



# OKENE LOCAL GOVERNMENT

**20  
25**

**APPROVED  
BUDGET**

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## Contents

1	Budget Overview.....	2
2	Revenue Reports.....	7
2.A	Revenue by Administrative Classification .....	7
2.B	Revenue by Economic Classification .....	8
2.C	Revenue by Fund Classification.....	11
3	Expenditure Reports .....	12
3.A	Expenditure by Administrative Classification.....	12
3.B	Expenditure by Economic Classification.....	16
3.C	Expenditure by Functional Classification .....	19
3.D	Capital Expenditure by Project.....	23

## 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.....	7
Table 4: Total Revenue by Economic Classification.....	8
Table 5: Total Revenue by Fund Classification .....	11
Table 6: Total Expenditure by Administrative Classification .....	12
Table 7: Personnel Expenditure by Administrative Classification .....	13
Table 8: Overhead Expenditure by Administrative Classification .....	14
Table 9: Capital Expenditure by Administrative Classification .....	15
Table 10: Total Expenditure by Economic Classification .....	16
Table 11: Total Expenditure by Functional Classification.....	19
Table 12: Personnel Expenditure by Functional Classification.....	20
Table 13: Overhead Expenditure by Functional Classification .....	21
Table 14: Capital Expenditure by Functional Classification.....	22
Table 16: Capital Expenditure by Project .....	23



# 1 Budget Overview

## Kogi State - OKENE Local Government: 2025 Budget Overview (Original Budget)

Revenue by Economic	2025 Budget	Expenditure by Capital Project (10 Largest Projects)	Capital Expenditure
Opening Balance	-	PROVISION OF 3 THREE FLY BOATS.	708,669,480
Statutory Allocation	3,554,556,670	CONSTRUCTION OF 20 NOS RESIDENTIAL HOUSING SCHEME IN OKENE.	664,424,220
VAT	3,824,500,650	CONSTRUCTION OF MOTOR PARK FENCE AT OKENE MARKET	606,686,350
Other FAAC	412,007,460	PURCHASE OF 2NOS MOTOR CYCLE FOR SURVEILLANCE	200,000,000
LG IGR	97,645,460	PURCHASE/ REPLACEMENT OF SOME EQUIPMENT SUCH AS 20 NOS OF BEDS, APPARATUS ETC. AT SOME SELECTED PHC	189,511,120
Share of State IGR	-	PURCHASE OF SECURITY GADGET/ VEHICLES FOR OPERATION	104,996,140
Other (Capital Receipts)	-	REHABILITATION OF OKENE TRUCK C TOWNSHIP ROADS	101,954,670
<b>Total Revenue</b>	<b>7,888,710,240</b>	CONSTRUCTION OF PRIMARY HEALTH CARE (1 PER WARD)	71,813,230
		CONSTRUCTION OF PRIMARY HEALTH CARE (1 PER WARD)	68,500,000
<b>Expenditure by Economic</b>	<b>2025 Budget</b>	PROCUREMENT OF 1NO. OF ADDITIONAL AGRICULTURAL FACILITIES SUCH AS RIDGER HARROWS, POWER TILERS, HARVESTERS , PLANTERS	67,866,070
Personnel	3,553,344,260	<i>Other Capital Projects</i>	250,334,910
Grants / Contributions to State	21,678,910	<b>Total</b>	<b>3,034,756,190</b>
Other Recurrent	1,278,930,880		
Capital	3,034,756,190		
<b>Total Expenditure</b>	<b>7,888,710,240</b>		
<b>Expenditure by Sector</b>	<b>2025 Budget</b>		
Education	2,504,999,420		
Health	564,260,869		
Other Social	-		
Agriculture	893,697,771		
Other Economic	1,829,616,970		
Administration	2,096,135,210		
Law and Justice	-		
<b>Total Expenditure</b>	<b>7,888,710,240</b>		



Table 1: Budget Overview

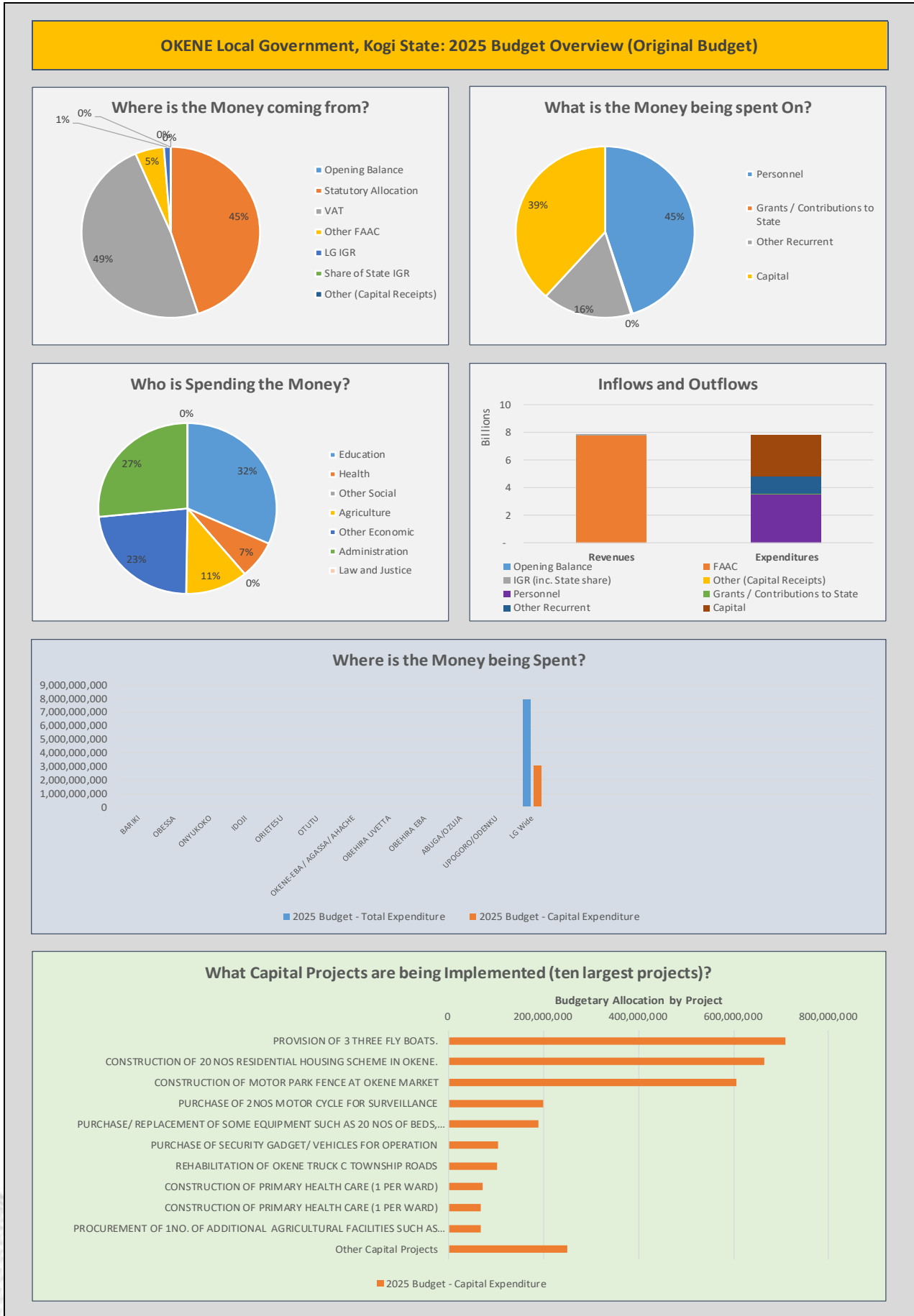




Table 2 Summary Revenue and Expenditure

<b>122117 - OKENE Local Government, Kogi State - 2025 Budget: Summary</b>	
<b>Item</b>	<b>2025 Approved Budget</b>
<b>Opening Balance</b>	
<b>Recurrent Revenue</b>	<b>7,888,710,240</b>
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	7,791,064,780
12 - INDEPENDENT REVENUE	97,645,460
<b>Recurrent Expenditure</b>	<b>4,853,954,050</b>
21 - PERSONNEL COST	3,553,344,260
22 - OTHER RECURRENT COSTS	1,300,609,790
<b>Transfer to Capital Account</b>	<b>3,034,756,190</b>
<b>Capital Receipts</b>	-
13 - AID AND GRANTS	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-
<b>23 - CAPITAL EXPENDITURE</b>	<b>3,034,756,190</b>
<b>Total Revenue (including OB)</b>	<b>7,888,710,240</b>
<b>Total Expenditure</b>	<b>7,888,710,240</b>
<b>Closing Balance</b>	-





Table 3 Expenditure by MDA by Main Economic Classification

<b>122117 - OKENE Local Government, Kogi State - 2025 Original Budget: Expenditure by MDA</b>						
Code	Administrative Unit	Personnel Expenditure	Overhead Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	<b>Total Expenditure</b>	<b>3,553,344,260</b>	<b>1,300,609,790</b>	<b>4,853,954,050</b>	<b>3,034,756,190</b>	<b>7,888,710,240</b>
<b>010000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>1,477,154,210</b>	<b>418,981,000</b>	<b>1,896,135,210</b>	<b>200,000,000</b>	<b>2,096,135,210</b>
<b>011100000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	<b>64,003,340</b>	<b>76,570,400</b>	<b>140,573,740</b>	-	<b>140,573,740</b>
011100100100	CHAIRMAN	55,346,040	59,096,000	114,442,040	-	114,442,040
011100100200	VICE-CHAIRMAN	4,555,100	14,976,000	19,531,100	-	19,531,100
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	1,908,210	2,016,000	3,924,210	-	3,924,210
011118300100	INTERNAL AUDIT	2,193,990	482,400	2,676,390	-	2,676,390
<b>011200000000</b>	<b>LOCAL GOVT COUNCIL</b>	<b>60,369,320</b>	<b>33,732,000</b>	<b>94,101,320</b>	-	<b>94,101,320</b>
011202100100	OFFICE OF THE HOUSE LEADER	60,369,320	33,732,000	94,101,320	-	94,101,320
<b>012500000000</b>	<b>DIRECTOR OF PERSONNEL MANAGEMENT</b>	<b>1,352,781,550</b>	<b>308,678,600</b>	<b>1,661,460,150</b>	<b>200,000,000</b>	<b>1,861,460,150</b>
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	1,352,781,550	308,678,600	1,661,460,150	200,000,000	1,861,460,150
<b>020000000000</b>	<b>ECONOMIC SECTOR</b>	<b>417,783,390</b>	<b>460,455,761</b>	<b>878,239,151</b>	<b>1,845,075,590</b>	<b>2,723,314,741</b>
<b>021500000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES PLANNING SECTOR</b>	<b>48,348,660</b>	<b>120,796,691</b>	<b>169,145,351</b>	<b>724,552,420</b>	<b>893,697,771</b>
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	48,348,660	120,796,691	169,145,351	724,552,420	893,697,771
<b>022000000000</b>	<b>DEPARTMENT FINANCE AND SUPPLY (TREASURY)</b>	<b>198,477,550</b>	<b>323,693,150</b>	<b>522,170,700</b>	<b>14,565,480</b>	<b>536,736,180</b>
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	177,056,970	318,298,910	495,355,880	6,950,000	502,305,880
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	21,420,580	5,394,240	26,814,820	7,615,480	34,430,300
<b>023400000000</b>	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	<b>170,957,180</b>	<b>15,965,920</b>	<b>186,923,100</b>	<b>1,105,957,690</b>	<b>1,292,880,790</b>
023400100100	DEPARTMENT OF WORKS & HOUSING	170,957,180	15,965,920	186,923,100	1,105,957,690	1,292,880,790



<b>050000000000</b>	<b>SOCIAL SECTOR</b>	<b>1,658,406,660</b>	<b>421,173,029</b>	<b>2,079,579,689</b>	<b>989,680,600</b>	<b>3,069,260,289</b>
<b>051700000000</b>	<b>DEPARTMENT OF EDUCATION</b>	<b>1,423,057,140</b>	<b>350,272,800</b>	<b>1,773,329,940</b>	<b>731,669,480</b>	<b>2,504,999,420</b>
051700100100	DEPARTMENT OF EDUCATION	1,423,057,140	350,272,800	1,773,329,940	731,669,480	2,504,999,420
<b>052100000000</b>	<b>DEPARTMENT OF HEALTH CARE</b>	<b>235,349,520</b>	<b>70,900,229</b>	<b>306,249,749</b>	<b>258,011,120</b>	<b>564,260,869</b>
052100100100	DEPARTMENT OF HEALTH CARE	235,349,520	70,900,229	306,249,749	258,011,120	564,260,869



## 2 Revenue Reports

### 2.A Revenue by Administrative Classification

Table 4: Total Revenue by Administrative Classification

<b>122117 - OKENE Local Government, Kogi State - 2025 Budget: Total Revenue by Administrative Unit</b>		
<b>Code</b>	<b>Administrative Unit</b>	<b>2025 Approved Budget</b>
-	<i>Total Revenue</i>	<i>7,888,710,240</i>
<b>020000000000</b>	<b>ECONOMIC SECTOR</b>	<b>7,888,710,240</b>
<b>022000000000</b>	<b>DEPARTMENT FINANCE AND SUPPLY (TREASURY)</b>	<b>7,888,710,240</b>
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	7,888,710,240





## 2.B Revenue by Economic Classification

Table 5: Total Revenue by Economic Classification

<b>122117 - OKENE Local Government, Kogi State - 2025 Budget: Total Revenue by Economic Classification</b>		
<b>Code</b>	<b>Economic</b>	<b>2025 Approved Budget</b>
<b>1</b>	<b>REVENUE</b>	<b>7,888,710,240</b>
<b>11</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>	<b>7,791,064,780</b>
<b>1101</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>	<b>7,791,064,780</b>
<b>110101</b>	<b>STATUTORY ALLOCATION (FAAC)</b>	<b>3,554,556,670</b>
11010101	STATUTORY ALLOCATION	3,554,556,670
<b>110102</b>	<b>VALUE ADDED TAX ALLOCATION</b>	<b>3,824,500,650</b>
11010201	SHARE OF VAT	3,824,500,650
<b>110103</b>	<b>GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT</b>	<b>412,007,460</b>
11010399	OTHER FAAC DISTRIBUTIONS	412,007,460
<b>12</b>	<b>INDEPENDENT REVENUE</b>	<b>97,645,460</b>
<b>1201</b>	<b>DIRECT TAX REVENUE</b>	<b>5,625,000</b>
<b>120101</b>	<b>PERSONAL TAXES</b>	<b>5,625,000</b>
12010101	COMMUNITY DEVELOPMENT/POLL TAX	5,625,000
<b>1202</b>	<b>NON-TAX REVENUE</b>	<b>92,020,460</b>
<b>120201</b>	<b>LICENCES - GENERAL</b>	<b>27,308,720</b>
12020108	NATIVE LIQOUR LINCENSE	10,102,760
12020109	REGISTRATION OF VOLUNTARY ORGANIZATIONS	1,200,000
12020113	BRICKMAKING, etc LICENSE	183,960
12020117	DRIED FISH & MEAT LICENSES	15,000
12020119	FISHING PERMITS	7,000



12020120	HAWKER'S PERMITS	8,000,000
12020124	ABBATTOIR/SLAUGHTER LICENSES	800,000
12020126	HIRING SERVICES	6,000,000
12020131	DISPENSARY MATERNITY FEE	200,000
12020137	HACKNING PERMIT	800,000
<b>120204</b>	<b>FEES - GENERAL</b>	<b>32,600,000</b>
12020404	TRADE UNION FEES	350,000
12020417	CONTRACTOR REGISTRATION FEES	9,000,000
12020418	MARRIAGE/ DIVORCE FEES	2,000,000
12020425	DISINFECTION OF PRODUCE FEES	150,000
12020427	TENDER FEES	6,500,000
12020436	BILL BOARD ADVERTISEMENT FEES	500,000
12020443	BIRTH & DEATH REGISTRATION FEES	3,500,000
12020444	BURIAL FEES	100,000
12020449	BUSINESS/TRADE OPERATING FEES	6,000,000
12020453	APPLICATIONS FEES	4,500,000
<b>120206</b>	<b>SALES - GENERAL</b>	<b>5,850,000</b>
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	50,000
12020611	PROCEEDS FROM SALES OF GOVT. VEHICLES	5,550,000
12020612	PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS	250,000
<b>120207</b>	<b>EARNINGS -GENERAL</b>	<b>8,350,000</b>
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	150,000
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	1,150,000
12020708	EARNINGS FROM AGRICULTURAL PRODUCE	50,000
12020710	EARNINGS FROM GUEST HOUSES	500,000



12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	6,500,000
<b>120208</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>	<b>300,000</b>
12020801	RENT ON GOVT.QUARTERS	300,000
<b>120209</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>	<b>17,611,740</b>
12020905	LEASE RENTAL	17,611,740



## 2.C Revenue by Fund Classification

Table 6: Total Revenue by Fund Classification

<b>122117 - OKENE Local Government, Kogi State - 2025</b>		
<b>Budget: Total Revenue by Fund</b>		
<b>Code</b>	<b>Fund</b>	<b>2025 Approved Budget</b>
-	<i>Total Revenue (including Capital Receipts, excluding Open Balance)</i>	<i><b>7,888,710,240</b></i>
<b>01</b>	<b>FEDERATION ACCOUNT</b>	<b>7,791,064,780</b>
<b>011</b>	<b>FAAC DIRECT ALLOCATION</b>	<b>7,791,064,780</b>
01101	FAAC DIRECT ALLOCATION	7,791,064,780
<b>02</b>	<b>CONSOLIDATED REVENUE FUND</b>	<b>97,645,460</b>
<b>021</b>	<b>MAIN ENVELOP</b>	<b>97,645,460</b>
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	97,645,460



### 3 Expenditure Reports

#### 3.A Expenditure by Administrative Classification

Table 7: Total Expenditure by Administrative Classification

<b>122117 - OKENE Local Government, Kogi State - 2025 Budget: Total Expenditure by Administrative Unit</b>		
<b>Code</b>	<b>Administrative Unit</b>	<b>2025 Approved Budget</b>
-	<b><i>Total Expenditure</i></b>	<b><i>7,888,710,240</i></b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>2,096,135,210</b>
<b>01110000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	<b>140,573,740</b>
011100100100	CHAIRMAN	114,442,040
011100100200	VICE-CHAIRMAN	19,531,100
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	3,924,210
011118300100	INTERNAL AUDIT	2,676,390
<b>01120000000</b>	<b>LOCAL GOVT COUNCIL</b>	<b>94,101,320</b>
011202100100	OFFICE OF THE HOUSE LEADER	94,101,320
<b>01250000000</b>	<b>DIRECTOR OF PERSONNEL MANAGEMENT</b>	<b>1,861,460,150</b>
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	1,861,460,150
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>2,723,314,741</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES PLANNING SECTOR</b>	<b>893,697,771</b>
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	893,697,771
<b>02200000000</b>	<b>DEPARTMENT FINANCE AND SUPPLY (TREASURY)</b>	<b>536,736,180</b>
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	502,305,880
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	34,430,300
<b>02340000000</b>	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	<b>1,292,880,790</b>
023400100100	DEPARTMENT OF WORKS & HOUSING	1,292,880,790
<b>05000000000</b>	<b>SOCIAL SECTOR</b>	<b>3,069,260,289</b>
<b>05170000000</b>	<b>DEPARTMENT OF EDUCATION</b>	<b>2,504,999,420</b>
051700100100	DEPARTMENT OF EDUCATION	2,504,999,420
<b>05210000000</b>	<b>DEPARTMENT OF HEALTH CARE</b>	<b>564,260,869</b>
052100100100	DEPARTMENT OF HEALTH CARE	564,260,869



Table 8: Personnel Expenditure by Administrative Classification

<b>122117 - OKENE Local Government, Kogi State - 2025 Budget: Personnel Expenditure by Administrative Unit</b>		
<b>Code</b>	<b>Administrative Unit</b>	<b>2025 Approved Budget</b>
-	<b><i>Total Personnel Expenditure</i></b>	<b><i>3,553,344,260</i></b>
<b>010000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>1,477,154,210</b>
<b>011100000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	<b>64,003,340</b>
011100100100	CHAIRMAN	55,346,040
011100100200	VICE-CHAIRMAN	4,555,100
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	1,908,210
011118300100	INTERNAL AUDIT	2,193,990
<b>011200000000</b>	<b>LOCAL GOVT COUNCIL</b>	<b>60,369,320</b>
011202100100	OFFICE OF THE HOUSE LEADER	60,369,320
<b>012500000000</b>	<b>DIRECTOR OF PERSONNEL MANAGEMENT</b>	<b>1,352,781,550</b>
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	1,352,781,550
<b>020000000000</b>	<b>ECONOMIC SECTOR</b>	<b>417,783,390</b>
<b>021500000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES PLANNING SECTOR</b>	<b>48,348,660</b>
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	48,348,660
<b>022000000000</b>	<b>DEPARTMENT FINANCE AND SUPPLY (TREASURY)</b>	<b>198,477,550</b>
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	177,056,970
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	21,420,580
<b>023400000000</b>	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	<b>170,957,180</b>
023400100100	DEPARTMENT OF WORKS & HOUSING	170,957,180
<b>050000000000</b>	<b>SOCIAL SECTOR</b>	<b>1,658,406,660</b>
<b>051700000000</b>	<b>DEPARTMENT OF EDUCATION</b>	<b>1,423,057,140</b>
051700100100	DEPARTMENT OF EDUCATION	1,423,057,140
<b>052100000000</b>	<b>DEPARTMENT OF HEALTH CARE</b>	<b>235,349,520</b>
052100100100	DEPARTMENT OF HEALTH CARE	235,349,520





Table 9: Overhead Expenditure by Administrative Classification

<b>122117 - OKENE Local Government, Kogi State - 2025 Budget: Overhead Expenditure by Administrative Unit</b>		
<b>Code</b>	<b>Administrative Unit</b>	<b>2025 Approved Budget</b>
-	<b><i>Total Overhead Expenditure</i></b>	<b><i>1,300,609,790</i></b>
<b>010000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>418,981,000</b>
<b>011100000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	<b>76,570,400</b>
011100100100	CHAIRMAN	59,096,000
011100100200	VICE-CHAIRMAN	14,976,000
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	2,016,000
011118300100	INTERNAL AUDIT	482,400
<b>011200000000</b>	<b>LOCAL GOVT COUNCIL</b>	<b>33,732,000</b>
011202100100	OFFICE OF THE HOUSE LEADER	33,732,000
<b>012500000000</b>	<b>DIRECTOR OF PERSONNEL MANAGEMENT</b>	<b>308,678,600</b>
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	308,678,600
<b>020000000000</b>	<b>ECONOMIC SECTOR</b>	<b>460,455,761</b>
<b>021500000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES PLANNING SECTOR</b>	<b>120,796,691</b>
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	120,796,691
<b>022000000000</b>	<b>DEPARTMENT FINANCE AND SUPPLY (TREASURY)</b>	<b>323,693,150</b>
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	318,298,910
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	5,394,240
<b>023400000000</b>	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	<b>15,965,920</b>
023400100100	DEPARTMENT OF WORKS & HOUSING	15,965,920
<b>050000000000</b>	<b>SOCIAL SECTOR</b>	<b>421,173,029</b>
<b>051700000000</b>	<b>DEPARTMENT OF EDUCATION</b>	<b>350,272,800</b>
051700100100	DEPARTMENT OF EDUCATION	350,272,800
<b>052100000000</b>	<b>DEPARTMENT OF HEALTH CARE</b>	<b>70,900,229</b>
052100100100	DEPARTMENT OF HEALTH CARE	70,900,229



Table 10: Capital Expenditure by Administrative Classification

<b>122117 - OKENE Local Government, Kogi State - 2025 Budget: Capital Expenditure by Administrative Unit</b>		
<b>Code</b>	<b>Administrative Unit</b>	<b>2025 Approved Budget</b>
-	<b><i>Total Capital Expenditure</i></b>	<b><i>3,034,756,190</i></b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>200,000,000</b>
<b>01250000000</b>	<b>DIRECTOR OF PERSONNEL MANAGEMENT</b>	<b>200,000,000</b>
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	200,000,000
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>1,845,075,590</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES PLANNING SECTOR</b>	<b>724,552,420</b>
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	724,552,420
<b>02200000000</b>	<b>DEPARTMENT FINANCE AND SUPPLY (TREASURY)</b>	<b>14,565,480</b>
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	6,950,000
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	7,615,480
<b>02340000000</b>	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	<b>1,105,957,690</b>
023400100100	DEPARTMENT OF WORKS & HOUSING	1,105,957,690
<b>05000000000</b>	<b>SOCIAL SECTOR</b>	<b>989,680,600</b>
<b>05170000000</b>	<b>DEPARTMENT OF EDUCATION</b>	<b>731,669,480</b>
051700100100	DEPARTMENT OF EDUCATION	731,669,480
<b>05210000000</b>	<b>DEPARTMENT OF HEALTH CARE</b>	<b>258,011,120</b>
052100100100	DEPARTMENT OF HEALTH CARE	258,011,120



### 3.B Expenditure by Economic Classification

Table 11: Total Expenditure by Economic Classification

<b>122117 - OKENE Local Government, Kogi State - 2025 Budget: Expenditure by Economic Classification</b>		
<b>Code</b>	<b>Item</b>	<b>2025 Approved Budget</b>
<b>2</b>	<b><i>EXPENDITURES</i></b>	<b><i>7,888,710,240</i></b>
<b>21</b>	<b><i>PERSONNEL COST</i></b>	<b><i>3,553,344,260</i></b>
<b>2101</b>	<b><i>SALARY</i></b>	<b><i>2,382,285,580</i></b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>2,382,285,580</b>
21010101	SALARY	2,382,285,580
<b>2102</b>	<b><i>ALLOWANCES AND SOCIAL CONTRIBUTION</i></b>	<b><i>1,171,058,680</i></b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>3,426,140</b>
21020101	NON REGULAR ALLOWANCES	3,426,140
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>	<b>1,167,632,540</b>
21020202	CONTRIBUTORY PENSION	1,167,632,540
<b>22</b>	<b><i>OTHER RECURRENT COSTS</i></b>	<b><i>1,300,609,790</i></b>
<b>2202</b>	<b><i>OVERHEAD COST</i></b>	<b><i>1,142,442,670</i></b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>122,070,481</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	62,811,171
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6,380,000
22020105	TRADITIONAL COUNCIL EXPENSES	52,879,310
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>2,818,120</b>
22020201	ELECTRICITY CHARGES	2,818,120
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>264,410,820</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	80,614,671
22020302	BOOKS	2,160,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	864,000
22020306	PRINTING OF SECURITY DOCUMENTS	17,599,590
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	26,120,629
22020309	UNIFORMS & OTHER CLOTHING	25,218,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	105,588,610
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	6,245,320
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>67,768,811</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	65,594,541
22020402	MAINTENANCE OF OFFICE FURNITURE	335,600
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,838,670
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>6,232,950</b>
22020501	LOCAL TRAINING	6,232,950
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>154,207,830</b>
22020601	SECURITY SERVICES	95,281,950
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	44,120,000
22020605	CLEANING & FUMIGATION SERVICES	14,805,880
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>31,334,670</b>
22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	50,000



22020703	LEGAL SERVICES	27,428,000
22020705	ARCHITECTURAL SERVICES	190,000
22020706	SURVEYING SERVICES	3,666,670
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>9,164,000</b>
22020801	MOTOR VEHICLE FUEL COST	9,164,000
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>24,177,950</b>
22020901	BANK CHARGES (OTHER THAN INTEREST)	24,177,950
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>460,257,038</b>
22021001	REFRESHMENT & MEALS	102,114,341
22021003	PUBLICITY & ADVERTISEMENTS	5,409,340
22021005	FINANCIAL ASSISTANCE TO NEEDIES	32,296,130
22021006	POSTAGES & COURIER SERVICES	87,180
22021007	WELFARE PACKAGES	226,383,697
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	75,966,350
22021011	DISEASE CONTROL	15,000,000
22021020	SCHOLARSHIP SCHEME/ STUDENTS BURSARY	3,000,000
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>47,694,830</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>47,694,830</b>
22040101	GRANT TO OTHER GOVERNMENTS - CURRENT	21,678,910
22040102	GRANT TO OTHER GOVERNMENTS - CAPITAL	26,015,920
<b>2206</b>	<b>PUBLIC DEBT CHARGES</b>	<b>110,472,290</b>
<b>220601</b>	<b>FOREIGN INTEREST / DISCOUNT</b>	<b>30,236,140</b>
22060102	FOREIGN INTEREST /DISCOUNT - LONG TERM BORROWINGS	30,236,140
<b>220602</b>	<b>DOMESTIC INTEREST / DISCOUNT</b>	<b>80,236,150</b>
22060201	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS	80,236,150
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>3,034,756,190</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>1,376,376,150</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>1,376,376,150</b>
23010101	PURCHASE / ACQUISITION OF LAND	33,333,340
23010105	PURCHASE OF MOTOR VEHICLES	200,000,000
23010109	PURCHASE OF SEA BOATS	708,669,480
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	4,750,000
23010114	PURCHASE OF COMPUTER PRINTERS	6,500,000
23010119	PURCHASE OF POWER GENERATING SET	9,750,000
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	189,511,120
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	1,000,000
23010128	PURCHASE OF SECURITY EQUIPMENT	104,996,140
23010139	PURCHASE OF AGRICULTURAL PRODUCE/ EQUIPMENT	117,866,070
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>768,719,580</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>768,719,580</b>
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	140,313,230
23020108	CONSTRUCTION / PROVISION OF SLAUGHTER SLAP/ABATAIOR	2,720,000
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	4,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	15,000,000



23020124	CONSTRUCTION OF MARKETS/PARKS	606,686,350
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>886,344,980</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>886,344,980</b>
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	16,500,000
23030103	REHABILITATION / REPAIRS - HOUSING	664,424,220
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	50,000,000
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	50,592,750
23030113	REHABILITATION / REPAIRS - ROADS	103,454,670
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	1,373,340
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>3,315,480</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>3,315,480</b>
23050102	COMPUTER SOFTWARE ACQUISITION	3,315,480





### 3.C Expenditure by Functional Classification

Table 12: Total Expenditure by Functional Classification

<b>122117 - OKENE Local Government, Kogi State - 2025</b>		
<b>Budget: Total Expenditure by Function</b>		
<b>Code</b>	<b>Item</b>	<b>2025 Approved Budget</b>
-	<b><i>Total Expenditure</i></b>	<b><i>7,888,710,240</i></b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>2,632,871,390</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>2,344,773,930</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	230,750,850
70112	FINANCIAL AND FISCAL AFFAIRS	2,114,023,080
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>288,097,460</b>
70131	GENERAL PERSONNEL SERVICES	249,742,950
70132	OVERALL PLANNING AND STATISTICAL SERVICES	34,430,300
70133	OTHER GENERAL SERVICES	3,924,210
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>2,186,578,561</b>
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>893,697,771</b>
70421	AGRICULTURE	893,697,771
<b>7045</b>	<b>TRANSPORT</b>	<b>1,292,880,790</b>
70451	ROAD TRANSPORT	1,292,880,790
<b>707</b>	<b>HEALTH</b>	<b>564,260,869</b>
<b>7076</b>	<b>HEALTH N.E.C.</b>	<b>564,260,869</b>
70761	HEALTH N.E.C.	564,260,869
<b>709</b>	<b>EDUCATION</b>	<b>2,504,999,420</b>
<b>7098</b>	<b>EDUCATION N.E.C.</b>	<b>2,504,999,420</b>
70981	EDUCATION N.E.C	2,504,999,420





Table 13: Personnel Expenditure by Functional Classification

<b>122117 - OKENE Local Government, Kogi State - 2025</b>		
<b>Budget: Personnel Expenditure by Function</b>		
<b>Code</b>	<b>Item</b>	<b>2025 Approved Budget</b>
	<b><i>Total Personnel Expenditure</i></b>	<b><i>3,553,344,260</i></b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>1,675,631,760</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>1,652,302,970</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	122,464,450
70112	FINANCIAL AND FISCAL AFFAIRS	1,529,838,520
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>23,328,790</b>
70132	OVERALL PLANNING AND STATISTICAL SERVICES	21,420,580
70133	OTHER GENERAL SERVICES	1,908,210
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>219,305,840</b>
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>48,348,660</b>
70421	AGRICULTURE	48,348,660
<b>7045</b>	<b>TRANSPORT</b>	<b>170,957,180</b>
70451	ROAD TRANSPORT	170,957,180
<b>707</b>	<b>HEALTH</b>	<b>235,349,520</b>
<b>7076</b>	<b>HEALTH N.E.C.</b>	<b>235,349,520</b>
70761	HEALTH N.E.C.	235,349,520
<b>709</b>	<b>EDUCATION</b>	<b>1,423,057,140</b>
<b>7098</b>	<b>EDUCATION N.E.C.</b>	<b>1,423,057,140</b>
70981	EDUCATION N.E.C	1,423,057,140



Table 14: Overhead Expenditure by Functional Classification

<b>122117 - OKENE Local Government, Kogi State - 2025 Budget: Overhead Expenditure by Function</b>		
<b>Code</b>	<b>Item</b>	<b>2025 Approved Budget</b>
-	<b><i>Total Overhead Expenditure</i></b>	<b><i>1,300,609,790</i></b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>742,674,150</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>685,520,960</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	108,286,400
70112	FINANCIAL AND FISCAL AFFAIRS	577,234,560
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>57,153,190</b>
70131	GENERAL PERSONNEL SERVICES	49,742,950
70132	OVERALL PLANNING AND STATISTICAL SERVICES	5,394,240
70133	OTHER GENERAL SERVICES	2,016,000
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>136,762,611</b>
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>120,796,691</b>
70421	AGRICULTURE	120,796,691
<b>7045</b>	<b>TRANSPORT</b>	<b>15,965,920</b>
70451	ROAD TRANSPORT	15,965,920
<b>707</b>	<b>HEALTH</b>	<b>70,900,229</b>
<b>7076</b>	<b>HEALTH N.E.C.</b>	<b>70,900,229</b>
70761	HEALTH N.E.C.	70,900,229
<b>709</b>	<b>EDUCATION</b>	<b>350,272,800</b>
<b>7098</b>	<b>EDUCATION N.E.C.</b>	<b>350,272,800</b>
70981	EDUCATION N.E.C	350,272,800



Table 15: Capital Expenditure by Functional Classification

<b>122117 - OKENE Local Government, Kogi State - 2025 Budget: Capital Expenditure by Function</b>		
<b>Code</b>	<b>Item</b>	<b>2025 Approved Budget</b>
-	<b><i>Total Capital Expenditure</i></b>	<b><i>3,034,756,190</i></b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>214,565,480</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>6,950,000</b>
70112	FINANCIAL AND FISCAL AFFAIRS	6,950,000
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>207,615,480</b>
70131	GENERAL PERSONNEL SERVICES	200,000,000
70132	OVERALL PLANNING AND STATISTICAL SERVICES	7,615,480
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>1,830,510,110</b>
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>724,552,420</b>
70421	AGRICULTURE	724,552,420
<b>7045</b>	<b>TRANSPORT</b>	<b>1,105,957,690</b>
70451	ROAD TRANSPORT	1,105,957,690
<b>707</b>	<b>HEALTH</b>	<b>258,011,120</b>
<b>7076</b>	<b>HEALTH N.E.C.</b>	<b>258,011,120</b>
70761	HEALTH N.E.C.	258,011,120
<b>709</b>	<b>EDUCATION</b>	<b>731,669,480</b>
<b>7098</b>	<b>EDUCATION N.E.C.</b>	<b>731,669,480</b>
70981	EDUCATION N.E.C	731,669,480



### 3.D Capital Expenditure by Project

Table 16: Capital Expenditure by Project

## 122117 - OKENE Local Government, Kogi State - 2025 Budget: Capital Projects

Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Approved Budget
<b>Total Capital Expenditure</b>						<b>3,034,756,190</b>
PURCHASE OF 2NOS MOTOR CYCLE FOR SURVEILLANCE	13100125000100	012500100100	23010105	70131	12211712 - LG Wide	200,000,000
PROCUREMENT OF 1NO. OF ADDITIONAL AGRICULTURAL FACILITIES SUCH AS RIDGER HARROWS, POWER TILERS, HARVESTERS , PLANTERS	01070125000100	021500100100	23010139	70421	12211712 - LG Wide	67,866,070
PURCHASE OF AGRICULTURAL FACILITIES SUCH AS CUTLAS, HOES, LAKE, SPRAYER ETC TO BE DISTRIBUTED TO 40 LG FARMERS	01070125000200	021500100100	23010139	70421	12211712 - LG Wide	50,000,000
CONSTRUCTION OF MOTOR PARK FENCE AT OKENE MARKET	01070125000300	021500100100	23020124	70421	12211712 - LG Wide	606,686,350
PURCHASE OF TABLES, CHAIRS AND MODERN CURTAINS FOR WORKS DEPARTMENT STAFF	13100125000200	022000100100	23010112	70112	12211712 - LG Wide	2,000,000
PROVISION OF 250KVA GENERATING SET FOR THE DEPARTMENT	13100125000300	022000100100	23010119	70112	12211712 - LG Wide	2,750,000
PROCUREMENT OF QUICKNOTE SOFTWARE FOR DEPARTMENTAL ACTIVITIES	13100125000400	022000100100	23050102	70112	12211712 - LG Wide	2,200,000
PURCHASE OF 1 NO OF ENINTERPRISE COMPUTER PRINTERS	13100125000500	022000300100	23010114	70132	12211712 - LG Wide	6,500,000
PROCUREMENT OF QUICKNOTE SOFTWARE FOR DEPARTMENTAL ACTIVITIES	13100125000600	022000300100	23050102	70132	12211712 - LG Wide	1,115,480
RENOVATION OF 3NOS OF PHC IN THE SELECTED WARD	17100125000100	023400100100	23030105	70451	12211712 - LG Wide	50,592,750
CONSTRUCTION OF PRIMARY HEALTH CARE (1 PER WARD)	17100125000200	023400100100	23020106	70451	12211712 - LG Wide	71,813,230
CONSTRUCTION OF SLAUGHTER SLAB AT OKENE	17100125000300	023400100100	23020108	70451	12211712 - LG Wide	2,720,000
ACQUISITION OF LAND FOR FARMING ACTIVITIES AT VARIOUS COMMUNITIES FOR FARMERS	17100125000400	023400100100	23010101	70451	12211712 - LG Wide	33,333,340
CONSTRUCTION OF LG SECRETARIAT ANNEX.	17100125000500	023400100100	23020118	70451	12211712 - LG Wide	15,000,000
PURCHASE OF TABLES, CHAIRS AND MODERN CURTAINS FOR WORKS DEPARTMENT STAFF	17100125000600	023400100100	23010112	70451	12211712 - LG Wide	2,750,000
PROVISION OF 250KVA GENERATING SET FOR THE DEPARTMENT	17100125000700	023400100100	23010119	70451	12211712 - LG Wide	7,000,000
REHABILITATION OF OKENE TRUCK C TOWNSHIP ROADS	17100125000800	023400100100	23030113	70451	12211712 - LG Wide	101,954,670
PURCHASE OF SECURITY GADGET/ VEHICLES FOR OPERATION	17100125000900	023400100100	23010128	70451	12211712 - LG Wide	104,996,140
CONSTRUCTION OF 20 NOS RESIDENTIAL HOUSING SCHEME IN OKENE.	17100125001000	023400100100	23030103	70451	12211712 - LG Wide	664,424,220
EXISTING WATER REHABILITATION ACROSS LGA	17100125001100	023400100100	23030104	70451	12211712 - LG Wide	50,000,000
CONSTRUCTION OF MUSEUM TO SERVE AS TOURIST CENTRE AT MOUNT PATTI LOKOJA	17100125001200	023400100100	23030118	70451	12211712 - LG Wide	1,373,340



PROCUREMENT OF BOOKS AND OTHER LIBRARY EQUIPMENT TO ONE SCHOOL PER WARD	05050325000100	051700100100	23010125	70981	12211712 - LG Wide	1,000,000
PROVISION OF 3 THREE FLY BOATS.	05100125000100	051700100100	23010109	70981	12211712 - LG Wide	708,669,480
CONSTRUCTION/ PROVISION OF SPORTING FACILITIES AT ONE PRIMARY SCHOOL PER WARD	05100125000200	051700100100	23020112	70981	12211712 - LG Wide	4,000,000
RENOVATION OF CORPERS LODGE AT OKENE	05050125000100	051700100100	23030101	70981	12211712 - LG Wide	16,500,000
REHABILITATION OF 5KM TRUCK C ROADS IN A SELECTED COMMUNITIES	05100125000300	051700100100	23030113	70981	12211712 - LG Wide	1,500,000
PURCHASE/ REPLACEMENT OF SOME EQUIPMENT SUCH AS 20 NOS OF BEDS, APPARATUS ETC. AT SOME SELECTED PHC	04100125000101	052100100100	23010122	70761	12211712 - LG Wide	189,511,120
CONSTRUCTION OF PRIMARY HEALTH CARE (1 PER WARD)	04050125000101	052100100100	23020106	70761	12211712 - LG Wide	68,500,000