



Okene Local Government

OKENE LOCAL GOVERNMENT APPROVED BUDGET

2026

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122117 - OKENE Local Government, Kogi State - 2026 Budget: Summary			
Item	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
Opening Balance			
Recurrent Revenue	7,888,710,240	-	12,805,896,560
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	7,791,064,780	-	12,701,526,360
12 - INDEPENDENT REVENUE	97,645,460	-	104,370,200
Recurrent Expenditure	4,793,517,220	-	7,701,191,804
21 - PERSONNEL COST	3,553,344,260	-	4,445,005,544
22 - OTHER RECURRENT COSTS	1,240,172,960	-	3,256,186,260
Transfer to Capital Account	3,095,193,020	-	5,104,704,756
Capital Receipts	-	-	-
13 - AID AND GRANTS	-	-	-
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	-	-	-
23 - CAPITAL EXPENDITURE	3,095,193,020	-	5,104,704,756
Total Revenue (including OB)	7,888,710,240	-	12,805,896,560
Total Expenditure	7,888,710,240	-	12,805,896,560
Closing Balance	-	-	-

122117 - OKENE Local Government, Kogi State - 2026 Original Budget : Expenditure by MDA

Code	Administrative Unit	Personnel Expenditure	Overhead Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	<i>Total Expenditure</i>	<i>4,445,005,544</i>	<i>3,256,186,260</i>	<i>7,701,191,804</i>	<i>5,104,704,756</i>	<i>12,805,896,560</i>
010000000000	ADMINISTRATION SECTOR	1,845,101,904	706,592,650	2,551,694,554	310,000,000	2,861,694,554
011100000000	OFFICE OF THE LG CHAIRMAN	56,955,760	141,925,000	198,880,760	-	198,880,760
011100100100	CHAIRMAN	55,500,460	121,606,000	177,106,460	-	177,106,460
011100100200	VICE-CHAIRMAN	555,100	12,820,600	13,375,700	-	13,375,700
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	500,050	7,016,000	7,516,050	-	7,516,050
011118300100	INTERNAL AUDIT	400,150	482,400	882,550	-	882,550
011200000000	LOCAL GOVT COUNCIL	58,350,540	57,732,000	116,082,540	-	116,082,540
011200100100	THE LEGISTRATIVE COUNCIL	58,350,540	57,732,000	116,082,540	-	116,082,540
012500000000	DIRECTOR OF PERSONNEL MANAGEMENT	1,729,795,604	506,935,650	2,236,731,254	310,000,000	2,546,731,254
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	1,729,795,604	506,935,650	2,236,731,254	310,000,000	2,546,731,254
020000000000	ECONOMIC SECTOR	783,165,108	1,870,619,590	2,653,784,698	3,671,618,176	6,325,402,874
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	114,659,332	31,917,600	146,576,932	1,867,542,070	2,014,119,002
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	114,659,332	31,917,600	146,576,932	1,867,542,070	2,014,119,002
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	399,191,416	1,801,494,790	2,200,686,206	177,893,980	2,378,580,186
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	336,322,736	1,796,100,550	2,132,423,286	170,278,500	2,302,701,786
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	62,868,680	5,394,240	68,262,920	7,615,480	75,878,400
023400000000	DEPARTMENT OF WORKS & HOUSING	269,314,360	37,207,200	306,521,560	1,626,182,126	1,932,703,686

023400100100	DEPARTMENT OF WORKS & HOUSING	269,314,360	37,207,200	306,521,560	1,626,182,126	1,932,703,686
0500000000000	SOCIAL SECTOR	1,816,738,532	678,974,020	2,495,712,552	1,123,086,580	3,618,799,132
0517000000000	DEPARTMENT OF EDUCATION	1,511,928,272	502,272,800	2,014,201,072	221,669,480	2,235,870,552
051700100100	DEPARTMENT OF EDUCATION	1,511,928,272	502,272,800	2,014,201,072	221,669,480	2,235,870,552
0521000000000	DEPARTMENT OF HEALTH CARE	304,810,260	176,701,220	481,511,480	901,417,100	1,382,928,580
052100100100	DEPARTMENT OF HEALTH CARE	304,810,260	176,701,220	481,511,480	901,417,100	1,382,928,580

122117 - OKENE Local Government, Kogi State - 2026 Budget: Total Revenue by Economic Classification				
Code	Economic	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
1	REVENUE	7,888,710,240	-	12,805,896,560
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	7,791,064,780	-	12,701,526,360
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	7,791,064,780	-	12,701,526,360
110101	STATUTORY ALLOCATION (FAAC)	3,554,556,670	-	7,492,123,570
11010101	STATUTORY ALLOCATION	3,554,556,670	-	7,492,123,570
110102	VALUE ADDED TAX ALLOCATION	3,824,500,650	-	4,797,395,330
11010201	SHARE OF VAT	3,824,500,650	-	4,797,395,330
110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT	412,007,460	-	412,007,460
11010399	OTHER FAAC DISTRIBUTIONS	412,007,460	-	412,007,460
12	INDEPENDENT REVENUE	97,645,460	-	104,370,200
1201	DIRECT TAX REVENUE	5,625,000	-	5,625,000
120101	PERSONAL TAXES	5,625,000	-	5,625,000
12010101	COMMUNITY DEVELOPMENT/POLL TAX	5,625,000	-	5,625,000
1202	NON-TAX REVENUE	92,020,460	-	98,745,200
120201	LICENCES - GENERAL	27,308,720	-	27,308,720
12020108	NATIVE LIQOUR LINCENSE	10,102,760	-	10,102,760
12020109	REGISTATION OF VOLUNTARY ORGANIZATIONS	1,200,000	-	1,200,000
12020113	BRICKMAKING, etc LICENSE	183,960	-	183,960
12020117	DRIED FISH & MEAT LICENSES	15,000	-	15,000
12020119	FISHING PERMITS	7,000	-	7,000
12020120	HAWKER'S PERMITS	8,000,000	-	8,000,000
12020124	ABBATTOIR/SLAUGHTER LICENSES	800,000	-	800,000
12020126	HIRING SERVICES	6,000,000	-	6,000,000
12020131	DISPENSARY MATERNITY FEE	200,000	-	200,000
12020137	HACKNING PERMIT	800,000	-	800,000
120204	FEES - GENERAL	32,600,000	-	32,600,000

12020404	TRADE UNION FEES	350,000	-	350,000
12020417	CONTRACTOR REGISTRATION FEES	9,000,000	-	9,000,000
12020418	MARRIAGE/ DIVORCE FEES	2,000,000	-	2,000,000
12020425	DISINFECTION OF PRODUCE FEES	150,000	-	150,000
12020427	TENDER FEES	6,500,000	-	6,500,000
12020436	BILL BOARD ADVERTISEMENT FEES	500,000	-	500,000
12020443	BIRTH & DEATH REGISTRATION FEES	3,500,000	-	3,500,000
12020444	BURIAL FEES	100,000	-	100,000
12020449	BUSINESS/TRADE OPERATING FEES	6,000,000	-	6,000,000
12020453	APPLICATIONS FEES	4,500,000	-	4,500,000
120206	SALES - GENERAL	5,850,000	-	5,850,000
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	50,000	-	50,000
12020611	PROCEEDS FROM SALES OF GOVT. VEHICLES	5,550,000	-	5,550,000
12020612	PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS	250,000	-	250,000
120207	EARNINGS -GENERAL	8,350,000	-	15,074,740
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	150,000	-	150,000
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	1,150,000	-	1,150,000
12020708	EARNINGS FROM AGRICULTURAL PRODUCE	50,000	-	774,740
12020710	EARNINGS FROM GUEST HOUSES	500,000	-	6,500,000
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	6,500,000	-	6,500,000
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	300,000	-	300,000
12020801	RENT ON GOVT.QUARTERS	300,000	-	300,000
120209	RENT ON LAND & OTHERS - GENERAL	17,611,740	-	17,611,740
12020905	LEASE RENTAL	17,611,740	-	17,611,740

122117 - OKENE Local Government, Kogi State - 2026 Budget: Expenditure by Economic Classification				
Code	Item	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<u>EXPENDITURES</u>	<u>7,888,710,240.00</u>	-	<u>12,805,896,560.00</u>
21	PERSONNEL COST	<u>3,553,344,260.00</u>	-	<u>4,445,005,544.00</u>
2101	SALARY	<u>2,382,285,580.00</u>	-	<u>3,025,998,012.00</u>
210101	SALARIES AND WAGES	<u>2,382,285,580.00</u>	-	<u>3,025,998,012.00</u>
21010101	SALARY	2,382,285,580.00	-	3,025,998,012.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	<u>1,171,058,680.00</u>	-	<u>1,419,007,532.00</u>
210201	ALLOWANCES	<u>3,426,140.00</u>	-	<u>6,100,000.00</u>
21020101	NON REGULAR ALLOWANCES	3,426,140.00	-	6,100,000.00
210202	SOCIAL CONTRIBUTIONS	<u>1,167,632,540.00</u>	-	<u>1,412,907,532.00</u>
21020202	CONTRIBUTORY PENSION	1,167,632,540.00	-	1,412,907,532.00
22	<u>OTHER RECURRENT COSTS</u>	<u>1,240,172,960.00</u>	-	<u>3,256,186,260.00</u>
2202	OVERHEAD COST	<u>1,082,005,840.00</u>	-	<u>1,610,151,130.00</u>
220201	TRAVEL& TRANSPORT - GENERAL	<u>112,560,481.00</u>	-	<u>132,691,710.00</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	62,801,171.00	-	85,812,400.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,880,000.00	-	-
22020105	TRADITIONAL COUNCIL EXPENSES	46,879,310.00	-	46,879,310.00
220202	UTILITIES - GENERAL	<u>1,318,120.00</u>	-	<u>2,150,000.00</u>
22020201	ELECTRICITY CHARGES	1,318,120.00	-	2,150,000.00
220203	MATERIALS & SUPPLIES - GENERAL	<u>264,300,820.00</u>	-	<u>366,543,620.00</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	80,504,671.00	-	81,092,770.00
22020302	BOOKS	2,160,000.00	-	-
22020305	PRINTING OF NON SECURITY DOCUMENTS	864,000.00	-	1,000,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	17,599,590.00	-	17,599,590.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	26,120,629.00	-	89,799,330.00
22020309	UNIFORMS & OTHER CLOTHING	25,218,000.00	-	25,218,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	105,588,610.00	-	145,588,610.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	6,245,320.00	-	6,245,320.00
220204	MAINTENANCE SERVICES - GENERAL	<u>62,638,811.00</u>	-	<u>71,686,210.00</u>

22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	60,574,541.00	-	64,322,540.00
22020402	MAINTENANCE OF OFFICE FURNITURE	225,600.00	-	5,525,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,838,670.00	-	1,838,670.00
220205	TRAINING - GENERAL	1,440,000.00	-	100,440,000.00
22020501	LOCAL TRAINING	1,440,000.00	-	100,440,000.00
220206	OTHER SERVICES - GENERAL	128,653,950.00	-	389,857,710.00
22020601	SECURITY SERVICES	75,281,950.00	-	275,281,950.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	44,120,000.00	-	65,120,000.00
22020605	CLEANING & FUMIGATION SERVICES	9,252,000.00	-	49,455,760.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	22,784,670.00	-	19,978,340.00
22020703	LEGAL SERVICES	18,928,000.00	-	8,928,000.00
22020705	ARCHITECTURAL SERVICES	190,000.00	-	3,800,000.00
22020706	SURVEYING SERVICES	3,666,670.00	-	7,250,340.00
220208	FUEL & LUBRICANTS - GENERAL	9,144,000.00	-	9,144,000.00
22020801	MOTOR VEHICLE FUEL COST	9,144,000.00	-	9,144,000.00
220209	FINANCIAL CHARGES - GENERAL	24,177,950.00	-	15,784,250.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	24,177,950.00	-	15,784,250.00
220210	MISCELLANEOUS EXPENSES GENERAL	454,987,038.00	-	501,875,290.00
22021001	REFRESHMENT & MEALS	98,094,341.00	-	48,003,270.00
22021003	PUBLICITY & ADVERTISEMENTS	5,409,340.00	-	18,409,340.00
22021005	FINANCIAL ASSISTANCE TO NEEDIES	32,296,130.00	-	32,296,130.00
22021006	POSTAGES & COURIER SERVICES	87,180.00	-	87,180.00
22021007	WELFARE PACKAGES	225,133,697.00	-	329,113,020.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	75,966,350.00	-	55,966,350.00
22021011	DISEASE CONTROL	15,000,000.00	-	15,000,000.00
22021020	SCHOLARSHIP SCHEME/ STUDENTS BURSARY	3,000,000.00	-	3,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	127,930,980.00	-	1,631,027,170.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	127,930,980.00	-	1,631,027,170.00
22040102	GRANT TO OTHER GOVERNMENTS - CAPITAL	13,007,960.00	-	35,236,150.00
22040110	GRANT, CONTRIBUTION & SUBVENTION	114,923,020.00	-	1,595,791,020.00

2206	PUBLIC DEBT CHARGES	30,236,140.00	-	15,007,960.00
220601	FOREIGN INTEREST / DISCOUNT	30,236,140.00	-	15,007,960.00
22060102	FOREIGN INTEREST /DISCOUNT - LONG TERM BORROWINGS	30,236,140.00	-	15,007,960.00
23	CAPITAL EXPENDITURE	3,095,193,020.00	-	5,104,704,756.00
2301	FIXED ASSETS PURCHASED	1,376,376,150.00	-	2,992,256,460.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,376,376,150.00	-	2,992,256,460.00
23010101	PURCHASE / ACQUISITION OF LAND	33,333,340.00	-	5,750,000.00
23010105	PURCHASE OF MOTOR VEHICLES	200,000,000.00	-	697,500,000.00
23010109	PURCHASE OF SEA BOATS	708,669,480.00	-	198,669,480.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	4,750,000.00	-	97,000,000.00
23010114	PURCHASE OF COMPUTER PRINTERS	6,500,000.00	-	6,500,000.00
23010119	PURCHASE OF POWER GENERATING SET	9,750,000.00	-	77,950,460.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	189,511,120.00	-	189,511,120.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	1,000,000.00	-	1,000,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	104,996,140.00	-	3,500,000.00
23010139	PURCHASE OF AGRICULTURAL PRODUCE/ EQUIPMENT	117,866,070.00	-	1,714,875,400.00
2302	CONSTRUCTION / PROVISION	768,719,580.00	-	492,645,510.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	768,719,580.00	-	492,645,510.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	-	65,000,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	140,313,230.00	-	123,650,340.00
23020108	CONSTRUCTION / PROVISION OF SLAUGHTER SLAP/ABATAIOR	2,720,000.00	-	140,328,500.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	4,000,000.00	-	4,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	15,000,000.00	-	7,000,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	606,686,350.00	-	152,666,670.00
2303	REHABILITATION / REPAIRS	946,781,810.00	-	1,608,487,306.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	946,781,810.00	-	1,608,487,306.00
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	16,500,000.00	-	16,500,000.00

23030103	REHABILITATION / REPAIRS - HOUSING	724,861,050.00	-	875,000.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	50,000,000.00	-	50,000,000.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	50,592,750.00	-	282,116,166.00
23030113	REHABILITATION / REPAIRS - ROADS	103,454,670.00	-	1,256,496,140.00
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	1,373,340.00	-	2,500,000.00
2305	OTHER CAPITAL PROJECTS	3,315,480.00	-	11,315,480.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	3,315,480.00	-	11,315,480.00
23050102	COMPUTER SOFTWARE ACQUISITION	3,315,480.00	-	11,315,480.00

011100100100	CHAIRMAN			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	114,442,040	0	177,106,460
21	PERSONNEL COST	55,346,040	0	55,500,460
2101	SALARY	55,346,040	0	55,500,460
210101	SALARIES AND WAGES	55,346,040	0	55,500,460
21010101	SALARY	55,346,040	0	55,500,460
22	OTHER RECURRENT COSTS	59,096,000	0	121,606,000
2202	OVERHEAD COST	59,096,000	0	121,606,000
220201	TRAVEL& TRANSPORT - GENERAL	5,040,000	0	22,550,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,040,000	0	22,550,000
220203	MATERIALS & SUPPLIES - GENERAL	2,880,000	0	4,880,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,880,000	0	4,880,000
220204	MAINTENANCE SERVICES - GENERAL	4,536,000	0	15,536,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,536,000	0	15,536,000
220206	OTHER SERVICES - GENERAL	44,120,000	0	65,120,000
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	44,120,000	0	65,120,000
220210	MISCELLANEOUS EXPENSES GENERAL	2,520,000	0	13,520,000
22021001	REFRESHMENT & MEALS	2,160,000	0	10,160,000
22021003	PUBLICITY & ADVERTISEMENTS	360,000	0	3,360,000
011100100100	CHAIRMAN			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	114,442,040	0	177,106,460
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	114,442,040	0	177,106,460
70111	EXECUTIVE AND LEGISLATIVE ORGANS	114,442,040	0	177,106,460

011100100200 VICE-CHAIRMAN				
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<i>EXPENDITURES</i>	19,531,100	0	13,375,700
21	PERSONNEL COST	4,555,100	0	555,100
2101	SALARY	4,555,100	0	555,100
210101	SALARIES AND WAGES	4,555,100	0	555,100
21010101	SALARY	4,555,100	0	555,100
22	OTHER RECURRENT COSTS	14,976,000	0	12,820,600
2202	OVERHEAD COST	14,976,000	0	12,820,600
220201	TRAVEL & TRANSPORT - GENERAL	7,920,000	0	9,600,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,040,000	0	9,600,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,880,000	0	0
220203	MATERIALS & SUPPLIES - GENERAL	6,696,000	0	2,720,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,536,000	0	2,720,000
22020302	BOOKS	2,160,000	0	0
220210	MISCELLANEOUS EXPENSES GENERAL	360,000	0	500,600
22021001	REFRESHMENT & MEALS	360,000	0	500,600
011100100200 VICE-CHAIRMAN				
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	19,531,100	0	13,375,700
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	19,531,100	0	13,375,700
70111	EXECUTIVE AND LEGISLATIVE ORGANS	19,531,100	0	13,375,700

011101300100	SECRETARY TO THE LOCAL GOVERNMENT			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<i>EXPENDITURES</i>	3,924,210	0	7,516,050
21	PERSONNEL COST	1,908,210	0	500,050
2101	SALARY	1,908,210	0	500,050
210101	SALARIES AND WAGES	1,908,210	0	500,050
21010101	SALARY	1,908,210	0	500,050
22	OTHER RECURRENT COSTS	2,016,000	0	7,016,000
2202	OVERHEAD COST	2,016,000	0	7,016,000
220201	TRAVEL& TRANSPORT - GENERAL	1,652,000	0	5,652,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,652,000	0	5,652,000
220203	MATERIALS & SUPPLIES - GENERAL	364,000	0	1,364,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	364,000	0	1,364,000
011101300100	SECRETARY TO THE LOCAL GOVERNMENT			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	3,924,210	0	7,516,050
7013	GENERAL SERVICES	3,924,210	0	7,516,050
70133	OTHER GENERAL SERVICES	3,924,210	0	7,516,050

011118300100	INTERNAL AUDIT			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	2,676,390	0	882,550
21	PERSONNEL COST	2,193,990	0	400,150
2101	SALARY	2,193,990	0	400,150
210101	SALARIES AND WAGES	2,193,990	0	400,150
21010101	SALARY	2,193,990	0	400,150
22	OTHER RECURRENT COSTS	482,400	0	482,400
2202	OVERHEAD COST	482,400	0	482,400
220201	TRAVEL& TRANSPORT - GENERAL	216,000	0	216,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	216,000	0	216,000
220203	MATERIALS & SUPPLIES - GENERAL	252,000	0	252,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	108,000	0	108,000
22020306	PRINTING OF SECURITY DOCUMENTS	144,000	0	144,000
220204	MAINTENANCE SERVICES - GENERAL	14,400	0	14,400
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	14,400	0	14,400
011118300100	INTERNAL AUDIT			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	2,676,390	0	882,550
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	2,676,390	0	882,550
70111	EXECUTIVE AND LEGISLATIVE ORGANS	2,676,390	0	882,550

011200100100	THE LEGISTRATIVE COUNCIL			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<i>EXPENDITURES</i>	94,101,320	0	116,082,540
21	<i>PERSONNEL COST</i>	60,369,320	0	58,350,540
2101	SALARY	60,369,320	0	58,350,540
210101	SALARIES AND WAGES	60,369,320	0	58,350,540
21010101	SALARY	60,369,320	0	58,350,540
22	<i>OTHER RECURRENT COSTS</i>	33,732,000	0	57,732,000
2202	OVERHEAD COST	33,732,000	0	57,732,000
220201	TRAVEL & TRANSPORT - GENERAL	4,320,000	0	18,320,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,320,000	0	18,320,000
220203	MATERIALS & SUPPLIES - GENERAL	4,032,000	0	10,032,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,032,000	0	10,032,000
220204	MAINTENANCE SERVICES - GENERAL	21,600,000	0	15,600,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	21,600,000	0	15,600,000
220210	MISCELLANEOUS EXPENSES GENERAL	3,780,000	0	13,780,000
22021001	REFRESHMENT & MEALS	3,780,000	0	13,780,000
011200100100	THE LEGISTRATIVE COUNCIL			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	94,101,320	0	116,082,540
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	94,101,320	0	116,082,540
70111	EXECUTIVE AND LEGISLATIVE ORGANS	94,101,320	0	116,082,540

012500100100	DIRECTOR OF PERSONNEL MANAGEMENT			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<i>EXPENDITURES</i>	1,811,717,200	0	2,546,731,254
21	PERSONNEL COST	1,352,781,550	0	1,729,795,604
2101	SALARY	185,149,010	0	316,888,072
210101	SALARIES AND WAGES	185,149,010	0	316,888,072
21010101	SALARY	185,149,010	0	316,888,072
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,167,632,540	0	1,412,907,532
210202	SOCIAL CONTRIBUTIONS	1,167,632,540	0	1,412,907,532
21020202	CONTRIBUTORY PENSION	1,167,632,540	0	1,412,907,532
22	OTHER RECURRENT COSTS	258,935,650	0	506,935,650
2202	OVERHEAD COST	258,935,650	0	506,935,650
220201	TRAVEL & TRANSPORT - GENERAL	62,359,310	0	57,359,310
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	15,480,000	0	10,480,000
22020105	TRADITIONAL COUNCIL EXPENSES	46,879,310	0	46,879,310
220203	MATERIALS & SUPPLIES - GENERAL	10,401,450	0	17,401,450
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	8,719,200	0	15,719,200
22020306	PRINTING OF SECURITY DOCUMENTS	1,682,250	0	1,682,250
220204	MAINTENANCE SERVICES - GENERAL	6,796,800	0	8,796,800
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,068,800	0	7,068,800
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,728,000	0	1,728,000
220205	TRAINING - GENERAL	1,440,000	0	100,440,000
22020501	LOCAL TRAINING	1,440,000	0	100,440,000
220206	OTHER SERVICES - GENERAL	75,281,950	0	275,281,950
22020601	SECURITY SERVICES	75,281,950	0	275,281,950
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	18,928,000	0	8,928,000
22020703	LEGAL SERVICES	18,928,000	0	8,928,000
220208	FUEL & LUBRICANTS - GENERAL	9,144,000	0	9,144,000
22020801	MOTOR VEHICLE FUEL COST	9,144,000	0	9,144,000

220210	MISCELLANEOUS EXPENSES GENERAL	74,584,140	0	29,584,140
22021001	REFRESHMENT & MEALS	57,600,000	0	8,600,000
22021006	POSTAGES & COURIER SERVICES	87,180	0	87,180
22021007	WELFARE PACKAGES	16,896,960	0	20,896,960
23	CAPITAL EXPENDITURE	200,000,000	0	310,000,000
2301	FIXED ASSETS PURCHASED	200,000,000	0	245,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	200,000,000	0	245,000,000
23010105	PURCHASE OF MOTOR VEHICLES	200,000,000	0	245,000,000
2302	CONSTRUCTION / PROVISION	0	0	65,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0	0	65,000,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0	0	65,000,000
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	1,811,717,200	0	2,546,731,254
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	1,611,717,200	0	2,236,731,254
70112	FINANCIAL AND FISCAL AFFAIRS	1,611,717,200	0	2,236,731,254
7013	GENERAL SERVICES	200,000,000	0	310,000,000
70131	GENERAL PERSONNEL SERVICES	200,000,000	0	310,000,000

012500100100 DIRECTOR OF PERSONNEL MANAGEMENT							
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
Total	-	-	-	-	200,000,000	0	310,000,000
13100125000100 - Reform of Government and	PURCHASE OF 2NOS MOTOR CYCLE FOR SURVEILLANCE	23010105 - PURCHASE OF MOTOR VEHICLES	70131 - GENERAL PERSONNEL SERVICES	12211712 - LG Wide	200,000,000	0	0

Governance (General)							
13100126000300 - Reform of Government and Governance (General)	CONSTRUCTION OF OFFICE BUILDING	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	12211712 - LG Wide	0	0	65,000,000
13100126000400 - Reform of Government and Governance (General)	PURCHASE OF MOTOR VEHICLES	23010105 - PURCHASE OF MOTOR VEHICLES	70131 - GENERAL PERSONNEL SERVICES	12211712 - LG Wide	0	0	245,000,000

DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES				
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	883,003,891	0	2,014,119,002
21	PERSONNEL COST	48,348,660	0	114,659,332
2101	SALARY	48,348,660	0	114,659,332
210101	SALARIES AND WAGES	48,348,660	0	114,659,332
21010101	SALARY	48,348,660	0	114,659,332
22	OTHER RECURRENT COSTS	110,102,811	0	31,917,600
2202	OVERHEAD COST	110,102,811	0	31,917,600
220201	TRAVEL& TRANSPORT - GENERAL	22,020,101	0	4,432,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	22,020,101	0	4,432,000
220203	MATERIALS & SUPPLIES - GENERAL	22,020,301	0	7,538,400
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	22,020,301	0	7,538,400
220204	MAINTENANCE SERVICES - GENERAL	22,020,401	0	5,191,200
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	22,020,401	0	5,191,200
220210	MISCELLANEOUS EXPENSES GENERAL	44,042,008	0	14,756,000
22021001	REFRESHMENT & MEALS	22,021,001	0	2,756,000
22021007	WELFARE PACKAGES	22,021,007	0	12,000,000
23	CAPITAL EXPENDITURE	724,552,420	0	1,867,542,070
2301	FIXED ASSETS PURCHASED	117,866,070	0	1,714,875,400
230101	PURCHASE OF FIXED ASSETS - GENERAL	117,866,070	0	1,714,875,400
23010139	PURCHASE OF AGRICULTURAL PRODUCE/ EQUIPMENT	117,866,070	0	1,714,875,400
2302	CONSTRUCTION / PROVISION	606,686,350	0	152,666,670
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	606,686,350	0	152,666,670

23020124	CONSTRUCTION OF MARKETS/PARKS	606,686,350	0	152,666,670
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
704	ECONOMIC AFFAIRS	883,003,891	0	2,014,119,002
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	883,003,891	0	2,014,119,002
70421	AGRICULTURE	883,003,891	0	2,014,119,002

021500100100 DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES							
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
Total	-	-	-	-	724,552,420	0	1,867,542,070
01070125000100 - Economic Empowerment Through Agriculture (General)	PROCUREMENT OF 1NO. OF ADDITIONAL AGRICULTURAL FACILITIES SUCH AS RIDGER HARROWS, POWER TILERS, HARVESTERS , PLANTERS	23010139 - PURCHASE OF AGRICULTURAL PRODUCE/ EQUIPMENT	70421 - AGRICULTURE	12211712 - LG Wide	67,866,070	0	62,000,000
01070125000200 - Economic Empowerment Through Agriculture (General)	PURCHASE OF AGRICULTURAL FACILITIES SUCH AS CUTLAS, HOES, LAKE, SPRAYER ETC TO BE DISTRIBUTED TO 40 LG FARMERS	23010139 - PURCHASE OF AGRICULTURAL PRODUCE/ EQUIPMENT	70421 - AGRICULTURE	12211712 - LG Wide	50,000,000	0	1,652,875,400
01070125000300 - Economic Empowerment Through Agriculture (General)	CONSTRUCTION OF MOTOR PARK FENCE AT OKENE MARKET	23020124 - CONSTRUCTION OF MARKETS/PARKS	70421 - AGRICULTURE	12211712 - LG Wide	606,686,350	0	152,666,670

DEPARTMENT FINANCE AND SUPPLY (TREASURY)				
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
1	REVENUE	7,888,710,240	0	12,805,896,560
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	7,791,064,780	0	12,701,526,360
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	7,791,064,780	0	12,701,526,360
110101	STATUTORY ALLOCATION (FAAC)	3,554,556,670	0	7,492,123,570
11010101	STATUTORY ALLOCATION	3,554,556,670	0	7,492,123,570
110102	VALUE ADDED TAX ALLOCATION	3,824,500,650	0	4,797,395,330
11010201	SHARE OF VAT	3,824,500,650	0	4,797,395,330
110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT	412,007,460	0	412,007,460
11010399	OTHER FAAC DISTRIBUTIONS	412,007,460	0	412,007,460
12	INDEPENDENT REVENUE	97,645,460	0	104,370,200
1201	DIRECT TAX REVENUE	5,625,000	0	5,625,000
120101	PERSONAL TAXES	5,625,000	0	5,625,000
12010101	COMMUNITY DEVELOPMENT/POLL TAX	5,625,000	0	5,625,000
1202	NON-TAX REVENUE	92,020,460	0	98,745,200
120201	LICENCES - GENERAL	27,308,720	0	27,308,720
12020108	NATIVE LIQOUR LINCENSE	10,102,760	0	10,102,760
12020109	REGISTRATION OF VOLUNTARY ORGANIZATIONS	1,200,000	0	1,200,000
12020113	BRICKMAKING, etc LICENSE	183,960	0	183,960
12020117	DRIED FISH & MEAT LICENSES	15,000	0	15,000
12020119	FISHING PERMITS	7,000	0	7,000
12020120	HAWKER'S PERMITS	8,000,000	0	8,000,000
12020124	ABBATTOIR/SLAUGHTER LICENSES	800,000	0	800,000

12020126	HIRING SERVICES	6,000,000	0	6,000,000
12020131	DISPENSARY MATERNITY FEE	200,000	0	200,000
12020137	HACKNING PERMIT	800,000	0	800,000
120204	FEES - GENERAL	32,600,000	0	32,600,000
12020404	TRADE UNION FEES	350,000	0	350,000
12020417	CONTRACTOR REGISTRATION FEES	9,000,000	0	9,000,000
12020418	MARRIAGE/ DIVORCE FEES	2,000,000	0	2,000,000
12020425	DISINFECTION OF PRODUCE FEES	150,000	0	150,000
12020427	TENDER FEES	6,500,000	0	6,500,000
12020436	BILL BOARD ADVERTISEMENT FEES	500,000	0	500,000
12020443	BIRTH & DEATH REGISTRATION FEES	3,500,000	0	3,500,000
12020444	BURIAL FEES	100,000	0	100,000
12020449	BUSINESS/TRADE OPERATING FEES	6,000,000	0	6,000,000
12020453	APPLICATIONS FEES	4,500,000	0	4,500,000
120206	SALES - GENERAL	5,850,000	0	5,850,000
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	50,000	0	50,000
12020611	PROCEEDS FROM SALES OF GOVT. VEHICLES	5,550,000	0	5,550,000
12020612	PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS	250,000	0	250,000
120207	EARNINGS -GENERAL	8,350,000	0	15,074,740
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	150,000	0	150,000
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	1,150,000	0	1,150,000
12020708	EARNINGS FROM AGRICULTURAL PRODUCE	50,000	0	774,740
12020710	EARNINGS FROM GUEST HOUSES	500,000	0	6,500,000
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	6,500,000	0	6,500,000
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	300,000	0	300,000
12020801	RENT ON GOVT.QUARTERS	300,000	0	300,000

120209	RENT ON LAND & OTHERS - GENERAL	17,611,740	0	17,611,740
12020905	LEASE RENTAL	17,611,740	0	17,611,740
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<i>EXPENDITURES</i>	<i>502,305,880</i>	<i>0</i>	<i>2,302,701,786</i>
21	<i>PERSONNEL COST</i>	<i>177,056,970</i>	<i>0</i>	<i>336,322,736</i>
2101	<i>SALARY</i>	<i>177,056,970</i>	<i>0</i>	<i>336,322,736</i>
210101	<i>SALARIES AND WAGES</i>	<i>177,056,970</i>	<i>0</i>	<i>336,322,736</i>
21010101	<i>SALARY</i>	<i>177,056,970</i>	<i>0</i>	<i>336,322,736</i>
22	<i>OTHER RECURRENT COSTS</i>	<i>318,298,910</i>	<i>0</i>	<i>1,796,100,550</i>
2202	<i>OVERHEAD COST</i>	<i>160,131,790</i>	<i>0</i>	<i>150,065,420</i>
220201	<i>TRAVEL& TRANSPORT - GENERAL</i>	<i>1,906,670</i>	<i>0</i>	<i>5,150,000</i>
22020101	<i>LOCAL TRAVEL & TRANSPORT: TRAINING</i>	<i>1,906,670</i>	<i>0</i>	<i>5,150,000</i>
220203	<i>MATERIALS & SUPPLIES - GENERAL</i>	<i>34,878,070</i>	<i>0</i>	<i>34,878,070</i>
22020301	<i>OFFICE STATIONERIES / COMPUTER CONSUMABLES</i>	<i>19,104,730</i>	<i>0</i>	<i>19,104,730</i>
22020306	<i>PRINTING OF SECURITY DOCUMENTS</i>	<i>15,773,340</i>	<i>0</i>	<i>15,773,340</i>
220204	<i>MAINTENANCE SERVICES - GENERAL</i>	<i>2,533,340</i>	<i>0</i>	<i>5,533,340</i>
22020401	<i>MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT</i>	<i>2,533,340</i>	<i>0</i>	<i>5,533,340</i>
220207	<i>CONSULTING & PROFESSIONAL SERVICES - GENERAL</i>	<i>2,666,670</i>	<i>0</i>	<i>4,750,340</i>
22020706	<i>SURVEYING SERVICES</i>	<i>2,666,670</i>	<i>0</i>	<i>4,750,340</i>
220209	<i>FINANCIAL CHARGES - GENERAL</i>	<i>24,177,950</i>	<i>0</i>	<i>15,784,250</i>
22020901	<i>BANK CHARGES (OTHER THAN INTEREST)</i>	<i>24,177,950</i>	<i>0</i>	<i>15,784,250</i>
220210	<i>MISCELLANEOUS EXPENSES GENERAL</i>	<i>93,969,090</i>	<i>0</i>	<i>83,969,420</i>
22021001	<i>REFRESHMENT & MEALS</i>	<i>11,066,670</i>	<i>0</i>	<i>11,066,670</i>

22021007	WELFARE PACKAGES	7,309,070	0	17,309,400
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	75,593,350	0	55,593,350
2204	GRANTS AND CONTRIBUTIONS GENERAL	127,930,980	0	1,631,027,170
220401	LOCAL GRANTS AND CONTRIBUTIONS	127,930,980	0	1,631,027,170
22040102	GRANT TO OTHER GOVERNMENTS - CAPITAL	13,007,960	0	35,236,150
22040110	GRANT, CONTRIBUTION & SUBVENTION	114,923,020	0	1,595,791,020
2206	PUBLIC DEBT CHARGES	30,236,140	0	15,007,960
220601	FOREIGN INTEREST / DISCOUNT	30,236,140	0	15,007,960
22060102	FOREIGN INTEREST /DISCOUNT - LONG TERM BORROWINGS	30,236,140	0	15,007,960
23	CAPITAL EXPENDITURE	6,950,000	0	170,278,500
2301	FIXED ASSETS PURCHASED	4,750,000	0	34,750,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	4,750,000	0	34,750,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	2,000,000	0	22,000,000
23010119	PURCHASE OF POWER GENERATING SET	2,750,000	0	12,750,000
2302	CONSTRUCTION / PROVISION	0	0	125,328,500
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0	0	125,328,500
23020108	CONSTUCTION / PROVISION OF SLAUGHTER SLAP/ABATAIOR	0	0	125,328,500
2305	OTHER CAPITAL PROJECTS	2,200,000	0	10,200,000
230501	ACQUISITION OF NON TANGIBLE ASSETS	2,200,000	0	10,200,000
23050102	COMPUTER SOFTWARE ACQUISITION	2,200,000	0	10,200,000
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	502,305,880	0	2,302,701,786

7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	502,305,880	0	2,302,701,786
70112	FINANCIAL AND FISCAL AFFAIRS	502,305,880	0	2,302,701,786

022000100100 DEPARTMENT FINANCE AND SUPPLY (TREASURY)							
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
Total	-	-	-	-	6,950,000	0	170,278,500
13100125000200 - Reform of Government and Governance (General)	PURCHASE OF TABLES, CHAIRS AND MODERN CURTAINS FOR WORKS DEPARTMENT STAFF	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	12211712 - LG Wide	2,000,000	0	22,000,000
13100125000300 - Reform of Government and Governance (General)	PROVISION OF 250KVA GENERATING SET FOR THE DEPARTMENT	23010119 - PURCHASE OF POWER GENERATING SET	70112 - FINANCIAL AND FISCAL AFFAIRS	12211712 - LG Wide	2,750,000	0	12,750,000
13100125000400 - Reform of Government and Governance (General)	PROCUREMENT OF QUICKNOTE SOFTWARE FOR DEPARTMENTAL ACTIVITIES	23050102 - COMPUTER SOFTWARE ACQUISITION	70112 - FINANCIAL AND FISCAL AFFAIRS	12211712 - LG Wide	2,200,000	0	10,200,000
13100126000500 - Reform of Government and Governance (General)	COMPLETION OF SHOPPING COMPLEX	23020108 - CONSTRUCTION / PROVISION OF SLAUGHTER SLAP/ABATAIOR	70112 - FINANCIAL AND FISCAL AFFAIRS	12211712 - LG Wide	0	0	125,328,500

022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<i>EXPENDITURES</i>	<i>34,430,300</i>	<i>0</i>	<i>75,878,400</i>
21	<i>PERSONNEL COST</i>	<i>21,420,580</i>	<i>0</i>	<i>62,868,680</i>
2101	<i>SALARY</i>	<i>21,420,580</i>	<i>0</i>	<i>62,868,680</i>
210101	<i>SALARIES AND WAGES</i>	<i>21,420,580</i>	<i>0</i>	<i>62,868,680</i>
21010101	SALARY	21,420,580	0	62,868,680
22	<i>OTHER RECURRENT COSTS</i>	<i>5,394,240</i>	<i>0</i>	<i>5,394,240</i>
2202	<i>OVERHEAD COST</i>	<i>5,394,240</i>	<i>0</i>	<i>5,394,240</i>
220201	<i>TRAVEL & TRANSPORT - GENERAL</i>	<i>2,592,000</i>	<i>0</i>	<i>2,592,000</i>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,592,000	0	2,592,000
220203	<i>MATERIALS & SUPPLIES - GENERAL</i>	<i>2,162,240</i>	<i>0</i>	<i>2,162,240</i>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,162,240	0	2,162,240
220210	<i>MISCELLANEOUS EXPENSES GENERAL</i>	<i>640,000</i>	<i>0</i>	<i>640,000</i>
22021001	REFRESHMENT & MEALS	640,000	0	640,000
23	<i>CAPITAL EXPENDITURE</i>	<i>7,615,480</i>	<i>0</i>	<i>7,615,480</i>
2301	<i>FIXED ASSETS PURCHASED</i>	<i>6,500,000</i>	<i>0</i>	<i>6,500,000</i>
230101	<i>PURCHASE OF FIXED ASSETS - GENERAL</i>	<i>6,500,000</i>	<i>0</i>	<i>6,500,000</i>
23010114	PURCHASE OF COMPUTER PRINTERS	6,500,000	0	6,500,000
2305	<i>OTHER CAPITAL PROJECTS</i>	<i>1,115,480</i>	<i>0</i>	<i>1,115,480</i>
230501	<i>ACQUISITION OF NON TANGIBLE ASSETS</i>	<i>1,115,480</i>	<i>0</i>	<i>1,115,480</i>
23050102	COMPUTER SOFTWARE ACQUISITION	1,115,480	0	1,115,480
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	<i>GENERAL PUBLIC SERVICES</i>	<i>34,430,300</i>	<i>0</i>	<i>75,878,400</i>
7013	<i>GENERAL SERVICES</i>	<i>34,430,300</i>	<i>0</i>	<i>75,878,400</i>
70132	OVERALL PLANNING AND STATISTICAL SERVICES	34,430,300	0	75,878,400

022000300100 PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE							
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
Total	-	-	-	-	7,615,480	0	7,615,480
13100125000500 - Reform of Government and Governance (General)	PURCHASE OF 1 NO OF ENNTERPRISE COMPUTER PRINTERS	23010114 - PURCHASE OF COMPUTER PRINTERS	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12211712 - LG Wide	6,500,000	0	6,500,000
13100125000600 - Reform of Government and Governance (General)	PROCUREMENT OF QUICKNOTE SOFTWARE FOR DEPARTMENTAL ACTIVITIES	23050102 - COMPUTER SOFTWARE ACQUISITION	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12211712 - LG Wide	1,115,480	0	1,115,480

023400100100	DEPARTMENT OF WORKS & HOUSING			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<i>EXPENDITURES</i>	1,353,317,620	0	1,932,703,686
21	PERSONNEL COST	170,957,180	0	269,314,360
2101	SALARY	170,957,180	0	269,314,360
210101	SALARIES AND WAGES	170,957,180	0	269,314,360
21010101	SALARY	170,957,180	0	269,314,360
22	OTHER RECURRENT COSTS	15,965,920	0	37,207,200
2202	OVERHEAD COST	15,965,920	0	37,207,200
220201	TRAVEL & TRANSPORT - GENERAL	3,110,400	0	3,110,400
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,110,400	0	3,110,400
220202	UTILITIES - GENERAL	1,318,120	0	2,150,000
22020201	ELECTRICITY CHARGES	1,318,120	0	2,150,000
220203	MATERIALS & SUPPLIES - GENERAL	5,320,000	0	5,320,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,320,000	0	4,320,000
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	1,000,000	0	1,000,000
220204	MAINTENANCE SERVICES - GENERAL	4,654,400	0	19,953,800
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,628,800	0	14,628,800
22020402	MAINTENANCE OF OFFICE FURNITURE	25,600	0	5,325,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,190,000	0	6,300,000
22020705	ARCHITECTURAL SERVICES	190,000	0	3,800,000
22020706	SURVEYING SERVICES	1,000,000	0	2,500,000
220210	MISCELLANEOUS EXPENSES GENERAL	373,000	0	373,000
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	373,000	0	373,000
23	CAPITAL EXPENDITURE	1,166,394,520	0	1,626,182,126
2301	FIXED ASSETS PURCHASED	148,079,480	0	149,450,460
230101	PURCHASE OF FIXED ASSETS - GENERAL	148,079,480	0	149,450,460
23010101	PURCHASE / ACQUISITION OF LAND	33,333,340	0	5,750,000

23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	2,750,000	0	75,000,000
23010119	PURCHASE OF POWER GENERATING SET	7,000,000	0	65,200,460
23010128	PURCHASE OF SECURITY EQUIPMENT	104,996,140	0	3,500,000
2302	CONSTRUCTION / PROVISION	89,533,230	0	77,150,340
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	89,533,230	0	77,150,340
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	71,813,230	0	55,150,340
23020108	CONSTRUCTION / PROVISION OF SLAUGHTER SLAP/ABATAIOR	2,720,000	0	15,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	15,000,000	0	7,000,000
2303	REHABILITATION / REPAIRS	928,781,810	0	1,399,581,326
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	928,781,810	0	1,399,581,326
23030103	REHABILITATION / REPAIRS - HOUSING	724,861,050	0	875,000
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	50,000,000	0	50,000,000
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	50,592,750	0	91,210,186
23030113	REHABILITATION / REPAIRS - ROADS	101,954,670	0	1,254,996,140
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	1,373,340	0	2,500,000
023400100100	DEPARTMENT OF WORKS & HOUSING			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
704	ECONOMIC AFFAIRS	1,353,317,620	0	1,932,703,686
7045	TRANSPORT	1,353,317,620	0	1,932,703,686
70451	ROAD TRANSPORT	1,353,317,620	0	1,932,703,686

023400100100 DEPARTMENT OF WORKS & HOUSING							
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget

Total					1,166,394,520	0	1,626,182,126
17100125000100 - Road (General)	RENOVATION OF 3NOs OF PHC IN THE SELECTED WARD	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70451 - ROAD TRANSPORT	12211712 - LG Wide	50,592,750	0	91,210,186
17100125000200 - Road (General)	CONSTRUCTION OF PRIMARY HEALTH CARE (1 PER WARD)	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70451 - ROAD TRANSPORT	12211712 - LG Wide	71,813,230	0	55,150,340
17100125000300 - Road (General)	CONSTRUCTION OF SLAUGHTER SLAB AT OKENE	23020108 - CONSTUCTION / PROVISION OF SLAUGHTER SLAP/ABATAIOR	70451 - ROAD TRANSPORT	12211712 - LG Wide	2,720,000	0	15,000,000
17100125000400 - Road (General)	ACQUISITION OF LAND FOR FARMING ACTIVITIES AT VARIOUS COMMUNITIES FOR FARMERS	23010101 - PURCHASE / ACQUISITION OF LAND	70451 - ROAD TRANSPORT	12211712 - LG Wide	33,333,340	0	5,750,000
17100125000500 - Road (General)	CONSTRUCTION OF LG SECRETARIAT ANNEX.	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70451 - ROAD TRANSPORT	12211712 - LG Wide	15,000,000	0	7,000,000
17100125000600 - Road (General)	PURCHASE OF TABLES, CHAIRS AND MODERN CURTAINS FOR WORKS DEPARTMENT STAFF	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70451 - ROAD TRANSPORT	12211712 - LG Wide	2,750,000	0	75,000,000
17100125000700 - Road (General)	PROVISION OF 250KVA GENERATING SET FOR THE DEPARTMENT	23010119 - PURCHASE OF POWER GENERATING SET	70451 - ROAD TRANSPORT	12211712 - LG Wide	7,000,000	0	65,200,460
17100125000800 - Road (General)	REHABILITATION OF OKENE TRUCK C TOWNSHIP ROADS	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12211712 - LG Wide	101,954,670	0	1,254,996,140

17100125000900 - Road (General)	PURCHASE OF SECURITY GADGET/ VEHICLES FOR OPERATION	23010128 - PURCHASE OF SECURITY EQUIPMENT	70451 - ROAD TRANSPORT	12211712 - LG Wide	104,996,140	0	3,500,000
17100125001000 - Road (General)	CONSTRUCTION OF 20 NOS RESIDENTIAL HOUSING SCHEME IN OKENE.	23030103 - REHABILITATION / REPAIRS - HOUSING	70451 - ROAD TRANSPORT	12211712 - LG Wide	724,861,050	0	875,000
17100125001100 - Road (General)	EXISTING WATER REHABILITATION ACROSS LGA	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70451 - ROAD TRANSPORT	12211712 - LG Wide	50,000,000	0	50,000,000
17100125001200 - Road (General)	CONSTRUCTION OF MUSEUM TO SERVE AS TOURIST CENTRE AT MOUNT PATTI LOKOJA	23030118 - REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	70451 - ROAD TRANSPORT	12211712 - LG Wide	1,373,340	0	2,500,000

051700100100		DEPARTMENT OF EDUCATION		
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<i>EXPENDITURES</i>	2,504,999,420	0	2,235,870,552
21	PERSONNEL COST	1,423,057,140	0	1,511,928,272
2101	SALARY	1,419,631,000	0	1,505,828,272
210101	SALARIES AND WAGES	1,419,631,000	0	1,505,828,272
21010101	SALARY	1,419,631,000	0	1,505,828,272
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	3,426,140	0	6,100,000
210201	ALLOWANCES	3,426,140	0	6,100,000
21020101	NON REGULAR ALLOWANCES	3,426,140	0	6,100,000
22	<i>OTHER RECURRENT COSTS</i>	350,272,800	0	502,272,800
2202	OVERHEAD COST	350,272,800	0	502,272,800
220201	TRAVEL & TRANSPORT - GENERAL	560,000	0	2,560,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	560,000	0	2,560,000
220203	MATERIALS & SUPPLIES - GENERAL	147,446,130	0	187,446,130
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	11,394,200	0	11,394,200
22020309	UNIFORMS & OTHER CLOTHING	25,218,000	0	25,218,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	105,588,610	0	145,588,610
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	5,245,320	0	5,245,320
220204	MAINTENANCE SERVICES - GENERAL	310,670	0	310,670
22020402	MAINTENANCE OF OFFICE FURNITURE	200,000	0	200,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	110,670	0	110,670
220210	MISCELLANEOUS EXPENSES GENERAL	201,956,000	0	311,956,000
22021003	PUBLICITY & ADVERTISEMENTS	5,049,340	0	15,049,340
22021005	FINANCIAL ASSISTANCE TO NEEDIES	15,000,000	0	15,000,000
22021007	WELFARE PACKAGES	178,906,660	0	278,906,660
22021020	SCHOLARSHIP SCHEME/ STUDENTS BURSARY	3,000,000	0	3,000,000
23	CAPITAL EXPENDITURE	731,669,480	0	221,669,480
2301	FIXED ASSETS PURCHASED	709,669,480	0	199,669,480
230101	PURCHASE OF FIXED ASSETS - GENERAL	709,669,480	0	199,669,480

23010109	PURCHASE OF SEA BOATS	708,669,480	0	198,669,480
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	1,000,000	0	1,000,000
2302	CONSTRUCTION / PROVISION	4,000,000	0	4,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	4,000,000	0	4,000,000
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	4,000,000	0	4,000,000
2303	REHABILITATION / REPAIRS	18,000,000	0	18,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	18,000,000	0	18,000,000
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	16,500,000	0	16,500,000
23030113	REHABILITATION / REPAIRS - ROADS	1,500,000	0	1,500,000
051700100100	DEPARTMENT OF EDUCATION			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
709	EDUCATION	2,504,999,420	0	2,235,870,552
7098	EDUCATION N.E.C.	2,504,999,420	0	2,235,870,552
70981	EDUCATION N.E.C	2,504,999,420	0	2,235,870,552

051700100100	DEPARTMENT OF EDUCATION						
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
Total					731,669,480	0	221,669,480
05050325000100 - Enhancing Skills and Knowledge (General)	PROCUREMENT OF BOOKS AND OTHER LIBRARY EQUIPMENT TO ONE SCHOOL PER WARD	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70981 - EDUCATION N.E.C	12211712 - LG Wide	1,000,000	0	1,000,000
05100125000100 - Enhancing Skills and	PROVISION OF 3 THREE FLY BOATS.	23010109 - PURCHASE OF SEA BOATS	70981 - EDUCATION N.E.C	12211712 - LG Wide	708,669,480	0	198,669,480

Knowledge (General)							
05100125000200 - Enhancing Skills and Knowledge (General)	CONSTRUCTION/ PROVISION OF SPORTING FACILITIES AT ONE PRIMARY SCHOOL PER WARD	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70981 - EDUCATION N.E.C	12211712 - LG Wide	4,000,000	0	4,000,000
05050125000100 - Enhancing Skills and Knowledge (General)	RENOVATION OF CORPERS LODGE AT OKENE	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70981 - EDUCATION N.E.C	12211712 - LG Wide	16,500,000	0	16,500,000
05100125000300 - Enhancing Skills and Knowledge (General)	REHABILITATION OF 5KM TRUCK C ROADS IN A SELECTED COMMUNITIES	23030113 - REHABILITATION / REPAIRS - ROADS	70981 - EDUCATION N.E.C	12211712 - LG Wide	1,500,000	0	1,500,000

052100100100		DEPARTMENT OF HEALTH CARE			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget	
2	EXPENDITURES	564,260,869	0	1,382,928,580	
21	PERSONNEL COST	235,349,520	0	304,810,260	
2101	SALARY	235,349,520	0	304,810,260	
210101	SALARIES AND WAGES	235,349,520	0	304,810,260	
21010101	SALARY	235,349,520	0	304,810,260	
22	OTHER RECURRENT COSTS	70,900,229	0	176,701,220	
2202	OVERHEAD COST	70,900,229	0	176,701,220	
220201	TRAVEL& TRANSPORT - GENERAL	864,000	0	1,150,000	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	864,000	0	1,150,000	
220203	MATERIALS & SUPPLIES - GENERAL	27,848,629	0	92,549,330	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	864,000	0	1,750,000	
22020305	PRINTING OF NON SECURITY DOCUMENTS	864,000	0	1,000,000	
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	26,120,629	0	89,799,330	
220204	MAINTENANCE SERVICES - GENERAL	172,800	0	750,000	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	172,800	0	750,000	
220206	OTHER SERVICES - GENERAL	9,252,000	0	49,455,760	
22020605	CLEANING & FUMIGATION SERVICES	9,252,000	0	49,455,760	
220210	MISCELLANEOUS EXPENSES GENERAL	32,762,800	0	32,796,130	
22021001	REFRESHMENT & MEALS	466,670	0	500,000	

22021005	FINANCIAL ASSISTANCE TO NEEDIES	17,296,130	0	17,296,130
22021011	DISEASE CONTROL	15,000,000	0	15,000,000
23	CAPITAL EXPENDITURE	258,011,120	0	901,417,100
2301	FIXED ASSETS PURCHASED	189,511,120	0	642,011,120
230101	PURCHASE OF FIXED ASSETS - GENERAL	189,511,120	0	642,011,120
23010105	PURCHASE OF MOTOR VEHICLES	0	0	452,500,000
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	189,511,120	0	189,511,120
2302	CONSTRUCTION / PROVISION	68,500,000	0	68,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	68,500,000	0	68,500,000
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	68,500,000	0	68,500,000
2303	REHABILITATION / REPAIRS	0	0	190,905,980
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0	0	190,905,980
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	0	0	190,905,980

052100100100 DEPARTMENT OF HEALTH CARE				
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
707	HEALTH	564,260,869	0	1,382,928,580
7076	HEALTH N.E.C.	564,260,869	0	1,382,928,580
70761	HEALTH N.E.C.	564,260,869	0	1,382,928,580

052100100100	DEPARTMENT OF HEALTH CARE						
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
Total					258,011,120	0	901,417,100
04100125000101 - Improvement to Human Health (General)	PURCHASE/REPLACEMENT OF SOME EQUIPMENT SUCH AS 20 NOS OF BEDS, APPARATUS ETC. AT SOME SELECTED PHC	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	12211712 - LG Wide	189,511,120	0	189,511,120
04100126000101 - Improvement to Human Health (General)	PROVISION OF DRUGS/EQUIPMENTS/ AMBULANCE	23010105 - PURCHASE OF MOTOR VEHICLES	70761 - HEALTH N.E.C.	12211712 - LG Wide	0	0	452,500,000
04050125000101 - Improvement to Human Health (General)	CONSTRUCTION OF PRIMARY HEALTH CARE (1 PER WARD)	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12211712 - LG Wide	68,500,000	0	68,500,000
04050126000101 - Improvement to Human Health (General)	REHABILITATION/ RENOVATION OF HOSPITAL & CLINICS	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	12211712 - LG Wide	0	0	190,905,980

