



ANKPA LOCAL GOVERNMENT

20
25

APPROVED
BUDGET



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1 Budget Overview

Kogi State - ANKPA 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 FACILITIES IN ONE COMMUNITIES PER WARD IN THE LGA | | 295,575,540 |
| Statutory Allocation | 3,172,160,900 | PURCHASE/ REPLACEMENT OF SOME EQUIPMENT SUCH AS VITAL SIGNS MONITORS, BLOOD PRESSURE MONITOR, THERMOMETER, PULSE OXIMETER, BEDS ETC. AT SOME SELECTED PHC | | 240,070,600 |
| VAT | 3,513,878,040 | PURCHASE OF 5NOs OF OFFICIAL HILLUX MOTOR VEHICLES FOR PRINCIPAL OFFICERS | | 200,000,000 |
| Other FAAC | 378,535,660 | CONSTRUCTION OF DRAINAGES AND CULVERT IN ONE COMMUNITY PER WARD | | 200,000,000 |
| LG IGR | 109,794,800 | REHABILITATION OF ONE MORIBOUND BOREHOLE PER WARD | | 200,000,000 |
| Share of State IGR | - | CONSTRUCTION OF PRIMARY HEALTH CARE (2 NUMBERS) | | 140,000,000 |
| Other (Capital Receipts) | - | SUPPLY OF EXERCISE BOOKS TO 2NOs OF PRIMARY SCHOOLS PER WARD | | 120,000,000 |
| Total Revenue | 7,174,369,400 | RENOVATION OF 10NOs OF PHC IN THE LOCAL GOVERNMENT | | 118,829,450 |
| | | CONSTRUCTION OF 1NO OF MODEL PRIMARY SCHOOL PER WARD | | 100,000,000 |
| Expenditure by Economic | 2025 Budget | REHABILITATION OF SOME PRIMARY SCHOOLS ACROSS THE LOCAL GOVT | | 100,000,000 |
| Personnel | 4,513,321,180 | <i>Other Capital Projects</i> | | 148,258,160 |
| Grants / Contributions to State | - | Total | | 1,862,733,750 |
| Other Recurrent | 798,314,470 | | | |
| Capital | 1,862,733,750 | | | |
| Total Expenditure | 7,174,369,400 | | | |
| | | | | |
| Expenditure by Sector | 2025 Budget | | | |
| Education | 2,330,206,600 | | | |
| Health | 821,536,230 | | | |
| Other Social | - | | | |
| Agriculture | 551,315,170 | | | |
| Other Economic | 1,464,702,280 | | | |
| Administration | 2,006,609,120 | | | |
| Law and Justice | - | | | |
| Total Expenditure | 7,174,369,400 | | | |

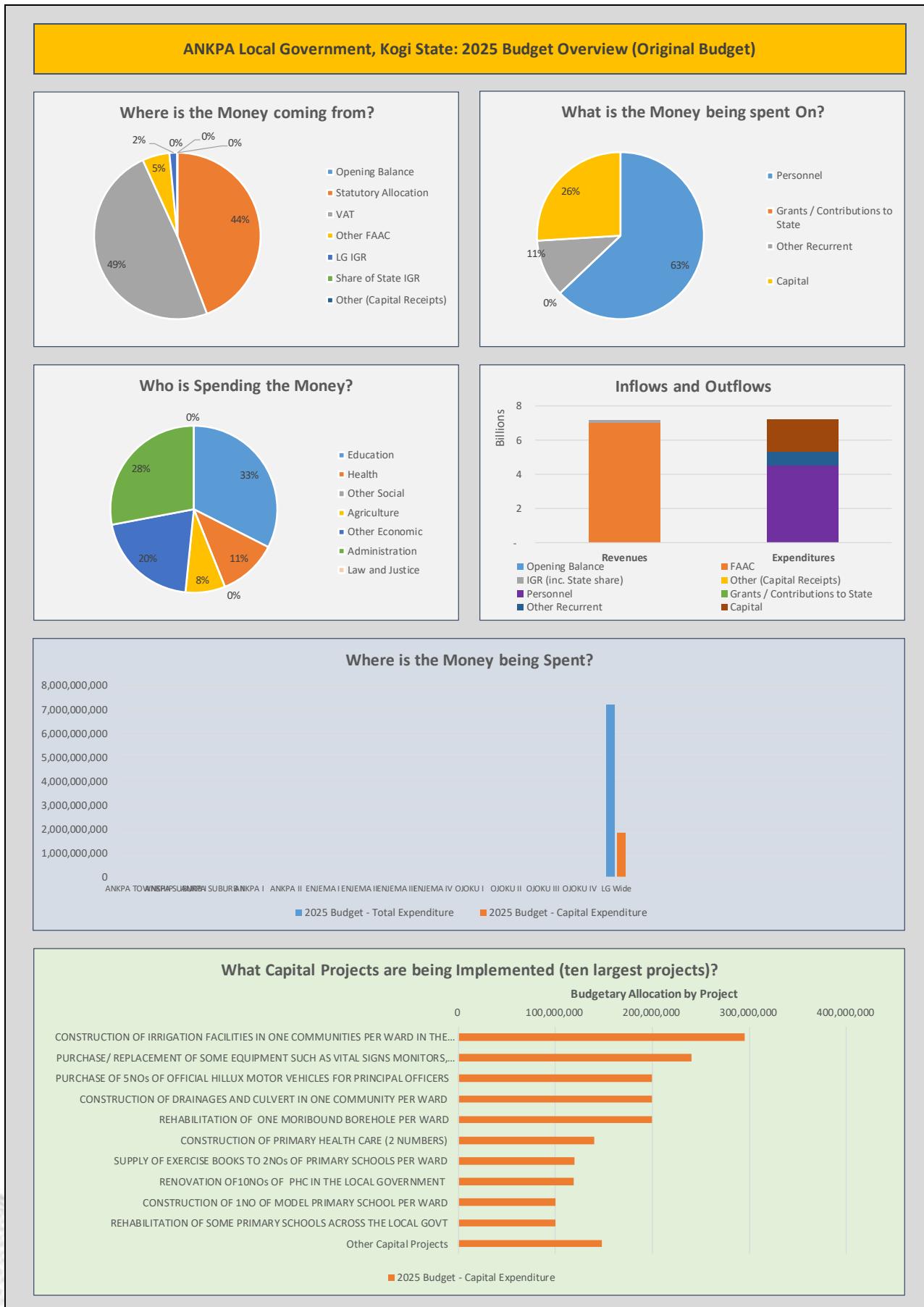
**Table 1: Budget Overview**



Table 2 Summary Revenue and Expenditure

**122203 - ANKPA Local Government, Kogi State - 2025 Budget:
Summary**

| Item | 2025 Approved Budget |
|---|----------------------|
| Opening Balance | |
| Recurrent Revenue | 7,174,369,400 |
| 11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) | 7,064,574,600 |
| 12 - INDEPENDENT REVENUE | 109,794,800 |
| | |
| Recurrent Expenditure | 5,311,635,650 |
| 21 - PERSONNEL COST | 4,513,321,180 |
| 22 - OTHER RECURRENT COSTS | 798,314,470 |
| | |
| Transfer to Capital Account | 1,862,733,750 |
| | |
| Capital Receipts | - |
| 13 - AID AND GRANTS | - |
| 14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS | - |
| | |
| 23 - CAPITAL EXPENDITURE | 1,862,733,750 |
| | |
| Total Revenue (including OB) | 7,174,369,400 |
| Total Expenditure | 7,174,369,400 |
| | |
| Closing Balance | - |



Table 3 Expenditure by MDA by Main Economic Classification

| 122203 - ANKPA Local Government, Kogi State - 2025 Original Budget : Expenditure by MDA | | | | | | |
|--|--|------------------------------|-----------------------------|------------------------------------|-----------------------------|-----------------------------|
| Code | Administrative Unit | Personnel Expenditure | Overhead Expenditure | Total Recurrent Expenditure | Capital Expenditure | Total Expenditure |
| - | <i>Total Expenditure</i> | <i>4,513,321,180</i> | <i>798,314,470</i> | <i>5,311,635,650</i> | <i>1,862,733,750</i> | <i>7,174,369,400</i> |
| 0100000000000 | ADMINISTRATION SECTOR | 1,527,846,930 | 278,762,190 | 1,806,609,120 | 200,000,000 | 2,006,609,120 |
| 0111000000000 | OFFICE OF THE LG CHAIRMAN | 54,580,680 | 177,499,240 | 232,079,920 | - | 232,079,920 |
| 011100100100 | CHAIRMAN | 28,400,000 | 159,259,240 | 187,659,240 | - | 187,659,240 |
| 011100100200 | VICE-CHAIRMAN | 5,800,000 | 9,570,000 | 15,370,000 | - | 15,370,000 |
| 011100500100 | ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN | 15,980,680 | 5,520,000 | 21,500,680 | - | 21,500,680 |
| 011101300100 | SECRETARY TO THE LOCAL GOVERNMENT | 4,400,000 | 3,150,000 | 7,550,000 | - | 7,550,000 |
| 0112000000000 | LOCAL GOVT COUNCIL | 62,200,000 | 36,520,000 | 98,720,000 | - | 98,720,000 |
| 011200100100 | THE LEGISLATIVE COUNCIL | 62,200,000 | 36,520,000 | 98,720,000 | - | 98,720,000 |
| 0125000000000 | DIRECTOR OF PERSONNEL MANAGEMENT | 1,411,066,250 | 64,742,950 | 1,475,809,200 | 200,000,000 | 1,675,809,200 |
| 012500100100 | DIRECTOR OF PERSONNEL MANAGEMENT | 1,411,066,250 | 64,742,950 | 1,475,809,200 | 200,000,000 | 1,675,809,200 |
| 0200000000000 | ECONOMIC SECTOR | 751,463,370 | 420,720,380 | 1,172,183,750 | 843,833,700 | 2,016,017,450 |
| 0215000000000 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR | 127,179,680 | 10,693,880 | 137,873,560 | 413,441,610 | 551,315,170 |
| 021500100100 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 127,179,680 | 10,693,880 | 137,873,560 | 413,441,610 | 551,315,170 |
| 0220000000000 | DEPARTMENT FINANCE AND SUPPLY (TREASURY) | 381,159,820 | 405,193,880 | 786,353,700 | 10,000,000 | 796,353,700 |
| 022000100100 | DEPARTMENT FINANCE AND SUPPLY (TREASURY) | 376,144,840 | 396,087,660 | 772,232,500 | 10,000,000 | 782,232,500 |
| 022000300100 | PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE | 5,014,980 | 9,106,220 | 14,121,200 | - | 14,121,200 |
| 0234000000000 | DEPARTMENT OF WORKS & HOUSING | 243,123,870 | 4,832,620 | 247,956,490 | 420,392,090 | 668,348,580 |
| 023400100100 | DEPARTMENT OF WORKS & HOUSING | 243,123,870 | 4,832,620 | 247,956,490 | 420,392,090 | 668,348,580 |
| 0500000000000 | SOCIAL SECTOR | 2,234,010,880 | 98,831,900 | 2,332,842,780 | 818,900,050 | 3,151,742,830 |
| 0517000000000 | DEPARTMENT OF EDUCATION | 1,917,074,700 | 93,131,900 | 2,010,206,600 | 320,000,000 | 2,330,206,600 |
| 051700100100 | DEPARTMENT OF EDUCATION | 199,402,110 | 93,131,900 | 292,534,010 | 320,000,000 | 612,534,010 |
| 051702600100 | PRIMARY SCHOOL | 1,717,672,590 | - | 1,717,672,590 | - | 1,717,672,590 |
| 0521000000000 | DEPARTMENT OF HEALTH CARE | 316,936,180 | 5,700,000 | 322,636,180 | 498,900,050 | 821,536,230 |
| 052100100100 | DEPARTMENT OF HEALTH CARE | 316,936,180 | 5,700,000 | 322,636,180 | 498,900,050 | 821,536,230 |



2 Revenue Reports

2.A Revenue by Administrative Classification

Table 4: Total Revenue by Administrative Classification

| 122203 - ANKPA Local Government, Kogi State - 2025 Budget: | | |
|---|---|-----------------------------|
| Total Revenue by Administrative Unit | | |
| Code | Administrative Unit | 2025 Approved Budget |
| - | <i>Total Revenue</i> | <i>7,174,369,400</i> |
| 020000000000 | ECONOMIC SECTOR | 7,174,369,400 |
| 022000000000 | DEPARTMENT FINANCE AND SUPPLY (TREASURY) | 7,174,369,400 |
| 022000100100 | DEPARTMENT FINANCE AND SUPPLY (TREASURY) | 7,174,369,400 |

**2.B Revenue by Economic Classification**

Table 5: Total Revenue by Economic Classification

122203 - ANKPA Local Government, Kogi State - 2025
Budget: Total Revenue by Economic Classification

| Code | Economic | 2025 Approved Budget |
|---------------|---|-----------------------------|
| 1 | REVENUE | 7,174,369,400 |
| 11 | GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) | 7,064,574,600 |
| 1101 | GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) | 7,064,574,600 |
| 110101 | STATUTORY ALLOCATION (FAAC) | 3,172,160,900 |
| 11010101 | STATUTORY ALLOCATION | 3,172,160,900 |
| 110102 | VALUE ADDED TAX ALLOCATION | 3,513,878,040 |
| 11010201 | SHARE OF VAT | 3,513,878,040 |
| 110103 | GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT | 378,535,660 |
| 11010399 | OTHER FAAC DISTRIBUTIONS | 378,535,660 |
| 12 | INDEPENDENT REVENUE | 109,794,800 |
| 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 | 109,786,800 |
| 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 |
| 12020130 | LIQUOR LICENSES | 100,000 |
| 120204 | FEES - GENERAL | 98,111,910 |
| 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 | 96,634,250 |
| 12020454 | PARKING FEES | 200,000 |



| | | |
|---------------|--|------------------|
| 120206 | SALES - GENERAL | 775,330 |
| 12020616 | SALES OF STATE OF ORIGIN CERTIFICATE | 775,330 |
| 120207 | EARNINGS -GENERAL | 9,862,440 |
| 12020703 | EARNINGS FROM HIRE OF PLANTS & EQUIPMENT | 7,698,080 |
| 12020711 | EARNINGS FROM COMMERCIAL ACTIVITIES | 2,164,360 |
| 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 |



2.C Revenue by Fund Classification

Table 6: Total Revenue by Fund Classification

| 122203 - ANKPA 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>7,174,369,400</u> |
| 01 | FEDERATION ACCOUNT | 7,064,574,600 |
| 011 | FAAC DIRECT ALLOCATION | 7,064,574,600 |
| 01101 | FAAC DIRECT ALLOCATION | 7,064,574,600 |
| 02 | CONSOLIDATED REVENUE FUND | 109,794,800 |
| 021 | MAIN ENVELOP | 109,794,800 |
| 02101 | MAIN ENVELOP - BUDGETARY ALLOCATION | 109,794,800 |



3 Expenditure Reports

3.A Expenditure by Administrative Classification

Table 7: Total Expenditure by Administrative Classification

122203 - ANKPA Local Government, Kogi State - 2025
Budget: Total Expenditure by Administrative Unit

| Code | Administrative Unit | 2025 Approved Budget |
|---------------------|--|-----------------------------|
| - | <i>Total Expenditure</i> | <i>7,174,369,400</i> |
| 010000000000 | ADMINISTRATION SECTOR | 2,006,609,120 |
| 011100000000 | OFFICE OF THE LG CHAIRMAN | 232,079,920 |
| 011100100100 | CHAIRMAN | 187,659,240 |
| 011100100200 | VICE-CHAIRMAN | 15,370,000 |
| 011100500100 | ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN | 21,500,680 |
| 011101300100 | SECRETARY TO THE LOCAL GOVERNMENT | 7,550,000 |
| 011200000000 | LOCAL GOVT COUNCIL | 98,720,000 |
| 011200100100 | THE LEGISTRATIVE COUNCIL | 98,720,000 |
| 012500000000 | DIRECTOR OF PERSONNEL MANAGEMENT | 1,675,809,200 |
| 012500100100 | DIRECTOR OF PERSONNEL MANAGEMENT | 1,675,809,200 |
| 020000000000 | ECONOMIC SECTOR | 2,016,017,450 |
| 021500000000 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR | 551,315,170 |
| 021500100100 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 551,315,170 |
| 022000000000 | DEPARTMENT FINANCE AND SUPPLY (TREASURY) | 796,353,700 |
| 022000100100 | DEPARTMENT FINANCE AND SUPPLY (TREASURY) | 782,232,500 |
| 022000300100 | PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE | 14,121,200 |
| 023400000000 | DEPARTMENT OF WORKS & HOUSING | 668,348,580 |
| 023400100100 | DEPARTMENT OF WORKS & HOUSING | 668,348,580 |
| 050000000000 | SOCIAL SECTOR | 3,151,742,830 |
| 051700000000 | DEPARTMENT OF EDUCATION | 2,330,206,600 |
| 051700100100 | DEPARTMENT OF EDUCATION | 612,534,010 |
| 051702600100 | PRIMARY SCHOOL | 1,717,672,590 |
| 052100000000 | DEPARTMENT OF HEALTH CARE | 821,536,230 |
| 052100100100 | DEPARTMENT OF HEALTH CARE | 821,536,230 |



Table 8: Personnel Expenditure by Administrative Classification

122203 - ANKPA Local Government, Kogi State - 2025
Budget: Personnel Expenditure by Administrative Unit

| Code | Administrative Unit | 2025 Approved Budget |
|---------------------|--|-----------------------------|
| - | <i>Total Personnel Expenditure</i> | <i>4,513,321,180</i> |
| 010000000000 | ADMINISTRATION SECTOR | 1,527,846,930 |
| 011100000000 | OFFICE OF THE LG CHAIRMAN | 54,580,680 |
| 011100100100 | CHAIRMAN | 28,400,000 |
| 011100100200 | VICE-CHAIRMAN | 5,800,000 |
| 011100500100 | ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN | 15,980,680 |
| 011101300100 | SECRETARY TO THE LOCAL GOVERNMENT | 4,400,000 |
| 011200000000 | LOCAL GOVT COUNCIL | 62,200,000 |
| 011200100100 | THE LEGISTRATIVE COUNCIL | 62,200,000 |
| 012500000000 | DIRECTOR OF PERSONNEL MANAGEMENT | 1,411,066,250 |
| 012500100100 | DIRECTOR OF PERSONNEL MANAGEMENT | 1,411,066,250 |
| 020000000000 | ECONOMIC SECTOR | 751,463,370 |
| 021500000000 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR | 127,179,680 |
| 021500100100 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 127,179,680 |
| 022000000000 | DEPARTMENT FINANCE AND SUPPLY (TREASURY) | 381,159,820 |
| 022000100100 | DEPARTMENT FINANCE AND SUPPLY (TREASURY) | 376,144,840 |
| 022000300100 | PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE | 5,014,980 |
| 023400000000 | DEPARTMENT OF WORKS & HOUSING | 243,123,870 |
| 023400100100 | DEPARTMENT OF WORKS & HOUSING | 243,123,870 |
| 050000000000 | SOCIAL SECTOR | 2,234,010,880 |
| 051700000000 | DEPARTMENT OF EDUCATION | 1,917,074,700 |
| 051700100100 | DEPARTMENT OF EDUCATION | 199,402,110 |
| 051702600100 | PRIMARY SCHOOL | 1,717,672,590 |
| 052100000000 | DEPARTMENT OF HEALTH CARE | 316,936,180 |
| 052100100100 | DEPARTMENT OF HEALTH CARE | 316,936,180 |



Table 9: Overhead Expenditure by Administrative Classification

| 122203 - ANKPA Local Government, Kogi State - 2025 | | |
|--|--|-----------------------------|
| Budget: Overhead Expenditure by Administrative Unit | | |
| Code | Administrative Unit | 2025 Approved Budget |
| - | <i>Total Overhead Expenditure</i> | <i>798,314,470</i> |
| 010000000000 | ADMINISTRATION SECTOR | 278,762,190 |
| 011100000000 | OFFICE OF THE LG CHAIRMAN | 177,499,240 |
| 011100100100 | CHAIRMAN | 159,259,240 |
| 011100100200 | VICE-CHAIRMAN | 9,570,000 |
| 011100500100 | ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN | 5,520,000 |
| 011101300100 | SECRETARY TO THE LOCAL GOVERNMENT | 3,150,000 |
| 011200000000 | LOCAL GOVT COUNCIL | 36,520,000 |
| 011200100100 | THE LEGISTRATIVE COUNCIL | 36,520,000 |
| 012500000000 | DIRECTOR OF PERSONNEL MANAGEMENT | 64,742,950 |
| 012500100100 | DIRECTOR OF PERSONNEL MANAGEMENT | 64,742,950 |
| 020000000000 | ECONOMIC SECTOR | 420,720,380 |
| 021500000000 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR | 10,693,880 |
| 021500100100 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 10,693,880 |
| 022000000000 | DEPARTMENT FINANCE AND SUPPLY (TREASURY) | 405,193,880 |
| 022000100100 | DEPARTMENT FINANCE AND SUPPLY (TREASURY) | 396,087,660 |
| 022000300100 | PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE | 9,106,220 |
| 023400000000 | DEPARTMENT OF WORKS & HOUSING | 4,832,620 |
| 023400100100 | DEPARTMENT OF WORKS & HOUSING | 4,832,620 |
| 050000000000 | SOCIAL SECTOR | 98,831,900 |
| 051700000000 | DEPARTMENT OF EDUCATION | 93,131,900 |
| 051700100100 | DEPARTMENT OF EDUCATION | 93,131,900 |
| 052100000000 | DEPARTMENT OF HEALTH CARE | 5,700,000 |
| 052100100100 | DEPARTMENT OF HEALTH CARE | 5,700,000 |



Table 10: Capital Expenditure by Administrative Classification

| 122203 - ANKPA Local Government, Kogi State - 2025 | | |
|---|--|-----------------------------|
| Budget: Capital Expenditure by Administrative Unit | | |
| Code | Administrative Unit | 2025 Approved Budget |
| | <i>Total Capital Expenditure</i> | <i>1,862,733,750</i> |
| 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 | 843,833,700 |
| 021500000000 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR | 413,441,610 |
| 021500100100 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 413,441,610 |
| 022000000000 | DEPARTMENT FINANCE AND SUPPLY (TREASURY) | 10,000,000 |
| 022000100100 | DEPARTMENT FINANCE AND SUPPLY (TREASURY) | 10,000,000 |
| 023400000000 | DEPARTMENT OF WORKS & HOUSING | 420,392,090 |
| 023400100100 | DEPARTMENT OF WORKS & HOUSING | 420,392,090 |
| 050000000000 | SOCIAL SECTOR | 818,900,050 |
| 051700000000 | DEPARTMENT OF EDUCATION | 320,000,000 |
| 051700100100 | DEPARTMENT OF EDUCATION | 320,000,000 |
| 052100000000 | DEPARTMENT OF HEALTH CARE | 498,900,050 |
| 052100100100 | DEPARTMENT OF HEALTH CARE | 498,900,050 |



3.B Expenditure by Economic Classification

Table 11: Total Expenditure by Economic Classification

| 122203 - ANKPA Local Government, Kogi State - 2025 | | |
|---|--|-----------------------------|
| Budget: Expenditure by Economic Classification | | |
| Code | Item | 2025 Approved Budget |
| 2 | <u>EXPENDITURES</u> | 7,174,369,400 |
| 21 | <u>PERSONNEL COST</u> | 4,513,321,180 |
| 2101 | <u>SALARY</u> | 3,352,647,130 |
| 210101 | <u>SALARIES AND WAGES</u> | 3,352,647,130 |
| 21010101 | SALARY | 3,352,647,130 |
| 2102 | <u>ALLOWANCES AND SOCIAL CONTRIBUTION</u> | 1,160,674,050 |
| 210202 | <u>SOCIAL CONTRIBUTIONS</u> | 1,160,674,050 |
| 21020202 | CONTRIBUTORY PENSION | 1,160,674,050 |
| 22 | <u>OTHER RECURRENT COSTS</u> | 798,314,470 |
| 2202 | <u>OVERHEAD COST</u> | 500,773,020 |
| 220201 | <u>TRAVEL & TRANSPORT - GENERAL</u> | 162,750,000 |
| 22020101 | LOCAL TRAVEL & TRANSPORT: TRAINING | 131,530,000 |
| 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 25,220,000 |
| 22020105 | TRADITIONAL COUNCIL EXPENSES | 6,000,000 |
| 220202 | <u>UTILITIES - GENERAL</u> | 1,540,000 |
| 22020201 | ELECTRICITY CHARGES | 1,520,000 |
| 22020202 | TELEPHONE CHARGES | 20,000 |
| 220203 | <u>MATERIALS & SUPPLIES - GENERAL</u> | 6,430,000 |
| 22020301 | OFFICE STATIONERIES / COMPUTER CONSUMABLES | 3,430,000 |
| 22020302 | BOOKS | 10,000 |
| 22020303 | NEWSPAPERS | 20,000 |
| 22020304 | MAGAZINES & PERIODICALS | 20,000 |
| 22020305 | PRINTING OF NON SECURITY DOCUMENTS | 2,820,000 |
| 22020307 | DRUGS/LABORATORY/MEDICAL SUPPLIES | 110,000 |
| 22020310 | TEACHING AIDS / INSTRUCTION MATERIALS | 10,000 |
| 22020311 | FOOD STUFF / CATERING MATERIALS SUPPLIES | 10,000 |
| 220204 | <u>MAINTENANCE SERVICES - GENERAL</u> | 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 | <u>TRAINING - GENERAL</u> | 16,902,950 |
| 22020501 | LOCAL TRAINING | 12,902,950 |
| 22020504 | RESEARCH AND DEVELOPMENT EXPENSES | 4,000,000 |
| 220206 | <u>OTHER SERVICES - GENERAL</u> | 110,003,120 |
| 22020601 | SECURITY SERVICES | 42,939,240 |
| 22020604 | SECURITY VOTE (INCLUDING OPERATIONS) | 56,010,000 |
| 22020605 | CLEANING & FUMIGATION SERVICES | 9,053,880 |
| 22020607 | MONITORING AND EVALUATION SYSTEM | 2,000,000 |
| 220207 | <u>CONSULTING & PROFESSIONAL SERVICES - GENERAL</u> | 89,166,210 |
| 22020701 | CONSULTANCY SERVICE /FINANCIAL CONSULTING | 80,666,210 |
| 22020703 | LEGAL SERVICES | 8,500,000 |
| 220208 | <u>FUEL & LUBRICANTS - GENERAL</u> | 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 | <u>FINANCIAL CHARGES - GENERAL</u> | 360,000 |
| 22020901 | BANK CHARGES (OTHER THAN INTEREST) | 360,000 |
| 220210 | <u>MISCELLANEOUS EXPENSES GENERAL</u> | 89,751,900 |



| | | |
|---------------|---|----------------------|
| 22021001 | REFRESHMENT & MEALS | 12,170,000 |
| 22021002 | HONORARIUM & SITTING ALLOWANCE | 3,160,000 |
| 22021004 | MEDICAL EXPENSES-LOCAL | 800,000 |
| 22021007 | WELFARE PACKAGES | 73,601,900 |
| 22021008 | SUBSCRIPTION TO PROFESSIONAL BODIES | 20,000 |
| 2204 | GRANTS AND CONTRIBUTIONS GENERAL | 297,541,450 |
| 220401 | LOCAL GRANTS AND CONTRIBUTIONS | 297,541,450 |
| 22040103 | GRANT TO LOCAL GOVERNMENTS -CURRENT | 297,541,450 |
| 23 | CAPITAL EXPENDITURE | 1,862,733,750 |
| 2301 | FIXED ASSETS PURCHASED | 610,070,600 |
| 230101 | PURCHASE OF FIXED ASSETS - GENERAL | 610,070,600 |
| 23010105 | PURCHASE OF MOTOR VEHICLES | 200,000,000 |
| 23010122 | PURCHASE OF HEALTH / MEDICAL EQUIPMENT | 240,070,600 |
| 23010124 | PURCHASE OF TEACHING / LEARNING AID EQUIPMENT | 120,000,000 |
| 23010127 | PURCHASE OF AGRICULTURAL EQUIPMENT | 50,000,000 |
| 2302 | CONSTRUCTION / PROVISION | 535,575,540 |
| 230201 | CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL | 535,575,540 |
| 23020106 | CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES | 140,000,000 |
| 23020107 | CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS | 100,000,000 |
| 23020113 | CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES | 295,575,540 |
| 2303 | REHABILITATION / REPAIRS | 517,087,610 |
| 230301 | REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL | 517,087,610 |
| 23030104 | REHABILITATION / REPAIRS - WATER FACILITIES | 200,000,000 |
| 23030105 | REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES | 118,829,450 |
| 23030106 | REHABILITATION / REPAIRS - PUBLIC SCHOOLS | 100,000,000 |
| 23030112 | REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES | 67,866,070 |
| 23030113 | REHABILITATION / REPAIRS - ROADS | 20,392,090 |
| 23030124 | REHABILITATION/REPAIRS- MARKETS/PARKS | 10,000,000 |
| 2304 | PRESERVATION OF THE ENVIRONMENT | 200,000,000 |
| 230401 | PRESERVATION OF THE ENVIRONMENT - GENERAL | 200,000,000 |
| 23040102 | EROSION & FLOOD CONTROL | 200,000,000 |



3.C Expenditure by Functional Classification

Table 12: Total Expenditure by Functional Classification

| 122203 - ANKPA Local Government, Kogi State - 2025 | | |
|---|---|-----------------------------|
| Budget: Total Expenditure by Function | | |
| Code | Item | 2025 Approved Budget |
| | <i>Total Expenditure</i> | <i>7,174,369,400</i> |
| 701 | GENERAL PUBLIC SERVICES | 2,802,962,820 |
| 7011 | EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS | 1,105,482,420 |
| 70111 | EXECUTIVE AND LEGISLATIVE ORGANS | 323,249,920 |
| 70112 | FINANCIAL AND FISCAL AFFAIRS | 782,232,500 |
| 7013 | GENERAL SERVICES | 1,697,480,400 |
| 70131 | GENERAL PERSONNEL SERVICES | 1,675,809,200 |
| 70132 | OVERALL PLANNING AND STATISTICAL SERVICES | 14,121,200 |
| 70133 | OTHER GENERAL SERVICES | 7,550,000 |
| 704 | ECONOMIC AFFAIRS | 1,219,663,750 |
| 7042 | AGRICULTURE, FORESTRY, FISHING, AND HUNTING | 551,315,170 |
| 70421 | AGRICULTURE | 551,315,170 |
| 7045 | TRANSPORT | 668,348,580 |
| 70451 | ROAD TRANSPORT | 668,348,580 |
| 707 | HEALTH | 821,536,230 |
| 7074 | PUBLIC HEALTH SERVICES | 821,536,230 |
| 70741 | PUBLIC HEALTH SERVICES | 821,536,230 |
| 709 | EDUCATION | 2,330,206,600 |
| 7091 | PRE-PRIMARY AND PRIMARY EDUCATION | 1,717,672,590 |
| 70912 | PRIMARY EDUCATION | 1,717,672,590 |
| 7098 | EDUCATION N.E.C. | 612,534,010 |
| 70981 | EDUCATION N.E.C | 612,534,010 |



Table 13: Personnel Expenditure by Functional Classification

| 122203 - ANKPA Local Government, Kogi State - 2025 | | |
|---|---|-----------------------------|
| Budget: Personnel Expenditure by Function | | |
| Code | Item | 2025 Approved Budget |
| - | <u>Total Personnel Expenditure</u> | <u>4,513,321,180</u> |
| 701 | GENERAL PUBLIC SERVICES | 1,909,006,750 |
| 7011 | EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS | 488,525,520 |
| 70111 | EXECUTIVE AND LEGISLATIVE ORGANS | 112,380,680 |
| 70112 | FINANCIAL AND FISCAL AFFAIRS | 376,144,840 |
| 7013 | GENERAL SERVICES | 1,420,481,230 |
| 70131 | GENERAL PERSONNEL SERVICES | 1,411,066,250 |
| 70132 | OVERALL PLANNING AND STATISTICAL SERVICES | 5,014,980 |
| 70133 | OTHER GENERAL SERVICES | 4,400,000 |
| 704 | ECONOMIC AFFAIRS | 370,303,550 |
| 7042 | AGRICULTURE, FORESTRY, FISHING, AND HUNTING | 127,179,680 |
| 70421 | AGRICULTURE | 127,179,680 |
| 7045 | TRANSPORT | 243,123,870 |
| 70451 | ROAD TRANSPORT | 243,123,870 |
| 707 | HEALTH | 316,936,180 |
| 7074 | PUBLIC HEALTH SERVICES | 316,936,180 |
| 70741 | PUBLIC HEALTH SERVICES | 316,936,180 |
| 709 | EDUCATION | 1,917,074,700 |
| 7091 | PRE-PRIMARY AND PRIMARY EDUCATION | 1,717,672,590 |
| 70912 | PRIMARY EDUCATION | 1,717,672,590 |
| 7098 | EDUCATION N.E.C. | 199,402,110 |
| 70981 | EDUCATION N.E.C | 199,402,110 |



Table 14: Overhead Expenditure by Functional Classification

| 122203 - ANKPA Local Government, Kogi State - 2025 | | |
|---|---|-----------------------------|
| Budget: Overhead Expenditure by Function | | |
| Code | Item | 2025 Approved Budget |
| - | <i>Total Overhead Expenditure</i> | <i>798,314,470</i> |
| 701 | GENERAL PUBLIC SERVICES | 683,956,070 |
| 7011 | EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS | 606,956,900 |
| 70111 | EXECUTIVE AND LEGISLATIVE ORGANS | 210,869,240 |
| 70112 | FINANCIAL AND FISCAL AFFAIRS | 396,087,660 |
| 7013 | GENERAL SERVICES | 76,999,170 |
| 70131 | GENERAL PERSONNEL SERVICES | 64,742,950 |
| 70132 | OVERALL PLANNING AND STATISTICAL SERVICES | 9,106,220 |
| 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 | 5,700,000 |
| 7074 | PUBLIC HEALTH SERVICES | 5,700,000 |
| 70741 | PUBLIC HEALTH SERVICES | 5,700,000 |
| 709 | EDUCATION | 93,131,900 |
| 7098 | EDUCATION N.E.C. | 93,131,900 |
| 70981 | EDUCATION N.E.C | 93,131,900 |



Table 15: Capital Expenditure by Functional Classification

| 122203 - ANKPA Local Government, Kogi State - 2025 | | |
|---|---|-----------------------------|
| Budget: Capital Expenditure by Function | | |
| Code | Item | 2025 Approved Budget |
| - | <u>Total Capital Expenditure</u> | <u>1,862,733,750</u> |
| 701 | GENERAL PUBLIC SERVICES | 210,000,000 |
| 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 | 200,000,000 |
| 70131 | GENERAL PERSONNEL SERVICES | 200,000,000 |
| 704 | ECONOMIC AFFAIRS | 833,833,700 |
| 7042 | AGRICULTURE, FORESTRY, FISHING, AND HUNTING | 413,441,610 |
| 70421 | AGRICULTURE | 413,441,610 |
| 7045 | TRANSPORT | 420,392,090 |
| 70451 | ROAD TRANSPORT | 420,392,090 |
| 707 | HEALTH | 498,900,050 |
| 7074 | PUBLIC HEALTH SERVICES | 498,900,050 |
| 70741 | PUBLIC HEALTH SERVICES | 498,900,050 |
| 709 | EDUCATION | 320,000,000 |
| 7098 | EDUCATION N.E.C. | 320,000,000 |
| 70981 | EDUCATION N.E.C | 320,000,000 |



3.D Capital Expenditure by Project

Table 16: Capital Expenditure by Project

122203 - ANKPA 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 | | | | | 1,862,733,750 |
| PURCHASE OF 5NOs OF OFFICIAL HILLUX MOTOR VEHICLES FOR PRINCIPAL OFFICERS | 13100125000100 | 012500100100 | 23010105 | 70131 | 200,000,000 |
| REFURBISHMENT OF EXISTING TRACTORS | 01100125000100 | 021500100100 | 23030112 | 70421 | 67,866,070 |
| PURCHASE OF 2NOs OF TRACTORS | 01070125000100 | 021500100100 | 23010127 | 70421 | 50,000,000 |
| CONSTRUCTION OF IRRIGATION FACILITIES IN ONE COMMUNITIES PER WARD IN THE LGA | 01030225000100 | 021500100100 | 23020113 | 70421 | 295,575,540 |
| RENOVATION OF MOTOR PARKS WITH PARAMETER FENCE AND MODERN BUS STOP | 13100125000200 | 022000100100 | 23030124 | 70112 | 10,000,000 |
| REHABILITATION OF 5KM OF MAJOR ROADS IN THE LOCAL GOVERNMENT | 17100125000100 | 023400100100 | 23030113 | 70451 | 20,392,090 |
| CONSTRUCTION OF DRAINAGES AND CULVERT IN ONE COMMUNITY PER WARD | 17100125000200 | 023400100100 | 23040102 | 70451 | 200,000,000 |
| REHABILITATION OF ONE MORIBOUND BOREHOLE PER WARD | 17100125000300 | 023400100100 | 23030104 | 70451 | 200,000,000 |
| CONSTRUCTION OF 1NO OF MODEL PRIMARY SCHOOL PER WARD | 05050125000100 | 051700100100 | 23020107 | 70981 | 100,000,000 |
| SUPPLY OF EXERCISE BOOKS TO 2NOs OF PRIMARY SCHOOLS PER WARD | 05050125000200 | 051700100100 | 23010124 | 70981 | 120,000,000 |
| REHABILITATION OF SOME PRIMARY SCHOOLS ACROSS THE LOCAL GOVT | 05050125000300 | 051700100100 | 23030106 | 70981 | 100,000,000 |
| CONSTRUCTION OF PRIMARY HEALTH CARE (2 NUMBERS) | 04050125000101 | 052100100100 | 23020106 | 70741 | 140,000,000 |
| PURCHASE/ REPLACEMENT OF SOME EQUIPMENT SUCH AS VITAL SIGNS MONITORS, BLOOD PRESSURE MONITOR, THERMOMETER, PULSE OXIMETER, BEDS ETC. AT SOME SELECTED PHC | 04100125000101 | 052100100100 | 23010122 | 70741 | 240,070,600 |
| RENOVATION OF 10NOs OF PHC IN THE LOCAL GOVERNMENT | 04050125000201 | 052100100100 | 23030105 | 70741 | 118,829,450 |