



LOKOJA LOCAL GOVERNMENT

**20
25**

APPROVED BUDGET



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1 Budget Overview

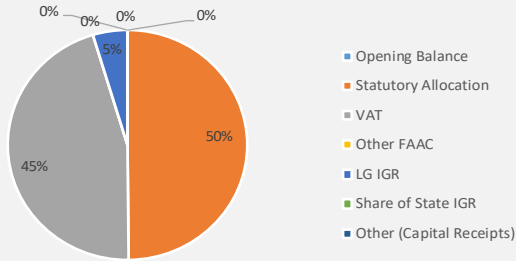
Kogi State - LOKOJA Local Government: 2025 Budget Overview (Original Budget)			
Revenue by Economic	2025 Budget	Expenditure by Capital Project (10 Largest Projects)	Capital Expenditure
Opening Balance	-	PROCUREMENT OF 1NO. OF ADDITIONAL AGRICULTURAL FACILITIES SUCH AS RIDGER HARROWS, POWER TILERS, HARVESTERS , PLANTERS	374,345,090
Statutory Allocation	3,386,108,260	CHANNELIZATION AND EROSION CONTROL WORKS IN SOME SELECTED COMMUNITIES ACROSS THE WARDS	320,522,590
VAT	3,090,618,550	PURCHASE AND DISTRIBUTION OF EDUCATIONAL MATERIALS SUCH AS MATHEMATICS AND ENGLISH TEXTBOOKS TO STUDENTS ACROSS THE LGA.	273,895,750
Other FAAC	-	REHABILITATION OF 2NOs OF EXISTING PHC IN A WARD	224,800,000
LG IGR	316,582,770	REHABILITATION OF 10KM LOCAL ROAD IN SELECTED PLACE IN THE LGA	221,800,000
Share of State IGR	-	PURCHASE/ REPLACEMENT OF SOME EQUIPMENT SUCH AS 20 NOS OF BEDS, APPARATUS ETC. AT SOME SELECTED PHC	140,000,000
Other (Capital Receipts)	-	PURCHASE OF 4NOs OF HIACE BUSES FOR THE DEPARTMENTAL ACTIVITIES	122,000,000
Total Revenue	6,793,309,580	CONSTRUCTION OF DRAINAGE IN SOME SELECTED COMMUNITIES OF LG	108,646,000
		PROCUREMENT OF QUICKNOTE SOFTWARE FOR DEPARTMENTAL ACTIVITIES	103,000,000
Expenditure by Economic	2025 Budget	RENOVATION OF BOUNDARY PILLARS AND BIKKONS	102,000,000
Personnel	3,225,773,680	<i>Other Capital Projects</i>	506,265,730
Grants / Contributions to State	-	Total	2,497,275,160
Other Recurrent	1,070,260,740		
Capital	2,497,275,160		
Total Expenditure	6,793,309,580		
Expenditure by Sector	2025 Budget		
Education	1,481,207,100		
Health	1,245,307,010		
Other Social	-		
Agriculture	645,275,970		
Other Economic	1,667,256,071		
Administration	1,754,263,429		
Law and Justice	-		
Total Expenditure	6,793,309,580		



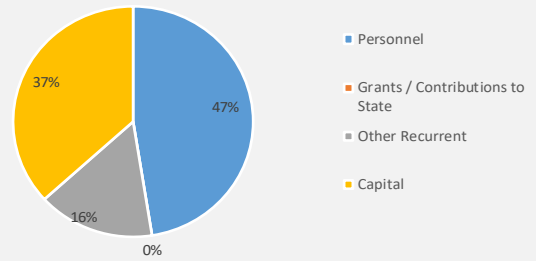
Table 1: Budget Overview

LOKOJA Local Government, Kogi State: 2025 Budget Overview (Original Budget)

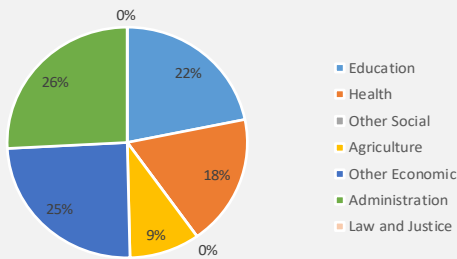
Where is the Money coming from?



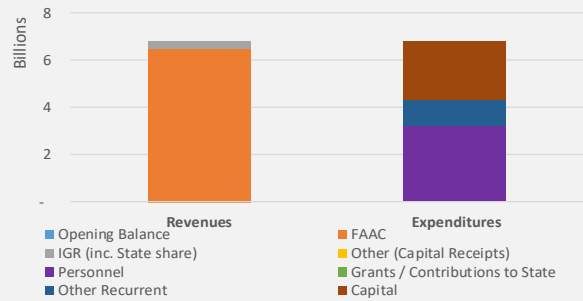
What is the Money being spent On?



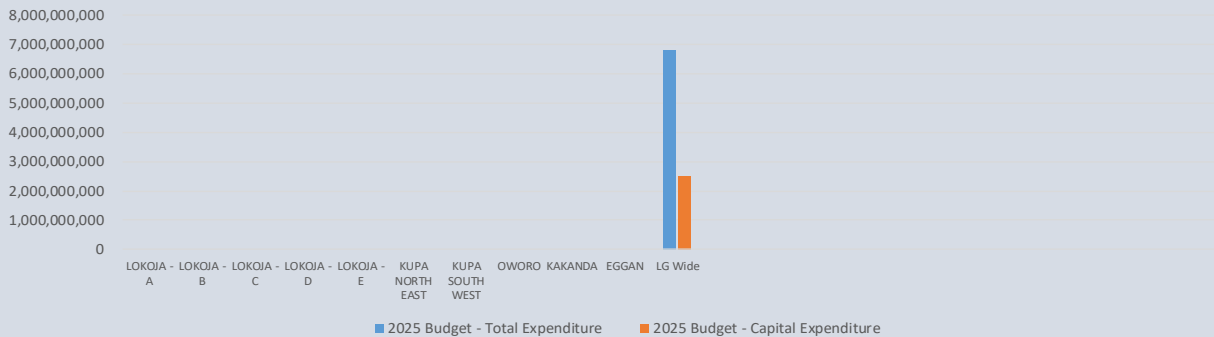
Who is Spending the Money?



Inflows and Outflows



Where is the Money being Spent?



What Capital Projects are being Implemented (ten largest projects)?

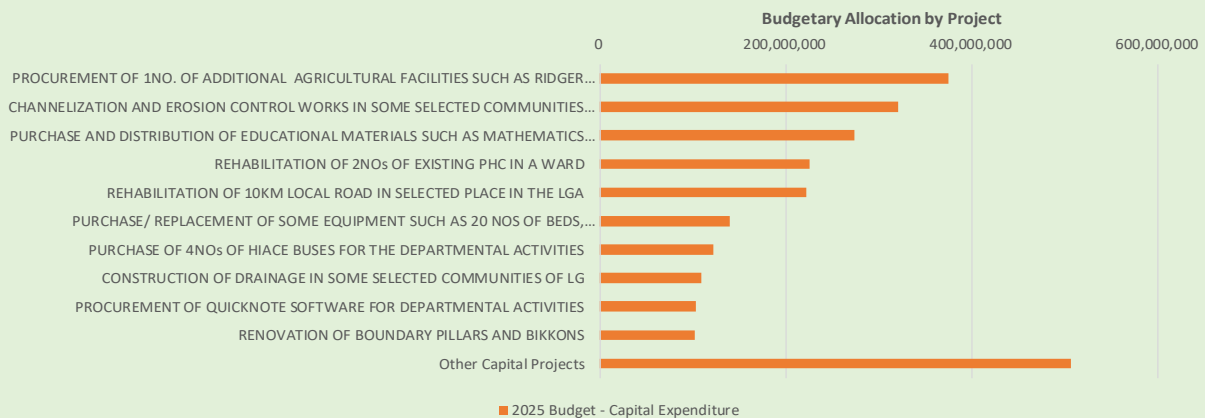




Table 2 Summary Revenue and Expenditure

122312 - LOKOJA Local Government, Kogi State - 2025 Budget: Summary	
Item	2025 Approved Budget
Opening Balance	
Recurrent Revenue	6,793,309,580
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	6,476,726,810
12 - INDEPENDENT REVENUE	316,582,770
Recurrent Expenditure	4,296,034,420
21 - PERSONNEL COST	3,225,773,680
22 - OTHER RECURRENT COSTS	1,070,260,740
Transfer to Capital Account	2,497,275,160
Capital Receipts	-
13 - AID AND GRANTS	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-
23 - CAPITAL EXPENDITURE	2,497,275,160
Total Revenue (including OB)	6,793,309,580
Total Expenditure	6,793,309,580
Closing Balance	-



Table 3 Expenditure by MDA by Main Economic Classification

122312 - LOKOJA 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	3,225,773,680	1,070,260,740	4,296,034,420	2,497,275,160	6,793,309,580
010000000000	ADMINISTRATION SECTOR	1,323,344,420	212,724,209	1,536,068,629	218,194,800	1,754,263,429
011100000000	OFFICE OF THE LG CHAIRMAN	96,547,440	130,197,560	226,745,000	-	226,745,000
011100100100	CHAIRMAN	82,644,340	100,756,520	183,400,860	-	183,400,860
011100100200	VICE-CHAIRMAN	6,951,550	22,900,520	29,852,070	-	29,852,070
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	6,951,550	6,540,520	13,492,070	-	13,492,070
011200000000	LOCAL GOVT COUNCIL	75,192,800	20,276,000	95,468,800	-	95,468,800
011202100100	OFFICE OF THE HOUSE LEADER	75,192,800	20,276,000	95,468,800	-	95,468,800
012500000000	DIRECTOR OF PERSONNEL MANAGEMENT	1,151,604,180	62,250,649	1,213,854,829	218,194,800	1,432,049,629
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	1,151,604,180	62,250,649	1,213,854,829	218,194,800	1,432,049,629
020000000000	ECONOMIC SECTOR	563,959,960	565,101,831	1,129,061,791	1,183,470,250	2,312,532,041
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	162,288,680	74,713,040	237,001,720	408,274,250	645,275,970
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	162,288,680	74,713,040	237,001,720	408,274,250	645,275,970
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	271,640,330	296,013,171	567,653,501	361,550,000	929,203,501
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	194,546,420	127,820,760	322,367,180	197,000,000	519,367,180
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	77,093,910	168,192,411	245,286,321	164,550,000	409,836,321
023400000000	DEPARTMENT OF WORKS & HOUSING	130,030,950	194,375,620	324,406,570	413,646,000	738,052,570
023400100100	DEPARTMENT OF WORKS & HOUSING	130,030,950	194,375,620	324,406,570	413,646,000	738,052,570
050000000000	SOCIAL SECTOR	1,338,469,300	292,434,700	1,630,904,000	1,095,610,110	2,726,514,110
051700000000	DEPARTMENT OF EDUCATION	966,505,330	221,706,020	1,188,211,350	292,995,750	1,481,207,100
051700100100	DEPARTMENT OF EDUCATION	259,061,900	220,706,020	479,767,920	292,995,750	772,763,670
051702600100	PRIMARY SCHOOL	707,443,430	1,000,000	708,443,430	-	708,443,430
052100000000	DEPARTMENT OF HEALTH CARE	371,963,970	70,728,680	442,692,650	802,614,360	1,245,307,010
052100100100	DEPARTMENT OF HEALTH CARE	371,963,970	70,728,680	442,692,650	802,614,360	1,245,307,010



2 Revenue Reports

2.A Revenue by Administrative Classification

Table 4: Total Revenue by Administrative Classification

122312 - LOKOJA Local Government, Kogi State - 2025		
Budget: Total Revenue by Administrative Unit		
Code	Administrative Unit	2025 Approved Budget
-	<i>Total Revenue</i>	<i>6,793,309,580</i>
020000000000	ECONOMIC SECTOR	6,793,309,580
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	6,793,309,580
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	6,793,309,580



2.B Revenue by Economic Classification

Table 5: Total Revenue by Economic Classification

122312 - LOKOJA Local Government, Kogi State - 2025		
Budget: Total Revenue by Economic Classification		
Code	Economic	2025 Approved Budget
1	REVENUE	6,793,309,580
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	6,476,726,810
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	6,476,726,810
110101	STATUTORY ALLOCATION (FAAC)	3,386,108,260
11010101	STATUTORY ALLOCATION	3,386,108,260
110102	VALUE ADDED TAX ALLOCATION	3,090,618,550
11010201	SHARE OF VAT	3,090,618,550
12	INDEPENDENT REVENUE	316,582,770
1201	DIRECT TAX REVENUE	150,200,000
120101	PERSONAL TAXES	150,200,000
12010101	COMMUNITY DEVELOPMENT/POLL TAX	150,200,000
1202	NON-TAX REVENUE	166,382,770
120201	LICENCES - GENERAL	5,350,000
12020102	GOLDSMITHS & GOLD DEALER LICENSES	50,000
12020109	REGISTRATION OF VOLUNTARY ORGANIZATIONS	500,000
12020111	BAKE HOUSE LICENSE	300,000
12020113	BRICKMAKING, etc LICENSE	500,000
12020116	CATTLE DEALER LICENSES	500,000
12020119	FISHING PERMITS	50,000
12020120	HAWKER'S PERMITS	150,000
12020124	ABBATTOIR/SLAUGHTER LICENSES	500,000
12020131	DISPENSARY MATERNITY FEE	600,000
12020132	BUKER/CIGARETTE LINCENSE FEES	2,000,000
12020155	SAND,GRAND, ION ROD SELLER LICENSES	200,000
120204	FEES - GENERAL	42,600,000
12020401	FINES OF OVERDUE LIBRARY BOOKS	200,000
12020417	CONTRACTOR REGISTRATION FEES	1,000,000
12020418	MARRIAGE/ DIVORCE FEES	200,000
12020436	BILL BOARD ADVERTISEMENT FEES	3,000,000
12020444	BURIAL FEES	200,000
12020448	DEVELOPMENT LEVIES	23,000,000
12020449	BUSINESS/TRADE OPERATING FEES	2,000,000
12020451	TIMBER & FOREST FEES	1,000,000
12020453	APPLICATIONS FEES	2,000,000
12020454	PARKING FEES	10,000,000
120207	EARNINGS -GENERAL	12,000,000
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	10,000,000
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	1,000,000
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	1,000,000
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	3,832,770
12020803	RENT ON GOVT BUILDINGS	3,000,000
12020804	RENT ON CONFERENCE CENTRES	832,770
120209	RENT ON LAND & OTHERS - GENERAL	102,600,000
12020901	RENT ON GOVT. LAND	500,000



12020903	RENTS & PREMIUM ON THE ALLOCATION OF LAND	1,000,000
12020904	RENTS OF PLOTS & SITES SERVICES PROGRAMME	101,100,000



2.C Revenue by Fund Classification

Table 6: Total Revenue by Fund Classification

122312 - LOKOJA 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>6,793,309,580</i>
01	FEDERATION ACCOUNT	6,476,726,810
011	FAAC DIRECT ALLOCATION	6,476,726,810
01101	FAAC DIRECT ALLOCATION	6,476,726,810
02	CONSOLIDATED REVENUE FUND	316,582,770
021	MAIN ENVELOP	316,582,770
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	316,582,770



3 Expenditure Reports

3.A Expenditure by Administrative Classification

Table 7: Total Expenditure by Administrative Classification

122312 - LOKOJA Local Government, Kogi State - 2025		
Budget: Total Expenditure by Administrative Unit		
Code	Administrative Unit	2025 Approved Budget
	Total Expenditure	6,793,309,580.00
010000000000	ADMINISTRATION SECTOR	1,754,263,429.00
011100000000	OFFICE OF THE LG CHAIRMAN	226,745,000.00
011100100100	CHAIRMAN	183,400,860.00
011100100200	VICE-CHAIRMAN	29,852,070.00
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	13,492,070.00
011200000000	LOCAL GOVT COUNCIL	95,468,800.00
011202100100	OFFICE OF THE HOUSE LEADER	95,468,800.00
012500000000	DIRECTOR OF PERSONNEL MANAGEMENT	1,432,049,629.00
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	1,432,049,629.00
020000000000	ECONOMIC SECTOR	2,312,532,041.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	645,275,970.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	645,275,970.00
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	929,203,501.00
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	519,367,180.00
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	409,836,321.00
023400000000	DEPARTMENT OF WORKS & HOUSING	738,052,570.00
023400100100	DEPARTMENT OF WORKS & HOUSING	738,052,570.00
050000000000	SOCIAL SECTOR	2,726,514,110.00
051700000000	DEPARTMENT OF EDUCATION	1,481,207,100.00
051700100100	DEPARTMENT OF EDUCATION	772,763,670.00
051702600100	PRIMARY SCHOOL	708,443,430.00
052100000000	DEPARTMENT OF HEALTH CARE	1,245,307,010.00
052100100100	DEPARTMENT OF HEALTH CARE	1,245,307,010.00



Table 8: Personnel Expenditure by Administrative Classification

122312 - LOKOJA Local Government, Kogi State - 2025 Budget: Personnel Expenditure by Administrative Unit		
Code	Administrative Unit	2025 Approved Budget
	<i>Total Personnel Expenditure</i>	<i>3,225,773,680.00</i>
010000000000	ADMINISTRATION SECTOR	1,323,344,420.00
011100000000	OFFICE OF THE LG CHAIRMAN	96,547,440.00
011100100100	CHAIRMAN	82,644,340.00
011100100200	VICE-CHAIRMAN	6,951,550.00
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	6,951,550.00
011200000000	LOCAL GOVT COUNCIL	75,192,800.00
011202100100	OFFICE OF THE HOUSE LEADER	75,192,800.00
012500000000	DIRECTOR OF PERSONNEL MANAGEMENT	1,151,604,180.00
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	1,151,604,180.00
020000000000	ECONOMIC SECTOR	563,959,960.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	162,288,680.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	162,288,680.00
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	271,640,330.00
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	194,546,420.00
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	77,093,910.00
023400000000	DEPARTMENT OF WORKS & HOUSING	130,030,950.00
023400100100	DEPARTMENT OF WORKS & HOUSING	130,030,950.00
050000000000	SOCIAL SECTOR	1,338,469,300.00
051700000000	DEPARTMENT OF EDUCATION	966,505,330.00
051700100100	DEPARTMENT OF EDUCATION	259,061,900.00
051702600100	PRIMARY SCHOOL	707,443,430.00
052100000000	DEPARTMENT OF HEALTH CARE	371,963,970.00
052100100100	DEPARTMENT OF HEALTH CARE	371,963,970.00



Table 9: Overhead Expenditure by Administrative Classification

122312 - LOKOJA Local Government, Kogi State - 2025 Budget: Overhead Expenditure by Administrative Unit		
Code	Administrative Unit	2025 Approved Budget
	Total Overhead Expenditure	1,070,260,740.00
01000000000	ADMINISTRATION SECTOR	212,724,209.00
01110000000	OFFICE OF THE LG CHAIRMAN	130,197,560.00
011100100100	CHAIRMAN	100,756,520.00
011100100200	VICE-CHAIRMAN	22,900,520.00
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	6,540,520.00
01120000000	LOCAL GOVT COUNCIL	20,276,000.00
011202100100	OFFICE OF THE HOUSE LEADER	20,276,000.00
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	62,250,649.00
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	62,250,649.00
02000000000	ECONOMIC SECTOR	565,101,831.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	74,713,040.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	74,713,040.00
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	296,013,171.00
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	127,820,760.00
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	168,192,411.00
02340000000	DEPARTMENT OF WORKS & HOUSING	194,375,620.00
023400100100	DEPARTMENT OF WORKS & HOUSING	194,375,620.00
05000000000	SOCIAL SECTOR	292,434,700.00
05170000000	DEPARTMENT OF EDUCATION	221,706,020.00
051700100100	DEPARTMENT OF EDUCATION	220,706,020.00
051702600100	PRIMARY SCHOOL	1,000,000.00
05210000000	DEPARTMENT OF HEALTH CARE	70,728,680.00
052100100100	DEPARTMENT OF HEALTH CARE	70,728,680.00



Table 10: Capital Expenditure by Administrative Classification

122312 - LOKOJA Local Government, Kogi State - 2025 Budget: Capital Expenditure by Administrative Unit		
Code	Administrative Unit	2025 Approved Budget
	<i>Total Capital Expenditure</i>	<i>2,497,275,160.00</i>
01000000000	ADMINISTRATION SECTOR	218,194,800.00
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	218,194,800.00
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	218,194,800.00
02000000000	ECONOMIC SECTOR	1,183,470,250.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	408,274,250.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	408,274,250.00
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	361,550,000.00
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	197,000,000.00
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	164,550,000.00
02340000000	DEPARTMENT OF WORKS & HOUSING	413,646,000.00
023400100100	DEPARTMENT OF WORKS & HOUSING	413,646,000.00
05000000000	SOCIAL SECTOR	1,095,610,110.00
05170000000	DEPARTMENT OF EDUCATION	292,995,750.00
051700100100	DEPARTMENT OF EDUCATION	292,995,750.00
05210000000	DEPARTMENT OF HEALTH CARE	802,614,360.00
052100100100	DEPARTMENT OF HEALTH CARE	802,614,360.00



3.B Expenditure by Economic Classification

Table 11: Total Expenditure by Economic Classification

122312 - LOKOJA Local Government, Kogi State - 2025 Budget: Expenditure by Economic Classification		
Code	Item	2025 Approved Budget
2	<i>EXPENDITURES</i>	<i>6,793,309,580.00</i>
21	<i>PERSONNEL COST</i>	<i>3,225,773,680.00</i>
2101	<i>SALARY</i>	<i>2,988,965,520.00</i>
210101	SALARIES AND WAGES	2,988,965,520.00
21010101	SALARY	2,988,965,520.00
2102	<i>ALLOWANCES AND SOCIAL CONTRIBUTION</i>	<i>236,808,160.00</i>
210201	ALLOWANCES	11,000,000.00
21020101	NON REGULAR ALLOWANCES	11,000,000.00
210202	SOCIAL CONTRIBUTIONS	225,808,160.00
21020202	CONTRIBUTORY PENSION	225,808,160.00
22	<i>OTHER RECURRENT COSTS</i>	<i>1,070,260,740.00</i>
2202	<i>OVERHEAD COST</i>	<i>906,912,089.00</i>
220201	TRAVEL & TRANSPORT - GENERAL	194,465,710.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	17,100,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	176,205,710.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	450,000.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	710,000.00
220202	UTILITIES - GENERAL	40,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	40,000.00
220203	MATERIALS & SUPPLIES - GENERAL	218,234,390.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	87,496,520.00
22020302	BOOKS	410,000.00
22020303	NEWSPAPERS	20,000.00
22020304	MAGAZINES & PERIODICALS	15,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	29,510,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	7,800,000.00
22020309	UNIFORMS & OTHER CLOTHING	56,957,060.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	5,000,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	31,025,810.00
220204	MAINTENANCE SERVICES - GENERAL	48,534,119.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	33,623,040.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,150,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,030,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	110,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,750,000.00
22020406	OTHER MAINTENANCE SERVICES	7,871,079.00



220205	TRAINING - GENERAL	47,598,150.00
22020501	LOCAL TRAINING	30,850,000.00
22020502	INTERNATIONAL TRAINING	70,000.00
22020504	RESEARCH AND DEVELOPMENT EXPENSES	16,678,150.00
220206	OTHER SERVICES - GENERAL	134,445,200.00
22020601	SECURITY SERVICES	5,000,000.00
22020603	RESIDENTIAL RENT	200,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	79,946,520.00
22020605	CLEANING & FUMIGATION SERVICES	49,298,680.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	41,855,000.00
22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	36,005,000.00
22020703	LEGAL SERVICES	5,700,000.00
22020706	SURVEYING SERVICES	50,000.00
22020708	MEDICAL CONSULTING	100,000.00
220208	FUEL & LUBRICANTS - GENERAL	24,678,800.00
22020801	MOTOR VEHICLE FUEL COST	22,048,800.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,050,000.00
22020803	PLANT / GENERATOR FUEL COST	1,570,000.00
22020806	COOKING GAS/FUEL COST	10,000.00
220209	FINANCIAL CHARGES - GENERAL	16,000,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	16,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	181,060,720.00
22021001	REFRESHMENT & MEALS	16,530,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	14,610,000.00
22021003	PUBLICITY & ADVERTISEMENTS	550,000.00
22021004	MEDICAL EXPENSES-LOCAL	230,000.00
22021005	FINANCIAL ASSISTANCE TO NEEDIES	89,215,720.00
22021006	POSTAGES & COURIER SERVICES	15,000.00
22021007	WELFARE PACKAGES	54,310,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	100,000.00
22021009	SPORTING ACTIVITIES	200,000.00
22021010	DIRECT TEACHING & LABORATORY COST	100,000.00
22021020	SCHOLARSHIP SCHEME/ STUDENTS BURSARY	5,000,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	200,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	163,348,651.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	163,348,651.00
22040102	GRANT TO OTHER GOVERNMENTS - CAPITAL	125,008,651.00
22040103	GRANT TO LOCAL GOVERNMENTS - CURRENT	20,000.00
22040104	GRANT TO LOCAL GOVERNMENTS - CAPITAL	20,000.00
22040106	GRANT TO GOVERNMENT OWNED COMPANIES - CAPITAL	38,050,000.00



22040110	GRANT, CONTRIBUTION & SUBVENTION	250,000.00
23	<i>CAPITAL EXPENDITURE</i>	<i>2,497,275,160.00</i>
2301	<i>FIXED ASSETS PURCHASED</i>	<i>1,037,235,640.00</i>
230101	<i>PURCHASE OF FIXED ASSETS - GENERAL</i>	<i>1,037,235,640.00</i>
23010101	PURCHASE / ACQUISITION OF LAND	500,000.00
23010104	PURCHASE MOTOR CYCLES	2,000,000.00
23010105	PURCHASE OF MOTOR VEHICLES	96,894,800.00
23010108	PURCHASE OF BUSES	123,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,000,000.00
23010113	PURCHASE OF COMPUTERS	500,000.00
23010114	PURCHASE OF COMPUTER PRINTERS	2,000,000.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	2,000,000.00
23010116	PURCHASE OF TYPEWRITERS	100,000.00
23010118	PURCHASE OF SCANNERS	2,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	140,000,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	273,895,750.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	10,000,000.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	5,000,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	2,000,000.00
23010139	PURCHASE OF AGRICULTURAL PRODUCE/ EQUIPMENT	374,345,090.00
23010140	PURCHASE OF OFFICE EQUIPMENT	2,000,000.00
2302	<i>CONSTRUCTION / PROVISION</i>	<i>352,920,930.00</i>
230201	<i>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</i>	<i>352,920,930.00</i>
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	10,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	20,200,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	117,291,770.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	1,000,000.00
23020108	CONSTRUCTION / PROVISION OF SLAUGHTER SLAP/ABATAIOR	200,000.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	5,000,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	26,229,160.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,000,000.00
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	40,000,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	73,000,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	55,000,000.00
23020128	CONSTRUCTION OF CULVERT	2,000,000.00
2303	<i>REHABILITATION / REPAIRS</i>	<i>566,450,000.00</i>
230301	<i>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</i>	<i>566,450,000.00</i>



23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	300,000.00
23030102	REHABILITATION / REPAIRS - ELECTRICITY	5,000,000.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	224,800,000.00
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	5,000,000.00
23030113	REHABILITATION / REPAIRS - ROADS	221,800,000.00
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	1,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	1,000,000.00
23030122	REHABILITATION/REPAIRS OF BOUNDARIES	102,000,000.00
23030123	REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHTS	1,000,000.00
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	500,000.00
23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS	3,000,000.00
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	50,000.00
23030129	REHABILITATION/REPAIRS- MOTOR PARK/FENCING	1,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	437,668,590.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	437,668,590.00
23040101	TREE PLANTING	500,000.00
23040102	EROSION & FLOOD CONTROL	437,168,590.00
2305	OTHER CAPITAL PROJECTS	103,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	103,000,000.00
23050102	COMPUTER SOFTWARE ACQUISITION	103,000,000.00



Expenditure by Functional Classification

Table 12: Total Expenditure by Functional Classification

122312 - LOKOJA Local Government, Kogi State - 2025 Budget: Total Expenditure by Function		
Code	Item	2025 Approved Budget
	<i>Total Expenditure</i>	<i>6,793,309,580.00</i>
701	GENERAL PUBLIC SERVICES	2,683,466,930.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	2,438,180,609.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	322,213,800.00
70112	FINANCIAL AND FISCAL AFFAIRS	2,115,966,809.00
7013	GENERAL SERVICES	245,286,321.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	245,286,321.00
704	ECONOMIC AFFAIRS	1,383,328,540.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	645,275,970.00
70421	AGRICULTURE	645,275,970.00
7045	TRANSPORT	738,052,570.00
70451	ROAD TRANSPORT	738,052,570.00
707	HEALTH	1,245,307,010.00
7076	HEALTH N.E.C.	1,245,307,010.00
70761	HEALTH N.E.C.	1,245,307,010.00
709	EDUCATION	1,481,207,100.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	708,443,430.00
70912	PRIMARY EDUCATION	708,443,430.00
7098	EDUCATION N.E.C.	772,763,670.00
70981	EDUCATION N.E.C	772,763,670.00



Table 13: Personnel Expenditure by Functional Classification

122312 - LOKOJA Local Government, Kogi State - 2025 Budget: Personnel Expenditure by Function		
Code	Item	2025 Approved Budget
	<i>Total Personnel Expenditure</i>	<i>3,225,773,680.00</i>
701	GENERAL PUBLIC SERVICES	1,594,984,750.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	1,517,890,840.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	171,740,240.00
70112	FINANCIAL AND FISCAL AFFAIRS	1,346,150,600.00
7013	GENERAL SERVICES	77,093,910.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	77,093,910.00
704	ECONOMIC AFFAIRS	292,319,630.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	162,288,680.00
70421	AGRICULTURE	162,288,680.00
7045	TRANSPORT	130,030,950.00
70451	ROAD TRANSPORT	130,030,950.00
707	HEALTH	371,963,970.00
7076	HEALTH N.E.C.	371,963,970.00
70761	HEALTH N.E.C.	371,963,970.00
709	EDUCATION	966,505,330.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	707,443,430.00
70912	PRIMARY EDUCATION	707,443,430.00
7098	EDUCATION N.E.C.	259,061,900.00
70981	EDUCATION N.E.C	259,061,900.00



Table 14: Overhead Expenditure by Functional Classification

122312 - LOKOJA Local Government, Kogi State - 2025 Budget: Overhead Expenditure by Function		
Code	Item	2025 Approved Budget
	<i>Total Overhead Expenditure</i>	<i>1,070,260,740.00</i>
701	GENERAL PUBLIC SERVICES	508,737,380.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	340,544,969.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	150,473,560.00
70112	FINANCIAL AND FISCAL AFFAIRS	190,071,409.00
7013	GENERAL SERVICES	168,192,411.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	168,192,411.00
704	ECONOMIC AFFAIRS	269,088,660.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	74,713,040.00
70421	AGRICULTURE	74,713,040.00
7045	TRANSPORT	194,375,620.00
70451	ROAD TRANSPORT	194,375,620.00
707	HEALTH	70,728,680.00
7076	HEALTH N.E.C.	70,728,680.00
70761	HEALTH N.E.C.	70,728,680.00
709	EDUCATION	221,706,020.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	1,000,000.00
70912	PRIMARY EDUCATION	1,000,000.00
7098	EDUCATION N.E.C.	220,706,020.00
70981	EDUCATION N.E.C	220,706,020.00



Table 15: Capital Expenditure by Functional Classification

122312 - LOKOJA Local Government, Kogi State - 2025 Budget: Capital Expenditure by Function		
Code	Item	2025 Approved Budget
	<i>Total Capital Expenditure</i>	<i>2,497,275,160.00</i>
701	GENERAL PUBLIC SERVICES	579,744,800.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	579,744,800.00
70112	FINANCIAL AND FISCAL AFFAIRS	579,744,800.00
704	ECONOMIC AFFAIRS	821,920,250.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	408,274,250.00
70421	AGRICULTURE	408,274,250.00
7045	TRANSPORT	413,646,000.00
70451	ROAD TRANSPORT	413,646,000.00
707	HEALTH	802,614,360.00
7076	HEALTH N.E.C.	802,614,360.00
70761	HEALTH N.E.C.	802,614,360.00
709	EDUCATION	292,995,750.00
7098	EDUCATION N.E.C.	292,995,750.00
70981	EDUCATION N.E.C	292,995,750.00



3.C Capital Expenditure by Project

Table 16: Capital Expenditure by Project

122312 - LOKOJA 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					2,497,275,160.00
PURCHASE OF 2NOS MOTOR CYCLE FOR SURVEILLANCE	13100125000100	012500100100	23010104	70112	2,000,000.00
PURCHASE OF 3NOS DEPARTMENTAL UTILITY VEHICLES	13100125000200	012500100100	23010105	70112	96,894,800.00
PURCHASE OF 18 SEATER TWO(2) NOS TOYOTA BUS	13100125000300	012500100100	23010108	70112	1,000,000.00
PURCHASE OF TABLES, CHAIRS AND MODERN CURTAINS FOR WORKS DEPARTMENT STAFF	13100125000400	012500100100	23010112	70112	1,000,000.00
PURCHASE OF SECURITY GADGET/ VEHICLES FOR OPERATION	13100125000500	012500100100	23010128	70112	2,000,000.00
CONSTRUCTION AND EQUIPPING OF FIRE STATION OFFICE IN KOTON KARFE	13100125000600	012500100100	23020101	70112	10,000,000.00
REHABILITATION/ REPAIR OF CHAIRMAN RESIDENTIAL BUILDING	13100125000700	012500100100	23030101	70112	300,000.00
RENOVATION OF STATE SECRETARIAT COMPLEX.	13100125000800	012500100100	23030121	70112	1,000,000.00
RENOVATION OF BOUNDARY PILLARS AND BIKKONS	13100125000900	012500100100	23030122	70112	102,000,000.00
PURCHASE OF 3 NOS FIRE ENGINES AND FIRE FIGHTING EQUIPMENT/ APLPIANCE	13100125001000	012500100100	23030123	70112	1,000,000.00
RENOVATION OF SOME SELECTED MARKET BUILDING INCLUDING MOTOR PARKS IN THE LGA	13100125001100	012500100100	23030124	70112	500,000.00
ACQUISITION OF LAND FOR FARMING ACTIVITIES AT VARIOUS COMMUNITIES FOR FARMERS	13100125001200	012500100100	23010101	70112	500,000.00
PROCUREMENT OF 1NO. OF ADDITIONAL AGRICULTURAL FACILITIES SUCH AS RIDGER HARROWS, POWER TILERS, HARVESTERS , PLANTERS	01070125000100	021500100100	23010139	70421	374,345,090.00
PURCHASE OF 10NOS OF REFRIGRATOR AND AIR CONDITION FOR THE OFFICES IN THE DEPARTMENT	01100125000100	021500100100	23010140	70421	2,000,000.00
CONSTRUCTION OF IRRIGATION FACILITIES IN ONE COMMUNITIES PER WARD IN THE LGA	01030225000100	021500100100	23020113	70421	26,229,160.00
CONSTRUCTION OF SLAUGHTER SLAB AT FELELE - LOKOJA	01100125000200	021500100100	23020108	70421	200,000.00
REPAIRS OF AGRICULTURAL FACILITIES SUCH AS RIDGER HARROWS, POWER TILERS, HARVESTERS , PLANTERS	01070125000200	021500100100	23030112	70421	5,000,000.00
ADDITIONAL TREE PLANTING IN RESERVED AREAS OF SOME COMMUNITIES	01100125000300	021500100100	23040101	70421	500,000.00
PURCHASE OF 4NOS OF HIACE BUSES FOR THE DEPARTMENTAL ACTIVITIES	13100125001300	022000100100	23010108	70112	122,000,000.00
CONSTRUCTION OF MINI MOTOR PARK AT JAMAATA	13100125001400	022000100100	23020124	70112	73,000,000.00



CONSTRUCTION OF MUSEUM TO SERVE AS TOURIST CENTRE AT MOUNT PATTI LOKOJA	13100125001500	022000100100	23030118	70112	1,000,000.00
RENOVATION OF SOME SELECTED MARKET BUILDING INCLUDING MOTOR PARKS IN THE LGA	13100125001600	022000100100	23030129	70112	1,000,000.00
PROCUREMENT OF 1NO OF DESKTOP FOR THE DEPARTMENT	13100125001700	022000300100	23010113	70112	500,000.00
PROCUREMENT OF 5NOS OF PRINTER	13100125001800	022000300100	23010114	70112	2,000,000.00
PROCUREMENT OF 2NOS OF PHOTOCOPYING	13100125001900	022000300100	23010115	70112	2,000,000.00
PROCUREMENT OF 5NOS OF SCANNER	13100125002000	022000300100	23010118	70112	2,000,000.00
PURCHASE OF 12NOS OF DESKTOP COMPUTERS AND OTHERS ICT GADGETS FOR NETWORKING AND COMPUTERIZATION OF ACTIVITIES OF ALL GOVERNMENT OFFICES	13100125002100	022000300100	23020127	70112	55,000,000.00
REHABILITATION OF COMPUTER ROOMS AT SECRETARIAT OF THE LOCAL GOVT.	13100125002200	022000300100	23030127	70112	50,000.00
PROCUREMENT OF QUICKNOTE SOFTWARE FOR DEPARTMENTAL ACTIVITIES	13100125002300	022000300100	23050102	70112	103,000,000.00
PROVISION OF BOREHOLES (2 PER WARD)	17100125000100	023400100100	23020105	70451	20,200,000.00
PROCUREMENT OF BOOKS AND OTHER LIBRARY EQUIPMENT TO ONE SCHOOL PER WARD	17100125000200	023400100100	23010125	70451	10,000,000.00
CONSTRUCTION OF DRAINAGE IN SOME SELECTED COMMUNITIES OF LG	17100125000300	023400100100	23040102	70451	108,646,000.00
CONSTRUCTION OF CULVERT AT THE EROSION AREAS IN THE LG HEADQUARTERS	17100125000400	023400100100	23020128	70451	2,000,000.00
REPLACEMENT / MAINTENANCE OF ELECTRICITY EQUIPMENT	17100125000500	023400100100	23030102	70451	5,000,000.00
REHABILITATION OF 10KM LOCAL ROAD IN SELECTED PLACE IN THE LGA	17100125000600	023400100100	23030113	70451	221,800,000.00
PURCHASE OF 500KVA POWER PLANT AT SECRETARIAT	17100125000700	023400100100	23030125	70451	3,000,000.00
CONSTRUCTION OF 5KM ROAD IN SOME SELECTED PLACE IN THE LGA	17100125000800	023400100100	23020114	70451	3,000,000.00
CONSTRUCTION OF BOUNDARY PILLARS AT THE STRATEGIC PLACES OF THE BOUNDARY OF LG	17100125000900	023400100100	23020122	70451	40,000,000.00
PROCUREMENT OF 3NOS TYPEWRITERS FOR THE DEPARTMENT	05100125000100	051700100100	23010116	70981	100,000.00
CONSTRUCTION OF NURSERY/ PRIMARY SCHOOL AT AGBAJA	05050125000100	051700100100	23020107	70981	1,000,000.00
PURCHASE AND DISTRIBUTION OF EDUCATIONAL MATERIALS SUCH AS MATHEMATICS AND ENGLISH TEXTBOOKS TO STUDENTS ACROSS THE LGA.	05040225000100	051700100100	23010124	70981	273,895,750.00
CONSTRUCTION/ PROVISION OF SPORTING FACILITIES AT ONE PRIMARY SCHOOL PER WARD	05050125000200	051700100100	23020112	70981	5,000,000.00
PURCHASE OF SPORTING EQUIPMENT SUCH AS FOOTBALL, JERSEY, BOOT ETC	05100125000200	051700100100	23010126	70981	5,000,000.00
CONSTRUCTION OF DRAINAGE AND CULVERT IN COMMUNITY PER WARD	05100125000300	051700100100	23040102	70981	8,000,000.00
PURCHASE/ REPLACEMENT OF SOME EQUIPMENT SUCH AS 20	04100125000101	052100100100	23010122	70761	140,000,000.00



NOS OF BEDS, APPARATUS ETC. AT SOME SELECTED PHC					
CONSTRUCTION OF PRIMARY HEALTH CARE (1 PER WARD)	04050125000101	052100100100	23020106	70761	90,566,520.00
LANDSCAPPING OF 10 PHC IN SOME WARD ACROSS THE LGA	04050125000201	052100100100	23020106	70761	26,725,250.00
REHABILITATION OF 2NOS OF EXISTING PHC IN A WARD	04050125000301	052100100100	23030105	70761	224,800,000.00
CHANNELIZATION AND EROSION CONTROL WORKS IN SOME SELECTED COMMUNITIES ACROSS THE WARDS	04100125000201	052100100100	23040102	70761	320,522,590.00