



BASSA LOCAL GOVERNMENT

**20
25**

APPROVED BUDGET



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1 Budget Overview

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

Revenue by Economic	2025 Budget	Expenditure by Capital Project (10 Largest Projects)	Capital Expenditure
Opening Balance	-	PURCHASE OF HOES AND CUTLASES FOR STUDENTS FARM DEMOSTRATION FOR ONE SELECTED PRIMARY SCHOOL IN EACH WARD	448,874,460
Statutory Allocation	2,511,684,520	CONSTRUCTION OF 1NO PRIMARY HEALTH CARE CENTRE IN EACH WARD	340,842,290
VAT	2,766,133,970	PURCHASE OF 2NOS OF UTILITY VEHICLE FOR SMOOTH RUNNING OF THE WORKS ACTIVITIES	300,000,000
Other FAAC	267,774,420	PROVISION OF AGRICULTURAL EQUIPMENT (TRACTOR)	220,000,000
LG IGR	17,676,490	PROCUREMENT OF 1NO. OF 18-SEATER BUS FOR WORKS DEPARTMENT	200,000,000
Share of State IGR	-	PURCHASE/ REPLACEMENT OF SOME EQUIPMENT SUCH AS VITAL SIGNS MONITORS, BLOOD PRESSURE MONITOR, THERMOMETER, PULSE OXIMETER, ETC. AT SOME SELECTED PHC	180,349,730
Other (Capital Receipts)	-	PURCHASE OF LIBRARY BOOKS AND EQUIPMENT	100,041,810
Total Revenue	5,563,269,400	CONSTRUCTION OF IRRIGATION FACILITIES IN ONE COMMUNITIES PER WARD IN THE LGA	52,845,040
		CONSTRUCTION OF GYB MODEL PRIMARY SCHOOL PER WARD	25,000,000
Expenditure by Economic	2025 Budget	CONSTRUCTION OF PRIMARY HEALTH CARE (1 PER WARD)	20,700,000
Personnel	2,711,655,370	<i>Other Capital Projects</i>	107,476,480
Grants / Contributions to State	-	Total	1,996,129,810
Other Recurrent	855,484,220		
Capital	1,996,129,810		
Total Expenditure	5,563,269,400		
Expenditure by Sector	2025 Budget		
Education	1,866,031,140		
Health	464,728,440		
Other Social	52,087,360		
Agriculture	383,386,470		
Other Economic	976,052,950		
Administration	1,820,983,040		
Law and Justice	-		
Total Expenditure	5,563,269,400		



Table 1: Budget Overview

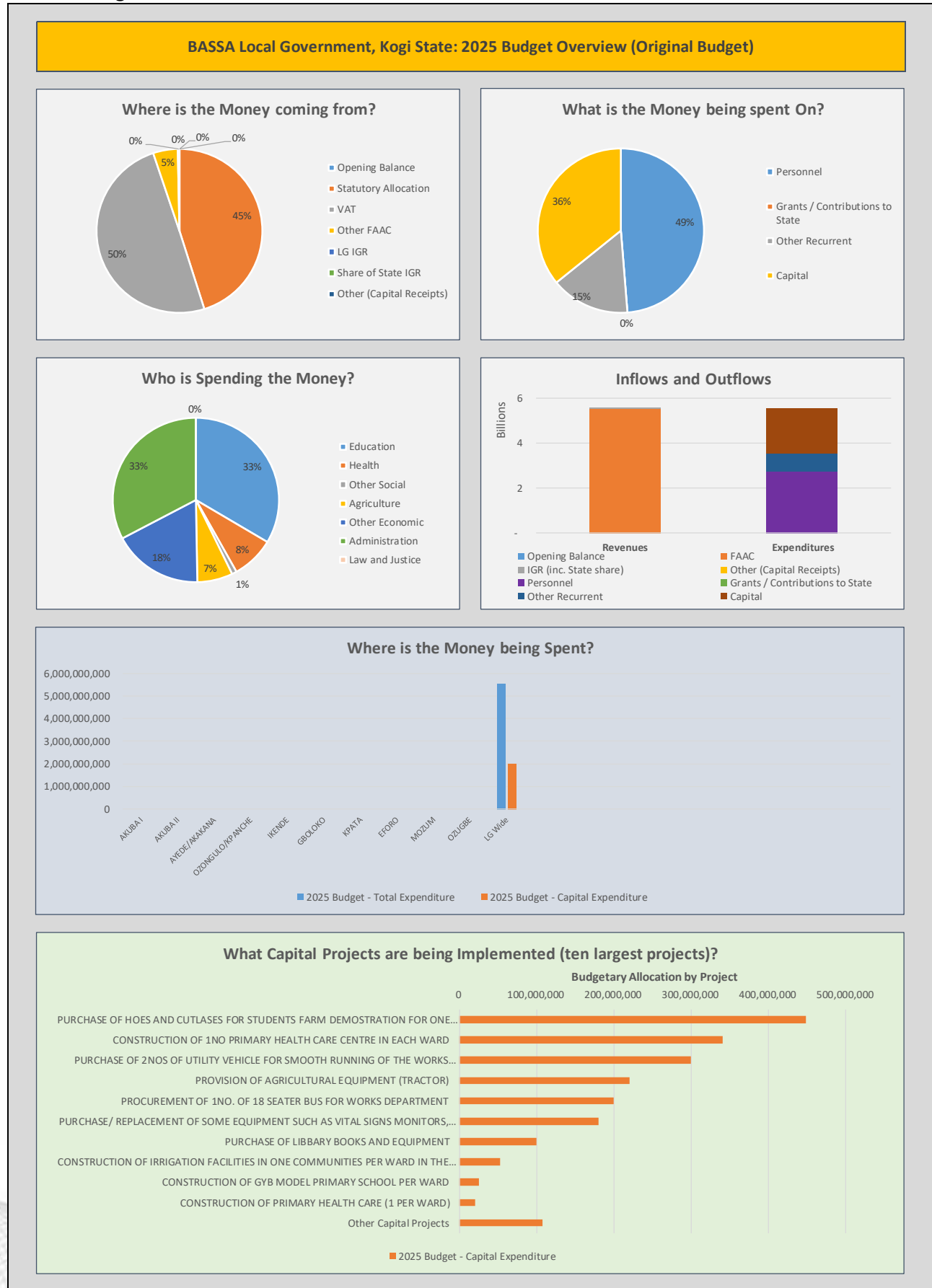




Table 2 Summary Revenue and Expenditure

122204 - BASSA Local Government, Kogi State - 2025 Budget: Summary	
Item	2025 Approved Budget
Opening Balance	
Recurrent Revenue	5,563,269,400
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	5,545,592,910
12 - INDEPENDENT REVENUE	17,676,490
Recurrent Expenditure	3,567,139,590
21 - PERSONNEL COST	2,711,655,370
22 - OTHER RECURRENT COSTS	855,484,220
Transfer to Capital Account	1,996,129,810
Capital Receipts	-
13 - AID AND GRANTS	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-
23 - CAPITAL EXPENDITURE	1,996,129,810
Total Revenue (including OB)	5,563,269,400
Total Expenditure	5,563,269,400
Closing Balance	-



Table 3 Expenditure by MDA by Main Economic Classification

122204 - BASSA 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	2,711,655,370	855,484,220	3,567,139,590	1,996,129,810	5,563,269,400
010000000000	ADMINISTRATION SECTOR	1,015,677,260	285,105,780	1,300,783,040	520,200,000	1,820,983,040
011100000000	OFFICE OF THE LG CHAIRMAN	39,405,370	149,824,290	189,229,660	-	189,229,660
011100100100	CHAIRMAN	30,729,100	126,546,830	157,275,930	-	157,275,930
011100100200	VICE-CHAIRMAN	4,479,530	14,878,730	19,358,260	-	19,358,260
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	4,196,740	8,398,730	12,595,470	-	12,595,470
011200000000	LOCAL GOVT COUNCIL	33,873,930	20,709,510	54,583,440	-	54,583,440
011200100100	THE LEGISTRATIVE COUNCIL	33,873,930	20,709,510	54,583,440	-	54,583,440
012500000000	DIRECTOR OF PERSONNEL MANAGEMENT	942,397,960	114,571,980	1,056,969,940	520,200,000	1,577,169,940
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	942,397,960	114,571,980	1,056,969,940	520,200,000	1,577,169,940
020000000000	ECONOMIC SECTOR	226,040,460	445,435,150	671,475,610	687,963,810	1,359,439,420
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	68,819,950	25,721,480	94,541,430	288,845,040	383,386,470
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	68,819,950	25,721,480	94,541,430	288,845,040	383,386,470
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	88,771,950	398,801,450	487,573,400	2,336,060	489,909,460
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	57,551,680	382,899,340	440,451,020	1,936,060	442,387,080
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	31,220,270	15,902,110	47,122,380	400,000	47,522,380
023400000000	DEPARTMENT OF WORKS & HOUSING	68,448,560	20,912,220	89,360,780	396,782,710	486,143,490
023400100100	DEPARTMENT OF WORKS & HOUSING	68,448,560	20,912,220	89,360,780	396,782,710	486,143,490
050000000000	SOCIAL SECTOR	1,469,937,650	124,943,290	1,594,880,940	787,966,000	2,382,846,940
051700000000	DEPARTMENT OF EDUCATION	1,214,056,910	65,357,960	1,279,414,870	586,616,270	1,866,031,140
051700100100	DEPARTMENT OF EDUCATION	127,045,750	65,357,960	192,403,710	586,616,270	779,019,980
051702600100	PRIMARY SCHOOL	1,087,011,160	-	1,087,011,160	-	1,087,011,160
052100000000	DEPARTMENT OF HEALTH CARE	203,793,380	59,585,330	263,378,710	201,349,730	464,728,440
052100100100	DEPARTMENT OF HEALTH CARE	203,793,380	59,585,330	263,378,710	201,349,730	464,728,440
055100000000	COUNCIL OF TRADITIONAL RULERS	52,087,360	-	52,087,360	-	52,087,360
055102000100	COUNCIL OF TRADITIONAL RULERS	52,087,360	-	52,087,360	-	52,087,360



2 Revenue Reports

2.A Revenue by Administrative Classification

Table 4: Total Revenue by Administrative Classification

122204 - BASSA Local Government, Kogi State - 2025 Budget: Total Revenue by Administrative Unit		
Code	Administrative Unit	2025 Approved Budget
-	<i>Total Revenue</i>	<u>5,563,269,400</u>
020000000000	ECONOMIC SECTOR	5,563,269,400
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	5,563,269,400
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	5,563,269,400



2.B Revenue by Economic Classification

Table 5: Total Revenue by Economic Classification

122204 - BASSA Local Government, Kogi State - 2025 Budget: Total Revenue by Economic Classification		
Code	Economic	2025 Approved Budget
1	REVENUE	5,563,269,400
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	5,545,592,910
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	5,545,592,910
110101	STATUTORY ALLOCATION (FAAC)	2,511,684,520
11010101	STATUTORY ALLOCATION	2,511,684,520
110102	VALUE ADDED TAX ALLOCATION	2,766,133,970
11010201	SHARE OF VAT	2,766,133,970
110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT	267,774,420
11010399	OTHER FAAC DISTRIBUTIONS	267,774,420
12	INDEPENDENT REVENUE	17,676,490
1202	NON-TAX REVENUE	17,676,490
120201	LICENCES - GENERAL	1,419,590
12020104	HACKNEY PERMIT	2,300
12020106	BUS/COMERCIAL VEHICLE LINCENSE	1,900
12020107	BOATS & CANOE (SMALL CRAFT) LICENSE	6,000
12020108	NATIVE LIQOUR LINCENSE	2,500
12020112	BICYCLES LICENSE & HIRE PERMITS	2,500
12020114	CART LICENSES	63,300
12020115	DANE GUN LICENSES	5,100
12020116	CATTLE DEALER LICENSES	6,700
12020117	DRIED FISH & MEAT LICENSES	6,100
12020118	PET (DOG) LICENSES	2,000
12020120	HAWKER'S PERMITS	90,000
12020121	HUNTING PERMITS	7,600
12020122	PRODUCE BUYING LICENSES	5,000
12020129	CINEMATOGRAPH LICENSES	6,000
12020130	LIQUOR LICENSES	1,500
12020132	BUKER/CIGARETTE LINCENSE FEES	2,000
12020133	WORKSHOP RECEIPT FEES	54,740
12020134	PANEL BEATING LINCENSE FEES	6,500
12020135	VULCANIZER LINCENSE FEES	3,000
12020136	TRADE PERMIT LICENSES	7,000
12020137	HACKNING PERMIT	5,000
12020146	BUTCHER LICENSES	5,600
12020147	COLD ROOM PERMIT	5,500
12020150	MOBILE SALES LICENSES	980,000
12020156	PIT SEWING LICENSE	4,000
12020158	FALLING OF TREE / TIMBER LORRY LICENSE	7,200
12020159	SAWMILL LICENSES	7,800
12020160	RICE/CASSAVA GRINDING MILL LICENSES	5,000
12020164	PRINTING, SPRAYING & SIGN WRITING LICENSES	15,000
12020165	PHOTO STUDIO LICENSE	11,000



12020166	WELDING MACHINE LICENSE	25,500
12020167	ELECTRIC RADIO TV WORKSHOP LICENSES	8,000
12020169	WOOD MAKING / CARPENTARY LICENSES	35,000
12020174	CLOCK/WATCH REPAIRER LICENSES	2,000
12020178	BUILDING MATERIALS LICENSES	6,000
12020179	SURFACE TANK KEROSENE LICENSE	1,600
12020180	PHOTO / TYPING INSTITUTE LICENSES	3,000
12020181	SEWING MACHINE INSTITUTE	2,550
12020191	MOTOR/MACHINE AND CAR WASH DEPOT LICENSE FEES	6,500
12020198	BLOCK MAKING MACHINE LICENCE	1,600
120204	FEES - GENERAL	2,529,880
12020417	CONTRACTOR REGISTRATION FEES	12,200
12020420	SURVEY VERIFICATION	954,280
12020443	BIRTH & DEATH REGISTRATION FEES	10,000
12020451	TIMBER & FOREST FEES	65,500
12020452	CUSTOMARY RIGHT OF OCCUPANCY	1,487,900
120205	FINES - GENERAL	4,700
12020502	FINES OF OVERDUE LIBRARY BOOKS	4,700
120206	SALES - GENERAL	2,381,590
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	1,172,750
12020616	SALES OF STATE OF ORIGIN CERTIFICATE	1,208,840
120207	EARNINGS -GENERAL	8,293,770
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	1,673,700
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	1,602,000
12020712	EARNING FROM MARKET	1,302,750
12020713	EARNING FROM SHOPS AND SHOPPING CENTRES	2,542,070
12020720	EARNING FROM MOTOR PARK	1,169,250
12020721	TOWING OF VEHICLES FINES AND FEES	4,000
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	1,350,100
12020801	RENT ON GOVT.QUARTERS	10,100
12020803	RENT ON GOVT BUILDINGS	1,340,000
120209	RENT ON LAND & OTHERS - GENERAL	1,605,980
12020902	RENT ON LOCAL GOVT. MOVABLE PROPERTY	1,605,980
120210	REPAYMENTS - GENERAL	90,880
12021005	REFUND/RECOVERY OF LOSSES & PAYMENT	90,880



2.C Revenue by Fund Classification

Table 6: Total Revenue by Fund Classification

122204 - BASSA 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>5,563,269,400</i>
01	FEDERATION ACCOUNT	5,545,592,910
011	FAAC DIRECT ALLOCATION	5,545,592,910
01101	FAAC DIRECT ALLOCATION	5,545,592,910
02	CONSOLIDATED REVENUE FUND	17,676,490
021	MAIN ENVELOP	17,676,490
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	17,676,490



3 Expenditure Reports

3.A Expenditure by Administrative Classification

Table 7: Total Expenditure by Administrative Classification

122204 - BASSA Local Government, Kogi State - 2025 Budget: Total Expenditure by Administrative Unit		
Code	Administrative Unit	2025 Approved Budget
-	<i>Total Expenditure</i>	<u>5,563,269,400</u>
010000000000	ADMINISTRATION SECTOR	1,820,983,040
011100000000	OFFICE OF THE LG CHAIRMAN	189,229,660
011100100100	CHAIRMAN	157,275,930
011100100200	VICE-CHAIRMAN	19,358,260
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	12,595,470
011200000000	LOCAL GOVT COUNCIL	54,583,440
011200100100	THE LEGISTRATIVE COUNCIL	54,583,440
012500000000	DIRECTOR OF PERSONNEL MANAGEMENT	1,577,169,940
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	1,577,169,940
020000000000	ECONOMIC SECTOR	1,359,439,420
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	383,386,470
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	383,386,470
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	489,909,460
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	442,387,080
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	47,522,380
023400000000	DEPARTMENT OF WORKS & HOUSING	486,143,490
023400100100	DEPARTMENT OF WORKS & HOUSING	486,143,490
050000000000	SOCIAL SECTOR	2,382,846,940
051700000000	DEPARTMENT OF EDUCATION	1,866,031,140
051700100100	DEPARTMENT OF EDUCATION	779,019,980
051702600100	PRIMARY SCHOOL	1,087,011,160
052100000000	DEPARTMENT OF HEALTH CARE	464,728,440
052100100100	DEPARTMENT OF HEALTH CARE	464,728,440
055100000000	COUNCIL OF TRADITIONAL RULERS	52,087,360
055102000100	COUNCIL OF TRADITIONAL RULERS	52,087,360



Table 8: Personnel Expenditure by Administrative Classification

122204 - BASSA Local Government, Kogi State - 2025 Budget: Personnel Expenditure by Administrative Unit		
Code	Administrative Unit	2025 Approved Budget
-	<i>Total Personnel Expenditure</i>	<i>2,711,655,370</i>
010000000000	ADMINISTRATION SECTOR	1,015,677,260
011100000000	OFFICE OF THE LG CHAIRMAN	39,405,370
011100100100	CHAIRMAN	30,729,100
011100100200	VICE-CHAIRMAN	4,479,530
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	4,196,740
011200000000	LOCAL GOVT COUNCIL	33,873,930
011200100100	THE LEGISTRATIVE COUNCIL	33,873,930
012500000000	DIRECTOR OF PERSONNEL MANAGEMENT	942,397,960
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	942,397,960
020000000000	ECONOMIC SECTOR	226,040,460
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	68,819,950
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	68,819,950
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	88,771,950
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	57,551,680
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	31,220,270
023400000000	DEPARTMENT OF WORKS & HOUSING	68,448,560
023400100100	DEPARTMENT OF WORKS & HOUSING	68,448,560
050000000000	SOCIAL SECTOR	1,469,937,650
051700000000	DEPARTMENT OF EDUCATION	1,214,056,910
051700100100	DEPARTMENT OF EDUCATION	127,045,750
051702600100	PRIMARY SCHOOL	1,087,011,160
052100000000	DEPARTMENT OF HEALTH CARE	203,793,380
052100100100	DEPARTMENT OF HEALTH CARE	203,793,380
055100000000	COUNCIL OF TRADITIONAL RULERS	52,087,360
055102000100	COUNCIL OF TRADITIONAL RULERS	52,087,360



Table 9: Overhead Expenditure by Administrative Classification

122204 - BASSA Local Government, Kogi State - 2025 Budget: Overhead Expenditure by Administrative Unit		
Code	Administrative Unit	2025 Approved Budget
-	<i>Total Overhead Expenditure</i>	<u>855,484,220</u>
010000000000	ADMINISTRATION SECTOR	285,105,780
011100000000	OFFICE OF THE LG CHAIRMAN	149,824,290
011100100100	CHAIRMAN	126,546,830
011100100200	VICE-CHAIRMAN	14,878,730
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	8,398,730
011200000000	LOCAL GOVT COUNCIL	20,709,510
011200100100	THE LEGISTRATIVE COUNCIL	20,709,510
012500000000	DIRECTOR OF PERSONNEL MANAGEMENT	114,571,980
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	114,571,980
020000000000	ECONOMIC SECTOR	445,435,150
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	25,721,480
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	25,721,480
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	398,801,450
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	382,899,340
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	15,902,110
023400000000	DEPARTMENT OF WORKS & HOUSING	20,912,220
023400100100	DEPARTMENT OF WORKS & HOUSING	20,912,220
050000000000	SOCIAL SECTOR	124,943,290
051700000000	DEPARTMENT OF EDUCATION	65,357,960
051700100100	DEPARTMENT OF EDUCATION	65,357,960
052100000000	DEPARTMENT OF HEALTH CARE	59,585,330
052100100100	DEPARTMENT OF HEALTH CARE	59,585,330



Table 10: Capital Expenditure by Administrative Classification

122204 - BASSA Local Government, Kogi State - 2025 Budget: Capital Expenditure by Administrative Unit		
Code	Administrative Unit	2025 Approved Budget
-	<i>Total Capital Expenditure</i>	<u>1,996,129,810</u>
010000000000	ADMINISTRATION SECTOR	520,200,000
012500000000	DIRECTOR OF PERSONNEL MANAGEMENT	520,200,000
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	520,200,000
020000000000	ECONOMIC SECTOR	687,963,810
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	288,845,040
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	288,845,040
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	2,336,060
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	1,936,060
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	400,000
023400000000	DEPARTMENT OF WORKS & HOUSING	396,782,710
023400100100	DEPARTMENT OF WORKS & HOUSING	396,782,710
050000000000	SOCIAL SECTOR	787,966,000
051700000000	DEPARTMENT OF EDUCATION	586,616,270
051700100100	DEPARTMENT OF EDUCATION	586,616,270
052100000000	DEPARTMENT OF HEALTH CARE	201,349,730
052100100100	DEPARTMENT OF HEALTH CARE	201,349,730



3.B Expenditure by Economic Classification

Table 11: Total Expenditure by Economic Classification

122204 - BASSA Local Government, Kogi State - 2025 Budget: Expenditure by Economic Classification		
Code	Item	2025 Approved Budget
2	<i>EXPENDITURES</i>	<i>5,563,269,400</i>
21	<i>PERSONNEL COST</i>	<i>2,711,655,370</i>
2101	<i>SALARY</i>	<i>1,861,345,810</i>
210101	SALARIES AND WAGES	1,861,345,810
21010101	SALARY	1,861,345,810
2103	<i>SOCIAL BENEFITS</i>	<i>850,309,560</i>
210301	SOCIAL BENEFITS	850,309,560
21030102	PENSION	850,309,560
22	<i>OTHER RECURRENT COSTS</i>	<i>855,484,220</i>
2202	<i>OVERHEAD COST</i>	<i>685,444,660</i>
220201	TRAVEL & TRANSPORT - GENERAL	27,759,490
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	25,556,680
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,202,810
220202	UTILITIES - GENERAL	2,568,320
22020201	ELECTRICITY CHARGES	2,568,320
220203	MATERIALS & SUPPLIES - GENERAL	98,333,380
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	98,333,380
220204	MAINTENANCE SERVICES - GENERAL	70,019,110
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	45,703,120
22020402	MAINTENANCE OF OFFICE FURNITURE	24,315,990
220205	TRAINING - GENERAL	12,676,040
22020501	LOCAL TRAINING	12,676,040
220206	OTHER SERVICES - GENERAL	300,000
22020607	MONITORING AND EVALUATION SYSTEM	300,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	304,866,090
22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	304,866,090
220209	FINANCIAL CHARGES - GENERAL	20,490,020
22020901	BANK CHARGES (OTHER THAN INTEREST)	20,490,020
220210	MISCELLANEOUS EXPENSES GENERAL	148,432,210
22021004	MEDICAL EXPENSES-LOCAL	21,171,220
22021007	WELFARE PACKAGES	3,500,000
22021009	SPORTING ACTIVITIES	66,093,570
22021010	DIRECT TEACHING & LABORATORY COST	4,400,000
22021011	DISEASE CONTROL	2,858,170
22021012	PROVISION OF SERVICES MATERIAL	21,709,790
22021013	INTERENTAINMENT & HOSPITALITY	27,099,460
22021015	COUNTERPART FUNDING FOR SOME PROJECTS	1,600,000
2204	<i>GRANTS AND CONTRIBUTIONS GENERAL</i>	<i>170,039,560</i>
220401	LOCAL GRANTS AND CONTRIBUTIONS	170,039,560
22040110	GRANT, CONTRIBUTION & SUBVENTION	170,039,560
23	<i>CAPITAL EXPENDITURE</i>	<i>1,996,129,810</i>
2301	<i>FIXED ASSETS PURCHASED</i>	<i>1,539,061,040</i>
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,539,061,040
23010105	PURCHASE OF MOTOR VEHICLES	300,000,000



23010108	PURCHASE OF BUSES	201,500,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	20,200,000
23010119	PURCHASE OF POWER GENERATING SET	1,550,000
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	180,349,730
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	1,500,000
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	100,041,810
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	1,000,000
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	669,874,460
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	60,745,040
23010130	PURCHASE OF RECREATIONAL FACILITIES	2,300,000
2302	CONSTRUCTION / PROVISION	414,558,510
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	414,558,510
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	20,080,160
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	2,000,000
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	363,542,290
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	25,000,000
23020108	CONSTRUCTION / PROVISION OF SLAUGHTER SLAP/ABATAIOR	200,000
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	1,900,000
23020124	CONSTRUCTION OF MARKETS/PARKS	1,836,060
2303	REHABILITATION / REPAIRS	41,778,960
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	41,778,960
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	4,500,000
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	2,000,000
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	300,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	2,300,000
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	10,500,000
23030113	REHABILITATION / REPAIRS - ROADS	20,078,960
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	1,000,000
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	700,000
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	400,000
2304	PRESERVATION OF THE ENVIRONMENT	731,300
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	731,300
23040102	EROSION & FLOOD CONTROL	731,300



3.C Expenditure by Functional Classification

Table 12: Total Expenditure by Functional Classification

122204 - BASSA Local Government, Kogi State - 2025		
Budget: Total Expenditure by Function		
Code	Item	2025 Approved Budget
-	<i>Total Expenditure</i>	<i>5,563,269,400</i>
701	GENERAL PUBLIC SERVICES	2,310,892,500
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	673,604,710
70111	EXECUTIVE AND LEGISLATIVE ORGANS	231,217,630
70112	FINANCIAL AND FISCAL AFFAIRS	442,387,080
7013	GENERAL SERVICES	1,637,287,790
70131	GENERAL PERSONNEL SERVICES	1,577,169,940
70132	OVERALL PLANNING AND STATISTICAL SERVICES	47,522,380
70133	OTHER GENERAL SERVICES	12,595,470
704	ECONOMIC AFFAIRS	869,529,960
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	383,386,470
70421	AGRICULTURE	383,386,470
7045	TRANSPORT	486,143,490
70451	ROAD TRANSPORT	486,143,490
706	HOUSING AND COMMUNITY AMMENITIES	52,087,360
7062	COMMUNITY DEVELOPMENT	52,087,360
70621	COMMUNITY DEVELOPMENT	52,087,360
707	HEALTH	464,728,440
7074	PUBLIC HEALTH SERVICES	464,728,440
70741	PUBLIC HEALTH SERVICES	464,728,440
709	EDUCATION	1,866,031,140
7091	PRE-PRIMARY AND PRIMARY EDUCATION	1,087,011,160
70912	PRIMARY EDUCATION	1,087,011,160
7098	EDUCATION N.E.C.	779,019,980
70981	EDUCATION N.E.C	779,019,980



Table 13: Personnel Expenditure by Functional Classification

122204 - BASSA Local Government, Kogi State - 2025 Budget: Personnel Expenditure by Function		
Code	Item	2025 Approved Budget
-	<i>Total Personnel Expenditure</i>	<u>2,711,655,370</u>
701	GENERAL PUBLIC SERVICES	1,104,449,210
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	126,634,240
70111	EXECUTIVE AND LEGISLATIVE ORGANS	69,082,560
70112	FINANCIAL AND FISCAL AFFAIRS	57,551,680
7013	GENERAL SERVICES	977,814,970
70131	GENERAL PERSONNEL SERVICES	942,397,960
70132	OVERALL PLANNING AND STATISTICAL SERVICES	31,220,270
70133	OTHER GENERAL SERVICES	4,196,740
704	ECONOMIC AFFAIRS	137,268,510
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	68,819,950
70421	AGRICULTURE	68,819,950
7045	TRANSPORT	68,448,560
70451	ROAD TRANSPORT	68,448,560
706	HOUSING AND COMMUNITY AMMENITIES	52,087,360
7062	COMMUNITY DEVELOPMENT	52,087,360
70621	COMMUNITY DEVELOPMENT	52,087,360
707	HEALTH	203,793,380
7074	PUBLIC HEALTH SERVICES	203,793,380
70741	PUBLIC HEALTH SERVICES	203,793,380
709	EDUCATION	1,214,056,910
7091	PRE-PRIMARY AND PRIMARY EDUCATION	1,087,011,160
70912	PRIMARY EDUCATION	1,087,011,160
7098	EDUCATION N.E.C.	127,045,750
70981	EDUCATION N.E.C	127,045,750



Table 14: Overhead Expenditure by Functional Classification

122204 - BASSA Local Government, Kogi State - 2025 Budget: Overhead Expenditure by Function		
Code	Item	2025 Approved Budget
-	<i>Total Overhead Expenditure</i>	<i>855,484,220</i>
701	GENERAL PUBLIC SERVICES	683,907,230
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	545,034,410
70111	EXECUTIVE AND LEGISLATIVE ORGANS	162,135,070
70112	FINANCIAL AND FISCAL AFFAIRS	382,899,340
7013	GENERAL SERVICES	138,872,820
70131	GENERAL PERSONNEL SERVICES	114,571,980
70132	OVERALL PLANNING AND STATISTICAL SERVICES	15,902,110
70133	OTHER GENERAL SERVICES	8,398,730
704	ECONOMIC AFFAIRS	46,633,700
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	25,721,480
70421	AGRICULTURE	25,721,480
7045	TRANSPORT	20,912,220
70451	ROAD TRANSPORT	20,912,220
707	HEALTH	59,585,330
7074	PUBLIC HEALTH SERVICES	59,585,330
70741	PUBLIC HEALTH SERVICES	59,585,330
709	EDUCATION	65,357,960
7098	EDUCATION N.E.C.	65,357,960
70981	EDUCATION N.E.C	65,357,960



Table 15: Capital Expenditure by Functional Classification

122204 - BASSA Local Government, Kogi State - 2025 Budget: Capital Expenditure by Function		
Code	Item	2025 Approved Budget
-	<i>Total Capital Expenditure</i>	<i>1,996,129,810</i>
701	GENERAL PUBLIC SERVICES	522,536,060
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	1,936,060
70112	FINANCIAL AND FISCAL AFFAIRS	1,936,060
7013	GENERAL SERVICES	520,600,000
70131	GENERAL PERSONNEL SERVICES	520,200,000
70132	OVERALL PLANNING AND STATISTICAL SERVICES	400,000
704	ECONOMIC AFFAIRS	685,627,750
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	288,845,040
70421	AGRICULTURE	288,845,040
7045	TRANSPORT	396,782,710
70451	ROAD TRANSPORT	396,782,710
707	HEALTH	201,349,730
7074	PUBLIC HEALTH SERVICES	201,349,730
70741	PUBLIC HEALTH SERVICES	201,349,730
709	EDUCATION	586,616,270
7098	EDUCATION N.E.C.	586,616,270
70981	EDUCATION N.E.C	586,616,270



3.D Capital Expenditure by Project

Table 16: Capital Expenditure by Project

122204 - BASSA 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					1,996,129,810
PURCHASE OF 2NOS OF UTILITY VEHICLE FOR SMOOTH RUNNING OF THE WORKS ACTIVITIES	13100125000100	012500100100	23010105	70131	300,000,000
PURCHASE OF TABLES, CHAIRS AND MODERN CURTAINS FOR WORKS DEPARTMENT STAFF	13100125000200	012500100100	23010112	70131	20,200,000
PROCUREMENT OF 1NO. OF 18 SEATER BUS FOR WORKS DEPARTMENT	13100125000300	012500100100	23010108	70131	200,000,000
PROVISION OF AGRICULTURAL EQUIPMENT (TRACTOR)	01070125000100	021500100100	23010127	70421	220,000,000
PURCHASE OF 2NOS OF CASSAVA PROCESSING MACHINES	01040125000100	021500100100	23010127	70421	1,000,000
REPAIR OF TRACTOR AND OTHER AGRIC FACILITIES	01070125000200	021500100100	23030112	70421	10,500,000
CONSTRUCTION OF IRRIGATION FACILITIES IN ONE COMMUNITIES PER WARD IN THE LGA	01030225000100	021500100100	23010129	70421	52,845,040
PURCHASE OF AGRICULTURAL FACILITIES SUCH AS RIDGER HARROWS, POWER TILERS, HARVESTERS , PLANTERS	01070125000300	021500100100	23010129	70421	2,000,000
PURCHASE OF 1NOS AGRICULTURAL VALUS CHAIN PROCESSING MACHINE AND OTHER EQUIPMENT	01040125000200	021500100100	23010130	70421	2,300,000
CONSTRUCTION OF SLAUGHTER SLAP / ABATAIOR IN THE LG HEADQUARTERS	01040425000100	021500100100	23020108	70421	200,000
CONSTRUCTION OF ADDITIONAL PARKING SHADE FOR FINANCE DEPARTMENT	13100125000400	022000100100	23020124	70112	1,536,060
RENOVATION OF SOME SELECTED MARKET BUILDING INCLUDING MOTOR PARKS IN THE LGA	13100125000500	022000100100	23030124	70112	400,000
REPAIRS OF PRINTER, PHOTOCOPIER AND SCANNER IN BUDGET DEPARTMENT	13100125000600	022000300100	23030127	70132	400,000
PURCHASE OF 2NOS HIACE BUSES FOR INTER LG TRANSPORT	17100125000100	023400100100	23010108	70451	1,500,000
PURCHASE OF ONE POWER GENERATING SET FOR THE LGA	17100125000200	023400100100	23010119	70451	1,550,000
CONSTRUCTION OF 1NO PRIMARY HEALTH CARE CENTRE IN EACH WARD	17100125000300	023400100100	23020106	70451	340,842,290
RENOVATION/REHABILITATION OF COLD ROOM	17100125000400	023400100100	23020106	70451	2,000,000
REHABILITATION OF 5NOS EXISTING BORE-HOLES IN SOME SELECTED COMMUNITIES	17100125000500	023400100100	23030104	70451	2,000,000
ACQUISITION OF 2NOS REFUSE DUMPING SETS	17100125000600	023400100100	23010129	70451	400,000
ELECTRIFICATION OF LG HEADQUARTER	17100125000700	023400100100	23020103	70451	20,080,160
DRILLING OF 2NOS OF BOREHOLES AT GBOLOKO AND OZUGBE	17100125000800	023400100100	23020105	70451	2,000,000
RENOVATION OF MOTOR PARKS WITH PARIMETER FENCE AND MODERN BUS STOP AT SHERIA	17100125000900	023400100100	23020124	70451	300,000
RENOVATION OF CHAIRMAN QUARTERS AT OGUMA	17100125001000	023400100100	23030101	70451	2,500,000
REHABILITATION OF COPER LODGE AT OGUMA	17100125001100	023400100100	23030101	70451	1,500,000
REHABILITATION OF 15KM TRUCK C ROADS	17100125001200	023400100100	23030113	70451	20,078,960
REHABILITATION OF VOCATIONAL TRANNING CENTRE AT THE HEADQUARTERS	17100125001300	023400100100	23030118	70451	500,000



REHABILITATION OF MARKET/ PARK PARAMETER FENCE AT GBOLOKO	17100125001400	023400100100	23030124	70451	300,000
CONSTRUCTION OF DRAINAGES AND CULVERT IN ONE COMMUNITY PER WARD	17100125001500	023400100100	23040102	70451	731,300
RENOVATION OF H.O.D AND GUEST HOUSE (CIVIC CENTRE) AT OGUMA	17100125001600	023400100100	23030101	70451	500,000
PURCHASE OF HOES AND CUTLASES FOR STUDENTS FARM DEMOSTRATION FOR ONE SELECTED PRIMARY SCHOOL IN EACH WARD	05100125000100	051700100100	23010127	70981	448,874,460
PRUCHASE OF 1SET OF PUBLIC ADDRESS SYSTEM FOR INFORMATION UNIT OF LG	05100125000200	051700100100	23010129	70981	5,500,000
SUPPLY OF EXERCISE BOOKS TO 2NOs OF PRIMARY SCHOOLS PER WARD	05040225000100	051700100100	23010124	70981	1,500,000
PURCHASE OF LIBRARY BOOKS AND EQUIPMENT	05040225000200	051700100100	23010125	70981	100,041,810
PURCHASE OF SPORTING/ GAMES EQUIPMENT	05100125000300	051700100100	23010126	70981	500,000
PROVISION OF ARENA EQUIPMENT INCLUDING FURNISHING OF OFFICES	05100125000400	051700100100	23010126	70981	500,000
CONSTRUCTION OF GYB MODEL PRIMARY SCHOOL PER WARD	05050125000100	051700100100	23020107	70981	25,000,000
CONSTRUCTION OF LIBRARY AT GYB MODEL PRIMARY SCHOOLS	05050125000200	051700100100	23020111	70981	500,000
CONSTRUCTION OF LIBRARY AT CENTRAL PRIMARY SCHOOL, MOZUM.	05050125000300	051700100100	23020111	70981	1,400,000
REHABILITATION OF PRIMARY SCHOOLS BUILDING ACROSS THE LOCAL GOVT	05050125000400	051700100100	23030106	70981	2,300,000
REHABILITATION OF FOOTBALL AND LAWN TENNIS COURT AT MODEL PRIMARY SCHOOL, SHERIA.	05100125000500	051700100100	23030118	70981	500,000
PURCHASE/ REPLACEMENT OF SOME EQUIPMENT SUCH AS VITAL SIGNS MONITORS, BLOOD PRESSURE MONITOR, THERMOMETER, PULSE OXIMETER, ETC. AT SOME SELECTED PHC	04100125000101	052100100100	23010122	70741	180,349,730
CONSTRUCTION OF PRIMARY HEALTH CARE (1 PER WARD)	04050125000101	052100100100	23020106	70741	20,700,000
RENOVATION OF 3NOs OF PHC IN THE LOCAL GOVERNMENT	04050125000201	052100100100	23030105	70741	300,000