



KOGI LOCAL GOVERNMENT

**20
25**

**APPROVED
BUDGET**

Published: 30/03/2025



Contents

1	Budget Overview.....	2
2	Revenue Reports.....	6
2.A	Revenue by Administrative Classification	6
2.B	Revenue by Economic Classification	7
2.C	Revenue by Fund Classification.....	9
3	Expenditure Reports	10
3.A	Expenditure by Administrative Classification.....	10
3.B	Expenditure by Economic Classification.....	14
3.C	Expenditure by Functional Classification	17
3.D	Capital Expenditure by Project.....	21

List of Reports

Table 1: Budget Overview	3
Table 2 Summary Revenue and Expenditure	4
Table 2 Expenditure by MDA by Main Economic Classification	5
Table 3: Total Revenue by Administrative Classification.....	6
Table 4: Total Revenue by Economic Classification.....	7
Table 5: Total Revenue by Fund Classification	9
Table 6: Total Expenditure by Administrative Classification	10
Table 7: Personnel Expenditure by Administrative Classification	11
Table 8: Overhead Expenditure by Administrative Classification	12
Table 9: Capital Expenditure by Administrative Classification	13
Table 10: Total Expenditure by Economic Classification	14
Table 11: Total Expenditure by Functional Classification.....	17
Table 12: Personnel Expenditure by Functional Classification.....	18
Table 13: Overhead Expenditure by Functional Classification	19
Table 14: Capital Expenditure by Functional Classification.....	20
Table 19: Capital Expenditure by Project	21



1 Budget Overview

Kogi State - KOGI 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 VITAL SIGNS MONITORS, BLOOD PRESSURE MONITOR, THERMOMETER, PULSE OXIMETER, ETC. AT SOME SELECTED PHC	105,000,000
Statutory Allocation	2,396,243,800	CONSTRUCTION OF IRRIGATION FACILITIES IN ONE COMMUNITIES PER WARD IN THE LGA	104,133,930
VAT	2,624,681,410	PURCHASE OF TABLES, CHAIRS AND MODERN CURTAINS FOR WORKS DEPARTMENT STAFF	100,000,000
Other FAAC	197,787,920	PURCHASE AND DISTRIBUTION OF EDUCATIONAL MATERIALS SUCH AS MATHEMATICS AND ENGLISH TEXTBOOKS TO STUDENTS ACROSS THE LGA.	80,000,000
LG IGR	117,042,150	CONSTRUCTION OF ADDITIONAL PARKING SHADE FOR FINANCE DEPARTMENT	70,000,000
Share of State IGR	-	SUPPLY OF EXERCISE BOOKS TO 2NOs OF PRIMARY SCHOOLS PER WARD	70,000,000
Other (Capital Receipts)	-	REPAIRS OF AGRICULTURAL FACILITIES SUCH AS RIDGER HARROWS, POWER TILERS, HARVESTERS , PLANTERS	67,866,070
Total Revenue	5,335,755,280	CONSTRUCTION/ PROVISION OF SPORTING FACILITIES AT GYB MODEL PRIMARY SCHOOL PER WARD	60,000,000
		PURCHASE OF 2NOs OF CASSAVA PROCESSING MACHINES	50,000,000
Expenditure by Economic	2025 Budget	PROCUREMENT OF 10NOs OF LAPTOPS FOR PRINCIPAL STAFF OF THE LGA	50,000,000
Personnel	2,499,659,270	<i>Other Capital Projects</i>	1,228,267,210
Grants / Contributions to State	-	Total	1,985,267,210
Total Expenditure	5,335,755,280		
Expenditure by Sector	2025 Budget		
Education	1,347,259,558		
Health	891,872,866		
Other Social	-		
Agriculture	746,434,872		
Other Economic	1,111,516,718		
Administration	1,238,671,266		
Law and Justice	-		
Total Expenditure	5,335,755,280		



Table 1: Budget Overview

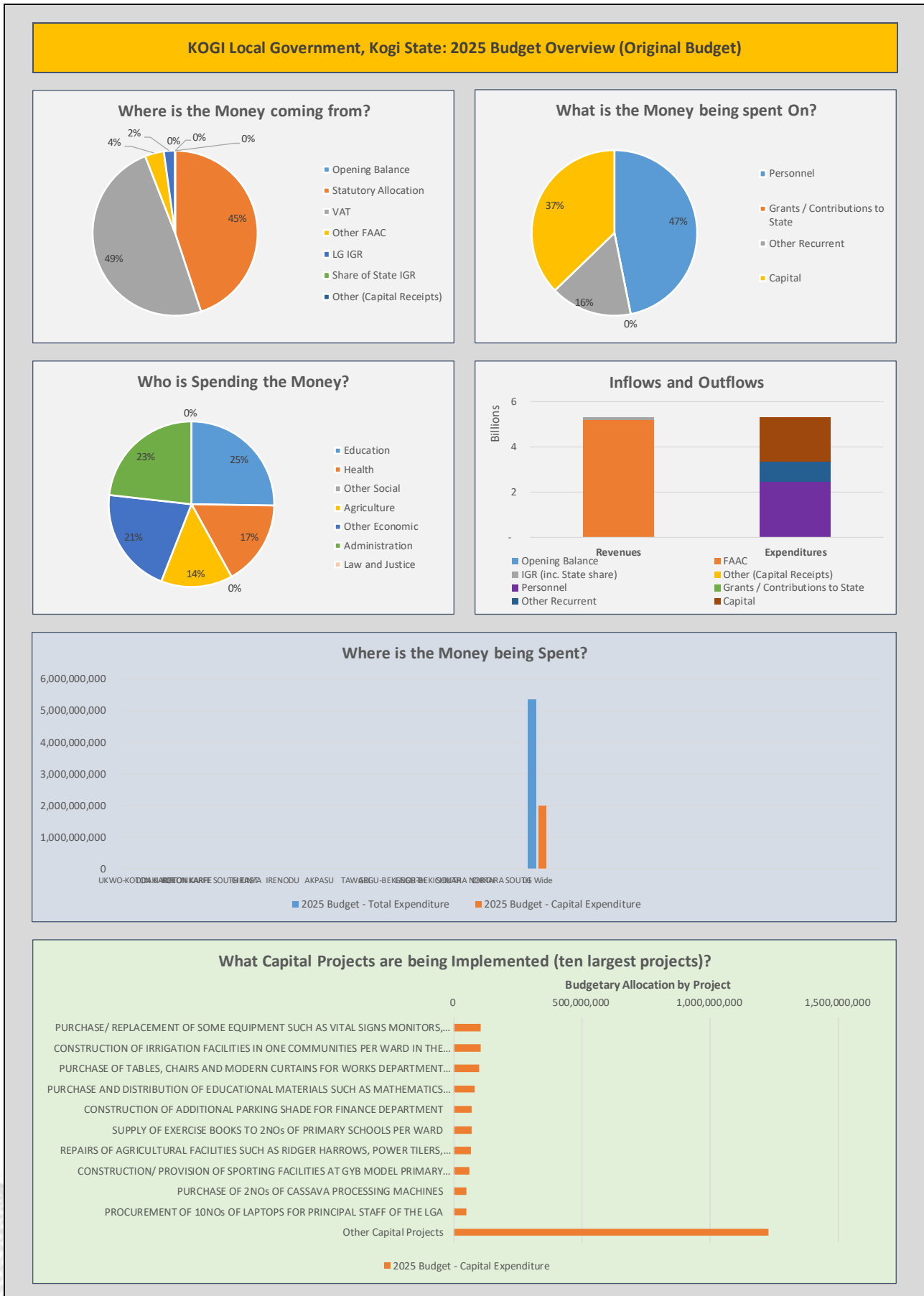




Table 2 Summary Revenue and Expenditure

122311 - KOGI Local Government, Kogi State - 2025 Budget: Summary	
Item	2025 Approved Budget
Opening Balance	
Recurrent Revenue	5,335,755,280.00
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	5,218,713,130.00
12 - INDEPENDENT REVENUE	117,042,150.00
Recurrent Expenditure	3,350,488,070.00
21 - PERSONNEL COST	2,499,659,270.00
22 - OTHER RECURRENT COSTS	850,828,800.00
Transfer to Capital Account	1,985,267,210.00
Capital Receipts	-
13 - AID AND GRANTS	-
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	-
23 - CAPITAL EXPENDITURE	1,985,267,210.00
Total Revenue (including OB)	5,335,755,280.00
Total Expenditure	5,335,755,280.00
Closing Balance	-



Table 3 Expenditure by MDA by Main Economic Classification

122311 - KOGI Local Government, Kogi State - 2025 Original Budget: Expenditure by MDA						
Code	Administrative Unit	Personnel Expenditure	Overhead Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
-	Total Expenditure	2,499,659,270	850,828,800	3,350,488,070	1,985,267,210	5,335,755,280
010000000000	ADMINISTRATION SECTOR	710,404,800	268,266,466	978,671,266	260,000,000	1,238,671,266
011100000000	OFFICE OF THE LG CHAIRMAN	47,700,000	98,000,000	145,700,000	-	145,700,000
011100100100	CHAIRMAN	40,700,000	80,000,000	120,700,000	-	120,700,000
011100100200	VICE-CHAIRMAN	4,000,000	12,000,000	16,000,000	-	16,000,000
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	3,000,000	6,000,000	9,000,000	-	9,000,000
011200000000	LOCAL GOVT COUNCIL	31,680,000	10,000,000	41,680,000	-	41,680,000
011200100100	THE LEGISTRATIVE COUNCIL	31,680,000	-	31,680,000	-	31,680,000
011202100100	OFFICE OF THE HOUSE LEADER	-	10,000,000	10,000,000	-	10,000,000
012500000000	DIRECTOR OF PERSONNEL MANAGEMENT	631,024,800	160,266,466	791,291,266	260,000,000	1,051,291,266
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	631,024,800	160,266,466	791,291,266	260,000,000	1,051,291,266
020000000000	ECONOMIC SECTOR	602,284,380	330,400,000	932,684,380	925,267,210	1,857,951,590
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	224,434,872	30,000,000	254,434,872	492,000,000	746,434,872
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	224,434,872	30,000,000	254,434,872	492,000,000	746,434,872
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	234,667,668	248,400,000	483,067,668	145,000,000	628,067,668
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	192,667,668	123,000,000	315,667,668	100,000,000	415,667,668
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	42,000,000	125,400,000	167,400,000	45,000,000	212,400,000
023400000000	DEPARTMENT OF WORKS & HOUSING	143,181,840	52,000,000	195,181,840	288,267,210	483,449,050
023400100100	DEPARTMENT OF WORKS & HOUSING	143,181,840	52,000,000	195,181,840	288,267,210	483,449,050
050000000000	SOCIAL SECTOR	1,186,970,090	252,162,334	1,439,132,424	800,000,000	2,239,132,424
051700000000	DEPARTMENT OF EDUCATION	793,259,558	164,000,000	957,259,558	390,000,000	1,347,259,558
051700100100	DEPARTMENT OF EDUCATION	164,772,940	159,000,000	323,772,940	390,000,000	713,772,940
051702600100	PRIMARY SCHOOL	628,486,618	5,000,000	633,486,618	-	633,486,618
052100000000	DEPARTMENT OF HEALTH CARE	393,710,532	88,162,334	481,872,866	410,000,000	891,872,866
052100100100	DEPARTMENT OF HEALTH CARE	393,710,532	88,162,334	481,872,866	410,000,000	891,872,866



2 Revenue Reports

2.A Revenue by Administrative Classification

Table 4: Total Revenue by Administrative Classification

122311 - KOGI Local Government, Kogi State - 2025 Budget: Total Revenue by Administrative Unit		
Code	Administrative Unit	2025 Approved Budget
-	<i>Total Revenue</i>	<i>5,335,755,280</i>
020000000000	ECONOMIC SECTOR	5,335,755,280
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	5,335,755,280
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	5,335,755,280



2.B Revenue by Economic Classification

Table 5: Total Revenue by Economic Classification

122311 - KOGI Local Government, Kogi State - 2025 Budget: Total Revenue by Economic Classification		
Code	Economic	2025 Approved Budget
1	REVENUE	5,335,755,280
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	5,218,713,130
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	5,218,713,130
110101	STATUTORY ALLOCATION (FAAC)	2,396,243,800
11010101	STATUTORY ALLOCATION	2,396,243,800
110102	VALUE ADDED TAX ALLOCATION	2,624,681,410
11010201	SHARE OF VAT	2,624,681,410
110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT	197,787,920
11010399	OTHER FAAC DISTRIBUTIONS	197,787,920
12	INDEPENDENT REVENUE	117,042,150
1201	DIRECT TAX REVENUE	2,000,000
120101	PERSONAL TAXES	2,000,000
12010101	COMMUNITY DEVELOPMENT/POLL TAX	2,000,000
1202	NON-TAX REVENUE	115,042,150
120201	LICENCES - GENERAL	21,910,000
12020107	BOATS & CANOE (SMALL CRAFT) LICENSE	950,000
12020109	REGISTRATION OF VOLUNTARY ORGANIZATIONS	950,000
12020111	BAKE HOUSE LICENSE	1,500,000
12020113	BRICKMAKING, etc LICENSE	1,150,000
12020116	CATTLE DEALER LICENSES	1,280,000
12020117	DRIED FISH & MEAT LICENSES	2,000,000
12020119	FISHING PERMITS	840,000
12020120	HAWKER'S PERMITS	2,000,000
12020121	HUNTING PERMITS	420,000
12020122	PRODUCE BUYING LICENSES	400,000
12020124	ABBATTOIR/SLAUGHTER LICENSES	1,420,000
12020185	TENERMENT	9,000,000
120204	FEES - GENERAL	33,232,150
12020417	CONTRACTOR REGISTRATION FEES	5,500,000
12020418	MARRIAGE/ DIVORCE FEES	1,500,000
12020436	BILL BOARD ADVERTISEMENT FEES	4,500,000
12020442	ASSOCIATION FEES	4,200,000
12020443	BIRTH & DEATH REGISTRATION FEES	1,000,000
12020444	BURIAL FEES	100,000
12020445	CHANGE OF OWNERSHIP FEES	50,000
12020449	BUSINESS/TRADE OPERATING FEES	700,000
12020451	TIMBER & FOREST FEES	15,182,150
12020453	APPLICATIONS FEES	500,000
120205	FINES - GENERAL	4,000,000
12020501	FINES/PENALTIES	4,000,000



120206	SALES - GENERAL	19,900,000
12020603	SALES OF ID CARDS	10,000,000
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	4,200,000
12020608	SALES OF IMPROVED SEEDS/CHEMICAL	1,200,000
12020611	PROCEEDS FROM SALES OF GOVT. VEHICLES	4,500,000
120207	EARNINGS -GENERAL	33,000,000
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	10,000,000
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	2,000,000
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	2,000,000
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	3,000,000
12020713	EARNING FROM SHOPS AND SHOPPING CENTRES	16,000,000
120209	RENT ON LAND & OTHERS - GENERAL	3,000,000
12020906	RENTS ON GOVT. PROPERTIES	3,000,000



2.C Revenue by Fund Classification

Table 6: Total Revenue by Fund Classification

122311 - KOGI Local Government, Kogi State - 2025 Budget: Total Revenue by Fund		
Code	Fund	2025 Approved Budget
-	<i>Total Revenue (including Capital Receipts, excluding Open Balance)</i>	<i>5,335,755,280</i>
01	FEDERATION ACCOUNT	5,218,713,130
011	FAAC DIRECT ALLOCATION	5,218,713,130
01101	FAAC DIRECT ALLOCATION	5,218,713,130
02	CONSOLIDATED REVENUE FUND	117,042,150
021	MAIN ENVELOP	117,042,150
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	117,042,150



3 Expenditure Reports

3.A Expenditure by Administrative Classification

Table 7: Total Expenditure by Administrative Classification

122311 - KOGI Local Government, Kogi State - 2025 Budget: Total Expenditure by Administrative Unit		
Code	Administrative Unit	2025 Approved Budget
-	<i>Total Expenditure</i>	<i>5,335,755,280</i>
01000000000	ADMINISTRATION SECTOR	1,238,671,266
01110000000	OFFICE OF THE LG CHAIRMAN	145,700,000
011100100100	CHAIRMAN	120,700,000
011100100200	VICE-CHAIRMAN	16,000,000
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	9,000,000
01120000000	LOCAL GOVT COUNCIL	41,680,000
011200100100	THE LEGISTRATIVE COUNCIL	31,680,000
011202100100	OFFICE OF THE HOUSE LEADER	10,000,000
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	1,051,291,266
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	1,051,291,266
02000000000	ECONOMIC SECTOR	1,857,951,590
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	746,434,872
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	746,434,872
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	628,067,668
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	415,667,668
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	212,400,000
02340000000	DEPARTMENT OF WORKS & HOUSING	483,449,050
023400100100	DEPARTMENT OF WORKS & HOUSING	483,449,050
05000000000	SOCIAL SECTOR	2,239,132,424
05170000000	DEPARTMENT OF EDUCATION	1,347,259,558
051700100100	DEPARTMENT OF EDUCATION	713,772,940
051702600100	PRIMARY SCHOOL	633,486,618
05210000000	DEPARTMENT OF HEALTH CARE	891,872,866
052100100100	DEPARTMENT OF HEALTH CARE	891,872,866



Table 8: Personnel Expenditure by Administrative Classification

122311 - KOGI Local Government, Kogi State - 2025 Budget: Personnel Expenditure by Administrative Unit		
Code	Administrative Unit	2025 Approved Budget
-	<i>Total Personnel Expenditure</i>	<i>2,499,659,270</i>
01000000000	ADMINISTRATION SECTOR	710,404,800
01110000000	OFFICE OF THE LG CHAIRMAN	47,700,000
011100100100	CHAIRMAN	40,700,000
011100100200	VICE-CHAIRMAN	4,000,000
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	3,000,000
01120000000	LOCAL GOVT COUNCIL	31,680,000
011200100100	THE LEGISTRATIVE COUNCIL	31,680,000
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	631,024,800
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	631,024,800
02000000000	ECONOMIC SECTOR	602,284,380
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	224,434,872
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	224,434,872
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	234,667,668
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	192,667,668
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	42,000,000
02340000000	DEPARTMENT OF WORKS & HOUSING	143,181,840
023400100100	DEPARTMENT OF WORKS & HOUSING	143,181,840
05000000000	SOCIAL SECTOR	1,186,970,090
05170000000	DEPARTMENT OF EDUCATION	793,259,558
051700100100	DEPARTMENT OF EDUCATION	164,772,940
051702600100	PRIMARY SCHOOL	628,486,618
05210000000	DEPARTMENT OF HEALTH CARE	393,710,532
052100100100	DEPARTMENT OF HEALTH CARE	393,710,532



Table 9: Overhead Expenditure by Administrative Classification

122311 - KOGI Local Government, Kogi State - 2025 Budget: Overhead Expenditure by Administrative Unit		
Code	Administrative Unit	2025 Approved Budget
-	<i>Total Overhead Expenditure</i>	<i>850,828,800</i>
01000000000	ADMINISTRATION SECTOR	268,266,466
01110000000	OFFICE OF THE LG CHAIRMAN	98,000,000
011100100100	CHAIRMAN	80,000,000
011100100200	VICE-CHAIRMAN	12,000,000
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	6,000,000
01120000000	LOCAL GOVT COUNCIL	10,000,000
011202100100	OFFICE OF THE HOUSE LEADER	10,000,000
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	160,266,466
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	160,266,466
02000000000	ECONOMIC SECTOR	330,400,000
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	30,000,000
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	30,000,000
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	248,400,000
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	123,000,000
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	125,400,000
02340000000	DEPARTMENT OF WORKS & HOUSING	52,000,000
023400100100	DEPARTMENT OF WORKS & HOUSING	52,000,000
05000000000	SOCIAL SECTOR	252,162,334
05170000000	DEPARTMENT OF EDUCATION	164,000,000
051700100100	DEPARTMENT OF EDUCATION	159,000,000
051702600100	PRIMARY SCHOOL	5,000,000
05210000000	DEPARTMENT OF HEALTH CARE	88,162,334
052100100100	DEPARTMENT OF HEALTH CARE	88,162,334



Table 10: Capital Expenditure by Administrative Classification

122311 - KOGI Local Government, Kogi State - 2025 Budget: Capital Expenditure by Administrative Unit		
Code	Administrative Unit	2025 Approved Budget
-	<i>Total Capital Expenditure</i>	<i>1,985,267,210</i>
01000000000	ADMINISTRATION SECTOR	260,000,000
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	260,000,000
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	260,000,000
02000000000	ECONOMIC SECTOR	925,267,210
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	492,000,000
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	492,000,000
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	145,000,000
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	100,000,000
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	45,000,000
02340000000	DEPARTMENT OF WORKS & HOUSING	288,267,210
023400100100	DEPARTMENT OF WORKS & HOUSING	288,267,210
05000000000	SOCIAL SECTOR	800,000,000
05170000000	DEPARTMENT OF EDUCATION	390,000,000
051700100100	DEPARTMENT OF EDUCATION	390,000,000
05210000000	DEPARTMENT OF HEALTH CARE	410,000,000
052100100100	DEPARTMENT OF HEALTH CARE	410,000,000



3.B Expenditure by Economic Classification

Table 11: Total Expenditure by Economic Classification

122311 - KOGI Local Government, Kogi State - 2025 Budget: Expenditure by Economic Classification		
Code	Item	2025 Approved Budget
2	<i>EXPENDITURES</i>	<i>5,335,755,280</i>
21	<i>PERSONNEL COST</i>	<i>2,499,659,270</i>
2101	<i>SALARY</i>	<i>2,084,581,946</i>
210101	SALARIES AND WAGES	2,084,581,946
21010101	SALARY	2,084,581,946
2103	<i>SOCIAL BENEFITS</i>	<i>415,077,324</i>
210301	SOCIAL BENEFITS	415,077,324
21030102	PENSION	415,077,324
22	<i>OTHER RECURRENT COSTS</i>	<i>850,828,800</i>
2202	<i>OVERHEAD COST</i>	<i>775,828,800</i>
220201	TRAVEL & TRANSPORT - GENERAL	232,666,466
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	145,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	42,666,466
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	15,000,000
22020105	TRADITIONAL COUNCIL EXPENSES	30,000,000
220202	UTILITIES - GENERAL	10,000,000
22020201	ELECTRICITY CHARGES	10,000,000
220203	MATERIALS & SUPPLIES - GENERAL	186,780,680
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	30,800,000
22020302	BOOKS	25,000,000
22020303	NEWSPAPERS	3,000,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	15,000,000
22020306	PRINTING OF SECURITY DOCUMENTS	30,000,000
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	24,980,680
22020309	UNIFORMS & OTHER CLOTHING	8,000,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	40,000,000
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	10,000,000
220204	MAINTENANCE SERVICES - GENERAL	46,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	6,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE	14,000,000
22020406	OTHER MAINTENANCE SERVICES	26,000,000
220205	TRAINING - GENERAL	67,000,000
22020501	LOCAL TRAINING	10,000,000
22020504	RESEARCH AND DEVELOPMENT EXPENSES	57,000,000
220206	OTHER SERVICES - GENERAL	76,000,000
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	56,000,000
22020606	OFFICE AND GENERAL EXPENSES	20,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	5,000,000
22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	5,000,000
220208	FUEL & LUBRICANTS - GENERAL	10,000,000
22020801	MOTOR VEHICLE FUEL COST	10,000,000
220209	FINANCIAL CHARGES - GENERAL	20,000,000
22020901	BANK CHARGES (OTHER THAN INTEREST)	20,000,000



220210	MISCELLANEOUS EXPENSES GENERAL	122,381,654
22021001	REFRESHMENT & MEALS	15,381,654
22021002	HONORARIUM & SITTING ALLOWANCE	7,000,000
22021003	PUBLICITY & ADVERTISEMENTS	3,000,000
22021004	MEDICAL EXPENSES-LOCAL	5,000,000
22021007	WELFARE PACKAGES	39,000,000
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	53,000,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	75,000,000
220401	LOCAL GRANTS AND CONTRIBUTIONS	75,000,000
22040110	GRANT, CONTRIBUTION & SUBVENTION	75,000,000
23	CAPITAL EXPENDITURE	1,985,267,210
2301	FIXED ASSETS PURCHASED	971,267,210
230101	PURCHASE OF FIXED ASSETS - GENERAL	971,267,210
23010101	PURCHASE / ACQUISITION OF LAND	20,000,000
23010103	PURCHASE OF RESIDENTIAL BUILDINGS	20,000,000
23010104	PURCHASE MOTOR CYCLES	10,000,000
23010105	PURCHASE OF MOTOR VEHICLES	50,000,000
23010108	PURCHASE OF BUSES	50,000,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	110,000,000
23010113	PURCHASE OF COMPUTERS	130,000,000
23010114	PURCHASE OF COMPUTER PRINTERS	5,000,000
23010115	PURCHASE OF PHOTOCOPYING MACHINES	5,000,000
23010118	PURCHASE OF SCANNERS	5,000,000
23010121	PURCHASE OF RESIDENTIAL FURNITURE	12,000,000
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	175,000,000
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	52,267,210
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	150,000,000
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	80,000,000
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	50,000,000
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	25,000,000
23010132	PURCHASE OF SECURITY EQUIPMENT	20,000,000
23010133	PURCHASES OF SURVEYING EQUIPMENT	2,000,000
2302	CONSTRUCTION / PROVISION	561,133,930
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	561,133,930
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	40,000,000
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	150,000,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	50,000,000
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	60,000,000
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	104,133,930
23020114	CONSTRUCTION / PROVISION OF ROADS	5,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	40,000,000
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	35,000,000
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	2,000,000
23020124	CONSTRUCTION OF MARKETS/PARKS	70,000,000
23020126	CONSTRUCTION/PROVISION OF CEMETERIES	5,000,000



2303	REHABILITATION / REPAIRS	407,866,070
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	407,866,070
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	140,000,000
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	10,000,000
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	20,000,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	30,000,000
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	67,866,070
23030113	REHABILITATION / REPAIRS - ROADS	50,000,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	60,000,000
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	30,000,000
2304	PRESERVATION OF THE ENVIRONMENT	35,000,000
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	35,000,000
23040101	TREE PLANTING	30,000,000
23040103	WILDLIFE CONSERVATION	5,000,000
2305	OTHER CAPITAL PROJECTS	10,000,000
230501	ACQUISITION OF NON TANGIBLE ASSETS	10,000,000
23050102	COMPUTER SOFTWARE ACQUISITION	10,000,000



3.C Expenditure by Functional Classification

Table 12: Total Expenditure by Functional Classification

122311 - KOGI Local Government, Kogi State - 2025 Budget: Total Expenditure by Function		
Code	Item	2025 Approved Budget
-	<i>Total Expenditure</i>	<i>5,335,755,280</i>
701	GENERAL PUBLIC SERVICES	2,163,738,934
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	887,047,668
70111	EXECUTIVE AND LEGISLATIVE ORGANS	471,380,000
70112	FINANCIAL AND FISCAL AFFAIRS	415,667,668
7013	GENERAL SERVICES	1,276,691,266
70131	GENERAL PERSONNEL SERVICES	1,051,291,266
70132	OVERALL PLANNING AND STATISTICAL SERVICES	212,400,000
70133	OTHER GENERAL SERVICES	13,000,000
704	ECONOMIC AFFAIRS	932,883,922
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	449,434,872
70421	AGRICULTURE	449,434,872
7045	TRANSPORT	483,449,050
70451	ROAD TRANSPORT	483,449,050
707	HEALTH	891,872,866
7076	HEALTH N.E.C.	891,872,866
70761	HEALTH N.E.C.	891,872,866
709	EDUCATION	1,347,259,558
7098	EDUCATION N.E.C.	1,347,259,558
70981	EDUCATION N.E.C	1,347,259,558



Table 13: Personnel Expenditure by Functional Classification

122311 - KOGI Local Government, Kogi State - 2025 Budget: Personnel Expenditure by Function		
Code	Item	2025 Approved Budget
-	<i>Total Personnel Expenditure</i>	<i>2,499,659,270</i>
701	GENERAL PUBLIC SERVICES	945,072,468
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	269,047,668
70111	EXECUTIVE AND LEGISLATIVE ORGANS	76,380,000
70112	FINANCIAL AND FISCAL AFFAIRS	192,667,668
7013	GENERAL SERVICES	676,024,800
70131	GENERAL PERSONNEL SERVICES	631,024,800
70132	OVERALL PLANNING AND STATISTICAL SERVICES	42,000,000
70133	OTHER GENERAL SERVICES	3,000,000
704	ECONOMIC AFFAIRS	367,616,712
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	224,434,872
70421	AGRICULTURE	224,434,872
7045	TRANSPORT	143,181,840
70451	ROAD TRANSPORT	143,181,840
707	HEALTH	393,710,532
7076	HEALTH N.E.C.	393,710,532
70761	HEALTH N.E.C.	393,710,532
709	EDUCATION	793,259,558
7098	EDUCATION N.E.C.	793,259,558
70981	EDUCATION N.E.C	793,259,558



Table 14: Overhead Expenditure by Functional Classification

122311 - KOGI Local Government, Kogi State - 2025 Budget: Overhead Expenditure by Function		
Code	Item	2025 Approved Budget
-	<i>Total Overhead Expenditure</i>	<i>850,828,800</i>
701	GENERAL PUBLIC SERVICES	543,666,466
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	248,000,000
70111	EXECUTIVE AND LEGISLATIVE ORGANS	125,000,000
70112	FINANCIAL AND FISCAL AFFAIRS	123,000,000
7013	GENERAL SERVICES	295,666,466
70131	GENERAL PERSONNEL SERVICES	160,266,466
70132	OVERALL PLANNING AND STATISTICAL SERVICES	125,400,000
70133	OTHER GENERAL SERVICES	10,000,000
704	ECONOMIC AFFAIRS	55,000,000
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	3,000,000
70421	AGRICULTURE	3,000,000
7045	TRANSPORT	52,000,000
70451	ROAD TRANSPORT	52,000,000
707	HEALTH	88,162,334
7076	HEALTH N.E.C.	88,162,334
70761	HEALTH N.E.C.	88,162,334
709	EDUCATION	164,000,000
7098	EDUCATION N.E.C.	164,000,000
70981	EDUCATION N.E.C	164,000,000



Table 15: Capital Expenditure by Functional Classification

122311 - KOGI Local Government, Kogi State - 2025 Budget: Capital Expenditure by Function		
Code	Item	2025 Approved Budget
-	<i>Total Capital Expenditure</i>	<i>1,985,267,210</i>
701	GENERAL PUBLIC SERVICES	675,000,000
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	370,000,000
70111	EXECUTIVE AND LEGISLATIVE ORGANS	270,000,000
70112	FINANCIAL AND FISCAL AFFAIRS	100,000,000
7013	GENERAL SERVICES	305,000,000
70131	GENERAL PERSONNEL SERVICES	260,000,000
70132	OVERALL PLANNING AND STATISTICAL SERVICES	45,000,000
704	ECONOMIC AFFAIRS	510,267,210
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	222,000,000
70421	AGRICULTURE	222,000,000
7045	TRANSPORT	288,267,210
70451	ROAD TRANSPORT	288,267,210
707	HEALTH	410,000,000
7076	HEALTH N.E.C.	410,000,000
70761	HEALTH N.E.C.	410,000,000
709	EDUCATION	390,000,000
7098	EDUCATION N.E.C.	390,000,000
70981	EDUCATION N.E.C	390,000,000



3.D Capital Expenditure by Project

Table 16: Capital Expenditure by Project

122311 - KOGI 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					1,985,267,210
PURCHASE OF 4NOS MOTOR CYCLE FOR SURVEILLANCE	13100125000100	012500100100	23010104	70131	10,000,000
PURCHASE OF TABLES, CHAIRS AND MODERN CURTAINS FOR WORKS DEPARTMENT STAFF	13100125000200	012500100100	23010112	70131	100,000,000
PROCUREMENT OF 10NOS OF LAPTOPS FOR PRINCIPAL STAFF OF THE LGA	13100125000300	012500100100	23010113	70131	50,000,000
PURCHASE OF SECURITY GADGET/ VEHICLES FOR OPERATION	13100125000400	012500100100	23010132	70131	20,000,000
CONSTRUCTION OF CLINIC IN THE LG SECRETARIAT	13100125000500	012500100100	23020106	70131	50,000,000
CONSTRUCTION OF 2KM OF OHONO,EBERA-KOTO, KOTO-KARFE ROAD	13100125000600	012500100100	23030113	70131	30,000,000
REPAIRS OF AGRICULTURAL FACILITIES SUCH AS RIDGER HARROWS, POWER TILERS, HARVESTERS, PLANTERS	01070125000100	021500100100	23030112	70421	67,866,070
PURCHASE OF 2NOS OF CASSAVA PROCESSING MACHINES	01040125000100	021500100100	23010127	70421	50,000,000
CONSTRUCTION OF IRRIGATION FACILITIES IN ONE COMMUNITIES PER WARD IN THE LGA	01030225000100	021500100100	23020113	70421	104,133,930
ACQUISITION OF LAND FOR FARMING ACTIVITIES AT VARIOUS COMMUNITIES FOR FARMERS	01100125000100	021500100100	23010101	70111	20,000,000
PROCUREMENT OF 15NOS OF DESKTOP COMPUTERS FOR THE DEPARTMENT	01100125000200	021500100100	23010113	70111	50,000,000
PURCHASE OF 3 NOS FIRE ENGINES AND FIRE FIGHTING EQUIPMENT/ APLPLIANCE	01100125000300	021500100100	23010123	70111	50,000,000
CONSTRUCTION AND EQUIPPING OF FIRE STATION OFFICE IN IYARA,OKORO, AND GBEDE	01100125000400	021500100100	23020101	70111	40,000,000
MAINTENANCE OF GOVERNMENT QUARTERS ACROSS THE WARDS	01100125000500	021500100100	23030101	70111	50,000,000
RENOVATION OF SECRETARIAT BUILDING AT KOTON KARFE	01100125000600	021500100100	23030121	70111	20,000,000
ESTABLISHMENT OF CASHEW PLANTATION AT SOME SELECTED COMMUNITIES	01100125000700	021500100100	23040101	70111	30,000,000
PROCUREMENT OF QUICKNOTE SOFTWARE FOR DEPARTMENTAL ACTIVITIES	01100125000800	021500100100	23050102	70111	10,000,000
CONSTRUCTION OF ADDITIONAL PARKING SHADE FOR FINANCE DEPARTMENT	13100125000700	022000100100	23020124	70112	70,000,000
RENOVATION OF SOME SELECTED MARKET BUILDING INCLUDING MOTOR PARKS IN THE LGA	13100125000800	022000100100	23030124	70112	30,000,000



PURCHASE OF 25 NOS OF COMPUTERS DESKTOP FOR DEPARTMENTAL ACTIVITIES	13100125000900	022000300100	23010113	70132	30,000,000
PROCUREMENT OF 15NOS OF PRINTERS FOR DEPARTMENTAL ACTIVITIES	13100125001000	022000300100	23010114	70132	5,000,000
PROCUREMENT OF 4NOS OF PHOTOCOPYING MACHINE FOR DEPARTMENTAL ACTIVITIES	13100125001100	022000300100	23010115	70132	5,000,000
PROCUREMENT OF 16NOS OF SCANNER FOR DEPARTMENTAL ACTIVITIES	13100125001200	022000300100	23010118	70132	5,000,000
PURCHASE OF 4NOS OF BUNGALO BUILDING FOR SOME PRINCIPAL STAFF AT LG HEADQUARTER	17100125000100	023400100100	23010103	70451	20,000,000
PURCHASE OF TABLES, CHAIRS AND MODERN CURTAINS FOR WORKS DEPARTMENT STAFF	17100125000200	023400100100	23010112	70451	10,000,000
PURCHASE OF 2NOS OF UTILITY VEHICLE FOR SMOOTH RUNNING OF THE WORKS ACTIVITIES	17100125000300	023400100100	23010105	70451	50,000,000
PURCHASE OF 18 SEATER TWO(2) NOS TOYOTA BUS	17100125000400	023400100100	23010108	70451	50,000,000
PROVISION OF SOLAR HOME SYSTEM (SOLAR RADIO, LIGHT BULB, TOUCH LIGHT ETC.)	17100125000500	023400100100	23010121	70451	12,000,000
PURCHASE OF 3 NOS FIRE ENGINES AND FIRE FIGHTING EQUIPMENT FOR THE DEPARTMENT	17100125000600	023400100100	23010123	70451	2,267,210
PROVISION OF BASIC EQUIPMENT FOR THE SURVEY/ DESIGN UNIT	17100125000700	023400100100	23010133	70451	2,000,000
PURCHASE OF 2NOS OF MAPPING AND SURVEY EQUIPMENT TO UPDATE OF MAPS OF TOWNS AND VILLAGES	17100125000800	023400100100	23010129	70451	5,000,000
CONSTRUCTION OF ULTRA-MODERN CIVIL CENTRE AT KOTON KARFE	17100125000900	023400100100	23020118	70451	10,000,000
REHABILITATION OF CEMETERIES FENCE AT KOTON KARFE	17100125001000	023400100100	23020126	70451	5,000,000
CONSTRUCTION OF 5KM ROAD IN SOME SELECTED PLACE IN THE LGA	17100125001100	023400100100	23020114	70451	5,000,000
REHABILITATION OF OMU BOREHOLE AT GEGU	17100125001200	023400100100	23030104	70451	10,000,000
MAINTENANCE OF GOVERNMENT QUARTERS/ OFFICES ACROSS THE WARD	17100125001300	023400100100	23030101	70451	40,000,000
REHABILITATION OF OHONO,EBERA-KOTO, KOTO-KARFE ROAD	17100125001400	023400100100	23030113	70451	20,000,000
REHABILITATION OF SOME OFFICES IN WORKS DEPARTMENT	17100125001500	023400100100	23030121	70451	40,000,000
ADDITIONAL TREE PLANTING IN RESERVED AREAS OF SOME COMMUNITIES	17100125001600	023400100100	23040103	70451	5,000,000
SUPPLY OF 30NOS OF SOLAR LIGHT TO SOME SELECTED COMMUNITIES	17100125001700	023400100100	23020123	70451	2,000,000
PURCHASE AND DISTRIBUTION OF EDUCATIONAL MATERIALS SUCH AS MATHEMATICS AND ENGLISH TEXTBOOKS TO STUDENTS ACROSS THE LGA.	05040225000100	051700100100	23010124	70981	80,000,000
SUPPLY OF EXERCISE BOOKS TO 2NOS OF PRIMARY SCHOOLS PER WARD	05050125000100	051700100100	23010124	70981	70,000,000
PURCHASE OF SPORTING EQUIPMENT SUCH AS FOOTBALL, JERSEY, BOOT ETC	05100125000100	051700100100	23010126	70981	40,000,000



PROVISION OF ARENA EQUIPMENT INCLUDING FURNISHING OF OFFICES	05100125000200	051700100100	23010126	70981	40,000,000
PRUCHASE OF 1SET OF PUBLIC ADDRESS SYSTEM FOR INFORMATION UNIT OF LG	05040225000200	051700100100	23010129	70981	20,000,000
CONSTRUCTION OF GYB MODEL PRIMARY SCHOOL PER WARD	05050125000200	051700100100	23020107	70981	50,000,000
CONSTRUCTION/ PROVISION OF SPORTING FACILITIES AT GYB MODEL PRIMARY SCHOOL PER WARD	05050125000300	051700100100	23020112	70981	60,000,000
REHABILITATION OF PRIMARY SCHOOLS BUILDING ACROSS THE LOCAL GOVT	05050125000400	051700100100	23030106	70981	30,000,000
PURCHASE/ REPLACEMENT OF SOME EQUIPMENT SUCH AS VITAL SIGNS MONITORS, BLOOD PRESSURE MONITOR, THERMOMETER, PULSE OXIMETER, ETC. AT SOME SELECTED PHC	04100125000101	052100100100	23010122	70761	105,000,000
PURCHASE/ REPLACEMENT OF SOME EQUIPMENT SUCH AS 20 NOS OF BEDS, APPARATUS ETC. AT SOME SELECTED PHC	04100125000201	052100100100	23010122	70761	50,000,000
CONSTRUCTION OF PRIMARY HEALTH CARE (1 PER WARD)	04050125000101	052100100100	23020106	70761	50,000,000
CONSTRUCTION OF STAFF CLINIC AT LG SECRETARIAT	04050125000201	052100100100	23020106	70761	50,000,000
CONSTRUCTION OF STORE TO WEREHOUSE THE MEDICAL EQUIPMENT AT THE LGA SECRETARIAT	04050125000301	052100100100	23020118	70761	30,000,000
CONSTRUCTION OF LAWN TENNIS COURT BEHIND THE DEPARTMENT FOR STAFF EXERCISE	04100125000301	052100100100	23020119	70761	35,000,000
REHABILITATION OF DOCTORS AND OTHER STAFF QUARTERS	04100125000401	052100100100	23030101	70761	50,000,000
PROCUREMENT OF FOUR (4) BLOOD BANKS	04050125000401	052100100100	23010122	70761	20,000,000
RENOVATION OF 3NOs OF PHC IN THE LOCAL GOVERNMENT	04050125000501	052100100100	23030105	70761	20,000,000