



YAGBA EAST LOCAL GOVERNMENT

**20
25**

**APPROVED
BUDGET**



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1 Budget Overview

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

Revenue by Economic	2025 Budget	Expenditure by Capital Project (10 Largest Projects)	Capital Expenditure
		PROVISION OF AGRICULTURAL	
Opening Balance	-	EQUIPMENT(RIDGER HARROWS, POWER TILERS, HARVESTERS , PLANTERS)	415,000,000
Statutory Allocation	2,725,969,300	RENOVATION OF 3NOs OF PHC IN THE LOCAL GOVERNMENT	349,000,000
VAT	2,819,150,060	REHABILITATION OF 2KM TRUCK C ROAD AT ILAFIN	257,375,000
Other FAAC	290,900,390	CONSTRUCTION OF IRRIGATION SYSTEM IN 5 SELECTED COMMUNITIES	230,000,000
LG IGR	71,488,040	PURCHASE OF SECURITY GADGET/ VEHICLES FOR OPERATION	200,000,000
Share of State IGR	-	PROVISION OF 250KVA GENERATING SET FOR THE DEPARTMENT	200,000,000
Other (Capital Receipts)	-	INFRARED THERMOMETER FOR TEMPERATURE READING AND FIRST AIDS KITS	170,000,000
Total Revenue	5,907,507,790	PURCHASE OF SECURITY GADGET/ VEHICLES FOR OPERATION	65,792,960
		RENOVATION OF CHAIRMAN RESIDENTIAL QUARTER	40,000,000
Expenditure by Economic	2025 Budget	PURCHASE OF 3NOS OF VEHICLES FOR THE PRINCIPAL OFFICERS	30,000,000
Personnel	2,630,574,840	<i>Other Capital Projects</i>	336,685,110
Grants / Contributions to State	-	Total	2,293,853,070
Other Recurrent	983,079,880		
Capital	2,293,853,070		
Total Expenditure	5,907,507,790		
Expenditure by Sector	2025 Budget		
Education	1,178,396,460		
Health	1,085,185,630		
Other Social	-		
Agriculture	850,482,160		
Other Economic	1,327,500,370		
Administration	1,465,943,170		
Law and Justice	-		
Total Expenditure	5,907,507,790		



Table 1: Budget Overview

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

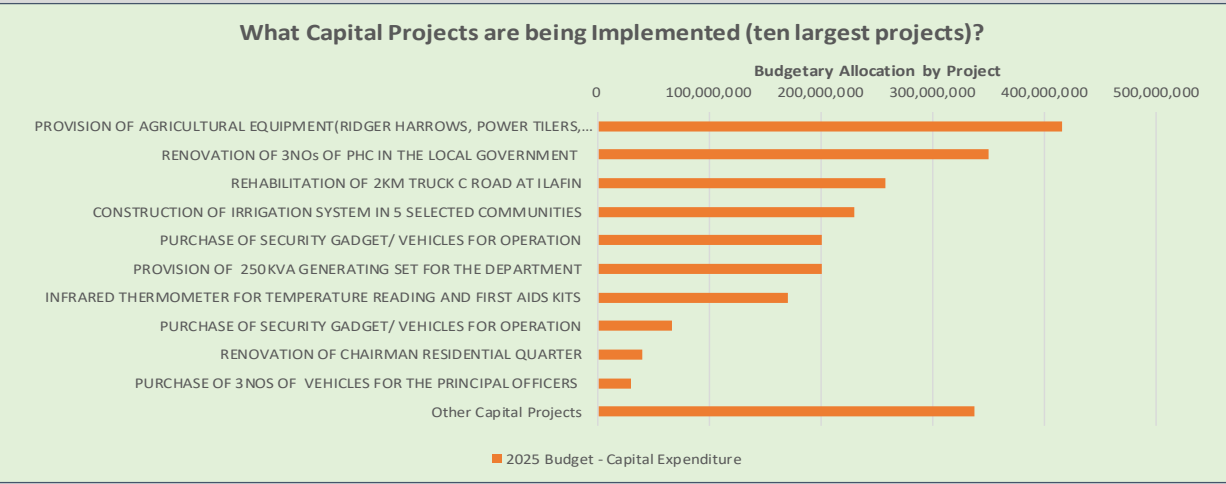
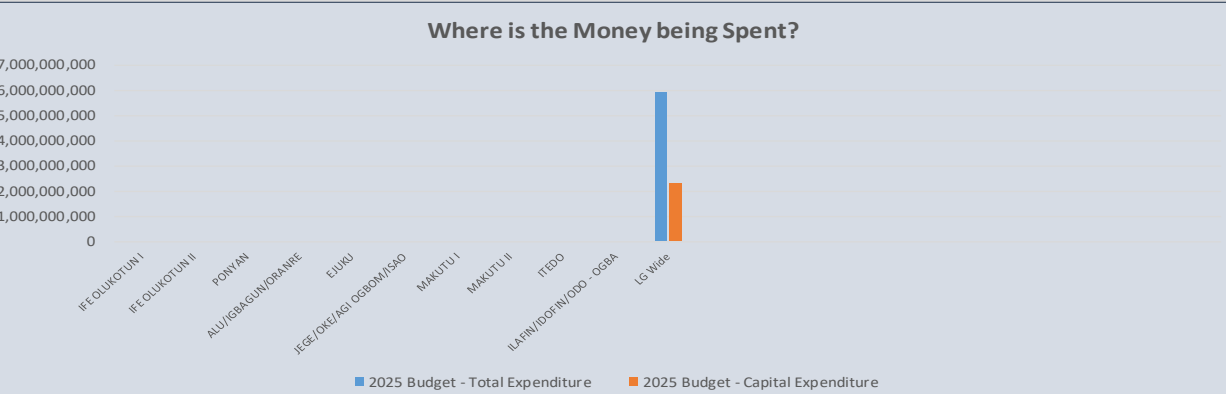
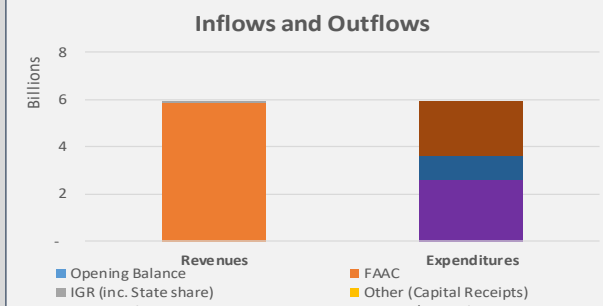
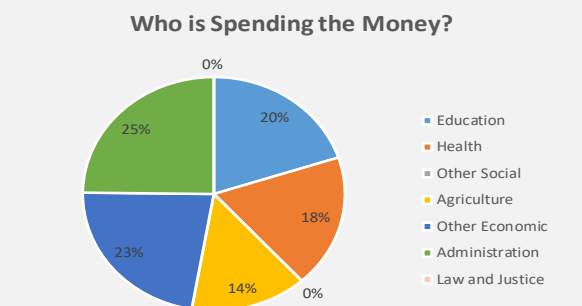
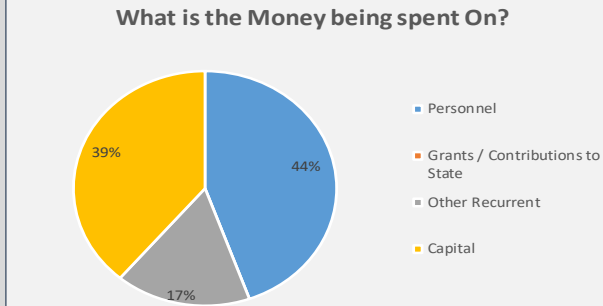
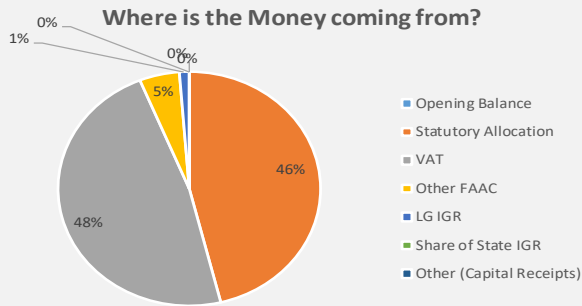




Table 2 Summary Revenue and Expenditure

**122320 - YAGBA EAST Local Government, Kogi State - 2025
Budget: Summary**

Item	2025 Approved Budget
Opening Balance	
Recurrent Revenue	5,907,507,790
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	5,836,019,750
12 - INDEPENDENT REVENUE	71,488,040
Recurrent Expenditure	3,613,654,720
21 - PERSONNEL COST	2,630,574,840
22 - OTHER RECURRENT COSTS	983,079,880
Transfer to Capital Account	2,293,853,070
Capital Receipts	-
13 - AID AND GRANTS	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-
23 - CAPITAL EXPENDITURE	2,293,853,070
Total Revenue (including OB)	5,907,507,790
Total Expenditure	5,907,507,790
Closing Balance	-



Table 3 Expenditure by MDA by Main Economic Classification

122320 - YAGBA EAST 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	2,630,574,840	983,079,880	3,613,654,720	2,293,853,070	5,907,507,790
010000000000	ADMINISTRATION SECTOR	1,000,893,170	259,050,000	1,259,943,170	206,000,000	1,465,943,170
011100000000	OFFICE OF THE LG CHAIRMAN	50,709,800	173,150,000	223,859,800	66,000,000	289,859,800
011100100100	CHAIRMAN	40,000,000	78,500,000	118,500,000	31,000,000	149,500,000
011100100200	VICE-CHAIRMAN	5,000,000	78,500,000	83,500,000	20,000,000	103,500,000
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	5,709,800	16,150,000	21,859,800	15,000,000	36,859,800
011200000000	LOCAL GOVT COUNCIL	50,000,000	37,700,000	87,700,000	105,000,000	192,700,000
011202100100	OFFICE OF THE HOUSE LEADER	50,000,000	37,700,000	87,700,000	105,000,000	192,700,000
012500000000	DIRECTOR OF PERSONNEL MANAGEMENT	900,183,370	48,200,000	948,383,370	35,000,000	983,383,370
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	900,183,370	48,200,000	948,383,370	35,000,000	983,383,370
020000000000	ECONOMIC SECTOR	381,991,170	550,014,360	932,005,530	1,245,977,000	2,177,982,530
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	141,282,160	24,200,000	165,482,160	685,000,000	850,482,160
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	141,282,160	24,200,000	165,482,160	685,000,000	850,482,160
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	119,840,090	495,167,570	615,007,660	45,050,000	660,057,660
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	89,148,580	469,217,570	558,366,150	33,000,000	591,366,150
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	30,691,510	25,950,000	56,641,510	12,050,000	68,691,510
023400000000	DEPARTMENT OF WORKS & HOUSING	120,868,920	30,646,790	151,515,710	515,927,000	667,442,710
023400100100	DEPARTMENT OF WORKS & HOUSING	120,868,920	30,646,790	151,515,710	515,927,000	667,442,710
050000000000	SOCIAL SECTOR	1,247,690,500	174,015,520	1,421,706,020	841,876,070	2,263,582,090
051700000000	DEPARTMENT OF EDUCATION	816,803,500	75,800,000	892,603,500	285,792,960	1,178,396,460
051700100100	DEPARTMENT OF EDUCATION	80,803,500	70,800,000	151,603,500	285,792,960	437,396,460
051702600100	PRIMARY SCHOOL	736,000,000	5,000,000	741,000,000	-	741,000,000
052100000000	DEPARTMENT OF HEALTH CARE	430,887,000	98,215,520	529,102,520	556,083,110	1,085,185,630
052100100100	DEPARTMENT OF HEALTH CARE	430,887,000	98,215,520	529,102,520	556,083,110	1,085,185,630



2 Revenue Reports

2.A Revenue by Administrative Classification

Table 4: Total Revenue by Administrative Classification

122320 - YAGBA EAST Local Government, Kogi State - 2025 Budget: Total Revenue by Administrative Unit		
Code	Administrative Unit	2025 Approved Budget
-	<i>Total Revenue</i>	<u>5,907,507,790</u>
020000000000	ECONOMIC SECTOR	5,907,507,790
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	5,907,507,790
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	5,907,507,790



2.B Revenue by Economic Classification

Table 5: Total Revenue by Economic Classification

122320 - YAGBA EAST Local Government, Kogi State - 2025		
Budget: Total Revenue by Economic Classification		
Code	Economic	2025 Approved Budget
1	REVENUE	5,907,507,790
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	5,836,019,750
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	5,836,019,750
110101	STATUTORY ALLOCATION (FAAC)	2,725,969,300
11010101	STATUTORY ALLOCATION	2,725,969,300
110102	VALUE ADDED TAX ALLOCATION	2,819,150,060
11010201	SHARE OF VAT	2,819,150,060
110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT	290,900,390
11010399	OTHER FAAC DISTRIBUTIONS	290,900,390
12	INDEPENDENT REVENUE	71,488,040
1201	DIRECT TAX REVENUE	35,000,000
120101	PERSONAL TAXES	35,000,000
12010101	COMMUNITY DEVELOPMENT/POLL TAX	35,000,000
1202	NON-TAX REVENUE	36,488,040
120201	LICENCES - GENERAL	14,897,840
12020102	GOLDSMITHS & GOLD DEALER LICENSES	5,000,000
12020109	REGISTRATION OF VOLUNTARY ORGANIZATIONS	200,000
12020131	DISPENSARY MATERNITY FEE	20,000
12020138	MOTORVEHICLE PERMIT	800,000
12020139	BUS/COMMERCIAL RADIO PERMIT	200,000
12020146	BUTCHER LICENSES	20,000
12020159	SAWMILL LICENSES	500,000
12020160	RICE/CASSAVA GRINDING MILL LICENSES	200,000
12020170	BATTERY CHARGER LICENSES	50,000
12020171	PRINTING PRESS LICENSES	50,000
12020172	VULCANIZER LICENSES	20,000
12020173	VEHICLE SPARE PARTS SELLER LICENSES	50,000
12020174	CLOCK/WATCH REPAIRER LICENSES	200,000
12020175	CLOTH DRYER LICENSES	5,000
12020176	LAUNDARY/DRY CLEANER LICENSES	5,000
12020177	MOTOR MECHANIC / CAR WASH LICENSES	10,000
12020178	BUILDING MATERIALS LICENSES	20,000
12020179	SURFACE TANK KEROSENE LICENSE	50,000
12020181	SEWING MACHINE INSTITUTE	20,000
12020182	HAIR DRESSING / BARBING SALOON LICENSES	10,000
12020183	LOCAL HAIR BARBING / PLATING LICENSES	20,000
12020185	TENERMENT	20,000
12020186	PENALTY OF TENERMENT	7,377,840
12020189	FED. GOVT IN LIEU OF TENAMENT	50,000
120204	FEES - GENERAL	12,550,200
12020417	CONTRACTOR REGISTRATION FEES	1,000,000
12020418	MARRIAGE/ DIVORCE FEES	250,000
12020436	BILL BOARD ADVERTISEMENT FEES	50,000
12020443	BIRTH & DEATH REGISTRATION FEES	50,000



12020444	BURIAL FEES	1,500,000
12020448	DEVELOPMENT LEVIES	200
12020451	TIMBER & FOREST FEES	7,700,000
12020454	PARKING FEES	2,000,000
120207	EARNINGS -GENERAL	8,100,000
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	5,000,000
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	500,000
12020707	EARNINGS FROM MEDICAL SERVICES	100,000
12020712	EARNING FROM MARKET	1,500,000
12020713	EARNING FROM SHOPS AND SHOPPING CENTRES	1,000,000
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	500,000
12020803	RENT ON GOVT BUILDINGS	500,000
120209	RENT ON LAND & OTHERS - GENERAL	440,000
12020903	RENTS & PREMIUM ON THE ALLOCATION OF LAND	10,000
12020904	RENTS OF PLOTS & SITES SERVICES PROGRAMME	10,000
12020905	LEASE RENTAL	20,000
12020906	RENTS ON GOVT. PROPERTIES	400,000



2.C Revenue by Fund Classification

Table 6: Total Revenue by Fund Classification

122320 - YAGBA EAST 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>5,907,507,790</i>
01	FEDERATION ACCOUNT	5,836,019,750
011	FAAC DIRECT ALLOCATION	5,836,019,750
01101	FAAC DIRECT ALLOCATION	5,836,019,750
02	CONSOLIDATED REVENUE FUND	71,488,040
021	MAIN ENVELOP	71,488,040
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	71,488,040



3 Expenditure Reports

3.A Expenditure by Administrative Classification

Table 7: Total Expenditure by Administrative Classification

122320 - YAGBA EAST Local Government, Kogi State - 2025 Budget: Total Expenditure by Administrative Unit		
Code	Administrative Unit	2025 Approved Budget
-	<i>Total Expenditure</i>	<u>5,907,507,790</u>
01000000000	ADMINISTRATION SECTOR	1,465,943,170
01110000000	OFFICE OF THE LG CHAIRMAN	289,859,800
011100100100	CHAIRMAN	149,500,000
011100100200	VICE-CHAIRMAN	103,500,000
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	36,859,800
01120000000	LOCAL GOVT COUNCIL	192,700,000
011202100100	OFFICE OF THE HOUSE LEADER	192,700,000
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	983,383,370
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	983,383,370
02000000000	ECONOMIC SECTOR	2,177,982,530
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	850,482,160
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	850,482,160
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	660,057,660
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	591,366,150
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	68,691,510
02340000000	DEPARTMENT OF WORKS & HOUSING	667,442,710
023400100100	DEPARTMENT OF WORKS & HOUSING	667,442,710
05000000000	SOCIAL SECTOR	2,263,582,090
05170000000	DEPARTMENT OF EDUCATION	1,178,396,460
051700100100	DEPARTMENT OF EDUCATION	437,396,460
051702600100	PRIMARY SCHOOL	741,000,000
05210000000	DEPARTMENT OF HEALTH CARE	1,085,185,630
052100100100	DEPARTMENT OF HEALTH CARE	1,085,185,630



Table 8: Personnel Expenditure by Administrative Classification

122320 - YAGBA EAST Local Government, Kogi State - 2025 Budget: Personnel Expenditure by Administrative Unit		
Code	Administrative Unit	2025 Approved Budget
-	<i>Total Personnel Expenditure</i>	<i>2,630,574,840</i>
010000000000	ADMINISTRATION SECTOR	1,000,893,170
011100000000	OFFICE OF THE LG CHAIRMAN	50,709,800
011100100100	CHAIRMAN	40,000,000
011100100200	VICE-CHAIRMAN	5,000,000
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	5,709,800
011200000000	LOCAL GOVT COUNCIL	50,000,000
011202100100	OFFICE OF THE HOUSE LEADER	50,000,000
012500000000	DIRECTOR OF PERSONNEL MANAGEMENT	900,183,370
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	900,183,370
020000000000	ECONOMIC SECTOR	381,991,170
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	141,282,160
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	141,282,160
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	119,840,090
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	89,148,580
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	30,691,510
023400000000	DEPARTMENT OF WORKS & HOUSING	120,868,920
023400100100	DEPARTMENT OF WORKS & HOUSING	120,868,920
050000000000	SOCIAL SECTOR	1,247,690,500
051700000000	DEPARTMENT OF EDUCATION	816,803,500
051700100100	DEPARTMENT OF EDUCATION	80,803,500
051702600100	PRIMARY SCHOOL	736,000,000
052100000000	DEPARTMENT OF HEALTH CARE	430,887,000
052100100100	DEPARTMENT OF HEALTH CARE	430,887,000



Table 9: Overhead Expenditure by Administrative Classification

122320 - YAGBA EAST Local Government, Kogi State - 2025 Budget: Overhead Expenditure by Administrative Unit		
Code	Administrative Unit	2025 Approved Budget
-	<i>Total Overhead Expenditure</i>	<u>983,079,880</u>
010000000000	ADMINISTRATION SECTOR	259,050,000
011100000000	OFFICE OF THE LG CHAIRMAN	173,150,000
011100100100	CHAIRMAN	78,500,000
011100100200	VICE-CHAIRMAN	78,500,000
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	16,150,000
011200000000	LOCAL GOVT COUNCIL	37,700,000
011202100100	OFFICE OF THE HOUSE LEADER	37,700,000
012500000000	DIRECTOR OF PERSONNEL MANAGEMENT	48,200,000
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	48,200,000
020000000000	ECONOMIC SECTOR	550,014,360
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	24,200,000
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	24,200,000
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	495,167,570
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	469,217,570
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	25,950,000
023400000000	DEPARTMENT OF WORKS & HOUSING	30,646,790
023400100100	DEPARTMENT OF WORKS & HOUSING	30,646,790
050000000000	SOCIAL SECTOR	174,015,520
051700000000	DEPARTMENT OF EDUCATION	75,800,000
051700100100	DEPARTMENT OF EDUCATION	70,800,000
051702600100	PRIMARY SCHOOL	5,000,000
052100000000	DEPARTMENT OF HEALTH CARE	98,215,520
052100100100	DEPARTMENT OF HEALTH CARE	98,215,520



Table 10: Capital Expenditure by Administrative Classification

122320 - YAGBA EAST Local Government, Kogi State - 2025 Budget: Capital Expenditure by Administrative Unit		
Code	Administrative Unit	2025 Approved Budget
-	<i>Total Capital Expenditure</i>	<i>2,293,853,070</i>
010000000000	ADMINISTRATION SECTOR	206,000,000
011100000000	OFFICE OF THE LG CHAIRMAN	66,000,000
011100100100	CHAIRMAN	31,000,000
011100100200	VICE-CHAIRMAN	20,000,000
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	15,000,000
011200000000	LOCAL GOVT COUNCIL	105,000,000
011202100100	OFFICE OF THE HOUSE LEADER	105,000,000
012500000000	DIRECTOR OF PERSONNEL MANAGEMENT	35,000,000
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	35,000,000
020000000000	ECONOMIC SECTOR	1,245,977,000
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	685,000,000
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	685,000,000
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	45,050,000
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	33,000,000
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	12,050,000
023400000000	DEPARTMENT OF WORKS & HOUSING	515,927,000
023400100100	DEPARTMENT OF WORKS & HOUSING	515,927,000
050000000000	SOCIAL SECTOR	841,876,070
051700000000	DEPARTMENT OF EDUCATION	285,792,960
051700100100	DEPARTMENT OF EDUCATION	285,792,960
052100000000	DEPARTMENT OF HEALTH CARE	556,083,110
052100100100	DEPARTMENT OF HEALTH CARE	556,083,110



Expenditure by Economic Classification

Table 11: Total Expenditure by Economic Classification

122320 - YAGBA EAST Local Government, Kogi State - 2025		
Budget: Expenditure by Economic Classification		
Code	Item	2025 Approved Budget
2	<i>EXPENDITURES</i>	<u>5,907,507,790</u>
21	<i>PERSONNEL COST</i>	<u>2,630,574,840</u>
2101	<i>SALARY</i>	<u>259,041,750</u>
210101	SALARIES AND WAGES	259,041,750
21010101	SALARY	259,041,750
2102	<i>ALLOWANCES AND SOCIAL CONTRIBUTION</i>	<u>2,371,533,090</u>
210201	ALLOWANCES	1,571,533,090
21020101	NON REGULAR ALLOWANCES	1,571,533,090
210202	SOCIAL CONTRIBUTIONS	800,000,000
21020202	CONTRIBUTORY PENSION	800,000,000
22	<i>OTHER RECURRENT COSTS</i>	<u>983,079,880</u>
2202	<i>OVERHEAD COST</i>	<u>588,371,310</u>
220201	TRAVEL & TRANSPORT - GENERAL	33,950,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	17,700,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	16,150,000
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	100,000
220202	UTILITIES - GENERAL	5,550,000
22020201	ELECTRICITY CHARGES	200,000
22020202	TELEPHONE CHARGES	3,450,000
22020205	WATER RATES	900,000
22020206	SEWERAGE CHARGES	100,000
22020207	LEASED COMMUNICATION LINES(S)	100,000
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	800,000
220203	MATERIALS & SUPPLIES - GENERAL	119,100,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	15,500,000
22020302	BOOKS	350,000
22020303	NEWSPAPERS	2,350,000
22020304	MAGAZINES & PERIODICALS	300,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	14,000,000
22020306	PRINTING OF SECURITY DOCUMENTS	5,500,000
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	22,900,000
22020309	UNIFORMS & OTHER CLOTHING	6,000,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	14,000,000
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	38,200,000
220204	MAINTENANCE SERVICES - GENERAL	96,362,310
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	44,762,310
22020402	MAINTENANCE OF OFFICE FURNITURE	17,000,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	9,950,000
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,850,000
22020406	OTHER MAINTENANCE SERVICES	3,800,000
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	2,000,000
22020413	MINOR ROAD MAINTENANCE	15,000,000
220205	TRAINING - GENERAL	4,200,000
22020501	LOCAL TRAINING	4,000,000



22020502	INTERNATIONAL TRAINING	200,000
220206	OTHER SERVICES - GENERAL	172,800,000
22020601	SECURITY SERVICES	5,000,000
22020603	RESIDENTIAL RENT	12,200,000
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	106,500,000
22020605	CLEANING & FUMIGATION SERVICES	44,100,000
22020607	MONITORING AND EVALUATION SYSTEM	5,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	48,509,000
22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	33,509,000
22020703	LEGAL SERVICES	5,000,000
22020708	MEDICAL CONSULTING	10,000,000
220208	FUEL & LUBRICANTS - GENERAL	32,400,000
22020801	MOTOR VEHICLE FUEL COST	21,000,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	5,950,000
22020803	PLANT / GENERATOR FUEL COST	5,250,000
22020806	COOKING GAS/FUEL COST	200,000
220209	FINANCIAL CHARGES - GENERAL	14,000,000
22020901	BANK CHARGES (OTHER THAN INTEREST)	14,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	61,500,000
22021001	REFRESHMENT & MEALS	15,300,000
22021002	HONORARIUM & SITTING ALLOWANCE	18,500,000
22021003	PUBLICITY & ADVERTISEMENTS	200,000
22021004	MEDICAL EXPENSES-LOCAL	3,200,000
22021007	WELFARE PACKAGES	24,100,000
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	200,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	394,708,570
220401	LOCAL GRANTS AND CONTRIBUTIONS	394,708,570
22040102	GRANT TO OTHER GOVERNMENTS - CAPITAL	48,000,000
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT	17,500,000
22040104	GRANT TO LOCAL GOVERNMENTS - CAPITAL	25,000,000
22040106	GRANT TO GOVERNMENT OWNED COMPANIES - CAPITAL	144,208,570
22040107	GRANT TO PRIVATE COMPANIES - CURRENT	160,000,000
23	CAPITAL EXPENDITURE	2,293,853,070
2301	FIXED ASSETS PURCHASED	1,334,926,070
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,334,926,070
23010104	PURCHASE MOTOR CYCLES	1,000,000
23010105	PURCHASE OF MOTOR VEHICLES	130,000,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	103,000,000
23010113	PURCHASE OF COMPUTERS	31,133,110
23010119	PURCHASE OF POWER GENERATING SET	206,000,000
23010121	PURCHASE OF RESIDENTIAL FURNITURE	3,000,000
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	170,000,000
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	415,000,000
23010128	PURCHASE OF SECURITY EQUIPMENT	10,000,000
23010132	PURCHASE OF SECURITY EQUIPMENT	265,792,960
2302	CONSTRUCTION / PROVISION	285,552,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	285,552,000
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	10,000,000
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	230,000,000
23020114	CONSTRUCTION / PROVISION OF ROADS	15,552,000
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	30,000,000



2303	REHABILITATION / REPAIRS	666,375,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	666,375,000
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	10,000,000
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	349,000,000
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	10,000,000
23030113	REHABILITATION / REPAIRS - ROADS	257,375,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	40,000,000
2304	PRESERVATION OF THE ENVIRONMENT	5,000,000
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	5,000,000
23040102	EROSION & FLOOD CONTROL	5,000,000
2305	OTHER CAPITAL PROJECTS	2,000,000
230501	ACQUISITION OF NON TANGIBLE ASSETS	2,000,000
23050102	COMPUTER SOFTWARE ACQUISITION	2,000,000



3.B Expenditure by Functional Classification

Table 12: Total Expenditure by Functional Classification

122320 - YAGBA EAST Local Government, Kogi State - 2025 Budget: Total Expenditure by Function		
Code	Item	2025 Approved Budget
-	<i>Total Expenditure</i>	<u>5,907,507,790</u>
701	GENERAL PUBLIC SERVICES	2,126,000,830
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	1,042,775,950
70111	EXECUTIVE AND LEGISLATIVE ORGANS	451,409,800
70112	FINANCIAL AND FISCAL AFFAIRS	591,366,150
7013	GENERAL SERVICES	1,083,224,880
70131	GENERAL PERSONNEL SERVICES	983,383,370
70132	OVERALL PLANNING AND STATISTICAL SERVICES	68,691,510
70133	OTHER GENERAL SERVICES	31,150,000
704	ECONOMIC AFFAIRS	1,517,924,870
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	850,482,160
70421	AGRICULTURE	850,482,160
7045	TRANSPORT	667,442,710
70451	ROAD TRANSPORT	667,442,710
706	HOUSING AND COMMUNITY AMMENITIES	432,887,000
7062	COMMUNITY DEVELOPMENT	432,887,000
70621	COMMUNITY DEVELOPMENT	432,887,000
707	HEALTH	652,298,630
7076	HEALTH N.E.C.	652,298,630
70761	HEALTH N.E.C.	652,298,630
709	EDUCATION	1,178,396,460
7098	EDUCATION N.E.C.	1,178,396,460
70981	EDUCATION N.E.C	1,178,396,460



Table 13: Personnel Expenditure by Functional Classification

122320 - YAGBA EAST Local Government, Kogi State - 2025 Budget: Personnel Expenditure by Function		
Code	Item	2025 Approved Budget
-	<i>Total Personnel Expenditure</i>	<i>2,630,574,840</i>
701	GENERAL PUBLIC SERVICES	1,120,733,260
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	189,858,380
70111	EXECUTIVE AND LEGISLATIVE ORGANS	100,709,800
70112	FINANCIAL AND FISCAL AFFAIRS	89,148,580
7013	GENERAL SERVICES	930,874,880
70131	GENERAL PERSONNEL SERVICES	900,183,370
70132	OVERALL PLANNING AND STATISTICAL SERVICES	30,691,510
704	ECONOMIC AFFAIRS	262,151,080
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	141,282,160
70421	AGRICULTURE	141,282,160
7045	TRANSPORT	120,868,920
70451	ROAD TRANSPORT	120,868,920
706	HOUSING AND COMMUNITY AMMENITIES	430,887,000
7062	COMMUNITY DEVELOPMENT	430,887,000
70621	COMMUNITY DEVELOPMENT	430,887,000
709	EDUCATION	816,803,500
7098	EDUCATION N.E.C.	816,803,500
70981	EDUCATION N.E.C	816,803,500



Table 14: Overhead Expenditure by Functional Classification

122320 - YAGBA EAST Local Government, Kogi State - 2025 Budget: Overhead Expenditure by Function		
Code	Item	2025 Approved Budget
-	<i>Total Overhead Expenditure</i>	<u>983,079,880</u>
701	GENERAL PUBLIC SERVICES	754,217,570
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	663,917,570
70111	EXECUTIVE AND LEGISLATIVE ORGANS	194,700,000
70112	FINANCIAL AND FISCAL AFFAIRS	469,217,570
7013	GENERAL SERVICES	90,300,000
70131	GENERAL PERSONNEL SERVICES	48,200,000
70132	OVERALL PLANNING AND STATISTICAL SERVICES	25,950,000
70133	OTHER GENERAL SERVICES	16,150,000
704	ECONOMIC AFFAIRS	54,846,790
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	24,200,000
70421	AGRICULTURE	24,200,000
7045	TRANSPORT	30,646,790
70451	ROAD TRANSPORT	30,646,790
706	HOUSING AND COMMUNITY AMMENITIES	2,000,000
7062	COMMUNITY DEVELOPMENT	2,000,000
70621	COMMUNITY DEVELOPMENT	2,000,000
707	HEALTH	96,215,520
7076	HEALTH N.E.C.	96,215,520
70761	HEALTH N.E.C.	96,215,520
709	EDUCATION	75,800,000
7098	EDUCATION N.E.C.	75,800,000
70981	EDUCATION N.E.C	75,800,000



Table 15: Capital Expenditure by Functional Classification

122320 - YAGBA EAST Local Government, Kogi State - 2025 Budget: Capital Expenditure by Function		
Code	Item	2025 Approved Budget
-	<i>Total Capital Expenditure</i>	<i>2,293,853,070.00</i>
701	GENERAL PUBLIC SERVICES	251,050,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	189,000,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	156,000,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	33,000,000.00
7013	GENERAL SERVICES	62,050,000.00
70131	GENERAL PERSONNEL SERVICES	35,000,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	12,050,000.00
70133	OTHER GENERAL SERVICES	15,000,000.00
704	ECONOMIC AFFAIRS	1,200,927,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	685,000,000.00
70421	AGRICULTURE	685,000,000.00
7045	TRANSPORT	515,927,000.00
70451	ROAD TRANSPORT	515,927,000.00
707	HEALTH	556,083,110.00
7076	HEALTH N.E.C.	556,083,110.00
70761	HEALTH N.E.C.	556,083,110.00
709	EDUCATION	285,792,960.00
7098	EDUCATION N.E.C.	285,792,960.00
70981	EDUCATION N.E.C	285,792,960.00



3.C Capital Expenditure by Project

Table 16: Capital Expenditure by Project

122320 - YAGBA EAST 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					2,293,853,070
PURCHASE OF 3NOS OF VEHICLES FOR THE PRINCIPAL OFFICERS	13100125000100	011100100100	23010105	70111	30,000,000
PURCHASE OF CHAIRMAN RESIDENTIAL QUARTER	13100125000200	011100100100	23010121	70111	1,000,000
PURCHASE OF 1NO OF VEHICLES FOR VICE- CHAIRMAN FOR OFFICIAL USED	13100125000300	011100100200	23010105	70111	15,000,000
PROVISION OF 250KVA GENERATING SET FOR THE DEPARTMENT	13100125000400	011100100200	23010119	70111	5,000,000
PURCHASE OF 2NOS MOTOR VEHICLES (TOYOTA HILUX) TO SLG	13100125000500	011101300100	23010105	70133	15,000,000
PURCHASE OF TABLES, CHAIRS AND MODERN CURTAINS FOR DEPARTMENT	02100125000100	011202100100	23010112	70111	25,000,000
PURCHASE OF 5NOS OFFICIAL VEHICLES (TOYOTA HILUX) FOR THE PRINCIPAL OFFICERS OF THE HOUSE	02100125000200	011202100100	23010105	70111	30,000,000
PROCUREMENT OF 5NOS OF DESKTOP AND 5NOS OF LAPTOP FOR THE HOUSE	02100125000300	011202100100	23010113	70111	10,000,000
RENOVATION OF CHAIRMAN RESIDENTIAL QUARTER	02100125000400	011202100100	23030121	70111	40,000,000
PURCHASE OF 3NOS OF DESKTOP COMPUTERS AND AND THEIR ACCESSORIES	13100125000600	012500100100	23010113	70131	5,000,000
PURCHASE OF 1NOS UTILITY VEHICLES DEPARTMENTAL OPERATION	13100125000700	012500100100	23010105	70131	20,000,000
PURCHASE OF SECURITY GADGET/ VEHICLES FOR OPERATION	13100125000800	012500100100	23010128	70131	10,000,000
PURCHASE OF TABLES, CHAIRS AND MODERN CURTAINS FOR DEPARTMENT	01100125000100	021500100100	23010112	70421	30,000,000
PROVISION OF AGRICULTURAL EQUIPMENT(RIDGER HARROWS, POWER TILERS, HARVESTERS , PLANTERS)	01070125000100	021500100100	23010127	70421	415,000,000
CONSTRUCTION OF IRRIGATION SYSTEM IN 5 SELECTED COMMUNITIES	01030225000100	021500100100	23020113	70421	230,000,000
RENOVATION OF LG TRACTORS	01070125000200	021500100100	23030112	70421	10,000,000
PURCHASE OF 1NOS UTILITY VEHICLES DEPARTMENTAL OPERATION	13100125000900	022000100100	23010105	70112	15,000,000
PURCHASE OF TABLES, CHAIRS AND MODERN CURTAINS FOR DEPARTMENT	13100125001000	022000100100	23010112	70112	5,000,000
PURCHASE OF 1 SET OF SEATING CHAIRMAN AND ROOM FACILITIES	13100125001100	022000100100	23010121	70112	2,000,000
PROCUREMENT OF 5NOS OF DESKTOP AND 5NOS OF LAPTOP FOR THE DEPARTMENT	13100125001200	022000100100	23010113	70112	9,000,000
PURCHASE AND INSTALLATION QUICKNOTE SOFTWARE FOR THE DEPARTMENTAL ACTIVITIES	13100125001300	022000100100	23050102	70112	2,000,000
PROCUREMENT OF 5NOS OF DESKTOP AND 1NOS OF LAPTOP FOR THE DEPARTMENT	13100125001400	022000300100	23010113	70132	5,050,000
PROVISION OF 250KVA GENERATING SET FOR THE DEPARTMENT	13100125001500	022000300100	23010119	70132	1,000,000
PURCHASE OF 4NOS MOTOR CYCLE FOR SECURITY SURVEILLANCE	13100125001600	022000300100	23010104	70132	1,000,000
PURCHASE OF 1NOS UTILITY VEHICLES DEPARTMENTAL OPERATION	13100125001700	022000300100	23010105	70132	5,000,000
CONNECTION OF ELECTRICITY TO 5 SELECTED COMMUNITIES	17100125000100	023400100100	23020103	70451	10,000,000
REHABILITATION OF 2KM TRUCK C ROAD AT ILAFIN	17100125000200	023400100100	23030113	70451	257,375,000
CHANNELIZATION OF EROSION CONTROL WORKS IN SOME SELECTED COMMUNITIES	17100125000300	023400100100	23040102	70451	5,000,000



PURCHASE OF SECURITY GADGET/ VEHICLES FOR OPERATION	17100125000400	023400100100	23010132	70451	200,000,000
PURCHASE OF TABLES, CHAIRS AND MODERN CURTAINS FOR DEPARTMENT	17100125000500	023400100100	23010112	70451	18,000,000
REHABILITATION OF 5 MORIBOUND BOREHOLES AT 5 SELECTED COMMUNITIES	17100125000600	023400100100	23030104	70451	10,000,000
CONSTRUCTION OF 5KM TRUCK C ROAD AT THE HEADQUARTERS	17100125000700	023400100100	23020114	70451	15,552,000
INFRARED THERMOMETER FOR TEMPERATURE READING AND FIRST AIDS KITS	05040225000100	051700100100	23010124	70981	170,000,000
PURCHASE OF TABLES, CHAIRS AND MODERN CURTAINS FOR DEPARTMENT	05100125000100	051700100100	23010112	70981	20,000,000
PURCHASE OF SECURITY GADGET/ VEHICLES FOR OPERATION	05100125000200	051700100100	23010132	70981	65,792,960
PROVISION OF 15 NOS OF SOLAR POWER STREET LIGHT	05050525000100	051700100100	23020123	70981	30,000,000
PURCHASE OF TABLES, CHAIRS AND MODERN CURTAINS FOR DEPARTMENT	04100125000101	052100100100	23010112	70761	5,000,000
PROCUREMENT OF 5NOS OF DESKTOP AND 1NOS OF LAPTOP FOR THE DEPARTMENT	04100125000201	052100100100	23010113	70761	2,083,110
PROVISION OF 250KVA GENERATING SET FOR THE DEPARTMENT	04100125000301	052100100100	23010119	70761	200,000,000
RENOVATION OF 3NOS OF PHC IN THE LOCAL GOVERNMENT	04050125000101	052100100100	23030105	70761	349,000,000