



# IGALAMELA-ODOLU LOCAL GOVERNMENT

**20  
25**

**APPROVED  
BUDGET**



Published: 30/03/2025



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# 1 Budget Overview

<b>Kogi State - IGALAMELA-ODOLU Local Government: 2025 Budget Overview (Original Budget)</b>			
<b>Revenue by Economic</b>	<b>2025 Budget</b>	<b>Expenditure by Capital Project (10 Largest Projects)</b>	<b>Capital Expenditure</b>
Opening Balance	-	RENOVATION OF 1NOs OF PHC IN THE LOCAL GOVERNMENT	670,915,530
Statutory Allocation	2,625,426,290	PURCHASE OF 20NOs OF CASSAVA PROCESSING MACHINES	535,000,000
VAT	2,813,261,340	PURCHASE/ REPLACEMENT OF SOME EQUIPMENT SUCH AS VITAL SIGNS MONITORS, BLOOD PRESSURE MONITOR, THERMOMETER, PULSE OXIMETER, ETC. AT SOME SELECTED PHC	450,000,000
Other FAAC	281,163,140	PURCHASE OF 3NOS OF UTILITY VEHICLE FOR SMOOTH RUNNING OF THE WORKS ACTIVITIES	200,000,000
LG IGR	56,600,000	PURCHASE AND DISTRIBUTION OF EDUCATIONAL MATERIALS SUCH AS MATHEMATICS AND ENGLISH TEXTBOOKS TO STUDENTS ACROSS THE LGA.	146,000,000
Share of State IGR	-	PURCHASE OF WATER PUMP FOR IRRIGATION SCHEME	75,000,000
Other (Capital Receipts)	-	CONSTRUCTION OF 1NO. OF ADDITIONAL OFFICE BUILDING HALL INCLUSIVE AT THE SECRETARIAT HEAD QUARTERS	50,000,000
<b>Total Revenue</b>	<b>5,776,450,770</b>	RENOVATION OF SOME SELECTED MARKET BUILDING INCLUDING MOTOR PARKS IN THE LGA	47,000,000
		CONSTRUCTION OF CIVIL ENGINEER WORKSHOP AT DEPARTMENT OF WORKS	40,000,000
<b>Expenditure by Economic</b>	<b>2025 Budget</b>	PURCHASE OF 5NOs OF FIRE EXTINGUISHERS FOR HEALTH CENTRE	35,000,000
Personnel	2,448,000,000	<i>Other Capital Projects</i>	81,000,000
Grants / Contributions to State	-	<b>Total</b>	<b>2,329,915,530</b>
Other Recurrent	998,535,240		
Capital	2,329,915,530		
<b>Total Expenditure</b>	<b>5,776,450,770</b>		
<b>Expenditure by Sector</b>	<b>2025 Budget</b>		
Education	1,352,000,000		
Health	1,636,915,530		
Other Social	-		
Agriculture	661,000,000		
Other Economic	966,000,010		
Administration	1,160,535,230		
Law and Justice	-		
<b>Total Expenditure</b>	<b>5,776,450,770</b>		



**Table 1: Budget Overview**

**IGALAMELA-ODOLU Local Government, Kogi State: 2025 Budget Overview (Original Budget)**

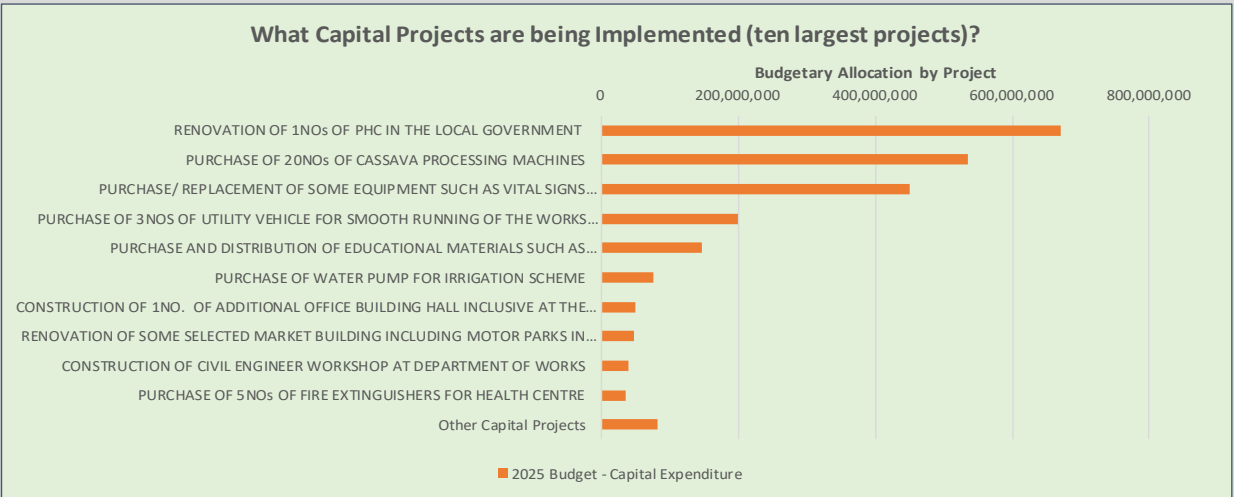
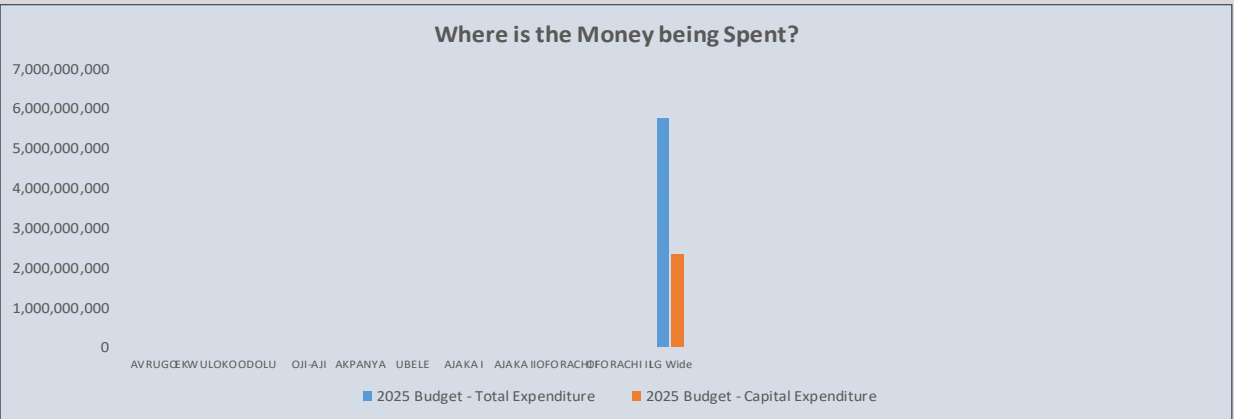
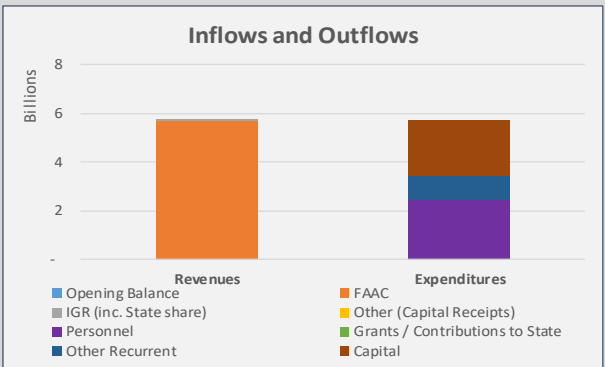
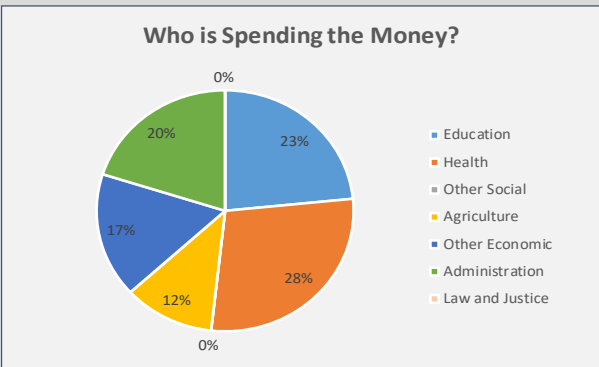
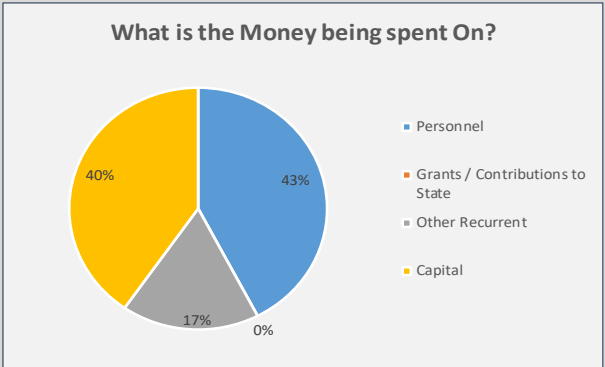
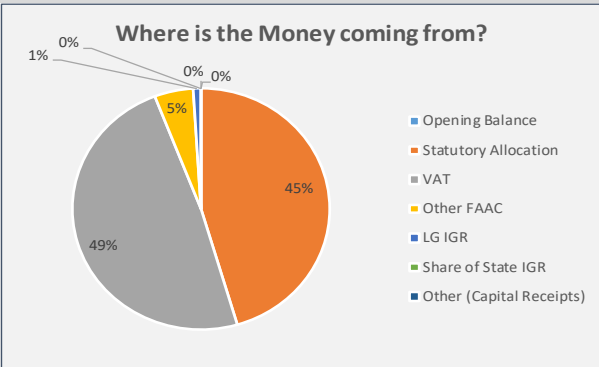




Table 2 Summary Revenue and Expenditure

<b>122208 - IGALAMELA-ODOLU Local Government, Kogi State - 2025 Budget: Summary</b>	
<b>Item</b>	<b>2025 Approved Budget</b>
<b>Opening Balance</b>	
<b>Recurrent Revenue</b>	<b>5,776,450,770</b>
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	5,719,850,770
12 - INDEPENDENT REVENUE	56,600,000
<b>Recurrent Expenditure</b>	<b>3,446,535,240</b>
21 - PERSONNEL COST	2,448,000,000
22 - OTHER RECURRENT COSTS	998,535,240
<b>Transfer to Capital Account</b>	<b>2,329,915,530</b>
<b>Capital Receipts</b>	-
13 - AID AND GRANTS	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-
<b>23 - CAPITAL EXPENDITURE</b>	<b>2,329,915,530</b>
<b>Total Revenue (including OB)</b>	<b>5,776,450,770</b>
<b>Total Expenditure</b>	<b>5,776,450,770</b>
<b>Closing Balance</b>	-



Table 3 Expenditure by MDA by Main Economic Classification

<b>122208 - IGALAMELA-ODOLU Local Government, Kogi State - 2025</b>						
<b>Original Budget : Expenditure by MDA</b>						
<b>Code</b>	<b>Administrative Unit</b>	<b>Personnel Expenditure</b>	<b>Overhead Expenditure</b>	<b>Total Recurrent Expenditure</b>	<b>Capital Expenditure</b>	<b>Total Expenditure</b>
-	<b>Total Expenditure</b>	<b>2,448,000,000</b>	<b>998,535,240</b>	<b>3,446,535,240</b>	<b>2,329,915,530</b>	<b>5,776,450,770</b>
<b>010000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>1,009,000,000</b>	<b>151,535,230</b>	<b>1,160,535,230</b>	-	<b>1,160,535,230</b>
<b>011100000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	<b>76,000,000</b>	<b>36,535,230</b>	<b>112,535,230</b>	-	<b>112,535,230</b>
011100100100	CHAIRMAN	70,000,000	23,535,230	93,535,230	-	93,535,230
011100100200	VICE-CHAIRMAN	3,000,000	5,000,000	8,000,000	-	8,000,000
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	3,000,000	8,000,000	11,000,000	-	11,000,000
<b>011200000000</b>	<b>LOCAL GOVT COUNCIL</b>	<b>6,000,000</b>	<b>13,000,000</b>	<b>19,000,000</b>	-	<b>19,000,000</b>
011200100100	THE LEGISTRATIVE COUNCIL	6,000,000	13,000,000	19,000,000	-	19,000,000
<b>012500000000</b>	<b>DIRECTOR OF PERSONNEL MANAGEMENT</b>	<b>927,000,000</b>	<b>102,000,000</b>	<b>1,029,000,000</b>	-	<b>1,029,000,000</b>
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	927,000,000	102,000,000	1,029,000,000	-	1,029,000,000
<b>020000000000</b>	<b>ECONOMIC SECTOR</b>	<b>235,000,000</b>	<b>364,000,010</b>	<b>599,000,010</b>	<b>1,028,000,000</b>	<b>1,627,000,010</b>
<b>021500000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES PLANNING SECTOR</b>	<b>32,000,000</b>	<b>19,000,000</b>	<b>51,000,000</b>	<b>610,000,000</b>	<b>661,000,000</b>
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	32,000,000	19,000,000	51,000,000	610,000,000	661,000,000
<b>022000000000</b>	<b>DEPARTMENT FINANCE AND SUPPLY (TREASURY)</b>	<b>93,000,000</b>	<b>331,000,010</b>	<b>424,000,010</b>	<b>5,000,000</b>	<b>429,000,010</b>
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	75,000,000	289,101,630	364,101,630	-	364,101,630
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	18,000,000	41,898,380	59,898,380	5,000,000	64,898,380
<b>023400000000</b>	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	<b>110,000,000</b>	<b>14,000,000</b>	<b>124,000,000</b>	<b>413,000,000</b>	<b>537,000,000</b>
023400100100	DEPARTMENT OF WORKS & HOUSING	110,000,000	14,000,000	124,000,000	413,000,000	537,000,000
<b>050000000000</b>	<b>SOCIAL SECTOR</b>	<b>1,204,000,000</b>	<b>483,000,000</b>	<b>1,687,000,000</b>	<b>1,301,915,530</b>	<b>2,988,915,530</b>
<b>051700000000</b>	<b>DEPARTMENT OF EDUCATION</b>	<b>734,000,000</b>	<b>472,000,000</b>	<b>1,206,000,000</b>	<b>146,000,000</b>	<b>1,352,000,000</b>
051700100100	DEPARTMENT OF EDUCATION	72,000,000	472,000,000	544,000,000	146,000,000	690,000,000
051702600100	PRIMARY SCHOOL	662,000,000	-	662,000,000	-	662,000,000
<b>052100000000</b>	<b>DEPARTMENT OF HEALTH CARE</b>	<b>470,000,000</b>	<b>11,000,000</b>	<b>481,000,000</b>	<b>1,155,915,530</b>	<b>1,636,915,530</b>
052100100100	DEPARTMENT OF HEALTH CARE	470,000,000	11,000,000	481,000,000	1,155,915,530	1,636,915,530



## 2 Revenue Reports

### 2.A Revenue by Administrative Classification

Table 4: Total Revenue by Administrative Classification

<b>122208 - IGALAMELA-ODOLU Local Government, Kogi State - 2025 Budget: Total Revenue by Administrative Unit</b>		
<b>Code</b>	<b>Administrative Unit</b>	<b>2025 Approved Budget</b>
-	<b><i>Total Revenue</i></b>	<b><u>5,776,450,770</u></b>
<b>020000000000</b>	<b>ECONOMIC SECTOR</b>	<b>5,776,450,770</b>
<b>022000000000</b>	<b>DEPARTMENT FINANCE AND SUPPLY (TREASURY)</b>	<b>5,776,450,770</b>
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	5,776,450,770



## 2.B Revenue by Economic Classification

Table 5: Total Revenue by Economic Classification

<b>122208 - IGALAMELA-ODOLU Local Government, Kogi State - 2025 Budget: Total Revenue by Economic Classification</b>		
<b>Code</b>	<b>Economic</b>	<b>2025 Approved Budget</b>
<b>1</b>	<b>REVENUE</b>	<b>5,776,450,770</b>
<b>11</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>	<b>5,719,850,770</b>
<b>1101</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>	<b>5,719,850,770</b>
<b>110101</b>	<b>STATUTORY ALLOCATION (FAAC)</b>	<b>2,625,426,290</b>
11010101	STATUTORY ALLOCATION	2,625,426,290
<b>110102</b>	<b>VALUE ADDED TAX ALLOCATION</b>	<b>2,813,261,340</b>
11010201	SHARE OF VAT	2,813,261,340
<b>110103</b>	<b>GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT</b>	<b>281,163,140</b>
11010399	OTHER FAAC DISTRIBUTIONS	281,163,140
<b>12</b>	<b>INDEPENDENT REVENUE</b>	<b>56,600,000</b>
<b>1202</b>	<b>NON-TAX REVENUE</b>	<b>56,600,000</b>
<b>120201</b>	<b>LICENCES - GENERAL</b>	<b>12,200,000</b>
12020109	REGISTRATION OF VOLUNTARY ORGANIZATIONS	3,000,000
12020115	DANE GUN LICENSES	1,000,000
12020116	CATTLE DEALER LICENSES	1,000,000
12020120	HAWKER'S PERMITS	1,600,000
12020122	PRODUCE BUYING LICENSES	2,000,000
12020124	ABBATTOIR/SLAUGHTER LICENSES	2,000,000
12020131	DISPENSARY MATERNITY FEE	500,000
12020137	HACKNING PERMIT	1,100,000
<b>120204</b>	<b>FEES - GENERAL</b>	<b>2,000,000</b>
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	200,000
12020448	DEVELOPMENT LEVIES	100,000
12020449	BUSINESS/TRADE OPERATING FEES	100,000
12020451	TIMBER & FOREST FEES	50,000
12020453	APPLICATIONS FEES	500,000
12020454	PARKING FEES	50,000
<b>120206</b>	<b>SALES - GENERAL</b>	<b>1,174,320</b>
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	174,320
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	1,000,000
<b>120207</b>	<b>EARNINGS -GENERAL</b>	<b>34,225,680</b>
12020708	EARNINGS FROM AGRICULTURAL PRODUCE	9,000,000
12020710	EARNINGS FROM GUEST HOUSES	17,225,680
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	8,000,000
<b>120209</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>	<b>7,000,000</b>
12020901	RENT ON GOVT. LAND	7,000,000





## 2.C Revenue by Fund Classification

Table 6: Total Revenue by Fund Classification

<b>122208 - IGALAMELA-ODOLU Local Government, Kogi State - 2025 Budget: Total Revenue by Fund</b>		
<b>Code</b>	<b>Fund</b>	<b>2025 Approved Budget</b>
-	<i>Total Revenue (including Capital Receipts, excluding Open Balance)</i>	<u><b>5,776,450,770</b></u>
<b>01</b>	<b>FEDERATION ACCOUNT</b>	<b>5,719,850,770</b>
<b>011</b>	<b>FAAC DIRECT ALLOCATION</b>	<b>5,719,850,770</b>
01101	FAAC DIRECT ALLOCATION	5,719,850,770
<b>02</b>	<b>CONSOLIDATED REVENUE FUND</b>	<b>56,600,000</b>
<b>021</b>	<b>MAIN ENVELOP</b>	<b>56,600,000</b>
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	56,600,000



### 3 Expenditure Reports

#### 3.A Expenditure by Administrative Classification

Table 7: Total Expenditure by Administrative Classification

<b>122208 - IGALAMELA-ODOLU Local Government, Kogi State - 2025 Budget: Total Expenditure by Administrative Unit</b>		
<b>Code</b>	<b>Administrative Unit</b>	<b>2025 Approved Budget</b>
-	<b><i>Total Expenditure</i></b>	<b><i>5,776,450,770</i></b>
<b>010000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>1,160,535,230</b>
<b>011100000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	<b>112,535,230</b>
011100100100	CHAIRMAN	93,535,230
011100100200	VICE-CHAIRMAN	8,000,000
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	11,000,000
<b>011200000000</b>	<b>LOCAL GOVT COUNCIL</b>	<b>19,000,000</b>
011200100100	THE LEGISTRATIVE COUNCIL	19,000,000
<b>012500000000</b>	<b>DIRECTOR OF PERSONNEL MANAGEMENT</b>	<b>1,029,000,000</b>
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	1,029,000,000
<b>020000000000</b>	<b>ECONOMIC SECTOR</b>	<b>1,627,000,010</b>
<b>021500000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES PLANNING SECTOR</b>	<b>661,000,000</b>
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	661,000,000
<b>022000000000</b>	<b>DEPARTMENT FINANCE AND SUPPLY (TREASURY)</b>	<b>429,000,010</b>
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	364,101,630
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	64,898,380
<b>023400000000</b>	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	<b>537,000,000</b>
023400100100	DEPARTMENT OF WORKS & HOUSING	537,000,000
<b>050000000000</b>	<b>SOCIAL SECTOR</b>	<b>2,988,915,530</b>
<b>051700000000</b>	<b>DEPARTMENT OF EDUCATION</b>	<b>1,352,000,000</b>
051700100100	DEPARTMENT OF EDUCATION	690,000,000
051702600100	PRIMARY SCHOOL	662,000,000
<b>052100000000</b>	<b>DEPARTMENT OF HEALTH CARE</b>	<b>1,636,915,530</b>
052100100100	DEPARTMENT OF HEALTH CARE	1,636,915,530



Table 8: Personnel Expenditure by Administrative Classification

<b>122208 - IGALAMELA-ODOLU Local Government, Kogi State - 2025 Budget: Personnel Expenditure by Administrative Unit</b>		
<b>Code</b>	<b>Administrative Unit</b>	<b>2025 Approved Budget</b>
-	<b><i>Total Personnel Expenditure</i></b>	<b><u>2,448,000,000</u></b>
<b>010000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>1,009,000,000</b>
<b>011100000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	<b>76,000,000</b>
011100100100	CHAIRMAN	70,000,000
011100100200	VICE-CHAIRMAN	3,000,000
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	3,000,000
<b>011200000000</b>	<b>LOCAL GOVT COUNCIL</b>	<b>6,000,000</b>
011200100100	THE LEGISTRATIVE COUNCIL	6,000,000
<b>012500000000</b>	<b>DIRECTOR OF PERSONNEL MANAGEMENT</b>	<b>927,000,000</b>
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	927,000,000
<b>020000000000</b>	<b>ECONOMIC SECTOR</b>	<b>235,000,000</b>
<b>021500000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES PLANNING SECTOR</b>	<b>32,000,000</b>
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	32,000,000
<b>022000000000</b>	<b>DEPARTMENT FINANCE AND SUPPLY (TREASURY)</b>	<b>93,000,000</b>
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	75,000,000
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	18,000,000
<b>023400000000</b>	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	<b>110,000,000</b>
023400100100	DEPARTMENT OF WORKS & HOUSING	110,000,000
<b>050000000000</b>	<b>SOCIAL SECTOR</b>	<b>1,204,000,000</b>
<b>051700000000</b>	<b>DEPARTMENT OF EDUCATION</b>	<b>734,000,000</b>
051700100100	DEPARTMENT OF EDUCATION	72,000,000
051702600100	PRIMARY SCHOOL	662,000,000
<b>052100000000</b>	<b>DEPARTMENT OF HEALTH CARE</b>	<b>470,000,000</b>
052100100100	DEPARTMENT OF HEALTH CARE	470,000,000



Table 9: Overhead Expenditure by Administrative Classification

<b>122208 - IGALAMELA-ODOLU Local Government, Kogi State - 2025 Budget: Overhead Expenditure by Administrative Unit</b>		
<b>Code</b>	<b>Administrative Unit</b>	<b>2025 Approved Budget</b>
-	<b><i>Total Overhead Expenditure</i></b>	<b><u>998,535,240</u></b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>151,535,230</b>
<b>01110000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	<b>36,535,230</b>
011100100100	CHAIRMAN	23,535,230
011100100200	VICE-CHAIRMAN	5,000,000
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	8,000,000
<b>01120000000</b>	<b>LOCAL GOVT COUNCIL</b>	<b>13,000,000</b>
011200100100	THE LEGISTRATIVE COUNCIL	13,000,000
<b>01250000000</b>	<b>DIRECTOR OF PERSONNEL MANAGEMENT</b>	<b>102,000,000</b>
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	102,000,000
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>364,000,010</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES PLANNING SECTOR</b>	<b>19,000,000</b>
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	19,000,000
<b>02200000000</b>	<b>DEPARTMENT FINANCE AND SUPPLY (TREASURY)</b>	<b>331,000,010</b>
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	289,101,630
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	41,898,380
<b>02340000000</b>	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	<b>14,000,000</b>
023400100100	DEPARTMENT OF WORKS & HOUSING	14,000,000
<b>05000000000</b>	<b>SOCIAL SECTOR</b>	<b>483,000,000</b>
<b>05170000000</b>	<b>DEPARTMENT OF EDUCATION</b>	<b>472,000,000</b>
051700100100	DEPARTMENT OF EDUCATION	472,000,000
<b>05210000000</b>	<b>DEPARTMENT OF HEALTH CARE</b>	<b>11,000,000</b>
052100100100	DEPARTMENT OF HEALTH CARE	11,000,000



Table 10: Capital Expenditure by Administrative Classification

<b>122208 - IGALAMELA-ODOLU Local Government, Kogi State - 2025 Budget: Capital Expenditure by Administrative Unit</b>		
<b>Code</b>	<b>Administrative Unit</b>	<b>2025 Approved Budget</b>
-	<b><i>Total Capital Expenditure</i></b>	<b><u>2,329,915,530</u></b>
<b>020000000000</b>	<b>ECONOMIC SECTOR</b>	<b>1,028,000,000</b>
<b>021500000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES PLANNING SECTOR</b>	<b>610,000,000</b>
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	610,000,000
<b>022000000000</b>	<b>DEPARTMENT FINANCE AND SUPPLY (TREASURY)</b>	<b>5,000,000</b>
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	5,000,000
<b>023400000000</b>	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	<b>413,000,000</b>
023400100100	DEPARTMENT OF WORKS & HOUSING	413,000,000
<b>050000000000</b>	<b>SOCIAL SECTOR</b>	<b>1,301,915,530</b>
<b>051700000000</b>	<b>DEPARTMENT OF EDUCATION</b>	<b>146,000,000</b>
051700100100	DEPARTMENT OF EDUCATION	146,000,000
<b>052100000000</b>	<b>DEPARTMENT OF HEALTH CARE</b>	<b>1,155,915,530</b>
052100100100	DEPARTMENT OF HEALTH CARE	1,155,915,530



### 3.B Expenditure by Economic Classification

Table 11: Total Expenditure by Economic Classification

<b>122208 - IGAMELELA-ODOLU Local Government, Kogi State - 2025 Budget: Expenditure by Economic Classification</b>		
<b>Code</b>	<b>Item</b>	<b>2025 Approved Budget</b>
<b>2</b>	<b><i>EXPENDITURES</i></b>	<b><u>5,776,450,770</u></b>
<b>21</b>	<b><i>PERSONNEL COST</i></b>	<b><u>2,448,000,000</u></b>
<b>2101</b>	<b><i>SALARY</i></b>	<b><u>1,646,000,000</u></b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>1,646,000,000</b>
21010101	SALARY	1,646,000,000
<b>2102</b>	<b><i>ALLOWANCES AND SOCIAL CONTRIBUTION</i></b>	<b><u>802,000,000</u></b>
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>	<b>802,000,000</b>
21020202	CONTRIBUTORY PENSION	802,000,000
<b>22</b>	<b><i>OTHER RECURRENT COSTS</i></b>	<b><u>998,535,240</u></b>
<b>2202</b>	<b><i>OVERHEAD COST</i></b>	<b><u>583,133,610</u></b>
<b>220201</b>	<b>TRAVEL&amp; TRANSPORT - GENERAL</b>	<b>93,000,000</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	64,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	29,000,000
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>87,000,000</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	58,000,000
22020302	BOOKS	7,000,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	10,000,000
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	12,000,000
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>23,000,000</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	17,000,000
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,000,000
22020413	MINOR ROAD MAINTENANCE	4,000,000
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>25,433,610</b>
22020501	LOCAL TRAINING	21,535,230
22020504	RESEARCH AND DEVELOPMENT EXPENSES	3,898,380
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>40,000,000</b>
22020601	SECURITY SERVICES	13,000,000
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	16,000,000
22020605	CLEANING & FUMIGATION SERVICES	1,000,000
22020607	MONITORING AND EVALUATION SYSTEM	10,000,000
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>115,000,000</b>
22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	100,000,000
22020703	LEGAL SERVICES	15,000,000
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>2,000,000</b>
22020801	MOTOR VEHICLE FUEL COST	2,000,000
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>26,000,000</b>
22020901	BANK CHARGES (OTHER THAN INTEREST)	26,000,000
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>171,700,000</b>
22021001	REFRESHMENT & MEALS	32,000,000
22021002	HONORARIUM & SITTING ALLOWANCE	5,000,000
22021003	PUBLICITY & ADVERTISEMENTS	2,000,000
22021007	WELFARE PACKAGES	37,700,000



22021009	SPORTING ACTIVITIES	1,000,000
22021018	NIGERIA LEGION	4,000,000
22021021	SPECIAL DAYS/CELEBRATIONS	90,000,000
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>415,401,630</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>415,401,630</b>
22040110	GRANT, CONTRIBUTION & SUBVENTION	415,401,630
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>2,329,915,530</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>1,386,000,000</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>1,386,000,000</b>
23010105	PURCHASE OF MOTOR VEHICLES	200,000,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	20,000,000
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	450,000,000
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	35,000,000
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	146,000,000
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	535,000,000
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>224,000,000</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>224,000,000</b>
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	90,000,000
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	75,000,000
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	12,000,000
23020124	CONSTRUCTION OF MARKETS/PARKS	47,000,000
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>680,915,530</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>680,915,530</b>
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	10,000,000
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	670,915,530
<b>2304</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>34,000,000</b>
<b>230401</b>	<b>PRESERVATION OF THE ENVIRONMENT - GENERAL</b>	<b>34,000,000</b>
23040102	EROSION & FLOOD CONTROL	34,000,000
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>5,000,000</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>5,000,000</b>
23050102	COMPUTER SOFTWARE ACQUISITION	5,000,000



### 3.C Expenditure by Functional Classification

Table 12: Total Expenditure by Functional Classification

<b>122208 - IGALAMELA-ODOLU Local Government, Kogi State - 2025 Budget: Total Expenditure by Function</b>		
<b>Code</b>	<b>Item</b>	<b>2025 Approved Budget</b>
-	<b><i>Total Expenditure</i></b>	<b><u>5,776,450,770</u></b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>1,589,535,240</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>484,636,860</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	120,535,230
70112	FINANCIAL AND FISCAL AFFAIRS	364,101,630
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>1,104,898,380</b>
70131	GENERAL PERSONNEL SERVICES	1,029,000,000
70132	OVERALL PLANNING AND STATISTICAL SERVICES	64,898,380
70133	OTHER GENERAL SERVICES	11,000,000
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>1,198,000,000</b>
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>661,000,000</b>
70421	AGRICULTURE	661,000,000
<b>7045</b>	<b>TRANSPORT</b>	<b>537,000,000</b>
70451	ROAD TRANSPORT	537,000,000
<b>707</b>	<b>HEALTH</b>	<b>1,636,915,530</b>
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>1,636,915,530</b>
70741	PUBLIC HEALTH SERVICES	1,636,915,530
<b>709</b>	<b>EDUCATION</b>	<b>1,352,000,000</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>662,000,000</b>
70912	PRIMARY EDUCATION	662,000,000
<b>7098</b>	<b>EDUCATION N.E.C.</b>	<b>690,000,000</b>
70981	EDUCATION N.E.C	690,000,000





Table 13: Personnel Expenditure by Functional Classification

<b>122208 - IGALAMELA-ODOLU Local Government, Kogi State - 2025 Budget: Personnel Expenditure by Function</b>		
<b>Code</b>	<b>Item</b>	<b>2025 Approved Budget</b>
-	<b><i>Total Personnel Expenditure</i></b>	<b><i>2,448,000,000</i></b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>1,102,000,000</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>154,000,000</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	79,000,000
70112	FINANCIAL AND FISCAL AFFAIRS	75,000,000
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>948,000,000</b>
70131	GENERAL PERSONNEL SERVICES	927,000,000
70132	OVERALL PLANNING AND STATISTICAL SERVICES	18,000,000
70133	OTHER GENERAL SERVICES	3,000,000
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>142,000,000</b>
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>32,000,000</b>
70421	AGRICULTURE	32,000,000
<b>7045</b>	<b>TRANSPORT</b>	<b>110,000,000</b>
70451	ROAD TRANSPORT	110,000,000
<b>707</b>	<b>HEALTH</b>	<b>470,000,000</b>
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>470,000,000</b>
70741	PUBLIC HEALTH SERVICES	470,000,000
<b>709</b>	<b>EDUCATION</b>	<b>734,000,000</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>662,000,000</b>
70912	PRIMARY EDUCATION	662,000,000
<b>7098</b>	<b>EDUCATION N.E.C.</b>	<b>72,000,000</b>
70981	EDUCATION N.E.C	72,000,000



Table 14: Overhead Expenditure by Functional Classification

<b>122208 - IGALAMELA-ODOLU Local Government, Kogi State - 2025 Budget: Overhead Expenditure by Function</b>		
<b>Code</b>	<b>Item</b>	<b>2025 Approved Budget</b>
-	<b><i>Total Overhead Expenditure</i></b>	<b><u>998,535,240</u></b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>482,535,240</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>330,636,860</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	41,535,230
70112	FINANCIAL AND FISCAL AFFAIRS	289,101,630
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>151,898,380</b>
70131	GENERAL PERSONNEL SERVICES	102,000,000
70132	OVERALL PLANNING AND STATISTICAL SERVICES	41,898,380
70133	OTHER GENERAL SERVICES	8,000,000
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>33,000,000</b>
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>19,000,000</b>
70421	AGRICULTURE	19,000,000
<b>7045</b>	<b>TRANSPORT</b>	<b>14,000,000</b>
70451	ROAD TRANSPORT	14,000,000
<b>707</b>	<b>HEALTH</b>	<b>11,000,000</b>
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>11,000,000</b>
70741	PUBLIC HEALTH SERVICES	11,000,000
<b>709</b>	<b>EDUCATION</b>	<b>472,000,000</b>
<b>7098</b>	<b>EDUCATION N.E.C.</b>	<b>472,000,000</b>
70981	EDUCATION N.E.C	472,000,000



Table 15: Capital Expenditure by Functional Classification

<b>122208 - IGALAMELA-ODOLU Local Government, Kogi State - 2025 Budget: Capital Expenditure by Function</b>		
<b>Code</b>	<b>Item</b>	<b>2025 Approved Budget</b>
-	<b><i>Total Capital Expenditure</i></b>	<b><u>2,329,915,530</u></b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>5,000,000</b>
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>5,000,000</b>
70132	OVERALL PLANNING AND STATISTICAL SERVICES	5,000,000
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>1,023,000,000</b>
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>610,000,000</b>
70421	AGRICULTURE	610,000,000
<b>7045</b>	<b>TRANSPORT</b>	<b>413,000,000</b>
70451	ROAD TRANSPORT	413,000,000
<b>707</b>	<b>HEALTH</b>	<b>1,155,915,530</b>
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>1,155,915,530</b>
70741	PUBLIC HEALTH SERVICES	1,155,915,530
<b>709</b>	<b>EDUCATION</b>	<b>146,000,000</b>
<b>7098</b>	<b>EDUCATION N.E.C.</b>	<b>146,000,000</b>
70981	EDUCATION N.E.C	146,000,000



### 3.D Capital Expenditure by Project

Table 16: Capital Expenditure by Project

<b>122208 - IGALAMELA-ODOLU Local Government, Kogi State - 2025 Budget: Capital Projects</b>					
<b>Project Name</b>	<b>Programme Code</b>	<b>Administrative Code and Description</b>	<b>Economic Code and Description</b>	<b>Function Code and Description</b>	<b>2025 Approved Budget</b>
<b>Total Capital Expenditure</b>					<b>2,329,915,530</b>
PURCHASE OF 20NOS OF CASSAVA PROCESSING MACHINES	01040125000100	021500100100	23010127	70421	535,000,000
PURCHASE OF WATER PUMP FOR IRRIGATION SCHEME	01030225000100	021500100100	23020113	70421	75,000,000
PROCUREMENT AND INSTALLATION OF QUICK BOOK SOFTWARE FOR BUDGETING	13100125000100	022000300100	23050102	70132	5,000,000
PURCHASE OF 3NOS OF UTILITY VEHICLE FOR SMOOTH RUNNING OF THE WORKS ACTIVITIES	17100125000100	023400100100	23010105	70451	200,000,000
REPLACEMENT OF PRINCIPAL OFFICERS TABLES, CHAIRS AND MODERN CURTAINS AT SECRETARIAT	17100125000200	023400100100	23010112	70451	20,000,000
CONSTRUCTION OF 1NO. OF ADDITIONAL OFFICE BUILDING HALL INCLUSIVE AT THE SECRETARIAT HEAD QUARTERS	17100125000300	023400100100	23020101	70451	50,000,000
CONSTRUCTION OF CIVIL ENGINEER WORKSHOP AT DEPARTMENT OF WORKS	17100125000400	023400100100	23020101	70451	40,000,000
CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS ACROSS THE LGA	17100125000500	023400100100	23020122	70451	12,000,000
RENOVATION OF SOME SELECTED MARKET BUILDING INCLUDING MOTOR PARKS IN THE LGA	17100125000600	023400100100	23020124	70451	47,000,000
REHABILITATION OF 10NOS OF	17100125000700	023400100100	23030104	70451	10,000,000



MORIBOUND BOREHOLE.					
CONSTRUCTION OF DRAINAGE AND CULVERT ACROSS SOME WARD IN THE LGA	17100125000800	023400100100	23040102	70451	34,000,000
PURCHASE AND DISTRIBUTION OF EDUCATIONAL MATERIALS SUCH AS MATHEMATICS AND ENGLISH TEXTBOOKS TO STUDENTS ACROSS THE LGA.	05040225000100	051700100100	23010124	70981	146,000,000
PURCHASE/ REPLACEMENT OF SOME EQUIPMENT SUCH AS VITAL SIGNS MONITORS, BLOOD PRESSURE MONITOR, THERMOMETER, PULSE OXIMETER, ETC. AT SOME SELECTED PHC	04080225000101	052100100100	23010122	70741	450,000,000
PURCHASE OF 5NOs OF FIRE EXTINGUISHERS FOR HEALTH CENTRE	04100125000101	052100100100	23010123	70741	35,000,000
RENOVATION OF 1NOs OF PHC IN THE LOCAL GOVERNMENT	04050125000101	052100100100	23030105	70741	670,915,530