



IDAH LOCAL GOVERNMENT

**20
25**

APPROVED BUDGET



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1 Budget Overview

Kogi State - IDAH 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 PRIMARY HEALTH CENTRE AT ALLAH OGBAJADU AND ALLAEFULU	350,000,000
Statutory Allocation	2,240,504,010	PURCHASED ADDITIONAL TRACTORS AND IMPLEMENTS	250,000,000
VAT	2,412,822,550	PURCHASE OF (5 NOS) OF MOTOR CYCLES	240,000,000
Other FAAC	239,171,240	PURCHASE FERTILIZERS AND AGRO CHEMICAL S FOR THE DISTRIBUTION TO FARMERS	145,000,000
LG IGR	54,971,710	PROCUREMENTS OF PUBLIC ADDRESS SYSTEM FOR LEARNING AIDS EDUCATION AND CONSTRUCTION OF VOCATIONAL CENTRE AT AMEHOBONI SQUARE	141,279,350
Share of State IGR	-	GRADING AND REHABILITATION OF COMMUNITIES' ROADS IN THE L.G.	100,904,310
Other (Capital Receipts)	-	REHABILITATION OF PRIMARY HEALTH CENTERS AT UGWODA, INACHALO ETC	100,000,000
Total Revenue	4,947,469,510	REHABILITATION/ PROVISION OF BOREHOLE IN EACH WARD	90,000,000
		PURCHASE OF SECURITY EQUIPMENT SUCH AS PATROL VEHICLES FOR VIGILANTE	60,000,000
Expenditure by Economic	2025 Budget	PROVISION/EXTENSION OF ELECTRICITY FROM AKPATEGA TO ETULU EYELE COMMUNITIES AND EGAH TO ADUMU	50,000,000
Personnel	2,331,445,200	<i>Other Capital Projects</i>	304,033,360
Grants / Contributions to State	-	Total	1,831,217,020
Other Recurrent	784,807,290		
Capital	1,831,217,020		
Total Expenditure	4,947,469,510		
Expenditure by Sector	2025 Budget		
Education	1,033,479,350		
Health	756,807,290		
Other Social	-		
Agriculture	500,000,000		
Other Economic	1,031,737,670		
Administration	1,625,445,200		
Law and Justice	-		
Total Expenditure	4,947,469,510		



Table 1: Budget Overview

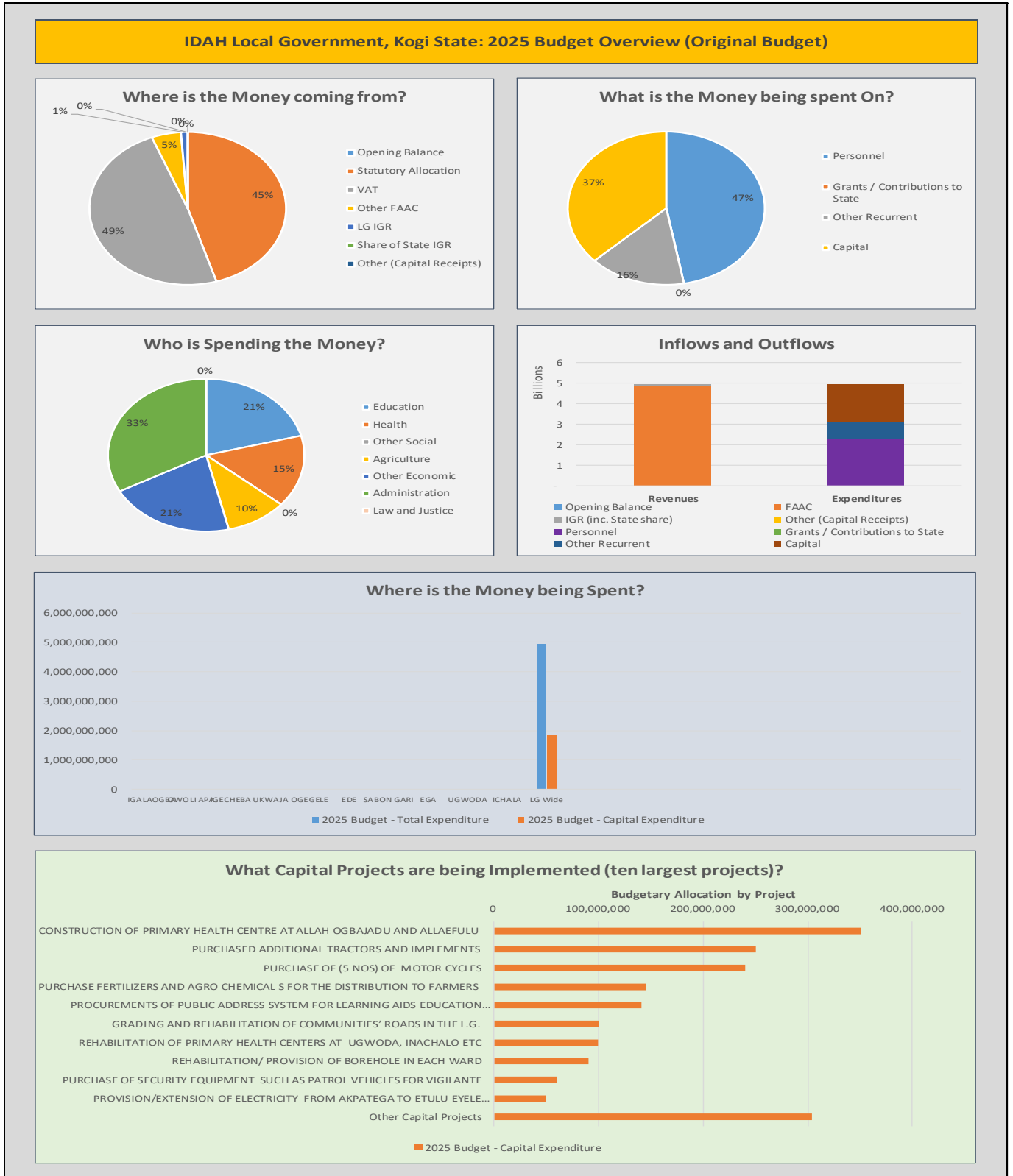




Table 2 Summary Revenue and Expenditure

122207 - IDAH Local Government, Kogi State - 2025 Budget: Summary	
Item	2025 Approved Budget
Opening Balance	
Recurrent Revenue	4,947,469,510
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	4,892,497,800
12 - INDEPENDENT REVENUE	54,971,710
Recurrent Expenditure	3,116,252,490
21 - PERSONNEL COST	2,331,445,200
22 - OTHER RECURRENT COSTS	784,807,290
Transfer to Capital Account	1,831,217,020
Capital Receipts	-
13 - AID AND GRANTS	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-
23 - CAPITAL EXPENDITURE	1,831,217,020
Total Revenue (including OB)	4,947,469,510
Total Expenditure	4,947,469,510
Closing Balance	-



Table 3 Expenditure by MDA by Main Economic Classification

122207 - IDAH Local Government, Kogi State - 2025 Original Budget: Expenditure by MDA						
Code	Administrative Unit	Personnel Expenditure	Overhead Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
-	<i>Total Expenditure</i>	<i>2,331,445,200</i>	<i>784,807,290</i>	<i>3,116,252,490</i>	<i>1,831,217,020</i>	<i>4,947,469,510</i>
010000000000	ADMINISTRATION SECTOR	1,258,445,200	267,000,000	1,525,445,200	100,000,000	1,625,445,200
011100000000	OFFICE OF THE LG CHAIRMAN	122,000,000	82,000,000	204,000,000	-	204,000,000
011100100100	CHAIRMAN	100,000,000	70,000,000	170,000,000	-	170,000,000
011100100200	VICE-CHAIRMAN	11,000,000	6,000,000	17,000,000	-	17,000,000
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	11,000,000	6,000,000	17,000,000	-	17,000,000
011200000000	LOCAL GOVT COUNCIL	100,000,000	60,000,000	160,000,000	-	160,000,000
011200100100	THE LEGISTRATIVE COUNCIL	100,000,000	60,000,000	160,000,000	-	160,000,000
012500000000	DIRECTOR OF PERSONNEL MANAGEMENT	1,036,445,200	125,000,000	1,161,445,200	100,000,000	1,261,445,200
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	1,036,445,200	125,000,000	1,161,445,200	100,000,000	1,261,445,200
020000000000	ECONOMIC SECTOR	260,000,000	231,800,000	491,800,000	1,039,937,670	1,531,737,670
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	72,000,000	28,000,000	100,000,000	400,000,000	500,000,000
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	72,000,000	28,000,000	100,000,000	400,000,000	500,000,000
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	128,000,000	163,800,000	291,800,000	-	291,800,000
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	93,000,000	148,800,000	241,800,000	-	241,800,000
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	35,000,000	15,000,000	50,000,000	-	50,000,000
023400000000	DEPARTMENT OF WORKS & HOUSING	60,000,000	40,000,000	100,000,000	639,937,670	739,937,670
023400100100	DEPARTMENT OF WORKS & HOUSING	60,000,000	40,000,000	100,000,000	639,937,670	739,937,670
050000000000	SOCIAL SECTOR	813,000,000	286,007,290	1,099,007,290	691,279,350	1,790,286,640
051700000000	DEPARTMENT OF EDUCATION	652,000,000	190,200,000	842,200,000	191,279,350	1,033,479,350
051700100100	DEPARTMENT OF EDUCATION	90,000,000	190,200,000	280,200,000	191,279,350	471,479,350
051702600100	PRIMARY SCHOOL	562,000,000	-	562,000,000	-	562,000,000
052100000000	DEPARTMENT OF HEALTH CARE	161,000,000	95,807,290	256,807,290	500,000,000	756,807,290
052100100100	DEPARTMENT OF HEALTH CARE	161,000,000	95,807,290	256,807,290	500,000,000	756,807,290



2 Revenue Reports

2.A Revenue by Administrative Classification

Table 4: Total Revenue by Administrative Classification

122207 - IDAH Local Government, Kogi State - 2025 Budget: Total Revenue by Administrative Unit

Code	Administrative Unit	2025 Approved Budget
	<i>Total Revenue</i>	<i>4,947,469,510</i>
020000000000	ECONOMIC SECTOR	4,947,469,510
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	4,947,469,510
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	4,947,469,510



2.B Revenue by Economic Classification

Table 5: Total Revenue by Economic Classification

122207 - IDAH Local Government, Kogi State - 2025 Budget: Total Revenue by Economic Classification		
Code	Economic	2025 Approved Budget
1	REVENUE	4,947,469,510
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	4,892,497,800
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	4,892,497,800
110101	STATUTORY ALLOCATION (FAAC)	2,240,504,010
11010101	STATUTORY ALLOCATION	2,240,504,010
110102	VALUE ADDED TAX ALLOCATION	2,412,822,550
11010201	SHARE OF VAT	2,412,822,550
110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT	239,171,240
11010399	OTHER FAAC DISTRIBUTIONS	239,171,240
12	INDEPENDENT REVENUE	54,971,710
1202	NON-TAX REVENUE	54,971,710
120201	LICENCES - GENERAL	8,700,000
12020104	HACKNEY PERMIT	100,000
12020107	BOATS & CANOE (SMALL CRAFT) LICENSE	400,000
12020109	REGISTRATION OF VOLUNTARY ORGANIZATIONS	250,000
12020110	INLAND WATER-WAY LICENSE	250,000
12020111	BAKE HOUSE LICENSE	250,000
12020113	BRICKMAKING, etc LICENSE	100,000
12020115	DANE GUN LICENSES	250,000
12020116	CATTLE DEALER LICENSES	250,000
12020117	DRIED FISH & MEAT LICENSES	250,000
12020118	PET (DOG) LICENSES	50,000
12020119	FISHING PERMITS	50,000
12020120	HAWKER'S PERMITS	100,000
12020121	HUNTING PERMITS	250,000
12020122	PRODUCE BUYING LICENSES	200,000
12020123	ANIMAL HEALTH CERTIFICATE LICENSES	200,000
12020124	ABBATTOIR/SLAUGHTER LICENSES	200,000
12020125	RENEWAL OF FISHER LICENSES	510,000
12020126	HIRING SERVICES	200,000
12020127	BOREHOLE DRILLING LICENSES	400,000
12020129	CINEMATOGRAPH LICENSES	200,000
12020130	LIQUOR LICENSES	200,000
12020131	DISPENSARY MATERNITY FEE	800,000
12020133	WORKSHOP RECEIPT FEES	60,000
12020134	PANEL BEATING LINCENSE FEES	350,000
12020136	TRADE PERMIT LICENSES	200,000
12020140	PALM WINE TAPER/SELLER LICENCE	100,000
12020147	COLD ROOM PERMIT	40,000
12020157	FORESTRY AND FUEL EXPLORATION	150,000
12020159	SAWMILL LICENSES	100,000
12020160	RICE/CASSAVA GRINDING MILL LICENSES	300,000
12020164	PRINTING, SPRAYING & SIGN WRITING LICENSES	60,000
12020165	PHOTO STUDIO LICENSE	110,000
12020166	WELDING MACHINE LICENSE	190,000



12020169	WOOD MAKING / CARPENTARY LICENSES	110,000
12020170	BATTERY CHARGER LICENSES	50,000
12020171	PRINTING PRESS LICENSES	300,000
12020172	VULCANIZER LICENSES	150,000
12020173	VEHICLE SPARE PARTS SELLER LICENSES	100,000
12020176	LAUNDARY/DRY CLEANER LICENSES	40,000
12020177	MOTOR MECHANIC / CAR WASH LICENSES	250,000
12020178	BUILDING MATERIALS LICENSES	400,000
12020181	SEWING MACHINE INSTITUTE	50,000
12020182	HAIR DRESSING / BARBING SALOON LICENSES	60,000
12020194	PHOTOSTATING/ TYPING INST. LICENSE FEES	70,000
120204	FEES - GENERAL	19,726,370
12020404	TRADE UNION FEES	100,000
12020405	SAND DREDGING FEE	100,000
12020418	MARRIAGE/ DIVORCE FEES	200,000
12020426	COURT SUMMONS FEES	100,000
12020427	TENDER FEES	70,000
12020428	APPROVAL OF BUILDING PLAN	100,000
12020431	RADIO MECHANIC LICENCE	50,000
12020432	MOTORCYCLE MECHANIC LICENCE	150,000
12020433	REFRIGERATOR MECHANIC	100,000
12020434	NAMING OF STREET REGISTRATION FEE	50,000
12020436	BILL BOARD ADVERTISEMENT FEES	100,000
12020440	RESTAURANT & FAST FOOD	50,000
12020442	ASSOCIATION FEES	100,000
12020443	BIRTH & DEATH REGISTRATION FEES	140,000
12020448	DEVELOPMENT LEVIES	17,396,370
12020449	BUSINESS/TRADE OPERATING FEES	300,000
12020450	INSPECTION FEES	20,000
12020452	CUSTOMARY RIGHT OF OCCUPANCY	100,000
12020454	PARKING FEES	500,000
120205	FINES - GENERAL	2,000,000
12020501	FINES/PENALTIES	2,000,000
120206	SALES - GENERAL	8,000,000
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	1,000,000
12020610	PROCEEDS FROM SALES OF GOODS BY PUBLIC AUCTIONS	5,000,000
12020612	PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS	1,000,000
12020616	SALES OF STATE OF ORIGIN CERTIFICATE	1,000,000
120207	EARNINGS -GENERAL	5,100,000
12020702	EARNINGS FROM LABORATORY SERVICES	100,000
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	400,000
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	500,000
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	1,000,000
12020707	EARNINGS FROM MEDICAL SERVICES	500,000
12020708	EARNINGS FROM AGRICULTURAL PRODUCE	1,000,000
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	500,000
12020710	EARNINGS FROM GUEST HOUSES	500,000
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	500,000
12020722	EARNING FROM ENVIRONMENTAL	100,000
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	6,445,340
12020801	RENT ON GOVT.QUARTERS	1,000,000



12020802	RENT ON GOVT.OFFICES	2,000,000
12020803	RENT ON GOVT BUILDINGS	3,445,340
120209	RENT ON LAND & OTHERS - GENERAL	5,000,000
12020901	RENT ON GOVT. LAND	2,500,000
12020906	RENTS ON GOVT. PROPERTIES	2,500,000



2.C Revenue by Fund Classification

Table 6: Total Revenue by Fund Classification

122207 - IDAH 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>4,947,469,510</u>
01	FEDERATION ACCOUNT	4,892,497,800
011	FAAC DIRECT ALLOCATION	4,892,497,800
01101	FAAC DIRECT ALLOCATION	4,892,497,800
02	CONSOLIDATED REVENUE FUND	54,971,710
021	MAIN ENVELOP	54,971,710
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	54,971,710



3 Expenditure Reports

3.A Expenditure by Administrative Classification

Table 7: Total Expenditure by Administrative Classification

122207 - IDAH Local Government, Kogi State - 2025 Budget: Total Expenditure by Administrative Unit		
Code	Administrative Unit	2025 Approved Budget
	<i>Total Expenditure</i>	<i>4,947,469,510</i>
01000000000	ADMINISTRATION SECTOR	1,625,445,200
01110000000	OFFICE OF THE LG CHAIRMAN	204,000,000
011100100100	CHAIRMAN	170,000,000
011100100200	VICE-CHAIRMAN	17,000,000
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	17,000,000
01120000000	LOCAL GOVT COUNCIL	160,000,000
011200100100	THE LEGISTRATIVE COUNCIL	160,000,000
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	1,261,445,200
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	1,261,445,200
02000000000	ECONOMIC SECTOR	1,531,737,670
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	500,000,000
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	500,000,000
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	291,800,000
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	241,800,000
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	50,000,000
02340000000	DEPARTMENT OF WORKS & HOUSING	739,937,670
023400100100	DEPARTMENT OF WORKS & HOUSING	739,937,670
05000000000	SOCIAL SECTOR	1,790,286,640
05170000000	DEPARTMENT OF EDUCATION	1,033,479,350
051700100100	DEPARTMENT OF EDUCATION	471,479,350
051702600100	PRIMARY SCHOOL	562,000,000
05210000000	DEPARTMENT OF HEALTH CARE	756,807,290
052100100100	DEPARTMENT OF HEALTH CARE	756,807,290



Table 8: Personnel Expenditure by Administrative Classification

122207 - IDAH Local Government, Kogi State - 2025 Budget: Personnel Expenditure by Administrative Unit		
Code	Administrative Unit	2025 Approved Budget
-	<i>Total Personnel Expenditure</i>	<u>2,331,445,200</u>
010000000000	ADMINISTRATION SECTOR	1,258,445,200
011100000000	OFFICE OF THE LG CHAIRMAN	122,000,000
011100100100	CHAIRMAN	100,000,000
011100100200	VICE-CHAIRMAN	11,000,000
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	11,000,000
011200000000	LOCAL GOVT COUNCIL	100,000,000
011200100100	THE LEGISTRATIVE COUNCIL	100,000,000
012500000000	DIRECTOR OF PERSONNEL MANAGEMENT	1,036,445,200
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	1,036,445,200
020000000000	ECONOMIC SECTOR	260,000,000
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	72,000,000
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	72,000,000
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	128,000,000
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	93,000,000
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	35,000,000
023400000000	DEPARTMENT OF WORKS & HOUSING	60,000,000
023400100100	DEPARTMENT OF WORKS & HOUSING	60,000,000
050000000000	SOCIAL SECTOR	813,000,000
051700000000	DEPARTMENT OF EDUCATION	652,000,000
051700100100	DEPARTMENT OF EDUCATION	90,000,000
051702600100	PRIMARY SCHOOL	562,000,000
052100000000	DEPARTMENT OF HEALTH CARE	161,000,000
052100100100	DEPARTMENT OF HEALTH CARE	161,000,000



Table 9: Overhead Expenditure by Administrative Classification

122207 - IDAH Local Government, Kogi State - 2025 Budget: Overhead Expenditure by Administrative Unit		
Code	Administrative Unit	2025 Approved Budget
	<i>Total Overhead Expenditure</i>	<i>784,807,290</i>
010000000000	ADMINISTRATION SECTOR	267,000,000
011100000000	OFFICE OF THE LG CHAIRMAN	82,000,000
011100100100	CHAIRMAN	70,000,000
011100100200	VICE-CHAIRMAN	6,000,000
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	6,000,000
011200000000	LOCAL GOVT COUNCIL	60,000,000
011200100100	THE LEGISTRATIVE COUNCIL	60,000,000
012500000000	DIRECTOR OF PERSONNEL MANAGEMENT	125,000,000
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	125,000,000
020000000000	ECONOMIC SECTOR	231,800,000
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	28,000,000
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	28,000,000
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	163,800,000
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	148,800,000
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	15,000,000
023400000000	DEPARTMENT OF WORKS & HOUSING	40,000,000
023400100100	DEPARTMENT OF WORKS & HOUSING	40,000,000
050000000000	SOCIAL SECTOR	286,007,290
051700000000	DEPARTMENT OF EDUCATION	190,200,000
051700100100	DEPARTMENT OF EDUCATION	190,200,000
052100000000	DEPARTMENT OF HEALTH CARE	95,807,290
052100100100	DEPARTMENT OF HEALTH CARE	95,807,290



Table 10: Capital Expenditure by Administrative Classification

122207 - IDAH Local Government, Kogi State - 2025 Budget: Capital Expenditure by Administrative Unit		
Code	Administrative Unit	2025 Approved Budget
-	<i>Total Capital Expenditure</i>	<u>1,831,217,020</u>
010000000000	ADMINISTRATION SECTOR	100,000,000
012500000000	DIRECTOR OF PERSONNEL MANAGEMENT	100,000,000
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	100,000,000
020000000000	ECONOMIC SECTOR	1,039,937,670
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	400,000,000
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	400,000,000
023400000000	DEPARTMENT OF WORKS & HOUSING	639,937,670
023400100100	DEPARTMENT OF WORKS & HOUSING	639,937,670
050000000000	SOCIAL SECTOR	691,279,350
051700000000	DEPARTMENT OF EDUCATION	191,279,350
051700100100	DEPARTMENT OF EDUCATION	191,279,350
052100000000	DEPARTMENT OF HEALTH CARE	500,000,000
052100100100	DEPARTMENT OF HEALTH CARE	500,000,000



3.B Expenditure by Economic Classification

Table 11: Total Expenditure by Economic Classification

122207 - IDAH Local Government, Kogi State - 2025 Budget: Expenditure by Economic Classification		
Code	Item	2025 Approved Budget
2	<i>EXPENDITURES</i>	<i>4,947,469,510</i>
21	<i>PERSONNEL COST</i>	<i>2,331,445,200</i>
2101	<i>SALARY</i>	<i>1,392,000,000</i>
210101	SALARIES AND WAGES	1,392,000,000
21010101	SALARY	1,392,000,000
2102	<i>ALLOWANCES AND SOCIAL CONTRIBUTION</i>	<i>939,445,200</i>
210201	ALLOWANCES	48,000,000
21020101	NON REGULAR ALLOWANCES	48,000,000
210202	SOCIAL CONTRIBUTIONS	891,445,200
21020202	CONTRIBUTORY PENSION	891,445,200
22	<i>OTHER RECURRENT COSTS</i>	<i>784,807,290</i>
2202	<i>OVERHEAD COST</i>	<i>504,807,290</i>
220201	TRAVEL & TRANSPORT - GENERAL	27,200,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	6,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	19,200,000
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	2,000,000
220202	UTILITIES - GENERAL	6,000,000
22020201	ELECTRICITY CHARGES	4,000,000
22020205	WATER RATES	2,000,000
220203	MATERIALS & SUPPLIES - GENERAL	44,800,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	18,800,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,000,000
22020306	PRINTING OF SECURITY DOCUMENTS	4,000,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	20,000,000
220204	MAINTENANCE SERVICES - GENERAL	66,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	8,500,000
22020402	MAINTENANCE OF OFFICE FURNITURE	15,500,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	5,000,000
22020405	MAINTENANCE OF PLANTS/GENERATORS	5,000,000
22020406	OTHER MAINTENANCE SERVICES	17,000,000
22020410	MAINTENANCE OF STREET LIGHTINGS	5,000,000
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	10,000,000
220205	TRAINING - GENERAL	27,000,000
22020501	LOCAL TRAINING	17,000,000
22020502	INTERNATIONAL TRAINING	10,000,000
220206	OTHER SERVICES - GENERAL	33,200,000
22020601	SECURITY SERVICES	5,000,000
22020602	OFFICE RENT	2,000,000
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	21,000,000



22020605	CLEANING & FUMIGATION SERVICES	5,200,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	28,000,000
22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	10,000,000
22020703	LEGAL SERVICES	8,000,000
22020707	AGRICULTURAL CONSULTING	10,000,000
220208	FUEL & LUBRICANTS - GENERAL	33,000,000
22020801	MOTOR VEHICLE FUEL COST	11,000,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	12,000,000
22020803	PLANT / GENERATOR FUEL COST	10,000,000
220209	FINANCIAL CHARGES - GENERAL	31,800,000
22020901	BANK CHARGES (OTHER THAN INTEREST)	31,800,000
220210	MISCELLANEOUS EXPENSES GENERAL	207,807,290
22021001	REFRESHMENT & MEALS	3,000,000
22021002	HONORARIUM & SITTING ALLOWANCE	52,000,000
22021004	MEDICAL EXPENSES-LOCAL	73,807,290
22021007	WELFARE PACKAGES	69,000,000
22021015	COUNTERPART FUNDING FOR SOME PROJECTS	5,000,000
22021021	SPECIAL DAYS/CELEBRATIONS	5,000,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	280,000,000
220401	LOCAL GRANTS AND CONTRIBUTIONS	280,000,000
22040110	GRANT, CONTRIBUTION & SUBVENTION	280,000,000
23	CAPITAL EXPENDITURE	1,831,217,020
2301	FIXED ASSETS PURCHASED	956,279,350
230101	PURCHASE OF FIXED ASSETS - GENERAL	956,279,350
23010105	PURCHASE OF MOTOR VEHICLES	240,000,000
23010119	PURCHASE OF POWER GENERATING SET	30,000,000
23010121	PURCHASE OF RESIDENTIAL FURNITURE	10,000,000
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	50,000,000
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	161,279,350
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	10,000,000
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	395,000,000
23010128	PURCHASE OF SECURITY EQUIPMENT	60,000,000
2302	CONSTRUCTION / PROVISION	490,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	490,000,000
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	50,000,000
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	40,000,000
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	350,000,000
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	50,000,000
2303	REHABILITATION / REPAIRS	365,904,310
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	365,904,310
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	90,000,000
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	100,000,000
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	10,000,000
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	5,000,000



23030113	REHABILITATION / REPAIRS - ROADS	100,904,310
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	50,000,000
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	10,000,000
2304	PRESERVATION OF THE ENVIRONMENT	19,033,360
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	19,033,360
23040102	EROSION & FLOOD CONTROL	9,033,360
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	10,000,000



3.C Expenditure by Functional Classification

Table 12: Total Expenditure by Functional Classification

122207 - IDAH Local Government, Kogi State - 2025 Budget: Total Expenditure by Function		
Code	Item	2025 Approved Budget
	<i>Total Expenditure</i>	<i>4,947,469,510</i>
701	GENERAL PUBLIC SERVICES	1,917,245,200
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	588,800,000
70111	EXECUTIVE AND LEGISLATIVE ORGANS	347,000,000
70112	FINANCIAL AND FISCAL AFFAIRS	241,800,000
7013	GENERAL SERVICES	1,328,445,200
70131	GENERAL PERSONNEL SERVICES	1,261,445,200
70132	OVERALL PLANNING AND STATISTICAL SERVICES	50,000,000
70133	OTHER GENERAL SERVICES	17,000,000
704	ECONOMIC AFFAIRS	1,239,937,670
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	500,000,000
70421	AGRICULTURE	500,000,000
7045	TRANSPORT	739,937,670
70451	ROAD TRANSPORT	739,937,670
707	HEALTH	756,807,290
7074	PUBLIC HEALTH SERVICES	756,807,290
70741	PUBLIC HEALTH SERVICES	756,807,290
709	EDUCATION	1,033,479,350
7091	PRE-PRIMARY AND PRIMARY EDUCATION	562,000,000
70912	PRIMARY EDUCATION	562,000,000
7098	EDUCATION N.E.C.	471,479,350
70981	EDUCATION N.E.C	471,479,350



Table 13: Personnel Expenditure by Functional Classification

122207 - IDAH Local Government, Kogi State - 2025 Budget: Personnel Expenditure by Function		
Code	Item	2025 Approved Budget
	<i>Total Personnel Expenditure</i>	<i>2,331,445,200</i>
701	GENERAL PUBLIC SERVICES	1,386,445,200
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	304,000,000
70111	EXECUTIVE AND LEGISLATIVE ORGANS	211,000,000
70112	FINANCIAL AND FISCAL AFFAIRS	93,000,000
7013	GENERAL SERVICES	1,082,445,200
70131	GENERAL PERSONNEL SERVICES	1,036,445,200
70132	OVERALL PLANNING AND STATISTICAL SERVICES	35,000,000
70133	OTHER GENERAL SERVICES	11,000,000
704	ECONOMIC AFFAIRS	132,000,000
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	72,000,000
70421	AGRICULTURE	72,000,000
7045	TRANSPORT	60,000,000
70451	ROAD TRANSPORT	60,000,000
707	HEALTH	161,000,000
7074	PUBLIC HEALTH SERVICES	161,000,000
70741	PUBLIC HEALTH SERVICES	161,000,000
709	EDUCATION	652,000,000
7091	PRE-PRIMARY AND PRIMARY EDUCATION	562,000,000
70912	PRIMARY EDUCATION	562,000,000
7098	EDUCATION N.E.C.	90,000,000
70981	EDUCATION N.E.C	90,000,000



Table 14: Overhead Expenditure by Functional Classification

122207 - IDAH Local Government, Kogi State - 2025 Budget: Overhead Expenditure by Function		
Code	Item	2025 Approved Budget
-	<i>Total Overhead Expenditure</i>	<u>784,807,290</u>
701	GENERAL PUBLIC SERVICES	430,800,000
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	284,800,000
70111	EXECUTIVE AND LEGISLATIVE ORGANS	136,000,000
70112	FINANCIAL AND FISCAL AFFAIRS	148,800,000
7013	GENERAL SERVICES	146,000,000
70131	GENERAL PERSONNEL SERVICES	125,000,000
70132	OVERALL PLANNING AND STATISTICAL SERVICES	15,000,000
70133	OTHER GENERAL SERVICES	6,000,000
704	ECONOMIC AFFAIRS	68,000,000
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	28,000,000
70421	AGRICULTURE	28,000,000
7045	TRANSPORT	40,000,000
70451	ROAD TRANSPORT	40,000,000
707	HEALTH	95,807,290
7074	PUBLIC HEALTH SERVICES	95,807,290
70741	PUBLIC HEALTH SERVICES	95,807,290
709	EDUCATION	190,200,000
7098	EDUCATION N.E.C.	190,200,000
70981	EDUCATION N.E.C	190,200,000



Table 15: Capital Expenditure by Functional Classification

122207 - IDAH Local Government, Kogi State - 2025 Budget: Capital Expenditure by Function		
Code	Item	2025 Approved Budget
	<i>Total Capital Expenditure</i>	<i>1,831,217,020</i>
701	GENERAL PUBLIC SERVICES	100,000,000
7013	GENERAL SERVICES	100,000,000
70131	GENERAL PERSONNEL SERVICES	100,000,000
704	ECONOMIC AFFAIRS	1,039,937,670
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	400,000,000
70421	AGRICULTURE	400,000,000
7045	TRANSPORT	639,937,670
70451	ROAD TRANSPORT	639,937,670
707	HEALTH	500,000,000
7074	PUBLIC HEALTH SERVICES	500,000,000
70741	PUBLIC HEALTH SERVICES	500,000,000
709	EDUCATION	191,279,350
7098	EDUCATION N.E.C.	191,279,350
70981	EDUCATION N.E.C	191,279,350



3.D Capital Expenditure by Project

Table 16: Capital Expenditure by Project

122207 - IDAH 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					1,831,217,020
PURCHASE OF 50 KV GENERATOR/SOLAR ENERGY	13100125000100	012500100100	23010119	70131	30,000,000
PURCHASE AND FURNISH ALL THE HOD AND HON, CHAIRMAN'S QUARTER	13100125000200	012500100100	23010121	70131	10,000,000
PURCHASE OF SECURITY EQUIPMENT SUCH AS PATROL VEHICLES FOR VIGILANTE	13100125000300	012500100100	23010128	70131	60,000,000
PURCHASE FERTILIZERS AND AGRO CHEMICALS FOR THE DISTRIBUTION TO FARMERS	01030325000100	021500100100	23010127	70421	145,000,000
PURCHASED ADDITIONAL TRACTORS AND IMPLEMENTS	01070125000100	021500100100	23010127	70421	250,000,000
REHABILITATION/REPAIR OF 2NOS OF TRACTOR/AGRIC FACILITIES SUCH AS HARVESTERS, SPRAYERS ETC	01070125000200	021500100100	23030112	70421	5,000,000
PURCHASE OF (5 NOS) OF MOTOR CYCLES	17100125000100	023400100100	23010105	70451	240,000,000
CONSTRUCTION OF 3NOS OF BOREHOLES IN UGWODA/UKWOJA/EDE WARD AND REHABILITATION OF THE EXISTING ONES	17100125000200	023400100100	23020105	70451	40,000,000
PROVISION/EXTENSION OF ELECTRICITY FROM AKPATEGA TO ETULU EYELE COMMUNITIES AND EGHA TO ADUMU	17100125000300	023400100100	23020103	70451	50,000,000
CONSTRUCTION OF SOLA STREET LIGHT TO THE L.G HEADQUARTERS	17100125000400	023400100100	23020123	70451	50,000,000
REHABILITATION/ PROVISION OF BOREHOLE IN EACH WARD	17100125000500	023400100100	23030104	70451	90,000,000
GRADING AND REHABILITATION OF COMMUNITIES' ROADS IN THE L.G.	17100125000600	023400100100	23030113	70451	100,904,310
RENOVATION OF MLGEA OFFICE	17100125000700	023400100100	23030121	70451	50,000,000
CONSTRUCTION OF DRAINAGES CHANNELS AT ACCOUNTANT GENERAL STREET, ANGWA AND ACROSS THE TEN WARDS TO CONTROL EROSION	17100125000800	023400100100	23040102	70451	9,033,360
PURCHASE OF ENVIRONMENTAL SANITATION TOOLS TO IMPROVE THE SANITATION OF THE LGA	17100125000900	023400100100	23040104	70451	10,000,000
PROCUREMENTS OF PUBLIC ADDRESS SYSTEM FOR LEARNING AIDS EDUCATION AND CONSTRUCTION OF VOCATIONAL CENTRE AT AMEHOBONI SQUARE	05040225000100	051700100100	23010124	70981	141,279,350
COMPLETION AND EQUIPPING OF MINI-STADIUM AT ATE-INACHALO	05050125000100	051700100100	23010126	70981	10,000,000
PROCUREMENTS OF INSTRUCTIONAL MATERIAL ASSISTANCE TO THE LOCAL GOVT. SCHOOLS	05040225000200	051700100100	23010124	70981	20,000,000
PURCHASE OF ICT FACILITIES/ TRAINING CENTRE AT IDAH LOCAL GOVERNMENT.	05060125000100	051700100100	23030127	70981	10,000,000
PURCHASE OF SPORTING EQUIPMENT AND ORGANIZE SPORT FESTIVAL IN THE LGA	05100125000100	051700100100	23030111	70981	10,000,000
PURCHASE OF 20NOS OF BEDS TO PHC AT THE LG HEADQUARTERS	04100125000101	052100100100	23010122	70741	50,000,000
REHABILITATION OF PRIMARY HEALTH CENTERS AT UGWODA, INACHALO ETC	04050125000101	052100100100	23030105	70741	100,000,000
CONSTRUCTION OF PRIMARY HEALTH CENTRE AT ALLAH OGBAJADU AND ALLAEFULU	04050125000201	052100100100	23020106	70741	350,000,000