



AJAOKUTA LOCAL GOVERNMENT

**20
25**

**APPROVED
BUDGET**

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1 Budget Overview

Kogi State - AJAOKUTA Local Government: 2025 Budget Overview (Original Budget)				
Revenue by Economic	2025 Budget	Expenditure by Capital Project (10 Largest Projects)		Capital Expenditure
Opening Balance	-	PURCHASE/ REPLACEMENT OF SOME EQUIPMENT SUCH AS 20 NOS OF BEDS, APPARATUS ETC. AT SOME SELECTED PHC		510,000,000
Statutory Allocation	2,513,501,660	PURCHASE AND DISTRIBUTION OF EDUCATIONAL MATERIALS SUCH AS MATHEMATICS AND ENGLISH TEXTBOOKS TO STUDENTS ACROSS THE LGA.		200,000,000
VAT	2,662,379,350	CONSTRUCTION OF 3NOS OF ROOMS FOR OFFICE USED IN THE WORKS DEPARTMENT		160,000,000
Other FAAC	269,351,580	RESURFACING OF THE SOME ACCESS ROAD ACROSS THE WARD IN THE LGA		150,000,000
LG IGR	63,340,430	PURCHASE OF 7NOS OF UTILITY VEHICLE FOR SMOOTH RUNNING OF THE LGA ACTIVITIES		70,000,000
Share of State IGR	-	CONSTRUCTION OF 1NO. OF ADDITIONAL OFFICE BUILDING HALL INCLUSIVE AT THE SECRETARIAT HEAD QUARTERS		56,000,000
Other (Capital Receipts)	-	PROCUREMENT OF 10NOS OF LAPTOPS FOR PRINCIPAL STAFF OF THE LGA		55,000,000
Total Revenue	5,508,573,020	RENOVATION OF SECRETARIAT BUILDING AT ADOGO		50,000,000
		PURCHASE OF 2NOS OF UTILITY VEHICLE FOR SMOOTH RUNNING OF THE WORKS ACTIVITIES		50,000,000
Expenditure by Economic	2025 Budget	REPLACEMENT / MAINTENANCE OF ELECTRICITY EQUIPMENT		50,000,000
Personnel	2,924,419,780	<i>Other Capital Projects</i>		457,907,280
Grants / Contributions to State	-	Total		1,808,907,280
Other Recurrent	775,245,960			
Capital	1,808,907,280			
Total Expenditure	5,508,573,020			
Expenditure by Sector	2025 Budget			
Education	1,337,510,000			
Health	952,000,000			
Other Social	-			
Agriculture	565,827,060			
Other Economic	1,425,535,960			
Administration	1,227,700,000			
Law and Justice	-			
Total Expenditure	5,508,573,020			



Table1: Budget Overview

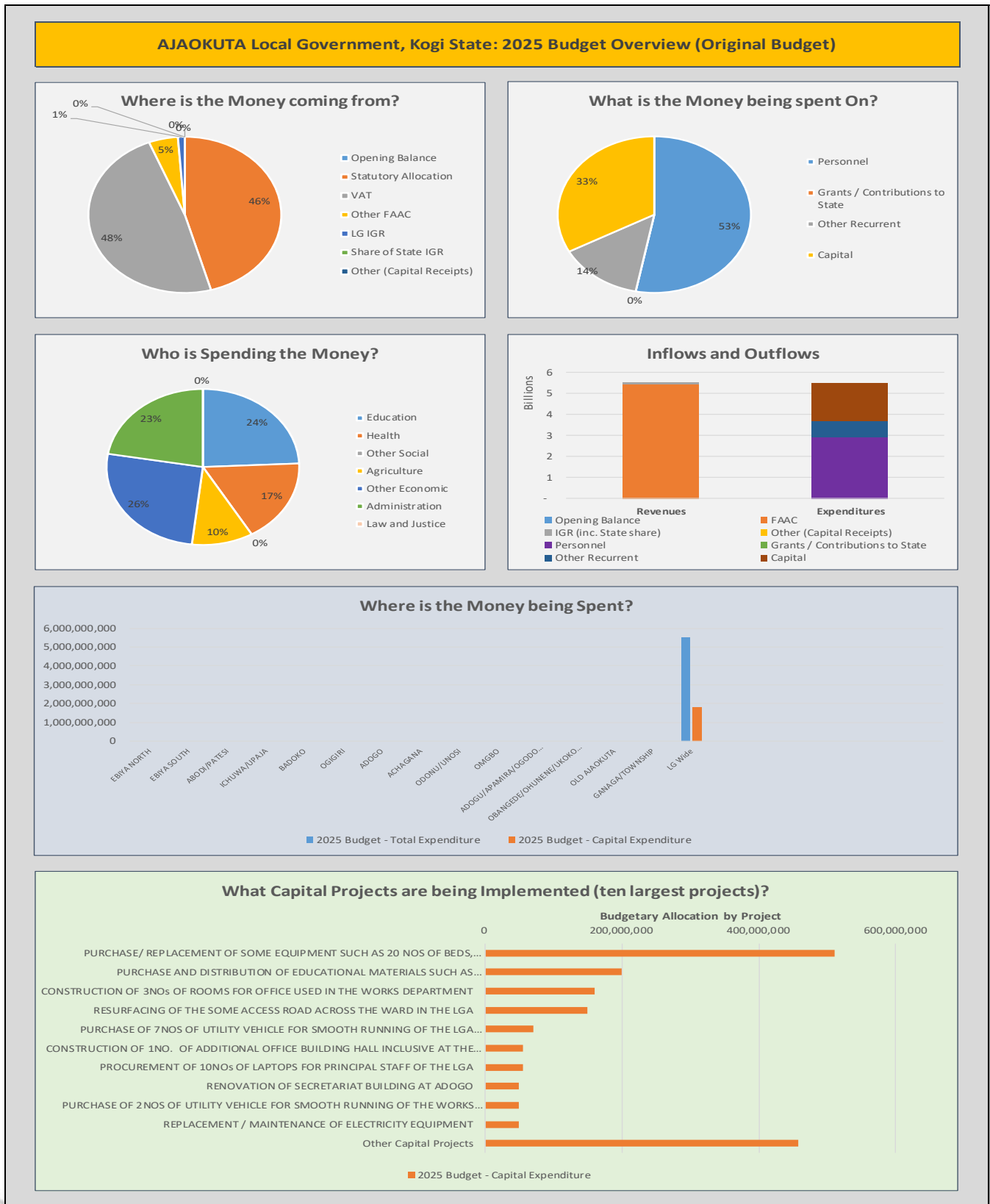




Table 2 Summary Revenue and Expenditure

122102 - AJAOKUTA Local Government, Kogi State - 2025 Budget: Summary	
Item	2025 Approved Budget
Opening Balance	
Recurrent Revenue	5,508,573,020
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	5,445,232,590
12 - INDEPENDENT REVENUE	63,340,430
Recurrent Expenditure	3,699,665,740
21 - PERSONNEL COST	2,924,419,780
22 - OTHER RECURRENT COSTS	775,245,960
Transfer to Capital Account	1,808,907,280
Capital Receipts	-
13 - AID AND GRANTS	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-
23 - CAPITAL EXPENDITURE	1,808,907,280
Total Revenue (including OB)	5,508,573,020
Total Expenditure	5,508,573,020
Closing Balance	-



Table 3 Expenditure by MDA by Main Economic Classification

122102 - AJAOKUTA 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	2,924,419,780	775,245,960	3,699,665,740	1,808,907,280	5,508,573,020
010000000000	ADMINISTRATION SECTOR	770,000,000	223,200,000	993,200,000	234,500,000	1,227,700,000
011100000000	OFFICE OF THE LG CHAIRMAN	70,000,000	68,200,000	138,200,000	21,500,000	159,700,000
011100100100	CHAIRMAN	50,000,000	60,000,000	110,000,000	21,500,000	131,500,000
011100100200	VICE-CHAIRMAN	5,000,000	5,200,000	10,200,000	-	10,200,000
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	10,000,000	-	10,000,000	-	10,000,000
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	5,000,000	3,000,000	8,000,000	-	8,000,000
011200000000	LOCAL GOVT COUNCIL	100,000,000	5,000,000	105,000,000	-	105,000,000
011200100100	THE LEGISTRATIVE COUNCIL	100,000,000	5,000,000	105,000,000	-	105,000,000
012500000000	DIRECTOR OF PERSONNEL MANAGEMENT	600,000,000	150,000,000	750,000,000	213,000,000	963,000,000
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	600,000,000	150,000,000	750,000,000	213,000,000	963,000,000
020000000000	ECONOMIC SECTOR	774,419,780	499,535,960	1,273,955,740	717,407,280	1,991,363,020
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	274,419,780	190,000,000	464,419,780	101,407,280	565,827,060
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	274,419,780	190,000,000	464,419,780	101,407,280	565,827,060
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	250,000,000	305,790,000	555,790,000	66,000,000	621,790,000
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	200,000,000	281,790,000	481,790,000	50,000,000	531,790,000
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	50,000,000	24,000,000	74,000,000	16,000,000	90,000,000
023400000000	DEPARTMENT OF WORKS & HOUSING	250,000,000	3,745,960	253,745,960	550,000,000	803,745,960
023400100100	DEPARTMENT OF WORKS & HOUSING	250,000,000	3,745,960	253,745,960	550,000,000	803,745,960
050000000000	SOCIAL SECTOR	1,380,000,000	52,510,000	1,432,510,000	857,000,000	2,289,510,000
051700000000	DEPARTMENT OF EDUCATION	1,030,000,000	20,510,000	1,050,510,000	287,000,000	1,337,510,000
051700100100	DEPARTMENT OF EDUCATION	230,000,000	20,510,000	250,510,000	287,000,000	537,510,000
051702600100	PRIMARY SCHOOL	800,000,000	-	800,000,000	-	800,000,000
052100000000	DEPARTMENT OF HEALTH CARE	350,000,000	32,000,000	382,000,000	570,000,000	952,000,000
052100100100	DEPARTMENT OF HEALTH CARE	350,000,000	32,000,000	382,000,000	570,000,000	952,000,000



2 Revenue Reports

2.A Revenue by Administrative Classification

Table 4: Total Revenue by Administrative Classification

122102 - AJAKUTA Local Government, Kogi State - 2025		
Budget: Total Revenue by Administrative Unit		
Code	Administrative Unit	2025 Approved Budget
-	<i>Total Revenue</i>	<u>5,508,573,020</u>
020000000000	ECONOMIC SECTOR	5,508,573,020
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	5,508,573,020
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	5,508,573,020



2.B Revenue by Economic Classification

Table 5: Total Revenue by Economic Classification

122102 - AJAOKUTA Local Government, Kogi State - 2025 Budget: Total Revenue by Economic Classification		
Code	Economic	2025 Approved Budget
1	REVENUE	5,508,573,020
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	5,445,232,590
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	5,445,232,590
110101	STATUTORY ALLOCATION (FAAC)	2,513,501,660
11010101	STATUTORY ALLOCATION	2,513,501,660
110102	VALUE ADDED TAX ALLOCATION	2,662,379,350
11010201	SHARE OF VAT	2,662,379,350
110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT	269,351,580
11010399	OTHER FAAC DISTRIBUTIONS	269,351,580
12	INDEPENDENT REVENUE	63,340,430
1202	NON-TAX REVENUE	63,340,430
120201	LICENCES - GENERAL	1,900,000
12020102	GOLDSMITHS & GOLD DEALER LICENCES	500,000
12020105	RADIO/TELEVISION STATION LICENCES	300,000
12020107	BOATS & CANOE (SMALL CRAFT) LICENSE	500,000
12020109	REGISTRATION OF VOLUNTARY ORGANIZATIONS	100,000
12020110	INLAND WATER-WAY LICENSE	200,000
12020111	BAKE HOUSE LICENSE	100,000
12020112	BICYCLES LICENSE & HIRE PERMITS	100,000
12020113	BRICKMAKING, etc LICENSE	100,000
120204	FEES - GENERAL	47,440,430
12020427	TENDER FEES	200,000
12020436	BILL BOARD ADVERTISEMENT FEES	500,000
12020442	ASSOCIATION FEES	500,000
12020445	CHANGE OF OWNERSHIP FEES	200,000
12020449	BUSINESS/TRADE OPERATING FEES	100,000
12020451	TIMBER & FOREST FEES	45,940,430
120206	SALES - GENERAL	2,000,000
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	500,000
12020608	SALES OF IMPROVED SEEDS/CHEMICAL	500,000
12020610	PROCEEDS FROM SALES OF GOODS BY PUBLIC AUCTIONS	200,000
12020611	PROCEEDS FROM SALES OF GOVT. VEHICLES	300,000
12020612	PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS	500,000
120207	EARNINGS -GENERAL	12,000,000
12020701	EARNINGS FROM CONSULTANCY SERVICES	2,500,000
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	3,000,000
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	500,000
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	500,000
12020707	EARNINGS FROM MEDICAL SERVICES	500,000
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	5,000,000



2.C Revenue by Fund Classification

Table 6: Total Revenue by Fund Classification

122102 - AJAOKUTA 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>5,508,573,020</i>
01	FEDERATION ACCOUNT	5,445,232,590
011	FAAC DIRECT ALLOCATION	5,445,232,590
01101	FAAC DIRECT ALLOCATION	5,445,232,590
02	CONSOLIDATED REVENUE FUND	63,340,430
021	MAIN ENVELOP	63,340,430
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	63,340,430



3 Expenditure Reports

3.A Expenditure by Administrative Classification

Table 7: Total Expenditure by Administrative Classification

122102 - AJAOKUTA Local Government, Kogi State - 2025 Budget: Total Expenditure by Administrative Unit		
Code	Administrative Unit	2025 Approved Budget
-	<i>Total Expenditure</i>	<u>5,508,573,020</u>
01000000000	ADMINISTRATION SECTOR	1,227,700,000
01110000000	OFFICE OF THE LG CHAIRMAN	159,700,000
011100100100	CHAIRMAN	131,500,000
011100100200	VICE-CHAIRMAN	10,200,000
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	10,000,000
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	8,000,000
01120000000	LOCAL GOVT COUNCIL	105,000,000
011200100100	THE LEGISTRATIVE COUNCIL	105,000,000
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	963,000,000
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	963,000,000
02000000000	ECONOMIC SECTOR	1,991,363,020
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	565,827,060
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	565,827,060
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	621,790,000
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	531,790,000
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	90,000,000
02340000000	DEPARTMENT OF WORKS & HOUSING	803,745,960
023400100100	DEPARTMENT OF WORKS & HOUSING	803,745,960
05000000000	SOCIAL SECTOR	2,289,510,000
05170000000	DEPARTMENT OF EDUCATION	1,337,510,000
051700100100	DEPARTMENT OF EDUCATION	537,510,000
051702600100	PRIMARY SCHOOL	800,000,000
05210000000	DEPARTMENT OF HEALTH CARE	952,000,000
052100100100	DEPARTMENT OF HEALTH CARE	952,000,000



Table 8: Personnel Expenditure by Administrative Classification

122102 - AJAOKUTA Local Government, Kogi State - 2025 Budget: Personnel Expenditure by Administrative Unit		
Code	Administrative Unit	2025 Approved Budget
-	<i>Total Personnel Expenditure</i>	<u>2,924,419,780</u>
010000000000	ADMINISTRATION SECTOR	770,000,000
011100000000	OFFICE OF THE LG CHAIRMAN	70,000,000
011100100100	CHAIRMAN	50,000,000
011100100200	VICE-CHAIRMAN	5,000,000
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	10,000,000
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	5,000,000
011200000000	LOCAL GOVT COUNCIL	100,000,000
011200100100	THE LEGISTRATIVE COUNCIL	100,000,000
012500000000	DIRECTOR OF PERSONNEL MANAGEMENT	600,000,000
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	600,000,000
020000000000	ECONOMIC SECTOR	774,419,780
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	274,419,780
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	274,419,780
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	250,000,000
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	200,000,000
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	50,000,000
023400000000	DEPARTMENT OF WORKS & HOUSING	250,000,000
023400100100	DEPARTMENT OF WORKS & HOUSING	250,000,000
050000000000	SOCIAL SECTOR	1,380,000,000
051700000000	DEPARTMENT OF EDUCATION	1,030,000,000
051700100100	DEPARTMENT OF EDUCATION	230,000,000
051702600100	PRIMARY SCHOOL	800,000,000
052100000000	DEPARTMENT OF HEALTH CARE	350,000,000
052100100100	DEPARTMENT OF HEALTH CARE	350,000,000



Table 9: Overhead Expenditure by Administrative Classification

122102 - AJAOKUTA Local Government, Kogi State - 2025 Budget: Overhead Expenditure by Administrative Unit				
Code	Administrative Unit	2024 Original Budget	2024 Full Year Actuals	2025 Approved Budget
-	<i>Total Overhead Expenditure</i>	-	-	<i>775,245,960</i>
010000000000	ADMINISTRATION SECTOR	-	-	223,200,000
011100000000	OFFICE OF THE LG CHAIRMAN	-	-	68,200,000
011100100100	CHAIRMAN	-	-	60,000,000
011100100200	VICE-CHAIRMAN	-	-	5,200,000
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	-	-	3,000,000
011200000000	LOCAL GOVT COUNCIL	-	-	5,000,000
011200100100	THE LEGISTRATIVE COUNCIL	-	-	5,000,000
012500000000	DIRECTOR OF PERSONNEL MANAGEMENT	-	-	150,000,000
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	-	-	150,000,000
020000000000	ECONOMIC SECTOR	-	-	499,535,960
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	-	-	190,000,000
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	-	-	190,000,000
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	-	-	305,790,000
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	-	-	281,790,000
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	-	-	24,000,000
023400000000	DEPARTMENT OF WORKS & HOUSING	-	-	3,745,960
023400100100	DEPARTMENT OF WORKS & HOUSING	-	-	3,745,960
050000000000	SOCIAL SECTOR	-	-	52,510,000
051700000000	DEPARTMENT OF EDUCATION	-	-	20,510,000
051700100100	DEPARTMENT OF EDUCATION	-	-	20,510,000
052100000000	DEPARTMENT OF HEALTH CARE	-	-	32,000,000
052100100100	DEPARTMENT OF HEALTH CARE	-	-	32,000,000



Table 10: Capital Expenditure by Administrative Classification

122102 - AJAKUTA Local Government, Kogi State - 2025 Budget: Capital Expenditure by Administrative Unit		
Code	Administrative Unit	2025 Approved Budget
-	<i>Total Capital Expenditure</i>	<u>1,808,907,280</u>
010000000000	ADMINISTRATION SECTOR	234,500,000
011100000000	OFFICE OF THE LG CHAIRMAN	21,500,000
011100100100	CHAIRMAN	21,500,000
012500000000	DIRECTOR OF PERSONNEL MANAGEMENT	213,000,000
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	213,000,000
020000000000	ECONOMIC SECTOR	717,407,280
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	101,407,280
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	101,407,280
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	66,000,000
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	50,000,000
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	16,000,000
023400000000	DEPARTMENT OF WORKS & HOUSING	550,000,000
023400100100	DEPARTMENT OF WORKS & HOUSING	550,000,000
050000000000	SOCIAL SECTOR	857,000,000
051700000000	DEPARTMENT OF EDUCATION	287,000,000
051700100100	DEPARTMENT OF EDUCATION	287,000,000
052100000000	DEPARTMENT OF HEALTH CARE	570,000,000
052100100100	DEPARTMENT OF HEALTH CARE	570,000,000



3.B Expenditure by Economic Classification

Table 11: Total Expenditure by Economic Classification

122102 - AJAKUTA Local Government, Kogi State - 2025 Budget: Expenditure by Economic Classification		
Code	Item	2025 Approved Budget
2	<i>EXPENDITURES</i>	<i>5,508,573,020</i>
21	<i>PERSONNEL COST</i>	<i>2,924,419,780</i>
2101	<i>SALARY</i>	<i>2,624,419,780</i>
210101	SALARIES AND WAGES	2,624,419,780
21010101	SALARY	2,624,419,780
2102	<i>ALLOWANCES AND SOCIAL CONTRIBUTION</i>	<i>300,000,000</i>
210202	SOCIAL CONTRIBUTIONS	300,000,000
21020202	CONTRIBUTORY PENSION	300,000,000
22	<i>OTHER RECURRENT COSTS</i>	<i>775,245,960</i>
2202	<i>OVERHEAD COST</i>	<i>406,645,960</i>
220201	TRAVEL & TRANSPORT - GENERAL	63,400,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,700,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	12,700,000
22020105	TRADITIONAL COUNCIL EXPENSES	40,000,000
220202	UTILITIES - GENERAL	700,000
22020201	ELECTRICITY CHARGES	500,000
22020206	SEWERAGE CHARGES	200,000
220203	MATERIALS & SUPPLIES - GENERAL	53,900,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	22,600,000
22020303	NEWSPAPERS	300,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	10,700,000
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	20,000,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	300,000
220204	MAINTENANCE SERVICES - GENERAL	18,745,960
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,200,000
22020402	MAINTENANCE OF OFFICE FURNITURE	700,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	500,000
22020405	MAINTENANCE OF PLANTS/GENERATORS	200,000
22020406	OTHER MAINTENANCE SERVICES	12,145,960
220205	TRAINING - GENERAL	15,100,000
22020501	LOCAL TRAINING	10,100,000
22020504	RESEARCH AND DEVELOPMENT EXPENSES	5,000,000
220206	OTHER SERVICES - GENERAL	127,100,000
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	125,100,000
22020607	MONITORING AND EVALUATION SYSTEM	2,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	70,000,000
22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	70,000,000
220208	FUEL & LUBRICANTS - GENERAL	1,500,000
22020801	MOTOR VEHICLE FUEL COST	200,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	500,000
22020803	PLANT / GENERATOR FUEL COST	800,000
220209	FINANCIAL CHARGES - GENERAL	8,000,000
22020901	BANK CHARGES (OTHER THAN INTEREST)	8,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	48,200,000
22021001	REFRESHMENT & MEALS	20,800,000



22021002	HONORARIUM & SITTING ALLOWANCE	1,000,000
22021003	PUBLICITY & ADVERTISEMENTS	8,500,000
22021004	MEDICAL EXPENSES-LOCAL	1,500,000
22021007	WELFARE PACKAGES	6,100,000
22021009	SPORTING ACTIVITIES	300,000
22021021	SPECIAL DAYS/CELEBRATIONS	10,000,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	368,600,000
220401	LOCAL GRANTS AND CONTRIBUTIONS	368,600,000
22040110	GRANT, CONTRIBUTION & SUBVENTION	368,600,000
23	CAPITAL EXPENDITURE	1,808,907,280
2301	FIXED ASSETS PURCHASED	1,085,407,280
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,085,407,280
23010101	PURCHASE / ACQUISITION OF LAND	500,000
23010104	PURCHASE MOTOR CYCLES	20,000,000
23010105	PURCHASE OF MOTOR VEHICLES	120,000,000
23010108	PURCHASE OF BUSES	30,000,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	30,000,000
23010113	PURCHASE OF COMPUTERS	60,000,000
23010114	PURCHASE OF COMPUTER PRINTERS	2,000,000
23010115	PURCHASE OF PHOTOCOPYING MACHINES	2,000,000
23010118	PURCHASE OF SCANNERS	1,000,000
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	525,000,000
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	40,907,280
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	200,000,000
23010132	PURCHASE OF SECURITY EQUIPMENT	2,000,000
23010133	PURCHASES OF SURVEYING EQUIPMENT	2,000,000
23010139	PURCHASE OF AGRICULTURAL PRODUCE/ EQUIPMENT	50,000,000
2302	CONSTRUCTION / PROVISION	318,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	318,000,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	216,000,000
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	5,000,000
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	8,000,000
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	20,000,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	20,000,000
23020114	CONSTRUCTION / PROVISION OF ROADS	10,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	5,000,000
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	8,000,000
23020124	CONSTRUCTION OF MARKETS/PARKS	20,000,000
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	6,000,000
2303	REHABILITATION / REPAIRS	393,500,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	393,500,000
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	25,000,000
23030102	REHABILITATION / REPAIRS - ELECTRICITY	50,000,000
23030103	REHABILITATION / REPAIRS - HOUSING	5,000,000
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	10,000,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	17,000,000
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	5,000,000
23030113	REHABILITATION / REPAIRS - ROADS	150,000,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	101,500,000
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	30,000,000
2304	PRESERVATION OF THE ENVIRONMENT	12,000,000



230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	12,000,000
23040102	EROSION & FLOOD CONTROL	10,000,000
23040103	WILDLIFE CONSERVATION	2,000,000



3.C Expenditure by Functional Classification

Table 12: Total Expenditure by Functional Classification

122102 - AJAKUTA Local Government, Kogi State - 2025		
Budget: Total Expenditure by Function		
Code	Item	2025 Approved Budget
-	<i>Total Expenditure</i>	<u>5,508,573,020</u>
701	GENERAL PUBLIC SERVICES	2,500,897,280
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	738,490,000
70111	EXECUTIVE AND LEGISLATIVE ORGANS	256,700,000
70112	FINANCIAL AND FISCAL AFFAIRS	481,790,000
7013	GENERAL SERVICES	1,762,407,280
70131	GENERAL PERSONNEL SERVICES	1,680,407,280
70132	OVERALL PLANNING AND STATISTICAL SERVICES	74,000,000
70133	OTHER GENERAL SERVICES	8,000,000
704	ECONOMIC AFFAIRS	718,165,740
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	464,419,780
70421	AGRICULTURE	464,419,780
7045	TRANSPORT	253,745,960
70451	ROAD TRANSPORT	253,745,960
707	HEALTH	952,000,000
7074	PUBLIC HEALTH SERVICES	952,000,000
70741	PUBLIC HEALTH SERVICES	952,000,000
709	EDUCATION	1,337,510,000
7091	PRE-PRIMARY AND PRIMARY EDUCATION	800,000,000
70912	PRIMARY EDUCATION	800,000,000
7098	EDUCATION N.E.C.	537,510,000
70981	EDUCATION N.E.C	537,510,000



Table 13: Personnel Expenditure by Functional Classification

122102 - AJAOKUTA Local Government, Kogi State - 2025 Budget: Personnel Expenditure by Function		
Code	Item	2025 Approved Budget
-	<i>Total Personnel Expenditure</i>	<u>2,924,419,780</u>
701	GENERAL PUBLIC SERVICES	1,020,000,000
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	365,000,000
70111	EXECUTIVE AND LEGISLATIVE ORGANS	165,000,000
70112	FINANCIAL AND FISCAL AFFAIRS	200,000,000
7013	GENERAL SERVICES	655,000,000
70131	GENERAL PERSONNEL SERVICES	600,000,000
70132	OVERALL PLANNING AND STATISTICAL SERVICES	50,000,000
70133	OTHER GENERAL SERVICES	5,000,000
704	ECONOMIC AFFAIRS	524,419,780
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	274,419,780
70421	AGRICULTURE	274,419,780
7045	TRANSPORT	250,000,000
70451	ROAD TRANSPORT	250,000,000
707	HEALTH	350,000,000
7074	PUBLIC HEALTH SERVICES	350,000,000
70741	PUBLIC HEALTH SERVICES	350,000,000
709	EDUCATION	1,030,000,000
7091	PRE-PRIMARY AND PRIMARY EDUCATION	800,000,000
70912	PRIMARY EDUCATION	800,000,000
7098	EDUCATION N.E.C.	230,000,000
70981	EDUCATION N.E.C	230,000,000



Table 14: Overhead Expenditure by Functional Classification

122102 - AJAKUTA Local Government, Kogi State - 2025 Budget: Overhead Expenditure by Function		
Code	Item	2025 Approved Budget
-	<i>Total Overhead Expenditure</i>	<u>775,245,960</u>
701	GENERAL PUBLIC SERVICES	528,990,000
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	351,990,000
70111	EXECUTIVE AND LEGISLATIVE ORGANS	70,200,000
70112	FINANCIAL AND FISCAL AFFAIRS	281,790,000
7013	GENERAL SERVICES	177,000,000
70131	GENERAL PERSONNEL SERVICES	150,000,000
70132	OVERALL PLANNING AND STATISTICAL SERVICES	24,000,000
70133	OTHER GENERAL SERVICES	3,000,000
704	ECONOMIC AFFAIRS	193,745,960
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	190,000,000
70421	AGRICULTURE	190,000,000
7045	TRANSPORT	3,745,960
70451	ROAD TRANSPORT	3,745,960
707	HEALTH	32,000,000
7074	PUBLIC HEALTH SERVICES	32,000,000
70741	PUBLIC HEALTH SERVICES	32,000,000
709	EDUCATION	20,510,000
7098	EDUCATION N.E.C.	20,510,000
70981	EDUCATION N.E.C	20,510,000



Table 15: Capital Expenditure by Functional Classification

122102 - AJAOKUTA Local Government, Kogi State - 2025 Budget: Capital Expenditure by Function		
Code	Item	2025 Approved Budget
-	<i>Total Capital Expenditure</i>	<u>1,808,907,280</u>
701	GENERAL PUBLIC SERVICES	951,907,280
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	21,500,000
70111	EXECUTIVE AND LEGISLATIVE ORGANS	21,500,000
7013	GENERAL SERVICES	930,407,280
70131	GENERAL PERSONNEL SERVICES	930,407,280
707	HEALTH	570,000,000
7074	PUBLIC HEALTH SERVICES	570,000,000
70741	PUBLIC HEALTH SERVICES	570,000,000
709	EDUCATION	287,000,000
7098	EDUCATION N.E.C.	287,000,000
70981	EDUCATION N.E.C	287,000,000



Table 16: Capital Expenditure by Project

**122102 - AJAOKUTA 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					1,808,907,280
PURCHASE OF 10 NOS OF SECURITY OPERATIONAL MOTOR-CYCLES	13100125000100	011100100100	23010104	70111	20,000,000
REHABILITATION OF CHAIRMAN AND OTHER PRINCIPAL OFFICERS' OFFICES	13100125000200	011100100100	23030121	70111	1,500,000
PURCHASE OF 7NOS OF UTILITY VEHICLE FOR SMOOTH RUNNING OF THE LGA ACTIVITIES	13100125000300	012500100100	23010105	70131	70,000,000
REPLACEMENT OF PRINCIPAL OFFICERS TABLES, CHAIRS AND MODERN CURTAINS AT SECRETARIAT	13100125000400	012500100100	23010112	70131	20,000,000
PURCHASE OF 5NOs OF FIRE EXTINGUISHERS FOR LG SECRETARIAT	13100125000500	012500100100	23010123	70131	5,000,000
PURCHASE AND INSTALLATION OF SECURITY GAGET/ CCTV AT STRATEGIC LOCATIONS WITHIN THE SECRETARIAT PREMISES	13100125000600	012500100100	23010132	70131	2,000,000
CONSTRUCTION OF 1NO. OF ADDITIONAL OFFICE BUILDING HALL INCLUSIVE AT THE SECRETARIAT HEAD QUARTERS	13100125000700	012500100100	23020101	70131	56,000,000
RENOVATION OF OFFICIAL QUARTERS AT GRA, ADOGO	13100125000800	012500100100	23030101	70131	10,000,000
RENOVATION OF SECRETARIAT BUILDING AT ADOGO	13100125000900	012500100100	23030121	70131	50,000,000
ACQUISITION OF LAND FOR FARMING ACTIVITIES AT VARIOUS COMMUNITIES FOR FARMERS	01070125000100	021500100100	23010101	70131	500,000
PROCUREMENT OF 10NOs OF LAPTOPS FOR PRINCIPAL STAFF OF THE LGA	01100125000100	021500100100	23010113	70131	55,000,000
PURCHASE OF 5NOs OF FIRE EXTINGUISHERS AND OTHER FIRE GADGET FOR AGRIC DEPARTMENT	01100125000200	021500100100	23010123	70131	35,907,280
PROVISION OF BOREHOLES (1 PER WARD)	01100125000300	021500100100	23020105	70131	3,000,000
REPAIRS OF AGRICULTURAL FACILITIES SUCH AS RIDGER HARROWS, POWER TILERS, HARVESTERS , PLANTERS	01070125000200	021500100100	23030112	70131	5,000,000
ADDITIONAL TREE PLANTING IN RESERVED AREAS OF SOME COMMUNITIES	01060125000100	021500100100	23040103	70131	2,000,000
CONSTRUCTION OF ADDITIONAL PARKING SHADE FOR FINANCE DEPARTMENT	13100125001000	022000100100	23020124	70131	20,000,000
RENOVATION OF SOME SELECTED MARKET BUILDING INCLUDING MOTOR PARKS IN THE LGA	13100125001100	022000100100	23030124	70131	30,000,000
PURCHASE OF 2NOs OF DESKTOP COMPUTERS FOR CHAIRMAN AND VICE CHAIRMAN OFFICE	13100125001200	022000300100	23010113	70131	5,000,000
PROCUREMENT OF 10 NOS. OF PRINTERS FOR PRINCIPAL OFFICERS, OFFICES.	13100125001300	022000300100	23010114	70131	2,000,000
PROCUREMENT OF 10 NOS. OF PHOTOCOPIES FOR PRINCIPAL OFFICERS, OFFICES.	13100125001400	022000300100	23010115	70131	2,000,000
PROCUREMENT OF 10 NOS. OF SCANNERS FOR SECRETARIES OF THE PRINCIPAL OFFICERS AND LGA ICT UNIT	13100125001500	022000300100	23010118	70131	1,000,000
PURCHASE OF 2NOs OF DESKTOP COMPUTERS AND OTHERS ICT GADGETS FOR NETWORKING AND COMPUTERIZATION OF ACTIVITIES OF ALL GOVERNMENT OFFICES	13100125001600	022000300100	23020127	70131	6,000,000
PURCHASE OF 2NOS OF UTILITY VEHICLE FOR SMOOTH RUNNING OF THE WORKS ACTIVITIES	17100125000100	023400100100	23010105	70131	50,000,000
PROCUREMENT OF 1NO. OF 18 SEATER BUS FOR WORKS DEPARTMENT	17100125000200	023400100100	23010108	70131	30,000,000
PURCHASE OF TABLES, CHAIRS AND MODERN CURTAINS FOR WORKS DEPARTMENT STAFF	17100125000300	023400100100	23010112	70131	10,000,000
PURCHASE OF 2NOS OF MAPPING AND SURVEY EQUIPMENT TO UPDATE OF MAPS OF TOWNS AND VILLAGES	17100125000400	023400100100	23010133	70131	2,000,000
CONSTRUCTION OF 3NOs OF ROOMS FOR OFFICE USED IN THE WORKS DEPARTMENT	17100125000500	023400100100	23020101	70131	160,000,000
REPLACEMENT AND REPOSITION OF ELECTRICAL POLES AND OTHER EQUIPMENT AT SOME SELECTED COMMUNITIES	17100125000600	023400100100	23020103	70131	5,000,000
PROVISION OF BOREHOLES (2 PER WARD)	17100125000700	023400100100	23020105	70131	5,000,000



CONSTRUCTION OF 5KM ROAD IN SOME SELECTED PLACE IN THE LGA	17100125000800	023400100100	23020114	70131	10,000,000
SUPPLY OF 30NOs OF SOLAR LIGHT TO SOME SELECTED COMMUNITIES	17100125000900	023400100100	23020123	70131	8,000,000
REPLACEMENT / MAINTENANCE OF ELECTRICITY EQUIPMENT	17100125001000	023400100100	23030102	70131	50,000,000
REHABILITATION OF 10NOs OF MORIBOUND BOREHOLE.	17100125001100	023400100100	23030104	70131	10,000,000
REHABILITATION OF GENERATORS IN THE SECRETARIAT	17100125001200	023400100100	23030103	70131	5,000,000
RESURFACING OF THE SOME ACCESS ROAD ACROSS THE WARD IN THE LGA	17100125001300	023400100100	23030113	70131	150,000,000
REHABILITATION OF SOME OFFICES IN WORKS DEPARTMENT	17100125001400	023400100100	23030121	70131	50,000,000
CONSTRUCTION OF DRAINAGE AND CULVERT ACROSS SOME WARD IN THE LGA	17100125001500	023400100100	23040102	70131	5,000,000
PURCHASE AND DISTRIBUTION OF EDUCATIONAL MATERIALS SUCH AS MATHEMATICS AND ENGLISH TEXTBOOKS TO STUDENTS ACROSS THE LGA.	05040225000100	051700100100	23010124	70981	200,000,000
PROCUREMENT OF 1NO. OF ADDITIONAL AGRICULTURAL FACILITIES SUCH AS RIDGER HARROWS, POWER TILERS, HARVESTERS , PLANTERS	05100125000100	051700100100	23010139	70981	50,000,000
CONSTRUCTION OF GYB MODEL PRIMARY SCHOOL PER WARD	05050125000100	051700100100	23020107	70981	20,000,000
REHABILITATION OF PRIMARY SCHOOLS BUILDING ACROSS THE LOCAL GOVT	05050125000200	051700100100	23030106	70981	17,000,000
PURCHASE/ REPLACEMENT OF SOME EQUIPMENT SUCH AS VITAL SIGNS MONITORS, BLOOD PRESSURE MONITOR, THERMOMETER, PULSE OXIMETER, ETC. AT SOME SELECTED PHC	04050125000101	052100100100	23010122	70741	15,000,000
PURCHASE/ REPLACEMENT OF SOME EQUIPMENT SUCH AS 20 NOS OF BEDS, APPARATUS ETC. AT SOME SELECTED PHC	04050125000201	052100100100	23010122	70741	510,000,000
CONSTRUCTION OF PRIMARY HEALTH CARE (1 PER WARD)	04050125000301	052100100100	23020106	70741	20,000,000
LANDSCAPPING OF 10 PHC IN SOME WARD ACROSS THE LGA	04050125000401	052100100100	23020118	70741	5,000,000
REHABILITATION OF DOCTORS AND OTHER STAFF QUARTERS	04050125000501	052100100100	23030101	70741	15,000,000
WATER CONTROL AROUND THE PRIMARY HEALTH CARE CENTRES IN THE LGA	04050125000601	052100100100	23040102	70741	5,000,000