



OKEHI LOCAL GOVERNMENT

**20
25**

APPROVED BUDGET



Published: 30/03/2025



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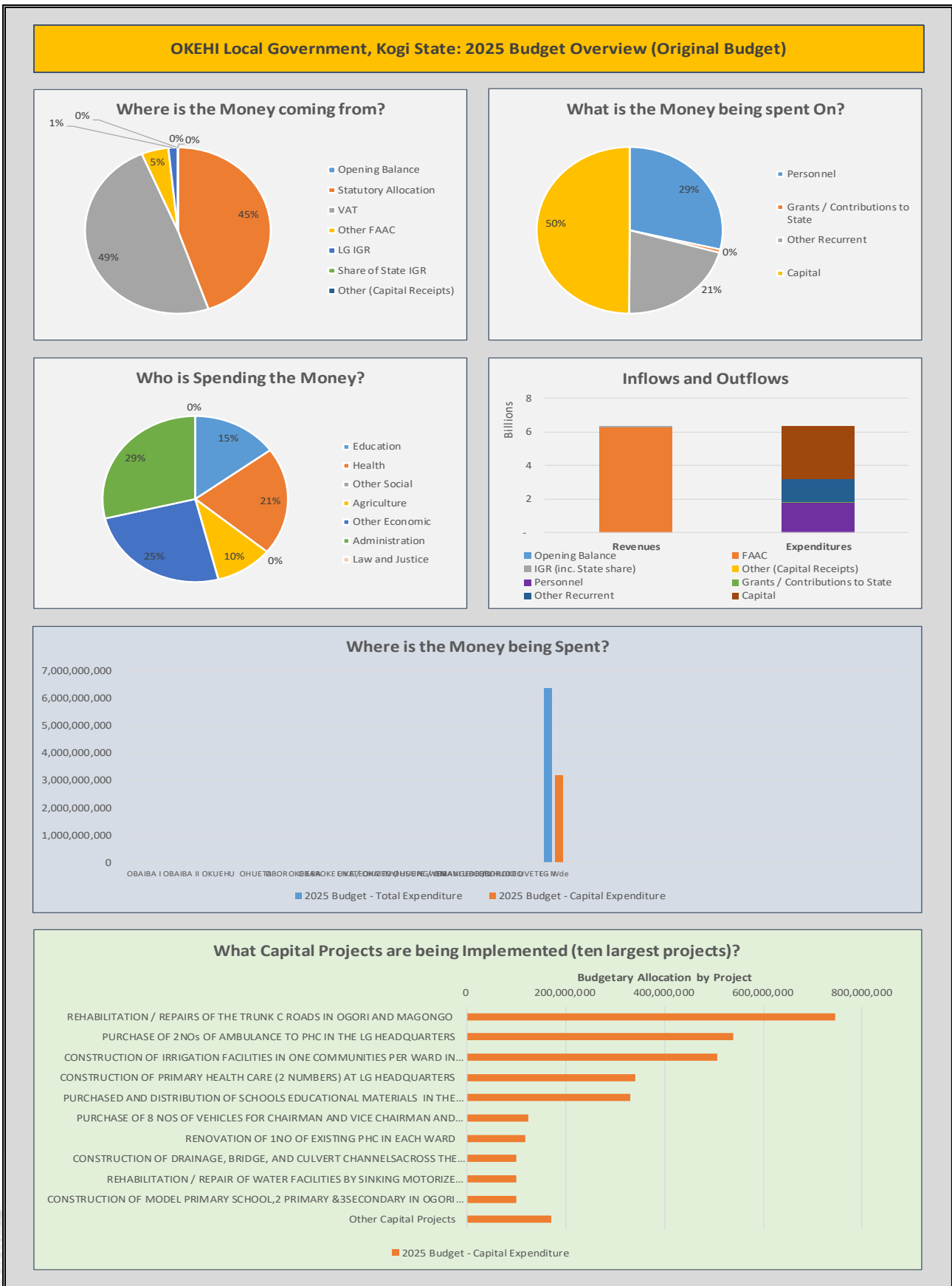
1 Budget Overview

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

Revenue by Economic	2025 Budget	Expenditure by Capital Project (10 Largest Projects)	Capital Expenditure
Opening Balance	-	REHABILITATION / REPAIRS OF THE TRUNK C ROADS IN OGORI AND MAGONGO	745,317,550
Statutory Allocation	2,842,140,100	PURCHASE OF 2NOS OF AMBULANCE TO PHC IN THE LG HEADQUARTERS	540,070,600
VAT	3,118,435,560	CONSTRUCTION OF IRRIGATION FACILITIES IN ONE COMMUNITIES PER WARD IN THE LGA	505,857,520
Other FAAC	299,420,480	CONSTRUCTION OF PRIMARY HEALTH CARE (2 NUMBERS) AT LG HEADQUARTERS	340,000,000
LG IGR	104,370,200	PURCHASED AND DISTRIBUTION OF SCHOOLS EDUCATIONAL MATERIALS IN THE LOCAL GOVERNMENT SUCH AS WRITING MATERIALS TEXTBOOK ETC. FOR MASS LITERARY IN THE LOCAL GOVERNMENT AREA	331,610,000
Share of State IGR	-	PURCHASE OF 8 NOS OF VEHICLES FOR CHAIRMAN AND VICE CHAIRMAN AND OTHER PRINCIPAL OFFICERS	124,264,380
Other (Capital Receipts)	-	RENOVATION OF 1NO OF EXISTING PHC IN EACH WARD	118,829,480
Total Revenue	6,364,366,340	CONSTRUCTION OF DRAINAGE, BRIDGE, AND CULVERT CHANNELSACROSS THE WARDS TO CONTROL EROSION	100,000,000
		REHABILITATION / REPAIR OF WATER FACILITIES BY SINKING MOTORIZE BOREHOLES;1 NOS PER WARD AND REHABILITATION OF THE EXISTING BOREHOLES	100,000,000
Expenditure by Economic	2025 Budget	CONSTRUCTION OF MODEL PRIMARY SCHOOL,2 PRIMARY &3SECONDARY IN OGORI &MAGONGO.	100,000,000
Personnel	1,827,295,580	<i>Other Capital Projects</i>	170,000,000
Grants / Contributions to State	40,000,000	TOTAL	3,175,949,530
Other Recurrent	1,321,121,230		
Capital	3,175,949,530		
Total Expenditure	6,364,366,340		
Expenditure by Sector	2025 Budget		
Education	953,575,800		
Health	1,334,107,470		
Other Social	-		
Agriculture	638,929,300		
Other Economic	1,606,932,200		
Administration	1,830,821,570		
Law and Justice	-		
Total Expenditure	6,364,366,340		



Table 1: Budget Overview



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

Project	2025 Budget - Capital Expenditure
REHABILITATION / REPAIRS OF THE TRUNK C ROADS IN OGORI AND MAGONGO	~750,000,000
PURCHASE OF 2NOS OF AMBULANCE TO PHC IN THE LG HEADQUARTERS	~550,000,000
CONSTRUCTION OF IRRIGATION FACILITIES IN ONE COMMUNITIES PER WARD IN...	~500,000,000
CONSTRUCTION OF PRIMARY HEALTH CARE (2 NUMBERS) AT LG HEADQUARTERS	~450,000,000
PURCHASED AND DISTRIBUTION OF SCHOOLS EDUCATIONAL MATERIALS IN THE...	~400,000,000
PURCHASE OF 8 NOS OF VEHICLES FOR CHAIRMAN AND VICE CHAIRMAN AND...	~350,000,000
RENOVATION OF 1NO OF EXISTING PHC IN EACH WARD	~300,000,000
CONSTRUCTION OF DRAINAGE, BRIDGE, AND CULVERT CHANNELSACROSS THE...	~250,000,000
REHABILITATION / REPAIR OF WATER FACILITIES BY SINKING MOTORIZE...	~200,000,000
CONSTRUCTION OF MODEL PRIMARY SCHOOL, 2 PRIMARY & 3 SECONDARY IN OGORI...	~150,000,000
Other Capital Projects	~100,000,000



Table 2 Summary Revenue and Expenditure

122116 - OKEHI Local Government, Kogi State - 2025 Budget: Summary	
Item	2025 Approved Budget
Opening Balance	
Recurrent Revenue	6,364,366,340
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	6,259,996,140
12 - INDEPENDENT REVENUE	104,370,200
Recurrent Expenditure	3,188,416,810
21 - PERSONNEL COST	1,827,295,580
22 - OTHER RECURRENT COSTS	1,361,121,230
Transfer to Capital Account	3,175,949,530
Capital Receipts	-
13 - AID AND GRANTS	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-
23 - CAPITAL EXPENDITURE	3,175,949,530
Total Revenue (including OB)	6,364,366,340
Total Expenditure	6,364,366,340
Closing Balance	-



Table 3 Expenditure by MDA by Main Economic Classification

**122116 - OKEHI 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	1,827,295,580	1,361,121,230	3,188,416,810	3,175,949,530	6,364,366,340
010000000000	ADMINISTRATION SECTOR	1,283,315,000	423,242,190	1,706,557,190	124,264,380	1,830,821,570
011100000000	OFFICE OF THE LG CHAIRMAN	30,600,000	121,979,240	152,579,240	-	152,579,240
011100100100	CHAIRMAN	21,400,000	109,259,240	130,659,240	-	130,659,240
011100100200	VICE-CHAIRMAN	4,800,000	9,570,000	14,370,000	-	14,370,000
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	4,400,000	3,150,000	7,550,000	-	7,550,000
011200000000	LOCAL GOVT COUNCIL	44,000,000	36,520,000	80,520,000	-	80,520,000
011200100100	THE LEGISTRATIVE COUNCIL	44,000,000	36,520,000	80,520,000	-	80,520,000
012500000000	DIRECTOR OF PERSONNEL MANAGEMENT	1,208,715,000	264,742,950	1,473,457,950	124,264,380	1,597,722,330
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	1,208,715,000	264,742,950	1,473,457,950	124,264,380	1,597,722,330
020000000000	ECONOMIC SECTOR	266,946,050	457,740,380	724,686,430	1,521,175,070	2,245,861,500
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	62,377,900	10,693,880	73,071,780	565,857,520	638,929,300
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	62,377,900	10,693,880	73,071,780	565,857,520	638,929,300
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	95,194,980	442,213,880	537,408,860	10,000,000	547,408,860
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	83,343,200	439,087,660	522,430,860	10,000,000	532,430,860
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	11,851,780	3,126,220	14,978,000	-	14,978,000
023400000000	DEPARTMENT OF WORKS & HOUSING	109,373,170	4,832,620	114,205,790	945,317,550	1,059,523,340
023400100100	DEPARTMENT OF WORKS & HOUSING	109,373,170	4,832,620	114,205,790	945,317,550	1,059,523,340
050000000000	SOCIAL SECTOR	277,034,530	480,138,660	757,173,190	1,530,510,080	2,287,683,270
051700000000	DEPARTMENT OF EDUCATION	107,981,760	313,984,040	421,965,800	531,610,000	953,575,800
051700100100	DEPARTMENT OF EDUCATION	107,981,760	313,984,040	421,965,800	531,610,000	953,575,800
052100000000	DEPARTMENT OF HEALTH CARE	169,052,770	166,154,620	335,207,390	998,900,080	1,334,107,470
052100100100	DEPARTMENT OF HEALTH CARE	169,052,770	166,154,620	335,207,390	998,900,080	1,334,107,470



2 Revenue Reports

2.A Revenue by Administrative Classification

Table 4: Total Revenue by Administrative Classification

122116 - OKEHI Local Government, Kogi State - 2025 Budget: Total Revenue by Administrative Unit		
Code	Administrative Unit	2025 Approved Budget
-	<i>Total Revenue</i>	<i>6,364,366,340</i>
020000000000	ECONOMIC SECTOR	6,364,366,340
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	6,364,366,340
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	6,364,366,340



2.B Revenue by Economic Classification

Table 5: Total Revenue by Economic Classification

122116 - OKEHI Local Government, Kogi State - 2025 Budget: Total Revenue by Economic Classification		
Code	Economic	2025 Approved Budget
1	REVENUE	6,364,366,340
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	6,259,996,140
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	6,259,996,140
110101	STATUTORY ALLOCATION (FAAC)	2,842,140,100
11010101	STATUTORY ALLOCATION	2,842,140,100
110102	VALUE ADDED TAX ALLOCATION	3,118,435,560
11010201	SHARE OF VAT	3,118,435,560
110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT	299,420,480
11010399	OTHER FAAC DISTRIBUTIONS	299,420,480
12	INDEPENDENT REVENUE	104,370,200
1201	DIRECT TAX REVENUE	8,000
120101	PERSONAL TAXES	8,000
12010101	COMMUNITY DEVELOPMENT/POLL TAX	5,000
12010103	DEVELOPMENT LEVIES	3,000
1202	NON-TAX REVENUE	104,362,200
120201	LICENCES - GENERAL	472,230
12020117	DRIED FISH & MEAT LICENSES	4,230
12020120	HAWKER'S PERMITS	20,000
12020121	HUNTING PERMITS	5,000
12020124	ABBATTOIR/SLAUGHTER LICENSES	3,000
12020126	HIRING SERVICES	340,000
12020131	DISPENSARY MATERNITY FEE	100,000
120204	FEES - GENERAL	94,851,670
12020417	CONTRACTOR REGISTRATION FEES	150,000
12020418	MARRIAGE/ DIVORCE FEES	350,000
12020419	ATTESTATION OF BACHELORHOOD & SPINSTERHOOD FEES	30,000
12020427	TENDER FEES	247,660
12020449	BUSINESS/TRADE OPERATING FEES	500,000
12020451	TIMBER & FOREST FEES	93,374,010
12020453	APPLICATIONS FEES	200,000
120206	SALES - GENERAL	775,330
12020616	SALES OF STATE OF ORIGIN CERTIFICATE	775,330
120207	EARNINGS -GENERAL	7,698,080
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	7,698,080
120209	RENT ON LAND & OTHERS - GENERAL	564,890
12020901	RENT ON GOVT. LAND	64,890
12020903	RENTS & PREMIUM ON THE ALLOCATION OF LAND	500,000



Revenue by Fund Classification

Table 6: Total Revenue by Fund Classification

122116 - OKEHI 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>6,364,366,340</i>
01	FEDERATION ACCOUNT	6,260,001,140
011	FAAC DIRECT ALLOCATION	6,260,001,140
01101	FAAC DIRECT ALLOCATION	6,260,001,140
02	CONSOLIDATED REVENUE FUND	104,365,200
021	MAIN ENVELOP	104,365,200
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	104,365,200



3 Expenditure Reports

3.A Expenditure by Administrative Classification

Table 7: Total Expenditure by Administrative Classification

122116 - OKEHI Local Government, Kogi State - 2025 Budget: Total Expenditure by Administrative Unit		
Code	Administrative Unit	2025 Approved Budget
-	<i>Total Expenditure</i>	<i>6,364,366,340</i>
01000000000	ADMINISTRATION SECTOR	1,830,821,570
01110000000	OFFICE OF THE LG CHAIRMAN	152,579,240
011100100100	CHAIRMAN	130,659,240
011100100200	VICE-CHAIRMAN	14,370,000
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	7,550,000
01120000000	LOCAL GOVT COUNCIL	80,520,000
011200100100	THE LEGISTRATIVE COUNCIL	80,520,000
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	1,597,722,330
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	1,597,722,330
02000000000	ECONOMIC SECTOR	2,245,861,500
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	638,929,300
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	638,929,300
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	547,408,860
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	532,430,860
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	14,978,000
02340000000	DEPARTMENT OF WORKS & HOUSING	1,059,523,340
023400100100	DEPARTMENT OF WORKS & HOUSING	1,059,523,340
05000000000	SOCIAL SECTOR	2,287,683,270
05170000000	DEPARTMENT OF EDUCATION	953,575,800
051700100100	DEPARTMENT OF EDUCATION	953,575,800
05210000000	DEPARTMENT OF HEALTH CARE	1,334,107,470
052100100100	DEPARTMENT OF HEALTH CARE	1,334,107,470



Table 8: Personnel Expenditure by Administrative Classification

122116 - OKEHI Local Government, Kogi State - 2025 Budget: Personnel Expenditure by Administrative Unit		
Code	Administrative Unit	2025 Approved Budget
-	<i>Total Personnel Expenditure</i>	<i>1,827,295,580</i>
01000000000	ADMINISTRATION SECTOR	1,283,315,000
01110000000	OFFICE OF THE LG CHAIRMAN	30,600,000
011100100100	CHAIRMAN	21,400,000
011100100200	VICE-CHAIRMAN	4,800,000
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	4,400,000
01120000000	LOCAL GOVT COUNCIL	44,000,000
011200100100	THE LEGISTRATIVE COUNCIL	44,000,000
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	1,208,715,000
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	1,208,715,000
02000000000	ECONOMIC SECTOR	266,946,050
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	62,377,900
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	62,377,900
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	95,194,980
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	83,343,200
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	11,851,780
02340000000	DEPARTMENT OF WORKS & HOUSING	109,373,170
023400100100	DEPARTMENT OF WORKS & HOUSING	109,373,170
05000000000	SOCIAL SECTOR	277,034,530
05170000000	DEPARTMENT OF EDUCATION	107,981,760
051700100100	DEPARTMENT OF EDUCATION	107,981,760
05210000000	DEPARTMENT OF HEALTH CARE	169,052,770
052100100100	DEPARTMENT OF HEALTH CARE	169,052,770



Table 9: Overhead Expenditure by Administrative Classification

122116 - OKEHI Local Government, Kogi State - 2025 Budget: Overhead Expenditure by Administrative Unit		
Code	Administrative Unit	2025 Approved Budget
-	<i>Total Overhead Expenditure</i>	<i>1,361,121,230</i>
01000000000	ADMINISTRATION SECTOR	423,242,190
01110000000	OFFICE OF THE LG CHAIRMAN	121,979,240
011100100100	CHAIRMAN	109,259,240
011100100200	VICE-CHAIRMAN	9,570,000
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	3,150,000
01120000000	LOCAL GOVT COUNCIL	36,520,000
011200100100	THE LEGISTRATIVE COUNCIL	36,520,000
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	264,742,950
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	264,742,950
02000000000	ECONOMIC SECTOR	457,740,380
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	10,693,880
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	10,693,880
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	442,213,880
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	439,087,660
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	3,126,220
02340000000	DEPARTMENT OF WORKS & HOUSING	4,832,620
023400100100	DEPARTMENT OF WORKS & HOUSING	4,832,620
05000000000	SOCIAL SECTOR	480,138,660
05170000000	DEPARTMENT OF EDUCATION	313,984,040
051700100100	DEPARTMENT OF EDUCATION	313,984,040
05210000000	DEPARTMENT OF HEALTH CARE	166,154,620
052100100100	DEPARTMENT OF HEALTH CARE	166,154,620



Table 10: Capital Expenditure by Administrative Classification

122116 - OKEHI Local Government, Kogi State - 2025 Budget: Capital Expenditure by Administrative Unit		
Code	Administrative Unit	2025 Approved Budget
-	<i>Total Capital Expenditure</i>	<i>3,175,949,530</i>
010000000000	ADMINISTRATION SECTOR	124,264,380
012500000000	DIRECTOR OF PERSONNEL MANAGEMENT	124,264,380
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	124,264,380
020000000000	ECONOMIC SECTOR	1,521,175,070
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	565,857,520
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	565,857,520
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	10,000,000
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	10,000,000
023400000000	DEPARTMENT OF WORKS & HOUSING	945,317,550
023400100100	DEPARTMENT OF WORKS & HOUSING	945,317,550
050000000000	SOCIAL SECTOR	1,530,510,080
051700000000	DEPARTMENT OF EDUCATION	531,610,000
051700100100	DEPARTMENT OF EDUCATION	531,610,000
052100000000	DEPARTMENT OF HEALTH CARE	998,900,080
052100100100	DEPARTMENT OF HEALTH CARE	998,900,080



3.B Expenditure by Economic Classification

Table 11: Total Expenditure by Economic Classification

122116 - OKEHI Local Government, Kogi State - 2025 Budget: Expenditure by Economic Classification		
Code	Item	2025 Approved Budget
2	<i>EXPENDITURES</i>	<i>6,364,366,340</i>
21	<i>PERSONNEL COST</i>	<i>1,827,295,580</i>
2101	<i>SALARY</i>	<i>740,958,230</i>
210101	SALARIES AND WAGES	740,958,230
21010101	SALARY	740,958,230
2102	<i>ALLOWANCES AND SOCIAL CONTRIBUTION</i>	<i>1,086,337,350</i>
210202	SOCIAL CONTRIBUTIONS	1,086,337,350
21020202	CONTRIBUTORY PENSION	1,086,337,350
22	<i>OTHER RECURRENT COSTS</i>	<i>1,361,121,230</i>
2202	<i>OVERHEAD COST</i>	<i>1,020,579,780</i>
220201	TRAVEL & TRANSPORT - GENERAL	157,750,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	89,030,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	62,720,000
22020105	TRADITIONAL COUNCIL EXPENSES	6,000,000
220202	UTILITIES - GENERAL	1,540,000
22020201	ELECTRICITY CHARGES	1,520,000
22020202	TELEPHONE CHARGES	20,000
220203	MATERIALS & SUPPLIES - GENERAL	166,214,620
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,930,000
22020302	BOOKS	10,000
22020303	NEWSPAPERS	20,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,820,000
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	160,414,620
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	10,000
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	10,000
220204	MAINTENANCE SERVICES - GENERAL	22,868,840
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	20,912,620
22020402	MAINTENANCE OF OFFICE FURNITURE	496,220
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	120,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	420,000
22020406	OTHER MAINTENANCE SERVICES	920,000
220205	TRAINING - GENERAL	12,912,950
22020501	LOCAL TRAINING	12,902,950
22020504	RESEARCH AND DEVELOPMENT EXPENSES	10,000
220206	OTHER SERVICES - GENERAL	298,013,120
22020601	SECURITY SERVICES	232,939,240
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	56,010,000
22020605	CLEANING & FUMIGATION SERVICES	9,053,880
22020607	MONITORING AND EVALUATION SYSTEM	10,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	89,166,210



22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	80,666,210
22020703	LEGAL SERVICES	8,500,000
220208	FUEL & LUBRICANTS - GENERAL	1,000,000
22020801	MOTOR VEHICLE FUEL COST	670,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	310,000
22020803	PLANT / GENERATOR FUEL COST	20,000
220209	FINANCIAL CHARGES - GENERAL	360,000
22020901	BANK CHARGES (OTHER THAN INTEREST)	360,000
220210	MISCELLANEOUS EXPENSES GENERAL	270,754,040
22021001	REFRESHMENT & MEALS	12,170,000
22021002	HONORARIUM & SITTING ALLOWANCE	3,160,000
22021004	MEDICAL EXPENSES-LOCAL	950,000
22021007	WELFARE PACKAGES	254,454,040
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	20,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	340,541,450
220401	LOCAL GRANTS AND CONTRIBUTIONS	340,541,450
22040101	GRANT TO OTHER GOVERNMENTS - CURRENT	40,000,000
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT	27,000,000
22040104	GRANT TO LOCAL GOVERNMENTS - CAPITAL	235,820,000
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT	25,221,450
22040106	GRANT TO GOVERNMENT OWNED COMPANIES - CAPITAL	12,500,000
23	CAPITAL EXPENDITURE	3,175,949,530
2301	FIXED ASSETS PURCHASED	1,005,944,980
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,005,944,980
23010105	PURCHASE OF MOTOR VEHICLES	124,264,380
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	540,070,600
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	331,610,000
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	10,000,000
2302	CONSTRUCTION / PROVISION	605,857,520
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	605,857,520
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	100,000,000
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	505,857,520
2303	REHABILITATION / REPAIRS	1,464,147,030
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	1,464,147,030
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	100,000,000
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	458,829,480
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	100,000,000
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	50,000,000
23030113	REHABILITATION / REPAIRS - ROADS	745,317,550
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	10,000,000
2304	PRESERVATION OF THE ENVIRONMENT	100,000,000
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	100,000,000
23040102	EROSION & FLOOD CONTROL	100,000,000



3.C Expenditure by Functional Classification

Table 12: Total Expenditure by Functional Classification

122116 - OKEHI Local Government, Kogi State - 2025		
Budget: Total Expenditure by Function		
Code	Item	2025 Approved Budget
-	<i>Total Expenditure</i>	<i>6,364,366,340</i>
701	GENERAL PUBLIC SERVICES	2,378,230,430
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	757,980,100
70111	EXECUTIVE AND LEGISLATIVE ORGANS	225,549,240
70112	FINANCIAL AND FISCAL AFFAIRS	532,430,860
7013	GENERAL SERVICES	1,620,250,330
70131	GENERAL PERSONNEL SERVICES	1,597,722,330
70132	OVERALL PLANNING AND STATISTICAL SERVICES	14,978,000
70133	OTHER GENERAL SERVICES	7,550,000
704	ECONOMIC AFFAIRS	1,698,452,640
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	638,929,300
70421	AGRICULTURE	638,929,300
7045	TRANSPORT	1,059,523,340
70451	ROAD TRANSPORT	1,059,523,340
707	HEALTH	1,334,107,470
7076	HEALTH N.E.C.	1,334,107,470
70761	HEALTH N.E.C.	1,334,107,470
709	EDUCATION	953,575,800
7098	EDUCATION N.E.C.	953,575,800
70981	EDUCATION N.E.C	953,575,800



Table 13: Personnel Expenditure by Functional Classification

122116 - OKEHI Local Government, Kogi State - 2025 Budget: Personnel Expenditure by Function		
Code	Item	2025 Approved Budget
-	<i>Total Personnel Expenditure</i>	<i>1,827,295,580</i>
701	GENERAL PUBLIC SERVICES	1,378,509,980
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	153,543,200
70111	EXECUTIVE AND LEGISLATIVE ORGANS	70,200,000
70112	FINANCIAL AND FISCAL AFFAIRS	83,343,200
7013	GENERAL SERVICES	1,224,966,780
70131	GENERAL PERSONNEL SERVICES	1,208,715,000
70132	OVERALL PLANNING AND STATISTICAL SERVICES	11,851,780
70133	OTHER GENERAL SERVICES	4,400,000
704	ECONOMIC AFFAIRS	171,751,070
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	62,377,900
70421	AGRICULTURE	62,377,900
7045	TRANSPORT	109,373,170
70451	ROAD TRANSPORT	109,373,170
707	HEALTH	169,052,770
7076	HEALTH N.E.C.	169,052,770
70761	HEALTH N.E.C.	169,052,770
709	EDUCATION	107,981,760
7098	EDUCATION N.E.C.	107,981,760
70981	EDUCATION N.E.C	107,981,760



Table 14: Overhead Expenditure by Functional Classification

122116 - OKEHI Local Government, Kogi State - 2025 Budget: Overhead Expenditure by Function		
Code	Item	2025 Approved Budget
-	<i>Total Overhead Expenditure</i>	<i>1,361,121,230</i>
701	GENERAL PUBLIC SERVICES	865,456,070
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	594,436,900
70111	EXECUTIVE AND LEGISLATIVE ORGANS	155,349,240
70112	FINANCIAL AND FISCAL AFFAIRS	439,087,660
7013	GENERAL SERVICES	271,019,170
70131	GENERAL PERSONNEL SERVICES	264,742,950
70132	OVERALL PLANNING AND STATISTICAL SERVICES	3,126,220
70133	OTHER GENERAL SERVICES	3,150,000
704	ECONOMIC AFFAIRS	15,526,500
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	10,693,880
70421	AGRICULTURE	10,693,880
7045	TRANSPORT	4,832,620
70451	ROAD TRANSPORT	4,832,620
707	HEALTH	166,154,620
7076	HEALTH N.E.C.	166,154,620
70761	HEALTH N.E.C.	166,154,620
709	EDUCATION	313,984,040
7098	EDUCATION N.E.C.	313,984,040
70981	EDUCATION N.E.C	313,984,040



Table 15: Capital Expenditure by Functional Classification

122116 - OKEHI Local Government, Kogi State - 2025 Budget: Capital Expenditure by Function		
Code	Item	2025 Approved Budget
-	<i>Total Capital Expenditure</i>	<i>3,175,949,530</i>
701	GENERAL PUBLIC SERVICES	134,264,380
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	10,000,000
70112	FINANCIAL AND FISCAL AFFAIRS	10,000,000
7013	GENERAL SERVICES	124,264,380
70131	GENERAL PERSONNEL SERVICES	124,264,380
704	ECONOMIC AFFAIRS	1,511,175,070
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	565,857,520
70421	AGRICULTURE	565,857,520
7045	TRANSPORT	945,317,550
70451	ROAD TRANSPORT	945,317,550
707	HEALTH	998,900,080
7076	HEALTH N.E.C.	998,900,080
70761	HEALTH N.E.C.	998,900,080
709	EDUCATION	531,610,000
7098	EDUCATION N.E.C.	531,610,000
70981	EDUCATION N.E.C	531,610,000



3.D Capital Expenditure by Project

Table 16: Capital Expenditure by Project

122116 - OKEHI 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					3,175,949,530
PURCHASE OF 8 NOS OF VEHICLES FOR CHAIRMAN AND VICE CHAIRMAN AND OTHER PRINCIPAL OFFICERS	13100125000100	012500100100	23010105	70131	124,264,380
REPAIR OF 2NOS OF EXISTING TRACTOR AND OTHER AGRIC FACILITIES	01070125000100	021500100100	23030112	70421	50,000,000
PURCHASE OF 2 NOS OF ADDITIOAL NEW TRACTORS	01070125000200	021500100100	23010127	70421	10,000,000
CONSTRUCTION OF IRRIGATION FACILITIES IN ONE COMMUNITIES PER WARD IN THE LGA	01030225000100	021500100100	23020113	70421	505,857,520
REHABILITATION / REPAIR - MARKETS/MOTOR PARKS WITH PERIMETER FENCING AND BUS-STOP IN OGORI AND MAGONGO	13100125000200	022000100100	23030124	70112	10,000,000
REHABILITATION / REPAIRS OF THE TRUNK C ROADS IN OGORI AND MAGONGO	17100125000100	023400100100	23030113	70451	745,317,550
CONSTRUCTION OF DRAINAGE, BRIDGE, AND CULVERT CHANNELSACROSS THE WARDS TO CONTROL EROSION	17100125000200	023400100100	23040102	70451	100,000,000
REHABILITATION / REPAIR OF WATER FACILITIES BY SINKING MOTORIZE BOREHOLES;1 NOS PER WARD AND REHABILITATION OF THE EXISTING BOREHOLES	17100125000300	023400100100	23030104	70451	100,000,000
CONSTRUCTION OF MODEL PRIMARY SCHOOL,2 PRIMARY &3SECONDARY IN OGORI &MAGONGO.	05050125000100	051700100100	23020107	70981	100,000,000
PURCHASED AND DISTRIBUTION OF SCHOOLS EDUCATIONAL MATERIALS IN THE LOCAL GOVERNMENT SUCH AS WRITING MATERIALS TEXTBOOK ETC. FOR MASS LITERARY IN THE LOCAL GOVERNMENT AREA	05040225000100	051700100100	23010124	70981	331,610,000
RENOVATION OF A BLOCK OF 2 CLASS ROOM EACH AT VARIOUS WARD OGORI & MAGONGO	05050125000200	051700100100	23030106	70981	100,000,000
CONSTRUCTION OF PRIMARY HEALTH CARE (2 NUMBERS) AT LG HEADQUARTERS	04050125000101	052100100100	23030105	70761	340,000,000
PURCHASE OF 2NOS OF AMBULANCE TO PHC IN THE LG HEADQUARTERS	04050125000201	052100100100	23010122	70761	540,070,600
RENOVATION OF 1NO OF EXISTING PHC IN EACH WARD	04050125000301	052100100100	23030105	70761	118,829,480