
CONSTRUCTION OF 1NO. OF ADDITIONAL OFFICE BUILDING HALL INCLUSIVE AT THE SECRETARIAT HEAD QUARTERS	13100125000100	012500100100	23010101	70131	6,000,000
CONSTRUCTION OF CHAIRMAN'S QUARTERS (DUPLEX)	13100125000200	012500100100	23020102	70131	17,000,000
PURCHASE OF 2NOS OF UTILITY VEHICLE FOR SMOOTH RUNNING OF THE LGA ACTIVITIES	13100125000300	012500100100	23010105	70131	30,572,890
PURCHASE OF 1NO. OF ADDITIONAL STAFF QUARTERS AT OZIOKUTU	13100125000400	012500100100	23010103	70131	17,000,000
REPLACEMENT OF PRINCIPAL OFFICERS TABLES, CHAIRS AND MODERN CURTAINS AT SECRETARIAT	13100125000500	012500100100	23010112	70131	16,000,000
PROCUREMENT OF 16 NOS. OF SCANNERS FOR SECRETARIES OF THE PRINCIPAL OFFICERS AND LGA ICT UNIT	13100125000600	012500100100	23010118	70131	16,000,000
PURCHASE AND INSTALLATION OF SECURITY GAGET/ CCTV AT STRATEGIC LOCATIONS WITHIN THE SECRETARIAT PREMISES	13100125000700	012500100100	23010128	70131	17,000,000
RENOVATION OF SECRETARIAT BUILDING AT OZIOKUTU	13100125000800	012500100100	23030121	70131	17,000,000
REPAIRS OF AGRICULTURAL FACILITIES SUCH AS RIDGER HARROWS, POWER TILERS, HARVESTERS , PLANTERS	01040125000100	021500100100	23030112	70131	20,000,000
PROCUREMENT OF 1NO. OF ADDITIONAL AGRICULTURAL FACILITIES SUCH AS RIDGER HARROWS, POWER TILERS, HARVESTERS , PLANTERS	01040125000200	021500100100	23010127	70131	20,000,000
PURCHASE OF WATER PUMP FOR IRRIGATION SCHEME	01030225000100	021500100100	23020113	70131	18,000,000
CONSTRUCTION OF STORE TO WEREHOUSE THE AGRICULTURAL FACILITIES AT THE LGA SECRETARIAT	01040225000100	021500100100	23020118	70131	377,099,360
ACQUISITION OF LAND FOR FARMING ACTIVITIES AT	01070125000100	021500100100	23010101	70131	17,000,000



VARIOUS COMMUNITIES FOR FARMERS					
PROCUREMENT OF 1NO. OF 18 SEATER BUS FOR FINANCE DEPARTMENT	13100125000900	022000100100	23010108	70131	15,000,000
CONSTRUCTION OF ADDITIONAL PARKING SHADE FOR FINANCE DEPARTMENT	13100125001000	022000100100	23020118	70131	30,000,000
RENOVATION OF SOME SELECTED MARKET BUILDING INCLUDING MOTOR PARKS IN THE LGA	13100125001100	022000100100	23030124	70131	25,000,000
PROCUREMENT OF 10NOs OF LAPTOPS FOR PRINCIPAL STAFF OF THE LGA	13100125001200	022000300100	23010113	70131	20,000,000
PURCHASE OF 12NOs OF DESKTOP COMPUTERS AND OTHERS ICT GADGETS FOR NETWORKING AND COMPUTERIZATION OF ACTIVITIES OF ALL GOVERNMENT OFFICES	13100125001300	022000300100	23020127	70131	17,000,000
PURCHASE OF SECURITY GADGET/ VEHICLES FOR OPERATION	17100125000100	023400100100	23010128	70131	265,738,300
REPLACEMENT AND REPOSITION OF ELECTRICAL POLES AND OTHER EQUIPMENT AT SOME SELECTED COMMUNITIES	17100125000200	023400100100	23020103	70131	16,000,000
REHABILITATION OF CEMETERIES FENCE AT ZANGO	17100125000300	023400100100	23030126	70131	16,000,000
REHABILITATION OF 10KM LOCAL ROAD IN SELECTED PLACE IN THE LGA	17100125000400	023400100100	23030113	70131	16,000,000
CONSTRUCTION OF 5KM ROAD IN SOME SELECTED PLACE IN THE LGA	17100125000500	023400100100	23020114	70131	16,652,620
PROVISION OF BOREHOLES (2 PER WARD)	17100125000600	023400100100	23020105	70131	16,000,000
CONSTRUCTION OF DRAINAGE AND CULVERT AT NAGAZI UVETE	17100125000700	023400100100	23040102	70131	137,211,220
REHABILITATION OF OMU BOREHOLE AT ADAVI-EBA	17100125000800	023400100100	23030104	70131	16,000,000
SUPPLY OF 30NOs OF SOLAR LIGHT TO EGE COMMUNITY	17100125000900	023400100100	23020123	70131	16,000,000
CONSTRUCTION OF GYB MODEL PRIMARY SCHOOL PER WARD	05050125000100	051700100100	23020107	70981	16,000,000
PURCHASE AND DISTRIBUTION OF EDUCATIONAL MATERIALS SUCH AS MATHEMATICS AND ENGLISH TEXTBOOKS TO STUDENTS ACROSS THE LGA.	05040225000100	051700100100	23010124	70981	100,054,000
PURCHASE OF SPORTING EQUIPMENT SUCH AS FOOTBALL, JERSEY, BOOT ETC	05100125000100	051700100100	23010126	70981	20,000,000



CONSTRUCTION OF LIBRARY AT GYB MODEL PRIMARY SCHOOL PER WARD	05050125000200	051700100100	23020111	70981	20,000,000
CONSTRUCTION/ PROVISION OF SPORTING FACILITIES AT GYB MODEL PRIMARY SCHOOL PER WARD	05100125000200	051700100100	23020112	70981	20,000,000
CONSTRUCTION OF PRIMARY SCHOOL FENCE AT ADAVI-EBA	05050125000300	051700100100	23020118	70981	20,000,000
REHABILITATION OF SCHOOLS BUILDING ACROSS THE LOCAL GOVT	05050125000400	051700100100	23030106	70981	10,000,000
REHABILITATION OF COMPUTER ROOMS AT SECRETARIAT OF THE LOCAL GOVT.	05050125000500	051700100100	23030127	70981	20,000,000
PURCHASE/ REPLACEMENT OF SOME EQUIPMENT SUCH AS 20 NOS OF BEDS, APPARATUS ETC. AT SOME SELECTED PHC	04050125000101	052100100100	23010122	70741	22,650,200
CONSTRUCTION OF PRIMARY HEALTH CARE (1 PER WARD)	04050125000201	052100100100	23020106	70741	300,000,000
PROCUREMENT OF 2NOS. OF AMBULANCES.	04050125000301	052100100100	23010108	70741	202,000,000
RENOVATION OF 3NOS OF PHC IN THE LOCAL GOVERNMENT	04050125000401	052100100100	23030105	70741	138,000,000