



OLAMABORO LOCAL GOVERNMENT

**20
25**

**APPROVED
BUDGET**



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1 Budget Overview

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

Revenue by Economic	2025 Budget	Expenditure by Capital Project (10 Largest Projects)	Capital Expenditure
Opening Balance	-	INFRARED THERMOMETER FOR TEMPERATURE READING AND FIRST AIDS KITS	300,600,000
Statutory Allocation	2,685,028,600	PURCHASE/ REPLACEMENT OF SOME EQUIPMENT SUCH AS VITAL SIGNS MONITORS, BLOOD PRESSURE MONITOR, THERMOMETER, PULSE OXIMETER, ETC. AT SOME SELECTED PHC	267,055,880
VAT	2,884,489,600	RENOVATION OF 3NOS OF PHC IN THE LOCAL GOVERNMENT	250,000,000
Other FAAC	287,857,500	PROVISION OF AGRICULTURAL EQUIPMENT(RIDGER HARROWS, POWER TILERS, HARVESTERS , PLANTERS)	204,558,080
LG IGR	109,785,930	CONSTRUCTION OF PRIMARY HEALTH CARE (1 PER WARD)	182,000,000
Share of State IGR	-	REHABILITATION OF 2KM ROAD AT IMANI	116,203,030
Other (Capital Receipts)	-	CONNECTION OF ELECTRICITY TO 5 SELECTED COMMUNITIES	83,500,000
Total Revenue	5,967,161,630	BUILDING OF OFFICE COMPLEX AT LG SECRETARIAT	60,000,000
		PURCHASE OF 3NOS DEPARTMENTAL VEHICLES	59,000,000
Expenditure by Economic	2025 Budget	PURCHASE OF SECURITY GADGET/ VEHICLES FOR OPERATION	58,000,000
Personnel	3,111,128,670	<i>Other Capital Projects</i>	418,306,090
Grants / Contributions to State	198,474,620	Total	1,999,223,080
Other Recurrent	658,335,260		
Capital	1,999,223,080		
Total Expenditure	5,967,161,630		
Expenditure by Sector	2025 Budget		
Education	826,968,850		
Health	1,069,929,620		
Other Social	-		
Agriculture	348,673,650		
Other Economic	965,511,630		
Administration	2,756,077,880		
Law and Justice	-		
Total Expenditure	5,967,161,630		



Table 1: Budget Overview

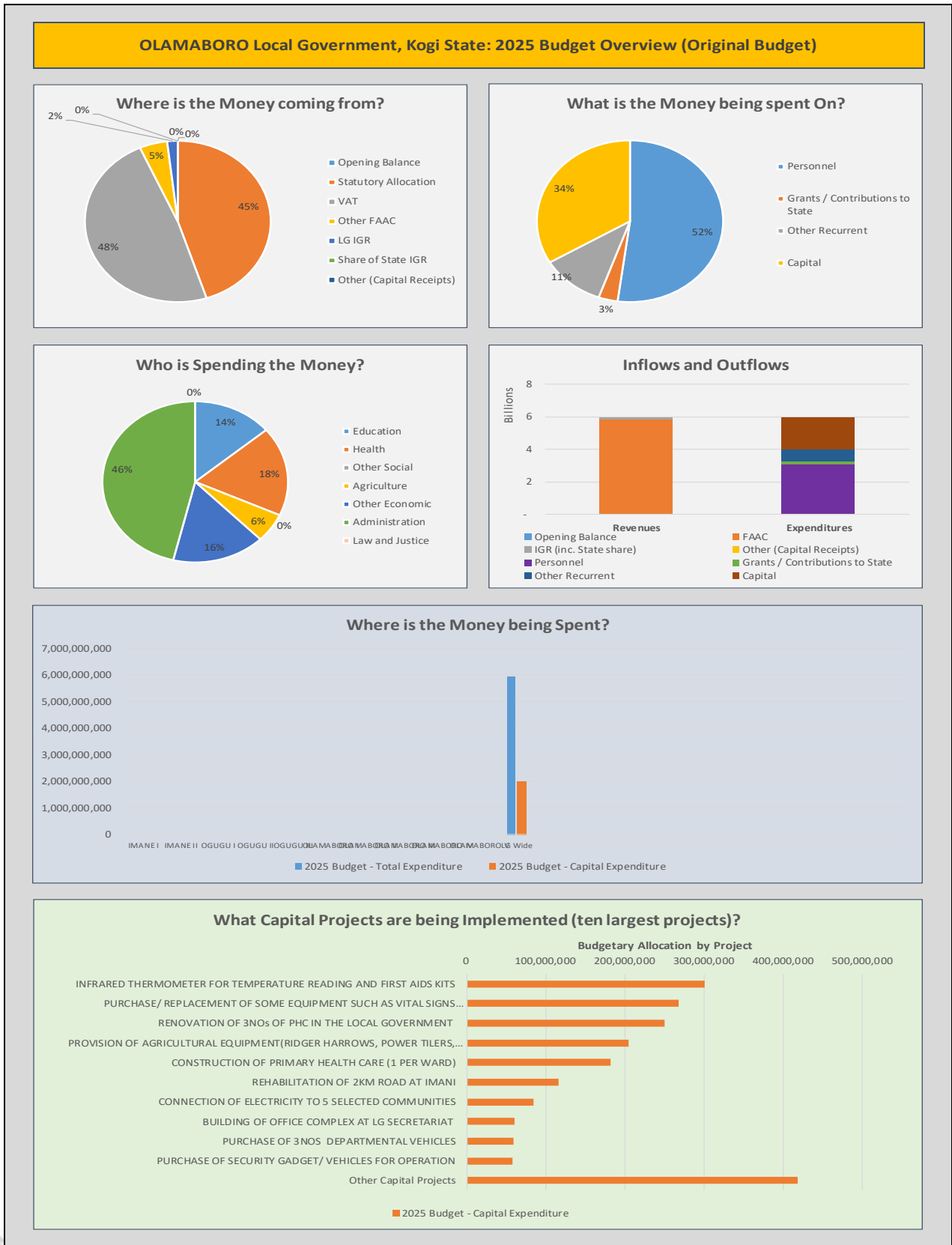




Table 2 Summary Revenue and Expenditure

122218 - OLAMABORO Local Government, Kogi State - 2025 Budget: Summary	
Item	2025 Approved Budget
Opening Balance	
Recurrent Revenue	5,967,161,630
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	5,857,375,700
12 - INDEPENDENT REVENUE	109,785,930
Recurrent Expenditure	3,967,938,550
21 - PERSONNEL COST	3,111,128,670
22 - OTHER RECURRENT COSTS	856,809,880
Transfer to Capital Account	1,999,223,080
Capital Receipts	-
13 - AID AND GRANTS	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-
23 - CAPITAL EXPENDITURE	1,999,223,080
Total Revenue (including OB)	5,967,161,630
Total Expenditure	5,967,161,630
Closing Balance	-



Table 3 Expenditure by MDA by Main Economic Classification

122218 - OLAMABORO 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	3,111,128,670	856,809,880	3,967,938,550	1,999,223,080	5,967,161,630
01000000000	ADMINISTRATIO N SECTOR	2,308,436,400	291,641,480	2,600,077,880	156,000,000	2,756,077,880
01110000000	OFFICE OF THE LG CHAIRMAN	1,210,092,510	65,946,800	1,276,039,310	-	1,276,039,310
011100100100	CHAIRMAN	1,199,295,770	48,779,500	1,248,075,270	-	1,248,075,270
011100100200	VICE-CHAIRMAN	5,600,000	12,467,300	18,067,300	-	18,067,300
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	5,196,740	4,700,000	9,896,740	-	9,896,740
01120000000	LOCAL GOVT COUNCIL	65,044,210	39,350,000	104,394,210	-	104,394,210
011202100100	OFFICE OF THE HOUSE LEADER	65,044,210	39,350,000	104,394,210	-	104,394,210
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	1,033,299,680	186,344,680	1,219,644,360	156,000,000	1,375,644,360
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	1,033,299,680	186,344,680	1,219,644,360	156,000,000	1,375,644,360
02000000000	ECONOMIC SECTOR	177,862,780	366,961,390	544,824,170	769,361,110	1,314,185,280
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	74,815,170	50,900,400	125,715,570	222,958,080	348,673,650
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	74,815,170	50,900,400	125,715,570	222,958,080	348,673,650
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	37,439,250	273,460,990	310,900,240	117,700,000	428,600,240
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	-	243,052,490	243,052,490	99,700,000	342,752,490
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	37,439,250	30,408,500	67,847,750	18,000,000	85,847,750
02340000000	DEPARTMENT OF WORKS & HOUSING	65,608,360	42,600,000	108,208,360	428,703,030	536,911,390
023400100100	DEPARTMENT OF WORKS & HOUSING	65,608,360	42,600,000	108,208,360	428,703,030	536,911,390
05000000000	SOCIAL SECTOR	624,829,490	198,207,010	823,036,500	1,073,861,970	1,896,898,470
05170000000	DEPARTMENT OF EDUCATION	284,667,150	167,495,610	452,162,760	374,806,090	826,968,850
051700100100	DEPARTMENT OF EDUCATION	102,329,860	165,095,610	267,425,470	374,806,090	642,231,560
051702600100	PRIMARY SCHOOL	182,337,290	2,400,000	184,737,290	-	184,737,290
05210000000	DEPARTMENT OF HEALTH CARE	340,162,340	30,711,400	370,873,740	699,055,880	1,069,929,620
052100100100	DEPARTMENT OF HEALTH CARE	340,162,340	30,711,400	370,873,740	699,055,880	1,069,929,620



2 Revenue Reports

2.A Revenue by Administrative Classification

Table 4: Total Revenue by Administrative Classification

122218 - OLAMABORO Local Government, Kogi State - 2025 Budget: Total Revenue by Administrative Unit		
Code	Administrative Unit	2025 Approved Budget
-	<i>Total Revenue</i>	<u>5,967,161,630</u>
02000000000	ECONOMIC SECTOR	5,967,161,630
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	5,967,161,630
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	5,967,161,630



2.B Revenue by Economic Classification

Table 5: Total Revenue by Economic Classification

122218 - OLAMABORO Local Government, Kogi State - 2025 Budget: Total Revenue by Economic Classification		
Code	Economic	2025 Approved Budget
1	REVENUE	5,967,161,630
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	5,857,375,700
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	5,857,375,700
110101	STATUTORY ALLOCATION (FAAC)	2,685,028,600
11010101	STATUTORY ALLOCATION	2,685,028,600
110102	VALUE ADDED TAX ALLOCATION	2,884,489,600
11010201	SHARE OF VAT	2,884,489,600
110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT	287,857,500
11010399	OTHER FAAC DISTRIBUTIONS	287,857,500
12	INDEPENDENT REVENUE	109,785,930
1202	NON-TAX REVENUE	109,785,930
120201	LICENCES - GENERAL	31,540,000
12020109	REGISTRATION OF VOLUNTARY ORGANIZATIONS	1,450,000
12020116	CATTLE DEALER LICENSES	6,000,000
12020120	HAWKER'S PERMITS	3,300,000
12020121	HUNTING PERMITS	2,000,000
12020122	PRODUCE BUYING LICENSES	5,450,000
12020127	BOREHOLE DRILLING LICENSES	340,000
12020131	DISPENSARY MATERNITY FEE	3,000,000
12020137	HACKNING PERMIT	10,000,000
120204	FEES - GENERAL	51,212,710
12020404	TRADE UNION FEES	1,550,000
12020417	CONTRACTOR REGISTRATION FEES	2,080,000
12020427	TENDER FEES	1,500,000
12020442	ASSOCIATION FEES	100,000
12020448	DEVELOPMENT LEVIES	40,162,710
12020449	BUSINESS/TRADE OPERATING FEES	5,099,980
12020453	APPLICATIONS FEES	132,000
12020454	PARKING FEES	588,020
120206	SALES - GENERAL	1,580,000
12020607	SALES OF CONSULTANCY REGISTRATION FORMS	120,000
12020616	SALES OF STATE OF ORIGIN CERTIFICATE	1,460,000
120207	EARNINGS -GENERAL	8,391,220
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	2,000,000
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	5,661,220
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	730,000
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	5,660,000
12020801	RENT ON GOVT.QUARTERS	5,660,000
120209	RENT ON LAND & OTHERS - GENERAL	11,402,000
12020901	RENT ON GOVT. LAND	3,550,000
12020903	RENTS & PREMIUM ON THE ALLOCATION OF LAND	6,720,000
12020906	RENTS ON GOVT. PROPERTIES	1,132,000



2.C Revenue by Fund Classification

Table 6: Total Revenue by Fund Classification

122218 - OLAMABORO 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>	<u>5,967,161,630</u>
01	FEDERATION ACCOUNT	5,858,825,700
011	FAAC DIRECT ALLOCATION	5,858,825,700
01101	FAAC DIRECT ALLOCATION	5,858,825,700
02	CONSOLIDATED REVENUE FUND	108,335,930
021	MAIN ENVELOP	108,335,930
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	108,335,930



3 Expenditure Reports

3.A Expenditure by Administrative Classification

Table 7: Total Expenditure by Administrative Classification

122218 - OLAMABORO Local Government, Kogi State - 2025 Budget: Total Expenditure by Administrative Unit		
Code	Administrative Unit	2025 Approved Budget
-	Total Expenditure	5,967,161,630
01000000000	ADMINISTRATION SECTOR	2,756,077,880
01110000000	OFFICE OF THE LG CHAIRMAN	1,276,039,310
011100100100	CHAIRMAN	1,248,075,270
011100100200	VICE-CHAIRMAN	18,067,300
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	9,896,740
01120000000	LOCAL GOVT COUNCIL	104,394,210
011202100100	OFFICE OF THE HOUSE LEADER	104,394,210
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	1,375,644,360
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	1,375,644,360
02000000000	ECONOMIC SECTOR	1,314,185,280
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	348,673,650
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	348,673,650
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	428,600,240
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	342,752,490
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	85,847,750
02340000000	DEPARTMENT OF WORKS & HOUSING	536,911,390
023400100100	DEPARTMENT OF WORKS & HOUSING	536,911,390
05000000000	SOCIAL SECTOR	1,896,898,470
05170000000	DEPARTMENT OF EDUCATION	826,968,850
051700100100	DEPARTMENT OF EDUCATION	642,231,560
051702600100	PRIMARY SCHOOL	184,737,290
05210000000	DEPARTMENT OF HEALTH CARE	1,069,929,620
052100100100	DEPARTMENT OF HEALTH CARE	1,069,929,620



Table 8: Personnel Expenditure by Administrative Classification

122218 - OLAMABORO Local Government, Kogi State - 2025 Budget: Personnel Expenditure by Administrative Unit		
Code	Administrative Unit	2025 Approved Budget
-	<i>Total Personnel Expenditure</i>	<i>3,111,128,670</i>
01000000000	ADMINISTRATION SECTOR	2,308,436,400
01110000000	OFFICE OF THE LG CHAIRMAN	1,210,092,510
011100100100	CHAIRMAN	1,199,295,770
011100100200	VICE-CHAIRMAN	5,600,000
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	5,196,740
01120000000	LOCAL GOVT COUNCIL	65,044,210
011202100100	OFFICE OF THE HOUSE LEADER	65,044,210
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	1,033,299,680
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	1,033,299,680
02000000000	ECONOMIC SECTOR	177,862,780
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	74,815,170
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	74,815,170
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	37,439,250
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	37,439,250
02340000000	DEPARTMENT OF WORKS & HOUSING	65,608,360
023400100100	DEPARTMENT OF WORKS & HOUSING	65,608,360
05000000000	SOCIAL SECTOR	624,829,490
05170000000	DEPARTMENT OF EDUCATION	284,667,150
051700100100	DEPARTMENT OF EDUCATION	102,329,860
051702600100	PRIMARY SCHOOL	182,337,290
05210000000	DEPARTMENT OF HEALTH CARE	340,162,340
052100100100	DEPARTMENT OF HEALTH CARE	340,162,340



Table 9: Overhead Expenditure by Administrative Classification

122218 - OLAMABORO Local Government, Kogi State - 2025 Budget: Overhead Expenditure by Administrative Unit		
Code	Administrative Unit	2025 Approved Budget
-	<i>Total Overhead Expenditure</i>	<i>856,809,880</i>
010000000000	ADMINISTRATION SECTOR	291,641,480
011100000000	OFFICE OF THE LG CHAIRMAN	65,946,800
011100100100	CHAIRMAN	48,779,500
011100100200	VICE-CHAIRMAN	12,467,300
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	4,700,000
011200000000	LOCAL GOVT COUNCIL	39,350,000
011202100100	OFFICE OF THE HOUSE LEADER	39,350,000
012500000000	DIRECTOR OF PERSONNEL MANAGEMENT	186,344,680
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	186,344,680
020000000000	ECONOMIC SECTOR	366,961,390
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	50,900,400
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	50,900,400
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	273,460,990
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	243,052,490
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	30,408,500
023400000000	DEPARTMENT OF WORKS & HOUSING	42,600,000
023400100100	DEPARTMENT OF WORKS & HOUSING	42,600,000
050000000000	SOCIAL SECTOR	198,207,010
051700000000	DEPARTMENT OF EDUCATION	167,495,610
051700100100	DEPARTMENT OF EDUCATION	165,095,610
051702600100	PRIMARY SCHOOL	2,400,000
052100000000	DEPARTMENT OF HEALTH CARE	30,711,400
052100100100	DEPARTMENT OF HEALTH CARE	30,711,400



Table 10: Capital Expenditure by Administrative Classification

122218 - OLAMABORO Local Government, Kogi State - 2025 Budget: Capital Expenditure by Administrative Unit		
Code	Administrative Unit	2025 Approved Budget
-	<i>Total Capital Expenditure</i>	<i>1,999,223,080</i>
010000000000	ADMINISTRATION SECTOR	156,000,000
012500000000	DIRECTOR OF PERSONNEL MANAGEMENT	156,000,000
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	156,000,000
020000000000	ECONOMIC SECTOR	769,361,110
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	222,958,080
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	222,958,080
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	117,700,000
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	99,700,000
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	18,000,000
023400000000	DEPARTMENT OF WORKS & HOUSING	428,703,030
023400100100	DEPARTMENT OF WORKS & HOUSING	428,703,030
050000000000	SOCIAL SECTOR	1,073,861,970
051700000000	DEPARTMENT OF EDUCATION	374,806,090
051700100100	DEPARTMENT OF EDUCATION	374,806,090
052100000000	DEPARTMENT OF HEALTH CARE	699,055,880
052100100100	DEPARTMENT OF HEALTH CARE	699,055,880



3.B Expenditure by Economic Classification

Table 11: Total Expenditure by Economic Classification

122218 - OLAMABORO Local Government, Kogi State - 2025 Budget: Expenditure by Economic Classification		
Code	Item	2025 Approved Budget
2	<i>EXPENDITURES</i>	<i>5,967,161,630</i>
21	<i>PERSONNEL COST</i>	<i>3,111,128,670</i>
2101	<i>SALARY</i>	<i>2,161,218,930</i>
210101	SALARIES AND WAGES	2,161,218,930
21010101	SALARY	2,161,218,930
2102	<i>ALLOWANCES AND SOCIAL CONTRIBUTION</i>	<i>949,909,740</i>
210201	ALLOWANCES	949,909,740
21020101	NON REGULAR ALLOWANCES	949,909,740
22	<i>OTHER RECURRENT COSTS</i>	<i>856,809,880</i>
2202	<i>OVERHEAD COST</i>	<i>650,335,260</i>
220201	TRAVEL& TRANSPORT - GENERAL	125,409,800
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	43,337,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	82,072,800
220203	MATERIALS & SUPPLIES - GENERAL	180,681,290
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	61,522,800
22020303	NEWSPAPERS	500,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	57,992,000
22020306	PRINTING OF SECURITY DOCUMENTS	19,900,000
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	28,515,600
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	10,250,890
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	2,000,000
220204	MAINTENANCE SERVICES - GENERAL	68,430,210
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	27,470,210
22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,050,000
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,205,000
22020406	OTHER MAINTENANCE SERVICES	27,405,000
22020413	MINOR ROAD MAINTENANCE	7,300,000
220205	TRAINING - GENERAL	36,899,220
22020501	LOCAL TRAINING	26,899,220
22020504	RESEARCH AND DEVELOPMENT EXPENSES	10,000,000
220206	OTHER SERVICES - GENERAL	69,134,030
22020601	SECURITY SERVICES	9,509,630
22020602	OFFICE RENT	300,000
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	14,000,000
22020605	CLEANING & FUMIGATION SERVICES	16,824,400
22020606	OFFICE AND GENERAL EXPENSES	25,500,000
22020607	MONITORING AND EVALUATION SYSTEM	3,000,000



220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	26,480,800
22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	19,330,800
22020703	LEGAL SERVICES	6,900,000
22020706	SURVEYING SERVICES	250,000
220208	FUEL & LUBRICANTS - GENERAL	11,570,000
22020801	MOTOR VEHICLE FUEL COST	5,600,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	2,000,000
22020803	PLANT / GENERATOR FUEL COST	3,970,000
220209	FINANCIAL CHARGES - GENERAL	2,648,690
22020901	BANK CHARGES (OTHER THAN INTEREST)	2,648,690
220210	MISCELLANEOUS EXPENSES GENERAL	129,081,220
22021001	REFRESHMENT & MEALS	44,808,000
22021002	HONORARIUM & SITTING ALLOWANCE	10,200,000
22021003	PUBLICITY & ADVERTISEMENTS	3,300,000
22021004	MEDICAL EXPENSES-LOCAL	10,500,000
22021007	WELFARE PACKAGES	42,273,220
22021009	SPORTING ACTIVITIES	5,500,000
22021021	SPECIAL DAYS/CELEBRATIONS	12,500,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	206,474,620
220401	LOCAL GRANTS AND CONTRIBUTIONS	206,474,620
22040101	GRANT TO OTHER GOVERNMENTS - CURRENT	198,474,620
22040109	GRANTS TO COMMUNITIES/NGOs	8,000,000
23	CAPITAL EXPENDITURE	1,999,223,080
2301	FIXED ASSETS PURCHASED	1,070,613,960
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,070,613,960
23010105	PURCHASE OF MOTOR VEHICLES	142,000,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	13,000,000
23010113	PURCHASE OF COMPUTERS	8,000,000
23010114	PURCHASE OF COMPUTER PRINTERS	5,300,000
23010119	PURCHASE OF POWER GENERATING SET	19,100,000
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	267,055,880
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	300,600,000
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	1,000,000
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	52,000,000
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	204,558,080
23010128	PURCHASE OF SECURITY EQUIPMENT	58,000,000
2302	CONSTRUCTION / PROVISION	380,806,090
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	380,806,090
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	60,000,000
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	83,500,000



23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	182,000,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	1,000,000
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	19,706,090
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	6,000,000
23020124	CONSTRUCTION OF MARKETS/PARKS	25,100,000
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	3,500,000
2303	REHABILITATION / REPAIRS	511,803,030
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	511,803,030
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	11,000,000
23030102	REHABILITATION / REPAIRS - ELECTRICITY	41,000,000
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	18,000,000
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	250,000,000
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	14,400,000
23030113	REHABILITATION / REPAIRS - ROADS	116,203,030
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	25,000,000
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	33,200,000
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	3,000,000
2304	PRESERVATION OF THE ENVIRONMENT	36,000,000
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	36,000,000
23040101	TREE PLANTING	4,000,000
23040102	EROSION & FLOOD CONTROL	32,000,000



3.C Expenditure by Functional Classification

Table 12: Total Expenditure by Functional Classification

122218 - OLAMABORO Local Government, Kogi State - 2025 Budget: Total Expenditure by Function		
Code	Item	2025 Approved Budget
-	<i>Total Expenditure</i>	<i>5,967,161,630</i>
701	GENERAL PUBLIC SERVICES	3,184,678,120
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	1,809,033,760
70111	EXECUTIVE AND LEGISLATIVE ORGANS	1,380,433,520
70112	FINANCIAL AND FISCAL AFFAIRS	428,600,240
7013	GENERAL SERVICES	1,375,644,360
70131	GENERAL PERSONNEL SERVICES	1,375,644,360
704	ECONOMIC AFFAIRS	348,673,650
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	348,673,650
70421	AGRICULTURE	348,673,650
706	HOUSING AND COMMUNITY AMMENITIES	536,911,390
7061	HOUSING DEVELOPMENT	536,911,390
70611	HOUSING DEVELOPMENT	536,911,390
707	HEALTH	1,069,929,620
7074	PUBLIC HEALTH SERVICES	1,069,929,620
70741	PUBLIC HEALTH SERVICES	1,069,929,620
709	EDUCATION	826,968,850
7091	PRE-PRIMARY AND PRIMARY EDUCATION	184,737,290
70912	PRIMARY EDUCATION	184,737,290
7098	EDUCATION N.E.C.	642,231,560
70981	EDUCATION N.E.C	642,231,560



Table 13: Personnel Expenditure by Functional Classification

122218 - OLAMABORO Local Government, Kogi State - 2025 Budget: Personnel Expenditure by Function		
Code	Item	2025 Approved Budget
-	<i>Total Personnel Expenditure</i>	<i>3,111,128,670</i>
701	GENERAL PUBLIC SERVICES	2,345,875,650
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	1,312,575,970
70111	EXECUTIVE AND LEGISLATIVE ORGANS	1,275,136,720
70112	FINANCIAL AND FISCAL AFFAIRS	37,439,250
7013	GENERAL SERVICES	1,033,299,680
70131	GENERAL PERSONNEL SERVICES	1,033,299,680
704	ECONOMIC AFFAIRS	74,815,170
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	74,815,170
70421	AGRICULTURE	74,815,170
706	HOUSING AND COMMUNITY AMMENITIES	65,608,360
7061	HOUSING DEVELOPMENT	65,608,360
70611	HOUSING DEVELOPMENT	65,608,360
707	HEALTH	340,162,340
7074	PUBLIC HEALTH SERVICES	340,162,340
70741	PUBLIC HEALTH SERVICES	340,162,340
709	EDUCATION	284,667,150
7091	PRE-PRIMARY AND PRIMARY EDUCATION	182,337,290
70912	PRIMARY EDUCATION	182,337,290
7098	EDUCATION N.E.C.	102,329,860
70981	EDUCATION N.E.C	102,329,860



Table 14: Overhead Expenditure by Functional Classification

122218 - OLAMABORO Local Government, Kogi State - 2025 Budget: Overhead Expenditure by Function		
Code	Item	2025 Approved Budget
-	<i>Total Overhead Expenditure</i>	<i>856,809,880</i>
701	GENERAL PUBLIC SERVICES	565,102,470
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	378,757,790
70111	EXECUTIVE AND LEGISLATIVE ORGANS	105,296,800
70112	FINANCIAL AND FISCAL AFFAIRS	273,460,990
7013	GENERAL SERVICES	186,344,680
70131	GENERAL PERSONNEL SERVICES	186,344,680
704	ECONOMIC AFFAIRS	50,900,400
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	50,900,400
70421	AGRICULTURE	50,900,400
706	HOUSING AND COMMUNITY AMMENITIES	42,600,000
7061	HOUSING DEVELOPMENT	42,600,000
70611	HOUSING DEVELOPMENT	42,600,000
707	HEALTH	30,711,400
7074	PUBLIC HEALTH SERVICES	30,711,400
70741	PUBLIC HEALTH SERVICES	30,711,400
709	EDUCATION	167,495,610
7091	PRE-PRIMARY AND PRIMARY EDUCATION	2,400,000
70912	PRIMARY EDUCATION	2,400,000
7098	EDUCATION N.E.C.	165,095,610
70981	EDUCATION N.E.C	165,095,610



Table 15: Capital Expenditure by Functional Classification

122218 - OLAMABORO Local Government, Kogi State - 2025 Budget: Capital Expenditure by Function		
Code	Item	2025 Approved Budget
-	<i>Total Capital Expenditure</i>	<i>1,999,223,080</i>
701	GENERAL PUBLIC SERVICES	273,700,000
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	117,700,000
70112	FINANCIAL AND FISCAL AFFAIRS	117,700,000
7013	GENERAL SERVICES	156,000,000
70131	GENERAL PERSONNEL SERVICES	156,000,000
704	ECONOMIC AFFAIRS	222,958,080
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	222,958,080
70421	AGRICULTURE	222,958,080
706	HOUSING AND COMMUNITY AMMENITIES	428,703,030
7061	HOUSING DEVELOPMENT	428,703,030
70611	HOUSING DEVELOPMENT	428,703,030
707	HEALTH	699,055,880
7074	PUBLIC HEALTH SERVICES	699,055,880
70741	PUBLIC HEALTH SERVICES	699,055,880
709	EDUCATION	374,806,090
7098	EDUCATION N.E.C.	374,806,090
70981	EDUCATION N.E.C	374,806,090



3.D Capital Expenditure by Project

Table 16: Capital Expenditure by Project

122218 - OLAMABORO Local Government, Kogi State - 2025					
Budget: Capital Projects					
Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	2025 Approved Budget
Total Capital Expenditure					1,999,223,080
PURCHASE OF 3NOS DEPARTMENTAL VEHICLES	13100125000100	012500100100	23010105	70131	59,000,000
PURCHASE OF 3NOS OF DESKTOP COMPUTERS AND THEIR ACCESSORIES	13100125000200	012500100100	23010113	70131	2,000,000
BUILDING OF OFFICE COMPLEX AT LG SECRETARIAT	13100125000300	012500100100	23020101	70131	60,000,000
PURCHASE OF TABLES, CHAIRS AND MODERN CURTAINS FOR DEPARTMENT	13100125000400	012500100100	23010112	70131	10,000,000
REHABILITATION OF CHAIRMAN OFFICE BUILDING	13100125000500	012500100100	23030121	70131	25,000,000
PROVISION OF AGRICULTURAL EQUIPMENT(RIDGER HARROWS, POWER TILERS, HARVESTERS , PLANTERS)	01070125000100	021500100100	23010127	70421	204,558,080
REPAIR OF LOCAL GOVERNMENT TRACTORS (OKPO)	01070125000200	021500100100	23030112	70421	14,400,000
ESTABLISHMENT OF OIL PALM PLANTATION AT OGUGU	01100125000100	021500100100	23040101	70421	4,000,000
PURCHASE OF 2NOS OF UTILITY VEHICLES FOR THE DEPARTMENT	13100125001200	022000100100	23010105	70112	30,000,000
PROCUREMENT OF 10NOS OF DESKTOP COMPUTERS FOR THE DEPARTMENTAL ACTIVITIES	13100125001300	022000100100	23010113	70112	4,000,000
PROVISION OF 250KVA GENERATING SET FOR THE DEPARTMENT	13100125001400	022000100100	23010119	70112	6,100,000
PROCUREMENT OF 15NOS OF PRINTER	13100125001500	022000100100	23010114	70112	1,300,000
CONSTRUCTION OF NEIGHBOURHOOD MARKET/ RELOCATION OF SMALL MARKETS IN OLAMABORO	13100125001600	022000100100	23020124	70112	25,100,000
RENOVATION OF EXISTTING MARKET IN LOCAL GOVERNMENT CENTRE	13100125001700	022000100100	23030124	70112	33,200,000
PURCHASE OF TABLES, CHAIRS AND MODERN CURTAINS FOR DEPARTMENT	13100125000600	022000300100	23010112	70112	3,000,000
PROCUREMENT OF 7NOS OF DESKTOP COMPUTERS FOR THE DEPARTMENTAL ACTIVITIES	13100125000700	022000300100	23010113	70112	2,000,000
PROCUREMENT OF 15NOS OF PRINTERS	13100125000800	022000300100	23010114	70112	4,000,000
PROVISION OF 250KVA GENERATING SET FOR THE DEPARTMENT	13100125000900	022000300100	23010119	70112	3,000,000
INSTALLATION OF 5NOS OF DESKTOP COMPUTERS AND OTHER ICT GADGET TO NETWORK THE DEPARTMENT	13100125001000	022000300100	23020127	70112	3,000,000
RENOVATION OF 3NOS OF EXISTING COMPUTERS IN THE DEPARTMENT	13100125001100	022000300100	23030127	70112	3,000,000
PURCHASE OF 3NOS MOTOR VEHICLES (TOYOTA HILUX)	17100125000100	023400100100	23010105	70611	53,000,000



PURCHASE OF SECURITY GADGET/ VEHICLES FOR OPERATION	17100125000200	023400100100	23010128	70611	58,000,000
PROVISION OF 250KVA GENERATING SET FOR THE DEPARTMENT	17100125000300	023400100100	23010119	70611	10,000,000
CONNECTION OF ELECTRICITY TO 5 SELECTED COMMUNITIES	17100125000400	023400100100	23020103	70611	83,500,000
CONSTRUCTION OF BOUNDARY PILLARS AT THE LG ENTRIES	17100125000500	023400100100	23020122	70611	6,000,000
CHANNELIZATION OF EROSION CONTROL WORKS IN SOME SELECTED COMMUNITIES	17100125000600	023400100100	23040102	70611	32,000,000
REHABILITATION OF CHAIRMAN RESIDENTIAL BUILDING	17100125000700	023400100100	23030101	70611	11,000,000
REPLACEMENT / MAINTENANCE OF ELECTRICITY POLES AND DAMAGE CABLES	17100125000800	023400100100	23030102	70611	41,000,000
REHABILITATION OF 5 MORIBOUND BOREHOLES AT 5 SELECTED COMMUNITIES	17100125000900	023400100100	23030104	70611	18,000,000
REHABILITATION OF 2KM ROAD AT IMANI	17100125001000	023400100100	23030113	70611	116,203,030
INFRARED THERMOMETER FOR TEMPERATURE READING AND FIRST AIDS KITS	05040225000100	051700100100	23010124	70981	300,600,000
PROVISION OF READERS INFRASTRUCTURE AND BOOKS TO SELECTED SCHOOL LIBRARIES IN EACH WARD	05050325000100	051700100100	23010125	70981	1,000,000
PROCUREMENT OF SHOTPUT, JEVELLING THROWERS, FOOTBALLS, LAWN TENNIS NETS ETC TO PRIMARY CHOOLS IN EACH WARD	05100125000100	051700100100	23010126	70981	52,000,000
INSTALLATION OF 2NOs OF DESKTOP COMPUTERS AND OTHER ICT GADGET TO NETWORK THE DEPARTMENT	05100125000200	051700100100	23020127	70981	500,000
CONSTRUCTION OF LAWN TENNIS COURT, TABLE TENNIS, HANDBALL COURT ETC TO THE PRIMARY SCHOOLS IN THE LG HEADQUARTERS	05100125000300	051700100100	23020119	70981	19,706,090
CONSTRUCTION OF GYB MODEL PRIMARY SCHOOL PER WARD	05050125000100	051700100100	23020107	70981	1,000,000
PURCHASE/ REPLACEMENT OF SOME EQUIPMENT SUCH AS VITAL SIGNS MONITORS, BLOOD PRESSURE MONITOR, THERMOMETER, PULSE OXIMETER, ETC. AT SOME SELECTED PHC	04100125000101	052100100100	23010122	70741	267,055,880
RENOVATION OF 3NOs OF PHC IN THE LOCAL GOVERNMENT	04050125000101	052100100100	23030105	70741	250,000,000
CONSTRUCTION OF PRIMARY HEALTH CARE (1 PER WARD)	04050125000201	052100100100	23020106	70741	182,000,000