



MOPA-AMURO LOCAL GOVERNMENT

**20
25**

**APPROVED
BUDGET**



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Contents

Budget Overview	2
1 Revenue Reports	6
1.A Revenue by Administrative Classification	6
1.B Revenue by Economic Classification	7
1.C Revenue by Fund Classification	10
2 Expenditure Reports	11
2.A Expenditure by Administrative Classification	11
2.B Expenditure by Economic Classification	15
2.C Expenditure by Functional Classification	18
2.D Capital Expenditure by Project	22

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	10
Table 6: Total Expenditure by Administrative Classification	11
Table 7: Personnel Expenditure by Administrative Classification	12
Table 8: Overhead Expenditure by Administrative Classification	13
Table 9: Capital Expenditure by Administrative Classification	14
Table 10: Total Expenditure by Economic Classification	15
Table 11: Total Expenditure by Functional Classification	18
Table 12: Personnel Expenditure by Functional Classification	19
Table 13: Overhead Expenditure by Functional Classification	20
Table 14: Capital Expenditure by Functional Classification	21
Table 15: Capital Expenditure by Project	22



Budget Overview

Kogi State - MOPA-AMURO Local Government: 2025 Budget Overview (Original Budget)

Revenue by Economic	2025 Budget	Expenditure by Capital Project (10 Largest Projects)	Capital Expenditure
Opening Balance	-	PURCHASE OF 2NOS OF CASSAVA PROCESSING MACHINES	350,000,000
Statutory Allocation	2,019,321,870	PURCHASE OF HEALTH/MEDICAL EQUIPMENT/HEALTH CARE PLUS DRUGS & MEDICAMENT AND EQUIPMENT DISTRIBUTED TO ALL PHC IN CENTRE'S IN THE LG	303,143,940
VAT	2,202,766,120	SUPPLY OF EDUCATION MATERIALS AND PALLIATIVE MEASURES SUCH AS WRITING MATERIALS TEXTBOOK ETC. FOR MASS LITERARY IN THE LOCAL GOVERNMENT AREA	299,823,550
Other FAAC	215,436,700	PURCHASE OF 2NOS OF TRACTORS	285,190,000
LG IGR	58,000,000	8NO. OFFICIAL CARS FOR PRINCIPAL OFFICERS.	200,000,000
Share of State IGR	-	REHABILITATION & REPAIRS OF ELECTRICITY	120,500,000
Other (Capital Receipts)	-	CONSTRUCTION/ REHABILITATION OF CULVERTS BRIDGES AND DRAINAGES ACROSS THE LOCAL GOVERNMENT	110,000,000
Total Revenue	4,495,524,690	SUPPLY OF BUILDING MATERIALS/RELIEF MATERIALS	80,000,000
		CONSTRUCTION OF DRAINAGES / CONSTRUCTION OF CONVERT IN EACH WARD(OKEGURU,ADOGBE, ILETEJU, IKEJI, OKEAGI, OROKERE, TAKETE-IDE, OROKE, AYETEJU AND AYEDE.	52,322,340
Expenditure by Economic	2025 Budget	CONSTRUCTION OF PHC CENTRE IN EACH WARD	50,000,000
Personnel	1,596,382,080	<i>Other Capital Projects</i>	178,420,000
Grants / Contributions to State	-	Total	2,029,399,830
Other Recurrent	869,742,780		
Capital	2,029,399,830		
Total Expenditure	4,495,524,690		
Expenditure by Sector	2025 Budget		
Education	407,916,520		
Health	708,459,440		
Other Social	-		
Agriculture	730,560,910		
Other Economic	1,358,386,730		
Administration	1,290,201,090		
Law and Justice	-		
Total Expenditure	4,495,524,690		



Table 1: Budget Overview

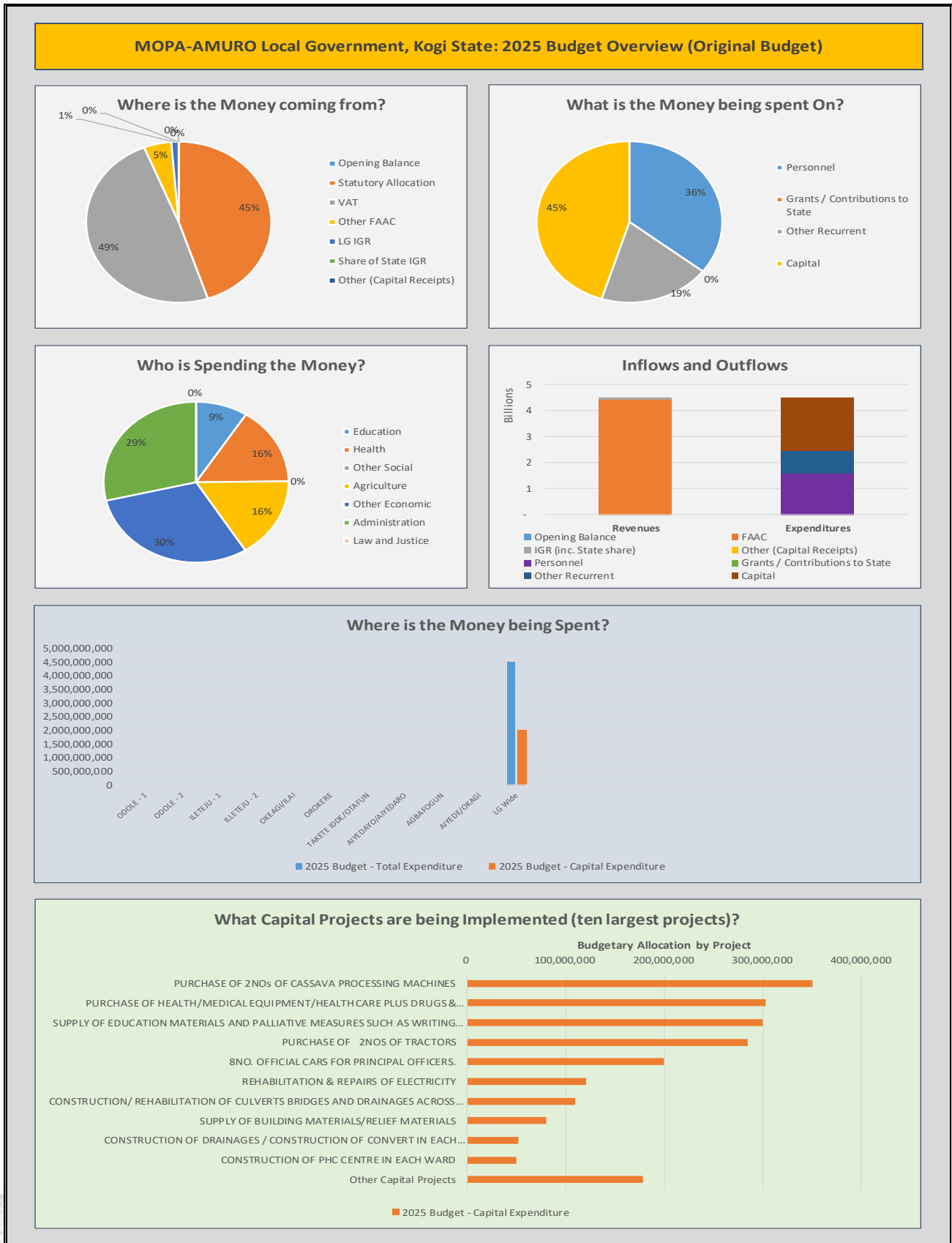




Table 2 Summary Revenue and Expenditure

122313 - MOPA-AMURO Local Government, Kogi State - 2025 Budget: Summary	
Item	2025 Approved Budget
Opening Balance	
Recurrent Revenue	4,495,524,690
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	4,437,524,690
12 - INDEPENDENT REVENUE	58,000,000
Recurrent Expenditure	2,466,124,860
21 - PERSONNEL COST	1,596,382,080
22 - OTHER RECURRENT COSTS	869,742,780
Transfer to Capital Account	2,029,399,830
Capital Receipts	-
13 - AID AND GRANTS	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-
23 - CAPITAL EXPENDITURE	2,029,399,830
Total Revenue (including OB)	4,495,524,690
Total Expenditure	4,495,524,690
Closing Balance	-



Table 3 Expenditure by MDA by Main Economic Classification

122313 - MOPA-AMURO Local Government, Kogi State - 2025						
Original Budget : Expenditure by MDA						
Code	Administrative Unit	Personnel Expenditure	Overhead Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
-	Total Expenditure	<u>1,596,382,080</u>	<u>869,742,780</u>	<u>2,466,124,860</u>	<u>2,029,399,830</u>	<u>4,495,524,690</u>
010000000000	ADMINISTRATION SECTOR	778,572,980	288,288,110	1,066,861,090	223,340,000	1,290,201,090
011100000000	OFFICE OF THE LG CHAIRMAN	19,010,000	115,250,780	134,260,780	-	134,260,780
011100100100	CHAIRMAN	13,000,000	88,890,430	101,890,430	-	101,890,430
011100100200	VICE-CHAIRMAN	3,000,000	15,965,350	18,965,350	-	18,965,350
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	3,000,000	10,345,000	13,345,000	-	13,345,000
011118300100	INTERNAL AUDIT	10,000	50,000	60,000	-	60,000
011200000000	LOCAL GOVT COUNCIL	66,990,000	32,738,040	99,728,040	-	99,728,040
011200100100	THE LEGISTRATIVE COUNCIL	40,980,000	22,447,400	63,427,400	-	63,427,400
011200500100	ASSISTANTS/ AIDES/ADVISERS	26,000,000	10,200,640	36,200,640	-	36,200,640
011202200100	CLERK TO THE HOUSE	10,000	90,000	100,000	-	100,000
012500000000	DIRECTOR OF PERSONNEL MANAGEMENT	692,572,980	140,299,290	832,872,270	223,340,000	1,056,212,270
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	692,572,980	140,299,290	832,872,270	223,340,000	1,056,212,270
020000000000	ECONOMIC SECTOR	433,158,920	513,696,380	946,855,300	1,142,092,340	2,088,947,640
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	42,000,000	53,290,910	95,290,910	635,270,000	730,560,910
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	42,000,000	53,290,910	95,290,910	635,270,000	730,560,910
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	304,150,620	449,254,670	753,405,290	2,400,000	755,805,290
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	271,990,620	438,950,160	710,940,780	1,500,000	712,440,780
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	32,160,000	10,304,510	42,464,510	900,000	43,364,510
023400000000	DEPARTMENT OF WORKS & HOUSING	87,008,300	11,150,800	98,159,100	504,422,340	602,581,440
023400100100	DEPARTMENT OF WORKS & HOUSING	87,008,300	11,150,800	98,159,100	504,422,340	602,581,440
050000000000	SOCIAL SECTOR	384,650,180	67,758,290	452,408,470	663,967,490	1,116,375,960
051700000000	DEPARTMENT OF EDUCATION	84,390,000	19,402,970	103,792,970	304,123,550	407,916,520
051700100100	DEPARTMENT OF EDUCATION	84,390,000	19,402,970	103,792,970	304,123,550	407,916,520
052100000000	DEPARTMENT OF HEALTH CARE	300,260,180	48,355,320	348,615,500	359,843,940	708,459,440
052100100100	DEPARTMENT OF HEALTH CARE	300,260,180	48,355,320	348,615,500	359,843,940	708,459,440



1 Revenue Reports

1.A Revenue by Administrative Classification

Table 4: Total Revenue by Administrative Classification

122313 - MOPA-AMURO Local Government, Kogi State - 2025 Budget: Total Revenue by Administrative Unit		
Code	Administrative Unit	2025 Approved Budget
-	<i>Total Revenue</i>	<u>4,495,524,690</u>
020000000000	ECONOMIC SECTOR	4,495,524,690
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	4,495,524,690
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	4,495,524,690



1.B Revenue by Economic Classification

Table 5: Total Revenue by Economic Classification

122313 - MOPA-AMURO Local Government, Kogi State - 2025 Budget: Total Revenue by Economic Classification		
Code	Economic	2025 Approved Budget
1	REVENUE	4,495,524,690
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	4,437,524,690
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	4,437,524,690
110101	STATUTORY ALLOCATION (FAAC)	2,019,321,870
11010101	STATUTORY ALLOCATION	2,019,321,870
110102	VALUE ADDED TAX ALLOCATION	2,202,766,120
11010201	SHARE OF VAT	2,202,766,120
110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT	215,436,700
11010399	OTHER FAAC DISTRIBUTIONS	215,436,700
12	INDEPENDENT REVENUE	58,000,000
1201	DIRECT TAX REVENUE	28,000,000
120101	PERSONAL TAXES	28,000,000
12010103	DEVELOPMENT LEVIES	28,000,000
1202	NON-TAX REVENUE	30,000,000
120201	LICENCES - GENERAL	2,760,000
12020102	GOLDSMITHS & GOLD DEALER LICENSES	75,000
12020104	HACKNEY PERMIT	50,000
12020105	RADIO/TELEVISION STATION LICENSES	15,000
12020106	BUS/COMERCIAL VEHICLE LINCENSE	50,000
12020109	REGISTATION OF VOLUNTARY ORGANIZATIONS	200,000
12020111	BAKE HOUSE LICENSE	20,000
12020112	BICYCLES LICENSE & HIRE PERMITS	12,000
12020113	BRICKMAKING, etc LICENSE	35,000
12020114	CART LICENSES	15,000
12020115	DANE GUN LICENSES	10,000
12020116	CATTLE DEALER LICENSES	2,010,000
12020117	DRIED FISH & MEAT LICENSES	5,000
12020118	PET (DOG) LICENSES	5,000
12020119	FISHING PERMITS	5,000
12020120	HAWKER'S PERMITS	6,000
12020121	HUNTING PERMITS	8,000
12020122	PRODUCE BUYING LICENSES	8,000
12020123	ANIMAL HEALTH CERTIFICATE LICENSES	3,000
12020124	ABBATTOIR/SLAUGHTER LICENSES	20,000
12020125	RENEWAL OF FISHER LICENSES	10,000
12020126	HIRING SERVICES	100,000
12020130	LIQUOR LICENSES	8,000
12020131	DISPENSARY MATERNITY FEE	10,000
12020132	BUKER/CIGARETTE LINCENSE FEES	80,000
120204	FEES - GENERAL	5,600,000
12020404	TRADE UNION FEES	50,000
12020417	CONTRACTOR REGISTRATION FEES	200,000
12020418	MARRIAGE/ DIVORCE FEES	1,000,000



12020427	TENDER FEES	50,000
12020434	NAMING OF STREET REGISTRATION FEE	200,000
12020436	BILL BOARD ADVERTISEMENT FEES	100,000
12020442	ASSOCIATION FEES	200,000
12020443	BIRTH & DEATH REGISTRATION FEES	500,000
12020444	BURIAL FEES	200,000
12020445	CHANGE OF OWNERSHIP FEES	500,000
12020446	AGRICULTURAL/VETINARY SERVICES FEES	100,000
12020448	DEVELOPMENT LEVIES	500,000
12020449	BUSINESS/TRADE OPERATING FEES	1,000,000
12020451	TIMBER & FOREST FEES	500,000
12020453	APPLICATIONS FEES	300,000
12020454	PARKING FEES	200,000
120205	FINES - GENERAL	100,000
12020501	FINES/PENALTIES	100,000
120206	SALES - GENERAL	400,000
12020601	SALES OF JOURNAL & PUBLICATIONS	10,000
12020603	SALES OF ID CARDS	10,000
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	50,000
12020607	SALES OF CONSULTANCY REGISTRATION FORMS	50,000
12020608	SALES OF IMPROVED SEEDS/CHEMICAL	20,000
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	20,000
12020610	PROCEEDS FROM SALES OF GOODS BY PUBLIC AUCTIONS	20,000
12020611	PROCEEDS FROM SALES OF GOVT. VEHICLES	100,000
12020612	PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS	50,000
12020614	SALES OF GOVT. BUILDINGS	60,000
12020615	SALES OF UNIFORMS	10,000
120207	EARNINGS -GENERAL	7,000,000
12020701	EARNINGS FROM CONSULTANCY SERVICES	500,000
12020702	EARNINGS FROM LABORATORY SERVICES	1,000,000
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	1,500,000
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	500,000
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	500,000
12020707	EARNINGS FROM MEDICAL SERVICES	500,000
12020708	EARNINGS FROM AGRICULTURAL PRODUCE	500,000
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	500,000
12020710	EARNINGS FROM GUEST HOUSES	500,000
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	500,000
12020712	EARNING FROM MARKET	500,000
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	13,360,000
12020801	RENT ON GOVT.QUARTERS	8,270,000
12020802	RENT ON GOVT.OFFICES	1,000,000
12020803	RENT ON GOVT BUILDINGS	2,090,000
12020804	RENT ON CONFERENCE CENTRES	2,000,000
120209	RENT ON LAND & OTHERS - GENERAL	400,000
12020901	RENT ON GOVT. LAND	10,000
12020903	RENTS & PREMIUM ON THE ALLOCATION OF LAND	100,000
12020904	RENTS OF PLOTS & SITES SERVICES PROGRAMME	90,000
12020905	LEASE RENTAL	100,000
12020906	RENTS ON GOVT. PROPERTIES	100,000
120210	REPAYMENTS - GENERAL	30,000



12021002	BICYCLE ADVANCES (PRINCIPAL)	30,000
120211	INVESTMENT INCOME	200,000
12021101	OPERATING SURPLUS	50,000
12021102	DIVIDEND RECEIVED	100,000
12021103	OTHER INVESTMENT INCOME	50,000
120212	INTEREST EARNED	150,000
12021201	MOTOR VEHICLE ADVANCES	10,000
12021202	BICYCLE ADVANCES (INTEREST)	20,000
12021203	REFURBISHING LOAN	20,000
12021204	FURNITURE LOAN	30,000
12021205	INTEREST ON HOUSING LOAN	20,000
12021210	BANK INTEREST	50,000



1.C Revenue by Fund Classification

Table 6: Total Revenue by Fund Classification

122313 - MOPA-AMURO 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>4,495,524,690</i>
01	FEDERATION ACCOUNT	4,437,524,690
011	FAAC DIRECT ALLOCATION	4,437,524,690
01101	FAAC DIRECT ALLOCATION	4,437,524,690
02	CONSOLIDATED REVENUE FUND	58,000,000
021	MAIN ENVELOP	58,000,000
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	58,000,000



2 Expenditure Reports

2.A Expenditure by Administrative Classification

Table 7: Total Expenditure by Administrative Classification

122313 - MOPA-AMURO Local Government, Kogi State - 2025 Budget: Total Expenditure by Administrative Unit		
Code	Administrative Unit	2025 Approved Budget
-	<i>Total Expenditure</i>	<i>4,495,524,690</i>
01000000000	ADMINISTRATION SECTOR	1,290,201,090
01110000000	OFFICE OF THE LG CHAIRMAN	134,260,780
011100100100	CHAIRMAN	101,890,430
011100100200	VICE-CHAIRMAN	18,965,350
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	13,345,000
011118300100	INTERNAL AUDIT	60,000
01120000000	LOCAL GOVT COUNCIL	99,728,040
011200100100	THE LEGISTRATIVE COUNCIL	63,427,400
011200500100	ASSISTANTS/ AIDES/ADVISERS	36,200,640
011202200100	CLERK TO THE HOUSE	100,000
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	1,056,212,270
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	1,056,212,270
02000000000	ECONOMIC SECTOR	2,088,947,640
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	730,560,910
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	730,560,910
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	755,805,290
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	712,440,780
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	43,364,510
02340000000	DEPARTMENT OF WORKS & HOUSING	602,581,440
023400100100	DEPARTMENT OF WORKS & HOUSING	602,581,440
05000000000	SOCIAL SECTOR	1,116,375,960
05170000000	DEPARTMENT OF EDUCATION	407,916,520
051700100100	DEPARTMENT OF EDUCATION	407,916,520
05210000000	DEPARTMENT OF HEALTH CARE	708,459,440
052100100100	DEPARTMENT OF HEALTH CARE	708,459,440



Table 8: Personnel Expenditure by Administrative Classification

122313 - MOPA-AMURO Local Government, Kogi State - 2025 Budget: Personnel Expenditure by Administrative Unit		
Code	Adminstrative Unit	2025 Approved Budget
-	<i>Total Personnel Expenditure</i>	<i>1,596,382,080</i>
010000000000	ADMINISTRATION SECTOR	778,572,980
011100000000	OFFICE OF THE LG CHAIRMAN	19,010,000
011100100100	CHAIRMAN	13,000,000
011100100200	VICE-CHAIRMAN	3,000,000
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	3,000,000
011118300100	INTERNAL AUDIT	10,000
011200000000	LOCAL GOVT COUNCIL	66,990,000
011200100100	THE LEGISTRATIVE COUNCIL	40,980,000
011200500100	ASSISTANTS/ AIDES/ADVISERS	26,000,000
011202200100	CLERK TO THE HOUSE	10,000
012500000000	DIRECTOR OF PERSONNEL MANAGEMENT	692,572,980
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	692,572,980
020000000000	ECONOMIC SECTOR	433,158,920
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	42,000,000
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	42,000,000
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	304,150,620
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	271,990,620
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	32,160,000
023400000000	DEPARTMENT OF WORKS & HOUSING	87,008,300
023400100100	DEPARTMENT OF WORKS & HOUSING	87,008,300
050000000000	SOCIAL SECTOR	384,650,180
051700000000	DEPARTMENT OF EDUCATION	84,390,000
051700100100	DEPARTMENT OF EDUCATION	84,390,000
052100000000	DEPARTMENT OF HEALTH CARE	300,260,180
052100100100	DEPARTMENT OF HEALTH CARE	300,260,180



Table 9: Overhead Expenditure by Administrative Classification

122313 - MOPA-AMURO Local Government, Kogi State - 2025 Budget: Overhead Expenditure by Administrative Unit		
Code	Administrative Unit	2025 Approved Budget
-	<i>Total Overhead Expenditure</i>	<i>869,742,780</i>
01000000000	ADMINISTRATION SECTOR	288,288,110
01110000000	OFFICE OF THE LG CHAIRMAN	115,250,780
011100100100	CHAIRMAN	88,890,430
011100100200	VICE-CHAIRMAN	15,965,350
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	10,345,000
011118300100	INTERNAL AUDIT	50,000
01120000000	LOCAL GOVT COUNCIL	32,738,040
011200100100	THE LEGISTRATIVE COUNCIL	22,447,400
011200500100	ASSISTANTS/ AIDES/ADVISERS	10,200,640
011202200100	CLERK TO THE HOUSE	90,000
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	140,299,290
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	140,299,290
02000000000	ECONOMIC SECTOR	513,696,380
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	53,290,910
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	53,290,910
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	449,254,670
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	438,950,160
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	10,304,510
02340000000	DEPARTMENT OF WORKS & HOUSING	11,150,800
023400100100	DEPARTMENT OF WORKS & HOUSING	11,150,800
05000000000	SOCIAL SECTOR	67,758,290
05170000000	DEPARTMENT OF EDUCATION	19,402,970
051700100100	DEPARTMENT OF EDUCATION	19,402,970
05210000000	DEPARTMENT OF HEALTH CARE	48,355,320
052100100100	DEPARTMENT OF HEALTH CARE	48,355,320



Table 10: Capital Expenditure by Administrative Classification

122313 - MOPA-AMURO Local Government, Kogi State - 2025 Budget: Capital Expenditure by Administrative Unit		
Code	Administrative Unit	2025 Approved Budget
-	<i>Total Capital Expenditure</i>	<i>2,029,399,830</i>
010000000000	ADMINISTRATION SECTOR	223,340,000
012500000000	DIRECTOR OF PERSONNEL MANAGEMENT	223,340,000
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	223,340,000
020000000000	ECONOMIC SECTOR	1,142,092,340
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	635,270,000
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	635,270,000
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	2,400,000
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	1,500,000
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	900,000
023400000000	DEPARTMENT OF WORKS & HOUSING	504,422,340
023400100100	DEPARTMENT OF WORKS & HOUSING	504,422,340
050000000000	SOCIAL SECTOR	663,967,490
051700000000	DEPARTMENT OF EDUCATION	304,123,550
051700100100	DEPARTMENT OF EDUCATION	304,123,550
052100000000	DEPARTMENT OF HEALTH CARE	359,843,940
052100100100	DEPARTMENT OF HEALTH CARE	359,843,940



2.B Expenditure by Economic Classification

Table 11: Total Expenditure by Economic Classification

122313 - MOPA-AMURO Local Government, Kogi State - 2025 Budget: Expenditure by Economic Classification		
Code	Item	2025 Approved Budget
2	<i>EXPENDITURES</i>	<i>4,495,524,690</i>
21	<i>PERSONNEL COST</i>	<i>1,596,382,080</i>
2101	<i>SALARY</i>	<i>1,274,787,580</i>
210101	SALARIES AND WAGES	1,274,787,580
21010101	SALARY	1,274,787,580
2102	<i>ALLOWANCES AND SOCIAL CONTRIBUTION</i>	<i>321,594,500</i>
210201	ALLOWANCES	21,404,500
21020101	NON REGULAR ALLOWANCES	21,404,500
210202	SOCIAL CONTRIBUTIONS	300,190,000
21020202	CONTRIBUTORY PENSION	300,190,000
22	<i>OTHER RECURRENT COSTS</i>	<i>869,742,780</i>
2202	<i>OVERHEAD COST</i>	<i>557,772,620</i>
220201	TRAVEL & TRANSPORT - GENERAL	45,740,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	17,420,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	16,020,000
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	7,700,000
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	4,600,000
220202	UTILITIES - GENERAL	1,000,000
22020204	SATELLITE BROADCASTING ACCESS CHARGES	1,000,000
220203	MATERIALS & SUPPLIES - GENERAL	58,615,100
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	26,210,000
22020302	BOOKS	210,000
22020303	NEWSPAPERS	300,000
22020304	MAGAZINES & PERIODICALS	210,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	14,900,000
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	15,075,100
22020309	UNIFORMS & OTHER CLOTHING	210,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	500,000
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	1,000,000
220204	MAINTENANCE SERVICES - GENERAL	30,230,910
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	20,905,910
22020402	MAINTENANCE OF OFFICE FURNITURE	4,425,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,200,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	320,000
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,200,000
22020406	OTHER MAINTENANCE SERVICES	1,180,000
220205	TRAINING - GENERAL	53,720,000
22020501	LOCAL TRAINING	850,000
22020502	INTERNATIONAL TRAINING	750,000
22020503	TRAINING OF FARMERS AND FISHERMENT	2,020,000
22020504	RESEARCH AND DEVELOPMENT EXPENSES	50,100,000
220206	OTHER SERVICES - GENERAL	122,989,290
22020601	SECURITY SERVICES	55,089,290



22020603	RESIDENTIAL RENT	100,000
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	67,500,000
22020605	CLEANING & FUMIGATION SERVICES	200,000
22020607	MONITORING AND EVALUATION SYSTEM	100,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	96,600,000
22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	90,200,000
22020702	INFORMATION TECHNOLOGY CONSULTING	100,000
22020703	LEGAL SERVICES	6,100,000
22020706	SURVEYING SERVICES	100,000
22020708	MEDICAL CONSULTING	100,000
220208	FUEL & LUBRICANTS - GENERAL	53,901,660
22020801	MOTOR VEHICLE FUEL COST	33,010,640
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	400,800
22020803	PLANT / GENERATOR FUEL COST	20,480,220
22020806	COOKING GAS/FUEL COST	10,000
220209	FINANCIAL CHARGES - GENERAL	1,500,000
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,500,000
220210	MISCELLANEOUS EXPENSES GENERAL	93,475,660
22021001	REFRESHMENT & MEALS	41,685,350
22021002	HONORARIUM & SITTING ALLOWANCE	30,102,400
22021003	PUBLICITY & ADVERTISEMENTS	1,177,480
22021004	MEDICAL EXPENSES-LOCAL	1,600,000
22021005	FINANCIAL ASSISTANCE TO NEEDIES	4,500,000
22021006	POSTAGES & COURIER SERVICES	20,000
22021007	WELFARE PACKAGES	13,390,430
22021009	SPORTING ACTIVITIES	100,000
22021010	DIRECT TEACHING & LABORATORY COST	200,000
22021014	ENPOWERING PEOPLE FOR SMALL AND MEDIUM SCALE INDUSTRIES	500,000
22021015	COUNTERPART FUNDING FOR SOME PROJECTS	200,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	311,970,160
220401	LOCAL GRANTS AND CONTRIBUTIONS	311,970,160
22040102	GRANT TO OTHER GOVERNMENTS - CAPITAL	20,000,000
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT	100,000
22040109	GRANTS TO COMMUNITIES/NGOs	100,000
22040110	GRANT, CONTRIBUTION & SUBVENTION	291,770,160
23	CAPITAL EXPENDITURE	2,029,399,830
2301	FIXED ASSETS PURCHASED	1,534,747,490
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,534,747,490
23010101	PURCHASE / ACQUISITION OF LAND	20,000
23010104	PURCHASE MOTOR CYCLES	2,000,000
23010105	PURCHASE OF MOTOR VEHICLES	200,000,000
23010108	PURCHASE OF BUSES	100,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	10,150,000
23010114	PURCHASE OF COMPUTER PRINTERS	400,000
23010115	PURCHASE OF PHOTOCOPYING MACHINES	100,000
23010118	PURCHASE OF SCANNERS	100,000
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	303,143,940
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	300,023,550
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	350,020,000
23010128	PURCHASE OF SECURITY EQUIPMENT	1,000,000



23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	82,500,000
23010139	PURCHASE OF AGRICULTURAL PRODUCE/ EQUIPMENT	285,190,000
2302	CONSTRUCTION / PROVISION	280,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	280,000,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	30,600,000
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	20,000,000
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	1,000,000
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	52,600,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	100,000
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	30,000
23020114	CONSTRUCTION / PROVISION OF ROADS	40,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	4,970,000
23020124	CONSTRUCTION OF MARKETS/PARKS	500,000
23020125	CONSTRUCTION OF POWER GENERATING PLANTS	20,000,000
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	200,000
23020128	CONSTRUCTION OF CULVERT	110,000,000
2303	REHABILITATION / REPAIRS	214,652,340
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	214,652,340
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	10,000,000
23030102	REHABILITATION / REPAIRS - ELECTRICITY	120,500,000
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	3,000,000
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	100,000
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	20,000
23030113	REHABILITATION / REPAIRS - ROADS	52,322,340
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	500,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	20,100,000
23030122	REHABILITATION/REPAIRS OF BOUNDARIES	5,010,000
23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS	1,000,000
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	100,000
23030128	REHABILITATION/REPAIRS/ EQUIPMENT OF VOCATION CENTER	1,500,000
23030129	REHABILITATION/REPAIRS- MOTOR PARK/FENCING	500,000



2.C Expenditure by Functional Classification

Table 12: Total Expenditure by Functional Classification

122313 - MOPA-AMURO Local Government, Kogi State - 2025 Budget: Total Expenditure by Function		
Code	Item	2025 Approved Budget
-	<i>Total Expenditure</i>	<i>4,495,524,690</i>
701	GENERAL PUBLIC SERVICES	2,550,428,720
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	933,084,600
70111	EXECUTIVE AND LEGISLATIVE ORGANS	220,583,820
70112	FINANCIAL AND FISCAL AFFAIRS	712,500,780
7013	GENERAL SERVICES	1,617,344,120
70131	GENERAL PERSONNEL SERVICES	1,056,212,270
70132	OVERALL PLANNING AND STATISTICAL SERVICES	547,786,850
70133	OTHER GENERAL SERVICES	13,345,000
704	ECONOMIC AFFAIRS	828,720,010
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	730,560,910
70421	AGRICULTURE	730,560,910
7045	TRANSPORT	98,159,100
70451	ROAD TRANSPORT	98,159,100
707	HEALTH	709,459,440
7076	HEALTH N.E.C.	709,459,440
70761	HEALTH N.E.C.	709,459,440
709	EDUCATION	406,916,520
7098	EDUCATION N.E.C.	406,916,520
70981	EDUCATION N.E.C	406,916,520



Table 13: Personnel Expenditure by Functional Classification

122313 - MOPA-AMURO Local Government, Kogi State - 2025 Budget: Personnel Expenditure by Function		
Code	Item	2025 Approved Budget
-	<i>Total Personnel Expenditure</i>	<i>1,596,382,080</i>
701	GENERAL PUBLIC SERVICES	1,082,723,600
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	354,990,620
70111	EXECUTIVE AND LEGISLATIVE ORGANS	82,990,000
70112	FINANCIAL AND FISCAL AFFAIRS	272,000,620
7013	GENERAL SERVICES	727,732,980
70131	GENERAL PERSONNEL SERVICES	692,572,980
70132	OVERALL PLANNING AND STATISTICAL SERVICES	32,160,000
70133	OTHER GENERAL SERVICES	3,000,000
704	ECONOMIC AFFAIRS	129,008,300
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	42,000,000
70421	AGRICULTURE	42,000,000
7045	TRANSPORT	87,008,300
70451	ROAD TRANSPORT	87,008,300
707	HEALTH	300,260,180
7076	HEALTH N.E.C.	300,260,180
70761	HEALTH N.E.C.	300,260,180
709	EDUCATION	84,390,000
7098	EDUCATION N.E.C.	84,390,000
70981	EDUCATION N.E.C	84,390,000



Table 14: Overhead Expenditure by Functional Classification

122313 - MOPA-AMURO Local Government, Kogi State - 2025 Budget: Overhead Expenditure by Function		
Code	Item	2025 Approved Budget
-	<i>Total Overhead Expenditure</i>	<i>869,742,780</i>
701	GENERAL PUBLIC SERVICES	737,542,780
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	576,593,980
70111	EXECUTIVE AND LEGISLATIVE ORGANS	137,593,820
70112	FINANCIAL AND FISCAL AFFAIRS	439,000,160
7013	GENERAL SERVICES	160,948,800
70131	GENERAL PERSONNEL SERVICES	140,299,290
70132	OVERALL PLANNING AND STATISTICAL SERVICES	10,304,510
70133	OTHER GENERAL SERVICES	10,345,000
704	ECONOMIC AFFAIRS	64,441,710
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	53,290,910
70421	AGRICULTURE	53,290,910
7045	TRANSPORT	11,150,800
70451	ROAD TRANSPORT	11,150,800
707	HEALTH	49,355,320
7076	HEALTH N.E.C.	49,355,320
70761	HEALTH N.E.C.	49,355,320
709	EDUCATION	18,402,970
7098	EDUCATION N.E.C.	18,402,970
70981	EDUCATION N.E.C	18,402,970



Table 15: Capital Expenditure by Functional Classification

122313 - MOPA-AMURO Local Government, Kogi State - 2025 Budget: Capital Expenditure by Function		
Code	Item	2025 Approved Budget
-	<i>Total Capital Expenditure</i>	<i>2,029,399,830</i>
701	GENERAL PUBLIC SERVICES	730,162,340
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	1,500,000
70112	FINANCIAL AND FISCAL AFFAIRS	1,500,000
7013	GENERAL SERVICES	728,662,340
70131	GENERAL PERSONNEL SERVICES	223,340,000
70132	OVERALL PLANNING AND STATISTICAL SERVICES	505,322,340
704	ECONOMIC AFFAIRS	635,270,000
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	635,270,000
70421	AGRICULTURE	635,270,000
707	HEALTH	359,843,940
7076	HEALTH N.E.C.	359,843,940
70761	HEALTH N.E.C.	359,843,940
709	EDUCATION	304,123,550
7098	EDUCATION N.E.C.	304,123,550
70981	EDUCATION N.E.C	304,123,550



2.D Capital Expenditure by Project

Table 16: Capital Expenditure by Project

122313 - MOPA-AMURO 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					2,029,399,830
PURCHASE OF (1 NO) OF MOTOR CYCLES	13100125000100	012500100100	23010104	70131	2,000,000
8NO. OFFICIAL CARS FOR PRINCIPAL OFFICERS.	13100125000200	012500100100	23010105	70131	200,000,000
1NO BUS WILL BE PURCHASED FOR THE COUNCIL	13100125000300	012500100100	23010108	70131	100,000
PURCHASE OF 1 SET OF OFFICE FURNITURE AND FITTING	13100125000400	012500100100	23010112	70131	150,000
PURCHASE OF SECURITY EQUIPMENT/INFRASTRUCTURE (SECURITY GADGETS)	13100125000500	012500100100	23010128	70131	1,000,000
REHABILITATION/REPAIR OF CHAIRMAN QUARTERS/ CONSTRUCTION OF CHAIRS	13100125000600	012500100100	23030101	70131	5,000,000
RENOVATION OF OFFICE BUILDING	13100125000700	012500100100	23030121	70131	100,000
EXTENSION AND FENCING OF LGA SECRETARIAT	13100125000800	012500100100	23030122	70131	5,000,000
RENOVATION OF PALACES	13100125000900	012500100100	23020118	70131	4,970,000
REPAIR OF STAFF QUARTERS	13100125001000	012500100100	23030101	70131	5,000,000
PURCHASE OF LAND SCRAPING OF LG	13100125001100	012500100100	23010101	70131	20,000
PURCHASE OF 2NOS OF TRACTORS	01070125000100	021500100100	23010139	70421	285,190,000
PURCHASE OF 2NOS OF CASSAVA PROCESSING MACHINES	01040125000100	021500100100	23010127	70421	350,000,000
PURCHASE OF WATER PUMP FOR IRRIGATION SCHEME	01030225000100	021500100100	23020113	70421	10,000
PROVISION OF AGRIC VALUE CHAIN PROCESS & EQUIPMENT	01030125000100	021500100100	23020113	70421	10,000
REHABILITATED OF SLAUGHTER SLAB IN MOPA AND AMURO	01040425000100	021500100100	23020113	70421	10,000



DISTRICTS TO ENHANCE HYGIENIC MEAT SUPPLY IN THE LOCAL GOVERNMENT					
REHABILITATION/REPAIR OF TRACTOR/AGRIC FACILITIES	01070125000200	021500100100	23030112	70421	10,000
A TOTAL OF 100 HECTARES OF OIL PALM PLANTATIONS FENCING/DEMARCATIION AT IJAGBE	01100125000100	021500100100	23030122	70421	10,000
ESTABLISHMENT OF COTTAGE GRAINERY, CASSAVA OIL PALM INDUSTRY (SIP)	01100125000200	021500100100	23030112	70421	10,000
PURCHASE OF MOTORIZED SPRAYER FOR DISEASES CONTROL	01100125000300	021500100100	23010127	70421	20,000
CONSTRUCTION/REHABILITATION OF MARKET STALLS AT MOPA, OKE-AGI, ILAI, AIYEDAYO, AYEDE, AYEDEAMURO, ETC WHILE THE MAIN MARKET AT MOPA AND AMURO.	13100125001200	022000100100	23020124	70112	500,000
REHABILITATION/PERIMETER FENCING/SHOPPING ARCADES AT MOPA AND AMURO 9 ALLOCATION TO TRADERS	13100125001300	022000100100	23030118	70112	500,000
REHABILITATION/REPAIR OF MOTOR PARK/PARAMETER FENCING & MODERN BUS STOP MOTOR PARK OF OKEGURU AND MOTOR PARK AT EFFO, ODOLE, ILETEJU.	13100125001400	022000100100	23030129	70112	500,000
PURCHASE/INSTALLATION CYBER CAFÉ & DATA BANK /COMPUTER TRAINING CENTRE IN MOPA SECRETARIAT	13100125001500	022000300100	23020127	70132	100,000
PURCHASE OF COMPUTERS, LAPTOPS & PRINTERS	13100125001600	022000300100	23010114	70132	400,000
PURCHASE OF 1 NO OF PHOTOCOPYING MACHINES	13100125001700	022000300100	23010115	70132	100,000
PURCHASE OF 1 NO SCANNERS & ACCESSORIES	13100125001800	022000300100	23010118	70132	100,000
CONSTRUCTION/PROVISION OF ICT (SIP) BY ESTABLISHING DATA BANK AT THE SECRETARIAT FOR	13100125001900	022000300100	23020127	70132	100,000



COMPUTERIZATION OF BPRS					
REHABILITATION & REPAIRS OF ICT INFRASTRUCTURE	13100125002000	022000300100	23030127	70132	100,000
PURCHASE OF 50 KV GENERATOR/SOLAR ENERGY	17100125000100	023400100100	23020125	70132	20,000,000
SUPPLY OF BUILDING MATERIALS/RELIEF MATERIALS	17100125000200	023400100100	23010129	70132	80,000,000
CONSTRUCTION OF BRIDGES AND EROSION CONTROL CONSTRUCTION/ REHABILITATION OF CULVERTS AND DRAINAGES	17100125000300	023400100100	23020114	70132	40,000,000
CONSTRUCTION/ REHABILITATION OF CULVERTS BRIDGES AND DRAINAGES ACROSS THE LOCAL GOVERNMENT	17100125000400	023400100100	23020128	70132	110,000,000
REHABILITATION & REPAIRS OF ELECTRICITY	17100125000500	023400100100	23030102	70132	120,500,000
CONSTRUCTION OF DRAINAGES / CONSTRUCTION OF CONVERT IN EACH WARD(OKEGURU,ADOGBE, ILETEJU, IKEJI, OKEAGI, OROKERE, TAKETE-IDE, OROKE, AYETEJU AND AYEDE.	17100125000600	023400100100	23030113	70132	52,322,340
REHABILITATION/REPAIR OF POWER GENERATING PLANT	17100125000700	023400100100	23030125	70132	1,000,000
CONSTRUCTION OF MLGEA OFFICE	17100125000800	023400100100	23030121	70132	20,000,000
CONSTRUCTION OF CHAIRMAN QUARTERS IN MOPA	17100125000900	023400100100	23020102	70132	20,000,000
PURCHASE OF FURNITURE AND FITTING SUCH AS SET OF TABLES, CHAIRS IN THE GUEST HOUSE AND 8 NOS.3 BEDROOM STAFF QUARTERS AT MOPA.	17100125001000	023400100100	23010112	70132	10,000,000
CONSTRUCTION OF NEW COUNCIL CHAMBERS	17100125001100	023400100100	23020101	70132	30,600,000
PROCUREMENTS OF PUBLIC ADDRESS SYSTEM FOR LEARNING AIDS	05040225000100	051700100100	23010124	70981	200,000



CONSTRUCTION OF GYB MODEL PRIMARY SCHOOL IN EACH WARD	05050125000100	051700100100	23020107	70981	100,000
SUPPLY OF EDUCATION MATERIALS AND PALLIATIVE MEASURES SUCH AS WRITING MATERIALS TEXTBOOK ETC. FOR MASS LITERARY IN THE LOCAL GOVERNMENT AREA	05040225000200	051700100100	23010124	70981	299,823,550
PURCHASE OF HAIR DRESSING AND CLIPPERS	05100125000100	051700100100	23010129	70981	2,500,000
REHABILITATION/ REPAIRS/ EQUIPMENT OF VOCATION CENTER	05100125000200	051700100100	23030128	70981	1,500,000
PURCHASE OF HEALTH/MEDICAL EQUIPMENT/HEALTH CARE PLUS DRUGS & MEDICAMENT AND EQUIPMENT DISTRIBUTED TO ALL PHC IN CENTRE'S IN THE LG	04100125000101	052100100100	23010122	70761	303,143,940
CONSTRUCTION OF PHC CENTRE IN EACH WARD	04050125000101	052100100100	23020106	70761	50,000,000
CONSTRUCTION OF BELLO HEALTH CARE BY CONSTRUCTING COLD STORE AT MOPA FOR STORAGE OF VACCINE AND DRUGS	04050125000201	052100100100	23020106	70761	100,000
CONSTRUCTION/ PROVISION OF 1NO OF BOREHOLE IN EACH WARD	04050325000101	052100100100	23020106	70761	1,500,000
CONSTRUCTION OF RURAL WATER (SLP)	04050325000201	052100100100	23020105	70761	1,000,000
CONSTRUCTION OF INCINERATOR / REFUSE DUMP SITE	04050325000301	052100100100	23020106	70761	1,000,000
REHABILITATION OF EXISTING BOREHOLE	04050325000401	052100100100	23030104	70761	3,000,000
RENOVATION OF CLINIC FOR ISOLATION CENTER FOR COVID 19 AND SUPPLY OF DRUGS	04050125000301	052100100100	23030105	70761	100,000