



DEKINA LOCAL GOVERNMENT

**20
25**

APPROVED BUDGET

Published: 30/03/2025





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1 Budget Overview

Kogi State - DEKINA 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	325,749,800
Statutory Allocation	3,434,252,880	CONSTRUCTION OF GYB MODEL PRIMARY SCHOOL PER WARD	200,000,000
VAT	3,472,539,580	CONSTRUCTION OF COMMERCIAL TABLE TENNIS INCLUDING CANOPIES (1PER WARD)	200,000,000
Other FAAC	380,969,980	CONSTRUCTION OF PRIMARY HEALTH CARE (1 PER WARD)	159,171,710
LG IGR	56,516,500	PURCHASE AND DISTRIBUTION OF VISUAL BOOKS AND POSTERS TO SCHOOLS	155,045,910
Share of State IGR	-	PURCHASE OF 20NOS OF CASSAVA PROCESSING MACHINES	150,000,000
Other (Capital Receipts)	-	PURCHASE AND DISTRIBUTION OF EDUCATIONAL MATERIALS SUCH AS MATHEMATICS AND ENGLISH TEXTBOOKS TO STUDENTS ACROSS THE LGA.	150,000,000
Total Revenue	7,344,278,940	PURCHASE OF 3NOS OF UTILITY VEHICLE FOR SMOOTH RUNNING OF THE WORKS ACTIVITIES	102,337,900
		CONSTRUCTION OF FOOTBALL AND LAWN TENNIS COURT AT MODEL PRIMARY SCHOOL, SHERIA.	102,337,900
Expenditure by Economic	2025 Budget	CONSTRUCTION OF LIBRARY AT GYB MODEL PRIMARY SCHOOL PER WARD	100,000,000
Personnel	4,508,262,940	<i>Other Capital Projects</i>	340,567,980
Grants / Contributions to State	-	Total	1,985,211,200
Education	2,623,359,958		
Health	1,201,117,872		
Other Social	-		
Agriculture	603,226,270		
Other Economic	1,003,705,230		
Administration	1,912,869,610		
Law and Justice	-		
Total Expenditure	7,344,278,940		



Table 1: Budget Overview

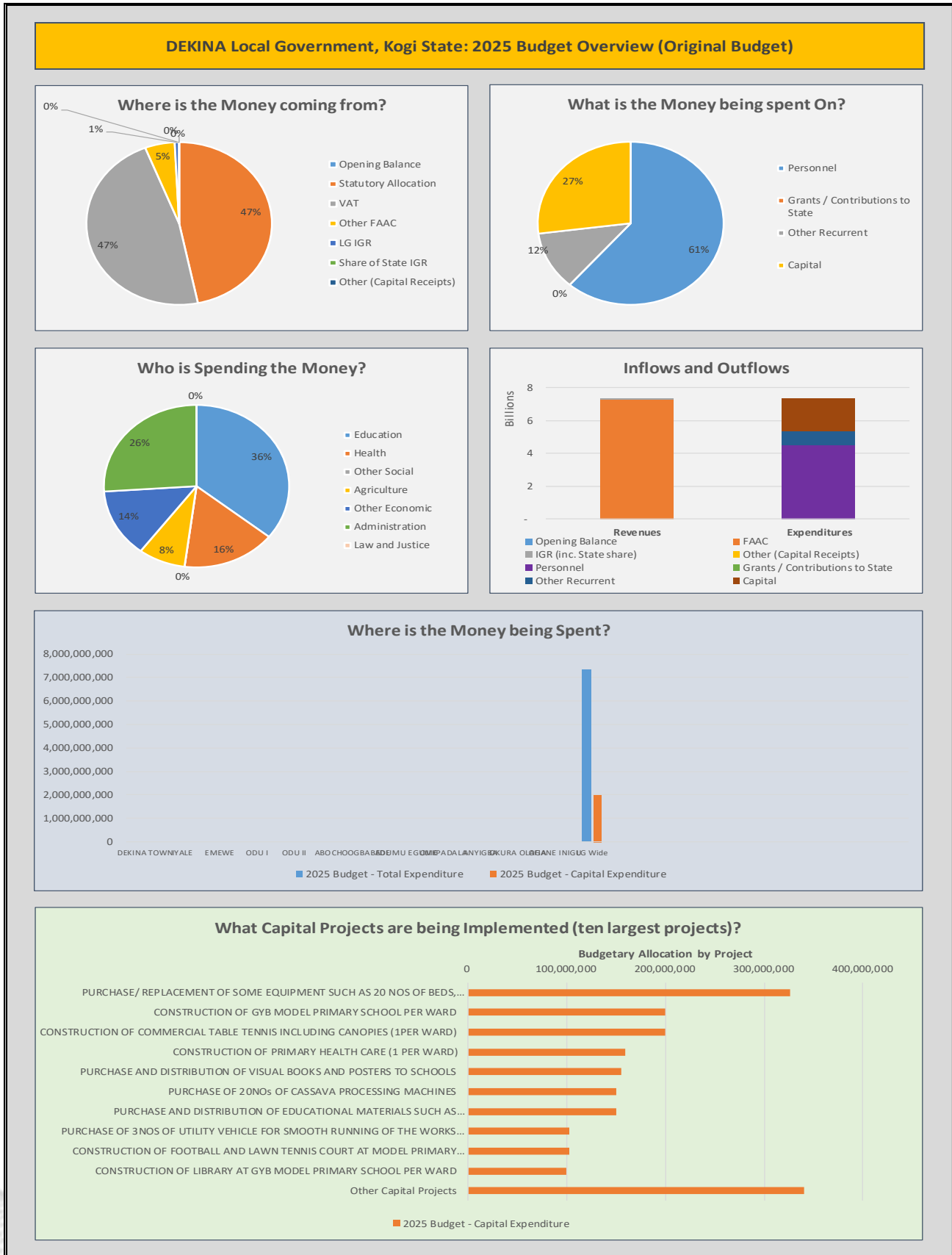




Table 2 Summary Revenue and Expenditure

122205 - DEKINA Local Government, Kogi State - 2025 Budget: Summary	
Item	2025 Approved Budget
Opening Balance	
Recurrent Revenue	7,344,278,940
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	7,287,762,440
12 - INDEPENDENT REVENUE	56,516,500
Recurrent Expenditure	5,359,067,740
21 - PERSONNEL COST	4,508,262,940
22 - OTHER RECURRENT COSTS	850,804,800
Transfer to Capital Account	1,985,211,200
Capital Receipts	-
13 - AID AND GRANTS	-
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	-
23 - CAPITAL EXPENDITURE	1,985,211,200
Total Revenue (including OB)	7,344,278,940
Total Expenditure	7,344,278,940
Closing Balance	-



Table 3 Expenditure by MDA by Main Economic Classification

122205 - DEKINA 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	4,508,262,940	850,804,800	5,359,067,740	1,985,211,200	7,344,278,940
010000000000	ADMINISTRATION SECTOR	1,724,424,040	188,445,570	1,912,869,610	-	1,912,869,610
011100000000	OFFICE OF THE LG CHAIRMAN	94,673,530	101,166,900	195,840,430	-	195,840,430
011100100100	CHAIRMAN	72,132,210	82,812,880	154,945,090	-	154,945,090
011100100200	VICE-CHAIRMAN	13,524,790	10,752,410	24,277,200	-	24,277,200
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	9,016,530	7,601,610	16,618,140	-	16,618,140
011200000000	LOCAL GOVT COUNCIL	167,416,539	52,101,610	219,518,149	-	219,518,149
011200100100	THE LEGISTRATIVE COUNCIL	167,416,539	52,101,610	219,518,149	-	219,518,149
012500000000	DIRECTOR OF PERSONNEL MANAGEMENT	1,462,333,971	35,177,060	1,497,511,031	-	1,497,511,031
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	1,462,333,971	35,177,060	1,497,511,031	-	1,497,511,031
020000000000	ECONOMIC SECTOR	726,247,510	375,778,110	1,102,025,620	504,905,880	1,606,931,500
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	195,908,920	215,317,350	411,226,270	192,000,000	603,226,270
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	195,908,920	215,317,350	411,226,270	192,000,000	603,226,270
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	234,429,670	63,460,760	297,890,430	11,000,000	308,890,430
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	216,396,620	48,538,630	264,935,250	-	264,935,250
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	18,033,050	14,922,130	32,955,180	11,000,000	43,955,180
023400000000	DEPARTMENT OF WORKS & HOUSING	295,908,920	97,000,000	392,908,920	301,905,880	694,814,800
023400100100	DEPARTMENT OF WORKS & HOUSING	295,908,920	97,000,000	392,908,920	301,905,880	694,814,800
050000000000	SOCIAL SECTOR	2,057,591,390	286,581,120	2,344,172,510	1,480,305,320	3,824,477,830
051700000000	DEPARTMENT OF EDUCATION	1,517,210,640	113,765,508	1,630,976,148	992,383,810	2,623,359,958
051700100100	DEPARTMENT OF EDUCATION	787,726,770	113,765,508	901,492,278	992,383,810	1,893,876,088
051702600100	PRIMARY SCHOOL	729,483,870	-	729,483,870	-	729,483,870
052100000000	DEPARTMENT OF HEALTH CARE	540,380,750	172,815,612	713,196,362	487,921,510	1,201,117,872
052100100100	DEPARTMENT OF HEALTH CARE	540,380,750	172,815,612	713,196,362	487,921,510	1,201,117,872



2 Revenue Reports

2.A Revenue by Administrative Classification

Table 4: Total Revenue by Administrative Classification

122205 - DEKINA Local Government, Kogi State - 2025 Budget: Total Revenue by Administrative Unit		
Code	Administrative Unit	2025 Approved Budget
-	<i>Total Revenue</i>	<i>7,344,278,940</i>
020000000000	ECONOMIC SECTOR	7,344,278,940
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	7,344,278,940
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	7,344,278,940



2.B Revenue by Economic Classification

Table 5: Total Revenue by Economic Classification

122205 - DEKINA Local Government, Kogi State - 2025		
Budget: Total Revenue by Economic Classification		
Code	Economic	2025 Approved Budget
1	REVENUE	7,344,278,940
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	7,287,762,440
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	7,287,762,440
110101	STATUTORY ALLOCATION (FAAC)	3,434,252,880
11010101	STATUTORY ALLOCATION	3,434,252,880
110102	VALUE ADDED TAX ALLOCATION	3,472,539,580
11010201	SHARE OF VAT	3,472,539,580
110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT	380,969,980
11010399	OTHER FAAC DISTRIBUTIONS	380,969,980
12	INDEPENDENT REVENUE	56,516,500
1201	DIRECT TAX REVENUE	8,000
120101	PERSONAL TAXES	8,000
12010101	COMMUNITY DEVELOPMENT/POLL TAX	5,000
12010103	DEVELOPMENT LEVIES	3,000
1202	NON-TAX REVENUE	56,508,500
120201	LICENCES - GENERAL	472,230
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
120204	FEES - GENERAL	44,833,610
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	43,355,950
12020454	PARKING FEES	200,000
120206	SALES - GENERAL	775,330
12020616	SALES OF STATE OF ORIGIN CERTIFICATE	775,330
120207	EARNINGS -GENERAL	9,862,440
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	7,698,080
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	2,164,360
120209	RENT ON LAND & OTHERS - GENERAL	564,890
12020901	RENT ON GOVT. LAND	64,890
12020903	RENTS & PREMIUM ON THE ALLOCATION OF LAND	500,000



Revenue by Fund Classification

Table 6: Total Revenue by Fund Classification

**122205 - DEKINA 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>7,344,278,940</i>
01	FEDERATION ACCOUNT	7,287,762,440
011	FAAC DIRECT ALLOCATION	7,287,762,440
01101	FAAC DIRECT ALLOCATION	7,287,762,440
02	CONSOLIDATED REVENUE FUND	56,516,500
021	MAIN ENVELOP	56,516,500
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	56,516,500



3 Expenditure Reports

3.A Expenditure by Administrative Classification

Table 7: Total Expenditure by Administrative Classification

122205 - DEKINA Local Government, Kogi State - 2025		
Budget: Total Expenditure by Administrative Unit		
Code	Administrative Unit	2025 Approved Budget
-	Total Expenditure	7,344,278,940
01000000000	ADMINISTRATION SECTOR	1,912,869,610
01110000000	OFFICE OF THE LG CHAIRMAN	195,840,430
011100100100	CHAIRMAN	154,945,090
011100100200	VICE-CHAIRMAN	24,277,200
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	16,618,140
01120000000	LOCAL GOVT COUNCIL	219,518,149
011200100100	THE LEGISTRATIVE COUNCIL	219,518,149
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	1,497,511,031
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	1,497,511,031
02000000000	ECONOMIC SECTOR	1,606,931,500
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	603,226,270
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	603,226,270
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	308,890,430
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	264,935,250
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	43,955,180
02340000000	DEPARTMENT OF WORKS & HOUSING	694,814,800
023400100100	DEPARTMENT OF WORKS & HOUSING	694,814,800
05000000000	SOCIAL SECTOR	3,824,477,830
05170000000	DEPARTMENT OF EDUCATION	2,623,359,958
051700100100	DEPARTMENT OF EDUCATION	1,893,876,088
051702600100	PRIMARY SCHOOL	729,483,870
05210000000	DEPARTMENT OF HEALTH CARE	1,201,117,872
052100100100	DEPARTMENT OF HEALTH CARE	1,201,117,872



Table 8: Personnel Expenditure by Administrative Classification

122205 - DEKINA Local Government, Kogi State - 2025 Budget: Personnel Expenditure by Administrative Unit		
Code	Administrative Unit	2025 Approved Budget
-	<i>Total Personnel Expenditure</i>	<i>4,508,262,940</i>
01000000000	ADMINISTRATION SECTOR	1,724,424,040
01110000000	OFFICE OF THE LG CHAIRMAN	94,673,530
011100100100	CHAIRMAN	72,132,210
011100100200	VICE-CHAIRMAN	13,524,790
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	9,016,530
01120000000	LOCAL GOVT COUNCIL	167,416,539
011200100100	THE LEGISTRATIVE COUNCIL	167,416,539
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	1,462,333,971
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	1,462,333,971
02000000000	ECONOMIC SECTOR	726,247,510
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	195,908,920
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	195,908,920
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	234,429,670
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	216,396,620
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	18,033,050
02340000000	DEPARTMENT OF WORKS & HOUSING	295,908,920
023400100100	DEPARTMENT OF WORKS & HOUSING	295,908,920
05000000000	SOCIAL SECTOR	2,057,591,390
05170000000	DEPARTMENT OF EDUCATION	1,517,210,640
051700100100	DEPARTMENT OF EDUCATION	787,726,770
051702600100	PRIMARY SCHOOL	729,483,870
05210000000	DEPARTMENT OF HEALTH CARE	540,380,750
052100100100	DEPARTMENT OF HEALTH CARE	540,380,750



Table 9: Overhead Expenditure by Administrative Classification

122205 - DEKINA Local Government, Kogi State - 2025 Budget: Overhead Expenditure by Administrative Unit		
Code	Administrative Unit	2025 Approved Budget
-	<i>Total Overhead Expenditure</i>	<i>850,804,800</i>
01000000000	ADMINISTRATION SECTOR	188,445,570
01110000000	OFFICE OF THE LG CHAIRMAN	101,166,900
011100100100	CHAIRMAN	82,812,880
011100100200	VICE-CHAIRMAN	10,752,410
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	7,601,610
01120000000	LOCAL GOVT COUNCIL	52,101,610
011200100100	THE LEGISTRATIVE COUNCIL	52,101,610
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	35,177,060
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	35,177,060
02000000000	ECONOMIC SECTOR	375,778,110
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	215,317,350
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	215,317,350
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	63,460,760
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	48,538,630
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	14,922,130
02340000000	DEPARTMENT OF WORKS & HOUSING	97,000,000
023400100100	DEPARTMENT OF WORKS & HOUSING	97,000,000
05000000000	SOCIAL SECTOR	286,581,120
05170000000	DEPARTMENT OF EDUCATION	113,765,508
051700100100	DEPARTMENT OF EDUCATION	113,765,508
05210000000	DEPARTMENT OF HEALTH CARE	172,815,612
052100100100	DEPARTMENT OF HEALTH CARE	172,815,612



Table 10: Capital Expenditure by Administrative Classification

122205 - DEKINA Local Government, Kogi State - 2025 Budget: Capital Expenditure by Administrative Unit		
Code	Administrative Unit	2025 Approved Budget
-	<i>Total Capital Expenditure</i>	<u>1,985,211,200</u>
020000000000	ECONOMIC SECTOR	504,905,880
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	192,000,000
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	192,000,000
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	11,000,000
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	11,000,000
023400000000	DEPARTMENT OF WORKS & HOUSING	301,905,880
023400100100	DEPARTMENT OF WORKS & HOUSING	301,905,880
050000000000	SOCIAL SECTOR	1,480,305,320
051700000000	DEPARTMENT OF EDUCATION	992,383,810
051700100100	DEPARTMENT OF EDUCATION	992,383,810
052100000000	DEPARTMENT OF HEALTH CARE	487,921,510
052100100100	DEPARTMENT OF HEALTH CARE	487,921,510



3.B Expenditure by Economic Classification

Table 11: Total Expenditure by Economic Classification

122205 - DEKINA Local Government, Kogi State - 2025 Budget: Expenditure by Economic Classification		
Code	Item	2025 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>7,344,278,940</u>
<u>21</u>	<u>PERSONNEL COST</u>	<u>4,508,262,940</u>
<u>2101</u>	<u>SALARY</u>	<u>3,537,746,819</u>
210101	SALARIES AND WAGES	3,537,746,819
21010101	SALARY	3,537,746,819
<u>2102</u>	<u>ALLOWANCES AND SOCIAL CONTRIBUTION</u>	<u>970,516,121</u>
210202	SOCIAL CONTRIBUTIONS	970,516,121
21020202	CONTRIBUTORY PENSION	970,516,121
<u>22</u>	<u>OTHER RECURRENT COSTS</u>	<u>850,804,800</u>
<u>2202</u>	<u>OVERHEAD COST</u>	<u>850,804,800</u>
220201	TRAVEL & TRANSPORT - GENERAL	94,260,090
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	73,769,390
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	20,490,700
220202	UTILITIES - GENERAL	12,500,000
22020202	TELEPHONE CHARGES	12,000,000
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	500,000
220203	MATERIALS & SUPPLIES - GENERAL	201,067,392
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	60,006,520
22020302	BOOKS	1,000,000
22020303	NEWSPAPERS	15,500,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	10,000,000
22020306	PRINTING OF SECURITY DOCUMENTS	10,000,000
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	47,940,872
22020308	FIELD & CAMPING MATERIALS SUPPLIES	2,000,000
22020309	UNIFORMS & OTHER CLOTHING	2,000,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	49,620,000
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	3,000,000
220204	MAINTENANCE SERVICES - GENERAL	64,180,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	16,600,000
22020402	MAINTENANCE OF OFFICE FURNITURE	5,080,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	7,000,000
22020405	MAINTENANCE OF PLANTS/GENERATORS	13,500,000
22020406	OTHER MAINTENANCE SERVICES	8,000,000
22020413	MINOR ROAD MAINTENANCE	14,000,000
220205	TRAINING - GENERAL	23,000,000
22020501	LOCAL TRAINING	20,000,000
22020504	RESEARCH AND DEVELOPMENT EXPENSES	3,000,000
220206	OTHER SERVICES - GENERAL	236,975,840
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	114,752,030
22020605	CLEANING & FUMIGATION SERVICES	109,905,880
22020606	OFFICE AND GENERAL EXPENSES	7,615,800
22020607	MONITORING AND EVALUATION SYSTEM	4,702,130
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	26,500,000



22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	10,000,000
22020702	INFORMATION TECHNOLOGY CONSULTING	11,000,000
22020703	LEGAL SERVICES	5,500,000
220208	FUEL & LUBRICANTS - GENERAL	29,000,000
22020801	MOTOR VEHICLE FUEL COST	22,000,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	4,000,000
22020803	PLANT / GENERATOR FUEL COST	3,000,000
220209	FINANCIAL CHARGES - GENERAL	747,930
22020901	BANK CHARGES (OTHER THAN INTEREST)	247,930
22020904	OTHER CRF BANK CHARGES	500,000
220210	MISCELLANEOUS EXPENSES GENERAL	162,573,548
22021001	REFRESHMENT & MEALS	17,000,000
22021002	HONORARIUM & SITTING ALLOWANCE	20,000,000
22021003	PUBLICITY & ADVERTISEMENTS	29,040,000
22021004	MEDICAL EXPENSES-LOCAL	31,320,840
22021007	WELFARE PACKAGES	31,842,708
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	16,300,000
22021009	SPORTING ACTIVITIES	15,000,000
22021018	NIGERIA LEGION	2,000,000
22021021	SPECIAL DAYS/CELEBRATIONS	70,000
23	CAPITAL EXPENDITURE	1,985,211,200
2301	FIXED ASSETS PURCHASED	1,005,471,510
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,005,471,510
23010105	PURCHASE OF MOTOR VEHICLES	102,337,900
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	325,749,800
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	305,045,910
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	20,000,000
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	150,000,000
23010130	PURCHASE OF RECREATIONAL FACILITIES	102,337,900
2302	CONSTRUCTION / PROVISION	797,307,310
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	797,307,310
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	159,171,710
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	200,000,000
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	83,135,600
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	100,000,000
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	200,000,000
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	40,000,000
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	10,000,000
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	5,000,000
2303	REHABILITATION / REPAIRS	106,500,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	106,500,000
23030103	REHABILITATION / REPAIRS - HOUSING	5,000,000
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	3,000,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	55,000,000
23030110	REHABILITATION / REPAIRS - LIBRARIES	10,000,000
23030113	REHABILITATION / REPAIRS - ROADS	33,500,000
2304	PRESERVATION OF THE ENVIRONMENT	71,932,380
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	71,932,380



23040101	TREE PLANTING	2,000,000
23040102	EROSION & FLOOD CONTROL	69,932,380
2305	OTHER CAPITAL PROJECTS	4,000,000
230501	ACQUISITION OF NON TANGIBLE ASSETS	4,000,000
23050102	COMPUTER SOFTWARE ACQUISITION	4,000,000



3.C Expenditure by Functional Classification

Table 12: Total Expenditure by Functional Classification

122205 - DEKINA Local Government, Kogi State - 2025		
Budget: Total Expenditure by Function		
Code	Item	2025 Approved Budget
-	<i>Total Expenditure</i>	<i>7,344,278,940</i>
701	GENERAL PUBLIC SERVICES	2,221,760,040
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	663,675,689
70111	EXECUTIVE AND LEGISLATIVE ORGANS	398,740,439
70112	FINANCIAL AND FISCAL AFFAIRS	264,935,250
7013	GENERAL SERVICES	1,558,084,351
70131	GENERAL PERSONNEL SERVICES	1,497,511,031
70132	OVERALL PLANNING AND STATISTICAL SERVICES	43,955,180
70133	OTHER GENERAL SERVICES	16,618,140
704	ECONOMIC AFFAIRS	1,298,041,070
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	603,226,270
70421	AGRICULTURE	603,226,270
7045	TRANSPORT	694,814,800
70451	ROAD TRANSPORT	694,814,800
707	HEALTH	1,201,117,872
7074	PUBLIC HEALTH SERVICES	1,201,117,872
70741	PUBLIC HEALTH SERVICES	1,201,117,872
709	EDUCATION	2,623,359,958
7091	PRE-PRIMARY AND PRIMARY EDUCATION	729,483,870
70912	PRIMARY EDUCATION	729,483,870
7098	EDUCATION N.E.C.	1,893,876,088
70981	EDUCATION N.E.C	1,893,876,088



Table 13: Personnel Expenditure by Functional Classification

122205 - DEKINA Local Government, Kogi State - 2025 Budget: Personnel Expenditure by Function		
Code	Item	2025 Approved Budget
	<i>Total Personnel Expenditure</i>	<i>4,508,262,940</i>
701	GENERAL PUBLIC SERVICES	1,958,853,710
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	469,470,159
70111	EXECUTIVE AND LEGISLATIVE ORGANS	253,073,539
70112	FINANCIAL AND FISCAL AFFAIRS	216,396,620
7013	GENERAL SERVICES	1,489,383,551
70131	GENERAL PERSONNEL SERVICES	1,462,333,971
70132	OVERALL PLANNING AND STATISTICAL SERVICES	18,033,050
70133	OTHER GENERAL SERVICES	9,016,530
704	ECONOMIC AFFAIRS	491,817,840
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	195,908,920
70421	AGRICULTURE	195,908,920
7045	TRANSPORT	295,908,920
70451	ROAD TRANSPORT	295,908,920
707	HEALTH	540,380,750
7074	PUBLIC HEALTH SERVICES	540,380,750
70741	PUBLIC HEALTH SERVICES	540,380,750
709	EDUCATION	1,517,210,640
7091	PRE-PRIMARY AND PRIMARY EDUCATION	729,483,870
70912	PRIMARY EDUCATION	729,483,870
7098	EDUCATION N.E.C.	787,726,770
70981	EDUCATION N.E.C	787,726,770



Table 14: Overhead Expenditure by Functional Classification

122205 - DEKINA Local Government, Kogi State - 2025		
Budget: Overhead Expenditure by Function		
Code	Item	2025 Approved Budget
	<i>Total Overhead Expenditure</i>	<i>850,804,800</i>
701	GENERAL PUBLIC SERVICES	251,906,330
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	194,205,530
70111	EXECUTIVE AND LEGISLATIVE ORGANS	145,666,900
70112	FINANCIAL AND FISCAL AFFAIRS	48,538,630
7013	GENERAL SERVICES	57,700,800
70131	GENERAL PERSONNEL SERVICES	35,177,060
70132	OVERALL PLANNING AND STATISTICAL SERVICES	14,922,130
70133	OTHER GENERAL SERVICES	7,601,610
704	ECONOMIC AFFAIRS	312,317,350
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	215,317,350
70421	AGRICULTURE	215,317,350
7045	TRANSPORT	97,000,000
70451	ROAD TRANSPORT	97,000,000
707	HEALTH	172,815,612
7074	PUBLIC HEALTH SERVICES	172,815,612
70741	PUBLIC HEALTH SERVICES	172,815,612
709	EDUCATION	113,765,508
7098	EDUCATION N.E.C.	113,765,508
70981	EDUCATION N.E.C	113,765,508



Table 15: Capital Expenditure by Functional Classification

122205 - DEKINA Local Government, Kogi State - 2025 Budget: Capital Expenditure by Function		
Code	Item	2025 Approved Budget
	<i>Total Capital Expenditure</i>	<i>1,985,211,200</i>
701	GENERAL PUBLIC SERVICES	11,000,000
7013	GENERAL SERVICES	11,000,000
70132	OVERALL PLANNING AND STATISTICAL SERVICES	11,000,000
704	ECONOMIC AFFAIRS	493,905,880
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	192,000,000
70421	AGRICULTURE	192,000,000
7045	TRANSPORT	301,905,880
70451	ROAD TRANSPORT	301,905,880
707	HEALTH	487,921,510
7074	PUBLIC HEALTH SERVICES	487,921,510
70741	PUBLIC HEALTH SERVICES	487,921,510
709	EDUCATION	992,383,810
7098	EDUCATION N.E.C.	992,383,810
70981	EDUCATION N.E.C	992,383,810



3.D Capital Expenditure by Project

Table 16: Capital Expenditure by Project

122205 - DEKINA 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					1,985,211,200
PURCHASE OF 20NOS OF CASSAVA PROCESSING MACHINES	01040125000100	021500100100	23010127	70421	150,000,000
CONSTRUCTION OF WATER PUMP FOR IRRIGATION SCHEME	01030225000100	021500100100	23020113	70421	40,000,000
ADDITIONAL TREE PLANTING IN RESERVED AREAS OF SOME COMMUNITIES	01060125000100	021500100100	23040101	70421	2,000,000
PURCHASE OF 2NOS OF DESKTOP COMPUTERS AND OTHERS ICT GADGETS FOR NETWORKING AND COMPUTERIZATION OF ACTIVITIES OF ALL GOVERNMENT OFFICES	13100125000100	022000300100	23020127	70132	5,000,000
CONSTRUCTION OF DRAINAGE AROUND THE DEPARTMENT PREMISES	13100125000200	022000300100	23040102	70132	2,000,000
PROCUREMENT AND INSTALLATION OF QUICK BOOK SOFTWARE FOR BUDGETING	13100125000300	022000300100	23050102	70132	4,000,000
PURCHASE OF 3NOS OF UTILITY VEHICLE FOR SMOOTH RUNNING OF THE WORKS ACTIVITIES	17100125000100	023400100100	23010105	70451	102,337,900
PURCHASE OF 5NOS OF FIRE EXTINGUISHERS AND OTHER FIRE GADGET FOR AGRIC DEPARTMENT	17100125000200	023400100100	23020110	70451	83,135,600
CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS ACROSS THE LGA	17100125000300	023400100100	23020122	70451	10,000,000
REHABILITATION OF GENERATORS IN THE SECRETARIAT	17100125000400	023400100100	23030103	70451	5,000,000
RESURFACING OF THE SOME ACCESS ROAD ACROSS THE WARD IN THE LGA	17100125000500	023400100100	23030113	70451	33,500,000
CONSTRUCTION OF DRAINAGE AND CULVERT AT DEKINA	17100125000600	023400100100	23040102	70451	67,932,380
PURCHASE AND DISTRIBUTION OF EDUCATIONAL MATERIALS SUCH AS MATHEMATICS AND ENGLISH TEXTBOOKS TO STUDENTS ACROSS THE LGA.	05040225000100	051700100100	23010124	70981	150,000,000
PURCHASE AND DISTRIBUTION OF VISUAL BOOKS AND POSTERS TO SCHOOLS	05040225000200	051700100100	23010124	70981	155,045,910
PURCHASE AND DISTRIBUTION OF LIBRARY BOOKS & EQUIPMENT TO ONE SCHOOL PER WARD	05040225000300	051700100100	23010125	70981	20,000,000
CONSTRUCTION OF FOOTBALL AND LAWN TENNIS COURT AT MODEL PRIMARY SCHOOL, SHERIA.	05100125000100	051700100100	23010130	70981	102,337,900
CONSTRUCTION OF GYB MODEL PRIMARY SCHOOL PER WARD	05050125000100	051700100100	23020107	70981	200,000,000
CONSTRUCTION OF LIBRARY AT GYB MODEL PRIMARY SCHOOL PER WARD	05050325000100	051700100100	23020111	70981	100,000,000
CONSTRUCTION OF COMMERCIAL TABLE TENNIS INCLUDING CANOPIES (1PER WARD)	05100125000200	051700100100	23020112	70981	200,000,000
REHABILITATION OF 10NOS OF SCHOOLS BUILDING ACROSS THE LOCAL GOVT	05050125000200	051700100100	23030106	70981	55,000,000
REHABILITATION OF SCHOOL LIBRARIES AT ONE CENTRAL SCHOOL PER WARD	05050325000200	051700100100	23030110	70981	10,000,000
PURCHASE/ REPLACEMENT OF SOME EQUIPMENT SUCH AS 20 NOS OF BEDS, APPARATUS ETC. AT SOME SELECTED PHC	04100125000101	052100100100	23010122	70741	325,749,800
CONSTRUCTION OF PRIMARY HEALTH CARE (1 PER WARD)	04050125000101	052100100100	23020106	70741	159,171,710