



IBAJI LOCAL GOVERNMENT

**20
25**

**APPROVED
BUDGET**



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1 Budget Overview

Kogi State - IBAJI 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	600,000,000
Statutory Allocation	2,670,156,750.	SUPPLY OF EXERCISE BOOKS TO 2NOS OF PRIMARY SCHOOLS PER WARD	400,000,000
VAT	2,696,479,170	PURCHASE OF 3NOS OF UTILITY VEHICLE FOR SMOOTH RUNNING OF THE WORKS ACTIVITIES	215,644,250
Other FAAC	284,814,610	CONSTRUCTION OF FERTILISER HOUSE AT ONYEDEGA	200,000,000
LG IGR	31,980,980	PURCHASE OF WATER PUMP FOR IRRIGATION SCHEME	198,674,180
Share of State IGR	-	CONSTRUCTION OF PRIMARY HEALTH CARE (1 PER WARD)	157,506,540
Other (Capital Receipts)	-	PURCHASE OF AGRICULTURAL EQUIPMENT (TRACTORS)	100,000,000
Total Revenue	5,683,431,510	DRILLING OF 2NOS OF BOREHOLES AT SELECTED WARDS	100,000,000
		REHABILITATION OF 30NOS OF SCHOOLS BUILDING ACROSS THE LOCAL GOVT	100,000,000
Expenditure by Economic	2025 Budget	REHABILITATION OF 15KM TRUCK C ROADS	80,000,000
Personnel	2,446,645,520	<i>Other Capital Projects</i>	113,925,230
Grants / Contributions to State	-	Total	2,265,750,200
Other Recurrent	971,035,790		
Capital	2,265,750,200		
Total Expenditure	5,683,431,510		
Expenditure by Sector	2025 Budget		
Education	1,057,129,020		
Health	1,339,169,410		
Other Social	-		
Agriculture	1,003,715,370		
Other Economic	1,000,120,520		
Administration	1,283,297,190		
Law and Justice	-		
Total Expenditure	5,683,431,510		



Table 1: Budget Overview

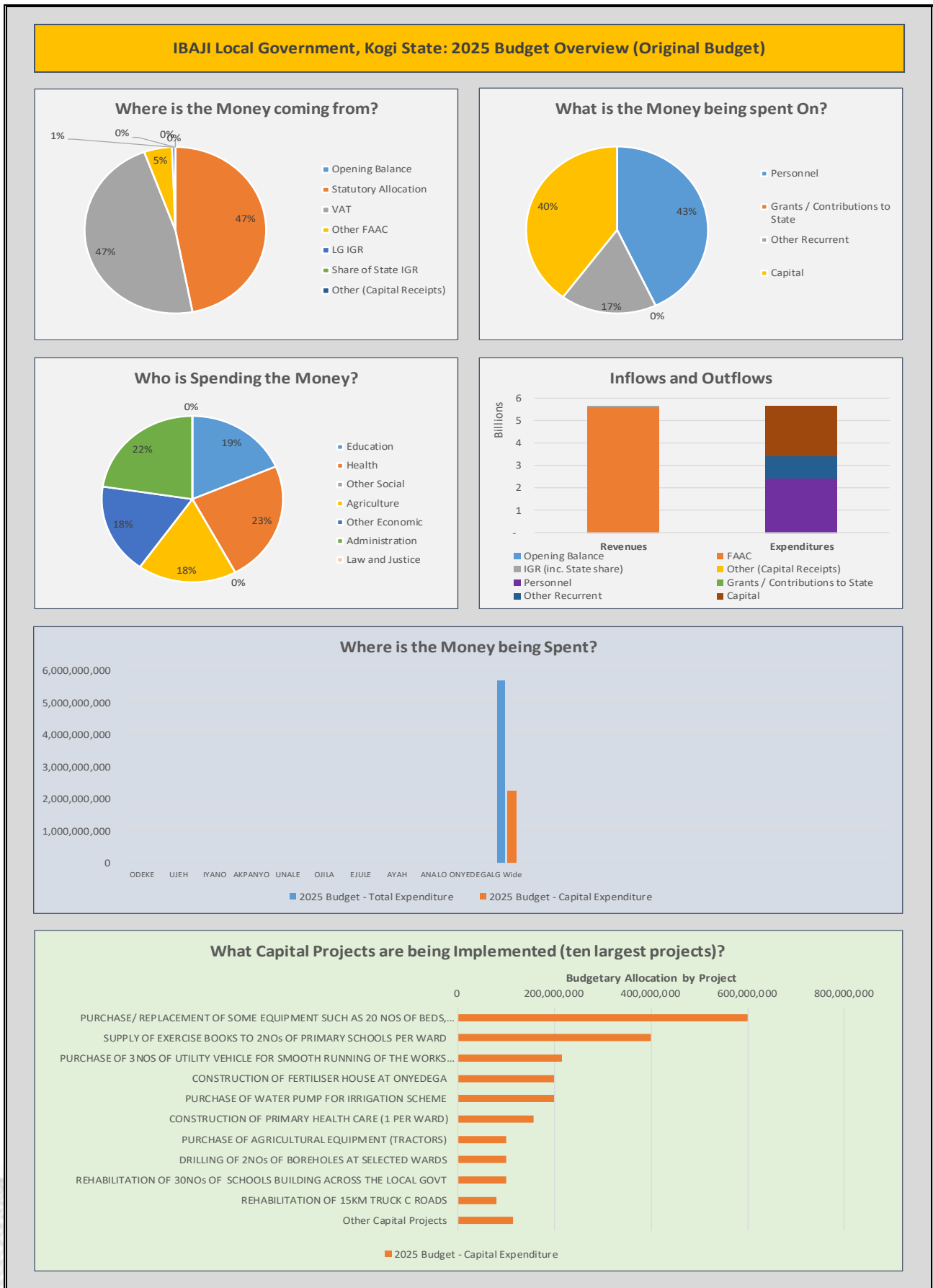




Table 2 Summary Revenue and Expenditure

122206 - IBAJI Local Government, Kogi State - 2025 Budget: Summary	
Item	2025 Approved Budget
Opening Balance	
Recurrent Revenue	5,683,431,510
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	5,651,450,530
12 - INDEPENDENT REVENUE	31,980,980
Recurrent Expenditure	3,417,681,310
21 - PERSONNEL COST	2,446,645,520
22 - OTHER RECURRENT COSTS	971,035,790
Transfer to Capital Account	2,265,750,200
Capital Receipts	-
13 - AID AND GRANTS	-
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	-
23 - CAPITAL EXPENDITURE	2,265,750,200
Total Revenue (including OB)	5,683,431,510
Total Expenditure	5,683,431,510
Closing Balance	-



Table 3 Expenditure by MDA by Main Economic Classification

122206 - IBAJI 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	<u>2,446,645,520</u>	<u>971,035,790</u>	<u>3,417,681,310</u>	<u>2,265,750,200</u>	<u>5,683,431,510</u>
010000000000	ADMINISTRATION SECTOR	913,308,630	369,988,560	1,283,297,190	-	1,283,297,190
011100000000	OFFICE OF THE LG CHAIRMAN	134,352,180	185,852,440	320,204,620	-	320,204,620
011100100100	CHAIRMAN	92,972,530	130,000,000	222,972,530	-	222,972,530
011100100200	VICE-CHAIRMAN	22,019,900	43,000,000	65,019,900	-	65,019,900
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	9,573,160	8,568,290	18,141,450	-	18,141,450
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	7,339,940	3,213,110	10,553,050	-	10,553,050
011118300100	INTERNAL AUDIT	2,446,650	1,071,040	3,517,690	-	3,517,690
011200000000	LOCAL GOVT COUNCIL	41,592,970	18,207,610	59,800,580	-	59,800,580
011200100100	THE LEGISTRATIVE COUNCIL	41,592,970	18,207,610	59,800,580	-	59,800,580
012500000000	DIRECTOR OF PERSONNEL MANAGEMENT	737,363,480	165,928,510	903,291,990	-	903,291,990
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	737,363,480	165,928,510	903,291,990	-	903,291,990
020000000000	ECONOMIC SECTOR	717,864,710	357,646,370	1,075,511,080	928,324,810	2,003,835,890
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	320,823,030	184,218,160	505,041,190	498,674,180	1,003,715,370
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	320,823,030	184,218,160	505,041,190	498,674,180	1,003,715,370
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	166,683,360	77,428,210	244,111,570	11,829,240	255,940,810
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	152,004,490	65,000,000	217,004,490	-	217,004,490
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	14,678,870	12,428,210	27,107,080	11,829,240	38,936,320
023400000000	DEPARTMENT OF WORKS & HOUSING	230,358,320	96,000,000	326,358,320	417,821,390	744,179,710
023400100100	DEPARTMENT OF WORKS & HOUSING	230,358,320	96,000,000	326,358,320	417,821,390	744,179,710
050000000000	SOCIAL SECTOR	815,472,180	243,400,860	1,058,873,040	1,337,425,390	2,396,298,430
051700000000	DEPARTMENT OF EDUCATION	407,522,710	69,687,460	477,210,170	579,918,850	1,057,129,020
051700100100	DEPARTMENT OF EDUCATION	407,522,710	69,687,460	477,210,170	579,918,850	1,057,129,020
052100000000	DEPARTMENT OF HEALTH CARE	407,949,470	173,713,400	581,662,870	757,506,540	1,339,169,410
052100100100	DEPARTMENT OF HEALTH CARE	407,949,470	173,713,400	581,662,870	757,506,540	1,339,169,410



2 Revenue Reports

2.A Revenue by Administrative Classification

Table 4: Total Revenue by Administrative Classification

122206 - IBAJI Local Government, Kogi State - 2025 Budget: Total Revenue by Administrative Unit		
Code	Administrative Unit	2025 Approved Budget
-	<i>Total Revenue</i>	<i>5,683,431,510</i>
020000000000	ECONOMIC SECTOR	5,683,431,510
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	5,683,431,510
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	5,683,431,510



2.B Revenue by Economic Classification

Table 5: Total Revenue by Economic Classification

122206 - IBAJI Local Government, Kogi State - 2025 Budget: Total Revenue by Economic Classification		
Code	Economic	2025 Approved Budget
1	REVENUE	5,683,431,510
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	5,651,450,530
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	5,651,450,530
110101	STATUTORY ALLOCATION (FAAC)	2,670,156,750
11010101	STATUTORY ALLOCATION	2,670,156,750
110102	VALUE ADDED TAX ALLOCATION	2,696,479,170
11010201	SHARE OF VAT	2,696,479,170
110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT	284,814,610
11010399	OTHER FAAC DISTRIBUTIONS	284,814,610
12	INDEPENDENT REVENUE	31,980,980
1202	NON-TAX REVENUE	31,980,980
120201	LICENCES - GENERAL	1,400,000
12020109	REGISTRATION OF VOLUNTARY ORGANIZATIONS	200,000
12020115	DANE GUN LICENSES	100,000
12020116	CATTLE DEALER LICENSES	100,000
12020122	PRODUCE BUYING LICENSES	200,000
12020124	ABBATTOIR/SLAUGHTER LICENSES	200,000
12020131	DISPENSARY MATERNITY FEE	500,000
12020137	HACKNING PERMIT	100,000
120204	FEES - GENERAL	1,560,760
12020404	TRADE UNION FEES	500,000
12020417	CONTRACTOR REGISTRATION FEES	200,000
12020427	TENDER FEES	200,000
12020436	BILL BOARD ADVERTISEMENT FEES	100,000
12020442	ASSOCIATION FEES	100,000
12020448	DEVELOPMENT LEVIES	100,000
12020449	BUSINESS/TRADE OPERATING FEES	100,000
12020451	TIMBER & FOREST FEES	160,760
12020453	APPLICATIONS FEES	50,000
12020454	PARKING FEES	50,000
120206	SALES - GENERAL	1,020,220
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	20,220
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	1,000,000
120207	EARNINGS -GENERAL	26,000,000
12020708	EARNINGS FROM AGRICULTURAL PRODUCE	6,000,000
12020710	EARNINGS FROM GUEST HOUSES	18,000,000
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	2,000,000
120209	RENT ON LAND & OTHERS - GENERAL	2,000,000
12020901	RENT ON GOVT. LAND	2,000,000



2.C Revenue by Fund Classification

Table 6: Total Revenue by Fund Classification

122206 - IBAJI 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>	<u>5,683,431,510</u>
01	FEDERATION ACCOUNT	5,651,450,530
011	FAAC DIRECT ALLOCATION	5,651,450,530
01101	FAAC DIRECT ALLOCATION	5,651,450,530
02	CONSOLIDATED REVENUE FUND	31,980,980
021	MAIN ENVELOP	31,980,980
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	31,980,980



3 Expenditure Reports

3.A Expenditure by Administrative Classification

Table 7: Total Expenditure by Administrative Classification

122206 - IBAJI Local Government, Kogi State - 2025 Budget: Total Expenditure by Administrative Unit		
Code	Administrative Unit	2025 Approved Budget
-	<i>Total Expenditure</i>	<i>5,683,431,510</i>
010000000000	ADMINISTRATION SECTOR	1,283,297,190
011100000000	OFFICE OF THE LG CHAIRMAN	320,204,620
011100100100	CHAIRMAN	222,972,530
011100100200	VICE-CHAIRMAN	65,019,900
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	18,141,450
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	10,553,050
011118300100	INTERNAL AUDIT	3,517,690
011200000000	LOCAL GOVT COUNCIL	59,800,580
011200100100	THE LEGISTRATIVE COUNCIL	59,800,580
012500000000	DIRECTOR OF PERSONNEL MANAGEMENT	903,291,990
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	903,291,990
020000000000	ECONOMIC SECTOR	2,003,835,890
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	1,003,715,370
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	1,003,715,370
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	255,940,810
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	217,004,490
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	38,936,320
023400000000	DEPARTMENT OF WORKS & HOUSING	744,179,710
023400100100	DEPARTMENT OF WORKS & HOUSING	744,179,710
050000000000	SOCIAL SECTOR	2,396,298,430
051700000000	DEPARTMENT OF EDUCATION	1,057,129,020
051700100100	DEPARTMENT OF EDUCATION	1,057,129,020
052100000000	DEPARTMENT OF HEALTH CARE	1,339,169,410
052100100100	DEPARTMENT OF HEALTH CARE	1,339,169,410



Table 8: Personnel Expenditure by Administrative Classification

122206 - IBAJI Local Government, Kogi State - 2025 Budget: Personnel Expenditure by Administrative Unit		
Code	Administrative Unit	2025 Approved Budget
-	<i>Total Personnel Expenditure</i>	<i>2,446,645,520</i>
010000000000	ADMINISTRATION SECTOR	913,308,630
011100000000	OFFICE OF THE LG CHAIRMAN	134,352,180
011100100100	CHAIRMAN	92,972,530
011100100200	VICE-CHAIRMAN	22,019,900
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	9,573,160
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	7,339,940
011118300100	INTERNAL AUDIT	2,446,650
011200000000	LOCAL GOVT COUNCIL	41,592,970
011200100100	THE LEGISTRATIVE COUNCIL	41,592,970
012500000000	DIRECTOR OF PERSONNEL MANAGEMENT	737,363,480
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	737,363,480
020000000000	ECONOMIC SECTOR	717,864,710
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	320,823,030
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	320,823,030
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	166,683,360
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	152,004,490
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	14,678,870
023400000000	DEPARTMENT OF WORKS & HOUSING	230,358,320
023400100100	DEPARTMENT OF WORKS & HOUSING	230,358,320
050000000000	SOCIAL SECTOR	815,472,180
051700000000	DEPARTMENT OF EDUCATION	407,522,710
051700100100	DEPARTMENT OF EDUCATION	407,522,710
052100000000	DEPARTMENT OF HEALTH CARE	407,949,470
052100100100	DEPARTMENT OF HEALTH CARE	407,949,470



Table 9: Overhead Expenditure by Administrative Classification

122206 - IBAJI Local Government, Kogi State - 2025 Budget: Overhead Expenditure by Administrative Unit		
Code	Administrative Unit	2025 Approved Budget
-	<i>Total Overhead Expenditure</i>	<i>971,035,790</i>
010000000000	ADMINISTRATION SECTOR	369,988,560
011100000000	OFFICE OF THE LG CHAIRMAN	185,852,440
011100100100	CHAIRMAN	130,000,000
011100100200	VICE-CHAIRMAN	43,000,000
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	8,568,290
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	3,213,110
011118300100	INTERNAL AUDIT	1,071,040
011200000000	LOCAL GOVT COUNCIL	18,207,610
011200100100	THE LEGISTRATIVE COUNCIL	18,207,610
012500000000	DIRECTOR OF PERSONNEL MANAGEMENT	165,928,510
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	165,928,510
020000000000	ECONOMIC SECTOR	357,646,370
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	184,218,160
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	184,218,160
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	77,428,210
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	65,000,000
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	12,428,210
023400000000	DEPARTMENT OF WORKS & HOUSING	96,000,000
023400100100	DEPARTMENT OF WORKS & HOUSING	96,000,000
050000000000	SOCIAL SECTOR	243,400,860
051700000000	DEPARTMENT OF EDUCATION	69,687,460
051700100100	DEPARTMENT OF EDUCATION	69,687,460
052100000000	DEPARTMENT OF HEALTH CARE	173,713,400
052100100100	DEPARTMENT OF HEALTH CARE	173,713,400



Table 10: Capital Expenditure by Administrative Classification

122206 - IBAJI Local Government, Kogi State - 2025 Budget: Capital Expenditure by Administrative Unit		
Code	Administrative Unit	2025 Approved Budget
-	<i>Total Capital Expenditure</i>	<u>2,265,750,200</u>
020000000000	ECONOMIC SECTOR	928,324,810
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	498,674,180
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	498,674,180
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	11,829,240
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	11,829,240
023400000000	DEPARTMENT OF WORKS & HOUSING	417,821,390
023400100100	DEPARTMENT OF WORKS & HOUSING	417,821,390
050000000000	SOCIAL SECTOR	1,337,425,390
051700000000	DEPARTMENT OF EDUCATION	579,918,850
051700100100	DEPARTMENT OF EDUCATION	579,918,850
052100000000	DEPARTMENT OF HEALTH CARE	757,506,540
052100100100	DEPARTMENT OF HEALTH CARE	757,506,540



3.B Expenditure by Economic Classification

Table 11: Total Expenditure by Economic Classification

122206 - IBAJI Local Government, Kogi State - 2025 Budget: Expenditure by Economic Classification		
Code	Item	2025 Approved Budget
2	<i>EXPENDITURES</i>	<i>5,683,431,510</i>
21	<i>PERSONNEL COST</i>	<i>2,446,645,520</i>
2101	<i>SALARY</i>	<i>1,854,567,520</i>
210101	SALARIES AND WAGES	1,854,567,520
21010101	SALARY	1,854,567,520
2102	<i>ALLOWANCES AND SOCIAL CONTRIBUTION</i>	<i>592,078,000</i>
210202	SOCIAL CONTRIBUTIONS	592,078,000
21020202	CONTRIBUTORY PENSION	592,078,000
22	<i>OTHER RECURRENT COSTS</i>	<i>971,035,790</i>
2202	<i>OVERHEAD COST</i>	<i>924,817,630</i>
220201	TRAVEL & TRANSPORT - GENERAL	143,349,220
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	76,295,170
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	67,054,050
220203	MATERIALS & SUPPLIES - GENERAL	175,503,850
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	79,307,690
22020305	PRINTING OF NON SECURITY DOCUMENTS	6,792,390
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	30,000,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	49,403,770
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	10,000,000
220204	MAINTENANCE SERVICES - GENERAL	162,852,440
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	44,213,110
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	61,639,330
22020406	OTHER MAINTENANCE SERVICES	17,000,000
22020413	MINOR ROAD MAINTENANCE	40,000,000
220205	TRAINING - GENERAL	14,000,000
22020501	LOCAL TRAINING	12,000,000
22020504	RESEARCH AND DEVELOPMENT EXPENSES	2,000,000
220206	OTHER SERVICES - GENERAL	144,000,000
22020601	SECURITY SERVICES	20,000,000
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	104,000,000
22020605	CLEANING & FUMIGATION SERVICES	17,000,000
22020607	MONITORING AND EVALUATION SYSTEM	3,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	22,000,000
22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	5,000,000
22020703	LEGAL SERVICES	17,000,000
220208	FUEL & LUBRICANTS - GENERAL	42,000,000
22020801	MOTOR VEHICLE FUEL COST	42,000,000
220209	FINANCIAL CHARGES - GENERAL	17,000,000
22020901	BANK CHARGES (OTHER THAN INTEREST)	17,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	204,112,120
22021001	REFRESHMENT & MEALS	24,000,000
22021002	HONORARIUM & SITTING ALLOWANCE	25,000,000
22021003	PUBLICITY & ADVERTISEMENTS	2,000,000
22021004	MEDICAL EXPENSES-LOCAL	130,000,000



22021007	WELFARE PACKAGES	10,112,120
22021021	SPECIAL DAYS/CELEBRATIONS	13,000,000
2206	PUBLIC DEBT CHARGES	46,218,160
220601	FOREIGN INTEREST / DISCOUNT	44,218,160
22060101	FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROWINGS	44,218,160
220602	DOMESTIC INTEREST / DISCOUNT	2,000,000
22060201	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS	2,000,000
23	CAPITAL EXPENDITURE	2,265,750,200
2301	FIXED ASSETS PURCHASED	1,323,561,570
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,323,561,570
23010105	PURCHASE OF MOTOR VEHICLES	215,644,250
23010113	PURCHASE OF COMPUTERS	7,917,320
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	600,000,000
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	400,000,000
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	100,000,000
2302	CONSTRUCTION / PROVISION	742,188,630
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	742,188,630
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	202,177,140
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	100,000,000
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	157,506,540
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	79,918,850
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	198,674,180
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	3,911,920
2303	REHABILITATION / REPAIRS	180,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	180,000,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	100,000,000
23030113	REHABILITATION / REPAIRS - ROADS	80,000,000
2304	PRESERVATION OF THE ENVIRONMENT	20,000,000
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	20,000,000
23040102	EROSION & FLOOD CONTROL	20,000,000



3.C Expenditure by Functional Classification

Table 12: Total Expenditure by Functional Classification

122206 - IBAJI Local Government, Kogi State - 2025 Budget: Total Expenditure by Function		
Code	Item	2025 Approved Budget
-	<i>Total Expenditure</i>	<i>5,683,431,510.00</i>
701	GENERAL PUBLIC SERVICES	1,539,238,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	586,456,640.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	365,934,460.00
70112	FINANCIAL AND FISCAL AFFAIRS	220,522,180.00
7013	GENERAL SERVICES	952,781,360.00
70131	GENERAL PERSONNEL SERVICES	903,291,990.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	38,936,320.00
70133	OTHER GENERAL SERVICES	10,553,050.00
704	ECONOMIC AFFAIRS	1,747,895,080.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	1,003,715,370.00
70421	AGRICULTURE	1,003,715,370.00
7045	TRANSPORT	744,179,710.00
70451	ROAD TRANSPORT	744,179,710.00
707	HEALTH	1,339,169,410.00
7074	PUBLIC HEALTH SERVICES	1,339,169,410.00
70741	PUBLIC HEALTH SERVICES	1,339,169,410.00
709	EDUCATION	1,057,129,020.00
7098	EDUCATION N.E.C.	1,057,129,020.00
70981	EDUCATION N.E.C	1,057,129,020.00



Table 13: Personnel Expenditure by Functional Classification

122206 - IBAJI Local Government, Kogi State - 2025 Budget: Personnel Expenditure by Function		
Code	Item	2025 Approved Budget
-	<i>Total Personnel Expenditure</i>	<i>2,938,718,520</i>
701	GENERAL PUBLIC SERVICES	1,389,991,990
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	430,609,700
70111	EXECUTIVE AND LEGISLATIVE ORGANS	176,158,560
70112	FINANCIAL AND FISCAL AFFAIRS	254,451,140
7013	GENERAL SERVICES	959,382,290
70131	GENERAL PERSONNEL SERVICES	937,363,480
70132	OVERALL PLANNING AND STATISTICAL SERVICES	14,678,870
70133	OTHER GENERAL SERVICES	7,339,940
704	ECONOMIC AFFAIRS	653,254,350
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	420,823,030
70421	AGRICULTURE	420,823,030
7045	TRANSPORT	232,431,320
70451	ROAD TRANSPORT	232,431,320
707	HEALTH	437,949,470
7074	PUBLIC HEALTH SERVICES	437,949,470
70741	PUBLIC HEALTH SERVICES	437,949,470
709	EDUCATION	457,522,710
7098	EDUCATION N.E.C.	457,522,710
70981	EDUCATION N.E.C	457,522,710



Table 14: Overhead Expenditure by Functional Classification

122206 - IBAJI Local Government, Kogi State - 2025 Budget: Overhead Expenditure by Function		
Code	Item	2025 Approved Budget
-	<i>Total Overhead Expenditure</i>	<i>1,199,632,020</i>
701	GENERAL PUBLIC SERVICES	527,416,770
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	325,846,940
70111	EXECUTIVE AND LEGISLATIVE ORGANS	209,775,900
70112	FINANCIAL AND FISCAL AFFAIRS	116,071,040
7013	GENERAL SERVICES	201,569,830
70131	GENERAL PERSONNEL SERVICES	185,928,510
70132	OVERALL PLANNING AND STATISTICAL SERVICES	12,428,210
70133	OTHER GENERAL SERVICES	3,213,110
704	ECONOMIC AFFAIRS	280,218,160
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	184,218,160
70421	AGRICULTURE	184,218,160
7045	TRANSPORT	96,000,000
70451	ROAD TRANSPORT	96,000,000
707	HEALTH	191,713,400
7074	PUBLIC HEALTH SERVICES	191,713,400
70741	PUBLIC HEALTH SERVICES	191,713,400
709	EDUCATION	200,283,690
7098	EDUCATION N.E.C.	200,283,690
70981	EDUCATION N.E.C	200,283,690



Table 15: Capital Expenditure by Functional Classification

**122206 - IBAJI Local Government, Kogi State - 2025 Budget:
Capital Expenditure by Function**

Code	Item	2025 Approved Budget
-	Total Capital Expenditure	<u>1,970,105,950</u>
701	GENERAL PUBLIC SERVICES	11,829,240
7013	GENERAL SERVICES	11,829,240
70132	OVERALL PLANNING AND STATISTICAL SERVICES	11,829,240
704	ECONOMIC AFFAIRS	820,851,320
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	498,674,180
70421	AGRICULTURE	498,674,180
7045	TRANSPORT	322,177,140
70451	ROAD TRANSPORT	322,177,140
707	HEALTH	557,506,540
7074	PUBLIC HEALTH SERVICES	557,506,540
70741	PUBLIC HEALTH SERVICES	557,506,540
709	EDUCATION	579,918,850
7098	EDUCATION N.E.C.	579,918,850
70981	EDUCATION N.E.C	579,918,850



3.D Capital Expenditure by Project

Table 16: Capital Expenditure by Project

122206 - IBAJI 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					1,970,105,950
PURCHASE OF AGRICULTURAL EQUIPMENT (TRACTORS)	01070125000100	021500100100	23010127	70421	100,000,000
CONSTRUCTION OF FERTILISER HOUSE AT ONYEDEGA	01100125000100	021500100100	23020101	70421	200,000,000
PURCHASE OF WATER PUMP FOR IRRIGATION SCHEME	01030225000100	021500100100	23020113	70421	198,674,180
PURCHASE OF 3NOS HP LAPTOP COMPUTERS FOR PRINCIPAL OFFICERS OF THE LGA	13100125000100	022000300100	23010113	70132	7,917,320
PURCHASE OF 2NOS OF DESKTOP COMPUTERS AND OTHERS ICT GADGETS FOR NETWORKING AND COMPUTERIZATION OF ACTIVITIES OF ALL GOVERNMENT OFFICES	13100125000200	022000300100	23020127	70132	3,911,920
PURCHASE OF 3NOS OF UTILITY VEHICLE FOR SMOOTH RUNNING OF THE WORKS ACTIVITIES	17100125000100	023400100100	23010105	70451	120,000,000
CONSTRUCTION OF DEPARTMENT OF WORKS BUILDING EXTENSION AT THE SECTORIAT	17100125000200	023400100100	23020101	70451	2,177,140
DRILLING OF 2NOS OF BOREHOLES AT SELECTED WARDS	17100125000300	023400100100	23020105	70451	100,000,000
REHABILITATION OF 15KM TRUCK C ROADS	17100125000400	023400100100	23030113	70451	80,000,000
CONSTRUCTION OF DRAINAGES AND CULVERT IN ONE COMMUNITY PER WARD	17100125000500	023400100100	23040102	70451	20,000,000
SUPPLY OF EXERCISE BOOKS TO 2NOS OF PRIMARY SCHOOLS PER WARD	05040225000100	051700100100	23010124	70981	400,000,000
CONSTRUCTION OF GYB MODEL PRIMARY SCHOOL PER WARD	05050125000100	051700100100	23020107	70981	79,918,850
REHABILITATION OF 30NOS OF SCHOOLS BUILDING ACROSS THE LOCAL GOVT	05050125000200	051700100100	23030106	70981	100,000,000
PURCHASE/ REPLACEMENT OF SOME EQUIPMENT SUCH AS 20 NOS OF BEDS, APPARATUS ETC. AT SOME SELECTED PHC	04100125000101	052100100100	23010122	70741	400,000,000
CONSTRUCTION OF PRIMARY HEALTH CARE (1 PER WARD)	04050125000101	052100100100	23020106	70741	157,506,540