



KABBA/BUNU LOCAL GOVERNMENT

20
25

APPROVED
BUDGET



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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 - KABBA/BUNU Local Government: 2025 Budget Overview (Original Budget)

Revenue by Economic	2025 Budget	Expenditure by Capital Project (10 Largest Projects)	Capital Expenditure
Opening Balance	-	PURCHASE OF DRUGS AND MEDICAL BEDS TO 1NO OF PHC IN EACH WARD	380,000,000
Statutory Allocation	2,722,111,560	CONSTRUCTION OF VETERINARY CLINIC AT KABBA.	330,138,070
VAT	2,798,149,110	CONSTRUCTION/PROVISION OF MOTORIZED BORE HOLES	250,000,000
Other FAAC	290,900,390	CONSTRUCTION OF 1 NO OF NEW PHC IN EACH WARD	200,000,000
LG IGR	59,642,500	CONTRUCTION OF SECURITY HOUSE AT KABBA UNIVERSITY, OFERE AND OLLE	150,000,000
Share of State IGR	-	CONSTRUCTION / PROVISION OF ROADS-ROAD BUMPS BEFORE SECRETARIAT TO LIVING FAITH CHURCH KABBA	100,000,000
Other (Capital Receipts)	-	MAINTENANCE OF ICT CENTER AT KABBA AND ESTABLISHMENT OF NEW ONE AT ILUKE	100,000,000
Total Revenue	5,870,803,560	REHABILITATION OF EXISTING PHC IN EACH WARD	100,000,000
		CONSTRUCTION OF PUBLIC LIBRARIES AT KABBA AND ILUKE	80,000,000
Expenditure by Economic	2025 Budget	PURCHASE O F TRACTORS/IMPLEMENT	50,000,000
Personnel	3,142,034,900	<i>Other Capital Projects</i>	170,000,000
Grants / Contributions to State	475,000,000	Total	1,910,138,070
Other Recurrent	343,630,590		
Capital	1,910,138,070		
Total Expenditure	5,870,803,560		
Expenditure by Sector	2025 Budget		
Education	701,017,890		
Health	1,320,329,344		
Other Social	-		
Agriculture	459,943,531		
Other Economic	1,427,692,435		
Administration	1,961,820,360		
Law and Justice	-		
Total Expenditure	5,870,803,560		



Table 1: Budget Overview

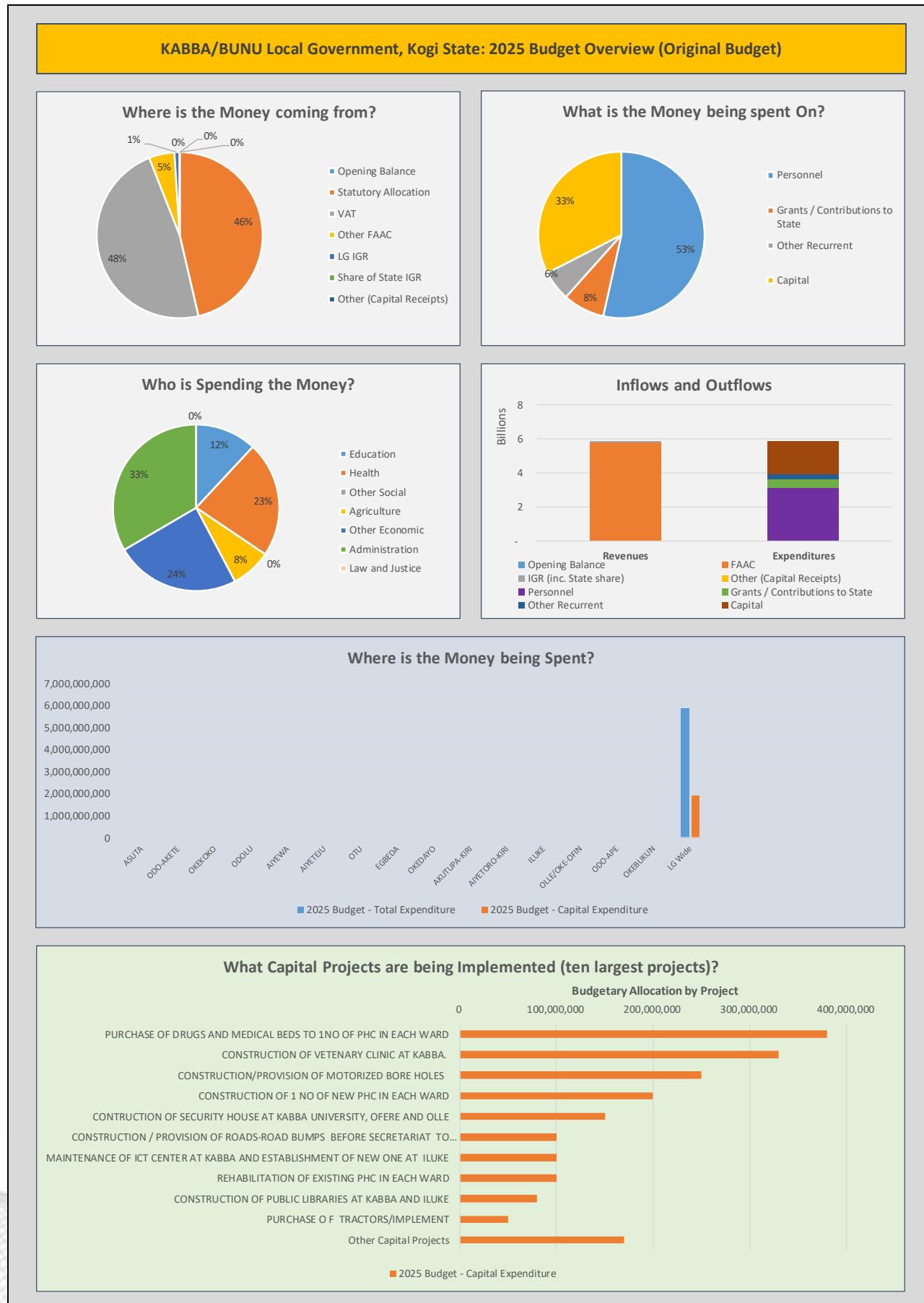




Table 2 Summary Revenue and Expenditure

122310 - KABBA/BUNU Local Government, Kogi State - 2025 Budget: Summary	
Item	2025 Approved Budget
Opening Balance	
Recurrent Revenue	5,870,803,560
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	5,811,161,060
12 - INDEPENDENT REVENUE	59,642,500
Recurrent Expenditure	3,960,665,490
21 - PERSONNEL COST	3,142,034,900
22 - OTHER RECURRENT COSTS	818,630,590
Transfer to Capital Account	1,910,138,070
Capital Receipts	-
13 - AID AND GRANTS	-
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	-
23 - CAPITAL EXPENDITURE	1,910,138,070
Total Revenue (including OB)	5,870,803,560
Total Expenditure	5,870,803,560
Closing Balance	-



Table 3 Expenditure by MDA by Main Economic Classification

122310 - KABBA/BUNU 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>3,142,034,900</u>	<u>818,630,590</u>	<u>3,960,665,490</u>	<u>1,910,138,070</u>	<u>5,870,803,560</u>
010000000000	ADMINISTRATION SECTOR	1,807,720,360	154,100,000	1,961,820,360	-	1,961,820,360
011100000000	OFFICE OF THE LG CHAIRMAN	66,109,328	80,700,000	146,809,328	-	146,809,328
011100100100	CHAIRMAN	54,220,820	65,100,000	119,320,820	-	119,320,820
011100100200	VICE-CHAIRMAN	7,461,480	10,700,000	18,161,480	-	18,161,480
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	2,266,360	2,400,000	4,666,360	-	4,666,360
011118300100	INTERNAL AUDIT	2,160,668	2,500,000	4,660,668	-	4,660,668
011200000000	LOCAL GOVT COUNCIL	149,417,680	36,400,000	185,817,680	-	185,817,680
011200100100	THE LEGISLATIVE COUNCIL	60,008,685	26,200,000	86,208,685	-	86,208,685
011200500100	ASSISTANTS/ AIDES/ADVISERS	85,570,005	8,200,000	93,770,005	-	93,770,005
011202200100	CLERK TO THE HOUSE	3,838,990	2,000,000	5,838,990	-	5,838,990
012500000000	DIRECTOR OF PERSONNEL MANAGEMENT	1,592,193,352	37,000,000	1,629,193,352	-	1,629,193,352
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	1,592,193,352	37,000,000	1,629,193,352	-	1,629,193,352
020000000000	ECONOMIC SECTOR	279,114,306	608,383,590	887,497,896	1,000,138,070	1,887,635,966
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	44,005,461	5,800,000	49,805,461	410,138,070	459,943,531
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	44,005,461	5,800,000	49,805,461	410,138,070	459,943,531
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	150,352,853	591,083,590	741,436,443	-	741,436,443
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	130,159,981	584,583,590	714,743,571	-	714,743,571
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	20,192,872	6,500,000	26,692,872	-	26,692,872
023400000000	DEPARTMENT OF WORKS & HOUSING	84,755,992	11,500,000	96,255,992	590,000,000	686,255,992
023400100100	DEPARTMENT OF WORKS & HOUSING	84,755,992	11,500,000	96,255,992	590,000,000	686,255,992
050000000000	SOCIAL SECTOR	1,055,200,234	56,147,000	1,111,347,234	910,000,000	2,021,347,234
051700000000	DEPARTMENT OF EDUCATION	429,017,890	42,000,000	471,017,890	230,000,000	701,017,890
051700100100	DEPARTMENT OF EDUCATION	429,017,890	42,000,000	471,017,890	230,000,000	701,017,890
052100000000	DEPARTMENT OF HEALTH CARE	626,182,344	14,147,000	640,329,344	680,000,000	1,320,329,344
052100100100	DEPARTMENT OF HEALTH CARE	626,182,344	14,147,000	640,329,344	680,000,000	1,320,329,344



2 Revenue Reports

2.A Revenue by Administrative Classification

Table 4: Total Revenue by Administrative Classification

122310 - KABBA/BUNU Local Government, Kogi State - 2025 **Budget: Total Revenue by Administrative Unit**

Code	Administrative Unit	2025 Approved Budget
	<i>Total Revenue</i>	<i>5,870,803,560</i>
020000000000	ECONOMIC SECTOR	5,870,803,560
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	5,870,803,560
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	5,870,803,560



2.B Revenue by Economic Classification

Table 5: Total Revenue by Economic Classification

122310 - KABBA/BUNU Local Government, Kogi State - 2025 Budget: Total Revenue by Economic Classification		
Code	Economic	2025 Approved Budget
1	REVENUE	5,870,803,560
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	5,811,161,060
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	5,811,161,060
110101	STATUTORY ALLOCATION (FAAC)	2,722,111,560
11010101	STATUTORY ALLOCATION	2,722,111,560
110102	VALUE ADDED TAX ALLOCATION	2,798,149,110
11010201	SHARE OF VAT	2,798,149,110
110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT	290,900,390
11010301	EXCESS CRUDE	290,900,390
12	INDEPENDENT REVENUE	59,642,500
1202	NON-TAX REVENUE	59,642,500
120201	LICENCES - GENERAL	1,982,580
12020116	CATTLE DEALER LICENSES	339,729
12020120	HAWKER'S PERMITS	817,070
12020124	ABBATTOIR/SLAUGHTER LICENSES	540,691
12020136	TRADE PERMIT LICENSES	285,090
120204	FEES - GENERAL	44,423,610
12020417	CONTRACTOR REGISTRATION FEES	2,559,660
12020427	TENDER FEES	392,500
12020442	ASSOCIATION FEES	1,950
12020444	BURIAL FEES	600,000
12020448	DEVELOPMENT LEVIES	30,422,050
12020449	BUSINESS/TRADE OPERATING FEES	156,965
12020451	TIMBER & FOREST FEES	3,348,285
12020452	CUSTOMARY RIGHT OF OCCUPANCY	6,942,200
120206	SALES - GENERAL	500,330
12020603	SALES OF ID CARDS	200,000
12020605	SALES OF VACCINES	300,330
120207	EARNINGS -GENERAL	10,601,590
12020706	EARNINGS FROM TOLL GATES	648,500
12020707	EARNINGS FROM MEDICAL SERVICES	500,000
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	4,467,300
12020712	EARNING FROM MARKET	4,985,790
120209	RENT ON LAND & OTHERS - GENERAL	688,350
12020903	RENTS & PREMIUM ON THE ALLOCATION OF LAND	688,350
120210	REPAYMENTS - GENERAL	1,446,040
12021005	REFUND/RECORVERY OF LOSES & PAYMENT	1,446,040



2.C Revenue by Fund Classification

Table 6: Total Revenue by Fund Classification

122310 - KABBA/BUNU 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>	5,870,803,560
01	FEDERATION ACCOUNT	5,811,161,060
011	FAAC DIRECT ALLOCATION	5,811,161,060
01101	FAAC DIRECT ALLOCATION	5,811,161,060
02	CONSOLIDATED REVENUE FUND	59,642,500
021	MAIN ENVELOP	59,642,500
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	59,642,500



3 Expenditure Reports

3.A Expenditure by Administrative Classification

Table 7: Total Expenditure by Administrative Classification

122310 - KABBA/BUNU Local Government, Kogi State - 2025

Budget: Total Expenditure by Administrative Unit

Code	Administrative Unit	2025 Approved Budget
	<i>Total Expenditure</i>	<i>5,870,803,560</i>
010000000000	ADMINISTRATION SECTOR	1,961,820,360
011100000000	OFFICE OF THE LG CHAIRMAN	146,809,328
011100100100	CHAIRMAN	119,320,820
011100100200	VICE-CHAIRMAN	18,161,480
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	4,666,360
011118300100	INTERNAL AUDIT	4,660,668
011200000000	LOCAL GOVT COUNCIL	185,817,680
011200100100	THE LEGISTRATIVE COUNCIL	86,208,685
011200500100	ASSISTANTS/ AIDES/ADVISERS	93,770,005
011202200100	CLERK TO THE HOUSE	5,838,990
012500000000	DIRECTOR OF PERSONNEL MANAGEMENT	1,629,193,352
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	1,629,193,352
020000000000	ECONOMIC SECTOR	1,887,635,966
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	459,943,531
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	459,943,531
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	741,436,443
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	714,743,571
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	26,692,872
023400000000	DEPARTMENT OF WORKS & HOUSING	686,255,992
023400100100	DEPARTMENT OF WORKS & HOUSING	686,255,992
050000000000	SOCIAL SECTOR	2,021,347,234
051700000000	DEPARTMENT OF EDUCATION	701,017,890
051700100100	DEPARTMENT OF EDUCATION	701,017,890
052100000000	DEPARTMENT OF HEALTH CARE	1,320,329,344
052100100100	DEPARTMENT OF HEALTH CARE	1,320,329,344

Table 8: Personnel Expenditure by Administrative Classification

122310 - KABBA/BUNU Local Government, Kogi State - 2025		
Budget: Personnel Expenditure by Administrative Unit		
Code	Administrative Unit	2025 Approved Budget
	<i>Total Personnel Expenditure</i>	<i>3,142,034,900</i>
010000000000	ADMINISTRATION SECTOR	1,807,720,360
011100000000	OFFICE OF THE LG CHAIRMAN	66,109,328
011100100100	CHAIRMAN	54,220,820
011100100200	VICE-CHAIRMAN	7,461,480
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	2,266,360
01118300100	INTERNAL AUDIT	2,160,668
011200000000	LOCAL GOVT COUNCIL	149,417,680
011200100100	THE LEGISTRATIVE COUNCIL	60,008,685
011200500100	ASSISTANTS/ AIDES/ADVISERS	85,570,005
011202200100	CLERK TO THE HOUSE	3,838,990
012500000000	DIRECTOR OF PERSONNEL MANAGEMENT	1,592,193,352
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	1,592,193,352
020000000000	ECONOMIC SECTOR	279,114,306
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	44,005,461
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	44,005,461
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	150,352,853
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	130,159,981
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	20,192,872
023400000000	DEPARTMENT OF WORKS & HOUSING	84,755,992
023400100100	DEPARTMENT OF WORKS & HOUSING	84,755,992
050000000000	SOCIAL SECTOR	1,055,200,234
051700000000	DEPARTMENT OF EDUCATION	429,017,890
051700100100	DEPARTMENT OF EDUCATION	429,017,890
052100000000	DEPARTMENT OF HEALTH CARE	626,182,344
052100100100	DEPARTMENT OF HEALTH CARE	626,182,344



Table 9: Overhead Expenditure by Administrative Classification

122310 - KABBA/BUNU Local Government, Kogi State - 2025 Budget: Overhead Expenditure by Administrative Unit		
Code	Administrative Unit	2025 Approved Budget
	<i>Total Overhead Expenditure</i>	<i>818,630,590</i>
010000000000	ADMINISTRATION SECTOR	154,100,000
011100000000	OFFICE OF THE LG CHAIRMAN	80,700,000
011100100100	CHAIRMAN	65,100,000
011100100200	VICE-CHAIRMAN	10,700,000
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	2,400,000
011118300100	INTERNAL AUDIT	2,500,000
011200000000	LOCAL GOVT COUNCIL	36,400,000
011200100100	THE LEGISTRATIVE COUNCIL	26,200,000
011200500100	ASSISTANTS/ AIDES/ADVISERS	8,200,000
011202200100	CLERK TO THE HOUSE	2,000,000
012500000000	DIRECTOR OF PERSONNEL MANAGEMENT	37,000,000
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	37,000,000
020000000000	ECONOMIC SECTOR	608,383,590
	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	5,800,000
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	5,800,000
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	591,083,590
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	584,583,590
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	6,500,000
023400000000	DEPARTMENT OF WORKS & HOUSING	11,500,000
023400100100	DEPARTMENT OF WORKS & HOUSING	11,500,000
050000000000	SOCIAL SECTOR	56,147,000
051700000000	DEPARTMENT OF EDUCATION	42,000,000
051700100100	DEPARTMENT OF EDUCATION	42,000,000
052100000000	DEPARTMENT OF HEALTH CARE	14,147,000
052100100100	DEPARTMENT OF HEALTH CARE	14,147,000

Table 10: Capital Expenditure by Administrative Classification

122310 - KABBA/BUNU Local Government, Kogi State - 2025 Budget: Capital Expenditure by Administrative Unit		
Code	Administrative Unit	2025 Approved Budget
	<u>Total Capital Expenditure</u>	<u>1,910,138,070</u>
020000000000	ECONOMIC SECTOR	1,000,138,070
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	410,138,070
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	410,138,070
023400000000	DEPARTMENT OF WORKS & HOUSING	590,000,000
023400100100	DEPARTMENT OF WORKS & HOUSING	590,000,000
050000000000	SOCIAL SECTOR	910,000,000
051700000000	DEPARTMENT OF EDUCATION	230,000,000
051700100100	DEPARTMENT OF EDUCATION	230,000,000
052100000000	DEPARTMENT OF HEALTH CARE	680,000,000
052100100100	DEPARTMENT OF HEALTH CARE	680,000,000



3.B Expenditure by Economic Classification

Table 11: Total Expenditure by Economic Classification

122310 - KABBA/BUNU Local Government, Kogi State - 2025 Budget: Expenditure by Economic Classification		
Code	Item	2025 Approved Budget
2	<i>EXPENDITURES</i>	5,870,803,560
21	<i>PERSONNEL COST</i>	3,142,034,900
2101	<i>SALARY</i>	1,715,916,658
210101	<i>SALARIES AND WAGES</i>	1,715,916,658
21010101	SALARY	1,715,916,658
2102	<i>ALLOWANCES AND SOCIAL CONTRIBUTION</i>	1,426,118,242
210201	<i>ALLOWANCES</i>	20,000,000
21020101	NON REGULAR ALLOWANCES	20,000,000
210202	<i>SOCIAL CONTRIBUTIONS</i>	1,406,118,242
21020202	CONTRIBUTORY PENSION	1,406,118,242
22	<i>OTHER RECURRENT COSTS</i>	818,630,590
2202	<i>OVERHEAD COST</i>	343,630,590
220201	<i>TRAVEL & TRANSPORT - GENERAL</i>	9,600,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,600,000
220202	<i>UTILITIES - GENERAL</i>	300,000
22020201	ELECTRICITY CHARGES	300,000
220203	<i>MATERIALS & SUPPLIES - GENERAL</i>	33,400,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,400,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	9,800,000
22020306	PRINTING OF SECURITY DOCUMENTS	200,000
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	8,000,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	10,000,000
220204	<i>MAINTENANCE SERVICES - GENERAL</i>	39,400,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	28,500,000
22020402	MAINTENANCE OF OFFICE FURNITURE	400,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	500,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,300,000
22020405	MAINTENANCE OF PLANTS/GENERATORS	700,000
22020406	OTHER MAINTENANCE SERVICES	8,000,000
220205	<i>TRAINING - GENERAL</i>	6,700,000
22020501	LOCAL TRAINING	6,700,000
220206	<i>OTHER SERVICES - GENERAL</i>	72,300,000
22020601	SECURITY SERVICES	15,000,000
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	56,000,000
22020605	CLEANING & FUMIGATION SERVICES	1,300,000
220207	<i>CONSULTING & PROFESSIONAL SERVICES - GENERAL</i>	52,200,000
22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	52,000,000
22020703	LEGAL SERVICES	200,000
220208	<i>FUEL & LUBRICANTS - GENERAL</i>	28,600,000
22020801	MOTOR VEHICLE FUEL COST	27,000,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	200,000
22020803	PLANT / GENERATOR FUEL COST	1,400,000
220209	<i>FINANCIAL CHARGES - GENERAL</i>	37,783,590

22020901	BANK CHARGES (OTHER THAN INTEREST)	37,783,590
220210	MISCELLANEOUS EXPENSES GENERAL	63,347,000
22021001	REFRESHMENT & MEALS	24,800,000
22021002	HONORARIUM & SITTING ALLOWANCE	5,000,000
22021003	PUBLICITY & ADVERTISEMENTS	10,000,000
22021004	MEDICAL EXPENSES-LOCAL	247,000
22021007	WELFARE PACKAGES	23,300,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	475,000,000
220401	LOCAL GRANTS AND CONTRIBUTIONS	475,000,000
22040101	GRANT TO OTHER GOVERNMENTS - CURRENT	475,000,000
23	CAPITAL EXPENDITURE	1,910,138,070
2301	FIXED ASSETS PURCHASED	580,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	580,000,000
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	380,000,000
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	150,000,000
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	50,000,000
2302	CONSTRUCTION / PROVISION	1,030,138,070
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,030,138,070
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	150,000,000
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	250,000,000
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	200,000,000
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	330,138,070
23020114	CONSTRUCTION / PROVISION OF ROADS	100,000,000
2303	REHABILITATION / REPAIRS	280,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	280,000,000
23030102	REHABILITATION / REPAIRS - ELECTRICITY	30,000,000
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	100,000,000
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	30,000,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	40,000,000
23030128	REHABILITATION/REPAIRS/ EQUIPMENT OF VOCATION CENTER	80,000,000
2304	PRESERVATION OF THE ENVIRONMENT	20,000,000
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	20,000,000
23040102	EROSION & FLOOD CONTROL	20,000,000



3.C Expenditure by Functional Classification

Table 12: Total Expenditure by Functional Classification

122310 - KABBA/BUNU Local Government, Kogi State - 2025 Budget: Total Expenditure by Function		
Code	Item	2025 Approved Budget
	<i>Total Expenditure</i>	<i>5,870,803,560</i>
701	GENERAL PUBLIC SERVICES	2,703,256,803
	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	1,042,704,219
70111	EXECUTIVE AND LEGISLATIVE ORGANS	323,299,980
70112	FINANCIAL AND FISCAL AFFAIRS	719,404,239
7013	GENERAL SERVICES	1,660,552,584
70131	GENERAL PERSONNEL SERVICES	1,629,193,352
70132	OVERALL PLANNING AND STATISTICAL SERVICES	26,692,872
70133	OTHER GENERAL SERVICES	4,666,360
704	ECONOMIC AFFAIRS	1,146,199,523
	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	459,943,531
70421	AGRICULTURE	459,943,531
7045	TRANSPORT	686,255,992
70451	ROAD TRANSPORT	686,255,992
707	HEALTH	1,320,329,344
7076	HEALTH N.E.C.	1,320,329,344
70761	HEALTH N.E.C.	1,320,329,344
709	EDUCATION	701,017,890
7098	EDUCATION N.E.C.	701,017,890
70981	EDUCATION N.E.C	701,017,890



Table 13: Personnel Expenditure by Functional Classification

**122310 - KABBA/BUNU Local Government, Kogi State -
2025 Budget: Personnel Expenditure by Function**

Code	Item	2025 Approved Budget
	<i>Total Personnel Expenditure</i>	<i>3,142,034,900</i>
701	GENERAL PUBLIC SERVICES	1,958,073,213
	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	343,420,629
70111	EXECUTIVE AND LEGISLATIVE ORGANS	211,099,980
70112	FINANCIAL AND FISCAL AFFAIRS	132,320,649
7013	GENERAL SERVICES	1,614,652,584
70131	GENERAL PERSONNEL SERVICES	1,592,193,352
70132	OVERALL PLANNING AND STATISTICAL SERVICES	20,192,872
70133	OTHER GENERAL SERVICES	2,266,360
704	ECONOMIC AFFAIRS	128,761,453
	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	44,005,461
70421	AGRICULTURE	44,005,461
7045	TRANSPORT	84,755,992
70451	ROAD TRANSPORT	84,755,992
707	HEALTH	626,182,344
7076	HEALTH N.E.C.	626,182,344
70761	HEALTH N.E.C.	626,182,344
709	EDUCATION	429,017,890
7098	EDUCATION N.E.C.	429,017,890
70981	EDUCATION N.E.C	429,017,890



Table 14: Overhead Expenditure by Functional Classification

122310 - KABBA/BUNU Local Government, Kogi State - 2025 Budget: Overhead Expenditure by Function		
Code	Item	2025 Approved Budget
	<i>Total Overhead Expenditure</i>	<i>818,630,590</i>
701	GENERAL PUBLIC SERVICES	745,183,590
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	699,283,590
70111	EXECUTIVE AND LEGISLATIVE ORGANS	112,200,000
70112	FINANCIAL AND FISCAL AFFAIRS	587,083,590
7013	GENERAL SERVICES	45,900,000
70131	GENERAL PERSONNEL SERVICES	37,000,000
70132	OVERALL PLANNING AND STATISTICAL SERVICES	6,500,000
70133	OTHER GENERAL SERVICES	2,400,000
704	ECONOMIC AFFAIRS	17,300,000
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	5,800,000
70421	AGRICULTURE	5,800,000
7045	TRANSPORT	11,500,000
70451	ROAD TRANSPORT	11,500,000
707	HEALTH	14,147,000
7076	HEALTH N.E.C.	14,147,000
70761	HEALTH N.E.C.	14,147,000
709	EDUCATION	42,000,000
7098	EDUCATION N.E.C.	42,000,000
70981	EDUCATION N.E.C	42,000,000



Table 15: Capital Expenditure by Functional Classification

122310 - KABBA/BUNU Local Government, Kogi State - 2025		
Budget: Capital Expenditure by Function		
Code	Item	2025 Approved Budget
	<i>Total Capital Expenditure</i>	<i>1,910,138,070</i>
704	ECONOMIC AFFAIRS	1,000,138,070
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	410,138,070
70421	AGRICULTURE	410,138,070
7045	TRANSPORT	590,000,000
70451	ROAD TRANSPORT	590,000,000
707	HEALTH	680,000,000
7076	HEALTH N.E.C.	680,000,000
70761	HEALTH N.E.C.	680,000,000
709	EDUCATION	230,000,000
7098	EDUCATION N.E.C.	230,000,000
70981	EDUCATION N.E.C	230,000,000

**3.D Capital Expenditure by Project**

Table 16: Capital Expenditure by Project

122310 - KABBA/BUNU 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					1,910,138,070
REPAIR OF TRACTOR	01070125000100	021500100100	23030112	70421	30,000,000
PURCHASE OF TRACTORS/IMPLEMENT	01070125000200	021500100100	23010127	70421	50,000,000
CONSTRUCTION OF VETERINARY CLINIC AT KABBA.	01100125000100	021500100100	23020113	70421	330,138,070
CONSTRUCTION OF SECURITY HOUSE AT KABBA UNIVERSITY, OFERE AND OLLE	17100125000100	023400100100	23020101	70451	150,000,000
REHABILITATION / REPAIRS – ELECTRICITY	17100125000200	023400100100	23030102	70451	30,000,000
RENOVATION OF THE SECRETARIAT COMPLEX	17100125000300	023400100100	23030121	70451	40,000,000
CONSTRUCTION OF CULVERTS AND DRAINAGE ACROSS THE MAJOR TOWNS AND VILLAGES IN LOCAL GOVERNMENT TO CONTROL EROSION	17100125000400	023400100100	23040102	70451	20,000,000
CONSTRUCTION / PROVISION OF ROADS- ROAD BUMPS BEFORE SECRETARIAT TO LIVING FAITH CHURCH KABBA	17100125000500	023400100100	23020114	70451	100,000,000
CONSTRUCTION/PROVISION OF MOTORIZED BORE HOLES	17100125000600	023400100100	23020105	70451	250,000,000
MAINTENANCE OF ICT CENTER AT KABBA AND ESTABLISHMENT OF NEW ONE AT ILUKE	05060125000100	051700100100	23010124	70981	100,000,000
PURCHASE OF PUBLIC ADDRESS SYSTEM	05060125000200	051700100100	23010124	70981	50,000,000
CONSTRUCTION OF PUBLIC LIBRARIES AT KABBA AND ILUKE	05050325000100	051700100100	23030128	70981	80,000,000
PURCHASE OF DRUGS AND MEDICAL BEDS TO 1NO OF PHC IN EACH WARD	04060125000101	052100100100	23010122	70761	380,000,000
CONSTRUCTION OF 1 NO OF NEW PHC IN EACH WARD	04050125000101	052100100100	23020106	70761	200,000,000
REHABILITATION OF EXISTING PHC IN EACH WARD	04050125000201	052100100100	23030105	70761	100,000,000