



OMALA LOCAL GOVERNMENT

**20
25**

**APPROVED
BUDGET**



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1 Budget Overview

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

Revenue by Economic	2025 Budget	Expenditure by Capital Project (10 Largest Projects)	Capital Expenditure
Opening Balance	-	CONSTRUCTION OF IRRIGATION SYSSTEM IN 5 SELECTED COMMUNITIES IN THE LG	443,561,610
Statutory Allocation	2,542,308,440	ACQUISITION OF LAND FOR FARMING ACTIVITIES AT VARIOUS COMMUNITIES FOR FARMERS	275,000,000
VAT	2,580,659,680	PURCHASE OF 4NOS DEPARTMENTAL VEHICLES	200,000,000
Other FAAC	270,817,310	PURCHASE OF 18 SEATER TWO(2) NOS TOYOTA BUS	200,000,000
LG IGR	28,670,260	CONSTRUCTION OF 2NOS OF BOREHALES PER WARD	200,000,000
Share of State IGR	-	PROCUREMENT OF 15NOS OF PRINTER	170,000,000
Other (Capital Receipts)	-	CONSTRUCTION OF PRIMARY HEALTH CARE (1 PER WARD)	157,442,440
Total Revenue	5,422,455,690	PURCHASE/ REPLACEMENT OF SOME EQUIPMENT SUCH AS VITAL SIGNS MONITORS, BLOOD PRESSURE MONITOR, THERMOMETER, PULSE OXIMETER, ETC. AT SOME SELECTED PHC	112,557,560
		PURCHASE OF TABLES, CHAIRS AND MODERN CURTAINS FOR DEPARTMENT	100,000,000
Expenditure by Economic	2025 Budget	REPAIR OF LOCAL GOVERNMENT TRACTORS (OMALA)	67,866,070
Personnel	2,386,527,600	<i>Other Capital Projects</i>	198,721,980
Grants / Contributions to State	49,218,570	Total	2,125,149,660
Other Recurrent	861,559,860		
Capital	2,125,149,660		
Total Expenditure	5,422,455,690		
Expenditure by Sector	2025 Budget		
Education	481,606,140		
Health	1,054,814,200		
Other Social	-		
Agriculture	678,526,540		
Other Economic	1,362,497,000		
Administration	1,845,011,810		
Law and Justice	-		
Total Expenditure	5,422,455,690		



Table 1: Budget Overview

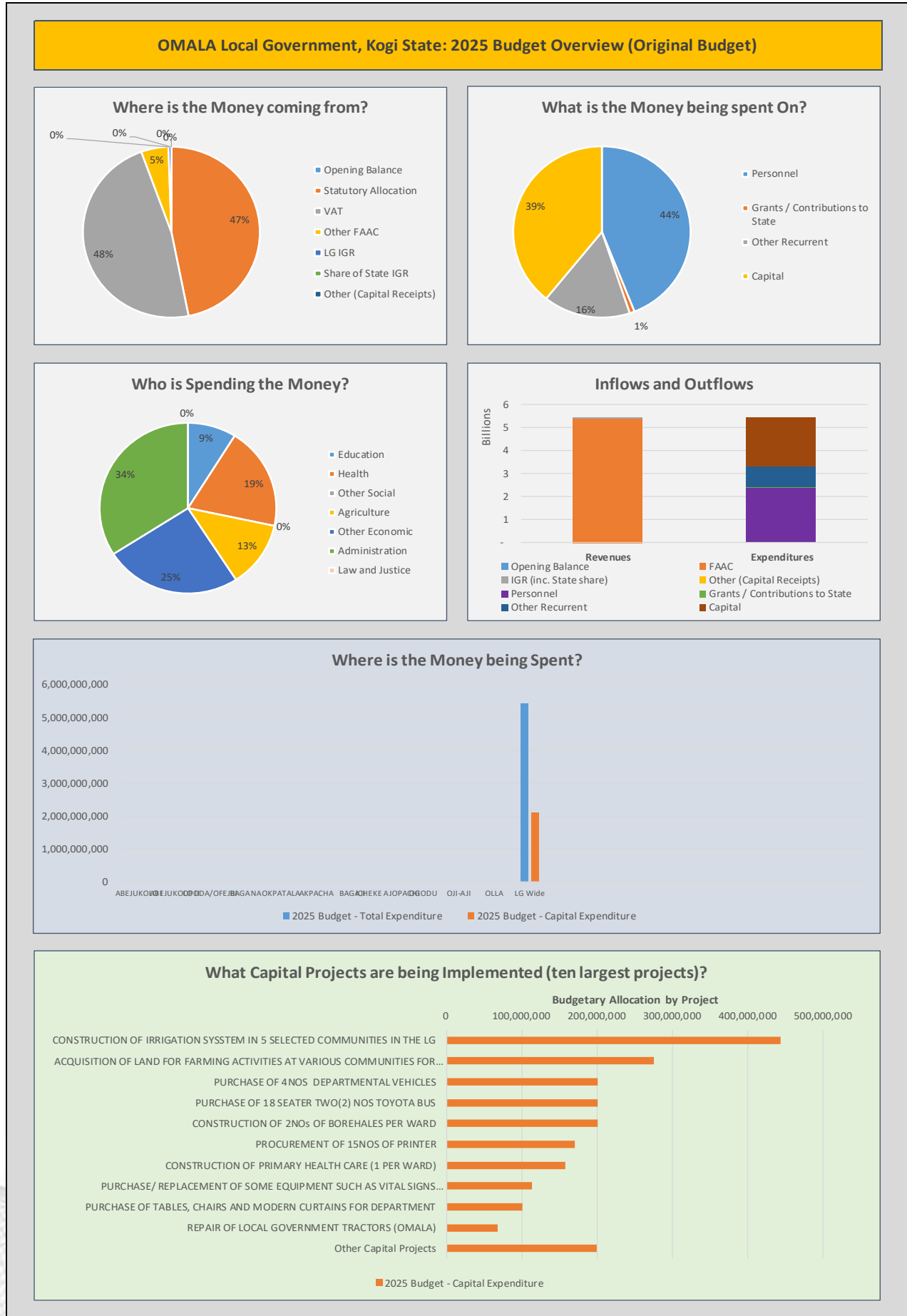




Table 2 Summary Revenue and Expenditure

122219 - OMALA Local Government, Kogi State - 2025 Budget: Summary	
Item	2025 Approved Budget
Opening Balance	
Recurrent Revenue	5,422,455,690
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	5,393,785,430
12 - INDEPENDENT REVENUE	28,670,260
Recurrent Expenditure	3,297,306,030
21 - PERSONNEL COST	2,386,527,600
22 - OTHER RECURRENT COSTS	910,778,430
Transfer to Capital Account	2,125,149,660
Capital Receipts	-
13 - AID AND GRANTS	-
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	-
23 - CAPITAL EXPENDITURE	2,125,149,660
Total Revenue (including OB)	5,422,455,690
Total Expenditure	5,422,455,690
Closing Balance	-



Table 3 Expenditure by MDA by Main Economic Classification

**122219 - OMALA Local Government, Kogi State - 2025 Original Budget
: Expenditure by MDA**

Code	Administrative Unit	Personnel Expenditure	Overhead Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
-	Total Expenditure	2,386,527,600	910,778,430	3,297,306,030	2,125,149,660	5,422,455,690
01000000000	ADMINISTRATION SECTOR	1,234,277,810	410,734,000	1,645,011,810	200,000,000	1,845,011,810
01110000000	OFFICE OF THE LG CHAIRMAN	12,100,850	62,841,000	74,941,850	-	74,941,850
011100100100	CHAIRMAN	2,906,600	50,570,000	53,476,600	-	53,476,600
011100100200	VICE-CHAIRMAN	3,497,520	2,961,000	6,458,520	-	6,458,520
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	3,196,730	8,310,000	11,506,730	-	11,506,730
011118300100	INTERNAL AUDIT	2,500,000	1,000,000	3,500,000	-	3,500,000
01120000000	LOCAL GOVT COUNCIL	77,176,960	6,520,000	83,696,960	-	83,696,960
011200500100	ASSISTANTS/ AIDES/ADVISERS	40,367,340	5,110,000	45,477,340	-	45,477,340
011202100100	OFFICE OF THE HOUSE LEADER	36,809,620	1,410,000	38,219,620	-	38,219,620
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	1,145,000,000	341,373,000	1,486,373,000	200,000,000	1,686,373,000
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	1,145,000,000	341,373,000	1,486,373,000	200,000,000	1,686,373,000
02000000000	ECONOMIC SECTOR	367,057,070	140,038,790	507,095,860	1,533,927,680	2,041,023,540
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	94,569,860	22,529,000	117,098,860	561,427,680	678,526,540
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	94,569,860	22,529,000	117,098,860	561,427,680	678,526,540
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	163,646,380	89,349,790	252,996,170	197,500,000	450,496,170
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	146,609,990	86,419,790	233,029,780	176,000,000	409,029,780
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	17,036,390	2,930,000	19,966,390	21,500,000	41,466,390
02340000000	DEPARTMENT OF WORKS & HOUSING	108,840,830	28,160,000	137,000,830	775,000,000	912,000,830
023400100100	DEPARTMENT OF WORKS & HOUSING	108,840,830	28,160,000	137,000,830	775,000,000	912,000,830
05000000000	SOCIAL SECTOR	785,192,720	360,005,640	1,145,198,360	391,221,980	1,536,420,340
05170000000	DEPARTMENT OF EDUCATION	302,277,710	153,106,450	455,384,160	26,221,980	481,606,140
051700100100	DEPARTMENT OF EDUCATION	302,277,710	153,106,450	455,384,160	26,221,980	481,606,140
05210000000	DEPARTMENT OF HEALTH CARE	482,915,010	206,899,190	689,814,200	365,000,000	1,054,814,200
052100100100	DEPARTMENT OF HEALTH CARE	482,915,010	206,899,190	689,814,200	365,000,000	1,054,814,200



2 Revenue Reports

2.A Revenue by Administrative Classification

Table 4: Total Revenue by Administrative Classification

122219 - OMALA Local Government, Kogi State - 2025 Budget: Total Revenue by Administrative Unit		
Code	Administrative Unit	2025 Approved Budget
-	<i>Total Revenue</i>	<i>5,422,455,690</i>
020000000000	ECONOMIC SECTOR	5,422,455,690
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	5,422,455,690
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	5,422,455,690



2.B Revenue by Economic Classification

Table 5: Total Revenue by Economic Classification

122219 - OMALA Local Government, Kogi State - 2025		
Budget: Total Revenue by Economic Classification		
Code	Economic	2025 Approved Budget
1	REVENUE	5,422,455,690
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	5,393,785,430
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	5,393,785,430
110101	STATUTORY ALLOCATION (FAAC)	2,542,308,440
11010101	STATUTORY ALLOCATION	2,542,308,440
110102	VALUE ADDED TAX ALLOCATION	2,580,659,680
11010201	SHARE OF VAT	2,580,659,680
110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT	270,817,310
11010399	OTHER FAAC DISTRIBUTIONS	270,817,310
12	INDEPENDENT REVENUE	28,670,260
1201	DIRECT TAX REVENUE	3,000,000
120101	PERSONAL TAXES	3,000,000
12010101	COMMUNITY DEVELOPMENT/POLL TAX	3,000,000
1202	NON-TAX REVENUE	25,670,260
120201	LICENCES - GENERAL	7,180,000
12020107	BOATS & CANOE (SMALL CRAFT) LICENSE	150,000
12020109	REGISTRATION OF VOLUNTARY ORGANIZATIONS	400,000
12020110	INLAND WATER-WAY LICENSE	600,000
12020111	BAKE HOUSE LICENSE	400,000
12020113	BRICKMAKING, etc LICENSE	150,000
12020116	CATTLE DEALER LICENSES	1,500,000
12020117	DRIED FISH & MEAT LICENSES	800,000
12020118	PET (DOG) LICENSES	20,000
12020119	FISHING PERMITS	200,000
12020120	HAWKER'S PERMITS	40,000
12020122	PRODUCE BUYING LICENSES	200,000
12020123	ANIMAL HEALTH CERTIFICATE LICENSES	100,000
12020124	ABBATTOIR/SLAUGHTER LICENSES	200,000
12020130	LIQUOR LICENSES	150,000
12020131	DISPENSARY MATERNITY FEE	20,000
12020138	MOTORVEHICLE PERMIT	250,000
12020139	BUS/COMMERCIAL RADIO PERMIT	100,000
12020141	NATIVE LIQUOR LICENSES	60,000
12020142	BULK CIGARRATE LICENSES	50,000
12020143	LIQUOR DISTRIBUTION LICENSES	30,000
12020144	EATING / (BUKATERIAL) HOUSE LICENSE	30,000
12020145	KIOSK LICENSES	100,000
12020146	BUTCHER LICENSES	80,000
12020147	COLD ROOM PERMIT	100,000
12020152	BEGGERS MINISTERIAL PERMIT	50,000
12020155	SAND,GRAND, ION ROD SELLER LICENSES	20,000
12020156	PIT SEWING LICENSE	30,000



12020159	SAWMILL LICENSES	200,000
12020160	RICE/CASSAVA GRINDING MILL LICENSES	100,000
12020161	INGREDIENTS GRINDING MILL LICENSES	50,000
12020162	CORN MILL LICENSES	20,000
12020165	PHOTO STUDIO LICENSE	40,000
12020166	WELDING MACHINE LICENSE	100,000
12020167	ELECTRIC RADIO TV WORKSHOP LICENSES	150,000
12020168	BLACKSMITH W/SHOP LICENSES	80,000
12020169	WOOD MAKING / CARPENTARY LICENSES	30,000
12020170	BATTERY CHARGER LICENSES	100,000
12020171	PRINTING PRESS LICENSES	20,000
12020173	VEHICLE SPARE PARTS SELLER LICENSES	20,000
12020174	CLOCK/WATCH REPAIRER LICENSES	250,000
12020175	CLOTH DRYER LICENSES	10,000
12020177	MOTOR MECHANIC / CAR WASH LICENSES	15,000
12020178	BUILDING MATERIALS LICENSES	25,000
12020179	SURFACE TANK KEROSENE LICENSE	50,000
12020181	SEWING MACHINE INSTITUTE	30,000
12020182	HAIR DRESSING / BARBING SALOON LICENSES	20,000
12020184	ENGINE OIL SELLER LICENSES	20,000
12020185	TENERMENT	20,000
120204	FEES - GENERAL	10,485,880
12020417	CONTRACTOR REGISTRATION FEES	50,000
12020418	MARRIAGE/ DIVORCE FEES	100,000
12020426	COURT SUMMONS FEES	300,000
12020436	BILL BOARD ADVERTISEMENT FEES	85,000
12020444	BURIAL FEES	100,000
12020445	CHANGE OF OWNERSHIP FEES	60,000
12020446	AGRICULTURAL/VETINARY SERVICES FEES	1,000,000
12020449	BUSINESS/TRADE OPERATING FEES	500,000
12020451	TIMBER & FOREST FEES	4,280,880
12020452	CUSTOMARY RIGHT OF OCCUPANCY	4,000,000
12020453	APPLICATIONS FEES	10,000
120205	FINES - GENERAL	1,000,000
12020502	FINES OF OVERDUE LIBRARY BOOKS	1,000,000
120206	SALES - GENERAL	3,800,000
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	2,000,000
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	1,000,000
12020612	PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS	800,000
120207	EARNINGS -GENERAL	3,123,180
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	80,130
12020707	EARNINGS FROM MEDICAL SERVICES	400,000
12020708	EARNINGS FROM AGRICULTURAL PRODUCE	100,000
12020710	EARNINGS FROM GUEST HOUSES	650,000
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	693,050
12020712	EARNING FROM MARKET	1,100,000
12020720	EARNING FROM MOTOR PARK	100,000
120209	RENT ON LAND & OTHERS - GENERAL	81,200
12020902	RENT ON LOCAL GOVT. MOVABLE PROPERTY	81,200



Revenue by Fund Classification

Table 6: Total Revenue by Fund Classification

122219 - OMALA Local Government, Kogi State - 2025 Budget: Total Revenue by Fund		
Code	Fund	2025 Approved Budget
-	<i>Total Revenue (including Capital Receipts, excluding Open Balance)</i>	<i>5,422,455,690</i>
01	FEDERATION ACCOUNT	5,396,785,430
011	FAAC DIRECT ALLOCATION	5,396,785,430
01101	FAAC DIRECT ALLOCATION	5,396,785,430
02	CONSOLIDATED REVENUE FUND	25,670,260
021	MAIN ENVELOP	25,670,260
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	25,670,260



3 Expenditure Reports

3.A Expenditure by Administrative Classification

Table 7: Total Expenditure by Administrative Classification

122219 - OMALA Local Government, Kogi State - 2025 Budget: Total Expenditure by Administrative Unit		
Code	Administrative Unit	2025 Approved Budget
	<i>Total Expenditure</i>	<i>5,422,455,690</i>
01000000000	ADMINISTRATION SECTOR	1,845,011,810
01110000000	OFFICE OF THE LG CHAIRMAN	74,941,850
011100100100	CHAIRMAN	53,476,600
011100100200	VICE-CHAIRMAN	6,458,520
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	11,506,730
011118300100	INTERNAL AUDIT	3,500,000
01120000000	LOCAL GOVT COUNCIL	83,696,960
011200500100	ASSISTANTS/ AIDES/ADVISERS	45,477,340
011202100100	OFFICE OF THE HOUSE LEADER	38,219,620
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	1,686,373,000
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	1,686,373,000
02000000000	ECONOMIC SECTOR	2,041,023,540
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	678,526,540
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	678,526,540
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	450,496,170
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	409,029,780
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	41,466,390
02340000000	DEPARTMENT OF WORKS & HOUSING	912,000,830
023400100100	DEPARTMENT OF WORKS & HOUSING	912,000,830
05000000000	SOCIAL SECTOR	1,536,420,340
05170000000	DEPARTMENT OF EDUCATION	481,606,140
051700100100	DEPARTMENT OF EDUCATION	481,606,140
05210000000	DEPARTMENT OF HEALTH CARE	1,054,814,200
052100100100	DEPARTMENT OF HEALTH CARE	1,054,814,200



Table 8: Personnel Expenditure by Administrative Classification

122219 - OMALA Local Government, Kogi State - 2025 Budget: Personnel Expenditure by Administrative Unit		
Code	Administrative Unit	2025 Approved Budget
-	<i>Total Personnel Expenditure</i>	<i>2,386,527,600</i>
010000000000	ADMINISTRATION SECTOR	1,234,277,810
011100000000	OFFICE OF THE LG CHAIRMAN	12,100,850
011100100100	CHAIRMAN	2,906,600
011100100200	VICE-CHAIRMAN	3,497,520
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	3,196,730
011118300100	INTERNAL AUDIT	2,500,000
011200000000	LOCAL GOVT COUNCIL	77,176,960
011200500100	ASSISTANTS/ AIDES/ADVISERS	40,367,340
011202100100	OFFICE OF THE HOUSE LEADER	36,809,620
012500000000	DIRECTOR OF PERSONNEL MANAGEMENT	1,145,000,000
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	1,145,000,000
020000000000	ECONOMIC SECTOR	367,057,070
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	94,569,860
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	94,569,860
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	163,646,380
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	146,609,990
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	17,036,390
023400000000	DEPARTMENT OF WORKS & HOUSING	108,840,830
023400100100	DEPARTMENT OF WORKS & HOUSING	108,840,830
050000000000	SOCIAL SECTOR	785,192,720
051700000000	DEPARTMENT OF EDUCATION	302,277,710
051700100100	DEPARTMENT OF EDUCATION	302,277,710
052100000000	DEPARTMENT OF HEALTH CARE	482,915,010
052100100100	DEPARTMENT OF HEALTH CARE	482,915,010



Table 9: Overhead Expenditure by Administrative Classification

122219 - OMALA Local Government, Kogi State - 2025 Budget: Overhead Expenditure by Administrative Unit		
Code	Administrative Unit	2025 Approved Budget
-	<i>Total Overhead Expenditure</i>	<u>910,778,430</u>
010000000000	ADMINISTRATION SECTOR	410,734,000
011100000000	OFFICE OF THE LG CHAIRMAN	62,841,000
011100100100	CHAIRMAN	50,570,000
011100100200	VICE-CHAIRMAN	2,961,000
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	8,310,000
011118300100	INTERNAL AUDIT	1,000,000
011200000000	LOCAL GOVT COUNCIL	6,520,000
011200500100	ASSISTANTS/ AIDES/ADVISERS	5,110,000
011202100100	OFFICE OF THE HOUSE LEADER	1,410,000
012500000000	DIRECTOR OF PERSONNEL MANAGEMENT	341,373,000
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	341,373,000
020000000000	ECONOMIC SECTOR	140,038,790
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	22,529,000
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	22,529,000
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	89,349,790
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	86,419,790
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	2,930,000
023400000000	DEPARTMENT OF WORKS & HOUSING	28,160,000
023400100100	DEPARTMENT OF WORKS & HOUSING	28,160,000
050000000000	SOCIAL SECTOR	360,005,640
051700000000	DEPARTMENT OF EDUCATION	153,106,450
051700100100	DEPARTMENT OF EDUCATION	153,106,450
052100000000	DEPARTMENT OF HEALTH CARE	206,899,190
052100100100	DEPARTMENT OF HEALTH CARE	206,899,190



Table 10: Capital Expenditure by Administrative Classification

122219 - OMALA Local Government, Kogi State - 2025 Budget: Capital Expenditure by Administrative Unit		
Code	Administrative Unit	2025 Approved Budget
-	<i>Total Capital Expenditure</i>	<u>2,125,149,660</u>
010000000000	ADMINISTRATION SECTOR	200,000,000
012500000000	DIRECTOR OF PERSONNEL MANAGEMENT	200,000,000
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	200,000,000
020000000000	ECONOMIC SECTOR	1,533,927,680
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	561,427,680
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	561,427,680
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	197,500,000
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	176,000,000
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	21,500,000
023400000000	DEPARTMENT OF WORKS & HOUSING	775,000,000
023400100100	DEPARTMENT OF WORKS & HOUSING	775,000,000
050000000000	SOCIAL SECTOR	391,221,980
051700000000	DEPARTMENT OF EDUCATION	26,221,980
051700100100	DEPARTMENT OF EDUCATION	26,221,980
052100000000	DEPARTMENT OF HEALTH CARE	365,000,000
052100100100	DEPARTMENT OF HEALTH CARE	365,000,000



3.B Expenditure by Economic Classification

Table 11: Total Expenditure by Economic Classification

122219 - OMALA Local Government, Kogi State - 2025 Budget: Expenditure by Economic Classification		
Code	Item	2025 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>5,422,455,690</u>
<u>21</u>	<u>PERSONNEL COST</u>	<u>2,386,527,600</u>
2101	SALARY	1,061,944,250
210101	SALARIES AND WAGES	1,061,944,250
21010101	SALARY	1,061,944,250
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,324,583,350
210202	SOCIAL CONTRIBUTIONS	1,324,583,350
21020202	CONTRIBUTORY PENSION	1,324,583,350
<u>22</u>	<u>OTHER RECURRENT COSTS</u>	<u>910,778,430</u>
2202	OVERHEAD COST	779,687,840
220201	TRAVEL & TRANSPORT - GENERAL	285,005,030
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	27,037,600
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	25,579,970
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	130,200,000
22020105	TRADITIONAL COUNCIL EXPENSES	102,187,460
220202	UTILITIES - GENERAL	1,911,160
22020201	ELECTRICITY CHARGES	40,000
22020202	TELEPHONE CHARGES	1,797,160
22020205	WATER RATES	52,000
22020206	SEWERAGE CHARGES	12,000
22020207	LEASED COMMUNICATION LINES(S)	10,000
220203	MATERIALS & SUPPLIES - GENERAL	289,295,220
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	47,535,600
22020302	BOOKS	20,000
22020303	NEWSPAPERS	20,000
22020304	MAGAZINES & PERIODICALS	8,545,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	20,000
22020306	PRINTING OF SECURITY DOCUMENTS	7,495,200
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	175,830,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	14,329,400
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	35,500,020
220204	MAINTENANCE SERVICES - GENERAL	37,156,770
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,805,920
22020402	MAINTENANCE OF OFFICE FURNITURE	5,150,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	30,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,072,850
22020405	MAINTENANCE OF PLANTS/GENERATORS	200,000
22020406	OTHER MAINTENANCE SERVICES	342,000
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	24,556,000
220205	TRAINING - GENERAL	152,000
22020501	LOCAL TRAINING	152,000



220206	OTHER SERVICES - GENERAL	77,305,830
22020601	SECURITY SERVICES	74,014,840
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	30,000
22020605	CLEANING & FUMIGATION SERVICES	50,000
22020607	MONITORING AND EVALUATION SYSTEM	3,210,990
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	5,130,000
22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	50,000
22020703	LEGAL SERVICES	80,000
22020708	MEDICAL CONSULTING	5,000,000
220208	FUEL & LUBRICANTS - GENERAL	880,000
22020801	MOTOR VEHICLE FUEL COST	460,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	170,000
22020803	PLANT / GENERATOR FUEL COST	130,000
22020806	COOKING GAS/FUEL COST	120,000
220209	FINANCIAL CHARGES - GENERAL	1,010,000
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,000,000
22020902	INSURANCE PREMIUM	10,000
220210	MISCELLANEOUS EXPENSES GENERAL	81,841,830
22021001	REFRESHMENT & MEALS	310,000
22021002	HONORARIUM & SITTING ALLOWANCE	110,000
22021003	PUBLICITY & ADVERTISEMENTS	60,000
22021004	MEDICAL EXPENSES-LOCAL	34,339,000
22021006	POSTAGES & COURIER SERVICES	12,000
22021007	WELFARE PACKAGES	14,400,830
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	6,010,000
22021009	SPORTING ACTIVITIES	20,000,000
22021021	SPECIAL DAYS/CELEBRATIONS	6,600,000
2203	LOANS AND ADVANCES	812,020
220301	STAFF LOANS & ADVANCES	812,020
22030101	MOTOR CYCLE ADVANCES	812,020
2204	GRANTS AND CONTRIBUTIONS GENERAL	109,228,570
220401	LOCAL GRANTS AND CONTRIBUTIONS	109,228,570
22040101	GRANT TO OTHER GOVERNMENTS - CURRENT	49,218,570
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT	12,000,000
22040109	GRANTS TO COMMUNITIES/NGOs	10,000
22040110	GRANT, CONTRIBUTION & SUBVENTION	48,000,000
2206	PUBLIC DEBT CHARGES	21,050,000
220603	FOREIGN PRINCIPAL	21,050,000
22060301	FOREIGN PRINCIPAL - SHORT TERM BORROWINGS	21,000,000
22060302	FOREIGN PRINCIPAL - LONG TERM BORROWINGS	50,000
23	CAPITAL EXPENDITURE	2,125,149,660
2301	FIXED ASSETS PURCHASED	1,196,057,560
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,196,057,560
23010101	PURCHASE / ACQUISITION OF LAND	275,000,000
23010105	PURCHASE OF MOTOR VEHICLES	200,000,000
23010108	PURCHASE OF BUSES	200,000,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	120,000,000
23010113	PURCHASE OF COMPUTERS	5,000,000
23010114	PURCHASE OF COMPUTER PRINTERS	180,000,000



23010119	PURCHASE OF POWER GENERATING SET	31,500,000
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	112,557,560
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	22,000,000
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	50,000,000
2302	CONSTRUCTION / PROVISION	856,226,030
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	856,226,030
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	200,000,000
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	157,442,440
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	4,221,980
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	443,561,610
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	50,000,000
23020124	CONSTRUCTION OF MARKETS/PARKS	1,000,000
2303	REHABILITATION / REPAIRS	72,866,070
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	72,866,070
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	5,000,000
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	67,866,070



3.C Expenditure by Functional Classification

Table 12: Total Expenditure by Functional Classification

122219 - OMALA Local Government, Kogi State - 2025 Budget: Total Expenditure by Function		
Code	Item	2025 Approved Budget
-	<i>Total Expenditure</i>	<u>5,422,455,690</u>
701	GENERAL PUBLIC SERVICES	4,023,157,640
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	391,668,590
70111	EXECUTIVE AND LEGISLATIVE ORGANS	158,638,810
70112	FINANCIAL AND FISCAL AFFAIRS	233,029,780
7013	GENERAL SERVICES	3,631,489,050
70131	GENERAL PERSONNEL SERVICES	3,611,522,660
70132	OVERALL PLANNING AND STATISTICAL SERVICES	19,966,390
704	ECONOMIC AFFAIRS	254,099,690
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	117,098,860
70421	AGRICULTURE	117,098,860
7045	TRANSPORT	137,000,830
70451	ROAD TRANSPORT	137,000,830
707	HEALTH	689,814,200
7076	HEALTH N.E.C.	689,814,200
70761	HEALTH N.E.C.	689,814,200
709	EDUCATION	455,384,160
7098	EDUCATION N.E.C.	455,384,160
70981	EDUCATION N.E.C	455,384,160



Table 13: Personnel Expenditure by Functional Classification

122219 - OMALA Local Government, Kogi State - 2025 Budget: Personnel Expenditure by Function		
Code	Item	2025 Approved Budget
-	Total Personnel Expenditure	2,386,527,600
701	GENERAL PUBLIC SERVICES	1,397,924,190
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	235,887,800
70111	EXECUTIVE AND LEGISLATIVE ORGANS	89,277,810
70112	FINANCIAL AND FISCAL AFFAIRS	146,609,990
7013	GENERAL SERVICES	1,162,036,390
70131	GENERAL PERSONNEL SERVICES	1,145,000,000
70132	OVERALL PLANNING AND STATISTICAL SERVICES	17,036,390
704	ECONOMIC AFFAIRS	203,410,690
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	94,569,860
70421	AGRICULTURE	94,569,860
7045	TRANSPORT	108,840,830
70451	ROAD TRANSPORT	108,840,830
707	HEALTH	482,915,010
7076	HEALTH N.E.C.	482,915,010
70761	HEALTH N.E.C.	482,915,010
709	EDUCATION	302,277,710
7098	EDUCATION N.E.C.	302,277,710
70981	EDUCATION N.E.C	302,277,710



Table 14: Overhead Expenditure by Functional Classification

122219 - OMALA Local Government, Kogi State - 2025 Budget: Overhead Expenditure by Function		
Code	Item	2025 Approved Budget
-	<i>Total Overhead Expenditure</i>	<u>910,778,430</u>
701	GENERAL PUBLIC SERVICES	500,083,790
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	155,780,790
70111	EXECUTIVE AND LEGISLATIVE ORGANS	69,361,000
70112	FINANCIAL AND FISCAL AFFAIRS	86,419,790
7013	GENERAL SERVICES	344,303,000
70131	GENERAL PERSONNEL SERVICES	341,373,000
70132	OVERALL PLANNING AND STATISTICAL SERVICES	2,930,000
704	ECONOMIC AFFAIRS	50,689,000
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	22,529,000
70421	AGRICULTURE	22,529,000
7045	TRANSPORT	28,160,000
70451	ROAD TRANSPORT	28,160,000
707	HEALTH	206,899,190
7076	HEALTH N.E.C.	206,899,190
70761	HEALTH N.E.C.	206,899,190
709	EDUCATION	153,106,450
7098	EDUCATION N.E.C.	153,106,450
70981	EDUCATION N.E.C	153,106,450



Table 15: Capital Expenditure by Functional Classification

122219 - OMALA Local Government, Kogi State - 2025 Budget: Capital Expenditure by Function		
Code	Item	2025 Approved Budget
-	<i>Total Capital Expenditure</i>	<u>2,125,149,660</u>
701	GENERAL PUBLIC SERVICES	2,125,149,660
7013	GENERAL SERVICES	2,125,149,660
70131	GENERAL PERSONNEL SERVICES	2,125,149,660



3.D Capital Expenditure by Project

Table 16: Capital Expenditure by Project

122219 - OMALA 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					2,125,149,660
PURCHASE OF 4NOS DEPARTMENTAL VEHICLES	13100125000100	012500100100	23010105	70131	200,000,000
REPAIR OF LOCAL GOVERNMENT TRACTORS (OMALA)	01070125000100	021500100100	23030112	70131	67,866,070
PROVISION OF AGRICULTURAL EQUIPMENT(RIDGER HARROWS, POWER TILERS, HARVESTERS , PLANTERS)	01070125000200	021500100100	23010127	70131	50,000,000
CONSTRUCTION OF IRRIGATION SYSSTEM IN 5 SELECTED COMMUNITIES IN THE LG	01030225000100	021500100100	23020113	70131	443,561,610
PROVISION OF 250KVA GENERATING SET FOR THE DEPARTMENT	13100125000200	022000100100	23010119	70131	5,000,000
PROCUREMENT OF 15NOS OF PRINTER	13100125000300	022000100100	23010114	70131	170,000,000
CONSTRUCTION OF NEIGHBOURHOOD MARKET/ RELOCATION OF SMALL MARKETS IN OLAMABORO	13100125000400	022000100100	23020124	70131	1,000,000
PROVISION OF 250KVA GENERATING SET FOR THE DEPARTMENT	13100125000500	022000300100	23010119	70131	6,500,000
PURCHASE OF 25 NOS OF COMPUTERS DESKTOP FOR DEPARTMENTAL ACTIVITIES	13100125000600	022000300100	23010113	70131	5,000,000
PROCUREMENT OF 15NOS OF PRINTERS FOR DEPARTMENTAL ACTIVITIES	13100125000700	022000300100	23010114	70131	10,000,000
ACQUISITION OF LAND FOR FARMING ACTIVITIES AT VARIOUS COMMUNITIES FOR FARMERS	17100125000100	023400100100	23010101	70131	275,000,000
PURCHASE OF TABLES, CHAIRS AND MODERN CURTAINS FOR DEPARTMENT	17100125000200	023400100100	23010112	70131	100,000,000
PURCHASE OF 18 SEATER TWO(2) NOS TOYOTA BUS	17100125000300	023400100100	23010108	70131	200,000,000
CONSTRUCTION OF 2NOS OF BOREHALES PER WARD	17100125000400	023400100100	23020105	70131	200,000,000
PURCHASE AND DISTRIBUTION OF EDUCATIONAL MATERIALS SUCH AS MATHEMATICS AND ENGLISH TEXTBOOKS TO STUDENTS ACROSS THE LGA.	05040225000100	051700100100	23010124	70131	22,000,000
CONSTRUCTION OF GYB MODEL PRIMARY SCHOOL PER WARD	05050125000100	051700100100	23020107	70131	4,221,980
PROVISION OF 250KVA GENERATING SET FOR THE DEPARTMENT	04050325000101	052100100100	23010119	70131	20,000,000
CONSTRUCTION OF STORE TO WEREHOUSE THE MEDICAL EQUIPMENT AT THE LGA SECRETARIAT	04050125000101	052100100100	23020118	70131	50,000,000
PURCHASE/ REPLACEMENT OF SOME EQUIPMENT SUCH AS VITAL SIGNS MONITORS, BLOOD PRESSURE MONITOR, THERMOMETER, PULSE OXIMETER, ETC. AT SOME SELECTED PHC	04100125000101	052100100100	23010122	70131	112,557,560
RENOVATION OF 3NOS OF PHC IN THE LOCAL GOVERNMENT	04050125000201	052100100100	23030105	70131	5,000,000
CONSTRUCTION OF PRIMARY HEALTH CARE (1 PER WARD)	04050125000301	052100100100	23020106	70131	157,442,440
PURCHASE OF TABLES, CHAIRS AND MODERN CURTAINS FOR DEPARTMENT	04100125000201	052100100100	23010112	70131	20,000,000