



IGALAMELA-ODOLU LOCAL GOVERNMENT

**20
25**

**APPROVED
BUDGET**



Published: 30/03/2025



Contents

| | | |
|-----|---|----|
| 1 | Budget Overview..... | 2 |
| 2 | Revenue Reports..... | 6 |
| 2.A | Revenue by Administrative Classification | 6 |
| 2.B | Revenue by Economic Classification | 7 |
| 2.C | Revenue by Fund Classification..... | 8 |
| 3 | Expenditure Reports | 9 |
| 3.A | Expenditure by Administrative Classification..... | 9 |
| 3.B | Expenditure by Economic Classification..... | 13 |
| 3.C | Expenditure by Functional Classification | 15 |
| 3.D | Capital Expenditure by Project..... | 19 |

List of Reports

| | |
|---|----|
| Table 1: Budget Overview | 3 |
| Table 2 Summary Revenue and Expenditure | 4 |
| Table 2 Expenditure by MDA by Main Economic Classification | 5 |
| Table 3: Total Revenue by Administrative Classification..... | 6 |
| Table 4: Total Revenue by Economic Classification..... | 7 |
| Table 5: Total Revenue by Fund Classification | 8 |
| Table 6: Total Expenditure by Administrative Classification | 9 |
| Table 7: Personnel Expenditure by Administrative Classification | 10 |
| Table 8: Overhead Expenditure by Administrative Classification | 11 |
| Table 9: Capital Expenditure by Administrative Classification | 12 |
| Table 10: Total Expenditure by Economic Classification | 13 |
| Table 11: Total Expenditure by Functional Classification..... | 15 |
| Table 12: Personnel Expenditure by Functional Classification..... | 16 |
| Table 13: Overhead Expenditure by Functional Classification | 17 |
| Table 14: Capital Expenditure by Functional Classification | 18 |
| Table 16: Capital Expenditure by Project | 19 |



1

Budget Overview

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

| Revenue by Economic | 2025 Budget | Expenditure by Capital Project (10 Largest Projects) | | Capital Expenditure |
|---------------------------------|----------------------|--|--|----------------------|
| Opening Balance | - | RENOVATION OF 1NOs OF PHC IN THE LOCAL GOVERNMENT | | 670,915,530 |
| Statutory Allocation | 2,625,426,290 | PURCHASE OF 20NOs OF CASSAVA PROCESSING MACHINES | | 535,000,000 |
| VAT | 2,813,261,340 | PURCHASE/ REPLACEMENT OF SOME EQUIPMENT SUCH AS VITAL SIGNS MONITORS, BLOOD PRESSURE MONITOR, THERMOMETER, PULSE OXIMETER, ETC. AT SOME SELECTED PHC | | 450,000,000 |
| Other FAAC | 281,163,140 | PURCHASE OF 3NOS OF UTILITY VEHICLE FOR SMOOTH RUNNING OF THE WORKS ACTIVITIES | | 200,000,000 |
| LG IGR | 56,600,000 | PURCHASE AND DISTRIBUTION OF EDUCATIONAL MATERIALS SUCH AS MATHEMATICS AND ENGLISH TEXTBOOKS TO STUDENTS ACROSS THE LGA. | | 146,000,000 |
| Share of State IGR | - | PURCHASE OF WATER PUMP FOR IRRIGATION SCHEME | | 75,000,000 |
| Other (Capital Receipts) | - | CONSTRUCTION OF 1NO. OF ADDITIONAL OFFICE BUILDING HALL INCLUSIVE AT THE SECRETARIAT HEAD QUARTERS | | 50,000,000 |
| Total Revenue | 5,776,450,770 | RENOVATION OF SOME SELECTED MARKET BUILDING INCLUDING MOTOR PARKS IN THE LGA | | 47,000,000 |
| | | CONSTRUCTION OF CIVIL ENGINEER WORKSHOP AT DEPARTMENT OF WORKS | | 40,000,000 |
| Expenditure by Economic | 2025 Budget | PURCHASE OF 5NOS OF FIRE EXTINGUISHERS FOR HEALTH CENTRE | | 35,000,000 |
| Personnel | 2,448,000,000 | <i>Other Capital Projects</i> | | 81,000,000 |
| Grants / Contributions to State | - | Total | | 2,329,915,530 |
| Other Recurrent | 998,535,240 | | | |
| Capital | 2,329,915,530 | | | |
| Total Expenditure | 5,776,450,770 | | | |
| Expenditure by Sector | 2025 Budget | | | |
| Education | 1,352,000,000 | | | |
| Health | 1,636,915,530 | | | |
| Other Social | - | | | |
| Agriculture | 661,000,000 | | | |
| Other Economic | 966,000,010 | | | |
| Administration | 1,160,535,230 | | | |
| Law and Justice | - | | | |
| Total Expenditure | 5,776,450,770 | | | |



Table 1: Budget Overview

IGALAMELA-ODOLU Local Government, Kogi State: 2025 Budget Overview (Original Budget)

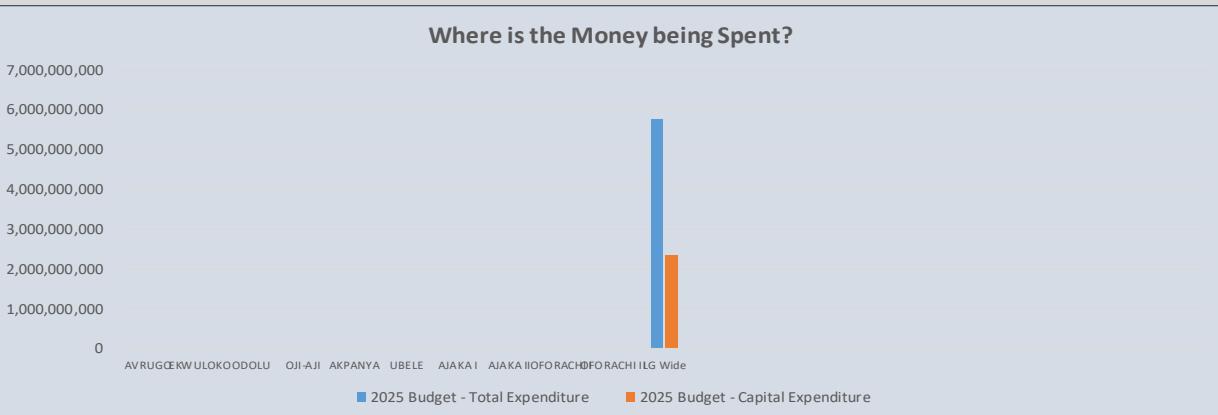
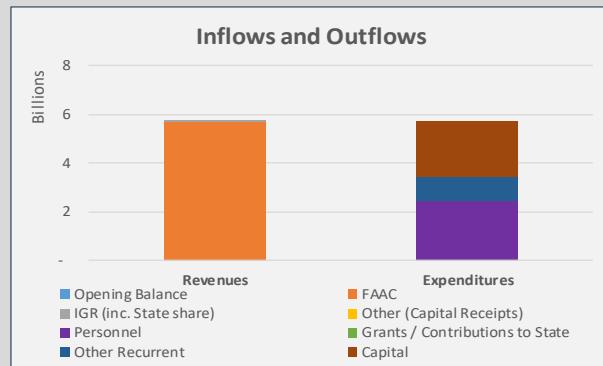
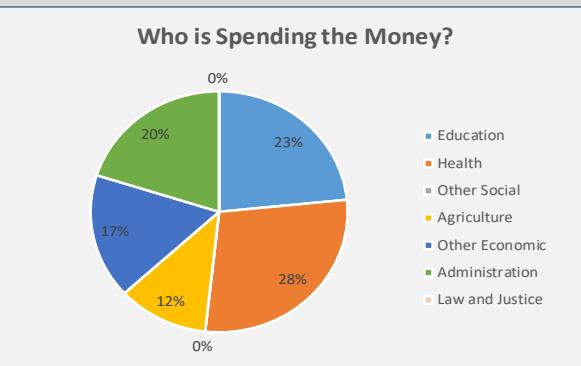
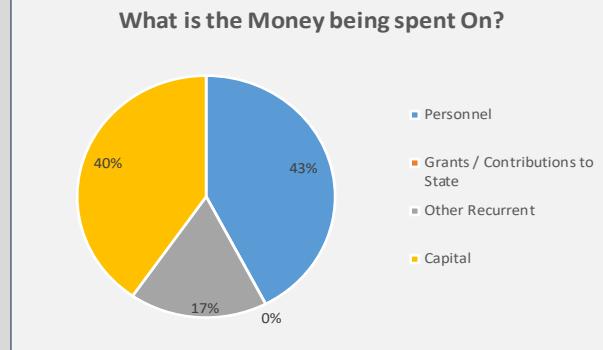
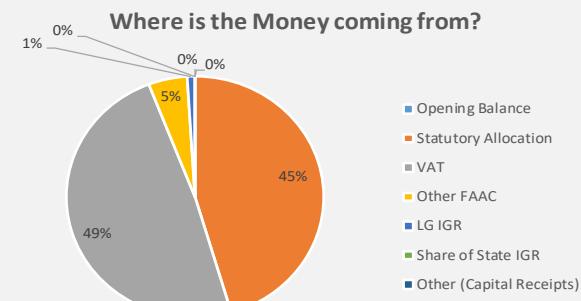


Table 2 Summary Revenue and Expenditure

**122208 - IGALAMELA-ODOLU Local Government, Kogi State -
2025 Budget: Summary**

| Item | 2025 Approved Budget |
|---|----------------------|
| Opening Balance | |
| Recurrent Revenue | 5,776,450,770 |
| 11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) | 5,719,850,770 |
| 12 - INDEPENDENT REVENUE | 56,600,000 |
| | |
| Recurrent Expenditure | 3,446,535,240 |
| 21 - PERSONNEL COST | 2,448,000,000 |
| 22 - OTHER RECURRENT COSTS | 998,535,240 |
| | |
| Transfer to Capital Account | 2,329,915,530 |
| | |
| Capital Receipts | - |
| 13 - AID AND GRANTS | - |
| 14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS | - |
| | |
| 23 - CAPITAL EXPENDITURE | 2,329,915,530 |
| | |
| Total Revenue (including OB) | 5,776,450,770 |
| Total Expenditure | 5,776,450,770 |
| | |
| Closing Balance | - |

Table 3 Expenditure by MDA by Main Economic Classification

122208 - IGALAMELA-ODOLU Local Government, Kogi State - 2025

Original Budget : Expenditure by MDA

| Code | Administrative Unit | Personnel Expenditure | Overhead Expenditure | Total Recurrent Expenditure | Capital Expenditure | Total Expenditure |
|---------------------|--|-----------------------------|---------------------------|-----------------------------|-----------------------------|-----------------------------|
| - | <u>Total Expenditure</u> | <u>2,448,000,000</u> | <u>998,535,240</u> | <u>3,446,535,240</u> | <u>2,329,915,530</u> | <u>5,776,450,770</u> |
| 010000000000 | ADMINISTRATION SECTOR | 1,009,000,000 | 151,535,230 | 1,160,535,230 | - | 1,160,535,230 |
| 011100000000 | OFFICE OF THE LG CHAIRMAN | 76,000,000 | 36,535,230 | 112,535,230 | - | 112,535,230 |
| 011100100100 | CHAIRMAN | 70,000,000 | 23,535,230 | 93,535,230 | - | 93,535,230 |
| 011100100200 | VICE-CHAIRMAN | 3,000,000 | 5,000,000 | 8,000,000 | - | 8,000,000 |
| 011101300100 | SECRETARY TO THE LOCAL GOVERNMENT | 3,000,000 | 8,000,000 | 11,000,000 | - | 11,000,000 |
| 011200000000 | LOCAL GOVT COUNCIL | 6,000,000 | 13,000,000 | 19,000,000 | - | 19,000,000 |
| 011200100100 | THE LEGISTRATIVE COUNCIL | 6,000,000 | 13,000,000 | 19,000,000 | - | 19,000,000 |
| 012500000000 | DIRECTOR OF PERSONNEL MANAGEMENT | 927,000,000 | 102,000,000 | 1,029,000,000 | - | 1,029,000,000 |
| 012500100100 | DIRECTOR OF PERSONNEL MANAGEMENT | 927,000,000 | 102,000,000 | 1,029,000,000 | - | 1,029,000,000 |
| 020000000000 | ECONOMIC SECTOR | 235,000,000 | 364,000,010 | 599,000,010 | 1,028,000,000 | 1,627,000,010 |
| 021500000000 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR | 32,000,000 | 19,000,000 | 51,000,000 | 610,000,000 | 661,000,000 |
| 021500100100 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 32,000,000 | 19,000,000 | 51,000,000 | 610,000,000 | 661,000,000 |
| 022000000000 | DEPARTMENT FINANCE AND SUPPLY (TREASURY) | 93,000,000 | 331,000,010 | 424,000,010 | 5,000,000 | 429,000,010 |
| 022000100100 | DEPARTMENT FINANCE AND SUPPLY (TREASURY) | 75,000,000 | 289,101,630 | 364,101,630 | - | 364,101,630 |
| 022000300100 | PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE | 18,000,000 | 41,898,380 | 59,898,380 | 5,000,000 | 64,898,380 |
| 023400000000 | DEPARTMENT OF WORKS & HOUSING | 110,000,000 | 14,000,000 | 124,000,000 | 413,000,000 | 537,000,000 |
| 023400100100 | DEPARTMENT OF WORKS & HOUSING | 110,000,000 | 14,000,000 | 124,000,000 | 413,000,000 | 537,000,000 |
| 050000000000 | SOCIAL SECTOR | 1,204,000,000 | 483,000,000 | 1,687,000,000 | 1,301,915,530 | 2,988,915,530 |
| 051700000000 | DEPARTMENT OF EDUCATION | 734,000,000 | 472,000,000 | 1,206,000,000 | 146,000,000 | 1,352,000,000 |
| 051700100100 | DEPARTMENT OF EDUCATION | 72,000,000 | 472,000,000 | 544,000,000 | 146,000,000 | 690,000,000 |
| 051702600100 | PRIMARY SCHOOL | 662,000,000 | - | 662,000,000 | - | 662,000,000 |
| 052100000000 | DEPARTMENT OF HEALTH CARE | 470,000,000 | 11,000,000 | 481,000,000 | 1,155,915,530 | 1,636,915,530 |
| 052100100100 | DEPARTMENT OF HEALTH CARE | 470,000,000 | 11,000,000 | 481,000,000 | 1,155,915,530 | 1,636,915,530 |



2 Revenue Reports

2.A Revenue by Administrative Classification

Table 4: Total Revenue by Administrative Classification

122208 - IGALAMELA-ODOLU Local Government, Kogi State - 2025 Budget: Total Revenue by Administrative Unit

| Code | Administrative Unit | 2025 Approved Budget |
|---------------------|---|-----------------------------|
| - | <u>Total Revenue</u> | <u>5,776,450,770</u> |
| 020000000000 | ECONOMIC SECTOR | 5,776,450,770 |
| 022000000000 | DEPARTMENT FINANCE AND SUPPLY (TREASURY) | 5,776,450,770 |
| 022000100100 | DEPARTMENT FINANCE AND SUPPLY (TREASURY) | 5,776,450,770 |

2.B Revenue by Economic Classification

Table 5: Total Revenue by Economic Classification

| 122208 - IGALAMELA-ODOLU Local Government, Kogi State - 2025 Budget: Total Revenue by Economic Classification | | |
|--|---|-----------------------------|
| Code | Economic | 2025 Approved Budget |
| 1 | REVENUE | 5,776,450,770 |
| 11 | GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) | 5,719,850,770 |
| 1101 | GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) | 5,719,850,770 |
| 110101 | STATUTORY ALLOCATION (FAAC) | 2,625,426,290 |
| 11010101 | STATUTORY ALLOCATION | 2,625,426,290 |
| 110102 | VALUE ADDED TAX ALLOCATION | 2,813,261,340 |
| 11010201 | SHARE OF VAT | 2,813,261,340 |
| 110103 | GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT | 281,163,140 |
| 11010399 | OTHER FAAC DISTRIBUTIONS | 281,163,140 |
| 12 | INDEPENDENT REVENUE | 56,600,000 |
| 1202 | NON-TAX REVENUE | 56,600,000 |
| 120201 | LICENCES - GENERAL | 12,200,000 |
| 12020109 | REGISTRATION OF VOLUNTARY ORGANIZATIONS | 3,000,000 |
| 12020115 | DANE GUN LICENSES | 1,000,000 |
| 12020116 | CATTLE DEALER LICENSES | 1,000,000 |
| 12020120 | HAWKER'S PERMITS | 1,600,000 |
| 12020122 | PRODUCE BUYING LICENSES | 2,000,000 |
| 12020124 | ABBATTOIR/SLAUGHTER LICENSES | 2,000,000 |
| 12020131 | DISPENSARY MATERNITY FEE | 500,000 |
| 12020137 | HACKNING PERMIT | 1,100,000 |
| 120204 | FEES - GENERAL | 2,000,000 |
| 12020404 | TRADE UNION FEES | 500,000 |
| 12020417 | CONTRACTOR REGISTRATION FEES | 200,000 |
| 12020427 | TENDER FEES | 200,000 |
| 12020436 | BILL BOARD ADVERTISEMENT FEES | 100,000 |
| 12020442 | ASSOCIATION FEES | 200,000 |
| 12020448 | DEVELOPMENT LEVIES | 100,000 |
| 12020449 | BUSINESS/TRADE OPERATING FEES | 100,000 |
| 12020451 | TIMBER & FOREST FEES | 50,000 |
| 12020453 | APPLICATIONS FEES | 500,000 |
| 12020454 | PARKING FEES | 50,000 |
| 120206 | SALES - GENERAL | 1,174,320 |
| 12020604 | SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS | 174,320 |
| 12020609 | PROCEEDS FROM SALES OF FARM PRODUCE | 1,000,000 |
| 120207 | EARNINGS -GENERAL | 34,225,680 |
| 12020708 | EARNINGS FROM AGRICULTURAL PRODUCE | 9,000,000 |
| 12020710 | EARNINGS FROM GUEST HOUSES | 17,225,680 |
| 12020711 | EARNINGS FROM COMMERCIAL ACTIVITIES | 8,000,000 |
| 120209 | RENT ON LAND & OTHERS - GENERAL | 7,000,000 |
| 12020901 | RENT ON GOVT. LAND | 7,000,000 |



2.C Revenue by Fund Classification

Table 6: Total Revenue by Fund Classification

122208 - IGALAMELA-ODOLU 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> | 5,776,450,770 |
| 01 | FEDERATION ACCOUNT | 5,719,850,770 |
| 011 | FAAC DIRECT ALLOCATION | 5,719,850,770 |
| 01101 | FAAC DIRECT ALLOCATION | 5,719,850,770 |
| 02 | CONSOLIDATED REVENUE FUND | 56,600,000 |
| 021 | MAIN ENVELOP | 56,600,000 |
| 02101 | MAIN ENVELOP - BUDGETARY ALLOCATION | 56,600,000 |



3 Expenditure Reports

3.A Expenditure by Administrative Classification

Table 7: Total Expenditure by Administrative Classification

| 122208 - IGALAMELA-ODOLU Local Government, Kogi State - 2025 Budget: Total Expenditure by Administrative Unit | | |
|--|--|-----------------------------|
| Code | Administrative Unit | 2025 Approved Budget |
| - | <u>Total Expenditure</u> | <u>5,776,450,770</u> |
| 010000000000 | ADMINISTRATION SECTOR | 1,160,535,230 |
| 011100000000 | OFFICE OF THE LG CHAIRMAN | 112,535,230 |
| 011100100100 | CHAIRMAN | 93,535,230 |
| 011100100200 | VICE-CHAIRMAN | 8,000,000 |
| 011101300100 | SECRETARY TO THE LOCAL GOVERNMENT | 11,000,000 |
| 011200000000 | LOCAL GOVT COUNCIL | 19,000,000 |
| 011200100100 | THE LEGISTRATIVE COUNCIL | 19,000,000 |
| 012500000000 | DIRECTOR OF PERSONNEL MANAGEMENT | 1,029,000,000 |
| 012500100100 | DIRECTOR OF PERSONNEL MANAGEMENT | 1,029,000,000 |
| 020000000000 | ECONOMIC SECTOR | 1,627,000,010 |
| 021500000000 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR | 661,000,000 |
| 021500100100 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 661,000,000 |
| 022000000000 | DEPARTMENT FINANCE AND SUPPLY (TREASURY) | 429,000,010 |
| 022000100100 | DEPARTMENT FINANCE AND SUPPLY (TREASURY) | 364,101,630 |
| 022000300100 | PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE | 64,898,380 |
| 023400000000 | DEPARTMENT OF WORKS & HOUSING | 537,000,000 |
| 023400100100 | DEPARTMENT OF WORKS & HOUSING | 537,000,000 |
| 050000000000 | SOCIAL SECTOR | 2,988,915,530 |
| 051700000000 | DEPARTMENT OF EDUCATION | 1,352,000,000 |
| 051700100100 | DEPARTMENT OF EDUCATION | 690,000,000 |
| 051702600100 | PRIMARY SCHOOL | 662,000,000 |
| 052100000000 | DEPARTMENT OF HEALTH CARE | 1,636,915,530 |
| 052100100100 | DEPARTMENT OF HEALTH CARE | 1,636,915,530 |

Table 8: Personnel Expenditure by Administrative Classification

**122208 - IGALAMELA-ODOLU Local Government, Kogi
State - 2025 Budget: Personnel Expenditure by
Administrative Unit**

| Code | Administrative Unit | 2025 Approved Budget |
|---------------------|--|-----------------------------|
| <u>-</u> | <u>Total Personnel Expenditure</u> | <u>2,448,000,000</u> |
| 010000000000 | ADMINISTRATION SECTOR | 1,009,000,000 |
| 011100000000 | OFFICE OF THE LG CHAIRMAN | 76,000,000 |
| 011100100100 | CHAIRMAN | 70,000,000 |
| 011100100200 | VICE-CHAIRMAN | 3,000,000 |
| 011101300100 | SECRETARY TO THE LOCAL GOVERNMENT | 3,000,000 |
| 011200000000 | LOCAL GOVT COUNCIL | 6,000,000 |
| 011200100100 | THE LEGISTRATIVE COUNCIL | 6,000,000 |
| 012500000000 | DIRECTOR OF PERSONNEL MANAGEMENT | 927,000,000 |
| 012500100100 | DIRECTOR OF PERSONNEL MANAGEMENT | 927,000,000 |
| 020000000000 | ECONOMIC SECTOR | 235,000,000 |
| 021500000000 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR | 32,000,000 |
| 021500100100 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 32,000,000 |
| 022000000000 | DEPARTMENT FINANCE AND SUPPLY (TREASURY) | 93,000,000 |
| 022000100100 | DEPARTMENT FINANCE AND SUPPLY (TREASURY) | 75,000,000 |
| 022000300100 | PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE | 18,000,000 |
| 023400000000 | DEPARTMENT OF WORKS & HOUSING | 110,000,000 |
| 023400100100 | DEPARTMENT OF WORKS & HOUSING | 110,000,000 |
| 050000000000 | SOCIAL SECTOR | 1,204,000,000 |
| 051700000000 | DEPARTMENT OF EDUCATION | 734,000,000 |
| 051700100100 | DEPARTMENT OF EDUCATION | 72,000,000 |
| 051702600100 | PRIMARY SCHOOL | 662,000,000 |
| 052100000000 | DEPARTMENT OF HEALTH CARE | 470,000,000 |
| 052100100100 | DEPARTMENT OF HEALTH CARE | 470,000,000 |

Table 9: Overhead Expenditure by Administrative Classification

122208 - IGALAMELA-ODOLU Local Government, Kogi State
- 2025 Budget: Overhead Expenditure by Administrative Unit

| Code | Administrative Unit | 2025 Approved Budget |
|---------------------|--|-----------------------------|
| - | <i>Total Overhead Expenditure</i> | <i>998,535,240</i> |
| 010000000000 | ADMINISTRATION SECTOR | 151,535,230 |
| 011100000000 | OFFICE OF THE LG CHAIRMAN | 36,535,230 |
| 011100100100 | CHAIRMAN | 23,535,230 |
| 011100100200 | VICE-CHAIRMAN | 5,000,000 |
| 011101300100 | SECRETARY TO THE LOCAL GOVERNMENT | 8,000,000 |
| 011200000000 | LOCAL GOVT COUNCIL | 13,000,000 |
| 011200100100 | THE LEGISTRATIVE COUNCIL | 13,000,000 |
| 012500000000 | DIRECTOR OF PERSONNEL MANAGEMENT | 102,000,000 |
| 012500100100 | DIRECTOR OF PERSONNEL MANAGEMENT | 102,000,000 |
| 020000000000 | ECONOMIC SECTOR | 364,000,010 |
| 021500000000 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR | 19,000,000 |
| 021500100100 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 19,000,000 |
| 022000000000 | DEPARTMENT FINANCE AND SUPPLY (TREASURY) | 331,000,010 |
| 022000100100 | DEPARTMENT FINANCE AND SUPPLY (TREASURY) | 289,101,630 |
| 022000300100 | PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE | 41,898,380 |
| 023400000000 | DEPARTMENT OF WORKS & HOUSING | 14,000,000 |
| 023400100100 | DEPARTMENT OF WORKS & HOUSING | 14,000,000 |
| 050000000000 | SOCIAL SECTOR | 483,000,000 |
| 051700000000 | DEPARTMENT OF EDUCATION | 472,000,000 |
| 051700100100 | DEPARTMENT OF EDUCATION | 472,000,000 |
| 052100000000 | DEPARTMENT OF HEALTH CARE | 11,000,000 |
| 052100100100 | DEPARTMENT OF HEALTH CARE | 11,000,000 |

Table 10: Capital Expenditure by Administrative Classification

| 122208 - IGALAMELA-ODOLU Local Government, Kogi State - 2025 Budget: Capital Expenditure by Administrative Unit | | |
|--|--|-----------------------------|
| Code | Administrative Unit | 2025 Approved Budget |
| - | <i>Total Capital Expenditure</i> | <i>2,329,915,530</i> |
| 020000000000 | ECONOMIC SECTOR | 1,028,000,000 |
| 021500000000 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR | 610,000,000 |
| 021500100100 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 610,000,000 |
| 022000000000 | DEPARTMENT FINANCE AND SUPPLY (TREASURY) | 5,000,000 |
| 022000300100 | PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE | 5,000,000 |
| 023400000000 | DEPARTMENT OF WORKS & HOUSING | 413,000,000 |
| 023400100100 | DEPARTMENT OF WORKS & HOUSING | 413,000,000 |
| 050000000000 | SOCIAL SECTOR | 1,301,915,530 |
| 051700000000 | DEPARTMENT OF EDUCATION | 146,000,000 |
| 051700100100 | DEPARTMENT OF EDUCATION | 146,000,000 |
| 052100000000 | DEPARTMENT OF HEALTH CARE | 1,155,915,530 |
| 052100100100 | DEPARTMENT OF HEALTH CARE | 1,155,915,530 |

3.B Expenditure by Economic Classification

Table 11: Total Expenditure by Economic Classification

| 122208 - IGALAMELA-ODOLU Local Government, Kogi State - 2025 Budget: Expenditure by Economic Classification | | |
|--|--|-----------------------------|
| Code | Item | 2025 Approved Budget |
| 2 | <u>EXPENDITURES</u> | <u>5,776,450,770</u> |
| 21 | <u>PERSONNEL COST</u> | <u>2,448,000,000</u> |
| 2101 | <u>SALARY</u> | <u>1,646,000,000</u> |
| 210101 | <u>SALARIES AND WAGES</u> | <u>1,646,000,000</u> |
| 21010101 | SALARY | 1,646,000,000 |
| 2102 | <u>ALLOWANCES AND SOCIAL CONTRIBUTION</u> | <u>802,000,000</u> |
| 210202 | <u>SOCIAL CONTRIBUTIONS</u> | <u>802,000,000</u> |
| 21020202 | CONTRIBUTORY PENSION | 802,000,000 |
| 22 | <u>OTHER RECURRENT COSTS</u> | <u>998,535,240</u> |
| 2202 | <u>OVERHEAD COST</u> | <u>583,133,610</u> |
| 220201 | <u>TRAVEL& TRANSPORT - GENERAL</u> | <u>93,000,000</u> |
| 22020101 | LOCAL TRAVEL & TRANSPORT: TRAINING | 64,000,000 |
| 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 29,000,000 |
| 220203 | <u>MATERIALS & SUPPLIES - GENERAL</u> | <u>87,000,000</u> |
| 22020301 | OFFICE STATIONERIES / COMPUTER CONSUMABLES | 58,000,000 |
| 22020302 | BOOKS | 7,000,000 |
| 22020305 | PRINTING OF NON SECURITY DOCUMENTS | 10,000,000 |
| 22020307 | DRUGS/LABORATORY/MEDICAL SUPPLIES | 12,000,000 |
| 220204 | <u>MAINTENANCE SERVICES - GENERAL</u> | <u>23,000,000</u> |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT | 17,000,000 |
| 22020405 | MAINTENANCE OF PLANTS/GENERATORS | 2,000,000 |
| 22020413 | MINOR ROAD MAINTENANCE | 4,000,000 |
| 220205 | <u>TRAINING - GENERAL</u> | <u>25,433,610</u> |
| 22020501 | LOCAL TRAINING | 21,535,230 |
| 22020504 | RESEARCH AND DEVELOPMENT EXPENSES | 3,898,380 |
| 220206 | <u>OTHER SERVICES - GENERAL</u> | <u>40,000,000</u> |
| 22020601 | SECURITY SERVICES | 13,000,000 |
| 22020604 | SECURITY VOTE (INCLUDING OPERATIONS) | 16,000,000 |
| 22020605 | CLEANING & FUMIGATION SERVICES | 1,000,000 |
| 22020607 | MONITORING AND EVALUATION SYSTEM | 10,000,000 |
| 220207 | <u>CONSULTING & PROFESSIONAL SERVICES - GENERAL</u> | <u>115,000,000</u> |
| 22020701 | CONSULTANCY SERVICE /FINANCIAL CONSULTING | 100,000,000 |
| 22020703 | LEGAL SERVICES | 15,000,000 |
| 220208 | <u>FUEL & LUBRICANTS - GENERAL</u> | <u>2,000,000</u> |
| 22020801 | MOTOR VEHICLE FUEL COST | 2,000,000 |
| 220209 | <u>FINANCIAL CHARGES - GENERAL</u> | <u>26,000,000</u> |
| 22020901 | BANK CHARGES (OTHER THAN INTEREST) | 26,000,000 |
| 220210 | <u>MISCELLANEOUS EXPENSES GENERAL</u> | <u>171,700,000</u> |
| 22021001 | REFRESHMENT & MEALS | 32,000,000 |
| 22021002 | HONORARIUM & SITTING ALLOWANCE | 5,000,000 |
| 22021003 | PUBLICITY & ADVERTISEMENTS | 2,000,000 |
| 22021007 | WELFARE PACKAGES | 37,700,000 |

| | | |
|---------------|---|----------------------|
| 22021009 | SPORTING ACTIVITIES | 1,000,000 |
| 22021018 | NIGERIA LEGION | 4,000,000 |
| 22021021 | SPECIAL DAYS/CELEBRATIONS | 90,000,000 |
| 2204 | GRANTS AND CONTRIBUTIONS GENERAL | 415,401,630 |
| 220401 | LOCAL GRANTS AND CONTRIBUTIONS | 415,401,630 |
| 22040110 | GRANT, CONTRIBUTION & SUBVENTION | 415,401,630 |
| 23 | CAPITAL EXPENDITURE | 2,329,915,530 |
| 2301 | FIXED ASSETS PURCHASED | 1,386,000,000 |
| 230101 | PURCHASE OF FIXED ASSETS - GENERAL | 1,386,000,000 |
| 23010105 | PURCHASE OF MOTOR VEHICLES | 200,000,000 |
| 23010112 | PURCHASE OF OFFICE FURNITURE AND FITTINGS | 20,000,000 |
| 23010122 | PURCHASE OF HEALTH / MEDICAL EQUIPMENT | 450,000,000 |
| 23010123 | PURCHASE OF FIRE FIGHTING EQUIPMENT | 35,000,000 |
| 23010124 | PURCHASE OF TEACHING / LEARNING AID EQUIPMENT | 146,000,000 |
| 23010127 | PURCHASE OF AGRICULTURAL EQUIPMENT | 535,000,000 |
| 2302 | CONSTRUCTION / PROVISION | 224,000,000 |
| 230201 | CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL | 224,000,000 |
| 23020101 | CONSTRUCTION / PROVISION OF OFFICE BUILDINGS | 90,000,000 |
| 23020113 | CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES | 75,000,000 |
| 23020122 | CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS | 12,000,000 |
| 23020124 | CONSTRUCTION OF MARKETS/PARKS | 47,000,000 |
| 2303 | REHABILITATION / REPAIRS | 680,915,530 |
| 230301 | REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL | 680,915,530 |
| 23030104 | REHABILITATION / REPAIRS - WATER FACILITIES | 10,000,000 |
| 23030105 | REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES | 670,915,530 |
| 2304 | PRESERVATION OF THE ENVIRONMENT | 34,000,000 |
| 230401 | PRESERVATION OF THE ENVIRONMENT - GENERAL | 34,000,000 |
| 23040102 | EROSION & FLOOD CONTROL | 34,000,000 |
| 2305 | OTHER CAPITAL PROJECTS | 5,000,000 |
| 230501 | ACQUISITION OF NON TANGIBLE ASSETS | 5,000,000 |
| 23050102 | COMPUTER SOFTWARE ACQUISITION | 5,000,000 |



3.C Expenditure by Functional Classification

Table 12: Total Expenditure by Functional Classification

| 122208 - IGALAMELA-ODOLU Local Government, Kogi State | | |
|--|---|-----------------------------|
| - 2025 Budget: Total Expenditure by Function | | |
| Code | Item | 2025 Approved Budget |
| - | <i>Total Expenditure</i> | <i>5,776,450,770</i> |
| 701 | GENERAL PUBLIC SERVICES | 1,589,535,240 |
| 7011 | EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS | 484,636,860 |
| 70111 | EXECUTIVE AND LEGISLATIVE ORGANS | 120,535,230 |
| 70112 | FINANCIAL AND FISCAL AFFAIRS | 364,101,630 |
| 7013 | GENERAL SERVICES | 1,104,898,380 |
| 70131 | GENERAL PERSONNEL SERVICES | 1,029,000,000 |
| 70132 | OVERALL PLANNING AND STATISTICAL SERVICES | 64,898,380 |
| 70133 | OTHER GENERAL SERVICES | 11,000,000 |
| 704 | ECONOMIC AFFAIRS | 1,198,000,000 |
| 7042 | AGRICULTURE, FORESTRY, FISHING, AND HUNTING | 661,000,000 |
| 70421 | AGRICULTURE | 661,000,000 |
| 7045 | TRANSPORT | 537,000,000 |
| 70451 | ROAD TRANSPORT | 537,000,000 |
| 707 | HEALTH | 1,636,915,530 |
| 7074 | PUBLIC HEALTH SERVICES | 1,636,915,530 |
| 70741 | PUBLIC HEALTH SERVICES | 1,636,915,530 |
| 709 | EDUCATION | 1,352,000,000 |
| 7091 | PRE-PRIMARY AND PRIMARY EDUCATION | 662,000,000 |
| 70912 | PRIMARY EDUCATION | 662,000,000 |
| 7098 | EDUCATION N.E.C. | 690,000,000 |
| 70981 | EDUCATION N.E.C | 690,000,000 |

Table 13: Personnel Expenditure by Functional Classification

| 122208 - IGALAMELA-ODOLU Local Government, Kogi State - 2025 Budget: Personnel Expenditure by Function | | |
|---|---|-----------------------------|
| Code | Item | 2025 Approved Budget |
| - | <u>Total Personnel Expenditure</u> | <u>2,448,000,000</u> |
| 701 | GENERAL PUBLIC SERVICES | 1,102,000,000 |
| 7011 | EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS | 154,000,000 |
| 70111 | EXECUTIVE AND LEGISLATIVE ORGANS | 79,000,000 |
| 70112 | FINANCIAL AND FISCAL AFFAIRS | 75,000,000 |
| 7013 | GENERAL SERVICES | 948,000,000 |
| 70131 | GENERAL PERSONNEL SERVICES | 927,000,000 |
| 70132 | OVERALL PLANNING AND STATISTICAL SERVICES | 18,000,000 |
| 70133 | OTHER GENERAL SERVICES | 3,000,000 |
| 704 | ECONOMIC AFFAIRS | 142,000,000 |
| 7042 | AGRICULTURE, FORESTRY, FISHING, AND HUNTING | 32,000,000 |
| 70421 | AGRICULTURE | 32,000,000 |
| 7045 | TRANSPORT | 110,000,000 |
| 70451 | ROAD TRANSPORT | 110,000,000 |
| 707 | HEALTH | 470,000,000 |
| 7074 | PUBLIC HEALTH SERVICES | 470,000,000 |
| 70741 | PUBLIC HEALTH SERVICES | 470,000,000 |
| 709 | EDUCATION | 734,000,000 |
| 7091 | PRE-PRIMARY AND PRIMARY EDUCATION | 662,000,000 |
| 70912 | PRIMARY EDUCATION | 662,000,000 |
| 7098 | EDUCATION N.E.C. | 72,000,000 |
| 70981 | EDUCATION N.E.C | 72,000,000 |

Table 14: Overhead Expenditure by Functional Classification

| 122208 - IGALAMELA-ODOLU Local Government, Kogi State - 2025 Budget: Overhead Expenditure by Function | | |
|--|---|-----------------------------|
| Code | Item | 2025 Approved Budget |
| - | <i>Total Overhead Expenditure</i> | <i>998,535,240</i> |
| 701 | GENERAL PUBLIC SERVICES | 482,535,240 |
| 7011 | EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS | 330,636,860 |
| 70111 | EXECUTIVE AND LEGISLATIVE ORGANS | 41,535,230 |
| 70112 | FINANCIAL AND FISCAL AFFAIRS | 289,101,630 |
| 7013 | GENERAL SERVICES | 151,898,380 |
| 70131 | GENERAL PERSONNEL SERVICES | 102,000,000 |
| 70132 | OVERALL PLANNING AND STATISTICAL SERVICES | 41,898,380 |
| 70133 | OTHER GENERAL SERVICES | 8,000,000 |
| 704 | ECONOMIC AFFAIRS | 33,000,000 |
| 7042 | AGRICULTURE, FORESTRY, FISHING, AND HUNTING | 19,000,000 |
| 70421 | AGRICULTURE | 19,000,000 |
| 7045 | TRANSPORT | 14,000,000 |
| 70451 | ROAD TRANSPORT | 14,000,000 |
| 707 | HEALTH | 11,000,000 |
| 7074 | PUBLIC HEALTH SERVICES | 11,000,000 |
| 70741 | PUBLIC HEALTH SERVICES | 11,000,000 |
| 709 | EDUCATION | 472,000,000 |
| 7098 | EDUCATION N.E.C. | 472,000,000 |
| 70981 | EDUCATION N.E.C | 472,000,000 |

Table 15: Capital Expenditure by Functional Classification

122208 - IGALAMELA-ODOLU Local Government, Kogi State
- 2025 Budget: Capital Expenditure by Function

| Code | Item | 2025 Approved Budget |
|-------------|--|-----------------------------|
| - | <i>Total Capital Expenditure</i> | <i>2,329,915,530</i> |
| 701 | GENERAL PUBLIC SERVICES | 5,000,000 |
| 7013 | GENERAL SERVICES | 5,000,000 |
| 70132 | OVERALL PLANNING AND STATISTICAL SERVICES | 5,000,000 |
| 704 | ECONOMIC AFFAIRS | 1,023,000,000 |
| 7042 | AGRICULTURE, FORESTRY, FISHING, AND HUNTING | 610,000,000 |
| 70421 | AGRICULTURE | 610,000,000 |
| 7045 | TRANSPORT | 413,000,000 |
| 70451 | ROAD TRANSPORT | 413,000,000 |
| 707 | HEALTH | 1,155,915,530 |
| 7074 | PUBLIC HEALTH SERVICES | 1,155,915,530 |
| 70741 | PUBLIC HEALTH SERVICES | 1,155,915,530 |
| 709 | EDUCATION | 146,000,000 |
| 7098 | EDUCATION N.E.C. | 146,000,000 |
| 70981 | EDUCATION N.E.C | 146,000,000 |

3.D Capital Expenditure by Project

Table 16: Capital Expenditure by Project

| 122208 - IGALAMELA-ODOLU 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 | | | | | 2,329,915,530 |
| PURCHASE OF 20NOs OF CASSAVA PROCESSING MACHINES | 01040125000100 | 021500100100 | 23010127 | 70421 | 535,000,000 |
| PURCHASE OF WATER PUMP FOR IRRIGATION SCHEME | 01030225000100 | 021500100100 | 23020113 | 70421 | 75,000,000 |
| PROCUREMENT AND INSTALLATION OF QUICK BOOK SOFTWARE FOR BUDGETING | 13100125000100 | 022000300100 | 23050102 | 70132 | 5,000,000 |
| PURCHASE OF 3NOS OF UTILITY VEHICLE FOR SMOOTH RUNNING OF THE WORKS ACTIVITIES | 17100125000100 | 023400100100 | 23010105 | 70451 | 200,000,000 |
| REPLACEMENT OF PRINCIPAL OFFICERS TABLES, CHAIRS AND MODERN CURTAINS AT SECRETARIAT | 17100125000200 | 023400100100 | 23010112 | 70451 | 20,000,000 |
| CONSTRUCTION OF 1NO. OF ADDITIONAL OFFICE BUILDING HALL INCLUSIVE AT THE SECRETARIAT HEAD QUARTERS | 17100125000300 | 023400100100 | 23020101 | 70451 | 50,000,000 |
| CONSTRUCTION OF CIVIL ENGINEER WORKSHOP AT DEPARTMENT OF WORKS | 17100125000400 | 023400100100 | 23020101 | 70451 | 40,000,000 |
| CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS ACROSS THE LGA | 17100125000500 | 023400100100 | 23020122 | 70451 | 12,000,000 |
| RENOVATION OF SOME SELECTED MARKET BUILDING INCLUDING MOTOR PARKS IN THE LGA | 17100125000600 | 023400100100 | 23020124 | 70451 | 47,000,000 |
| REHABILITATION OF 10NOs OF | 17100125000700 | 023400100100 | 23030104 | 70451 | 10,000,000 |



| | | | | | |
|--|----------------|--------------|----------|-------|-------------|
| MORIBOUND BOREHOLE. | | | | | |
| CONSTRUCTION OF DRAINAGE AND CULVERT ACROSS SOME WARD IN THE LGA | 17100125000800 | 023400100100 | 23040102 | 70451 | 34,000,000 |
| PURCHASE AND DISTRIBUTION OF EDUCATIONAL MATERIALS SUCH AS MATHEMATICS AND ENGLISH TEXTBOOKS TO STUDENTS ACROSS THE LGA. | 05040225000100 | 051700100100 | 23010124 | 70981 | 146,000,000 |
| PURCHASE/ REPLACEMENT OF SOME EQUIPMENT SUCH AS VITAL SIGNS MONITORS, BLOOD PRESSURE MONITOR, THERMOMETER, PULSE OXIMETER, ETC. AT SOME SELECTED PHC | 04080225000101 | 052100100100 | 23010122 | 70741 | 450,000,000 |
| PURCHASE OF 5NOs OF FIRE EXTINGUISHERS FOR HEALTH CENTRE | 04100125000101 | 052100100100 | 23010123 | 70741 | 35,000,000 |
| RENOVATION OF 1NOs OF PHC IN THE LOCAL GOVERNMENT | 04050125000101 | 052100100100 | 23030105 | 70741 | 670,915,530 |