



# ANKPA LOCAL GOVERNMENT

**20  
25**

**APPROVED  
BUDGET**



Published: 30/03/2025



## Contents

1	Budget Overview.....	2
2	Revenue Reports.....	6
2.A	Revenue by Administrative Classification .....	6
2.B	Revenue by Economic Classification .....	7
2.C	Revenue by Fund Classification.....	9
3	Expenditure Reports .....	10
3.A	Expenditure by Administrative Classification.....	10
3.B	Expenditure by Economic Classification.....	14
3.C	Expenditure by Functional Classification .....	16
3.D	Capital Expenditure by Project.....	20

## List of Reports

Table 1: Budget Overview .....	3
Table 2 Summary Revenue and Expenditure .....	4
Table 2 Expenditure by MDA by Main Economic Classification .....	5
Table 3: Total Revenue by Administrative Classification.....	6
Table 4: Total Revenue by Economic Classification.....	7
Table 5: Total Revenue by Fund Classification .....	9
Table 6: Total Expenditure by Administrative Classification .....	10
Table 7: Personnel Expenditure by Administrative Classification .....	11
Table 8: Overhead Expenditure by Administrative Classification .....	12
Table 9: Capital Expenditure by Administrative Classification .....	13
Table 10: Total Expenditure by Economic Classification .....	14
Table 11: Total Expenditure by Functional Classification.....	16
Table 12: Personnel Expenditure by Functional Classification.....	17
Table 13: Overhead Expenditure by Functional Classification .....	18
Table 14: Capital Expenditure by Functional Classification.....	19
Table 15: Capital Expenditure by Project .....	20



# 1 Budget Overview

## Kogi State - ANKPA 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 IRRIGATION FACILITIES IN ONE COMMUNITIES PER WARD IN THE LGA		295,575,540
Statutory Allocation	3,172,160,900	PURCHASE/ REPLACEMENT OF SOME EQUIPMENT SUCH AS VITAL SIGNS MONITORS, BLOOD PRESSURE MONITOR, THERMOMETER, PULSE OXIMETER, BEDS ETC. AT SOME SELECTED PHC		240,070,600
VAT	3,513,878,040	PURCHASE OF 5NOs OF OFFICIAL HILLUX MOTOR VEHICLES FOR PRINCIPAL OFFICERS		200,000,000
Other FAAC	378,535,660	CONSTRUCTION OF DRAINAGES AND CULVERT IN ONE COMMUNITY PER WARD		200,000,000
LG IGR	109,794,800	REHABILITATION OF ONE MORIBOUND BOREHOLE PER WARD		200,000,000
Share of State IGR	-	CONSTRUCTION OF PRIMARY HEALTH CARE (2 NUMBERS)		140,000,000
Other (Capital Receipts)	-	SUPPLY OF EXERCISE BOOKS TO 2NOs OF PRIMARY SCHOOLS PER WARD		120,000,000
<b>Total Revenue</b>	<b>7,174,369,400</b>	RENOVATION OF 10NOs OF PHC IN THE LOCAL GOVERNMENT		118,829,450
		CONSTRUCTION OF 1NO OF MODEL PRIMARY SCHOOL PER WARD		100,000,000
<b>Expenditure by Economic</b>	<b>2025 Budget</b>	REHABILITATION OF SOME PRIMARY SCHOOLS ACROSS THE LOCAL GOVT		100,000,000
Personnel	4,513,321,180	<i>Other Capital Projects</i>		148,258,160
Grants / Contributions to State	-	<b>Total</b>		<b>1,862,733,750</b>
Other Recurrent	798,314,470			
Capital	1,862,733,750			
<b>Total Expenditure</b>	<b>7,174,369,400</b>			
<b>Expenditure by Sector</b>	<b>2025 Budget</b>			
Education	2,330,206,600			
Health	821,536,230			
Other Social	-			
Agriculture	551,315,170			
Other Economic	1,464,702,280			
Administration	2,006,609,120			
Law and Justice	-			
<b>Total Expenditure</b>	<b>7,174,369,400</b>			



**Table 1: Budget Overview**

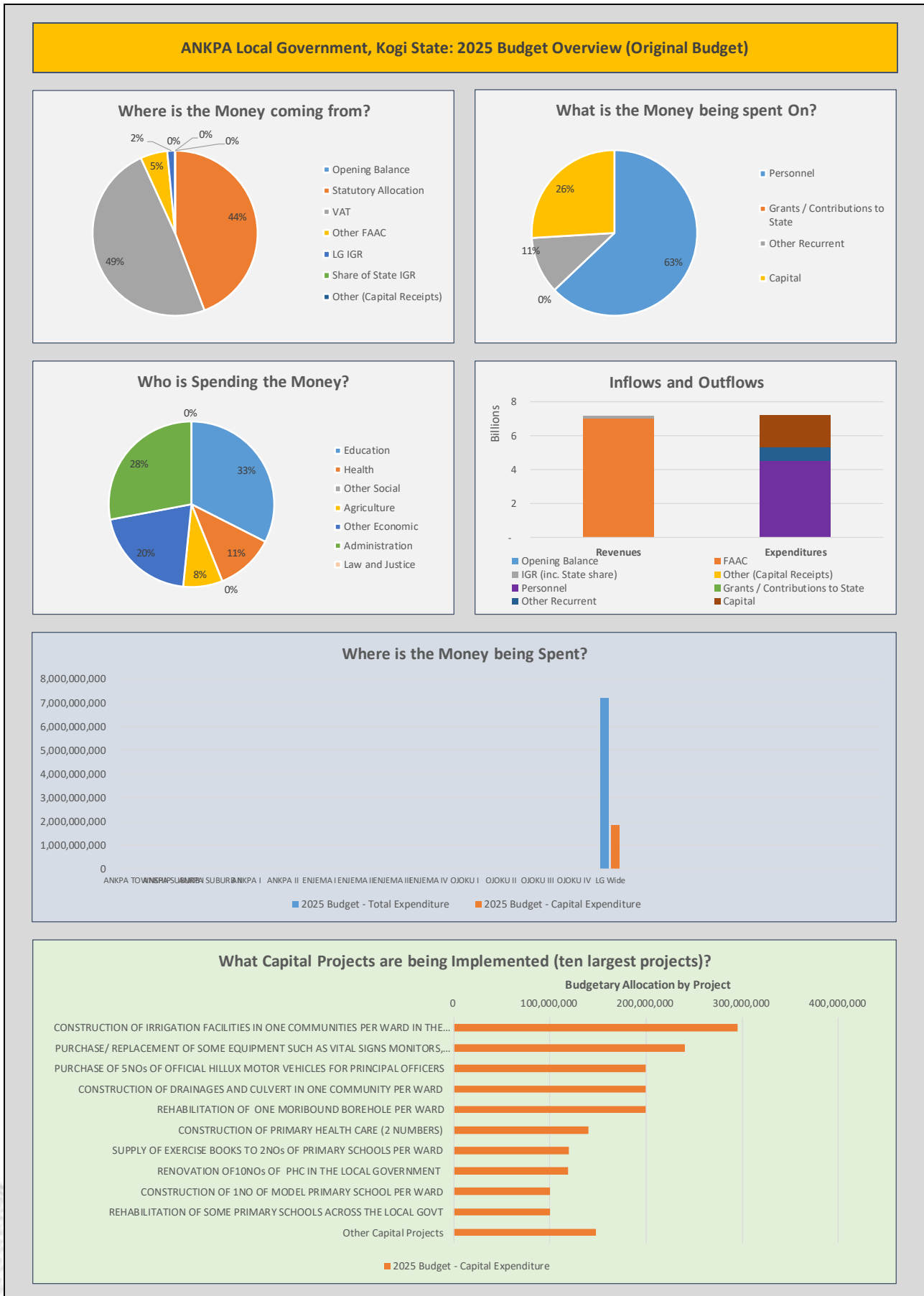




Table 2 Summary Revenue and Expenditure

<b>122203 - ANKPA Local Government, Kogi State - 2025 Budget: Summary</b>	
<b>Item</b>	<b>2025 Approved Budget</b>
<b>Opening Balance</b>	
<b>Recurrent Revenue</b>	<b>7,174,369,400</b>
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	7,064,574,600
12 - INDEPENDENT REVENUE	109,794,800
<b>Recurrent Expenditure</b>	<b>5,311,635,650</b>
21 - PERSONNEL COST	4,513,321,180
22 - OTHER RECURRENT COSTS	798,314,470
<b>Transfer to Capital Account</b>	<b>1,862,733,750</b>
<b>Capital Receipts</b>	-
13 - AID AND GRANTS	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-
<b>23 - CAPITAL EXPENDITURE</b>	<b>1,862,733,750</b>
<b>Total Revenue (including OB)</b>	<b>7,174,369,400</b>
<b>Total Expenditure</b>	<b>7,174,369,400</b>
<b>Closing Balance</b>	-



Table 3 Expenditure by MDA by Main Economic Classification

**122203 - ANKPA Local Government, Kogi State - 2025 Original Budget : Expenditure by MDA**

Code	Administrative Unit	Personnel Expenditure	Overhead Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
-	<b>Total Expenditure</b>	<b>4,513,321,180</b>	<b>798,314,470</b>	<b>5,311,635,650</b>	<b>1,862,733,750</b>	<b>7,174,369,400</b>
<b>010000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>1,527,846,930</b>	<b>278,762,190</b>	<b>1,806,609,120</b>	<b>200,000,000</b>	<b>2,006,609,120</b>
<b>011100000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	<b>54,580,680</b>	<b>177,499,240</b>	<b>232,079,920</b>	-	<b>232,079,920</b>
011100100100	CHAIRMAN	28,400,000	159,259,240	187,659,240	-	187,659,240
011100100200	VICE-CHAIRMAN	5,800,000	9,570,000	15,370,000	-	15,370,000
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	15,980,680	5,520,000	21,500,680	-	21,500,680
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	4,400,000	3,150,000	7,550,000	-	7,550,000
<b>011200000000</b>	<b>LOCAL GOVT COUNCIL</b>	<b>62,200,000</b>	<b>36,520,000</b>	<b>98,720,000</b>	-	<b>98,720,000</b>
011200100100	THE LEGISTRATIVE COUNCIL	62,200,000	36,520,000	98,720,000	-	98,720,000
<b>012500000000</b>	<b>DIRECTOR OF PERSONNEL MANAGEMENT</b>	<b>1,411,066,250</b>	<b>64,742,950</b>	<b>1,475,809,200</b>	<b>200,000,000</b>	<b>1,675,809,200</b>
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	1,411,066,250	64,742,950	1,475,809,200	200,000,000	1,675,809,200
<b>020000000000</b>	<b>ECONOMIC SECTOR</b>	<b>751,463,370</b>	<b>420,720,380</b>	<b>1,172,183,750</b>	<b>843,833,700</b>	<b>2,016,017,450</b>
<b>021500000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES PLANNING SECTOR</b>	<b>127,179,680</b>	<b>10,693,880</b>	<b>137,873,560</b>	<b>413,441,610</b>	<b>551,315,170</b>
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	127,179,680	10,693,880	137,873,560	413,441,610	551,315,170
<b>022000000000</b>	<b>DEPARTMENT FINANCE AND SUPPLY (TREASURY)</b>	<b>381,159,820</b>	<b>405,193,880</b>	<b>786,353,700</b>	<b>10,000,000</b>	<b>796,353,700</b>
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	376,144,840	396,087,660	772,232,500	10,000,000	782,232,500
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	5,014,980	9,106,220	14,121,200	-	14,121,200
<b>023400000000</b>	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	<b>243,123,870</b>	<b>4,832,620</b>	<b>247,956,490</b>	<b>420,392,090</b>	<b>668,348,580</b>
023400100100	DEPARTMENT OF WORKS & HOUSING	243,123,870	4,832,620	247,956,490	420,392,090	668,348,580
<b>050000000000</b>	<b>SOCIAL SECTOR</b>	<b>2,234,010,880</b>	<b>98,831,900</b>	<b>2,332,842,780</b>	<b>818,900,050</b>	<b>3,151,742,830</b>
<b>051700000000</b>	<b>DEPARTMENT OF EDUCATION</b>	<b>1,917,074,700</b>	<b>93,131,900</b>	<b>2,010,206,600</b>	<b>320,000,000</b>	<b>2,330,206,600</b>
051700100100	DEPARTMENT OF EDUCATION	199,402,110	93,131,900	292,534,010	320,000,000	612,534,010
051702600100	PRIMARY SCHOOL	1,717,672,590	-	1,717,672,590	-	1,717,672,590
<b>052100000000</b>	<b>DEPARTMENT OF HEALTH CARE</b>	<b>316,936,180</b>	<b>5,700,000</b>	<b>322,636,180</b>	<b>498,900,050</b>	<b>821,536,230</b>
052100100100	DEPARTMENT OF HEALTH CARE	316,936,180	5,700,000	322,636,180	498,900,050	821,536,230



## 2 Revenue Reports

### 2.A Revenue by Administrative Classification

Table 4: Total Revenue by Administrative Classification

<b>122203 - ANKPA Local Government, Kogi State - 2025 Budget: Total Revenue by Administrative Unit</b>		
<b>Code</b>	<b>Administrative Unit</b>	<b>2025 Approved Budget</b>
-	<b><i>Total Revenue</i></b>	<b><u>7,174,369,400</u></b>
<b>020000000000</b>	<b>ECONOMIC SECTOR</b>	<b>7,174,369,400</b>
<b>022000000000</b>	<b>DEPARTMENT FINANCE AND SUPPLY (TREASURY)</b>	<b>7,174,369,400</b>
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	7,174,369,400



## 2.B Revenue by Economic Classification

Table 5: Total Revenue by Economic Classification

<b>122203 - ANKPA Local Government, Kogi State - 2025</b>		
<b>Budget: Total Revenue by Economic Classification</b>		
<b>Code</b>	<b>Economic</b>	<b>2025 Approved Budget</b>
<b>1</b>	<b>REVENUE</b>	<b>7,174,369,400</b>
<b>11</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>	<b>7,064,574,600</b>
<b>1101</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>	<b>7,064,574,600</b>
<b>110101</b>	<b>STATUTORY ALLOCATION (FAAC)</b>	<b>3,172,160,900</b>
11010101	STATUTORY ALLOCATION	3,172,160,900
<b>110102</b>	<b>VALUE ADDED TAX ALLOCATION</b>	<b>3,513,878,040</b>
11010201	SHARE OF VAT	3,513,878,040
<b>110103</b>	<b>GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT</b>	<b>378,535,660</b>
11010399	OTHER FAAC DISTRIBUTIONS	378,535,660
<b>12</b>	<b>INDEPENDENT REVENUE</b>	<b>109,794,800</b>
<b>1201</b>	<b>DIRECT TAX REVENUE</b>	<b>8,000</b>
<b>120101</b>	<b>PERSONAL TAXES</b>	<b>8,000</b>
12010101	COMMUNITY DEVELOPMENT/POLL TAX	5,000
12010103	DEVELOPMENT LEVIES	3,000
<b>1202</b>	<b>NON-TAX REVENUE</b>	<b>109,786,800</b>
<b>120201</b>	<b>LICENCES - GENERAL</b>	<b>472,230</b>
12020117	DRIED FISH & MEAT LICENSES	4,230
12020120	HAWKER'S PERMITS	20,000
12020121	HUNTING PERMITS	5,000
12020124	ABBATTOIR/SLAUGHTER LICENSES	3,000
12020126	HIRING SERVICES	340,000
12020130	LIQUOR LICENSES	100,000
<b>120204</b>	<b>FEES - GENERAL</b>	<b>98,111,910</b>
12020417	CONTRACTOR REGISTRATION FEES	150,000
12020418	MARRIAGE/ DIVORCE FEES	350,000
12020419	ATTESTATION OF BACHELORHOOD & SPINSTERHOOD FEES	30,000
12020427	TENDER FEES	247,660
12020449	BUSINESS/TRADE OPERATING FEES	500,000
12020451	TIMBER & FOREST FEES	96,634,250
12020454	PARKING FEES	200,000





<b>120206</b>	<b>SALES - GENERAL</b>	<b>775,330</b>
12020616	SALES OF STATE OF ORIGIN CERTIFICATE	775,330
<b>120207</b>	<b>EARNINGS -GENERAL</b>	<b>9,862,440</b>
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	7,698,080
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	2,164,360
<b>120209</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>	<b>564,890</b>
12020901	RENT ON GOVT. LAND	64,890
12020903	RENTS & PREMIUM ON THE ALLOCATION OF LAND	500,000



## 2.C Revenue by Fund Classification

Table 6: Total Revenue by Fund Classification

<b>122203 - ANKPA Local Government, Kogi State - 2025</b>		
<b>Budget: Total Revenue by Fund</b>		
<b>Code</b>	<b>Fund</b>	<b>2025 Approved Budget</b>
-	<i>Total Revenue (including Capital Receipts, excluding Open Balance)</i>	<b><u>7,174,369,400</u></b>
<b>01</b>	<b>FEDERATION ACCOUNT</b>	<b>7,064,574,600</b>
<b>011</b>	<b>FAAC DIRECT ALLOCATION</b>	<b>7,064,574,600</b>
01101	FAAC DIRECT ALLOCATION	7,064,574,600
<b>02</b>	<b>CONSOLIDATED REVENUE FUND</b>	<b>109,794,800</b>
<b>021</b>	<b>MAIN ENVELOP</b>	<b>109,794,800</b>
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	109,794,800



### 3 Expenditure Reports

#### 3.A Expenditure by Administrative Classification

Table 7: Total Expenditure by Administrative Classification

<b>122203 - ANKPA Local Government, Kogi State - 2025 Budget: Total Expenditure by Administrative Unit</b>		
<b>Code</b>	<b>Administrative Unit</b>	<b>2025 Approved Budget</b>
-	<b><i>Total Expenditure</i></b>	<b><u>7,174,369,400</u></b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>2,006,609,120</b>
<b>01110000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	<b>232,079,920</b>
011100100100	CHAIRMAN	187,659,240
011100100200	VICE-CHAIRMAN	15,370,000
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	21,500,680
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	7,550,000
<b>01120000000</b>	<b>LOCAL GOVT COUNCIL</b>	<b>98,720,000</b>
011200100100	THE LEGISTRATIVE COUNCIL	98,720,000
<b>01250000000</b>	<b>DIRECTOR OF PERSONNEL MANAGEMENT</b>	<b>1,675,809,200</b>
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	1,675,809,200
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>2,016,017,450</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES PLANNING SECTOR</b>	<b>551,315,170</b>
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	551,315,170
<b>02200000000</b>	<b>DEPARTMENT FINANCE AND SUPPLY (TREASURY)</b>	<b>796,353,700</b>
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	782,232,500
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	14,121,200
<b>02340000000</b>	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	<b>668,348,580</b>
023400100100	DEPARTMENT OF WORKS & HOUSING	668,348,580
<b>05000000000</b>	<b>SOCIAL SECTOR</b>	<b>3,151,742,830</b>
<b>05170000000</b>	<b>DEPARTMENT OF EDUCATION</b>	<b>2,330,206,600</b>
051700100100	DEPARTMENT OF EDUCATION	612,534,010
051702600100	PRIMARY SCHOOL	1,717,672,590
<b>05210000000</b>	<b>DEPARTMENT OF HEALTH CARE</b>	<b>821,536,230</b>
052100100100	DEPARTMENT OF HEALTH CARE	821,536,230



Table 8: Personnel Expenditure by Administrative Classification

<b>122203 - ANKPA Local Government, Kogi State - 2025 Budget: Personnel Expenditure by Administrative Unit</b>		
<b>Code</b>	<b>Administrative Unit</b>	<b>2025 Approved Budget</b>
-	<b><i>Total Personnel Expenditure</i></b>	<b><u>4,513,321,180</u></b>
<b>010000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>1,527,846,930</b>
<b>011100000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	<b>54,580,680</b>
011100100100	CHAIRMAN	28,400,000
011100100200	VICE-CHAIRMAN	5,800,000
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	15,980,680
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	4,400,000
<b>011200000000</b>	<b>LOCAL GOVT COUNCIL</b>	<b>62,200,000</b>
011200100100	THE LEGISTRATIVE COUNCIL	62,200,000
<b>012500000000</b>	<b>DIRECTOR OF PERSONNEL MANAGEMENT</b>	<b>1,411,066,250</b>
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	1,411,066,250
<b>020000000000</b>	<b>ECONOMIC SECTOR</b>	<b>751,463,370</b>
<b>021500000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES PLANNING SECTOR</b>	<b>127,179,680</b>
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	127,179,680
<b>022000000000</b>	<b>DEPARTMENT FINANCE AND SUPPLY (TREASURY)</b>	<b>381,159,820</b>
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	376,144,840
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	5,014,980
<b>023400000000</b>	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	<b>243,123,870</b>
023400100100	DEPARTMENT OF WORKS & HOUSING	243,123,870
<b>050000000000</b>	<b>SOCIAL SECTOR</b>	<b>2,234,010,880</b>
<b>051700000000</b>	<b>DEPARTMENT OF EDUCATION</b>	<b>1,917,074,700</b>
051700100100	DEPARTMENT OF EDUCATION	199,402,110
051702600100	PRIMARY SCHOOL	1,717,672,590
<b>052100000000</b>	<b>DEPARTMENT OF HEALTH CARE</b>	<b>316,936,180</b>
052100100100	DEPARTMENT OF HEALTH CARE	316,936,180



Table 9: Overhead Expenditure by Administrative Classification

<b>122203 - ANKPA Local Government, Kogi State - 2025 Budget: Overhead Expenditure by Administrative Unit</b>		
<b>Code</b>	<b>Administrative Unit</b>	<b>2025 Approved Budget</b>
-	<b><i>Total Overhead Expenditure</i></b>	<b><u>798,314,470</u></b>
<b>010000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>278,762,190</b>
<b>011100000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	<b>177,499,240</b>
011100100100	CHAIRMAN	159,259,240
011100100200	VICE-CHAIRMAN	9,570,000
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	5,520,000
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	3,150,000
<b>011200000000</b>	<b>LOCAL GOVT COUNCIL</b>	<b>36,520,000</b>
011200100100	THE LEGISTRATIVE COUNCIL	36,520,000
<b>012500000000</b>	<b>DIRECTOR OF PERSONNEL MANAGEMENT</b>	<b>64,742,950</b>
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	64,742,950
<b>020000000000</b>	<b>ECONOMIC SECTOR</b>	<b>420,720,380</b>
<b>021500000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES PLANNING SECTOR</b>	<b>10,693,880</b>
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	10,693,880
<b>022000000000</b>	<b>DEPARTMENT FINANCE AND SUPPLY (TREASURY)</b>	<b>405,193,880</b>
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	396,087,660
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	9,106,220
<b>023400000000</b>	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	<b>4,832,620</b>
023400100100	DEPARTMENT OF WORKS & HOUSING	4,832,620
<b>050000000000</b>	<b>SOCIAL SECTOR</b>	<b>98,831,900</b>
<b>051700000000</b>	<b>DEPARTMENT OF EDUCATION</b>	<b>93,131,900</b>
051700100100	DEPARTMENT OF EDUCATION	93,131,900
<b>052100000000</b>	<b>DEPARTMENT OF HEALTH CARE</b>	<b>5,700,000</b>
052100100100	DEPARTMENT OF HEALTH CARE	5,700,000



Table 10: Capital Expenditure by Administrative Classification

<b>122203 - ANKPA Local Government, Kogi State - 2025 Budget: Capital Expenditure by Administrative Unit</b>		
<b>Code</b>	<b>Administrative Unit</b>	<b>2025 Approved Budget</b>
-	<b><i>Total Capital Expenditure</i></b>	<b><u>1,862,733,750</u></b>
<b>010000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>200,000,000</b>
<b>012500000000</b>	<b>DIRECTOR OF PERSONNEL MANAGEMENT</b>	<b>200,000,000</b>
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	200,000,000
<b>020000000000</b>	<b>ECONOMIC SECTOR</b>	<b>843,833,700</b>
<b>021500000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES PLANNING SECTOR</b>	<b>413,441,610</b>
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	413,441,610
<b>022000000000</b>	<b>DEPARTMENT FINANCE AND SUPPLY (TREASURY)</b>	<b>10,000,000</b>
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	10,000,000
<b>023400000000</b>	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	<b>420,392,090</b>
023400100100	DEPARTMENT OF WORKS & HOUSING	420,392,090
<b>050000000000</b>	<b>SOCIAL SECTOR</b>	<b>818,900,050</b>
<b>051700000000</b>	<b>DEPARTMENT OF EDUCATION</b>	<b>320,000,000</b>
051700100100	DEPARTMENT OF EDUCATION	320,000,000
<b>052100000000</b>	<b>DEPARTMENT OF HEALTH CARE</b>	<b>498,900,050</b>
052100100100	DEPARTMENT OF HEALTH CARE	498,900,050



### 3.B Expenditure by Economic Classification

Table 11: Total Expenditure by Economic Classification

<b>122203 - ANKPA Local Government, Kogi State - 2025</b>		
<b>Budget: Expenditure by Economic Classification</b>		
<b>Code</b>	<b>Item</b>	<b>2025 Approved Budget</b>
<b>2</b>	<b><i>EXPENDITURES</i></b>	<b><i>7,174,369,400</i></b>
<b>21</b>	<b><i>PERSONNEL COST</i></b>	<b><i>4,513,321,180</i></b>
<b>2101</b>	<b><i>SALARY</i></b>	<b><i>3,352,647,130</i></b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>3,352,647,130</b>
21010101	SALARY	3,352,647,130
<b>2102</b>	<b><i>ALLOWANCES AND SOCIAL CONTRIBUTION</i></b>	<b><i>1,160,674,050</i></b>
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>	<b>1,160,674,050</b>
21020202	CONTRIBUTORY PENSION	1,160,674,050
<b>22</b>	<b><i>OTHER RECURRENT COSTS</i></b>	<b><i>798,314,470</i></b>
<b>2202</b>	<b><i>OVERHEAD COST</i></b>	<b><i>500,773,020</i></b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>162,750,000</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	131,530,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	25,220,000
22020105	TRADITIONAL COUNCIL EXPENSES	6,000,000
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>1,540,000</b>
22020201	ELECTRICITY CHARGES	1,520,000
22020202	TELEPHONE CHARGES	20,000
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>6,430,000</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,430,000
22020302	BOOKS	10,000
22020303	NEWSPAPERS	20,000
22020304	MAGAZINES & PERIODICALS	20,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,820,000
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	110,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	10,000
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	10,000
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>22,868,840</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	20,912,620
22020402	MAINTENANCE OF OFFICE FURNITURE	496,220
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	120,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	420,000
22020406	OTHER MAINTENANCE SERVICES	920,000
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>16,902,950</b>
22020501	LOCAL TRAINING	12,902,950
22020504	RESEARCH AND DEVELOPMENT EXPENSES	4,000,000
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>110,003,120</b>
22020601	SECURITY SERVICES	42,939,240
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	56,010,000
22020605	CLEANING & FUMIGATION SERVICES	9,053,880
22020607	MONITORING AND EVALUATION SYSTEM	2,000,000
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>89,166,210</b>
22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	80,666,210
22020703	LEGAL SERVICES	8,500,000
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>1,000,000</b>
22020801	MOTOR VEHICLE FUEL COST	670,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	310,000
22020803	PLANT / GENERATOR FUEL COST	20,000
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>360,000</b>
22020901	BANK CHARGES (OTHER THAN INTEREST)	360,000
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>89,751,900</b>



22021001	REFRESHMENT & MEALS	12,170,000
22021002	HONORARIUM & SITTING ALLOWANCE	3,160,000
22021004	MEDICAL EXPENSES-LOCAL	800,000
22021007	WELFARE PACKAGES	73,601,900
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	20,000
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>297,541,450</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>297,541,450</b>
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT	297,541,450
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>1,862,733,750</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>610,070,600</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>610,070,600</b>
23010105	PURCHASE OF MOTOR VEHICLES	200,000,000
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	240,070,600
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	120,000,000
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	50,000,000
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>535,575,540</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>535,575,540</b>
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	140,000,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	100,000,000
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	295,575,540
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>517,087,610</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>517,087,610</b>
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	200,000,000
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	118,829,450
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	100,000,000
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	67,866,070
23030113	REHABILITATION / REPAIRS - ROADS	20,392,090
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	10,000,000
<b>2304</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>200,000,000</b>
<b>230401</b>	<b>PRESERVATION OF THE ENVIRONMENT - GENERAL</b>	<b>200,000,000</b>
23040102	EROSION & FLOOD CONTROL	200,000,000





### 3.C Expenditure by Functional Classification

Table 12: Total Expenditure by Functional Classification

<b>122203 - ANKPA Local Government, Kogi State - 2025</b>		
<b>Budget: Total Expenditure by Function</b>		
<b>Code</b>	<b>Item</b>	<b>2025 Approved Budget</b>
-	<b><i>Total Expenditure</i></b>	<b><i>7,174,369,400</i></b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>2,802,962,820</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>1,105,482,420</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	323,249,920
70112	FINANCIAL AND FISCAL AFFAIRS	782,232,500
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>1,697,480,400</b>
70131	GENERAL PERSONNEL SERVICES	1,675,809,200
70132	OVERALL PLANNING AND STATISTICAL SERVICES	14,121,200
70133	OTHER GENERAL SERVICES	7,550,000
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>1,219,663,750</b>
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>551,315,170</b>
70421	AGRICULTURE	551,315,170
<b>7045</b>	<b>TRANSPORT</b>	<b>668,348,580</b>
70451	ROAD TRANSPORT	668,348,580
<b>707</b>	<b>HEALTH</b>	<b>821,536,230</b>
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>821,536,230</b>
70741	PUBLIC HEALTH SERVICES	821,536,230
<b>709</b>	<b>EDUCATION</b>	<b>2,330,206,600</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>1,717,672,590</b>
70912	PRIMARY EDUCATION	1,717,672,590
<b>7098</b>	<b>EDUCATION N.E.C.</b>	<b>612,534,010</b>
70981	EDUCATION N.E.C	612,534,010



Table 13: Personnel Expenditure by Functional Classification

<b>122203 - ANKPA Local Government, Kogi State - 2025 Budget: Personnel Expenditure by Function</b>		
<b>Code</b>	<b>Item</b>	<b>2025 Approved Budget</b>
-	<b>Total Personnel Expenditure</b>	<b>4,513,321,180</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>1,909,006,750</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>488,525,520</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	112,380,680
70112	FINANCIAL AND FISCAL AFFAIRS	376,144,840
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>1,420,481,230</b>
70131	GENERAL PERSONNEL SERVICES	1,411,066,250
70132	OVERALL PLANNING AND STATISTICAL SERVICES	5,014,980
70133	OTHER GENERAL SERVICES	4,400,000
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>370,303,550</b>
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>127,179,680</b>
70421	AGRICULTURE	127,179,680
<b>7045</b>	<b>TRANSPORT</b>	<b>243,123,870</b>
70451	ROAD TRANSPORT	243,123,870
<b>707</b>	<b>HEALTH</b>	<b>316,936,180</b>
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>316,936,180</b>
70741	PUBLIC HEALTH SERVICES	316,936,180
<b>709</b>	<b>EDUCATION</b>	<b>1,917,074,700</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>1,717,672,590</b>
70912	PRIMARY EDUCATION	1,717,672,590
<b>7098</b>	<b>EDUCATION N.E.C.</b>	<b>199,402,110</b>
70981	EDUCATION N.E.C	199,402,110



Table 14: Overhead Expenditure by Functional Classification

<b>122203 - ANKPA Local Government, Kogi State - 2025 Budget: Overhead Expenditure by Function</b>		
Code	Item	2025 Approved Budget
-	<b><i>Total Overhead Expenditure</i></b>	<b><u>798,314,470</u></b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>683,956,070</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>606,956,900</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	210,869,240
70112	FINANCIAL AND FISCAL AFFAIRS	396,087,660
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>76,999,170</b>
70131	GENERAL PERSONNEL SERVICES	64,742,950
70132	OVERALL PLANNING AND STATISTICAL SERVICES	9,106,220
70133	OTHER GENERAL SERVICES	3,150,000
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>15,526,500</b>
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>10,693,880</b>
70421	AGRICULTURE	10,693,880
<b>7045</b>	<b>TRANSPORT</b>	<b>4,832,620</b>
70451	ROAD TRANSPORT	4,832,620
<b>707</b>	<b>HEALTH</b>	<b>5,700,000</b>
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>5,700,000</b>
70741	PUBLIC HEALTH SERVICES	5,700,000
<b>709</b>	<b>EDUCATION</b>	<b>93,131,900</b>
<b>7098</b>	<b>EDUCATION N.E.C.</b>	<b>93,131,900</b>
70981	EDUCATION N.E.C	93,131,900



Table 15: Capital Expenditure by Functional Classification

<b>122203 - ANKPA Local Government, Kogi State - 2025 Budget: Capital Expenditure by Function</b>		
<b>Code</b>	<b>Item</b>	<b>2025 Approved Budget</b>
-	<b><i>Total Capital Expenditure</i></b>	<b><u>1,862,733,750</u></b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>210,000,000</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>10,000,000</b>
70112	FINANCIAL AND FISCAL AFFAIRS	10,000,000
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>200,000,000</b>
70131	GENERAL PERSONNEL SERVICES	200,000,000
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>833,833,700</b>
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>413,441,610</b>
70421	AGRICULTURE	413,441,610
<b>7045</b>	<b>TRANSPORT</b>	<b>420,392,090</b>
70451	ROAD TRANSPORT	420,392,090
<b>707</b>	<b>HEALTH</b>	<b>498,900,050</b>
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>498,900,050</b>
70741	PUBLIC HEALTH SERVICES	498,900,050
<b>709</b>	<b>EDUCATION</b>	<b>320,000,000</b>
<b>7098</b>	<b>EDUCATION N.E.C.</b>	<b>320,000,000</b>
70981	EDUCATION N.E.C	320,000,000



### 3.D Capital Expenditure by Project

Table 16: Capital Expenditure by Project

<b>122203 - ANKPA Local Government, Kogi State - 2025</b>					
<b>Budget: Capital Projects</b>					
<b>Project Name</b>	<b>Programme Code</b>	<b>Administrative Code and Description</b>	<b>Economic Code and Description</b>	<b>Function Code and Description</b>	<b>2025 Approved Budget</b>
<b>Total Capital Expenditure</b>					<b>1,862,733,750</b>
PURCHASE OF 5NOs OF OFFICIAL HILLUX MOTOR VEHICLES FOR PRINCIPAL OFFICERS	13100125000100	012500100100	23010105	70131	200,000,000
REFURBISHMENT OF EXISTING TRACTORS	01100125000100	021500100100	23030112	70421	67,866,070
PURCHASE OF 2NOs OF TRACTORS	01070125000100	021500100100	23010127	70421	50,000,000
CONSTRUCTION OF IRRIGATION FACILITIES IN ONE COMMUNITIES PER WARD IN THE LGA	01030225000100	021500100100	23020113	70421	295,575,540
RENOVATION OF MOTOR PARKS WITH PARIMETER FENCE AND MODERN BUS STOP	13100125000200	022000100100	23030124	70112	10,000,000
REHABILITATION OF 5KM OF MAJOR ROADS IN THE LOCAL GOVERNMENT	17100125000100	023400100100	23030113	70451	20,392,090
CONSTRUCTION OF DRAINAGES AND CULVERT IN ONE COMMUNITY PER WARD	17100125000200	023400100100	23040102	70451	200,000,000
REHABILITATION OF ONE MORIBOUND BOREHOLE PER WARD	17100125000300	023400100100	23030104	70451	200,000,000
CONSTRUCTION OF 1NO OF MODEL PRIMARY SCHOOL PER WARD	05050125000100	051700100100	23020107	70981	100,000,000
SUPPLY OF EXERCISE BOOKS TO 2NOs OF PRIMARY SCHOOLS PER WARD	05050125000200	051700100100	23010124	70981	120,000,000
REHABILITATION OF SOME PRIMARY SCHOOLS ACROSS THE LOCAL GOVT	05050125000300	051700100100	23030106	70981	100,000,000
CONSTRUCTION OF PRIMARY HEALTH CARE (2 NUMBERS)	04050125000101	052100100100	23020106	70741	140,000,000
PURCHASE/ REPLACEMENT OF SOME EQUIPMENT SUCH AS VITAL SIGNS MONITORS, BLOOD PRESSURE MONITOR, THERMOMETER, PULSE OXIMETER, BEDS ETC. AT SOME SELECTED PHC	04100125000101	052100100100	23010122	70741	240,070,600
RENOVATION OF 10NOs OF PHC IN THE LOCAL GOVERNMENT	04050125000201	052100100100	23030105	70741	118,829,450