



**KOGI STATE GOVERNMENT
OF NIGERIA
DRAFT BUDGET
ESTIMATES
2026.**

**PREPARED BY
MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING.**



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KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



Kogi State Government 2026 Budget Proposals Summary

Item	2025 Original Budget	2025 Final Budget	2025 Performance January to September	2026 Budget Proposals	2026 NUT Tagging
Opening Balance		22,124,873,229	68,902,197,640.45		
Recurrent Revenue	399,324,007,696	399,324,007,696	245,410,455,413.43	470,008,482,693	-
11 - GOVERNMENT SHARE OF FAAC	364,375,163,041	364,375,163,041	219,046,235,568.32	426,023,266,301	-
12 - INDEPENDENT REVENUE	34,948,844,655	34,948,844,655	26,364,219,845.11	43,985,216,392	-
Recurrent Expenditure	281,123,215,687	322,087,631,447	203,042,954,075.92	367,448,083,683	3,584,653,020
21 - PERSONNEL COST	109,963,898,731	104,716,698,731	67,136,503,834.14	116,243,175,406	-
22 - OTHER RECURRENT COSTS, of which:	171,159,316,956	217,370,932,716	135,906,450,241.78	251,204,908,277	3,584,653,020
<i>er Non Debt Recurrent</i>	<i>143,179,316,956</i>	<i>196,390,932,716</i>	<i>104,362,991,765.64</i>	<i>235,204,908,277</i>	<i>3,584,653,020</i>
<i>t Service</i>	<i>27,980,000,000</i>	<i>20,980,000,000</i>	<i>31,543,458,476.14</i>	<i>16,000,000,000</i>	-
Transfer to Capital Account	118,200,792,009	99,361,249,478	111,269,698,977.96	102,560,399,010	- 3,584,653,020
Other Receipts	183,080,111,793	183,100,111,793	52,845,653,932.27	350,482,102,750	254,326,500
13 - AID AND GRANTS	111,717,299,668	111,737,299,668	38,929,560,445.58	133,157,355,987	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	71,362,812,125	71,362,812,125	13,916,093,486.69	217,324,746,763	254,326,500
23 - CAPITAL EXPENDITURE (Capital Expenditure)	301,280,903,802	282,461,361,271	103,772,328,548.08	453,042,501,760	1,101,491,201
Total Revenue (including OB)	582,404,119,489	604,548,992,718	367,158,306,986.15	820,490,585,443	254,326,500
Total Expenditure	582,404,119,489	604,548,992,718	306,815,282,624	820,490,585,443	4,686,144,221
Closing Balance	-	-	60,343,024,362.15	-	4,431,817,721



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



Kogi State Government 2026 Approved Budget - Revenue by MDA (not including Opening Balance)

Code	Administrative Unit	Federation count Revenues	Independent venue (IGR)	Total Recurrent Revenue	Aids and Grants	Capital Development Fund Receipts	Total Other Receipts	Total Revenue
	Total Revenue	426,023,266,301	43,985,216,392	470,008,482,693	133,157,355,987	217,324,746,763	350,482,102,750	820,490,585,443
010000000000	ADMINISTRATION SECTOR	-	1,282,598,899	1,282,598,899	21,217,865,000	-	21,217,865,000	22,500,463,899
011100000000	GOVERNORS OFFICE PLANNING SECTOR	-	42,240,000	42,240,000	17,767,850,000	-	17,767,850,000	17,810,090,000
011101000100	BUREAU OF PUBLIC PROCUREMENT (BPP)	-	42,240,000	42,240,000	-	-	-	42,240,000
011103500100	KOGI STATE PENSION COMMISSION	-	-	-	17,767,850,000	-	17,767,850,000	17,767,850,000
016100000000	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT PLANNING SECTOR	-	195,575,000	195,575,000	1,200,000,000	-	1,200,000,000	1,395,575,000
016103800100	CHRISTIAN PILGRIMS COMMISSION	-	192,075,000	192,075,000	-	-	-	192,075,000
016103700100	KOGI STATE HAJJ COMMISSION	-	3,500,000	3,500,000	-	-	-	3,500,000
016105500100	STATE SECURITY TRUST FUND	-	-	-	1,200,000,000	-	1,200,000,000	1,200,000,000
012300000000	MINISTRY OF INFORMATION AND COMMUNICATION PLANNING SECTOR	-	1,032,999,999	1,032,999,999	-	-	-	1,032,999,999
012300100100	MINISTRY OF INFORMATION AND COMMUNICATION	-	15,000,000	15,000,000	-	-	-	15,000,000
012300300100	KOGI STATE BROADCASTING CORPORATION	-	15,000,000	15,000,000	-	-	-	15,000,000
012301300100	KOGI STATE NEWSPAPER CORPORATION	-	3,000,000	3,000,000	-	-	-	3,000,000
012301400100	KOGI STATE SIGNAGE AND ADVERTISEMENT AGENCY	-	999,999,999	999,999,999	-	-	-	999,999,999
012500000000	OFFICE OF THE HEAD OF CIVIL SERVICE PLANNING SECTOR	-	773,900	773,900	20,000,000	-	20,000,000	20,773,900
012500100100	OFFICE OF THE HEAD OF CIVIL SERVICE	-	773,900	773,900	20,000,000	-	20,000,000	20,773,900
014000000000	OFFICE OF THE STATE AUDITOR-GENERAL PLANNING SECTOR	-	1,910,000	1,910,000	1,200,500,000	-	1,200,500,000	1,202,410,000
014000100100	OFFICE OF THE STATE AUDITOR-GENERAL	-	410,000	410,000	120,000,000	-	120,000,000	120,410,000
014000200100	OFFICE OF THE LOCAL GOVT. AUDITOR-GENERAL	-	1,500,000	1,500,000	1,080,500,000	-	1,080,500,000	1,082,000,000
014700000000	CIVIL SERVICE COMMISSION PLANNING SECTOR	-	5,200,000	5,200,000	-	-	-	5,200,000
014700100100	CIVIL SERVICE COMMISSION	-	5,200,000	5,200,000	-	-	-	5,200,000
014900000000	LOCAL GOVERNMENT SERVICE COMMISSION PLANNING SECTOR	-	3,900,000	3,900,000	1,029,515,000	-	1,029,515,000	1,033,415,000
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION	-	3,900,000	3,900,000	1,029,515,000	-	1,029,515,000	1,033,415,000
020000000000	ECONOMIC SECTOR	426,023,266,301	33,876,808,060	459,900,074,361	68,941,425,818	121,286,150,242	190,227,576,060	650,127,650,421
021500000000	MINISTRY OF AGRICULTURE PLANNING SECTOR	-	491,900,000	491,900,000	-	-	-	491,900,000
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	-	488,650,000	488,650,000	-	-	-	488,650,000
021500300100	KOGI AGRICULTURAL DEVELOPMENT PROJECT (ADP)	-	250,000	250,000	-	-	-	250,000
021500500100	KOGI AGRO-ALLIED COMPANY	-	3,000,000	3,000,000	-	-	-	3,000,000
022000000000	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING PLANNING SECTOR	426,023,266,301	27,337,336,079	453,360,602,380	68,941,425,818	95,731,294,005	164,672,719,823	618,033,322,203



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



022000100100	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	-	-	-	68,941,425,818	95,688,294,005	164,629,719,823	164,629,719,823
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	426,023,266,301	60,000,000	426,083,266,301	-	43,000,000	43,000,000	426,126,266,301
022000800100	KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)	-	27,277,336,079	27,277,336,079	-	-	-	27,277,336,079
022200000000	MIN. OF COMMERCE & INDUSTRY PLANNING SECTOR	-	665,100,000	665,100,000	-	-	-	665,100,000
022200100100	MIN. OF COMMERCE & INDUSTRY	-	514,200,000	514,200,000	-	-	-	514,200,000
022200700100	KOGI STATE ENTERPRISES DEVELOPMENT AGENCY	-	90,000,000	90,000,000	-	-	-	90,000,000
022205300100	KOGI STATE COMMODITY EXCHANGE, EXPORT PROMOTION AND MARKET DEVELOPMENT BOARD	-	60,900,000	60,900,000	-	-	-	60,900,000
022900000000	MINISTRY OF TRANSPORT PLANNING SECTOR	-	171,900,000	171,900,000	-	-	-	171,900,000
022900100100	MINISTRY OF TRANSPORT	-	171,900,000	171,900,000	-	-	-	171,900,000
023400000000	MINISTRY OF WORKS PLANNING SECTOR	-	60,500,000	60,500,000	-	-	-	60,500,000
023400100100	MINISTRY OF WORKS	-	500,000	500,000	-	-	-	500,000
023400400100	KOGI STATE FIRE AGENCY	-	60,000,000	60,000,000	-	-	-	60,000,000
023600000000	MIN. OF CULTURE & TOURISM PLANNING SECTOR	-	6,850,000	6,850,000	-	-	-	6,850,000
023600100100	MIN. OF CULTURE & TOURISM	-	550,000	550,000	-	-	-	550,000
023600300100	COUNCIL FOR ARTS AND CULTURE	-	1,000,000	1,000,000	-	-	-	1,000,000
023605200100	HOTEL AND TOURISM BOARD	-	5,300,000	5,300,000	-	-	-	5,300,000
025200000000	MINISTRY OF WATER RESOURCES PLANNING SECTOR	-	85,490,886	85,490,886	-	-	-	85,490,886
025200100100	MINISTRY OF WATER RESOURCES	-	1,000,000	1,000,000	-	-	-	1,000,000
025210200100	KOGI STATE WATER BOARD	-	84,490,886	84,490,886	-	-	-	84,490,886
025300000000	MINISTRY OF HOUSING AND URBAN DEVELOPMENT PLANNING SECTOR	-	5,000,011,095	5,000,011,095	-	-	-	5,000,011,095
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	-	10,000,000	10,000,000	-	-	-	10,000,000
025300200100	BUREAU FOR LANDS	-	3,386,786,853	3,386,786,853	-	-	-	3,386,786,853
025300300100	KOGI STATE UTILITY INFRASTRUCTURE MANAGEMENT AND COMPLIANCE AGENCY	-	789,050,000	789,050,000	-	-	-	789,050,000
025300900100	KOGI STATE TOWN PLANNING AND DEVELOPMENT BOARD	-	814,174,242	814,174,242	-	-	-	814,174,242
026200000000	MINISTRY OF RURAL AND ENERGY DEVELOPMENT PLANNING SECTOR	-	25,500,000	25,500,000	-	15,227,340,333	15,227,340,333	15,252,840,333
026200100100	MINISTRY OF RURAL AND ENERGY DEVELOPMENT	-	25,500,000	25,500,000	-	15,227,340,333	15,227,340,333	15,252,840,333
027100000000	MINISTRY OF LIVESTOCK DEVELOPMENT	-	32,220,000	32,220,000	-	10,327,515,904	10,327,515,904	10,359,735,904
027100100100	MINISTRY OF LIVESTOCK DEVELOPMENT	-	32,220,000	32,220,000	-	10,327,515,904	10,327,515,904	10,359,735,904
030000000000	LAW & JUSTICE SECTOR	-	96,600,000	96,600,000	-	-	-	96,600,000
031800000000	KOGI STATE JUDICIAL SERVICE COMMISSION PLANNING SECTOR	-	78,100,000	78,100,000	-	-	-	78,100,000
031801100100	KOGI STATE JUDICIAL SERVICE COMMISSION	-	300,000	300,000	-	-	-	300,000
031805100100	HIGH COURT OF JUSTICE	-	75,000,000	75,000,000	-	-	-	75,000,000
031805200100	CUSTOMARY COURT OF APPEAL	-	500,000	500,000	-	-	-	500,000



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



031805300100	SHARIA COURT OF APPEAL	-	2,300,000	2,300,000	-	-	-	2,300,000
032600000000	MINISTRY OF JUSTICE PLANNING SECTOR	-	18,500,000	18,500,000	-	-	-	18,500,000
032600100100	MINISTRY OF JUSTICE	-	18,500,000	18,500,000	-	-	-	18,500,000
040000000000	REGIONAL SECTOR	-	6,000,000	6,000,000	-	-	-	6,000,000
046300000000	KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION	-	6,000,000	6,000,000	-	-	-	6,000,000
046300100100	KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION	-	6,000,000	6,000,000	-	-	-	6,000,000
050000000000	SOCIAL SECTOR	-	8,723,209,433	8,723,209,433	42,998,065,169	96,038,596,521	139,036,661,690	147,759,871,123
051300000000	MINISTRY OF YOUTH & SPORTS PLANNING SECTOR	-	1,060,000	1,060,000	-	-	-	1,060,000
051300100100	MINISTRY OF YOUTH & SPORTS	-	300,000	300,000	-	-	-	300,000
051300200100	KOGI STATE SPORTS COUNCIL	-	760,000	760,000	-	-	-	760,000
051400000000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT PLANNING SECTOR	-	5,869,564	5,869,564	-	-	-	5,869,564
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	-	5,869,564	5,869,564	-	-	-	5,869,564
051700000000	MINISTRY OF EDUCATION PLANNING SECTOR	-	6,583,832,501	6,583,832,501	16,046,761,391	60,084,270,021	76,131,031,412	82,714,863,913
051700100100	MINISTRY OF EDUCATION	-	529,083,800	529,083,800	-	60,084,270,021	60,084,270,021	60,613,353,821
051700200100	STATE UNIVERSAL BASIC EDUCATION BOARD	-	21,860,000	21,860,000	3,696,000,000	-	3,696,000,000	3,717,860,000
051700800100	KOGI STATE LIBRARY BOARD	-	1,600,000	1,600,000	-	-	-	1,600,000
051700900100	ADULT & NON-FORMAL EDUCATION BOARD	-	70,000	70,000	-	-	-	70,000
051701800100	KOGI STATE POLYTECHNIC, LOKOJA	-	852,397,700	852,397,700	-	-	-	852,397,700
051701900100	COLLEGE OF EDUCATION, ANKPA	-	100,013,300	100,013,300	-	-	-	100,013,300
051702000100	COLLEGE OF EDUCATION TECHNICAL, MOPA	-	40,266,351	40,266,351	-	-	-	40,266,351
051702100100	PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	-	2,367,727,200	2,367,727,200	-	-	-	2,367,727,200
051702200100	KOGI STATE UNIVERSITY, KABBA	-	651,475,600	651,475,600	5,000,000,000	-	5,000,000,000	5,651,475,600
051702500100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	-	2,006,535,550	2,006,535,550	7,350,761,391	-	7,350,761,391	9,357,296,941
051706500100	NIGERIA-KOREA FRIENDSHIP INSTITUTE	-	12,803,000	12,803,000	-	-	-	12,803,000
052100000000	MINISTRY OF HEALTH PLANNING SECTOR	-	1,656,197,368	1,656,197,368	21,451,303,778	1,754,326,500	23,205,630,278	24,861,827,646
052100100100	MINISTRY OF HEALTH	-	17,000,000	17,000,000	8,129,603,290	254,326,500	8,383,929,790	8,400,929,790
052100200100	KOGI STATE HEALTH INSURANCE AGENCY	-	5,200,000	5,200,000	3,921,700,488	-	3,921,700,488	3,926,900,488
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	-	-	-	3,400,000,000	1,500,000,000	4,900,000,000	4,900,000,000
052102600100	PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA	-	154,000,000	154,000,000	-	-	-	154,000,000
052102700100	KOGI STATE SPECIALIST HOSPITAL, LOKOJA	-	650,000,000	650,000,000	-	-	-	650,000,000
052102800100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE	-	332,874,368	332,874,368	6,000,000,000	-	6,000,000,000	6,332,874,368
052110200100	KOGI STATE HOSPITAL MANAGEMENT BOARD	-	225,000,000	225,000,000	-	-	-	225,000,000



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



052110400100	COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE	-	150,000,000	150,000,000	-	-	-	150,000,000
052110600100	COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH	-	119,293,000	119,293,000	-	-	-	119,293,000
052111300100	DRUGS AND MEDICAL SUPPLY MANAGEMENT AGENCY	-	2,830,000	2,830,000	-	-	-	2,830,000
053500000000	MINISTRY OF ENVIRONMENT PLANNING SECTOR	-	476,100,000	476,100,000	3,000,000,000	34,200,000,000	37,200,000,000	37,676,100,000
053500100100	MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	-	254,220,000	254,220,000	3,000,000,000	34,200,000,000	37,200,000,000	37,454,220,000
053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY	-	120,000,000	120,000,000	-	-	-	120,000,000
053505300100	SANITATION & WASTE MANAGEMENT BOARD	-	101,880,000	101,880,000	-	-	-	101,880,000
055100000000	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS PLANNING SECTOR	-	150,000	150,000	2,500,000,000	-	2,500,000,000	2,500,150,000
055100100100	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	-	150,000	150,000	2,500,000,000	-	2,500,000,000	2,500,150,000



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



Kogi State Government 2026 Approved Budget - Expenditure by MDA

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	116,243,175,406	251,204,908,277	367,448,083,683	453,042,501,760	820,490,585,443
010000000000	ADMINISTRATION SECTOR	49,707,768,161	93,861,771,067	143,569,539,228	31,733,828,253	175,303,367,481
011100000000	GOVERNORS OFFICE PLANNING SECTOR	37,098,324,144	76,975,902,376	114,074,226,520	19,295,000,000	133,369,226,520
011100100100	GOVERNMENT HOUSE	1,682,539,467	68,537,400,000	70,219,939,467	16,240,000,000	86,459,939,467
011100100200	DEPUTY GOVERNORS OFFICE	85,429,150	2,385,300,000	2,470,729,150	835,000,000	3,305,729,150
011100800100	EMERGENCY MANAGEMENT AGENCY	45,348,772	343,300,000	388,648,772	1,583,000,000	1,971,648,772
011101000100	BUREAU OF PUBLIC PROCUREMENT (BPP)	70,006,755	1,144,650,000	1,214,656,755	530,000,000	1,744,656,755
011103500100	KOGI STATE PENSION COMMISSION	35,215,000,000	247,550,000	35,462,550,000	107,000,000	35,569,550,000
011111100100	KOGI STATE INVESTMENT PROMOTION & PUBLIC PRIVATE PARTNERSHIP AGENCY	-	4,317,702,376	4,317,702,376	-	4,317,702,376
016100000000	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT PLANNING SECTOR	8,800,428,974	2,988,125,728	11,788,554,702	680,607,221	12,469,161,923
016100100100	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	8,694,513,699	1,660,000,000	10,354,513,699	159,995,638	10,514,509,337
016103800100	CHRISTIAN PILGRIMS COMMISSION	15,765,982	217,087,078	232,853,060	10,000,000	242,853,060
016103700100	KOGI STATE HAJJ COMMISSION	82,949,293	472,888,650	555,837,943	10,611,583	566,449,526
016105500100	STATE SECURITY TRUST FUND	7,200,000	638,150,000	645,350,000	500,000,000	1,145,350,000
016400000000	MINISTRY OF SPECIAL DUTY & INTER-GOVERNMENTAL AFFAIRS PLANNING SECTOR	22,720,295	1,783,790,083	1,806,510,378	242,000,000	2,048,510,378
016400100100	MINISTRY OF SPECIAL DUTY & INTER-GOVERNMENTAL AFFAIRS	22,720,295	1,783,790,083	1,806,510,378	242,000,000	2,048,510,378
011200000000	KOGI STATE HOUSE OF ASSEMBLY PLANNING SECTOR	1,339,217,481	2,287,915,092	3,627,132,573	4,340,839,030	7,967,971,603
011200300100	KOGI STATE HOUSE OF ASSEMBLY	1,067,658,695	2,000,062,414	3,067,721,109	4,149,464,361	7,217,185,470
011200400100	KOGI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	271,558,786	287,852,678	559,411,464	191,374,669	750,786,133
012300000000	MINISTRY OF INFORMATION AND COMMUNICATION PLANNING SECTOR	712,616,222	2,942,604,572	3,655,220,794	755,045,981	4,410,266,775
012300100100	MINISTRY OF INFORMATION AND COMMUNICATION	191,439,911	2,462,999,966	2,654,439,877	755,045,981	3,409,485,858
012300300100	KOGI STATE BROADCASTING CORPORATION	257,655,387	240,028,678	497,684,065	-	497,684,065
012301300100	KOGI STATE NEWSPAPER CORPORATION	263,469,024	27,880,428	291,349,452	-	291,349,452
012301400100	KOGI STATE SIGNAGE AND ADVERTISEMENT AGENCY	51,900	211,695,500	211,747,400	-	211,747,400
012500000000	OFFICE OF THE HEAD OF CIVIL SERVICE PLANNING SECTOR	1,008,973,737	2,259,700,000	3,268,673,737	6,127,079,621	9,395,753,358
012500100100	OFFICE OF THE HEAD OF CIVIL SERVICE	1,008,973,737	2,259,700,000	3,268,673,737	6,127,079,621	9,395,753,358
014000000000	OFFICE OF THE STATE AUDITOR-GENERAL PLANNING SECTOR	452,341,449	2,430,719,011	2,883,060,460	20,000,000	2,903,060,460
014000100100	OFFICE OF THE STATE AUDITOR-GENERAL	301,366,972	1,320,594,105	1,621,961,077	-	1,621,961,077



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



014000200100	OFFICE OF THE LOCAL GOVT. AUDITOR-GENERAL	150,974,477	1,017,380,000	1,168,354,477	20,000,000	1,188,354,477
014000300100	STATE AUDIT SERVICE BOARD	-	36,462,406	36,462,406	-	36,462,406
014000400100	LOCAL GOVERNMENT AUDIT BOARD	-	56,282,500	56,282,500	-	56,282,500
014700000000	CIVIL SERVICE COMMISSION PLANNING SECTOR	83,856,197	562,398,100	646,254,297	16,506,400	662,760,697
014700100100	CIVIL SERVICE COMMISSION	83,856,197	562,398,100	646,254,297	16,506,400	662,760,697
014800000000	STATE INDEPENDENT ELECTORAL COMMISSION (SIEC) PLANNING SECTOR	123,592,500	488,064,714	611,657,214	50,000,000	661,657,214
014800100100	STATE INDEPENDENT ELECTORAL COMMISSION (SIEC)	123,592,500	488,064,714	611,657,214	50,000,000	661,657,214
014900000000	LOCAL GOVERNMENT SERVICE COMMISSION PLANNING SECTOR	65,697,162	1,142,551,391	1,208,248,553	206,750,000	1,414,998,553
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION	65,697,162	1,142,551,391	1,208,248,553	206,750,000	1,414,998,553
020000000000	ECONOMIC SECTOR	8,957,740,726	56,997,984,370	65,955,725,096	240,836,217,504	306,791,942,600
021500000000	MINISTRY OF AGRICULTURE PLANNING SECTOR	1,472,953,918	987,107,018	2,460,060,936	12,834,981,500	15,295,042,436
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	776,119,557	504,575,897	1,280,695,454	11,834,981,500	13,115,676,954
021500300100	KOGI AGRICULTURAL DEVELOPMENT PROJECT (ADP)	571,216,867	443,169,190	1,014,386,057	-	1,014,386,057
021500500100	KOGI AGRO-ALLIED COMPANY	95,061,828	38,469,000	133,530,828	1,000,000,000	1,133,530,828
021500600100	KOGI LAND DEV. BOARD	30,555,666	892,931	31,448,597	-	31,448,597
022000000000	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING PLANNING SECTOR	4,444,184,353	46,910,895,880	51,355,080,233	18,383,230,436	69,738,310,669
022000100100	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	292,196,970	1,676,023,141	1,968,220,111	1,580,240,000	3,548,460,111
022000300100	BUDGET AND ECONOMIC PLANNING	210,246,564	11,427,822,386	11,638,068,950	8,990,574,800	20,628,643,750
022000400100	STATE BUREAU OF STATISTICS	82,017,443	309,400,000	391,417,443	330,182,236	721,599,679
022000200100	DEBT MANAGEMENT OFFICE	-	16,083,918,000	16,083,918,000	-	16,083,918,000
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	1,507,054,121	10,993,338,000	12,500,392,121	2,242,233,400	14,742,625,521
022000800100	KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)	2,342,669,255	3,587,544,353	5,930,213,608	1,355,000,000	7,285,213,608
022001200100	KOGI INVESTMENT AND PROPERTIES LIMITED	10,000,000	49,550,000	59,550,000	3,885,000,000	3,944,550,000
022001300100	KOGI STATE GOVERNANCE DELIVERY UNIT	-	151,800,000	151,800,000	-	151,800,000
022001400100	KOGI STATE ECONOMIC COUNCIL	-	1,500,000,000	1,500,000,000	-	1,500,000,000
022001500100	HUMAN CAPITAL OPPORTUNITY FOR PROSPERITY AND EQUITY HOPE-GOV	-	1,131,500,000	1,131,500,000	-	1,131,500,000
022200000000	MIN. OF COMMERCE & INDUSTRY PLANNING SECTOR	224,021,718	535,434,992	759,456,710	11,760,000,000	12,519,456,710
022200100100	MIN. OF COMMERCE & INDUSTRY	155,021,718	58,070,000	213,091,718	11,210,000,000	11,423,091,718
022200700100	KOGI STATE ENTERPRISES DEVELOPMENT AGENCY	66,000,000	426,000,000	492,000,000	550,000,000	1,042,000,000



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



022205300100	KOGI STATE COMMODITY EXCHANGE, EXPORT PROMOTION AND MARKET DEVELOPMENT BOARD	3,000,000	51,364,992	54,364,992	-	54,364,992
022800000000	MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY PLANNING SECTOR	136,423,720	1,892,803,487	2,029,227,207	850,803,487	2,880,030,694
022800100100	MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY	136,423,720	1,119,000,000	1,255,423,720	671,000,000	1,926,423,720
022800200100	KOGI STATE INFORMATION COMMUNICATION TECHNOLOGY DEVELOPMENT AGENCY (KICTDA)	-	773,803,487	773,803,487	179,803,487	953,606,974
022900000000	MINISTRY OF TRANSPORT PLANNING SECTOR	155,000,000	23,900,000	178,900,000	52,684,738,992	52,863,638,992
022900100100	MINISTRY OF TRANSPORT	155,000,000	23,900,000	178,900,000	52,684,738,992	52,863,638,992
023300000000	MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES PLANNING SECTOR	-	140,736,285	140,736,285	7,634,776,404	7,775,512,689
023300100100	MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES	-	100,436,285	100,436,285	7,634,776,404	7,735,212,689
023300300100	KOGI STATE SOLID MINERALS PROCESSING COMPANY LTD	-	40,300,000	40,300,000	-	40,300,000
023400000000	MINISTRY OF WORKS PLANNING SECTOR	494,539,922	443,557,016	938,096,938	58,803,824,000	59,741,920,938
023400100100	MINISTRY OF WORKS	306,433,292	399,475,200	705,908,492	45,803,824,000	46,509,732,492
023400300100	ROAD MAINTENANCE AGENCY	73,485,532	21,021,816	94,507,348	13,000,000,000	13,094,507,348
023400400100	KOGI STATE FIRE AGENCY	114,621,098	23,060,000	137,681,098	-	137,681,098
023600000000	MIN. OF CULTURE & TOURISM PLANNING SECTOR	267,787,659	638,063,000	905,850,659	2,232,000,000	3,137,850,659
023600100100	MIN. OF CULTURE & TOURISM	117,143,884	397,530,000	514,673,884	2,232,000,000	2,746,673,884
023600300100	COUNCIL FOR ARTS AND CULTURE	132,832,537	217,340,000	350,172,537	-	350,172,537
023605200100	HOTEL AND TOURISM BOARD	17,811,238	23,193,000	41,004,238	-	41,004,238
025000000000	KOGI STATE FISCAL RESPONSIBILITY COMMISSION PLANNING SECTOR	-	100,042,477	100,042,477	-	100,042,477
025000100100	KOGI STATE FISCAL RESPONSIBILITY COMMISSION	-	100,042,477	100,042,477	-	100,042,477
025200000000	MINISTRY OF WATER RESOURCES PLANNING SECTOR	288,542,367	446,715,810	735,258,177	15,969,618,600	16,704,876,777
025200100100	MINISTRY OF WATER RESOURCES	145,524,892	207,448,000	352,972,892	10,639,618,600	10,992,591,492
025210200100	KOGI STATE WATER BOARD	141,017,475	211,653,647	352,671,122	780,000,000	1,132,671,122
025210300100	RURAL WATER AND SANITATION AGENCY (RUWASSA)	2,000,000	27,614,163	29,614,163	4,550,000,000	4,579,614,163
025300000000	MINISTRY OF HOUSING AND URBAN DEVELOPMENT PLANNING SECTOR	834,904,609	1,790,780,081	2,625,684,690	15,747,053,752	18,372,738,442
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	115,643,009	1,149,790,081	1,265,433,090	13,767,726,732	15,033,159,822
025300200100	BUREAU FOR LANDS	418,000,000	150,000,000	568,000,000	1,855,327,020	2,423,327,020
025300300100	KOGI STATE UTILITY INFRASTRUCTURE MANAGEMENT AND COMPLIANCE AGENCY	65,000,000	222,950,000	287,950,000	124,000,000	411,950,000



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



025300900100	KOGI STATE TOWN PLANNING AND DEVELOPMENT BOARD	236,261,600	268,040,000	504,301,600	-	504,301,600
026200000000	MINISTRY OF RURAL AND ENERGY DEVELOPMENT PLANNING SECTOR	171,279,408	1,983,222,424	2,154,501,832	31,403,040,333	33,557,542,165
026200100100	MINISTRY OF RURAL AND ENERGY DEVELOPMENT	171,279,408	1,179,400,446	1,350,679,854	31,403,040,333	32,753,720,187
026200200100	RURAL ACCESS ROAD AGENCY (RARA)	-	503,821,978	503,821,978	-	503,821,978
026200300100	STATE ROAD FUND MANAGEMENT AND ADMINISTRATION BOARD (KOSRFMAB)	-	300,000,000	300,000,000	-	300,000,000
027100000000	MINISTRY OF LIVESTOCK DEVELOPMENT	468,103,052	1,104,725,900	1,572,828,952	12,532,150,000	14,104,978,952
027100100100	MINISTRY OF LIVESTOCK DEVELOPMENT	468,103,052	1,104,725,900	1,572,828,952	12,532,150,000	14,104,978,952
030000000000	LAW & JUSTICE SECTOR	7,640,232,607	8,829,816,715	16,470,049,322	11,557,570,432	28,027,619,754
031800000000	KOGI STATE JUDICIAL SERVICE COMMISSION PLANNING SECTOR	6,780,364,969	5,124,486,715	11,904,851,684	10,620,510,432	22,525,362,116
031801100100	KOGI STATE JUDICIAL SERVICE COMMISSION	236,409,976	98,622,279	335,032,255	315,906,000	650,938,255
031805100100	HIGH COURT OF JUSTICE	4,047,120,633	2,062,516,293	6,109,636,926	2,168,345,999	8,277,982,925
031805200100	CUSTOMARY COURT OF APPEAL	1,352,871,144	2,167,348,143	3,520,219,287	4,695,625,433	8,215,844,720
031805300100	SHARIA COURT OF APPEAL	1,143,963,216	796,000,000	1,939,963,216	3,440,633,000	5,380,596,216
032600000000	MINISTRY OF JUSTICE PLANNING SECTOR	859,867,638	3,705,330,000	4,565,197,638	937,060,000	5,502,257,638
032600100100	MINISTRY OF JUSTICE	799,148,077	3,383,580,000	4,182,728,077	800,000,000	4,982,728,077
032600700100	KOGI STATE OFFICE OF THE PUBLIC DEFENDER AND CITIZENS' RIGHTS COMMISSION	60,719,561	321,750,000	382,469,561	137,060,000	519,529,561
040000000000	REGIONAL SECTOR	250,000,000	2,766,980,000	3,016,980,000	7,760,000,000	10,776,980,000
046300000000	KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION	250,000,000	2,766,980,000	3,016,980,000	7,760,000,000	10,776,980,000
046300100100	KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION	250,000,000	2,766,980,000	3,016,980,000	7,760,000,000	10,776,980,000
050000000000	SOCIAL SECTOR	49,687,433,912	88,748,356,125	138,435,790,037	161,154,885,571	299,590,675,608
051300000000	MINISTRY OF YOUTH & SPORTS PLANNING SECTOR	488,073,870	4,294,113,014	4,782,186,884	1,299,000,000	6,081,186,884
051300100100	MINISTRY OF YOUTH & SPORTS	360,552,629	4,179,610,862	4,540,163,491	1,299,000,000	5,839,163,491
051300200100	KOGI STATE SPORTS COUNCIL	127,521,241	114,502,152	242,023,393	-	242,023,393
051400000000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT PLANNING SECTOR	224,752,217	2,138,997,058	2,363,749,275	2,115,539,750	4,479,289,025
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	218,649,958	1,903,487,058	2,122,137,016	1,915,539,750	4,037,676,766
051400200100	KOGI STATE OFFICE FOR DISABILITY AFFAIRS	6,102,259	235,510,000	241,612,259	200,000,000	441,612,259
051700000000	MINISTRY OF EDUCATION PLANNING SECTOR	27,933,904,358	21,443,378,864	49,377,283,222	120,080,194,439	169,457,477,661
051700100100	MINISTRY OF EDUCATION	460,172,241	4,202,690,062	4,662,862,303	63,008,770,164	67,671,632,467
051700200100	STATE UNIVERSAL BASIC EDUCATION BOARD	371,578,177	138,034,625	509,612,802	7,200,000,000	7,709,612,802
051700800100	KOGI STATE LIBRARY BOARD	35,250,000	16,050,426	51,300,426	-	51,300,426
051700900100	ADULT & NON-FORMAL EDUCATION BOARD	158,289,884	39,922,000	198,211,884	-	198,211,884



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051701800100	KOGI STATE POLYTECHNIC, LOKOJA	5,294,809,232	1,476,805,000	6,771,614,232	1,767,500,000	8,539,114,232
051701900100	COLLEGE OF EDUCATION, ANKPA	2,685,506,411	285,351,000	2,970,857,411	61,423,965	3,032,281,376
051702000100	COLLEGE OF EDUCATION TECHNICAL, MOPA	1,230,299,870	796,700,000	2,026,999,870	7,895,000,000	9,921,999,870
051702100100	PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	6,417,248,351	1,587,000,000	8,004,248,351	2,175,000,000	10,179,248,351
051702200100	KOGI STATE UNIVERSITY, KABBA	1,332,000,000	5,617,800,000	6,949,800,000	18,100,000,000	25,049,800,000
051702500100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	2,650,635,677	4,026,315,000	6,676,950,677	11,612,000,000	18,288,950,677
051705400100	KOGI STATE SENIOR SECONDARY EDUCATION BOARD	7,029,941,819	934,891,304	7,964,833,123	6,600,000,000	14,564,833,123
051705600100	STATE SCHOLARSHIP BOARD	45,241,604	2,025,572,670	2,070,814,274	-	2,070,814,274
051706500100	NIGERIA-KOREA FRIENDSHIP INSTITUTE	222,931,092	296,246,777	519,177,869	1,660,500,310	2,179,678,179
052100000000	MINISTRY OF HEALTH PLANNING SECTOR	17,929,393,825	31,439,498,353	49,368,892,178	27,647,156,382	77,016,048,560
052100100100	MINISTRY OF HEALTH	1,266,929,572	13,906,126,061	15,173,055,633	5,867,240,000	21,040,295,633
052100200100	KOGI STATE HEALTH INSURANCE AGENCY	120,741,451	2,888,700,488	3,009,441,939	200,000,000	3,209,441,939
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	300,000,000	9,282,485,035	9,582,485,035	8,972,054,901	18,554,539,936
052102600100	PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA	1,804,815,666	162,250,000	1,967,065,666	2,675,051,500	4,642,117,166
052102700100	KOGI STATE SPECIALIST HOSPITAL, LOKOJA	2,544,746,399	572,403,019	3,117,149,418	1,434,292,900	4,551,442,318
052102800100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE	3,023,331,563	1,657,300,000	4,680,631,563	7,310,000,000	11,990,631,563
052110200100	KOGI STATE HOSPITAL MANAGEMENT BOARD	7,507,654,449	161,833,100	7,669,487,549	1,000,000,000	8,669,487,549
052110400100	COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE	725,473,161	238,300,000	963,773,161	91,000,000	1,054,773,161
052110600100	COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH	635,701,564	243,000,650	878,702,214	97,517,081	976,219,295
052110800100	KOGI STATE HIV/AIDS CONTROL AGENCY	-	27,400,000	27,400,000	-	27,400,000
052111300100	DRUGS AND MEDICAL SUPPLY MANAGEMENT AGENCY	-	2,299,700,000	2,299,700,000	-	2,299,700,000
053500000000	MINISTRY OF ENVIRONMENT PLANNING SECTOR	1,167,106,549	6,906,808,836	8,073,915,385	8,147,995,000	16,221,910,385
053500100100	MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	300,017,142	5,286,300,000	5,586,317,142	8,147,995,000	13,734,312,142
053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY	79,336,676	6,930,000	86,266,676	-	86,266,676
053501800100	KOGI STATE CLIMATE CHANGE AGENCY	-	700,000,000	700,000,000	-	700,000,000
053505300100	SANITATION & WASTE MANAGEMENT BOARD	787,752,731	913,578,836	1,701,331,567	-	1,701,331,567
055400000000	MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION PLANNING SECTOR	260,000,000	20,732,660,000	20,992,660,000	-	20,992,660,000
055400100100	MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	100,000,000	18,689,660,000	18,789,660,000	-	18,789,660,000
055400100300	KOGI STATE SOCIAL INVESTMENT PROGRAMME AGENCY (SIP)	160,000,000	2,043,000,000	2,203,000,000	-	2,203,000,000



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



05510000000	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS PLANNING SECTOR	1,684,203,093	1,792,900,000	3,477,103,093	1,865,000,000	5,342,103,093
055100100100	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	1,684,203,093	1,792,900,000	3,477,103,093	1,865,000,000	5,342,103,093



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



Kogi State Government 2026 Budget Proposals - Total Revenue (including Capital Receipts) by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Perf as @ Sept	2026 Budget Proposals	2026 NUT Tagging
	Total Revenue	582,404,119,489	582,424,119,489	298,256,109,345.70	820,490,585,443	254,326,500
01000000000	ADMINISTRATION SECTOR	20,757,913,270	20,777,913,270	28,910,572,729.26	22,500,463,899	-
01110000000	GOVERNORS OFFICE PLANNING SECTOR	17,797,850,000	17,797,850,000	26,407,728,843.35	17,810,090,000	-
011101000100	BUREAU OF PUBLIC PROCUREMENT (BPP)	30,000,000	30,000,000	26,058,500	42,240,000	-
011103500100	KOGI STATE PENSION COMMISSION	17,767,850,000	17,767,850,000	26,381,670,343.35	17,767,850,000	-
01610000000	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT PLANNING SECTOR	1,195,575,000	1,195,575,000	737,402,889.14	1,395,575,000	-
016103800100	CHRISTIAN PILGRIMS COMMISSION	192,075,000	192,075,000	52,500	192,075,000	-
016103700100	KOGI STATE HAJJ COMMISSION	3,500,000	3,500,000	1,325,000	3,500,000	-
016105500100	STATE SECURITY TRUST FUND	1,000,000,000	1,000,000,000	736,025,389.14	1,200,000,000	-
01230000000	MINISTRY OF INFORMATION AND COMMUNICATION PLANNING SECTOR	33,000,000	33,000,000	4,186,800	1,032,999,999	-
012300100100	MINISTRY OF INFORMATION AND COMMUNICATION	15,000,000	15,000,000	300,000	15,000,000	-
012300300100	KOGI STATE BROADCASTING CORPORATION	15,000,000	15,000,000	2,033,000	15,000,000	-
012301300100	KOGI STATE NEWSPAPER CORPORATION	3,000,000	3,000,000	925,180	3,000,000	-
012301400100	KOGI STATE SIGNAGE AND ADVERTISEMENT AGENCY	-	-	928,620	999,999,999	-
01250000000	OFFICE OF THE HEAD OF CIVIL SERVICE PLANNING SECTOR	990,000	20,990,000	13,233,100	20,773,900	-
012500100100	OFFICE OF THE HEAD OF CIVIL SERVICE	990,000	20,990,000	13,233,100	20,773,900	-
01400000000	OFFICE OF THE STATE AUDITOR-GENERAL PLANNING SECTOR	696,083,270	696,083,270	1,017,151,049.41	1,202,410,000	-
014000100100	OFFICE OF THE STATE AUDITOR-GENERAL	59,367,895	59,367,895	103,200,057.41	120,410,000	-
014000200100	OFFICE OF THE LOCAL GOVT. AUDITOR-GENERAL	636,715,375	636,715,375	913,950,992	1,082,000,000	-
01470000000	CIVIL SERVICE COMMISSION PLANNING SECTOR	1,050,000	1,050,000	265,000	5,200,000	-
014700100100	CIVIL SERVICE COMMISSION	1,050,000	1,050,000	265,000	5,200,000	-
01490000000	LOCAL GOVERNMENT SERVICE COMMISSION PLANNING SECTOR	1,033,365,000	1,033,365,000	730,605,047.36	1,033,415,000	-
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION	1,033,365,000	1,033,365,000	730,605,047.36	1,033,415,000	-
02000000000	ECONOMIC SECTOR	509,905,210,314	509,905,210,314	255,661,965,358.62	650,127,650,421	-
02150000000	MINISTRY OF AGRICULTURE PLANNING SECTOR	1,502,460,000	1,502,460,000	265,003,191.80	491,900,000	-
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	1,497,410,000	1,497,410,000	264,346,691.80	488,650,000	-
021500300100	KOGI AGRICULTURAL DEVELOPMENT PROJECT (ADP)	3,250,000	3,250,000	55,000	250,000	-
021500500100	KOGI AGRO-ALLIED COMPANY	1,800,000	1,800,000	601,500	3,000,000	-
02200000000	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING PLANNING SECTOR	503,746,380,347	503,746,380,347	248,175,211,091.84	618,033,322,203	-
022000100100	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	114,661,283,970	114,661,283,970	7,821,657,384.31	164,629,719,823	-
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	364,498,163,041	364,498,163,041	219,064,790,562.51	426,126,266,301	-
022000800100	KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)	24,586,933,336	24,586,933,336	21,288,763,145.02	27,277,336,079	-
02220000000	MIN. OF COMMERCE & INDUSTRY PLANNING SECTOR	569,200,000	569,200,000	134,437,400	665,100,000	-
022200100100	MIN. OF COMMERCE & INDUSTRY	315,700,000	315,700,000	126,947,900	514,200,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



022200700100	KOGI STATE ENTERPRISES DEVELOPMENT AGENCY	235,000,000	235,000,000	-	90,000,000	-
022205300100	KOGI STATE COMMODITY EXCHANGE, EXPORT PROMOTION AND MARKET DEVELOPMENT BOARD	18,500,000	18,500,000	7,489,500	60,900,000	-
022900000000	MINISTRY OF TRANSPORT PLANNING SECTOR	103,861,505	103,861,505	2,810,000	171,900,000	-
022900100100	MINISTRY OF TRANSPORT	103,861,505	103,861,505	2,810,000	171,900,000	-
023300000000	MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES PLANNING SECTOR	-	-	223,000	-	-
023300200100	KOGI STATE SOLID MINERALS DEVELOPMENT AGENCY	-	-	223,000	-	-
023400000000	MINISTRY OF WORKS PLANNING SECTOR	260,475,200	260,475,200	5,795,600	60,500,000	-
023400100100	MINISTRY OF WORKS	200,475,200	200,475,200	250,400	500,000	-
023400400100	KOGI STATE FIRE AGENCY	60,000,000	60,000,000	5,545,200	60,000,000	-
023600000000	MIN. OF CULTURE & TOURISM PLANNING SECTOR	7,180,000	7,180,000	573,000	6,850,000	-
023600100100	MIN. OF CULTURE & TOURISM	880,000	880,000	58,000	550,000	-
023600300100	COUNCIL FOR ARTS AND CULTURE	1,000,000	1,000,000	15,000	1,000,000	-
023605200100	HOTEL AND TOURISM BOARD	5,300,000	5,300,000	500,000	5,300,000	-
025200000000	MINISTRY OF WATER RESOURCES PLANNING SECTOR	84,740,886	84,740,886	78,100	85,490,886	-
025200100100	MINISTRY OF WATER RESOURCES	250,000	250,000	-	1,000,000	-
025210200100	KOGI STATE WATER BOARD	84,490,886	84,490,886	78,100	84,490,886	-
025300000000	MINISTRY OF HOUSING AND URBAN DEVELOPMENT PLANNING SECTOR	3,027,912,376	3,027,912,376	1,001,057,140.46	5,000,011,095	-
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	7,000,000	7,000,000	1,027,800	10,000,000	-
025300200100	BUREAU FOR LANDS	1,783,710,376	1,783,710,376	523,347,658.56	3,386,786,853	-
025300300100	KOGI STATE UTILITY INFRASTRUCTURE MANAGEMENT AND COMPLIANCE AGENCY	1,043,400,000	1,043,400,000	366,798,000	789,050,000	-
025300900100	KOGI STATE TOWN PLANNING AND DEVELOPMENT BOARD	193,802,000	193,802,000	109,883,681.90	814,174,242	-
026200000000	MINISTRY OF RURAL AND ENERGY DEVELOPMENT PLANNING SECTOR	603,000,000	603,000,000	6,076,776,834.52	15,252,840,333	-
026200100100	MINISTRY OF RURAL AND ENERGY DEVELOPMENT	603,000,000	603,000,000	6,076,776,834.52	15,252,840,333	-
027100000000	MINISTRY OF LIVESTOCK DEVELOPMENT	-	-	-	10,359,735,904	-
027100100100	MINISTRY OF LIVESTOCK DEVELOPMENT	-	-	-	10,359,735,904	-
030000000000	LAW & JUSTICE SECTOR	38,110,500	38,110,500	15,219,965.68	96,600,000	-
031800000000	KOGI STATE JUDICIAL SERVICE COMMISSION PLANNING SECTOR	27,800,000	27,800,000	9,719,965.68	78,100,000	-
031801100100	KOGI STATE JUDICIAL SERVICE COMMISSION	300,000	300,000	-	300,000	-
031805100100	HIGH COURT OF JUSTICE	25,000,000	25,000,000	9,697,905.68	75,000,000	-
031805200100	CUSTOMARY COURT OF APPEAL	500,000	500,000	15,500	500,000	-
031805300100	SHARIA COURT OF APPEAL	2,000,000	2,000,000	6,560	2,300,000	-
032600000000	MINISTRY OF JUSTICE PLANNING SECTOR	10,310,500	10,310,500	5,500,000	18,500,000	-
032600100100	MINISTRY OF JUSTICE	10,310,500	10,310,500	5,500,000	18,500,000	-
040000000000	REGIONAL SECTOR	-	-	-	6,000,000	-
046300000000	KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION	-	-	-	6,000,000	-
046300100100	KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION	-	-	-	6,000,000	-
050000000000	SOCIAL SECTOR	51,702,885,405	51,702,885,405	13,668,351,292.14	147,759,871,123	254,326,500
051300000000	MINISTRY OF YOUTH & SPORTS PLANNING SECTOR	6,400,000	6,400,000	184,000	1,060,000	-
051300100100	MINISTRY OF YOUTH & SPORTS	200,000	200,000	9,000	300,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



051300200100	KOGI STATE SPORTS COUNCIL	6,200,000	6,200,000	175,000	760,000	-
051400000000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT PLANNING SECTOR	5,869,564	5,869,564	1,615,000	5,869,564	-
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	5,869,564	5,869,564	1,615,000	5,869,564	-
051700000000	MINISTRY OF EDUCATION PLANNING SECTOR	11,681,794,000	11,681,794,000	7,791,671,985.57	82,714,863,913	-
051700100100	MINISTRY OF EDUCATION	476,940,000	476,940,000	224,644,989.27	60,613,353,821	-
051700200100	STATE UNIVERSAL BASIC EDUCATION BOARD	3,609,125,550	3,609,125,550	3,608,517,000	3,717,860,000	-
051700800100	KOGI STATE LIBRARY BOARD	10,020,000	10,020,000	-	1,600,000	-
051700900100	ADULT & NON-FORMAL EDUCATION BOARD	70,000	70,000	-	70,000	-
051701800100	KOGI STATE POLYTECHNIC, LOKOJA	676,083,450	676,083,450	250,138,283.70	852,397,700	-
051701900100	COLLEGE OF EDUCATION, ANKPA	86,432,800	86,432,800	25,512,000	100,013,300	-
051702000100	COLLEGE OF EDUCATION TECHNICAL, MOPA	23,207,500	23,207,500	5,533,300	40,266,351	-
051702100100	PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	1,802,500,000	1,802,500,000	1,150,000,000	2,367,727,200	-
051702200100	KOGI STATE UNIVERSITY, KABBA	1,828,897,200	1,828,897,200	1,828,849,764.15	5,651,475,600	-
051702500100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	3,129,865,000	3,129,865,000	694,498,648.45	9,357,296,941	-
051705400100	KOGI STATE SENIOR SECONDARY EDUCATION BOARD	3,000,000	3,000,000	-	-	-
051705600100	STATE SCHOLARSHIP BOARD	25,000,000	25,000,000	-	-	-
051706500100	NIGERIA-KOREA FRIENDSHIP INSTITUTE	10,652,500	10,652,500	3,978,000	12,803,000	-
052100000000	MINISTRY OF HEALTH PLANNING SECTOR	12,846,871,841	12,846,871,841	5,724,843,706.57	24,861,827,646	254,326,500
052100100100	MINISTRY OF HEALTH	7,815,811,691	7,815,811,691	2,315,279.20	8,400,929,790	254,326,500
052100200100	KOGI STATE HEALTH INSURANCE AGENCY	1,816,200,000	1,816,200,000	1,600,000	3,926,900,488	-
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	2,200,000,000	2,200,000,000	-	4,900,000,000	-
052102600100	PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA	51,100,000	51,100,000	42,995,500	154,000,000	-
052102700100	KOGI STATE SPECIALIST HOSPITAL, LOKOJA	451,000,000	451,000,000	295,688,575.50	650,000,000	-
052102800100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE	190,900,000	190,900,000	5,143,650,201.87	6,332,874,368	-
052110200100	KOGI STATE HOSPITAL MANAGEMENT BOARD	110,000,000	110,000,000	81,485,150	225,000,000	-
052110400100	COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE	122,765,000	122,765,000	87,500,000	150,000,000	-
052110600100	COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH	86,815,150	86,815,150	69,359,000	119,293,000	-
052111300100	DRUGS AND MEDICAL SUPPLY MANAGEMENT AGENCY	2,280,000	2,280,000	250,000	2,830,000	-
053500000000	MINISTRY OF ENVIRONMENT PLANNING SECTOR	25,927,800,000	25,927,800,000	150,036,600	37,676,100,000	-
053500100100	MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	25,755,000,000	25,755,000,000	100,882,000	37,454,220,000	-
053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY	71,500,000	71,500,000	45,593,600	120,000,000	-
053505300100	SANITATION & WASTE MANAGEMENT BOARD	101,300,000	101,300,000	3,561,000	101,880,000	-
055100000000	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS PLANNING SECTOR	1,234,150,000	1,234,150,000	-	2,500,150,000	-
055100100100	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	1,234,150,000	1,234,150,000	-	2,500,150,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



Kogi State Government 2026 Budget Proposals - Recurrent Revenue by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Perf as @ Sept	2026 Budget Proposals	2026 NUT Tagging
	Total Recurrent Revenue	399,324,007,696	399,324,007,696	245,410,455,413.43	470,008,482,693	-
010000000000	ADMINISTRATION SECTOR	266,235,000	266,235,000	41,650,500.70	1,282,598,899	-
011100000000	GOVERNORS OFFICE PLANNING SECTOR	30,000,000	30,000,000	26,058,500	42,240,000	-
011101000100	BUREAU OF PUBLIC PROCUREMENT (BPP)	30,000,000	30,000,000	26,058,500	42,240,000	-
016100000000	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT PLANNING SECTOR	195,575,000	195,575,000	9,383,600.70	195,575,000	-
016103800100	CHRISTIAN PILGRIMS COMMISSION	192,075,000	192,075,000	52,500	192,075,000	-
016103700100	KOGI STATE HAJJ COMMISSION	3,500,000	3,500,000	1,325,000	3,500,000	-
016105500100	STATE SECURITY TRUST FUND	-	-	8,006,100.70	-	-
012300000000	MINISTRY OF INFORMATION AND COMMUNICATION PLANNING SECTOR	33,000,000	33,000,000	4,186,800	1,032,999,999	-
012300100100	MINISTRY OF INFORMATION AND COMMUNICATION	15,000,000	15,000,000	300,000	15,000,000	-
012300300100	KOGI STATE BROADCASTING CORPORATION	15,000,000	15,000,000	2,033,000	15,000,000	-
012301300100	KOGI STATE NEWSPAPER CORPORATION	3,000,000	3,000,000	925,180	3,000,000	-
012301400100	KOGI STATE SIGNAGE AND ADVERTISEMENT AGENCY	-	-	928,620	999,999,999	-
012500000000	OFFICE OF THE HEAD OF CIVIL SERVICE PLANNING SECTOR	990,000	990,000	285,600	773,900	-
012500100100	OFFICE OF THE HEAD OF CIVIL SERVICE	990,000	990,000	285,600	773,900	-
014000000000	OFFICE OF THE STATE AUDITOR-GENERAL PLANNING SECTOR	1,770,000	1,770,000	1,220,000	1,910,000	-
014000100100	OFFICE OF THE STATE AUDITOR-GENERAL	770,000	770,000	1,020,000	410,000	-
014000200100	OFFICE OF THE LOCAL GOVT. AUDITOR-GENERAL	1,000,000	1,000,000	200,000	1,500,000	-
014700000000	CIVIL SERVICE COMMISSION PLANNING SECTOR	1,050,000	1,050,000	265,000	5,200,000	-
014700100100	CIVIL SERVICE COMMISSION	1,050,000	1,050,000	265,000	5,200,000	-
014900000000	LOCAL GOVERNMENT SERVICE COMMISSION PLANNING SECTOR	3,850,000	3,850,000	251,000	3,900,000	-
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION	3,850,000	3,850,000	251,000	3,900,000	-
020000000000	ECONOMIC SECTOR	393,301,451,144	393,301,451,144	241,745,831,471.93	459,900,074,361	-
021500000000	MINISTRY OF AGRICULTURE PLANNING SECTOR	402,460,000	402,460,000	265,003,191.80	491,900,000	-
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	397,410,000	397,410,000	264,346,691.80	488,650,000	-
021500300100	KOGI AGRICULTURAL DEVELOPMENT PROJECT (ADP)	3,250,000	3,250,000	55,000	250,000	-
021500500100	KOGI AGRO-ALLIED COMPANY	1,800,000	1,800,000	601,500	3,000,000	-
022000000000	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING PLANNING SECTOR	389,042,096,377	389,042,096,377	240,335,324,439.67	453,360,602,380	-
022000100100	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	-	-	261,092.11	-	-
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	364,455,163,041	364,455,163,041	219,046,300,202.54	426,083,266,301	-
022000800100	KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)	24,586,933,336	24,586,933,336	21,288,763,145.02	27,277,336,079	-
022200000000	MIN. OF COMMERCE & INDUSTRY PLANNING SECTOR	569,200,000	569,200,000	134,437,400	665,100,000	-
022200100100	MIN. OF COMMERCE & INDUSTRY	315,700,000	315,700,000	126,947,900	514,200,000	-
022200700100	KOGI STATE ENTERPRISES DEVELOPMENT AGENCY	235,000,000	235,000,000	-	90,000,000	-
022205300100	KOGI STATE COMMODITY EXCHANGE, EXPORT PROMOTION AND MARKET DEVELOPMENT BOARD	18,500,000	18,500,000	7,489,500	60,900,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



02290000000	MINISTRY OF TRANSPORT PLANNING SECTOR	103,861,505	103,861,505	2,810,000	171,900,000	-
022900100100	MINISTRY OF TRANSPORT	103,861,505	103,861,505	2,810,000	171,900,000	-
02330000000	MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES PLANNING SECTOR	-	-	223,000	-	-
023300200100	KOGI STATE SOLID MINERALS DEVELOPMENT AGENCY	-	-	223,000	-	-
02340000000	MINISTRY OF WORKS PLANNING SECTOR	61,000,000	61,000,000	5,755,200	60,500,000	-
023400100100	MINISTRY OF WORKS	1,000,000	1,000,000	210,000	500,000	-
023400400100	KOGI STATE FIRE AGENCY	60,000,000	60,000,000	5,545,200	60,000,000	-
02360000000	MIN. OF CULTURE & TOURISM PLANNING SECTOR	7,180,000	7,180,000	573,000	6,850,000	-
023600100100	MIN. OF CULTURE & TOURISM	880,000	880,000	58,000	550,000	-
023600300100	COUNCIL FOR ARTS AND CULTURE	1,000,000	1,000,000	15,000	1,000,000	-
023605200100	HOTEL AND TOURISM BOARD	5,300,000	5,300,000	500,000	5,300,000	-
02520000000	MINISTRY OF WATER RESOURCES PLANNING SECTOR	84,740,886	84,740,886	78,100	85,490,886	-
025200100100	MINISTRY OF WATER RESOURCES	250,000	250,000	-	1,000,000	-
025210200100	KOGI STATE WATER BOARD	84,490,886	84,490,886	78,100	84,490,886	-
02530000000	MINISTRY OF HOUSING AND URBAN DEVELOPMENT PLANNING SECTOR	3,027,912,376	3,027,912,376	1,001,057,140.46	5,000,011,095	-
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	7,000,000	7,000,000	1,027,800	10,000,000	-
025300200100	BUREAU FOR LANDS	1,783,710,376	1,783,710,376	523,347,658.56	3,386,786,853	-
025300300100	KOGI STATE UTILITY INFRASTRUCTURE MANAGEMENT AND COMPLIANCE AGENCY	1,043,400,000	1,043,400,000	366,798,000	789,050,000	-
025300900100	KOGI STATE TOWN PLANNING AND DEVELOPMENT BOARD	193,802,000	193,802,000	109,883,681.90	814,174,242	-
02620000000	MINISTRY OF RURAL AND ENERGY DEVELOPMENT PLANNING SECTOR	3,000,000	3,000,000	570,000	25,500,000	-
026200100100	MINISTRY OF RURAL AND ENERGY DEVELOPMENT	3,000,000	3,000,000	570,000	25,500,000	-
02710000000	MINISTRY OF LIVESTOCK DEVELOPMENT	-	-	-	32,220,000	-
027100100100	MINISTRY OF LIVESTOCK DEVELOPMENT	-	-	-	32,220,000	-
03000000000	LAW & JUSTICE SECTOR	38,110,500	38,110,500	15,219,965.68	96,600,000	-
03180000000	KOGI STATE JUDICIAL SERVICE COMMISSION PLANNING SECTOR	27,800,000	27,800,000	9,719,965.68	78,100,000	-
031801100100	KOGI STATE JUDICIAL SERVICE COMMISSION	300,000	300,000	-	300,000	-
031805100100	HIGH COURT OF JUSTICE	25,000,000	25,000,000	9,697,905.68	75,000,000	-
031805200100	CUSTOMARY COURT OF APPEAL	500,000	500,000	15,500	500,000	-
031805300100	SHARIA COURT OF APPEAL	2,000,000	2,000,000	6,560	2,300,000	-
03260000000	MINISTRY OF JUSTICE PLANNING SECTOR	10,310,500	10,310,500	5,500,000	18,500,000	-
032600100100	MINISTRY OF JUSTICE	10,310,500	10,310,500	5,500,000	18,500,000	-
04000000000	REGIONAL SECTOR	-	-	-	6,000,000	-
04630000000	KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION	-	-	-	6,000,000	-
046300100100	KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION	-	-	-	6,000,000	-
05000000000	SOCIAL SECTOR	5,718,211,052	5,718,211,052	3,607,753,475.12	8,723,209,433	-
05130000000	MINISTRY OF YOUTH & SPORTS PLANNING SECTOR	6,400,000	6,400,000	184,000	1,060,000	-
051300100100	MINISTRY OF YOUTH & SPORTS	200,000	200,000	9,000	300,000	-
051300200100	KOGI STATE SPORTS COUNCIL	6,200,000	6,200,000	175,000	760,000	-
05140000000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT PLANNING SECTOR	5,869,564	5,869,564	1,615,000	5,869,564	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	5,869,564	5,869,564	1,615,000	5,869,564	-
051700000000	MINISTRY OF EDUCATION PLANNING SECTOR	4,241,794,000	4,241,794,000	2,665,677,871.42	6,583,832,501	-
051700100100	MINISTRY OF EDUCATION	476,940,000	476,940,000	224,644,989.27	529,083,800	-
051700200100	STATE UNIVERSAL BASIC EDUCATION BOARD	9,125,550	9,125,550	8,517,000	21,860,000	-
051700800100	KOGI STATE LIBRARY BOARD	10,020,000	10,020,000	-	1,600,000	-
051700900100	ADULT & NON-FORMAL EDUCATION BOARD	70,000	70,000	-	70,000	-
051701800100	KOGI STATE POLYTECHNIC, LOKOJA	676,083,450	676,083,450	250,138,283.70	852,397,700	-
051701900100	COLLEGE OF EDUCATION, ANKPA	86,432,800	86,432,800	25,512,000	100,013,300	-
051702000100	COLLEGE OF EDUCATION TECHNICAL, MOPA	23,207,500	23,207,500	5,533,300	40,266,351	-
051702100100	PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	1,802,500,000	1,802,500,000	1,150,000,000	2,367,727,200	-
051702200100	KOGI STATE UNIVERSITY, KABBA	328,897,200	328,897,200	302,855,650	651,475,600	-
051702500100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	789,865,000	789,865,000	694,498,648.45	2,006,535,550	-
051705400100	KOGI STATE SENIOR SECONDARY EDUCATION BOARD	3,000,000	3,000,000	-	-	-
051705600100	STATE SCHOLARSHIP BOARD	25,000,000	25,000,000	-	-	-
051706500100	NIGERIA-KOREA FRIENDSHIP INSTITUTE	10,652,500	10,652,500	3,978,000	12,803,000	-
052100000000	MINISTRY OF HEALTH PLANNING SECTOR	1,036,197,488	1,036,197,488	790,240,003.70	1,656,197,368	-
052100100100	MINISTRY OF HEALTH	17,137,338	17,137,338	2,315,279.20	17,000,000	-
052100200100	KOGI STATE HEALTH INSURANCE AGENCY	4,200,000	4,200,000	1,600,000	5,200,000	-
052102600100	PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA	51,100,000	51,100,000	42,995,500	154,000,000	-
052102700100	KOGI STATE SPECIALIST HOSPITAL, LOKOJA	451,000,000	451,000,000	295,688,575.50	650,000,000	-
052102800100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE	190,900,000	190,900,000	209,046,499	332,874,368	-
052110200100	KOGI STATE HOSPITAL MANAGEMENT BOARD	110,000,000	110,000,000	81,485,150	225,000,000	-
052110400100	COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE	122,765,000	122,765,000	87,500,000	150,000,000	-
052110600100	COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH	86,815,150	86,815,150	69,359,000	119,293,000	-
052111300100	DRUGS AND MEDICAL SUPPLY MANAGEMENT AGENCY	2,280,000	2,280,000	250,000	2,830,000	-
053500000000	MINISTRY OF ENVIRONMENT PLANNING SECTOR	427,800,000	427,800,000	150,036,600	476,100,000	-
053500100100	MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	255,000,000	255,000,000	100,882,000	254,220,000	-
053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY	71,500,000	71,500,000	45,593,600	120,000,000	-
053505300100	SANITATION & WASTE MANAGEMENT BOARD	101,300,000	101,300,000	3,561,000	101,880,000	-
055100000000	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS PLANNING SECTOR	150,000	150,000	-	150,000	-
055100100100	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	150,000	150,000	-	150,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



Kogi State Government 2026 Budget Proposals - Capital Receipts by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Perf as @ Sept	2026 Budget Proposals	2026 NUT Tagging
	Total Capital Receipts	183,080,111,793	183,100,111,793	52,845,653,932.27	350,482,102,750	254,326,500
010000000000	ADMINISTRATION SECTOR	20,491,678,270	20,511,678,270	28,868,922,228.56	21,217,865,000	-
011100000000	GOVERNORS OFFICE PLANNING SECTOR	17,767,850,000	17,767,850,000	26,381,670,343.35	17,767,850,000	-
011103500100	KOGI STATE PENSION COMMISSION	17,767,850,000	17,767,850,000	26,381,670,343.35	17,767,850,000	-
016100000000	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT PLANNING SECTOR	1,000,000,000	1,000,000,000	728,019,288.44	1,200,000,000	-
016105500100	STATE SECURITY TRUST FUND	1,000,000,000	1,000,000,000	728,019,288.44	1,200,000,000	-
012500000000	OFFICE OF THE HEAD OF CIVIL SERVICE PLANNING SECTOR	-	20,000,000	12,947,500	20,000,000	-
012500100100	OFFICE OF THE HEAD OF CIVIL SERVICE	-	20,000,000	12,947,500	20,000,000	-
014000000000	OFFICE OF THE STATE AUDITOR-GENERAL PLANNING SECTOR	694,313,270	694,313,270	1,015,931,049.41	1,200,500,000	-
014000100100	OFFICE OF THE STATE AUDITOR-GENERAL	58,597,895	58,597,895	102,180,057.41	120,000,000	-
014000200100	OFFICE OF THE LOCAL GOVT. AUDITOR-GENERAL	635,715,375	635,715,375	913,750,992	1,080,500,000	-
014900000000	LOCAL GOVERNMENT SERVICE COMMISSION PLANNING SECTOR	1,029,515,000	1,029,515,000	730,354,047.36	1,029,515,000	-
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION	1,029,515,000	1,029,515,000	730,354,047.36	1,029,515,000	-
020000000000	ECONOMIC SECTOR	116,603,759,170	116,603,759,170	13,916,133,886.69	190,227,576,060	-
021500000000	MINISTRY OF AGRICULTURE PLANNING SECTOR	1,100,000,000	1,100,000,000	-	-	-
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	1,100,000,000	1,100,000,000	-	-	-
022000000000	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING PLANNING SECTOR	114,704,283,970	114,704,283,970	7,839,886,652.17	164,672,719,823	-
022000100100	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	114,661,283,970	114,661,283,970	7,821,396,292.20	164,629,719,823	-
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	43,000,000	43,000,000	18,490,359.97	43,000,000	-
023400000000	MINISTRY OF WORKS PLANNING SECTOR	199,475,200	199,475,200	40,400	-	-
023400100100	MINISTRY OF WORKS	199,475,200	199,475,200	40,400	-	-
026200000000	MINISTRY OF RURAL AND ENERGY DEVELOPMENT PLANNING SECTOR	600,000,000	600,000,000	6,076,206,834.52	15,227,340,333	-
026200100100	MINISTRY OF RURAL AND ENERGY DEVELOPMENT	600,000,000	600,000,000	6,076,206,834.52	15,227,340,333	-
027100000000	MINISTRY OF LIVESTOCK DEVELOPMENT	-	-	-	10,327,515,904	-
027100100100	MINISTRY OF LIVESTOCK DEVELOPMENT	-	-	-	10,327,515,904	-
050000000000	SOCIAL SECTOR	45,984,674,353	45,984,674,353	10,060,597,817.02	139,036,661,690	254,326,500
051700000000	MINISTRY OF EDUCATION PLANNING SECTOR	7,440,000,000	7,440,000,000	5,125,994,114.15	76,131,031,412	-
051700100100	MINISTRY OF EDUCATION	-	-	-	60,084,270,021	-
051700200100	STATE UNIVERSAL BASIC EDUCATION BOARD	3,600,000,000	3,600,000,000	3,600,000,000	3,696,000,000	-
051702200100	KOGI STATE UNIVERSITY, KABBA	1,500,000,000	1,500,000,000	1,525,994,114.15	5,000,000,000	-
051702500100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	2,340,000,000	2,340,000,000	-	7,350,761,391	-
052100000000	MINISTRY OF HEALTH PLANNING SECTOR	11,810,674,353	11,810,674,353	4,934,603,702.87	23,205,630,278	254,326,500
052100100100	MINISTRY OF HEALTH	7,798,674,353	7,798,674,353	-	8,383,929,790	254,326,500
052100200100	KOGI STATE HEALTH INSURANCE AGENCY	1,812,000,000	1,812,000,000	-	3,921,700,488	-
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	2,200,000,000	2,200,000,000	-	4,900,000,000	-
052102800100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE	-	-	4,934,603,702.87	6,000,000,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



05350000000	MINISTRY OF ENVIRONMENT PLANNING SECTOR	25,500,000,000	25,500,000,000	-	37,200,000,000	-
053500100100	MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	25,500,000,000	25,500,000,000	-	37,200,000,000	-
05510000000	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS PLANNING SECTOR	1,234,000,000	1,234,000,000	-	2,500,000,000	-
055100100100	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	1,234,000,000	1,234,000,000	-	2,500,000,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



Kogi State Government 2026 Budget Proposals - Revenue by Economic Classification

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Perf as @ Sept	2026 Budget Proposals	2026 NUT Tagging
1	Revenue	582,404,119,489	582,424,119,489	298,256,109,345.70	820,490,585,443	254,326,500
11	GOVERNMENT SHARE OF FAAC	364,375,163,041	364,375,163,041	219,046,235,568.32	426,023,266,301	-
1101	GOVERNMENT SHARE OF FAAC	364,375,163,041	364,375,163,041	219,046,235,568.32	426,023,266,301	-
110101	STATE GOVERNMENT SHARE OF STATUTORY REVENUES	70,000,000,000	70,000,000,000	60,643,820,330.98	76,000,000,000	-
11010101	STATUTORY ALLOCATION	70,000,000,000	70,000,000,000	57,619,187,159.33	70,000,000,000	-
11010104	WITHHELD ESCROW (13% DERIVATION)	-	-	3,024,633,171.65	6,000,000,000	-
110102	STATE GOVERNMENT SHARE OF VAT	90,000,000,000	90,000,000,000	63,035,109,256.91	90,000,000,000	-
11010201	SHARE OF VAT	90,000,000,000	90,000,000,000	63,035,109,256.91	90,000,000,000	-
110103	STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES	204,375,163,041	204,375,163,041	95,367,305,980.43	260,023,266,301	-
11010302	EXCESS NON-OIL	200,000,000	200,000,000	9,629,240,441.16	4,000,000,000	-
11010303	EXCHANGE GAIN	59,500,000,000	59,500,000,000	4,819,246,682.62	10,000,000,000	-
11010304	ECOLOGICAL FUND	2,000,000,000	2,000,000,000	461,874,976.89	2,000,000,000	-
11010305	ELECTRONIC MONEY TRANSFER LEVY (EMTL)	6,000,000,000	6,000,000,000	3,098,511,534.99	6,000,000,000	-
11010306	FOREX EQUALISATION MINERAL	2,577,798,101	2,577,798,101	71,121,478.75	3,000,000,000	-
11010308	SOLID MINERAL	910,368,701	910,368,701	577,557,054.07	1,500,000,000	-
11010311	NLNG DIVIDEND	-	-	25,270,025,839.79	160,336,270,062	-
11010313	STATE INFRASTRUCTURE & SECURITY	69,186,996,239	69,186,996,239	22,972,972,972.98	39,186,996,239	-
11010314	SIGNATURE BONUS	50,000,000,000	50,000,000,000	-	20,000,000,000	-
11010399	OTHER FAAC DISTRIBUTIONS	14,000,000,000	14,000,000,000	28,466,754,999.18	14,000,000,000	-
12	INDEPENDENT REVENUE	34,948,844,655	34,948,844,655	26,364,219,845.11	43,985,216,392	-
1201	TAX REVENUE	23,067,449,160	23,067,449,160	20,202,530,764.70	25,441,888,785	-
120101	PERSONAL TAXES	16,437,310,142	16,437,310,142	16,130,598,826.10	18,609,644,630	-
12010102	PERSONAL INCOME TAX (PAYE)	16,154,761,616	16,154,761,616	16,014,266,022.99	18,334,644,630	-
12010104	DIRECT ASSESMENT TAX	282,548,526	282,548,526	116,332,803.11	275,000,000	-
120103	OTHER TAXES	6,630,139,018	6,630,139,018	4,071,931,938.60	6,832,244,155	-
12010303	WITHHOLDING TAX(LGAs)	2,500,000,000	2,500,000,000	2,109,035,482.44	2,548,948,589	-
12010304	CONSUMPTION TAX	10,000,000	10,000,000	3,998,955	5,000,000	-
12010306	CAPITAL GAIN TAX	2,500,000	2,500,000	229,768.03	-	-
12010307	2% DEVELOPMENT LEVY	900,000,000	900,000,000	900,926,690.02	1,756,807,046	-
12010308	INFRASTRUCTURAL MAINTENANCE LEVY	94,126,000	94,126,000	342,090,000	300,000,000	-
12010309	ECONOMIC DEVELOPMENT LEVY	-	-	1,258,400	-	-
12010311	EDUCATION DEVELOPMENT LEVY	32,850,000	32,850,000	20,115,000	47,640,000	-
12010312	ENVIRONMENTAL LEVY	60,000,000	60,000,000	45,488,600	100,000,000	-
12010313	TAX AUDIT	2,582,350,000	2,582,350,000	467,556,473	1,500,000,000	-
12010314	SOCIAL SERVICE CONTRIBUTION LEVY (CORPORATE)	302,883,018	302,883,018	113,458,920.26	345,175,488	-
12010315	SOCIAL SERVICE CONTRIBUTION LEVY (INDIVIDUALS)	49,540,000	49,540,000	1,156,899.98	53,673,032	-
12010317	STAMP DUTY	95,890,000	95,890,000	66,616,749.87	175,000,000	-
1202	NON-TAX REVENUE	11,881,395,495	11,881,395,495	6,161,689,080.41	18,543,327,607	-
120201	LICENCES - GENERAL	1,459,111,795	1,459,111,795	605,814,374.20	2,984,368,218	-
12020101	REGISTRATION /RENEWAL OF MARKET ASSOCIATION	500,000	500,000	-	900,000	-
12020102	ENHANCED NATIONAL DRIVER'S LICENSE (ENDL)	105,924,772	105,924,772	49,224,000	131,716,350	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



12020103	LEARNERS' PERMIT	5,293,200	5,293,200	1,251,500	3,265,275	-
12020105	ANIMAL TRADE LICENSE	25,140,000	25,140,000	11,950	25,140,000	-
12020106	HIDES AND SKIN BUYER LICENSE	80,000	80,000	35,400	80,000	-
12020107	FISHING LICENCES / PERMIT	60,000	60,000	20,000	60,000	-
12020109	AUCTIONEERS LICENSE	-	-	120,000	-	-
12020112	REGISTRATION /RENEWAL POOLS BETTING, CASINO AND GAMING	53,000,000	53,000,000	74,610,000	150,000,000	-
12020114	MOTOR VEHICLE LICENCES	102,029,091	102,029,091	59,662,025	105,000,000	-
12020115	CHURCH MARRIAGE LICENCES	1,000,000	1,000,000	80,000	1,000,000	-
12020116	REGISTRATION OF NEW HOSPITALS & CLINICS	510,338	510,338	337,000	-	-
12020118	ENVIRONMENTAL PERMIT	1,500,000	1,500,000	5,000	2,000,000	-
12020119	DRIVERS AND CONDUCTORS BADGE /COLOUR CODE PERMIT	-	-	-	25,000,000	-
12020123	ACCREDITATION OF COMPUTERISED VEHICLE TESTING SERVICES	33,000,000	33,000,000	-	40,000,000	-
12020125	ACCREDITATION OF HEALTHCARE PROVIDERS/FACILITIES	3,500,000	3,500,000	1,380,000	3,500,000	-
12020126	RENEWAL OF HOSPITALS AND PRIVATE CLINICS	5,677,000	5,677,000	1,778,279.20	1,140,000	-
12020127	REGISTRATION OF BEAUTY PAGEANT	480,000	480,000	-	150,000	-
12020128	RIGHT OF WAY PERMIT FOR FIBER OPTIC CABLE, ELECTRICITY CABLE, GAS PIPELINES, SEWAGE PIPES ETC	458,000,000	458,000,000	365,398,000	646,875,000	-
12020129	PERMIT FOR MASTS/ TOWERS /TRANSFORMERS/ PARABOLIC ANTENNAS/ ROOFTOP ANTENNAS	300,000,000	300,000,000	-	52,500,000	-
12020130	ANNUAL RENEWAL OF PERMITS FOR MASTS /TOWERS	3,000,000	3,000,000	1,400,000	10,175,000	-
12020131	ANNUAL RENEWAL OF RIGHT OF WAY	280,000,000	280,000,000	-	77,200,000	-
12020133	REGISTRATION /RENEWAL OF POWER SAW OPERATION	140,000	140,000	20,000	4,200,000	-
12020134	REGISTRATION OF HEALTHCARE PROVIDERS /FACILITIES	700,000	700,000	220,000	700,000	-
12020136	REGISTRATION OF SLAUGHTER SLABS /MEAT	1,000,000	1,000,000	-	5,000,000	-
12020137	REGISTRATION /DOCUMENTATION OF THEATRE TROUPES, VISUAL ARTS AND CRAFT PRACTITIONER	200,000	200,000	-	200,000	-
12020138	REGISTRATION AND RENEWAL OF VOLUNTARY ADULT/YOUTH CLUBS/ASSOCIATION FEES	1,882,719	1,882,719	517,000	1,982,719	-
12020140	REGISTRATION /RENEWAL OF ORPHANAGE HOMES	1,034,875	1,034,875	246,000	1,034,875	-
12020141	REGISTRATION /RENEWAL OF SAW MILLERS	600,000	600,000	562,500	1,560,000	-
12020142	REGISTRATION/ RENEWAL OF PATENT MEDICINE STORE	7,675,000	7,675,000	35,000	6,890,000	-
12020143	REGISTRATION /RENEWAL OF PRIVATE INSTITUTION FEES	28,960,000	28,960,000	3,041,500	23,180,000	-
12020144	REGISTRATION/ RENEWAL FEES OF ACCOUNTING AND AUDITING FIRMS	1,770,000	1,770,000	1,220,000	1,910,000	-
12020147	REGISTRATION/ RENEWAL OF DAY-CARE CENTRES	400,000	400,000	90,000	400,000	-
12020151	HACKNEY PERMIT	15,199,800	15,199,800	2,427,600	18,000,000	-
12020152	REGISTRATION OF PRIVATE SERVICE PROVIDERS UNDER PUBLIC PRIVATE PARTNERSHIP INITIATIVE (PPPI)	1,000,000	1,000,000	45,000	1,000,000	-
12020153	HOTEL REGISTRATION	5,000,000	5,000,000	470,000	5,000,000	-
12020155	ANNUAL REGISTRATION ON ADVERTISING ON WRITING ON WALL/ CANOPY /ROOFTOP	-	-	-	1,875,000	-
12020156	ANNUAL REGISTRATION ON ADVERTISEMENT TAX RATE PER FACE FREE STANDING	-	-	-	150,174,999	-
12020157	PERMIT WALL DRAPES ADVERTISEMENT	-	-	-	73,200,000	-
12020158	PROJECTING SIGNS PER FACE	-	-	-	1,250,000	-
12020159	CONSTRUCTION SIGN	-	-	-	16,000,000	-
12020160	VEHICLE BRANDING PERMIT	-	-	-	76,500,000	-



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12020161	SPECIAL ADVERTISEMENT RATE/ SECOND PARTY SIGNAGE	30,000	30,000	928,620	155,030,000	-
12020162	OTHER SPECIAL ADVERTISEMENT STRUCTURES	-	-	-	14,000,000	-
12020163	POLITICAL CAMPAIGN POSTER RATES	-	-	-	100,000,000	-
12020164	REGISTRATION/ RENEWAL FOR SECOND PARTY SIGNAGE	-	-	-	412,000,000	-
12020166	CERTIFICATE FOR APPROVED SCHOOLS	11,000,000	11,000,000	-	11,020,000	-
12020167	REGISTRATION/ RENEWAL OF PHARMACEUTICAL DRUGS SUPPLIERS	50,000	50,000	150,000	500,000	-
12020168	REGISTRATION AND RENEWAL OF SCHOOL / COLLEGE OF HEALTH SCIENCES AND TECHNOLOGY	500,000	500,000	-	7,675,000	-
12020169	REGISTRATION AND RENEWAL OF SCHOOL / COLLEGE OF NURSING SCIENCES	275,000	275,000	-	360,000	-
12020170	REGISTRATION OF CASHEW SUB BUYERS	3,000,000	3,000,000	40,500,000	15,000,000	-
12020173	REGISTRATION OF HOSPITALITY AND TOURISM RELATED ENTERPRISES	-	-	28,000	-	-
12020174	COOPERATIVE REGISTRATION	-	-	-	3,000,000	-
12020175	ANNUAL PERMIT FOR USAGE OF ROAD SETBACK AND PARKING	-	-	-	600,024,000	-
120202	MINING RENTS	10,000,000	10,000,000	65,423,000	-	-
12020232	REGISTRATION FEES FROM SOLID MINERALS OPERATION	10,000,000	10,000,000	65,200,000	-	-
12020233	SURFACE RENT (CHARGES) FROM QUARRY LEASE, MINING LEASE	-	-	223,000	-	-
120204	FEES - GENERAL	7,521,230,474	7,521,230,474	4,973,682,746.95	11,602,022,864	-
12020401	BRANDING OF PRIVATE VEHICLES FEE	2,861,505	2,861,505	-	-	-
12020402	BUILDING POST APPROVAL FEES	16,069,272	16,069,272	6,528,143.80	15,768,675	-
12020403	NEW NUMBER PLATE RATE	129,130,313	129,130,313	69,028,000	233,317,350	-
12020404	CERTIFICATE OF ROAD WORTHINESS	35,200,000	35,200,000	-	40,000,000	-
12020405	DESIGN AND MAINTENANCE OF STREET NAMING	3,102,250	3,102,250	1,772,454	9,200,000	-
12020406	CONSULTANCY REGISTRATION / RENEWAL CHARGES	450,000	450,000	100,000	15,450,000	-
12020407	PROCESSING FEE WITH RIGHT OF OCCUPANCY (R OF O)	25,000,000	25,000,000	279,385,038.15	600,000,000	-
12020408	PROCESSING FEE WITH CERTIFICATE OF OCCUPANCY (C OF O)	25,000,000	25,000,000	662,815.36	31,250,000	-
12020409	TUITION FEES/ SDC TUITION FEES	3,008,265,100	3,008,265,100	2,504,258,882.15	5,256,895,551	-
12020410	CHARTING FEE FOR CERTIFICATE OF OCCUPANCY (C OF O)	50,000,000	50,000,000	664,000	62,500,000	-
12020411	SURVEY BILL FEE FOR CERTIFICATE OF OCCUPANCY (C OF O)	9,000,000	9,000,000	165,375	11,250,000	-
12020412	TRANSCRIPT FEES	146,226,000	146,226,000	500,000	41,405,000	-
12020413	PILGRIMS SERVICE CHARGE	3,500,000	3,500,000	1,325,000	3,500,000	-
12020414	EVENING CLASSES/EXTRA- MURAL CENTRES/CLASSES	25,000	25,000	-	25,000	-
12020415	CONTRACTOR REGISTRATION/ RENEWAL FEES	8,900,000	8,900,000	2,580,000	12,000,000	-
12020416	SURVEY DEPOSIT FEE FOR CERTIFICATE OF OCCUPANCY (C OF O)	50,000,000	50,000,000	773,000	62,500,000	-
12020417	EXPRESSION OF INTEREST FEE	-	-	-	20,000,000	-
12020418	AUTO DATA/ MOTOR VEHICLE REGISTRATION	49,257,000	49,257,000	68,464,100	21,718,509	-
12020419	CONVERSION FEES	-	-	-	10,000,000	-
12020420	SURVEY VERIFICATION	6,000,000	6,000,000	131,500	7,500,000	-
12020421	CONTRACT DOCUMENT NON- REFUNDABLE TENDER FEES	67,925,550	67,925,550	40,655,300	109,535,000	-
12020422	COURT FEE	13,500,000	13,500,000	9,398,464.94	39,500,000	-
12020423	ACCEPTANCE OF ADMISSION LETTER	89,852,250	89,852,250	700,000	137,065,000	-
12020424	FIRST SCHOOL LEAVING CERTIFICATE	135,000,000	135,000,000	21,878,842.32	187,903,800	-
12020425	REGISTRATION OF POST LITERACY CLASSES (EXAM)	15,000	15,000	-	15,000	-
12020426	CHARTING FEE FOR RIGHT OF OCCUPANCY (R OF O)	30,000,000	30,000,000	2,206,617	37,500,000	-
12020427	DEPOSIT FEE FOR RIGHT OF OCCUPANCY (R OF O)	94,500,000	94,500,000	5,202,461.88	119,250,000	-
12020428	ADMINISTRATIVE CHARGES	121,052,420	121,052,420	27,354,047.95	152,495,132	-



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12020429	CHANGE OF OWNERSHIP	87,500,000	87,500,000	-	-	-
12020430	DRIVERS THEORY TEST (DTT) FEE	2,000,000	2,000,000	-	5,000,000	-
12020431	GEOGRAPHICAL INFORMATION SYSTEM (GIS) FEES	50,000,000	50,000,000	-	-	-
12020432	APPLICATION FEES FOR PLOT ALLOCATION	62,500,000	62,500,000	2,255,000	75,000,000	-
12020433	EXAMINATION FEES	254,575,000	254,575,000	207,392,050.95	279,620,000	-
12020434	LIBRARY FEES	7,350,000	7,350,000	1,645,000	22,304,000	-
12020435	RECERTIFICATION & CONFIRMATION	1,500,000	1,500,000	90,000	1,000,000	-
12020436	PROBATE FEE	5,000,000	5,000,000	314,940.74	15,000,000	-
12020437	LOCAL TRADE FAIR FEE IN THE STATE	1,200,000	1,200,000	-	1,200,000	-
12020438	APPEAL FEE	5,400,000	5,400,000	6,500	15,500,000	-
12020439	PRODUCE GRADING FEES	100,000,000	100,000,000	100,000,000	300,000,000	-
12020440	CHANGE OF LAND USE	1,440,000	1,440,000	250,000	1,440,000	-
12020441	FEES FROM VOCATIONAL IMPROVEMENT CENTRES	20,000	20,000	-	20,000	-
12020442	REGISTRATION/RENEWAL OF BUSINESS PREMISES	251,500,000	251,500,000	52,337,900	350,000,000	-
12020443	CLINICAL TREATMENT CHARGES (VET)	1,000,000	1,000,000	1,025,041.80	2,000,000	-
12020445	BUILDING PLAN APPROVAL	104,720,360	104,720,360	20,339,444.12	97,632,000	-
12020447	SITE AND BUILDING INSPECTION	12,222,000	12,222,000	4,594,000	12,835,000	-
12020448	POST UTME SCREENING FEES	19,500,000	19,500,000	-	33,750,000	-
12020449	NON- REFUNDABLE CAUTION FEES	16,450,000	16,450,000	3,110,000	45,284,000	-
12020450	SCHOOL APPROVAL ASSESSMENT	10,480,000	10,480,000	-	10,480,000	-
12020451	BUILDING PLAN REGISTRATION	12,222,000	12,222,000	4,548,741	12,835,000	-
12020452	BUILDING PLAN PROCESSING	31,433,858	31,433,858	14,749,895.94	37,185,750	-
12020453	NOTICE OF MARRIAGE FEE	1,208,220	1,208,220	541,000	1,208,220	-
12020454	BILL BOARD/ SINGAGE FEES	1,750,000	1,750,000	6,600,610	-	-
12020455	ENVIRONMENTAL IMPACT ASSESSMENT FEES	13,070,376	13,070,376	10,944,499.67	30,000,000	-
12020456	TAX CLEARANCE FEES	5,500,000	5,500,000	15,554,421.66	5,000,000	-
12020457	STATIONERIES AND CONSULTATION FEE	8,000,000	8,000,000	42,995,500	3,000,000	-
12020458	ACCOMMODATION FEE	49,960,000	49,960,000	11,800,000	91,680,000	-
12020459	INSTRUMENT FEES	3,850,000	3,850,000	1,645,000	4,000,000	-
12020460	TRANSPORTATION FEES	15,950,000	15,950,000	14,620,000	5,000,000	-
12020461	ENVIRONMENTAL CLEANING FEE	4,950,000	4,950,000	1,765,000	7,500,000	-
12020462	APPLICATION AND PROCESSING FEE FOR NEW UTILITY INFRASTRUCTURE DEPLOYMENT	1,200,000	1,200,000	-	1,100,000	-
12020463	COLLECTION AND DISPOSAL OF SOLID WASTE FROM PREMISES FEE	66,020,000	66,020,000	-	66,000,000	-
12020464	PROCESSING OF PRIVATE LAYOUT	8,000,000	8,000,000	-	8,000,000	-
12020465	SITE ANALYSIS	10,000,000	10,000,000	180,000	12,000,000	-
12020466	DOCUMENT REG AND SEARCH	20,000,000	20,000,000	2,580,535.48	22,500,000	-
12020467	RENTAL VALUATION FEES	120,000,000	120,000,000	2,124,500	100,020,000	-
12020468	ESTABLISHMENT OF NURSERY /PRIMARY SCHOOL PROCESSING FEES	40,000,000	40,000,000	1,272,596	40,000,000	-
12020469	TRADE TEST CHARGES	-	-	8,000	-	-
12020470	STUDENTS ONLINE REGISTRATION	24,000,000	24,000,000	-	-	-
12020471	RADIO ADVERTISEMENT FEE	15,000,000	15,000,000	-	15,000,000	-
12020472	OPHTHALMIC SERVICES /OPHTHAMOLOGY FEE	7,500,000	7,500,000	412,549,904.65	9,754,260	-
12020473	DENTAL SERVICES FEE	3,200,000	3,200,000	107,000	4,200,000	-
12020474	AFFIDAVIT FEES/ OATH FEE	3,600,000	3,600,000	60	7,800,000	-
12020475	AMBULANCE SERVICES (HIRING) FEE	11,800,000	11,800,000	129,000	15,531,600	-



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12020476	CHARGES FROM SEMINARS AND WORKSHOPS	8,800,000	8,800,000	2,050,000	4,800,000	-
12020477	TELEVISION ADVERTISEMENT FEE	1,300,000	1,300,000	-	800,000	-
12020478	X-RAY SERVICES /ULTRASOUND SCAN /MRI /CT SCAN /HSG /MAMMOGRAPHY FEE	49,000,000	49,000,000	4,108,800	88,055,220	-
12020479	LABORATING SERVICES FEE	130,550,000	130,550,000	42,884,189.11	169,690,940	-
12020480	FUMIGATION SERVICES BY THE BOARD	400,000	400,000	948,000	1,000,000	-
12020481	DUMPSITE USERS CHARGE FEE	14,000,000	14,000,000	-	14,000,000	-
12020482	MORTUARY SERVICES FEE	18,500,000	18,500,000	46,800	29,500,000	-
12020483	PACKAGE TOURS FEE	300,000	300,000	30,000	300,000	-
12020484	NHIS/ HMO FEE	167,000,000	167,000,000	45,909,389.62	326,428,647	-
12020485	HAULAGE FEE	1,200,000,000	1,200,000,000	886,224,333.66	1,462,569,810	-
12020487	ORIGINAL CERTIFICATE FEE	96,000,000	96,000,000	-	157,525,000	-
12020488	COLLECTION OF STATEMENT OF RESULT FEE	-	-	-	31,775,000	-
12020489	PHYSIOTHERAPY SERVICE CHARGES FEE	1,800,000	1,800,000	190,000	3,434,400	-
12020491	SURGICAL OPERATION /ECG& ECHO /ENT (EAR, NOSE & THROAT) FEES	59,000,000	59,000,000	1,098,500	83,057,100	-
12020492	MEDICAL CERTIFICATE	19,250,000	19,250,000	-	24,612,000	-
12020493	SERVICE CHARGE (DRF)	12,500,000	12,500,000	-	19,800,000	-
12020494	HOSPITAL BED CHARGES /DELIVERY /NUTRITION & DIETARY SERVICE FEES	44,000,000	44,000,000	3,454,950	66,423,900	-
12020495	WATER RATE FEE	84,000,000	84,000,000	1,100	84,000,000	-
12020496	WATER CONNECTION /WATER RECONNECTION FEE	177,000	177,000	77,000	177,000	-
12020497	MARKET TOLL COLLECTIONS	15,000,000	15,000,000	4,849,500	10,000,000	-
12020498	DEMOSRATION PRIMARY SCHOOL/ SECONDARY SCHOOL FEE	2,000,000	2,000,000	-	-	-
12020499	GAMES/ SPORT FEES	5,250,000	5,250,000	-	19,150,000	-
120205	FINES - GENERAL	55,950,000	55,950,000	1,946,036.35	41,266,400	-
12020501	PENALTY	2,500,000	2,500,000	302,036.35	1,316,400	-
12020504	VEHICLE CLAMPING FINE	5,500,000	5,500,000	-	5,500,000	-
12020505	ROAD TRAFFIC OFFENCES	3,300,000	3,300,000	1,210,000	3,300,000	-
12020507	KOTRAMA FINES	22,000,000	22,000,000	-	5,000,000	-
12020509	PENALTY ON MEDICAL MALPRACTICES	2,000,000	2,000,000	80,000	500,000	-
12020510	PENALTY FOR UNREGISTERED SCHOOLS	15,000,000	15,000,000	300,000	20,000,000	-
12020511	SANITATION DAY EXERCISE FINE	400,000	400,000	40,000	400,000	-
12020512	ENFORCEMENT & PROSECUTION OF SANITARY DEFAULTERS	5,150,000	5,150,000	-	5,150,000	-
12020513	RELEASE OF ARRESTED STRAY ANIMALS	100,000	100,000	14,000	100,000	-
120206	SALES - GENERAL	480,157,136	480,157,136	58,414,721.12	1,004,451,777	-
12020601	SALES OF RECORD OF SERVICE FORM	-	-	-	500,000	-
12020602	SALES OF FINGERLINGS	500,000	500,000	-	500,000	-
12020603	SALES OF CHEMICAL	10,000	10,000	-	90,000	-
12020604	SALES OF GRAINS	20,000	20,000	-	-	-
12020605	SALES OF VEGETABLES	100,000	100,000	-	-	-
12020607	SALES OF FORMS	104,500,000	104,500,000	1,816,000	19,860,000	-
12020611	PROCEED FROM AUCTION SALES OF CONFISCATED ITEMS	2,030,000	2,030,000	-	2,030,000	-
12020617	SALES OF APPLICATION / EMPLOYMENT FORM	9,850,000	9,850,000	83,000	16,630,000	-
12020618	SALES OF APPLICATION FOR TRANSFER OF SERVICE FORMS	-	-	-	500,000	-
12020620	SALES OF DRUGS /PHARMACY SERVICES	172,000,000	172,000,000	41,189,441.12	257,398,962	-
12020621	AUCTION SALES	200,000	200,000	-	200,000	-



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12020622	SALES OF APPLICATION FORM FOR VOCATIONAL INSTITUTION	2,825,000	2,825,000	-	1,200,000	-
12020623	SALES OF FOREST PRODUCTS	15,000,000	15,000,000	6,380,000	229,260,000	-
12020628	SALES OF OPD CARDS/ GOPD CARDS /CONSULTATION	60,000,000	60,000,000	3,107,700	136,748,479	-
12020631	SALES OF ADMISSION FORMS	1,977,500	1,977,500	-	5,250,000	-
12020632	SALES OF MANAGEMENT HAND BOOK	1,375,000	1,375,000	840,000	7,500,000	-
12020633	SALES OF STUDENT I.D. CARDS	14,414,000	14,414,000	830,000	135,372,800	-
12020635	SALES OF GRAPHICS NEWSPAPER	1,700,000	1,700,000	400,180	1,700,000	-
12020636	SALES OF PILGRIMAGE APPLICATION FORMS	75,000	75,000	27,500	75,000	-
12020638	SALES OF ARTS & CULTURE JOURNALS	100,000	100,000	-	100,000	-
12020639	SALES OF GAZETTES & CSC ANNUAL REPORTS.	-	-	163,000	1,700,000	-
12020642	SALES OF APER & PROMOTION FORMS	1,100,000	1,100,000	70,000	2,650,000	-
12020654	SALES OF OXYGEN IN CYLINDER	1,800,000	1,800,000	539,000	8,341,400	-
12020659	SALES OF SEED/SEEDLING	250,000	250,000	55,000	250,000	-
12020662	SALES OF STATUTES (KOGI STATE LAWS)	310,500	310,500	550,000	500,000	-
12020665	SALES WATER BOARD FORM	5,020,136	5,020,136	1,765,000	6,245,136	-
12020666	SALES FROM HDRF (DRUGS, REAGENTS & CONSUMABLE)	82,500,000	82,500,000	598,900	167,000,000	-
12020667	SALES FROM PURE WATER FACTORY	400,000	400,000	-	750,000	-
12020668	SALES CRAFTS CERAMICS AND SCULPTURE	100,000	100,000	-	100,000	-
12020669	2% SALES MARKUP FROM FACILITIES MONTHLY	2,000,000	2,000,000	-	2,000,000	-
120207	EARNINGS -GENERAL	1,335,436,090	1,335,436,090	242,838,065.27	834,963,547	-
12020701	PROCEEDS FROM OWNER-OCCUPIER HOUSING SCHEME	80,000,000	80,000,000	75,406.59	60,000,000	-
12020702	EARNINGS FROM SEPTIC TANK EMPTIER	1,000,000	1,000,000	-	1,000,000	-
12020703	EARNING FROM THE REPLACEMENT OF ID. CARD	-	-	-	1,000,000	-
12020705	EARNINGS FROM DOCUMENTATION/ RENEWAL OF REGULATED PREMISES I.E. SCHOOLS, RESTAURANTS, HOTELS, BAKERIES ETC	11,000,000	11,000,000	2,514,000	11,000,000	-
12020706	EARNINGS FROM LAND DEVELOPMENT SCHEME /OPERATION	-	-	100,600,000	-	-
12020707	EARNING FROM ARTICULATED TOW TRUCK SERVICES /CLEARING OF ACCIDENT SCENES	-	-	-	12,000,000	-
12020708	EARNING FROM ASHOCKLAYLAND	-	-	-	24,000,000	-
12020709	EARNINGS FROM TREE FELLING OPERATION	229,260,000	229,260,000	28,719,500	4,200,000	-
12020720	EARNINGS FROM STADIUM GATE TAKING	200,000	200,000	-	200,000	-
12020724	EARNING FROM LOKOJA MEGA TERMINAL	-	-	-	9,600,000	-
12020728	EARNINGS FROM RESEARCH AND DOCUMENTATION	15,500,000	15,500,000	2,140,000	25,000,000	-
12020732	EARNING FROM GRAPHIC DESIGN	100,000	100,000	-	100,000	-
12020734	EARNING FROM RICE FARMING/ MILLING	120,000,000	120,000,000	-	120,000,000	-
12020739	EARNINGS FROM USED OF STADIUM (RELIGION AND POLITICAL RELIES)	4,000,000	4,000,000	175,000	200,000	-
12020740	EARNINGS FROM SHOP RENTAGE	3,050,000	3,050,000	2,640,000	55,000,000	-
12020741	EARNINGS FROM TRACTOR HIRING	147,000,000	147,000,000	22,054,300	50,000,000	-
12020746	EARNING FROM HIRE OF DESK AND CHAIR	7,700,000	7,700,000	3,210,000	9,000,000	-
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS /AGENCIES	497,482,340	497,482,340	78,614,858.68	361,069,797	-
12020750	EARNING FROM MOTOR PARKS	-	-	1,600,000	-	-
12020751	EARNING FROM MASS TRANSIT BUSES	-	-	-	2,500,000	-
12020756	EARNING FROM PRINTING SERVICES	15,100,000	15,100,000	300,000	15,100,000	-
12020763	EARNINGS FROM CULTURAL PERFORMANCES	300,000	300,000	-	300,000	-
12020765	EARNING FROM MUSEUM, RESEARCH AND PUBLICATION	100,000	100,000	15,000	100,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



12020786	MATRICULATION/ MATRICULATION GOWN	36,000,000	36,000,000	-	32,500,000	-
12020787	EARNING FROM E-LIBRARY/ CBT CENTRE	2,000,000	2,000,000	-	450,000	-
12020791	EARNING FROM SHARED FACILITY HUBS	165,000,000	165,000,000	-	40,000,000	-
12020797	EARNING FROM AMUSEMENT PARKS	543,750	543,750	150,000	543,750	-
12020799	EARNING FROM ENDORSEMENT OF CULTURAL ACTIVITIES	100,000	100,000	30,000	100,000	-
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	17,510,000	17,510,000	285,600	11,023,900	-
12020802	RENTAL CHARGES OF THE SECRETARIAT CONFERENCE HALL	340,000	340,000	260,000	480,000	-
12020803	RENT FROM SECRETARIAT/ GOVERNMENT OPEN SPACE	7,170,000	7,170,000	25,600	543,900	-
12020809	RENT FROM MUHAMMED BUHARI EVENT CENTRE	10,000,000	10,000,000	-	10,000,000	-
120209	RENT ON LAND & OTHERS - GENERAL	1,002,000,000	1,002,000,000	213,284,536.52	2,062,730,901	-
12020906	GROUND RENTS	1,000,000,000	1,000,000,000	213,284,536.52	1,047,809,522	-
12020907	EARNINGS FROM RENT ON STADIUM	2,000,000	2,000,000	-	360,000	-
12020908	LAND USE CHARGE	-	-	-	1,014,561,379	-
120211	INVESTMENT INCOME	-	-	-	2,500,000	-
12021101	INTEREST/DIVIDENDS ON GOVERNMENT INVESTMENTS	-	-	-	2,500,000	-
13	AID AND GRANTS	111,717,299,668	111,737,299,668	38,929,560,445.58	133,157,355,987	-
1301	AID	200,000,000	200,000,000	-	200,000,000	-
130101	DOMESTIC AID	200,000,000	200,000,000	-	200,000,000	-
13010101	CURRENT DOMESTIC AID	200,000,000	200,000,000	-	200,000,000	-
1302	GRANTS	111,517,299,668	111,537,299,668	38,929,560,445.58	132,957,355,987	-
130201	DOMESTIC GRANTS	103,418,625,315	103,438,625,315	38,929,560,445.58	124,431,752,697	-
13020101	CURRENT GRANTS FROM FGN	3,000,000,000	3,000,000,000	-	3,000,000,000	-
13020102	CAPITAL GRANTS FROM FGN	72,041,471,845	72,041,471,845	3,600,000,000	72,041,425,818	-
13020103	CURRENT GRANTS FROM LGAS	20,667,080,375	20,667,080,375	28,025,775,382.71	22,377,865,000	-
13020104	CAPITAL GRANTS FROM LGAS	4,240,000,000	4,240,000,000	6,674,196,280.02	18,750,761,391	-
13020105	CURRENT GRANTS FROM OTHER SOURCES	2,670,073,095	2,690,073,095	629,588,782.85	4,861,700,488	-
13020106	CAPITAL GRANTS FROM OTHER SOURCES	800,000,000	800,000,000	-	3,400,000,000	-
130202	FOREIGN GRANTS	8,098,674,353	8,098,674,353	-	8,525,603,290	-
13020201	CURRENT FOREIGN GRANTS	7,798,674,353	7,798,674,353	-	8,129,603,290	-
13020202	CAPITAL FOREIGN GRANTS	300,000,000	300,000,000	-	396,000,000	-
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	71,362,812,125	71,362,812,125	13,916,093,486.69	217,324,746,763	254,326,500
1402	OTHER CAPITAL RECEIPTS	3,293,000,000	3,293,000,000	18,490,359.97	3,293,000,000	-
140201	OTHER CAPITAL RECEIPTS	3,293,000,000	3,293,000,000	18,490,359.97	3,293,000,000	-
14020102	SALE OF FIXED ASSETS	3,000,000,000	3,000,000,000	-	3,000,000,000	-
14020105	SALES OF UNSERVICEABLE VEHICLE, PLANTS AND EQUIPMENT	293,000,000	293,000,000	18,490,359.97	293,000,000	-
1403	LOANS/ BORROWINGS RECEIPT	68,069,812,125	68,069,812,125	13,897,603,126.72	214,031,746,763	254,326,500
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	22,519,812,125	22,519,812,125	6,714,084,395.55	71,438,294,005	-
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	19,000,000,000	19,000,000,000	6,714,084,395.55	19,000,000,000	-
14030102	DOMESTIC LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES	3,519,812,125	3,519,812,125	-	52,438,294,005	-
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	45,550,000,000	45,550,000,000	7,183,518,731.17	142,593,452,758	254,326,500
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	45,550,000,000	45,550,000,000	7,183,518,731.17	142,593,452,758	254,326,500



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



Kogi State Government 2026 Budget Proposals - Capital Receipts

Receipt Description	Administrative Code and Description	Economic Code and Description	Fund Code and Description	2025 Original Budget	2025 Final Budget	2025 Perf as @ Sept	2026 Budget Proposals	2026 NUT Tagging
Total Capital Receipts				183,080,111,793	183,100,111,793	52,845,653,932.27	350,482,102,750	254,326,500
CONTRIBUTION FROM LGAS FOR ADMINISTRATIVE CHARGES (OVERHEAD COSTS) TO KOGI STATE PENSION COMMISSION	011103500100 - KOGI STATE PENSION COMMISSION	13020103 - CURRENT GRANTS FROM LGAS	08303 - DONATION BY LOCAL GOVERNMENTS	247,850,000	247,850,000	12,625,400,000	247,850,000	-
INFLOW FROM JAAC FOR THE PAYMENT OF LG RETIREES	011103500100 - KOGI STATE PENSION COMMISSION	13020103 - CURRENT GRANTS FROM LGAS	02201 - PENSION AND GRATUITIES	17,520,000,000	17,520,000,000	13,756,270,343.35	17,520,000,000	-
DONATIONS FROM INDIVIDUALS/COOPERATE ORGANISATIONS FOR KOGI STATE CIVIL SERVICE WEEK CELEBRATION	012500100100 - OFFICE OF THE HEAD OF CIVIL SERVICE	13020105 - CURRENT GRANTS FROM OTHER SOURCES	08305 - DONATIONS BY PRIVATE SECTOR COMPANIES	-	20,000,000	12,947,500	20,000,000	-
0.8% AUDIT PROJECTS MONITORING FUND FROM CONTRACTORS	014000100100 - OFFICE OF THE STATE AUDITOR-GENERAL	13020105 - CURRENT GRANTS FROM OTHER SOURCES	08305 - DONATIONS BY PRIVATE SECTOR COMPANIES	58,597,895	58,597,895	102,180,057.41	120,000,000	-
1% DEDUCTION FROM LOCAL GOVERNMENT ALLOCATION FOR AUDIT EXPENDITURE	014000200100 - OFFICE OF THE LOCAL GOVT. AUDITOR-GENERAL	13020103 - CURRENT GRANTS FROM LGAS	08303 - DONATION BY LOCAL GOVERNMENTS	635,715,375	635,715,375	913,750,992	1,080,500,000	-
1% LOCAL GOVERNMENT CONTRIBUTION FOR TRAINING OF LOCAL GOVERNMENT AREA STAFF	014900100100 - LOCAL GOVERNMENT SERVICE COMMISSION	13020103 - CURRENT GRANTS FROM LGAS	08303 - DONATION BY LOCAL GOVERNMENTS	1,029,515,000	1,029,515,000	730,354,047.36	1,029,515,000	-
CONTRIBUTIONS FROM LGAS FOR SECURITY	016105500100 - STATE SECURITY TRUST FUND	13020104 - CAPITAL GRANTS FROM LGAS	08303 - DONATION BY LOCAL GOVERNMENTS	400,000,000	400,000,000	213,598,463	400,000,000	-
CONTRACTORS' MANDATORY CONTRIBUTIONS TO STATE SECURITY FUND	016105500100 - STATE SECURITY TRUST FUND	13020105 - CURRENT GRANTS FROM OTHER SOURCES	08305 - DONATIONS BY PRIVATE SECTOR COMPANIES	500,000,000	500,000,000	514,420,825.44	700,000,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



CONTRIBUTIONS FROM INDIVIDUAL AND CORPORATE BODIES FOR SECURITY	016105500100 - STATE SECURITY TRUST FUND	13020105 - CURRENT GRANTS FROM OTHER SOURCES	08306 - DONATIONS BY INDIVIDUALS	100,000,000	100,000,000	-	100,000,000	-
LOANS FACILITIES FROM CACS FOR AGRICULTURAL PROJECT	021500100100 - MINISTRY OF AGRICULTURE AND FOOD SECURITY	14030102 - DOMESTIC LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES	09302 - CENTRAL BANK OF NIGERIA (CBN)	1,050,000,000	1,050,000,000	-	-	-
AGRO-PROCESSING, PRODUCTIVITY ENHANCING AND LIVELIHOOD SUPPORT(APPEALS)(WORLD BANK SUPPORT).	021500100100 - MINISTRY OF AGRICULTURE AND FOOD SECURITY	14030201 - INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	09111 - INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	50,000,000	50,000,000	-	-	-
DONATIONS FROM INDIVIDUALS/COOPERATE ORGANISATIONS	022000100100 - MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	13010101 - CURRENT DOMESTIC AID	08306 - DONATIONS BY INDIVIDUALS	200,000,000	200,000,000	-	200,000,000	-
REFUND FROM FEDERAL GOVERNMENT OF NIGERIA TO STATE ON SUBSIDY REINVESTMENT PROGRAMME(SURE-P)	022000100100 - MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	13020102 - CAPITAL GRANTS FROM FGN	08304 - DONATIONS BY FED. GOVERNMENT	68,441,471,845	68,441,471,845	-	68,441,425,818	-
SUPPORT FROM DEVELOPMENT PARTNERS (BILL & MELINDA GATES FOUNDATION SUPPORT ON AGRIC PROGRAMME).	022000100100 - MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	13020202 - CAPITAL FOREIGN GRANTS	08206 - DONATION BY INTERNATIONAL NGOs	300,000,000	300,000,000	-	300,000,000	-
SALES OF NON-ESSENTIAL GOVERNMENT ASSETS(OLD BUILDINGS & OTHER LANDED PROPERTIES THAT ARE NOT IN USED)	022000100100 - MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	14020102 - SALE OF FIXED ASSETS	03101 - CAPITAL DEVELOPMENT FUND	3,000,000,000	3,000,000,000	-	3,000,000,000	-
SALE OF UNSERVICEABLE VEHICLE, PLANTS AND EQUIPMENT	022000100100 - MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	14020105 - SALES OF UNSERVICEABLE VEHICLE, PLANTS AND EQUIPMENT	03101 - CAPITAL DEVELOPMENT FUND	250,000,000	250,000,000	-	250,000,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



COMMERCIAL BANK FACILITIES TO KOGI STATE GOVERNMENT(TERM LOAN, BRIDGING FACILITIES)	022000100100 - MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	14030101 - DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	03101 - CAPITAL DEVELOPMENT FUND	19,000,000,000	19,000,000,000	6,714,084,395.55	19,000,000,000	-
CBN HOUSING SCHEME LOANS FACILITIES	022000100100 - MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	14030102 - DOMESTIC LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES	09302 - CENTRAL BANK OF NIGERIA (CBN)	1,000,000,000	1,000,000,000	-	1,000,000,000	-
LOANS FROM FEDERAL GOVERNMENT BOND OR OTHER COMMERCIAL BANKS	022000100100 - MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	14030102 - DOMESTIC LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES	03101 - CAPITAL DEVELOPMENT FUND	1,469,812,125	1,469,812,125	-	1,438,294,005	-
WORLD BANK STATE ACTION BUSINESS ENABLING REFORM (SABER) PROGRAMME FOR RESULTS (MULTILATERAL)	022000100100 - MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	14030201 - INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	09111 - INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	15,000,000,000	15,000,000,000	-	15,000,000,000	-
EXTERNAL BORROWING FROM AFDB TO FINANCE STAPLE CROPS PROCESSING ZONE PROJECT AT ALAPE	022000100100 - MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	14030201 - INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	09101 - AFRICAN DEVELOPMENT BANK	3,000,000,000	3,000,000,000	-	3,000,000,000	-
FEDERAL GOVERNMENT GRANTS FOR COVID 19 ACTION RECOVERY AND ECONOMIC STIMULUS (PFOR R) NG-CARES	022000100100 - MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	14030201 - INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	09111 - INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	3,000,000,000	3,000,000,000	1,107,311,896.65	3,000,000,000	-
BOND FROM NIGERIA STOCK MARKET	022000100100 - MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	14030102 - DOMESTIC LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES	09303 - BOND	-	-	-	50,000,000,000	-
REVOLVING CAR LOAN REPAYMENT	022000700100 - OFFICE OF THE	14020105 - SALES OF UNSERVICEABLE	07110 - CAR LOANS	43,000,000	43,000,000	18,490,359.97	43,000,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



	ACCOUNTANT GENERAL	VEHICLE, PLANTS AND EQUIPMENT	REVOLVING FUND					
CONTRACTORS' MANDATORY CONTRIBUTIONS (1% OF PROJECT FEE) TO STATE PROJECT MONITORING FUND	023400100100 - MINISTRY OF WORKS	13020105 - CURRENT GRANTS FROM OTHER SOURCES	08305 - DONATIONS BY PRIVATE SECTOR COMPANIES	199,475,200	199,475,200	40,400	-	-
WORLD BANK ASSISTED LOAN TO RURAL ACCESS AND AGRICULTURAL MARKETING PROJECT	026200100100 - MINISTRY OF RURAL AND ENERGY DEVELOPMENT	14030201 - INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	09111 - INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	600,000,000	600,000,000	6,076,206,834.52	15,227,340,333	-
WORLD BANK LOANS FOR LIVESTOCK PRODUCTIVITY & SESENCE SUPPORT PROJECT (KOGI L-PRES)	027100100100 - MINISTRY OF LIVESTOCK DEVELOPMENT	14030201 - INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	09111 - INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	-	-	-	10,327,515,904	-
WORLD BANK LOANS FOR ADOLESCENT GIRLS INITIATIVE FOR LEARNING AND EMPOWERMENT	051700100100 - MINISTRY OF EDUCATION	14030201 - INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	09111 - INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	-	-	-	60,084,270,021	-
SPECIAL GRANTS FOR PRIMARY SCHOOL FUNDING (UBEC)	051700200100 - STATE UNIVERSAL BASIC EDUCATION BOARD	13020102 - CAPITAL GRANTS FROM FGN	08304 - DONATIONS BY FED. GOVERNMENT	3,600,000,000	3,600,000,000	3,600,000,000	3,600,000,000	-
UNESCO FUNDED THROUGH FG GRANT FOR FAMILY LIFE AND HIV/HEALTH EDUCATION	051700200100 - STATE UNIVERSAL BASIC EDUCATION BOARD	13020202 - CAPITAL FOREIGN GRANTS	08206 - DONATION BY INTERNATIONAL NGOS	-	-	-	96,000,000	-
5% CONTRIBUTION FROM 21 LGAS FOR KOGI STATE UNIVERSITY, KABBA.	051702200100 - KOGI STATE UNIVERSITY, KABBA	13020104 - CAPITAL GRANTS FROM LGAS	08303 - DONATION BY LOCAL GOVERNMENTS	1,500,000,000	1,500,000,000	1,525,994,114.15	5,000,000,000	-
5% CONTRIBUTION FROM 21 LGAS FOR CUSTECH, OSARA.	051702500100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	13020104 - CAPITAL GRANTS FROM LGAS	08303 - DONATION BY LOCAL GOVERNMENTS	2,340,000,000	2,340,000,000	-	7,350,761,391	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



SIGHT SAVER INTERNATIONAL NGO GRANT TO STATE EYE CARE PROGRAM (BLINDNESS PREVENTION)	052100100100 - MINISTRY OF HEALTH	13020201 - CURRENT FOREIGN GRANTS	08206 - DONATION BY INTERNATIONAL NGOS	400,200,000	400,200,000	-	400,200,000	-
WB GRANT FOR TB & LEPROSY	052100100100 - MINISTRY OF HEALTH	13020201 - CURRENT FOREIGN GRANTS	08121 - WORLD BANK TRUST FUND	200,000,000	200,000,000	-	4,212,000,000	-
ISLAMIC DEV BANK GRANTS FUNDED MALARIA ELIMINATION PROGRAM	052100100100 - MINISTRY OF HEALTH	13020201 - CURRENT FOREIGN GRANTS	08128 - ISLAMIC DEVELOPMENT BANK	1,271,550,685	1,271,550,685	-	3,326,550,685	-
GRANT FROM UNICEF FUNDED HEALTH INVESTMENT PLAN (SSHDP II)	052100100100 - MINISTRY OF HEALTH	13020201 - CURRENT FOREIGN GRANTS	08119 - UNITED NATIONS CHILDREN'S FUND (UNICEF)	65,579,004	65,579,004	-	100,000,000	-
GLOBAL 2000 GRANT FOR ONCHOCERCIASIS AND NEGLECTED TROPICAL DISEASES (NTD)	052100100100 - MINISTRY OF HEALTH	13020201 - CURRENT FOREIGN GRANTS	08124 - GLOBAL 2000	5,861,344,664	5,861,344,664	-	90,852,605	-
FEDERAL GOVERNMENT GRANT TO STATE ON ACCELERATING NUTRITION RESULTS IN NIGERIA	052100100100 - MINISTRY OF HEALTH	14030201 - INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	09111 - INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	-	-	-	254,326,500	254,326,500
WORKERS' CONTRIBUTIONS FOR STATE HEALTH INSURANCE SCHEME and BASIC HEALTHCARE PROVISION FUND (BHCPF)	052100200100 - KOGI STATE HEALTH INSURANCE AGENCY	13020105 - CURRENT GRANTS FROM OTHER SOURCES	08306 - DONATIONS BY INDIVIDUALS	1,812,000,000	1,812,000,000	-	3,921,700,488	-
BASIC HEALTHCARE PROVISION FUND (BHCPF) DONATIONS BY FED. GOVERNMENT	052100300100 - PRIMARY HEALTHCARE DEVELOPMENT AGENCY	13020106 - CAPITAL GRANTS FROM OTHER SOURCES	08304 - DONATIONS BY FED. GOVERNMENT	800,000,000	800,000,000	-	3,400,000,000	-
WORLD BANK LOANS FOR IMMUNISATION PLUS AND MALARIA PROGRESS BY ACCELERATING COVERAGE AND TRANSFORMING SERVICES (IMPACTS)	052100300100 - PRIMARY HEALTHCARE DEVELOPMENT AGENCY	14030201 - INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	09111 - INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	900,000,000	900,000,000	-	1,500,000,000	-
WORLD BANK LOANS FOR ACCELERATING NUTRITION RESULTS IN NIGERIA	052100300100 - PRIMARY HEALTHCARE DEVELOPMENT AGENCY	14030201 - INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	09111 - INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	500,000,000	500,000,000	-	-	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



3% CONTRIBUTION FROM 21 LGAS FOR CUSTECH TEACHING HOSPITAL, OKENE.	052102800100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE	13020104 - CAPITAL GRANTS FROM LGAS	08303 - DONATION BY LOCAL GOVERNMENTS	-	-	4,934,603,702.87	6,000,000,000	-
GRANT FROM FGN ON FLOOD	053500100100 - MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	13020101 - CURRENT GRANTS FROM FGN	08304 - DONATIONS BY FED. GOVERNMENT	3,000,000,000	3,000,000,000	-	3,000,000,000	-
WORLD BANK LOANS FOR AGRO-CLIMATIC RESIENCE IN SEMI-ARID LANDSCAPES (ACRESAL)	053500100100 - MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	14030201 - INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	09111 - INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	7,500,000,000	7,500,000,000	-	19,200,000,000	-
EIB- LOANS FOR NEWMAP (NIGERIA CLIMATE ADAPTATION EROSION AND WATERSHED PROJECT	053500100100 - MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	14030201 - INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	09108 - EUROPEAN INVESTMENT BANK	15,000,000,000	15,000,000,000	-	15,000,000,000	-
LGAS' MANDATORY CONTRIBUTIONS (1% OF FAAC RECEIPTS) FOR JAAC MAINTAINANCE	055100100100 - MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	13020103 - CURRENT GRANTS FROM LGAS	08303 - DONATION BY LOCAL GOVERNMENTS	1,234,000,000	1,234,000,000	-	2,500,000,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



Kogi State Government 2026 Approved Budget - Revenue and Expenditure by Fund

Code	Fund	Recurrent Revenue	Aid, Grants and CDF Receipts	Total Revenue	Personnel Expenditure	Other Non-Debt Recurrent Expenditures	Debt Service Expenditure	Capital Expenditure	Total Expenditure
-	Total	426,029,266,301	332,962,102,750	758,991,369,051	250,000,000	17,276,539,076	16,000,000,000	456,642,503,139	490,169,042,215
01	FEDERATION ACCOUNT	426,029,266,301	-	426,029,266,301	250,000,000	2,766,980,000	16,000,000,000	-	19,016,980,000
011	FAAC DIRECT ALLOCATION	426,029,266,301	-	426,029,266,301	250,000,000	2,766,980,000	16,000,000,000	-	19,016,980,000
01101	FAAC DIRECT ALLOCATION	426,029,266,301	-	426,029,266,301	250,000,000	2,766,980,000	16,000,000,000	-	19,016,980,000
022	CRF CHARGES	-	17,520,000,000	17,520,000,000	44,100,326,871	-	-	-	44,100,326,871
02201	PENSION AND GRATUITIES	-	17,520,000,000	17,520,000,000	35,227,433,414	-	-	-	35,227,433,414
02204	OTHER CRF CHARGES	-	-	-	8,872,893,457	-	-	-	8,872,893,457
03	CAPITAL DEVELOPMENT FUND	-	23,688,294,005	23,688,294,005	-	-	-	165,524,963,470	165,524,963,470
031	CDF MAIN	-	23,688,294,005	23,688,294,005	-	-	-	165,524,963,470	165,524,963,470
03101	CAPITAL DEVELOPMENT FUND	-	23,688,294,005	23,688,294,005	-	-	-	165,524,963,470	165,524,963,470
07	OTHER PUBIC FUNDS	-	43,000,000	43,000,000	-	-	-	43,000,000	43,000,000
071	OTHER PUBLIC FUNDS	-	43,000,000	43,000,000	-	-	-	43,000,000	43,000,000
07110	CAR LOANS REVOLVING FUND	-	43,000,000	43,000,000	-	-	-	43,000,000	43,000,000
08	AIDS AND GRANTS	-	115,637,355,987	115,637,355,987	-	14,509,229,576	-	103,481,416,411	117,990,645,987
081	MULTILATERAL AIDS AND GRANTS	-	7,729,403,290	7,729,403,290	-	2,572,403,290	-	5,157,000,000	7,729,403,290
08119	UNITED NATIONS CHILDREN'S FUND (UNICEF)	-	100,000,000	100,000,000	-	100,000,000	-	-	100,000,000
08121	WORLD BANK TRUST FUND	-	4,212,000,000	4,212,000,000	-	200,000,000	-	4,012,000,000	4,212,000,000
08124	GLOBAL 2000	-	90,852,605	90,852,605	-	852,605	-	90,000,000	90,852,605
08128	ISLAMIC DEVELOPMENT BANK	-	3,326,550,685	3,326,550,685	-	2,271,550,685	-	1,055,000,000	3,326,550,685
082	BILATERAL AIDS AND GRANTS	-	796,200,000	796,200,000	-	400,200,000	-	300,000,000	700,200,000
08206	DONATION BY INTERNATIONAL NGOs	-	796,200,000	796,200,000	-	400,200,000	-	300,000,000	700,200,000
083	LOCAL AIDS AND GRANTS	-	107,111,752,697	107,111,752,697	-	11,536,626,286	-	98,024,416,411	109,561,042,697



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



08303	DONATION BY LOCAL GOVERNMENTS	-	23,608,626,391	23,608,626,391	-	3,451,276,391	-	20,157,350,000	23,608,626,391
08304	DONATIONS BY FED. GOVERNMENT	-	78,441,425,818	78,441,425,818	-	4,033,649,407	-	76,857,066,411	80,890,715,818
08305	DONATIONS BY PRIVATE SECTOR COMPANIES	-	840,000,000	840,000,000	-	840,000,000	-	-	840,000,000
08306	DONATIONS BY INDIVIDUALS	-	4,221,700,488	4,221,700,488	-	3,211,700,488	-	1,010,000,000	4,221,700,488
09	LOANS/DEBTS	-	193,593,452,758	193,593,452,758	-	329,500	-	187,593,123,258	187,593,452,758
091	MULTILATERAL LOANS/DEBTS	-	142,593,452,758	142,593,452,758	-	324,500	-	142,593,128,258	142,593,452,758
09101	AFRICAN DEVELOPMENT BANK	-	3,000,000,000	3,000,000,000	-	-	-	3,000,000,000	3,000,000,000
09108	EUROPEAN INVESTMENT BANK	-	15,000,000,000	15,000,000,000	-	-	-	15,000,000,000	15,000,000,000
09111	INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	-	124,593,452,758	124,593,452,758	-	324,500	-	124,593,128,258	124,593,452,758
093	LOCAL LOANS/DEBTS	-	51,000,000,000	51,000,000,000	-	5,000	-	44,999,995,000	45,000,000,000
09302	CENTRAL BANK OF NIGERIA (CBN)	-	1,000,000,000	1,000,000,000	-	5,000	-	44,999,995,000	45,000,000,000
09303	BOND	-	50,000,000,000	50,000,000,000	-	-	-	-	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



Kogi State Government 2026 Budget Proposals - Total Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Perf as @ Sept	2026 Budget Proposals	2026 NUT Tagging
	Total Expenditure	582,404,119,489	604,548,992,718	306,815,282,624	820,490,585,443	4,686,144,221
010000000000	ADMINISTRATION SECTOR	120,776,885,039	154,855,134,102	100,608,576,744.01	175,303,367,481	59,184,300
011100000000	GOVERNORS OFFICE PLANNING SECTOR	83,449,822,114	118,908,274,114	84,797,069,109.16	133,369,226,520	-
011100100100	GOVERNMENT HOUSE	43,535,026,673	77,741,978,673	58,091,423,821.13	86,459,939,467	-
011100100200	DEPUTY GOVERNORS OFFICE	2,803,224,221	2,803,224,221	318,447,899.27	3,305,729,150	-
011100800100	EMERGENCY MANAGEMENT AGENCY	65,983,589	147,483,589	37,516,363.10	1,971,648,772	-
011101000100	BUREAU OF PUBLIC PROCUREMENT (BPP)	1,637,678,851	1,307,678,851	399,767,000	1,744,656,755	-
011103500100	KOGI STATE PENSION COMMISSION	34,769,850,000	34,769,850,000	25,462,829,530.32	35,569,550,000	-
011111100100	KOGI STATE INVESTMENT PROMOTION & PUBLIC PRIVATE PARTNERSHIP AGENCY	638,058,780	2,138,058,780	487,084,495.34	4,317,702,376	-
016100000000	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT PLANNING SECTOR	11,754,010,817	11,981,141,194	7,286,259,793.82	12,469,161,923	20,000,000
016100100100	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	9,891,703,595	10,116,733,972	6,327,030,877.95	10,514,509,337	20,000,000
016103800100	CHRISTIAN PILGRIMS COMMISSION	153,187,707	153,487,707	25,723,620.95	242,853,060	-
016103700100	KOGI STATE HAJJ COMMISSION	477,969,515	479,769,515	287,711,731.18	566,449,526	-
016105500100	STATE SECURITY TRUST FUND	1,231,150,000	1,231,150,000	645,793,563.74	1,145,350,000	-
016400000000	MINISTRY OF SPECIAL DUTY & INTER-GOVERNMENTAL AFFAIRS PLANNING SECTOR	1,588,510,378	1,588,510,378	90,776,600	2,048,510,378	-
016400100100	MINISTRY OF SPECIAL DUTY & INTER-GOVERNMENTAL AFFAIRS	1,588,510,378	1,588,510,378	90,776,600	2,048,510,378	-
011200000000	KOGI STATE HOUSE OF ASSEMBLY PLANNING SECTOR	6,729,952,652	6,729,952,652	2,453,999,747.27	7,967,971,603	4,000,000
011200300100	KOGI STATE HOUSE OF ASSEMBLY	6,060,830,182	6,060,830,182	2,412,842,081.98	7,217,185,470	4,000,000
011200400100	KOGI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	669,122,470	669,122,470	41,157,665.29	750,786,133	-
012300000000	MINISTRY OF INFORMATION AND COMMUNICATION PLANNING SECTOR	3,725,959,337	3,700,959,337	1,726,775,752.87	4,410,266,775	35,184,300
012300100100	MINISTRY OF INFORMATION AND COMMUNICATION	3,009,018,495	2,984,018,495	1,498,695,424.65	3,409,485,858	35,184,300
012300300100	KOGI STATE BROADCASTING CORPORATION	434,693,190	434,693,190	169,148,482.98	497,684,065	-
012301300100	KOGI STATE NEWSPAPER CORPORATION	282,247,652	282,247,652	58,931,845.24	291,349,452	-
012301400100	KOGI STATE SIGNAGE AND ADVERTISEMENT AGENCY	-	-	-	211,747,400	-
012500000000	OFFICE OF THE HEAD OF CIVIL SERVICE PLANNING SECTOR	9,782,190,898	6,430,236,684	1,243,812,895.33	9,395,753,358	-
012500100100	OFFICE OF THE HEAD OF CIVIL SERVICE	9,782,190,898	6,430,236,684	1,243,812,895.33	9,395,753,358	-
014000000000	OFFICE OF THE STATE AUDITOR-GENERAL PLANNING SECTOR	1,659,525,118	3,174,525,118	2,028,615,534.75	2,903,060,460	-
014000100100	OFFICE OF THE STATE AUDITOR-GENERAL	758,568,972	1,673,568,972	1,123,393,053.51	1,621,961,077	-
014000200100	OFFICE OF THE LOCAL GOVT. AUDITOR-GENERAL	808,211,240	1,408,211,240	905,222,481.24	1,188,354,477	-
014000300100	STATE AUDIT SERVICE BOARD	36,462,406	36,462,406	-	36,462,406	-
014000400100	LOCAL GOVERNMENT AUDIT BOARD	56,282,500	56,282,500	-	56,282,500	-
014700000000	CIVIL SERVICE COMMISSION PLANNING SECTOR	125,242,950	146,845,550	130,050,058.12	662,760,697	-
014700100100	CIVIL SERVICE COMMISSION	125,242,950	146,845,550	130,050,058.12	662,760,697	-
014800000000	STATE INDEPENDENT ELECTORAL COMMISSION (SIEC) PLANNING SECTOR	681,657,214	681,657,214	37,964,000	661,657,214	-
014800100100	STATE INDEPENDENT ELECTORAL COMMISSION (SIEC)	681,657,214	681,657,214	37,964,000	661,657,214	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



014900000000	LOCAL GOVERNMENT SERVICE COMMISSION PLANNING SECTOR	1,280,013,561	1,513,031,861	813,253,252.70	1,414,998,553	-
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION	1,280,013,561	1,513,031,861	813,253,252.70	1,414,998,553	-
020000000000	ECONOMIC SECTOR	227,773,672,573	220,928,869,689	99,853,363,278.62	306,791,942,600	1,392,951,254
021500000000	MINISTRY OF AGRICULTURE PLANNING SECTOR	15,240,748,122	15,640,748,122	4,998,532,609.94	15,295,042,436	663,038,800
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	14,210,411,662	13,610,411,662	4,658,890,988.71	13,115,676,954	663,038,800
021500300100	KOGI AGRICULTURAL DEVELOPMENT PROJECT (ADP)	882,009,604	882,009,604	259,582,616.18	1,014,386,057	-
021500500100	KOGI AGRO-ALLIED COMPANY	117,221,192	1,117,221,192	63,481,633.61	1,133,530,828	-
021500600100	KOGI LAND DEV. BOARD	31,105,664	31,105,664	16,577,371.44	31,448,597	-
022000000000	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING PLANNING SECTOR	68,051,368,196	65,625,442,474.30	44,875,830,605.65	69,738,310,669	375,539,900
022000100100	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	4,745,260,111	3,848,460,111	200,420,735.61	3,548,460,111	-
022000300100	BUDGET AND ECONOMIC PLANNING	15,780,605,850	13,897,380,128.30	1,063,164,779.08	20,628,643,750	375,539,900
022000400100	STATE BUREAU OF STATISTICS	344,867,304	344,867,304	5,877,000	721,599,679	-
022000200100	DEBT MANAGEMENT OFFICE	28,066,918,000	21,066,918,000	31,547,324,662.39	16,083,918,000	-
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	10,286,165,041	13,556,165,041	6,833,403,910.45	14,742,625,521	-
022000800100	KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)	7,241,020,392	10,841,020,392	4,923,307,875.39	7,285,213,608	-
022001200100	KOGI INVESTMENT AND PROPERTIES LIMITED	40,300,000	87,900,000	9,175,392.73	3,944,550,000	-
022001300100	KOGI STATE GOVERNANCE DELIVERY UNIT	46,231,498	46,231,498	9,351,250	151,800,000	-
022001400100	KOGI STATE ECONOMIC COUNCIL	1,500,000,000	900,000,000	81,320,500	1,500,000,000	-
022001500100	HUMAN CAPITAL OPPORTUNITY FOR PROSPERITY AND EQUITY HOPE-GOV	-	1,036,500,000	202,484,500	1,131,500,000	-
022200000000	MIN. OF COMMERCE & INDUSTRY PLANNING SECTOR	8,376,546,442	9,348,646,442	4,755,977,187.39	12,519,456,710	-
022200100100	MIN. OF COMMERCE & INDUSTRY	6,588,181,450	7,578,181,450	4,505,802,485.39	11,423,091,718	-
022200700100	KOGI STATE ENTERPRISES DEVELOPMENT AGENCY	1,742,000,000	1,702,000,000	238,996,000	1,042,000,000	-
022205300100	KOGI STATE COMMODITY EXCHANGE, EXPORT PROMOTION AND MARKET DEVELOPMENT BOARD	46,364,992	68,464,992	11,178,702	54,364,992	-
022800000000	MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY PLANNING SECTOR	2,194,923,720	2,194,923,720	9,312,600	2,880,030,694	-
022800100100	MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY	1,694,923,720	1,694,923,720	9,312,600	1,926,423,720	-
022800200100	KOGI STATE INFORMATION COMMUNICATION TECHNOLOGY DEVELOPMENT AGENCY (KICTDA)	500,000,000	500,000,000	-	953,606,974	-
022900000000	MINISTRY OF TRANSPORT PLANNING SECTOR	4,748,388,993	2,748,388,993	589,878,260.70	52,863,638,992	-
022900100100	MINISTRY OF TRANSPORT	4,748,388,993	2,748,388,993	589,878,260.70	52,863,638,992	-
023300000000	MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES PLANNING SECTOR	13,047,009,703	16,207,009,703	1,463,851,000	7,775,512,689	-
023300100100	MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES	13,006,709,703	16,166,709,703	1,458,851,000	7,735,212,689	-
023300300100	KOGI STATE SOLID MINERALS PROCESSING COMPANY LTD	40,300,000	40,300,000	5,000,000	40,300,000	-
023400000000	MINISTRY OF WORKS PLANNING SECTOR	69,588,129,697	68,018,519,085.70	26,502,929,538.53	59,741,920,938	-
023400100100	MINISTRY OF WORKS	54,297,721,964	56,716,645,852.70	18,848,110,255.41	46,509,732,492	-
023400300100	ROAD MAINTENANCE AGENCY	15,172,278,140	11,183,743,640	7,602,982,762.95	13,094,507,348	-
023400400100	KOGI STATE FIRE AGENCY	118,129,593	118,129,593	51,836,520.17	137,681,098	-
023600000000	MIN. OF CULTURE & TOURISM PLANNING SECTOR	795,074,364	807,606,191	166,836,820.54	3,137,850,659	-
023600100100	MIN. OF CULTURE & TOURISM	435,798,662	435,798,662	78,120,015.55	2,746,673,884	-
023600300100	COUNCIL FOR ARTS AND CULTURE	340,845,957	340,845,957	75,967,569.24	350,172,537	-
023605200100	HOTEL AND TOURISM BOARD	18,429,745	30,961,572	12,749,235.75	41,004,238	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



02500000000	KOGI STATE FISCAL RESPONSIBILITY COMMISSION PLANNING SECTOR	17,680,568	17,680,568	8,284,000	100,042,477	-
025000100100	KOGI STATE FISCAL RESPONSIBILITY COMMISSION	17,680,568	17,680,568	8,284,000	100,042,477	-
02520000000	MINISTRY OF WATER RESOURCES PLANNING SECTOR	16,134,716,880	8,535,579,200	1,593,130,114.61	16,704,876,777	351,706,654
025200100100	MINISTRY OF WATER RESOURCES	12,634,835,273	5,634,835,273	560,547,577.89	10,992,591,492	351,658,000
025210200100	KOGI STATE WATER BOARD	589,533,607	589,533,607	60,363,605.42	1,132,671,122	48,654
025210300100	RURAL WATER AND SANITATION AGENCY (RUWASSA)	2,910,348,000	2,311,210,320	972,218,931.30	4,579,614,163	-
02530000000	MINISTRY OF HOUSING AND URBAN DEVELOPMENT PLANNING SECTOR	12,525,770,685	16,758,009,987	6,124,618,549.25	18,372,738,442	-
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	10,058,978,638	13,567,617,940	4,973,993,042.84	15,033,159,822	-
025300200100	BUREAU FOR LANDS	1,737,136,800	2,442,536,800	976,920,043.95	2,423,327,020	-
025300300100	KOGI STATE UTILITY INFRASTRUCTURE MANAGEMENT AND COMPLIANCE AGENCY	461,950,000	461,950,000	18,986,911.34	411,950,000	-
025300900100	KOGI STATE TOWN PLANNING AND DEVELOPMENT BOARD	267,705,247	285,905,247	154,718,551.12	504,301,600	-
02620000000	MINISTRY OF RURAL AND ENERGY DEVELOPMENT PLANNING SECTOR	17,053,315,203	14,083,315,203	8,668,814,782.01	33,557,542,165	-
026200100100	MINISTRY OF RURAL AND ENERGY DEVELOPMENT	17,049,493,225	14,079,493,225	8,668,814,782.01	32,753,720,187	-
026200200100	RURAL ACCESS ROAD AGENCY (RARA)	3,821,978	3,821,978	-	503,821,978	-
026200300100	STATE ROAD FUND MANAGEMENT AND ADMINISTRATION BOARD (KOSRFMAB)	-	-	-	300,000,000	-
02710000000	MINISTRY OF LIVESTOCK DEVELOPMENT	-	943,000,000	95,367,210	14,104,978,952	2,665,900
027100100100	MINISTRY OF LIVESTOCK DEVELOPMENT	-	943,000,000	95,367,210	14,104,978,952	2,665,900
03000000000	LAW & JUSTICE SECTOR	23,254,514,351	23,308,214,351	5,704,755,687.87	28,027,619,754	-
03180000000	KOGI STATE JUDICIAL SERVICE COMMISSION PLANNING SECTOR	18,248,174,606	18,248,174,606	4,737,358,003.15	22,525,362,116	-
031801100100	KOGI STATE JUDICIAL SERVICE COMMISSION	586,477,135	586,477,135	143,756,032.06	650,938,255	-
031805100100	HIGH COURT OF JUSTICE	7,133,688,181	7,133,688,181	3,322,395,790.02	8,277,982,925	-
031805200100	CUSTOMARY COURT OF APPEAL	6,044,052,992	6,044,052,992	701,965,148	8,215,844,720	-
031805300100	SHARIA COURT OF APPEAL	4,483,956,298	4,483,956,298	569,241,033.07	5,380,596,216	-
03260000000	MINISTRY OF JUSTICE PLANNING SECTOR	5,006,339,745	5,060,039,745	967,397,684.72	5,502,257,638	-
032600100100	MINISTRY OF JUSTICE	4,535,872,290	4,589,572,290	955,222,678.13	4,982,728,077	-
032600700100	KOGI STATE OFFICE OF THE PUBLIC DEFENDER AND CITIZENS' RIGHTS COMMISSION	470,467,455	470,467,455	12,175,006.59	519,529,561	-
04000000000	REGIONAL SECTOR	-	1,395,000,000	-	10,776,980,000	-
04630000000	KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION	-	1,395,000,000	-	10,776,980,000	-
046300100100	KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION	-	1,395,000,000	-	10,776,980,000	-
05000000000	SOCIAL SECTOR	210,599,047,526	204,061,774,576	100,648,586,913.51	299,590,675,608	3,234,008,667
05130000000	MINISTRY OF YOUTH & SPORTS PLANNING SECTOR	4,971,881,782	4,344,281,782	752,161,614.74	6,081,186,884	15,000,000
051300100100	MINISTRY OF YOUTH & SPORTS	4,760,843,739	4,133,243,739	540,274,082.67	5,839,163,491	15,000,000
051300200100	KOGI STATE SPORTS COUNCIL	211,038,043	211,038,043	211,887,532.07	242,023,393	-
05140000000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT PLANNING SECTOR	3,550,258,621	3,150,258,621	186,490,468.48	4,479,289,025	583,883,100
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	3,201,988,362	2,801,988,362	154,788,468.48	4,037,676,766	583,883,100
051400200100	KOGI STATE OFFICE FOR DISABILITY AFFAIRS	348,270,259	348,270,259	31,702,000	441,612,259	-
05170000000	MINISTRY OF EDUCATION PLANNING SECTOR	101,541,684,326	85,901,184,326	30,489,390,819.34	169,457,477,661	71,309,510



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



051700100100	MINISTRY OF EDUCATION	6,975,481,631	5,500,481,631	1,796,576,533.22	67,671,632,467	68,809,510
051700200100	STATE UNIVERSAL BASIC EDUCATION BOARD	7,608,636,791	3,608,636,791	2,283,859,750.46	7,709,612,802	-
051700800100	KOGI STATE LIBRARY BOARD	40,502,552	40,502,552	17,741,559.59	51,300,426	-
051700900100	ADULT & NON-FORMAL EDUCATION BOARD	113,005,873	113,005,873	41,756,801	198,211,884	-
051701800100	KOGI STATE POLYTECHNIC, LOKOJA	8,635,006,531	7,135,006,531	3,138,745,757.47	8,539,114,232	2,500,000
051701900100	COLLEGE OF EDUCATION, ANKPA	2,804,229,625	3,152,229,625	1,301,472,986.47	3,032,281,376	-
051702000100	COLLEGE OF EDUCATION TECHNICAL, MOPA	9,398,745,316	2,898,745,316	684,635,196.95	9,921,999,870	-
051702100100	PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	8,225,599,270	8,572,599,270	3,881,945,501.27	10,179,248,351	-
051702200100	KOGI STATE UNIVERSITY, KABBA	24,388,337,789	22,009,337,789	2,889,920,795.02	25,049,800,000	-
051702500100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	18,497,558,317	21,516,058,317	7,421,522,109.43	18,288,950,677	-
051705400100	KOGI STATE SENIOR SECONDARY EDUCATION BOARD	10,257,598,853	8,257,598,853	6,284,305,812.01	14,564,833,123	-
051705600100	STATE SCHOLARSHIP BOARD	3,039,762,876	1,539,762,876	592,648,766.49	2,070,814,274	-
051706500100	NIGERIA-KOREA FRIENDSHIP INSTITUTE	1,557,218,902	1,557,218,902	154,259,249.95	2,179,678,179	-
052100000000	MINISTRY OF HEALTH PLANNING SECTOR	53,795,500,730	55,784,377,780	18,738,741,282.88	77,016,048,560	2,513,816,057
052100100100	MINISTRY OF HEALTH	15,635,302,124	13,840,302,124	1,409,813,919.50	21,040,295,633	732,992,656
052100200100	KOGI STATE HEALTH INSURANCE AGENCY	1,914,261,180	3,214,261,180	850,297,561.82	3,209,441,939	-
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	9,198,043,635	12,791,840,685	6,616,732,283.85	18,554,539,936	1,778,323,401
052102600100	PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA	1,775,353,188	1,775,353,188	503,908,079.69	4,642,117,166	-
052102700100	KOGI STATE SPECIALIST HOSPITAL, LOKOJA	2,546,423,251	2,546,423,251	1,492,192,642.10	4,551,442,318	-
052102800100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE	12,811,000,000	13,893,000,000	2,972,862,809.47	11,990,631,563	-
052110200100	KOGI STATE HOSPITAL MANAGEMENT BOARD	6,831,896,049	5,331,896,049	4,062,016,945.83	8,669,487,549	-
052110400100	COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE	1,031,634,262	1,031,634,262	424,125,672.79	1,054,773,161	-
052110600100	COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH	1,036,787,041	1,044,867,041	397,603,867.83	976,219,295	-
052110800100	KOGI STATE HIV/AIDS CONTROL AGENCY	27,400,000	27,400,000	-	27,400,000	-
052111300100	DRUGS AND MEDICAL SUPPLY MANAGEMENT AGENCY	987,400,000	287,400,000	9,187,500	2,299,700,000	2,500,000
053500000000	MINISTRY OF ENVIRONMENT PLANNING SECTOR	13,426,200,849	13,568,150,849	29,838,730,523.26	16,221,910,385	-
053500100100	MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	11,861,664,259	12,001,664,259	29,474,278,617.27	13,734,312,142	-
053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY	75,876,419	77,826,419	47,409,394.27	86,266,676	-
053501800100	KOGI STATE CLIMATE CHANGE AGENCY	-	-	-	700,000,000	-
053505300100	SANITATION & WASTE MANAGEMENT BOARD	1,488,660,171	1,488,660,171	317,042,511.72	1,701,331,567	-
055400000000	MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION PLANNING SECTOR	25,656,000,000	33,656,000,000	18,560,140,678.31	20,992,660,000	-
055400100100	MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	23,659,000,000	31,659,000,000	18,413,241,122.31	18,789,660,000	-
055400100300	KOGI STATE SOCIAL INVESTMENT PROGRAMME AGENCY (SIP)	1,997,000,000	1,997,000,000	146,899,556	2,203,000,000	-
055100000000	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS PLANNING SECTOR	7,657,521,218	7,657,521,218	2,082,931,526.51	5,342,103,093	50,000,000
055100100100	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	7,657,521,218	7,657,521,218	2,082,931,526.51	5,342,103,093	50,000,000



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



Kogi State Government 2026 Budget Proposals - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Perf as @ Sept	2026 Budget Proposals	2026 NUT Tagging
	Total Personnel Expenditure	109,963,898,731	104,716,698,731	67,136,503,834.14	116,243,175,406	-
010000000000	ADMINISTRATION SECTOR	47,653,500,199	47,355,300,199	34,836,679,192.23	49,707,768,161	-
011100000000	GOVERNORS OFFICE PLANNING SECTOR	35,849,903,309	36,049,903,309	27,662,463,761.33	37,098,324,144	-
011100100100	GOVERNMENT HOUSE	1,244,578,673	1,444,578,673	2,166,024,693.64	1,682,539,467	-
011100100200	DEPUTY GOVERNORS OFFICE	78,774,221	78,774,221	48,729,899.27	85,429,150	-
011100800100	EMERGENCY MANAGEMENT AGENCY	39,182,689	39,182,689	29,565,363.10	45,348,772	-
011101000100	BUREAU OF PUBLIC PROCUREMENT (BPP)	66,367,726	66,367,726	-	70,006,755	-
011103500100	KOGI STATE PENSION COMMISSION	34,421,000,000	34,421,000,000	25,418,143,805.32	35,215,000,000	-
016100000000	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT PLANNING SECTOR	8,790,355,378	8,292,155,378	5,649,779,445.17	8,800,428,974	-
016100100100	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	8,689,570,834	8,189,570,834	5,603,128,349.27	8,694,513,699	-
016103800100	CHRISTIAN PILGRIMS COMMISSION	25,673,629	25,673,629	10,001,046.50	15,765,982	-
016103700100	KOGI STATE HAJJ COMMISSION	70,110,915	71,910,915	33,758,744.18	82,949,293	-
016105500100	STATE SECURITY TRUST FUND	5,000,000	5,000,000	2,891,305.22	7,200,000	-
016400000000	MINISTRY OF SPECIAL DUTY & INTER-GOVERNMENTAL AFFAIRS PLANNING SECTOR	22,720,295	22,720,295	1,415,000	22,720,295	-
016400100100	MINISTRY OF SPECIAL DUTY & INTER-GOVERNMENTAL AFFAIRS	22,720,295	22,720,295	1,415,000	22,720,295	-
011200000000	KOGI STATE HOUSE OF ASSEMBLY PLANNING SECTOR	1,046,845,634	1,046,845,634	608,497,282.16	1,339,217,481	-
011200300100	KOGI STATE HOUSE OF ASSEMBLY	817,442,697	817,442,697	608,497,282.16	1,067,658,695	-
011200400100	KOGI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	229,402,937	229,402,937	-	271,558,786	-
012300000000	MINISTRY OF INFORMATION AND COMMUNICATION PLANNING SECTOR	644,334,842	644,334,842	281,435,342.11	712,616,222	-
012300100100	MINISTRY OF INFORMATION AND COMMUNICATION	162,401,306	162,401,306	93,499,481.65	191,439,911	-
012300300100	KOGI STATE BROADCASTING CORPORATION	218,464,512	218,464,512	132,964,015.22	257,655,387	-
012301300100	KOGI STATE NEWSPAPER CORPORATION	263,469,024	263,469,024	54,971,845.24	263,469,024	-
012301400100	KOGI STATE SIGNAGE AND ADVERTISEMENT AGENCY	-	-	-	51,900	-
012500000000	OFFICE OF THE HEAD OF CIVIL SERVICE PLANNING SECTOR	595,548,193	595,548,193	327,431,763.83	1,008,973,737	-
012500100100	OFFICE OF THE HEAD OF CIVIL SERVICE	595,548,193	595,548,193	327,431,763.83	1,008,973,737	-
014000000000	OFFICE OF THE STATE AUDITOR-GENERAL PLANNING SECTOR	453,862,837	453,862,837	213,302,124.71	452,341,449	-
014000100100	OFFICE OF THE STATE AUDITOR-GENERAL	301,366,972	301,366,972	149,990,258.77	301,366,972	-
014000200100	OFFICE OF THE LOCAL GOVT. AUDITOR-GENERAL	152,495,865	152,495,865	63,311,865.94	150,974,477	-
014700000000	CIVIL SERVICE COMMISSION PLANNING SECTOR	70,838,650	70,838,650	53,794,278.12	83,856,197	-
014700100100	CIVIL SERVICE COMMISSION	70,838,650	70,838,650	53,794,278.12	83,856,197	-
014800000000	STATE INDEPENDENT ELECTORAL COMMISSION (SIEC) PLANNING SECTOR	123,592,500	123,592,500	-	123,592,500	-
014800100100	STATE INDEPENDENT ELECTORAL COMMISSION (SIEC)	123,592,500	123,592,500	-	123,592,500	-
014900000000	LOCAL GOVERNMENT SERVICE COMMISSION PLANNING SECTOR	55,498,561	55,498,561	38,560,194.81	65,697,162	-
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION	55,498,561	55,498,561	38,560,194.81	65,697,162	-
020000000000	ECONOMIC SECTOR	7,815,260,144	7,821,760,144	3,564,534,314.49	8,957,740,726	-
021500000000	MINISTRY OF AGRICULTURE PLANNING SECTOR	1,293,694,984	1,293,694,984	789,211,926.09	1,472,953,918	-
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	698,240,455	698,240,455	463,070,304.86	776,119,557	-
021500300100	KOGI AGRICULTURAL DEVELOPMENT PROJECT (ADP)	482,684,604	482,684,604	255,082,616.18	571,216,867	-



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021500500100	KOGI AGRO-ALLIED COMPANY	82,557,192	82,557,192	54,481,633.61	95,061,828	-
021500600100	KOGI LAND DEV. BOARD	30,212,733	30,212,733	16,577,371.44	30,555,666	-
022000000000	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING PLANNING SECTOR	4,054,860,208	4,054,860,208	1,662,615,585.70	4,444,184,353	-
022000100100	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	292,196,970	292,196,970	146,900,530.61	292,196,970	-
022000300100	BUDGET AND ECONOMIC PLANNING	210,246,564	210,246,564	73,802,873.71	210,246,564	-
022000400100	STATE BUREAU OF STATISTICS	43,567,304	43,567,304	-	82,017,443	-
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	1,509,270,741	1,509,270,741	295,445,843.62	1,507,054,121	-
022000800100	KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)	1,999,578,629	1,999,578,629	1,146,466,337.76	2,342,669,255	-
022001200100	KOGI INVESTMENT AND PROPERTIES LIMITED	-	-	-	10,000,000	-
022200000000	MIN. OF COMMERCE & INDUSTRY PLANNING SECTOR	264,811,450	266,311,450	103,085,685.39	224,021,718	-
022200100100	MIN. OF COMMERCE & INDUSTRY	197,311,450	197,311,450	98,825,785.39	155,021,718	-
022200700100	KOGI STATE ENTERPRISES DEVELOPMENT AGENCY	66,000,000	66,000,000	2,040,000	66,000,000	-
022205300100	KOGI STATE COMMODITY EXCHANGE, EXPORT PROMOTION AND MARKET DEVELOPMENT BOARD	1,500,000	3,000,000	2,219,900	3,000,000	-
022800000000	MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY PLANNING SECTOR	126,423,720	126,423,720	-	136,423,720	-
022800100100	MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY	126,423,720	126,423,720	-	136,423,720	-
022900000000	MINISTRY OF TRANSPORT PLANNING SECTOR	131,250,000	131,250,000	83,177,758.72	155,000,000	-
022900100100	MINISTRY OF TRANSPORT	131,250,000	131,250,000	83,177,758.72	155,000,000	-
023400000000	MINISTRY OF WORKS PLANNING SECTOR	538,414,129	538,414,129	285,467,778.29	494,539,922	-
023400100100	MINISTRY OF WORKS	378,384,983	378,384,983	204,536,310.87	306,433,292	-
023400300100	ROAD MAINTENANCE AGENCY	62,721,824	62,721,824	37,069,947.25	73,485,532	-
023400400100	KOGI STATE FIRE AGENCY	97,307,322	97,307,322	43,861,520.17	114,621,098	-
023600000000	MIN. OF CULTURE & TOURISM PLANNING SECTOR	247,399,771	247,399,771	129,634,646.16	267,787,659	-
023600100100	MIN. OF CULTURE & TOURISM	99,098,662	99,098,662	48,586,015.55	117,143,884	-
023600300100	COUNCIL FOR ARTS AND CULTURE	132,832,537	132,832,537	73,303,369.24	132,832,537	-
023605200100	HOTEL AND TOURISM BOARD	15,468,572	15,468,572	7,745,261.37	17,811,238	-
025200000000	MINISTRY OF WATER RESOURCES PLANNING SECTOR	244,276,733	244,276,733	121,143,183.31	288,542,367	-
025200100100	MINISTRY OF WATER RESOURCES	123,778,873	123,778,873	61,579,577.89	145,524,892	-
025210200100	KOGI STATE WATER BOARD	119,032,860	119,032,860	58,598,605.42	141,017,475	-
025210300100	RURAL WATER AND SANITATION AGENCY (RUWASSA)	1,465,000	1,465,000	965,000	2,000,000	-
025300000000	MINISTRY OF HOUSING AND URBAN DEVELOPMENT PLANNING SECTOR	761,803,093	761,803,093	335,768,116.46	834,904,609	-
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	81,217,846	81,217,846	-	115,643,009	-
025300200100	BUREAU FOR LANDS	416,000,000	416,000,000	205,831,654	418,000,000	-
025300300100	KOGI STATE UTILITY INFRASTRUCTURE MANAGEMENT AND COMPLIANCE AGENCY	65,000,000	65,000,000	9,839,011.34	65,000,000	-
025300900100	KOGI STATE TOWN PLANNING AND DEVELOPMENT BOARD	199,585,247	199,585,247	120,097,451.12	236,261,600	-
026200000000	MINISTRY OF RURAL AND ENERGY DEVELOPMENT PLANNING SECTOR	152,326,056	157,326,056	54,429,634.37	171,279,408	-
026200100100	MINISTRY OF RURAL AND ENERGY DEVELOPMENT	152,326,056	157,326,056	54,429,634.37	171,279,408	-
027100000000	MINISTRY OF LIVESTOCK DEVELOPMENT	-	-	-	468,103,052	-
027100100100	MINISTRY OF LIVESTOCK DEVELOPMENT	-	-	-	468,103,052	-
030000000000	LAW & JUSTICE SECTOR	6,695,445,085	6,540,445,085	4,172,002,636.16	7,640,232,607	-



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03180000000	KOGI STATE JUDICIAL SERVICE COMMISSION PLANNING SECTOR	5,945,514,873	5,790,514,873	3,795,948,679.28	6,780,364,969	-
031801100100	KOGI STATE JUDICIAL SERVICE COMMISSION	199,911,856	199,911,856	118,218,726.71	236,409,976	-
031805100100	HIGH COURT OF JUSTICE	3,416,846,870	3,261,846,870	2,907,241,954.75	4,047,120,633	-
031805200100	CUSTOMARY COURT OF APPEAL	903,064,849	903,064,849	393,541,598	1,352,871,144	-
031805300100	SHARIA COURT OF APPEAL	1,425,691,298	1,425,691,298	376,946,399.82	1,143,963,216	-
03260000000	MINISTRY OF JUSTICE PLANNING SECTOR	749,930,212	749,930,212	376,053,956.88	859,867,638	-
032600100100	MINISTRY OF JUSTICE	699,449,290	699,449,290	376,053,956.88	799,148,077	-
032600700100	KOGI STATE OFFICE OF THE PUBLIC DEFENDER AND CITIZENS' RIGHTS COMMISSION	50,480,922	50,480,922	-	60,719,561	-
04000000000	REGIONAL SECTOR	-	-	-	250,000,000	-
04630000000	KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION	-	-	-	250,000,000	-
046300100100	KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION	-	-	-	250,000,000	-
05000000000	SOCIAL SECTOR	47,799,693,303	42,999,193,303	24,563,287,691.26	49,687,433,912	-
05130000000	MINISTRY OF YOUTH & SPORTS PLANNING SECTOR	236,815,780	236,815,780	207,195,314.74	488,073,870	-
051300100100	MINISTRY OF YOUTH & SPORTS	109,294,539	109,294,539	141,837,782.67	360,552,629	-
051300200100	KOGI STATE SPORTS COUNCIL	127,521,241	127,521,241	65,357,532.07	127,521,241	-
05140000000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT PLANNING SECTOR	209,227,871	209,227,871	108,344,268.48	224,752,217	-
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	203,125,612	203,125,612	107,119,268.48	218,649,958	-
051400200100	KOGI STATE OFFICE FOR DISABILITY AFFAIRS	6,102,259	6,102,259	1,225,000	6,102,259	-
05170000000	MINISTRY OF EDUCATION PLANNING SECTOR	28,655,920,071	25,335,920,071	15,612,984,937.68	27,933,904,358	-
051700100100	MINISTRY OF EDUCATION	388,905,642	388,905,642	216,820,680.45	460,172,241	-
051700200100	STATE UNIVERSAL BASIC EDUCATION BOARD	370,760,791	370,760,791	209,043,175.36	371,578,177	-
051700800100	KOGI STATE LIBRARY BOARD	35,250,000	35,250,000	15,025,559.59	35,250,000	-
051700900100	ADULT & NON-FORMAL EDUCATION BOARD	87,853,873	87,853,873	40,436,401	158,289,884	-
051701800100	KOGI STATE POLYTECHNIC, LOKOJA	5,064,226,531	3,564,226,531	2,881,598,423.79	5,294,809,232	-
051701900100	COLLEGE OF EDUCATION, ANKPA	2,524,554,660	2,524,554,660	1,236,964,051.58	2,685,506,411	-
051702000100	COLLEGE OF EDUCATION TECHNICAL, MOPA	1,206,230,316	1,206,230,316	680,182,916.95	1,230,299,870	-
051702100100	PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	5,423,099,270	5,488,099,270	2,881,955,841.02	6,417,248,351	-
051702200100	KOGI STATE UNIVERSITY, KABBA	1,122,537,789	1,242,537,789	370,330,648.74	1,332,000,000	-
051702500100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	2,191,058,317	2,186,058,317	1,059,653,012.29	2,650,635,677	-
051705400100	KOGI STATE SENIOR SECONDARY EDUCATION BOARD	9,964,393,261	7,964,393,261	5,898,495,365.81	7,029,941,819	-
051705600100	STATE SCHOLARSHIP BOARD	14,190,206	14,190,206	10,203,339.14	45,241,604	-
051706500100	NIGERIA-KOREA FRIENDSHIP INSTITUTE	262,859,415	262,859,415	112,275,521.95	222,931,092	-
05210000000	MINISTRY OF HEALTH PLANNING SECTOR	15,834,082,971	14,353,582,971	7,124,986,669.36	17,929,393,825	-
052100100100	MINISTRY OF HEALTH	1,070,256,388	1,070,256,388	493,852,075.17	1,266,929,572	-
052100200100	KOGI STATE HEALTH INSURANCE AGENCY	102,261,180	102,261,180	-	120,741,451	-
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	299,303,434	299,303,434	124,796,821.54	300,000,000	-
052102600100	PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA	1,522,433,188	1,522,433,188	475,190,820.95	1,804,815,666	-
052102700100	KOGI STATE SPECIALIST HOSPITAL, LOKOJA	2,152,394,479	2,159,894,479	1,289,910,935.38	2,544,746,399	-
052102800100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE	2,542,000,000	2,554,000,000	475,586,978.03	3,023,331,563	-
052110200100	KOGI STATE HOSPITAL MANAGEMENT BOARD	6,704,365,449	5,204,365,449	3,584,306,464.65	7,507,654,449	-
052110400100	COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE	721,334,262	721,334,262	333,562,528.44	725,473,161	-



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052110600100	COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH	719,734,591	719,734,591	347,780,045.19	635,701,564	-
053500000000	MINISTRY OF ENVIRONMENT PLANNING SECTOR	1,036,725,392	1,036,725,392	521,171,087.15	1,167,106,549	-
053500100100	MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	300,364,259	300,364,259	158,386,581.16	300,017,142	-
053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY	70,896,419	70,896,419	45,741,994.27	79,336,676	-
053505300100	SANITATION & WASTE MANAGEMENT BOARD	665,464,714	665,464,714	317,042,511.72	787,752,731	-
055400000000	MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION PLANNING SECTOR	155,000,000	155,000,000	55,689,441	260,000,000	-
055400100100	MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	5,000,000	5,000,000	5,050,000	100,000,000	-
055400100300	KOGI STATE SOCIAL INVESTMENT PROGRAMME AGENCY (SIP)	150,000,000	150,000,000	50,639,441	160,000,000	-
055100000000	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS PLANNING SECTOR	1,671,921,218	1,671,921,218	932,915,972.87	1,684,203,093	-
055100100100	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	1,671,921,218	1,671,921,218	932,915,972.87	1,684,203,093	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



Kogi State Government 2026 Budget Proposals - Other Non-Debt Recurrent Expenditure by Fund Source

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Perf as @ Sept	2026 Budget Proposals	2026 NUT Tagging
	Total Other Non-Debt Recurrent Expenditure	143,179,316,956	196,390,932,716	104,362,991,765.64	235,204,908,277	3,584,653,020
010000000000	ADMINISTRATION SECTOR	41,579,268,038	77,736,087,101	53,422,407,898.23	93,861,771,067	48,654,300
011100000000	GOVERNORS OFFICE PLANNING SECTOR	30,053,918,805	63,542,370,805	46,135,259,997.83	76,975,902,376	-
011100100100	GOVERNMENT HOUSE	26,520,448,000	58,757,400,000	44,926,053,777.49	68,537,400,000	-
011100100200	DEPUTY GOVERNORS OFFICE	1,549,450,000	1,549,450,000	269,718,000	2,385,300,000	-
011100800100	EMERGENCY MANAGEMENT AGENCY	26,800,900	108,300,900	7,951,000	343,300,000	-
011101000100	BUREAU OF PUBLIC PROCUREMENT (BPP)	1,071,311,125	741,311,125	399,767,000	1,144,650,000	-
011103500100	KOGI STATE PENSION COMMISSION	247,850,000	247,850,000	44,685,725	247,550,000	-
011111100100	KOGI STATE INVESTMENT PROMOTION & PUBLIC PRIVATE PARTNERSHIP AGENCY	638,058,780	2,138,058,780	487,084,495.34	4,317,702,376	-
016100000000	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT PLANNING SECTOR	2,203,659,801	2,898,990,178	1,367,954,848.65	2,988,125,728	20,000,000
016100100100	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	1,072,137,123	1,767,167,500	717,962,028.68	1,660,000,000	20,000,000
016103800100	CHRISTIAN PILGRIMS COMMISSION	117,514,078	117,814,078	15,722,574.45	217,087,078	-
016103700100	KOGI STATE HAJJ COMMISSION	397,858,600	397,858,600	252,952,987	472,888,650	-
016105500100	STATE SECURITY TRUST FUND	616,150,000	616,150,000	381,317,258.52	638,150,000	-
016400000000	MINISTRY OF SPECIAL DUTY & INTER-GOVERNMENTAL AFFAIRS PLANNING SECTOR	863,790,083	863,790,083	59,792,500	1,783,790,083	-
016400100100	MINISTRY OF SPECIAL DUTY & INTER-GOVERNMENTAL AFFAIRS	863,790,083	863,790,083	59,792,500	1,783,790,083	-
011200000000	KOGI STATE HOUSE OF ASSEMBLY PLANNING SECTOR	2,016,510,745	2,016,510,745	1,169,394,560.56	2,287,915,092	4,000,000
011200300100	KOGI STATE HOUSE OF ASSEMBLY	1,757,136,285	1,757,136,285	1,128,236,895.27	2,000,062,414	4,000,000
011200400100	KOGI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	259,374,460	259,374,460	41,157,665.29	287,852,678	-
012300000000	MINISTRY OF INFORMATION AND COMMUNICATION PLANNING SECTOR	2,345,094,495	2,345,094,495	1,445,340,410.76	2,942,604,572	24,654,300
012300100100	MINISTRY OF INFORMATION AND COMMUNICATION	2,110,087,189	2,110,087,189	1,405,195,943	2,462,999,966	24,654,300
012300300100	KOGI STATE BROADCASTING CORPORATION	216,228,678	216,228,678	36,184,467.76	240,028,678	-
012301300100	KOGI STATE NEWSPAPER CORPORATION	18,778,628	18,778,628	3,960,000	27,880,428	-
012301400100	KOGI STATE SIGNAGE AND ADVERTISEMENT AGENCY	-	-	-	211,695,500	-
012500000000	OFFICE OF THE HEAD OF CIVIL SERVICE PLANNING SECTOR	1,284,654,214	1,566,700,000	615,854,332.50	2,259,700,000	-
012500100100	OFFICE OF THE HEAD OF CIVIL SERVICE	1,284,654,214	1,566,700,000	615,854,332.50	2,259,700,000	-
014000000000	OFFICE OF THE STATE AUDITOR-GENERAL PLANNING SECTOR	1,185,662,281	2,700,662,281	1,815,313,410.04	2,430,719,011	-
014000100100	OFFICE OF THE STATE AUDITOR-GENERAL	457,202,000	1,372,202,000	973,402,794.74	1,320,594,105	-
014000200100	OFFICE OF THE LOCAL GOVT. AUDITOR-GENERAL	635,715,375	1,235,715,375	841,910,615.30	1,017,380,000	-
014000300100	STATE AUDIT SERVICE BOARD	36,462,406	36,462,406	-	36,462,406	-
014000400100	LOCAL GOVERNMENT AUDIT BOARD	56,282,500	56,282,500	-	56,282,500	-
014700000000	CIVIL SERVICE COMMISSION PLANNING SECTOR	38,397,900	60,000,500	76,255,780	562,398,100	-
014700100100	CIVIL SERVICE COMMISSION	38,397,900	60,000,500	76,255,780	562,398,100	-
014800000000	STATE INDEPENDENT ELECTORAL COMMISSION (SIEC) PLANNING SECTOR	558,064,714	558,064,714	37,964,000	488,064,714	-
014800100100	STATE INDEPENDENT ELECTORAL COMMISSION (SIEC)	558,064,714	558,064,714	37,964,000	488,064,714	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



014900000000	LOCAL GOVERNMENT SERVICE COMMISSION PLANNING SECTOR	1,029,515,000	1,183,903,300	699,278,057.89	1,142,551,391	-
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION	1,029,515,000	1,183,903,300	699,278,057.89	1,142,551,391	-
020000000000	ECONOMIC SECTOR	24,890,212,924	32,604,222,571	11,979,157,362.57	40,997,984,370	434,394,954
021500000000	MINISTRY OF AGRICULTURE PLANNING SECTOR	870,817,903	870,817,903	67,527,933.85	987,107,018	60,057,300
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	435,935,972	435,935,972	54,027,933.85	504,575,897	60,057,300
021500300100	KOGI AGRICULTURAL DEVELOPMENT PROJECT (ADP)	399,325,000	399,325,000	4,500,000	443,169,190	-
021500500100	KOGI AGRO-ALLIED COMPANY	34,664,000	34,664,000	9,000,000	38,469,000	-
021500600100	KOGI LAND DEV. BOARD	892,931	892,931	-	892,931	-
022000000000	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING PLANNING SECTOR	18,960,566,588	25,963,866,588	10,681,699,606.91	30,910,895,880	369,965,100
022000100100	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	2,422,823,141	1,676,023,141	53,520,205	1,676,023,141	-
022000300100	BUDGET AND ECONOMIC PLANNING	5,076,971,286	5,803,971,286	989,361,905.37	11,427,822,386	369,965,100
022000400100	STATE BUREAU OF STATISTICS	271,300,000	271,300,000	5,877,000	309,400,000	-
022000200100	DEBT MANAGEMENT OFFICE	86,918,000	86,918,000	3,866,186.25	83,918,000	-
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	5,659,580,900	8,629,580,900	5,975,631,199.18	10,993,338,000	-
022000800100	KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)	3,856,441,763	7,456,441,763	3,351,111,468.38	3,587,544,353	-
022001200100	KOGI INVESTMENT AND PROPERTIES LIMITED	40,300,000	56,900,000	9,175,392.73	49,550,000	-
022001300100	KOGI STATE GOVERNANCE DELIVERY UNIT	46,231,498	46,231,498	9,351,250	151,800,000	-
022001400100	KOGI STATE ECONOMIC COUNCIL	1,500,000,000	900,000,000	81,320,500	1,500,000,000	-
022001500100	HUMAN CAPITAL OPPORTUNITY FOR PROSPERITY AND EQUITY HOPE-GOV	-	1,036,500,000	202,484,500	1,131,500,000	-
022200000000	MIN. OF COMMERCE & INDUSTRY PLANNING SECTOR	809,734,992	790,334,992	27,951,502	535,434,992	-
022200100100	MIN. OF COMMERCE & INDUSTRY	38,870,000	38,870,000	6,976,700	58,070,000	-
022200700100	KOGI STATE ENTERPRISES DEVELOPMENT AGENCY	726,000,000	686,000,000	12,016,000	426,000,000	-
022205300100	KOGI STATE COMMODITY EXCHANGE, EXPORT PROMOTION AND MARKET DEVELOPMENT BOARD	44,864,992	65,464,992	8,958,802	51,364,992	-
022800000000	MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY PLANNING SECTOR	1,596,500,000	1,596,500,000	9,312,600	1,892,803,487	-
022800100100	MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY	1,096,500,000	1,096,500,000	9,312,600	1,119,000,000	-
022800200100	KOGI STATE INFORMATION COMMUNICATION TECHNOLOGY DEVELOPMENT AGENCY (KICTDA)	500,000,000	500,000,000	-	773,803,487	-
022900000000	MINISTRY OF TRANSPORT PLANNING SECTOR	22,400,000	522,400,000	7,461,320	23,900,000	-
022900100100	MINISTRY OF TRANSPORT	22,400,000	522,400,000	7,461,320	23,900,000	-
023300000000	MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES PLANNING SECTOR	130,800,285	130,800,285	13,851,000	140,736,285	-
023300100100	MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES	90,500,285	90,500,285	8,851,000	100,436,285	-
023300300100	KOGI STATE SOLID MINERALS PROCESSING COMPANY LTD	40,300,000	40,300,000	5,000,000	40,300,000	-
023400000000	MINISTRY OF WORKS PLANNING SECTOR	229,853,787	241,319,287	143,644,300	443,557,016	-
023400100100	MINISTRY OF WORKS	199,475,200	199,475,200	132,236,300	399,475,200	-
023400300100	ROAD MAINTENANCE AGENCY	9,556,316	21,021,816	3,433,000	21,021,816	-
023400400100	KOGI STATE FIRE AGENCY	20,822,271	20,822,271	7,975,000	23,060,000	-
023600000000	MIN. OF CULTURE & TOURISM PLANNING SECTOR	319,114,593	331,646,420	17,652,174.38	638,063,000	-
023600100100	MIN. OF CULTURE & TOURISM	108,140,000	108,140,000	9,984,000	397,530,000	-
023600300100	COUNCIL FOR ARTS AND CULTURE	208,013,420	208,013,420	2,664,200	217,340,000	-
023605200100	HOTEL AND TOURISM BOARD	2,961,173	15,493,000	5,003,974.38	23,193,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



02500000000	KOGI STATE FISCAL RESPONSIBILITY COMMISSION PLANNING SECTOR	17,680,568	17,680,568	8,284,000	100,042,477	-
025000100100	KOGI STATE FISCAL RESPONSIBILITY COMMISSION	17,680,568	17,680,568	8,284,000	100,042,477	-
02520000000	MINISTRY OF WATER RESOURCES PLANNING SECTOR	45,382,147	84,894,467	44,113,419.15	446,715,810	1,706,654
025200100100	MINISTRY OF WATER RESOURCES	5,398,400	5,398,400	3,968,000	207,448,000	1,658,000
025210200100	KOGI STATE WATER BOARD	10,500,747	10,500,747	1,765,000	211,653,647	48,654
025210300100	RURAL WATER AND SANITATION AGENCY (RUWASSA)	29,483,000	68,995,320	38,380,419.15	27,614,163	-
02530000000	MINISTRY OF HOUSING AND URBAN DEVELOPMENT PLANNING SECTOR	1,009,160,083	1,032,760,083	738,607,042.72	1,790,780,081	-
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	622,790,083	622,790,083	570,385,403.77	1,149,790,081	-
025300200100	BUREAU FOR LANDS	125,300,000	130,700,000	124,452,638.95	150,000,000	-
025300300100	KOGI STATE UTILITY INFRASTRUCTURE MANAGEMENT AND COMPLIANCE AGENCY	192,950,000	192,950,000	9,147,900	222,950,000	-
025300900100	KOGI STATE TOWN PLANNING AND DEVELOPMENT BOARD	68,120,000	86,320,000	34,621,100	268,040,000	-
02620000000	MINISTRY OF RURAL AND ENERGY DEVELOPMENT PLANNING SECTOR	878,201,978	678,201,978	123,685,253.56	1,983,222,424	-
026200100100	MINISTRY OF RURAL AND ENERGY DEVELOPMENT	874,380,000	674,380,000	123,685,253.56	1,179,400,446	-
026200200100	RURAL ACCESS ROAD AGENCY (RARA)	3,821,978	3,821,978	-	503,821,978	-
026200300100	STATE ROAD FUND MANAGEMENT AND ADMINISTRATION BOARD (KOSRFMAB)	-	-	-	300,000,000	-
02710000000	MINISTRY OF LIVESTOCK DEVELOPMENT	-	343,000,000	95,367,210	1,104,725,900	2,665,900
027100100100	MINISTRY OF LIVESTOCK DEVELOPMENT	-	343,000,000	95,367,210	1,104,725,900	2,665,900
03000000000	LAW & JUSTICE SECTOR	6,105,759,684	6,228,319,684	1,439,206,551.71	8,829,816,715	-
03180000000	KOGI STATE JUDICIAL SERVICE COMMISSION PLANNING SECTOR	2,766,593,151	3,335,453,151	877,862,823.87	5,124,486,715	-
031801100100	KOGI STATE JUDICIAL SERVICE COMMISSION	88,865,279	88,865,279	25,537,305.35	98,622,279	-
031805100100	HIGH COURT OF JUSTICE	1,373,464,729	1,828,464,729	383,988,835.27	2,062,516,293	-
031805200100	CUSTOMARY COURT OF APPEAL	715,988,143	829,848,143	302,454,550	2,167,348,143	-
031805300100	SHARIA COURT OF APPEAL	588,275,000	588,275,000	165,882,133.25	796,000,000	-
03260000000	MINISTRY OF JUSTICE PLANNING SECTOR	3,339,166,533	2,892,866,533	561,343,727.84	3,705,330,000	-
032600100100	MINISTRY OF JUSTICE	3,049,180,000	2,602,880,000	549,168,721.25	3,383,580,000	-
032600700100	KOGI STATE OFFICE OF THE PUBLIC DEFENDER AND CITIZENS' RIGHTS COMMISSION	289,986,533	289,986,533	12,175,006.59	321,750,000	-
04000000000	REGIONAL SECTOR	-	675,000,000	-	2,766,980,000	-
04630000000	KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION	-	675,000,000	-	2,766,980,000	-
046300100100	KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION	-	675,000,000	-	2,766,980,000	-
05000000000	SOCIAL SECTOR	70,604,076,310	79,147,303,360	37,522,219,953.13	88,748,356,125	3,101,603,766
05130000000	MINISTRY OF YOUTH & SPORTS PLANNING SECTOR	2,933,286,002	2,305,686,002	544,966,300	4,294,113,014	15,000,000
051300100100	MINISTRY OF YOUTH & SPORTS	2,849,769,200	2,222,169,200	398,436,300	4,179,610,862	15,000,000
051300200100	KOGI STATE SPORTS COUNCIL	83,516,802	83,516,802	146,530,000	114,502,152	-
05140000000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT PLANNING SECTOR	1,774,191,000	1,374,191,000	75,021,200	2,138,997,058	573,883,100
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	1,558,423,000	1,158,423,000	44,544,200	1,903,487,058	573,883,100
051400200100	KOGI STATE OFFICE FOR DISABILITY AFFAIRS	215,768,000	215,768,000	30,477,000	235,510,000	-
05170000000	MINISTRY OF EDUCATION PLANNING SECTOR	11,554,551,591	12,984,051,591	5,703,802,546.79	21,443,378,864	50,959,510



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



051700100100	MINISTRY OF EDUCATION	430,600,000	455,600,000	191,285,268.77	4,202,690,062	48,459,510
051700200100	STATE UNIVERSAL BASIC EDUCATION BOARD	37,876,000	37,876,000	9,000,000	138,034,625	-
051700800100	KOGI STATE LIBRARY BOARD	5,252,552	5,252,552	2,716,000	16,050,426	-
051700900100	ADULT & NON-FORMAL EDUCATION BOARD	25,152,000	25,152,000	1,320,400	39,922,000	-
051701800100	KOGI STATE POLYTECHNIC, LOKOJA	1,177,380,000	1,177,380,000	245,381,629.79	1,476,805,000	2,500,000
051701900100	COLLEGE OF EDUCATION, ANKPA	218,251,000	218,251,000	20,206,434.89	285,351,000	-
051702000100	COLLEGE OF EDUCATION TECHNICAL, MOPA	942,515,000	442,515,000	4,452,280	796,700,000	-
051702100100	PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	967,500,000	1,249,500,000	781,276,415.91	1,587,000,000	-
051702200100	KOGI STATE UNIVERSITY, KABBA	2,010,800,000	3,061,800,000	948,666,482.91	5,617,800,000	-
051702500100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	2,201,000,000	4,272,500,000	2,489,258,032.97	4,026,315,000	-
051705400100	KOGI STATE SENIOR SECONDARY EDUCATION BOARD	293,205,592	293,205,592	385,810,446.20	934,891,304	-
051705600100	STATE SCHOLARSHIP BOARD	3,025,572,670	1,525,572,670	582,445,427.35	2,025,572,670	-
051706500100	NIGERIA-KOREA FRIENDSHIP INSTITUTE	219,446,777	219,446,777	41,983,728	296,246,777	-
052100000000	MINISTRY OF HEALTH PLANNING SECTOR	21,835,972,260	23,575,349,310	9,711,461,765.39	31,439,498,353	2,411,761,156
052100100100	MINISTRY OF HEALTH	9,328,482,936	7,103,482,936	619,447,106.50	13,906,126,061	732,992,656
052100200100	KOGI STATE HEALTH INSURANCE AGENCY	1,812,000,000	1,812,000,000	850,297,561.82	2,888,700,488	-
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	8,274,609,302	11,868,406,352	6,431,935,462.31	9,282,485,035	1,676,268,500
052102600100	PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA	82,920,000	82,920,000	28,717,258.75	162,250,000	-
052102700100	KOGI STATE SPECIALIST HOSPITAL, LOKOJA	258,028,772	250,528,772	202,281,706.71	572,403,019	-
052102800100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE	639,000,000	1,709,000,000	975,209,921.14	1,657,300,000	-
052110200100	KOGI STATE HOSPITAL MANAGEMENT BOARD	127,530,600	127,530,600	477,710,481.18	161,833,100	-
052110400100	COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE	214,800,000	214,800,000	82,831,144.35	238,300,000	-
052110600100	COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH	83,800,650	91,880,650	33,843,622.64	243,000,650	-
052110800100	KOGI STATE HIV/AIDS CONTROL AGENCY	27,400,000	27,400,000	-	27,400,000	-
052111300100	DRUGS AND MEDICAL SUPPLY MANAGEMENT AGENCY	987,400,000	287,400,000	9,187,500	2,299,700,000	2,500,000
053500000000	MINISTRY OF ENVIRONMENT PLANNING SECTOR	5,589,475,457	3,991,425,457	1,832,501,350	6,906,808,836	-
053500100100	MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	4,761,300,000	3,161,300,000	1,830,833,950	5,286,300,000	-
053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY	4,980,000	6,930,000	1,667,400	6,930,000	-
053501800100	KOGI STATE CLIMATE CHANGE AGENCY	-	-	-	700,000,000	-
053505300100	SANITATION & WASTE MANAGEMENT BOARD	823,195,457	823,195,457	-	913,578,836	-
055400000000	MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION PLANNING SECTOR	25,301,000,000	33,301,000,000	18,504,451,237.31	20,732,660,000	-
055400100100	MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	23,454,000,000	31,454,000,000	18,408,191,122.31	18,689,660,000	-
055400100300	KOGI STATE SOCIAL INVESTMENT PROGRAMME AGENCY (SIP)	1,847,000,000	1,847,000,000	96,260,115	2,043,000,000	-
055100000000	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS PLANNING SECTOR	1,615,600,000	1,615,600,000	1,150,015,553.64	1,792,900,000	50,000,000
055100100100	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	1,615,600,000	1,615,600,000	1,150,015,553.64	1,792,900,000	50,000,000



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



Kogi State Government 2026 Budget Proposals - Debt Service Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Perf as @ Sept	2026 Budget Proposals	2026 NUT Tagging
	Total Debt Service Expenditure	27,980,000,000	20,980,000,000	31,543,458,476.14	16,000,000,000	-
020000000000	ECONOMIC SECTOR	27,980,000,000	20,980,000,000	31,543,458,476.14	16,000,000,000	-
022000000000	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING PLANNING SECTOR	27,980,000,000	20,980,000,000	31,543,458,476.14	16,000,000,000	-
022000200100	DEBT MANAGEMENT OFFICE	27,980,000,000	20,980,000,000	31,543,458,476.14	16,000,000,000	-

Kogi State Government 2026 Budget Proposals - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Perf as @ Sept	2026 Budget Proposals	2026 NUT Tagging
	Total Capital Expenditure	301,280,903,802	282,461,361,271	103,772,328,548.08	453,042,501,760	1,101,491,201
010000000000	ADMINISTRATION SECTOR	31,544,116,802	29,763,746,802	12,349,489,653.55	31,733,828,253	10,530,000
011100000000	GOVERNORS OFFICE PLANNING SECTOR	17,546,000,000	19,316,000,000	10,999,345,350	19,295,000,000	-
011100100100	GOVERNMENT HOUSE	15,770,000,000	17,540,000,000	10,999,345,350	16,240,000,000	-
011100100200	DEPUTY GOVERNORS OFFICE	1,175,000,000	1,175,000,000	-	835,000,000	-
011100800100	EMERGENCY MANAGEMENT AGENCY	-	-	-	1,583,000,000	-
011101000100	BUREAU OF PUBLIC PROCUREMENT (BPP)	500,000,000	500,000,000	-	530,000,000	-
011103500100	KOGI STATE PENSION COMMISSION	101,000,000	101,000,000	-	107,000,000	-
016100000000	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT PLANNING SECTOR	759,995,638	789,995,638	268,525,500	680,607,221	-
016100100100	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	129,995,638	159,995,638	5,940,500	159,995,638	-
016103800100	CHRISTIAN PILGRIMS COMMISSION	10,000,000	10,000,000	-	10,000,000	-
016103700100	KOGI STATE HAJJ COMMISSION	10,000,000	10,000,000	1,000,000	10,611,583	-
016105500100	STATE SECURITY TRUST FUND	610,000,000	610,000,000	261,585,000	500,000,000	-
016400000000	MINISTRY OF SPECIAL DUTY & INTER-GOVERNMENTAL AFFAIRS PLANNING SECTOR	702,000,000	702,000,000	29,569,100	242,000,000	-
016400100100	MINISTRY OF SPECIAL DUTY & INTER-GOVERNMENTAL AFFAIRS	702,000,000	702,000,000	29,569,100	242,000,000	-
011200000000	KOGI STATE HOUSE OF ASSEMBLY PLANNING SECTOR	3,666,596,273	3,666,596,273	676,107,904.55	4,340,839,030	-
011200300100	KOGI STATE HOUSE OF ASSEMBLY	3,486,251,200	3,486,251,200	676,107,904.55	4,149,464,361	-
011200400100	KOGI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	180,345,073	180,345,073	-	191,374,669	-
012300000000	MINISTRY OF INFORMATION AND COMMUNICATION PLANNING SECTOR	736,530,000	711,530,000	-	755,045,981	10,530,000
012300100100	MINISTRY OF INFORMATION AND COMMUNICATION	736,530,000	711,530,000	-	755,045,981	10,530,000
012500000000	OFFICE OF THE HEAD OF CIVIL SERVICE PLANNING SECTOR	7,901,988,491	4,267,988,491	300,526,799	6,127,079,621	-
012500100100	OFFICE OF THE HEAD OF CIVIL SERVICE	7,901,988,491	4,267,988,491	300,526,799	6,127,079,621	-
014000000000	OFFICE OF THE STATE AUDITOR-GENERAL PLANNING SECTOR	20,000,000	20,000,000	-	20,000,000	-
014000200100	OFFICE OF THE LOCAL GOVT. AUDITOR-GENERAL	20,000,000	20,000,000	-	20,000,000	-
014700000000	CIVIL SERVICE COMMISSION PLANNING SECTOR	16,006,400	16,006,400	-	16,506,400	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



014700100100	CIVIL SERVICE COMMISSION	16,006,400	16,006,400	-	16,506,400	-
014800000000	STATE INDEPENDENT ELECTORAL COMMISSION (SIEC) PLANNING SECTOR	-	-	-	50,000,000	-
014800100100	STATE INDEPENDENT ELECTORAL COMMISSION (SIEC)	-	-	-	50,000,000	-
014900000000	LOCAL GOVERNMENT SERVICE COMMISSION PLANNING SECTOR	195,000,000	273,630,000	75,415,000	206,750,000	-
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION	195,000,000	273,630,000	75,415,000	206,750,000	-
020000000000	ECONOMIC SECTOR	167,088,199,505	159,522,886,974	52,766,213,125.42	240,836,217,504	958,556,300
021500000000	MINISTRY OF AGRICULTURE PLANNING SECTOR	13,076,235,235	13,476,235,235	4,141,792,750	12,834,981,500	602,981,500
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	13,076,235,235	12,476,235,235	4,141,792,750	11,834,981,500	602,981,500
021500500100	KOGI AGRO-ALLIED COMPANY	-	1,000,000,000	-	1,000,000,000	-
022000000000	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING PLANNING SECTOR	17,055,941,400	14,626,715,678.30	988,056,936.90	18,383,230,436	5,574,800
022000100100	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	2,030,240,000	1,880,240,000	-	1,580,240,000	-
022000300100	BUDGET AND ECONOMIC PLANNING	10,493,388,000	7,883,162,278.30	-	8,990,574,800	5,574,800
022000400100	STATE BUREAU OF STATISTICS	30,000,000	30,000,000	-	330,182,236	-
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	3,117,313,400	3,417,313,400	562,326,867.65	2,242,233,400	-
022000800100	KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)	1,385,000,000	1,385,000,000	425,730,069.25	1,355,000,000	-
022001200100	KOGI INVESTMENT AND PROPERTIES LIMITED	-	31,000,000	-	3,885,000,000	-
022200000000	MIN. OF COMMERCE & INDUSTRY PLANNING SECTOR	7,302,000,000	8,292,000,000	4,624,940,000	11,760,000,000	-
022200100100	MIN. OF COMMERCE & INDUSTRY	6,352,000,000	7,342,000,000	4,400,000,000	11,210,000,000	-
022200700100	KOGI STATE ENTERPRISES DEVELOPMENT AGENCY	950,000,000	950,000,000	224,940,000	550,000,000	-
022800000000	MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY PLANNING SECTOR	472,000,000	472,000,000	-	850,803,487	-
022800100100	MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY	472,000,000	472,000,000	-	671,000,000	-
022800200100	KOGI STATE INFORMATION COMMUNICATION TECHNOLOGY DEVELOPMENT AGENCY (KICTDA)	-	-	-	179,803,487	-
022900000000	MINISTRY OF TRANSPORT PLANNING SECTOR	4,594,738,993	2,094,738,993	499,239,181.98	52,684,738,992	-
022900100100	MINISTRY OF TRANSPORT	4,594,738,993	2,094,738,993	499,239,181.98	52,684,738,992	-
023300000000	MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES PLANNING SECTOR	12,916,209,418	16,076,209,418	1,450,000,000	7,634,776,404	-
023300100100	MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES	12,916,209,418	16,076,209,418	1,450,000,000	7,634,776,404	-
023400000000	MINISTRY OF WORKS PLANNING SECTOR	68,819,861,781	67,238,785,669.70	26,073,817,460.24	58,803,824,000	-
023400100100	MINISTRY OF WORKS	53,719,861,781	56,138,785,669.70	18,511,337,644.54	45,803,824,000	-
023400300100	ROAD MAINTENANCE AGENCY	15,100,000,000	11,100,000,000	7,562,479,815.70	13,000,000,000	-
023600000000	MIN. OF CULTURE & TOURISM PLANNING SECTOR	228,560,000	228,560,000	19,550,000	2,232,000,000	-
023600100100	MIN. OF CULTURE & TOURISM	228,560,000	228,560,000	19,550,000	2,232,000,000	-
025200000000	MINISTRY OF WATER RESOURCES PLANNING SECTOR	15,845,058,000	8,206,408,000	1,427,873,512.15	15,969,618,600	350,000,000
025200100100	MINISTRY OF WATER RESOURCES	12,505,658,000	5,505,658,000	495,000,000	10,639,618,600	350,000,000
025210200100	KOGI STATE WATER BOARD	460,000,000	460,000,000	-	780,000,000	-
025210300100	RURAL WATER AND SANITATION AGENCY (RUWASSA)	2,879,400,000	2,240,750,000	932,873,512.15	4,550,000,000	-
025300000000	MINISTRY OF HOUSING AND URBAN DEVELOPMENT PLANNING SECTOR	10,754,807,509	14,963,446,811	5,050,243,390.07	15,747,053,752	-
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	9,354,970,709	12,863,610,011	4,403,607,639.07	13,767,726,732	-
025300200100	BUREAU FOR LANDS	1,195,836,800	1,895,836,800	646,635,751	1,855,327,020	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



025300300100	KOGI STATE UTILITY INFRASTRUCTURE MANAGEMENT AND COMPLIANCE AGENCY	204,000,000	204,000,000	-	124,000,000	-
026200000000	MINISTRY OF RURAL AND ENERGY DEVELOPMENT PLANNING SECTOR	16,022,787,169	13,247,787,169	8,490,699,894.08	31,403,040,333	-
026200100100	MINISTRY OF RURAL AND ENERGY DEVELOPMENT	16,022,787,169	13,247,787,169	8,490,699,894.08	31,403,040,333	-
027100000000	MINISTRY OF LIVESTOCK DEVELOPMENT	-	600,000,000	-	12,532,150,000	-
027100100100	MINISTRY OF LIVESTOCK DEVELOPMENT	-	600,000,000	-	12,532,150,000	-
030000000000	LAW & JUSTICE SECTOR	10,453,309,582	10,539,449,582	93,546,500	11,557,570,432	-
031800000000	KOGI STATE JUDICIAL SERVICE COMMISSION PLANNING SECTOR	9,536,066,582	9,122,206,582	63,546,500	10,620,510,432	-
031801100100	KOGI STATE JUDICIAL SERVICE COMMISSION	297,700,000	297,700,000	-	315,906,000	-
031805100100	HIGH COURT OF JUSTICE	2,343,376,582	2,043,376,582	31,165,000	2,168,345,999	-
031805200100	CUSTOMARY COURT OF APPEAL	4,425,000,000	4,311,140,000	5,969,000	4,695,625,433	-
031805300100	SHARIA COURT OF APPEAL	2,469,990,000	2,469,990,000	26,412,500	3,440,633,000	-
032600000000	MINISTRY OF JUSTICE PLANNING SECTOR	917,243,000	1,417,243,000	30,000,000	937,060,000	-
032600100100	MINISTRY OF JUSTICE	787,243,000	1,287,243,000	30,000,000	800,000,000	-
032600700100	KOGI STATE OFFICE OF THE PUBLIC DEFENDER AND CITIZENS' RIGHTS COMMISSION	130,000,000	130,000,000	-	137,060,000	-
040000000000	REGIONAL SECTOR	-	720,000,000	-	7,760,000,000	-
046300000000	KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION	-	720,000,000	-	7,760,000,000	-
046300100100	KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION	-	720,000,000	-	7,760,000,000	-
050000000000	SOCIAL SECTOR	92,195,277,913	81,915,277,913	38,563,079,269.11	161,154,885,571	132,404,901
051300000000	MINISTRY OF YOUTH & SPORTS PLANNING SECTOR	1,801,780,000	1,801,780,000	-	1,299,000,000	-
051300100100	MINISTRY OF YOUTH & SPORTS	1,801,780,000	1,801,780,000	-	1,299,000,000	-
051400000000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT PLANNING SECTOR	1,566,839,750	1,566,839,750	3,125,000	2,115,539,750	10,000,000
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	1,440,439,750	1,440,439,750	3,125,000	1,915,539,750	10,000,000
051400200100	KOGI STATE OFFICE FOR DISABILITY AFFAIRS	126,400,000	126,400,000	-	200,000,000	-
051700000000	MINISTRY OF EDUCATION PLANNING SECTOR	61,331,212,664	47,581,212,664	9,172,603,334.87	120,080,194,439	20,350,000
051700100100	MINISTRY OF EDUCATION	6,155,975,989	4,655,975,989	1,388,470,584	63,008,770,164	20,350,000
051700200100	STATE UNIVERSAL BASIC EDUCATION BOARD	7,200,000,000	3,200,000,000	2,065,816,575.10	7,200,000,000	-
051701800100	KOGI STATE POLYTECHNIC, LOKOJA	2,393,400,000	2,393,400,000	11,765,703.89	1,767,500,000	-
051701900100	COLLEGE OF EDUCATION, ANKPA	61,423,965	409,423,965	44,302,500	61,423,965	-
051702000100	COLLEGE OF EDUCATION TECHNICAL, MOPA	7,250,000,000	1,250,000,000	-	7,895,000,000	-
051702100100	PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	1,835,000,000	1,835,000,000	218,713,244.34	2,175,000,000	-
051702200100	KOGI STATE UNIVERSITY, KABBA	21,255,000,000	17,705,000,000	1,570,923,663.37	18,100,000,000	-
051702500100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	14,105,500,000	15,057,500,000	3,872,611,064.17	11,612,000,000	-
051705400100	KOGI STATE SENIOR SECONDARY EDUCATION BOARD	-	-	-	6,600,000,000	-
051706500100	NIGERIA-KOREA FRIENDSHIP INSTITUTE	1,074,912,710	1,074,912,710	-	1,660,500,310	-
052100000000	MINISTRY OF HEALTH PLANNING SECTOR	16,125,445,499	17,855,445,499	1,902,292,848.13	27,647,156,382	102,054,901
052100100100	MINISTRY OF HEALTH	5,236,562,800	5,666,562,800	296,514,737.83	5,867,240,000	-
052100200100	KOGI STATE HEALTH INSURANCE AGENCY	-	1,300,000,000	-	200,000,000	-
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	624,130,899	624,130,899	60,000,000	8,972,054,901	102,054,901



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



052102600100	PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA	170,000,000	170,000,000	-	2,675,051,500	-
052102700100	KOGI STATE SPECIALIST HOSPITAL, LOKOJA	136,000,000	136,000,000	-	1,434,292,900	-
052102800100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE	9,630,000,000	9,630,000,000	1,522,065,910.30	7,310,000,000	-
052110200100	KOGI STATE HOSPITAL MANAGEMENT BOARD	-	-	-	1,000,000,000	-
052110400100	COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE	95,500,000	95,500,000	7,732,000	91,000,000	-
052110600100	COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH	233,251,800	233,251,800	15,980,200	97,517,081	-
053500000000	MINISTRY OF ENVIRONMENT PLANNING SECTOR	6,800,000,000	8,540,000,000	27,485,058,086.11	8,147,995,000	-
053500100100	MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	6,800,000,000	8,540,000,000	27,485,058,086.11	8,147,995,000	-
055400000000	MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION PLANNING SECTOR	200,000,000	200,000,000	-	-	-
055400100100	MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	200,000,000	200,000,000	-	-	-
055100000000	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS PLANNING SECTOR	4,370,000,000	4,370,000,000	-	1,865,000,000	-
055100100100	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	4,370,000,000	4,370,000,000	-	1,865,000,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



Kogi State Government 2026 Budget Proposals - Expenditure by Economic Classification

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Perf as @ Sept	2026 Budget Proposals	2026 NUT Tagging
	Total Expenditure	582,404,119,489	604,548,992,718	306,815,282,624	820,490,585,443	4,686,144,221
2	EXPENDITURES	582,404,119,489	604,548,992,718	306,815,282,624	820,490,585,443	4,686,144,221
21	PERSONNEL COST	109,963,898,731	104,716,698,731	67,136,503,834.14	116,243,175,406	-
2101	SALARY	72,185,090,178	66,625,890,178	41,013,272,719.94	76,734,151,583	-
210101	SALARIES AND WAGES	72,185,090,178	66,625,890,178	41,013,272,719.94	76,734,151,583	-
21010101	SALARY	59,890,432,372	54,705,432,372	32,158,316,410.27	63,994,809,902	-
21010102	OVERTIME PAYMENT	100,000	100,000	-	100,000	-
21010103	CONSOLIDATED REVENUE FUND CHARGES - SALARIES	8,767,950,592	8,267,950,592	5,797,459,568.05	8,872,893,457	-
21010104	AUXILLARY STAFF	974,240,129	1,070,040,129	352,343,804.43	1,322,981,139	-
21010106	SALARY ARREARS	150,000,000	150,000,000	18,875,603.37	100,000,000	-
21010109	SALARY OF VIGILANTE GROUP	896,767,085	926,767,085	1,844,277,333.82	937,767,085	-
21010110	SALARY OF TRADITIONAL RULERS	1,505,600,000	1,505,600,000	842,000,000	1,505,600,000	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	5,026,886,311	5,293,886,311	771,394,550.87	6,021,590,409	-
210201	ALLOWANCES	2,660,742,311	2,927,742,311	771,324,550.87	3,828,922,409	-
21020101	CALL DUTY ALLOWANCE	6,608,638	14,608,638	4,417,432.65	26,608,638	-
21020102	SHIFT ALLOWANCES	16,608,638	16,608,638	-	21,608,638	-
21020103	HAZARD ALLOWANCE	28,304,319	28,304,319	-	28,304,319	-
21020104	MAGISTRATE DRESSING ALLOWANCE	1,000,000	1,000,000	-	3,000,000	-
21020105	FURNITURE ALLOWANCE /1ST - 28TH DAYS ALLOWANCE	296,050,000	271,050,000	10,116,744	281,050,000	-
21020107	NYSC ALLOWANCES	442,834,900	442,834,900	40,743,950	505,527,900	-
21020108	AUXILIARY STAFF & IT STUDENTS ALLOWANCE	48,000,000	52,000,000	18,000,000	124,500,000	-
21020109	MEDICAL ALLOWANCE	20,000,000	20,000,000	9,500,000	20,000,000	-
21020113	ALLOWANCES FOR CASUAL LABORERS AND ITF ATTACHMENT	21,000,000	21,000,000	30,585,000	11,000,000	-
21020114	BOARD MEMBERS/ EARNED ALLOWANCES	632,000,000	692,000,000	142,781,048	635,000,000	-
21020115	STAFF WELFARE ALLOWANCES	25,000,000	25,000,000	10,039,000	25,000,000	-
21020117	STATE WITNESS CLAIM ALLOWANCES	1,000,000	1,000,000	-	2,000,000	-
21020118	COUNSEL ASSIGNED TO COURT ALLOWANCES	1,000,000	1,000,000	-	2,000,000	-
21020119	CORONERS INQUEST ALLOWANCES	1,000,000	1,000,000	-	2,000,000	-
21020120	OVERSEAS DUTY ALLOWANCES	5,200,000	5,200,000	-	45,500,000	-
21020122	RECESS ALLOWANCE/ VACATION & RESEARCH ALLOWANCE FOR JUDGES	156,902,000	186,902,000	144,608,000	385,517,700	-
21020123	FURNITURE ALLOWANCE FOR HON. MEMBERS /CLERK OF THE HOUSE	80,000,000	80,000,000	-	80,000,000	-
21020124	MEDICAL STUDENT ALLOWANCE	38,536,000	38,536,000	-	58,536,000	-
21020125	UNIFORM ALLOWANCES	3,304,319	3,304,319	-	3,304,319	-
21020126	LEGISLATIVE DUTY ALLOWANCE	75,101,994	75,101,994	42,720,000	140,101,994	-
21020127	OUTFIT ALLOWANCE	68,438,442	68,438,442	30,300,000	133,438,442	-
21020128	HOUSING ALLOWANCE FOR JUDGES	185,152,361	185,152,361	95,014,008	205,352,361	-
21020129	MID-WIVES SERVICE SCHEME (MSS) ALLOWANCE	24,085,000	24,085,000	14,651,750	24,856,100	-
21020130	FURNITURE ALLOWANCE FOR CHIEF REGISTRAR/ JSC SECRETARY	20,615,700	20,615,700	656,250.38	14,000,000	-
21020131	PANDEMIC HAZARD ALLOWANCE FOR HEALTH WORKERS	100,000,000	100,000,000	-	100,000,000	-
21020132	SABATICAL/ VISITING LECTURER ALLOWANCE	295,000,000	285,000,000	59,741,367.84	395,000,000	-
21020133	VEHICLE MONITIZATION ALLOWANCE	-	-	-	247,500,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



21020134	PRODUCTIVITY ALLOWANCE (NG-CARES)	48,000,000	48,000,000	-	48,000,000	-
21020135	FURNITURE ALLOWANCE FOR DEPUTY CLERKS AND EXECUTIVE SECRETARY OF THE COMMISSION	20,000,000	20,000,000	-	60,215,998	-
21020136	POLICE SPECIAL CONSTABULARY ALLOWANCE	-	200,000,000	117,450,000	200,000,000	-
210202	SOCIAL CONTRIBUTIONS	2,366,144,000	2,366,144,000	70,000	2,192,668,000	-
21020201	STATE'S HEALTH INSURANCE CONTRIBUTION	10,000,000	10,000,000	-	10,000,000	-
21020202	CONTRIBUTORY PENSION (EMPLOYERS)	1,200,000,000	1,200,000,000	-	1,200,000,000	-
21020203	GROUP LIFE INSURANCE	456,144,000	456,144,000	70,000	482,668,000	-
21020206	STATE GOVERNMENT'S CONTRIBUTION OF 5% OF EMPLOYEES' BASIC SALARY AND THE DESIGNATED AMOUNT FOR POLITICAL APPOINTEES AS BASIC CARE FUND	700,000,000	700,000,000	-	500,000,000	-
2103	SOCIAL BENEFITS	32,751,922,242	32,796,922,242	25,351,836,563.33	33,487,433,414	-
210301	SOCIAL BENEFITS	32,751,922,242	32,796,922,242	25,351,836,563.33	33,487,433,414	-
21030101	GRATUITY (STATE)	1,200,000,000	1,200,000,000	900,000,000	1,440,000,000	-
21030102	PENSION (STATE)	14,010,000,000	14,010,000,000	10,266,378,532.82	13,504,500,000	-
21030103	DEATH BENEFITS	6,922,242	6,922,242	-	7,933,414	-
21030104	SEVERANCE GRATUITY	15,000,000	60,000,000	8,101,999	15,000,000	-
21030105	GRATUITY (LG)	2,520,000,000	2,520,000,000	472,500,000	2,520,000,000	-
21030106	PENSION (LG)	15,000,000,000	15,000,000,000	13,704,856,031.51	16,000,000,000	-
22	OTHER RECURRENT COSTS	171,159,316,956	217,370,932,716	135,906,450,241.78	251,204,908,277	3,584,653,020
2202	OVERHEAD COST	109,422,647,709	151,664,763,469	82,021,972,298.61	207,617,142,875	3,584,653,020
220201	TRAVEL & TRANSPORT - GENERAL	6,115,367,463	8,291,392,863	3,440,968,634.25	10,723,619,894	-
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	600,370,900	501,870,900	71,070,414.20	553,120,900	-
22020102	TRAVEL AND TRANSPORT - OTHERS	2,630,376,029	2,947,941,429	750,715,333.11	3,793,768,771	-
22020103	INTERNATIONAL TRAVEL AND TRANSPORT - TRAINING	-	-	-	7,000,000	-
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	2,132,813,777	3,291,773,777	1,301,000,384.25	4,830,963,070	-
22020106	TRANSPORTATION OF PILGRIMS TO ABUJA AND BACK TO LOKOJA INCLUDING EVACUATION OF OFFICIAL LUGGAGE	10,064,340	10,064,340	1,432,000	8,836,340	-
22020107	FIELD TRIP EXPENSES	12,750,000	12,750,000	11,860,700	18,750,000	-
22020108	TRAVEL OPERATION AND LOGISTICS	728,992,417	1,526,992,417	1,304,889,802.69	1,511,180,813	-
220202	UTILITIES - GENERAL	2,258,981,483	1,801,973,190	621,427,154.62	2,312,708,504	-
22020201	INTERNET ACCESS CHARGES	262,563,426	263,163,426	92,333,787.51	409,641,225	-
22020202	PURCHASE OF SOFTWARE LICENCE /LICENCE RENEWAL	48,590,000	48,590,000	15,862,500	86,590,000	-
22020203	WATER RATE	63,111,527	43,111,527	12,248,006.63	70,561,527	-
22020204	ELECTRICITY BILL /CHARGES	973,493,688	973,014,688	416,537,767.77	867,072,278	-
22020205	TELEPHONE CHARGES	173,212,842	136,083,549	45,711,002.71	175,891,474	-
22020206	SATELLITE BROADCASTING ACCESS CHARGES	40,560,000	40,560,000	5,152,090	49,150,000	-
22020207	ALTERNATIVE POWER GENERATION	80,000,000	80,000,000	4,409,000	210,000,000	-
22020208	MEDICAL TELE CONSULTATION AND FREE CALL SERVICES	50,000,000	50,000,000	-	50,000,000	-
22020210	HEALTH MANAGEMENT INFORMATION SYSTEM/ HOSPITAL INFORMATION MANAGEMENT	4,600,000	4,600,000	-	102,185,000	-
22020211	HOSTING OF THE STATE WEBSITE EXPENSES/ WEBSITE DEVELOPMENT AND MAINTENANCE	52,850,000	52,850,000	29,173,000	71,617,000	-
22020212	HOSTING OF DIGITAL LIBRARY EXPENSE	10,000,000	10,000,000	-	20,000,000	-
22020213	E-PROCUREMENT WEBSITE CREATION AND MAINTENANCE EXPENSES	500,000,000	100,000,000	-	200,000,000	-
220203	MATERIALS & SUPPLIES - GENERAL	17,904,185,301	21,037,468,187	10,206,412,057.96	27,522,854,801	-



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22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	920,251,910	1,043,773,196	434,210,394.47	1,305,095,621	-
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	176,851,437	184,681,437	96,074,119.61	233,789,616	-
22020303	EXPENSES ON CLIMATE CHANGE MATERIALS	500,000	500,000	-	30,000,000	-
22020304	DRUGS AND MEDICAL SUPPLIES	859,569,100	869,569,100	205,439,945.53	1,375,585,570	-
22020305	UNIFORMS AND OTHER CLOTHINGS	49,402,605	49,552,605	235,000	51,602,605	-
22020306	FOOD STUFF /CATERING MATERIALS SUPPLIES	490,748,000	1,007,700,000	291,238,600	1,014,200,000	-
22020307	DRAWING OFFICE AND SURVEY MATERIALS	17,300,000	17,300,000	410,000	24,900,000	-
22020308	PURCHASE OF ELECTRICAL ADDING MACHINE FOR THE INTERNAL AUDIT UNIT	1,822,800	1,822,800	-	5,822,800	-
22020309	PHOTOGRAPHIC MATERIALS, GRAPHIC ARTS AND DESIGN	9,450,000	9,450,000	425,000	14,050,000	-
22020310	PURCHASE OF TEXTBOOKS AND TEACHING EQUIPMENT / LAW BOOKS	176,985,000	246,985,000	25,656,600	239,585,000	-
22020311	WATER SPARE PARTS / CHEMICALS/ OTHER REGENTS	71,259,508	56,859,508	37,732,814.20	503,209,508	-
22020312	LIBRARY EXPENSES	23,737,126	23,737,126	1,081,500	28,205,000	-
22020313	PURCHASE OF RAIN BOOT	400,000	400,000	-	1,900,000	-
22020314	HEALTH CENTRE CONSUMABLE	1,600,000	1,600,000	2,907,300	16,000,000	-
22020315	PRODUCTION OF STATE GOVERNMENT STAFF IDENTITY CARDS	-	-	-	5,000,000	-
22020317	ONE HEALTH PLATFORM FOR ANIMAL HEALTH	-	-	-	50,000,000	-
22020318	COOPERATIVE DEVELOPMENT AND LIVELIHOOD SUPPORT	-	-	-	200,000,000	-
22020319	PROVISION OF WELFARE (HEALTHCARE, RELIEF MATERIALS AND ALTERNATIVE ACCOMMODATION) FOR FLOOD VICTIMS AND IDPs	-	1,000,000,000	-	1,000,000,000	-
22020320	PROCUREMENT OF HIV TEST KITS AND CONSUMABLES	-	-	-	25,000,000	-
22020321	DRUGS CONTROL PROGRAM	-	-	-	10,000,000	-
22020322	PUBLICATION OF KOGI STATE STATISTICAL YEAR BOOK/ PLANNING & STATISTIC BOOKS /STATE STATISTICAL MASTER PLAN	261,715,375	268,510,375	372,604,001.09	269,180,896	-
22020323	OFFICE AND GENERAL EXPENSES	13,617,122,872	15,135,187,872	8,704,623,983.06	17,095,500,885	-
22020324	RECORDING MATERIALS/ CDS FOR TRANSMITTING INFORMATION	2,000,000	2,000,000	643,700	3,000,000	-
22020327	EMERGENCY RELIEF DISASTER /PURCHASE OF RELIEVE MATERIALS LOADING AND OFF LOADING	118,500,000	650,000,000	5,595,000	1,400,500,000	-
22020329	POLIO AND NON-POLIO SIAS, MEASLES, SIPDS AND LIDS	258,492,268	258,492,268	-	375,000,000	-
22020344	FOAM COMPOUND MATERIAL FOR FIRE FIGHTING	1,000,000	1,000,000	-	14,000,000	-
22020345	WATER SUPPLY PRIVATE CONNECTION	100,000	100,000	-	100,000	-
22020346	PRODUCTION OF I.D CARD /STATE CALENDAR /DIARIES/ NOMINAL ROLL	38,377,300	101,246,900	27,534,100	102,627,300	-
22020347	CONTENT MANAGEMENT AND SITE MAINTENANCE	5,000,000	5,000,000	-	5,000,000	-
22020348	PURCHASE OF SAMPLE REAGENT FOR QUALITY CONTROL LABORATORY	-	-	-	520,000,000	-
22020354	CAPITALIZATION OF DRUGS AGENCY FOR PROCUREMENT OF DRUGS AND MEDICAL CONSUMABLES	802,000,000	102,000,000	-	1,604,000,000	-
220204	MAINTENANCE SERVICES - GENERAL	6,760,061,183	8,409,243,679	2,918,141,673.76	9,527,559,491	-
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	1,525,221,789	1,645,524,285	566,864,060.52	1,724,266,185	-
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	1,150,488,932	1,434,148,932	373,589,108.92	1,839,767,471	-
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,847,861,230	2,284,061,230	990,736,767.19	2,425,422,420	-
22020404	MAINTENANCE OF PLANTS /GENERATORS	890,417,675	1,037,237,675	220,290,596	882,208,496	-
22020405	MAINTENANCE OF OFFICE EQUIPMENT	445,803,230	535,003,230	164,992,961.41	1,005,982,411	-
22020406	CATTLE DAM MAINTENANCE	3,000,000	3,000,000	-	3,000,000	-
22020408	MAINTENANCE OF TRACTOR/ HEAVY DUTY EQUIPMENT	2,800,000	2,800,000	-	15,940,000	-
22020409	WORKSHOP MAINTENANCE	8,800,000	8,800,000	334,500	8,350,000	-
22020415	MAINTENANCE OF WATER TESTING EQUIPMENT	1,548,500	1,548,500	362,000	7,008,500	-



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22020416	MAINTENANCE OF ELECTRIC COOKERS IN GOVT. QUARTERS	160,000	160,000	-	1,600,000	-
22020417	MAINTENANCE OF HAJJ CAMP AT GWAGWALADA /ABUJA/ SCREENING GROUND	2,419,000	2,419,000	1,850,000	3,419,000	-
22020418	MAINTENANCE OF STREET LIGHT	2,600,000	10,600,000	-	54,500,000	-
22020419	AERIAL FIELD MAINTENANCE	1,500,000	1,500,000	-	2,500,000	-
22020420	MAINTENANCE OF GARAGE	181,928	32,181,928	30,320,000	181,928	-
22020421	MAINTENANCE OF HOSTELS	138,500,000	198,500,000	76,519,950.43	209,500,000	-
22020422	PROVISION/ MAINTENANCE OF SOLAR LIGHT	23,000,000	23,000,000	-	13,000,000	-
22020423	REPAIR AND MAINTENANCE OF BOREHOLE	29,800,000	32,800,000	9,150,965	58,000,000	-
22020426	MAINTENANCE OF EDUCATION EQUIPMENT AND MATERIALS	1,000,000	1,000,000	-	100,000	-
22020427	MAINTENANCE OF REFUSE/ DUMPSITE AND SEPTIC TANK EMPTIER	240,100,000	240,100,000	-	291,000,000	-
22020428	UP-KEEP OF GOVERNMENT HOUSE/ GOVERNMENT LODGE	50,000,000	50,000,000	-	50,000,000	-
22020432	MAINTENANCE OF BROADCASTING EQUIPMENT/ ICT EQUIPMENT/GOVERNMENT HOUSE BROADBAND CONNECTIVITY AND ICT EXPENSES	162,343,780	212,343,780	63,663,217.38	306,963,830	-
22020434	ELECTRICAL INSTALLATION/ REPAIRS	31,000,000	31,000,000	3,065,200	34,500,000	-
22020436	VACCINE COLD CHAIN STORE MAINTENANCE	85,000,000	85,000,000	70,000	85,000,000	-
22020439	GBV SITUATION ROOM AND DATA MANAGEMENTCENTRE EXPENSES	49,000,000	59,000,000	30,056,000	69,000,000	-
22020440	MAINTENANCE OF WORLD BANK ASSISSTED - HEALTH SYSTEM DEVELOPMENT PROJECT II IN 21 LGA	6,048,000	6,048,000	-	6,048,000	-
22020441	HEALTH FACILITIES MAINTENANCE EXPENSES	28,967,119	438,967,119	376,735,146.91	224,067,119	-
22020446	MAINTENANCE OF VC'S LODGE EXPENSES/ VCS OFFICE AND SENATE EXPENSES.	19,000,000	19,000,000	7,598,200	40,000,000	-
22020447	KOGI STATE REBRANDING CAMPAIGN (BRANDING OF INFRASTRUCTURE AND EVENTS)	-	-	-	151,234,131	-
22020448	PROPERTY IDENTIFICATION AND ENUMERATION EXPENSES	13,500,000	13,500,000	1,943,000	15,000,000	-
220205	TRAINING - GENERAL	4,465,858,867	5,818,793,667	1,730,661,706.81	14,842,775,453	-
22020501	LOCAL TRAINING	1,523,314,435	2,043,651,935	685,926,221.70	7,256,388,305	-
22020502	INTERNATIONAL TRAINING	749,100,000	1,289,100,000	276,523,837.91	1,882,600,000	-
22020511	WORKSHOPS, SEMINARS & CONFERENCES	982,104,432	1,974,701,732	592,158,752.20	2,647,870,757	-
22020512	1% LOCAL GOVERNMENT TRAINING DEDUCTION FOR TRAINING LG STAFF	1,000,000,000	300,000,000	148,827,175	944,576,391	-
22020541	GOVERNMENT INTERVENTION ON PAYMENT OF EXAMINATION FEES FOR STUDENTS IN PUBLIC SCHOOLS:WAEC & JAMB, BECE, CEE	11,340,000	11,340,000	4,225,720	1,711,340,000	-
22020568	BUILDING CAPACITY OF SELECTED FARMERS, FOCAL /PROGRAMME OFFICERS BY NEPAD	-	-	-	200,000,000	-
22020570	RESEARCH AND DOCUMENTATION	200,000,000	200,000,000	23,000,000	200,000,000	-
220206	OTHER SERVICES - GENERAL	35,750,967,196	61,839,310,032	42,428,394,072.29	74,447,318,804	-
22020601	SECURITY SERVICES EXPENSES	947,347,325	2,761,847,325	1,339,783,204.63	3,824,208,325	-
22020602	OFFICE RENT	356,350,950	256,350,950	79,668,235.71	453,015,000	-
22020603	RESIDENTIAL RENT/HIRE OF PRIVATE HOUSES	297,450,000	429,450,000	169,481,038	407,600,000	-
22020604	SECURITY OPERATIONS	11,886,500,000	35,381,500,000	30,058,412,609.04	40,899,640,000	-
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	2,256,625,109	2,727,170,895	2,013,327,969.80	3,706,177,866	-
22020612	SCIENCE & TECHNICAL, ART EXHIBITIONS/ ANNUAL TRADE FAIR FOR EXHIBITION OF PRODUCTS MADE BY PEOPLE WITH DISABILITY /JETS	7,100,111	7,100,111	-	349,141,470	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



	CLUB ACTIVITIES:SCIENCE AND PROJECT EXHIBITION(STATE AND NATIONAL)					
22020618	HEALTH INSURANCE EXPENSES (CAPITATION, SERVICE FEES, ICT MAINTENANCE, ADMINISTRATIVE FEES AND RE-INSURANCE)	880,000,000	880,000,000	489,765,035.16	1,557,308,500	-
22020620	HEALTH CARE PLUS ACTIVITIES (MATERNAL AND CHILD HEALTH)	-	-	-	100,000,000	-
22020622	ROAD OPENING/DEMOLITION EXERCISE /SCHEME (SITE AND SERVICES) /COURT SUMMONS (OVER ILLEGAL STRUCTURES)/SIGN POST AND STREET NAMING	12,000,000	12,000,000	1,200,000	100,000,000	-
22020624	CITIZENS RIGHT COMMISSION EXPENSES	2,000,000	2,000,000	-	2,000,000	-
22020626	NATIONAL LEPROSY & TB CONTROL PROGRAMME	200,000,000	200,000,000	-	200,000,000	-
22020631	SPORT INTERVENTION PROGRAMME/ LOCAL SPORT PROGRAMME (TALENT HUNT)	350,000,000	350,000,000	-	400,000,000	-
22020634	HEALTH SECURITY (EMERGENCY PREPAREDNESS RESPONSE (EPR) AND DISEASE CONTROL)	-	-	-	500,000,000	-
22020635	KOGI STATE OPEN GOVERNMENT PARTNERSHIP (OGP) INTENVENTION TO STRENGTHEN SOME MDAs ACTIVITIES FOR OPTIMAL PERFORMANCE	149,100,000	145,600,000	18,404,000	142,100,000	-
22020639	CONDUCT OF EXAMS EXPENSES	598,400,000	612,900,000	503,509,353.50	844,400,000	-
22020646	ONCHOCERECIASIS & NTD PROGRAMME	5,861,344,664	1,861,344,664	-	5,440,731,008	-
22020647	PRIMARY EAR CARE IN KOGI STATE	400,200,000	400,200,000	-	400,200,000	-
22020648	PUBLIC HEALTH EMERGENCY OPERATION CENTRE, LOKOJA (PHEOC)	50,000,000	50,000,000	-	50,000,000	-
22020651	STATE BLOOD TRANSFUSION SERVICES	3,024,000	3,024,000	-	3,024,000	-
22020652	HEALTH INVESTMENT PLAN /HEALTH PROMOTION AND EDUCATION	97,600,904	97,600,904	-	272,000,000	-
22020653	PROJECT MANAGEMENT AND SYSTEM STRENGTHENING (AGILE PROJECT)	-	-	-	1,445,607,600	-
22020655	ROLL BACK MALARIA /MALARIA ERADICATION PROGRAMME	1,271,550,685	1,271,550,685	-	1,271,550,685	-
22020656	SITE ANALYSIS REPORT AND ENVIRONMENTAL IMPACT ASSESSMENT	1,500,000	1,500,000	-	5,500,000	-
22020657	COMMITTEES WORK EXPENSES/ ALLOWANCES	583,000,000	811,000,000	78,640,596.84	969,500,000	-
22020660	HEALTH INTERVENTIONS PROGRAMME TO KOGI STATE	1,414,847,112	1,414,847,112	403,030,623.18	1,605,547,712	-
22020662	ACCREDITATION OF TECHNICAL SCHOOLS /ACCREDITATION OF SERVICE PROVIDERS/ ACCREDITATION OF COURSES	988,550,500	713,550,500	38,787,611.25	1,025,550,000	-
22020664	ENVIRONMENTAL /OCCUPATIONAL HEALTH SERVICE	1,000,000	1,000,000	-	5,000,000	-
22020665	CHILD RIGHTS IMPLEMENTATION IN KOGI STATE	18,000,000	18,000,000	-	18,000,000	-
22020667	BASIC HEALTH CARE PROVISION FUND (STATE CASH COMMITMENT)	920,780,914	1,145,780,914	504,452,749.48	1,160,780,714	-
22020672	REFUND OF VARIOUS EXPENSES INRESPECT OF GOVERNMENT ACTIVITIES CARRIED OUT WITH PERSONAL MONEY	699,107,000	717,607,000	373,256,750	598,307,000	-
22020677	REPRODUCTIVE HEALTH /CHILD HEALTH ACTIVITIES	1,000,000	1,000,000	-	275,000,000	-
22020681	IMMUNIZATION PLUS AND MALARIA PROGRESS BY ACCELERATING COVERAGE AND TRANSFORMING SERVICES (IMPACT)	4,505,150,000	7,873,947,050	5,879,658,715.70	1,500,000,000	-
22020682	FAMILY PLANNING AND POPULATION CONTROL	51,188,000	51,188,000	-	129,000,000	-
22020683	REPRODUCTIVE, MATERNAL, NEWBORN CHILD, ADOLESCENT AND ELDERLY HEALTH (RMNCAEH) INTERVENTION	25,000,000	25,000,000	-	2,742,000,002	-
22020684	COMMUNITY BASED HEALTH WORKERS (CBHW)	233,225,922	233,225,922	-	233,225,922	-
22020690	FREE RURAL MEDICAL OUTREACH	1,000,000	1,000,000	-	1,000,000	-
22020691	GENDER-BASED VIOLENCE(GBV) RESPONSIVE SERVICE DELIVERY	118,000,000	118,000,000	500,000	83,000,000	-
22020692	NATIONAL HEALTH ACCOUNT/ BOOK & PRROJECT ACCOUNT	3,024,000	3,024,000	-	3,024,000	-
22020696	ODODO HEALTH TRAIN (MEDICA OUTREACH)	500,000,000	1,200,000,000	476,515,580	1,414,179,000	-



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22020698	STATE EMERGENCY ROUTINE IMMUNIZATION COORDINATING CENTRE (SERICC)	60,000,000	60,000,000	-	60,000,000	-
22020699	EMERGENCY MEDICAL SERVICES	-	-	-	250,000,000	-
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	9,986,119,523	16,090,119,523	6,496,911,038.16	30,997,435,969	-
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	6,682,998,933	13,246,998,933	5,785,709,709.60	24,428,244,933	-
22020702	LEGAL SERVICES /PREROGATIVE OF MERCYEXPENSES/ IMPLEMENTATION OF ACJ LAW 2017	1,362,800,000	802,800,000	432,101,750	1,586,300,000	-
22020703	KOGI ELECTRICITY REGULATORY COMMISSION EXPENSES	400,000,000	500,000,000	112,429,553.56	737,570,446	-
22020704	STATE CASES /JUDGEMENT DEBTS SETTLEMENT/ ASSIZES EXPENSES /ASSESSOR'S FEES	1,530,000,000	1,530,000,000	166,185,025	1,530,000,000	-
22020705	PROJECT FACILITATION FUND (PFF)	-	-	-	2,700,000,000	-
22020706	SURVEYING SERVICES/ FEASIBILITY STUDY	10,320,590	10,320,590	485,000	15,320,590	-
220208	FUEL & LUBRICANTS - GENERAL	3,341,617,871	3,171,560,871	1,023,951,756.69	3,439,734,384	-
22020801	MOTOR VEHICLE FUEL COST	1,125,517,427	1,130,917,427	343,076,550.18	1,059,660,940	-
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	5,400,000	5,400,000	170,000	8,000,000	-
22020803	PLANTS/ GENERATOR FUEL COST	284,193,587	285,193,587	47,405,777	328,233,587	-
22020804	COOKING GAS /FUEL COST	2,100,000	2,100,000	-	4,000,000	-
22020806	DIESEL EXPENSES	1,426,686,857	973,329,857	265,589,268.03	1,432,569,857	-
22020807	FUEL EXPENSES	480,120,000	757,020,000	365,950,161.48	568,270,000	-
22020808	LUBRICANTS EXPENSES	17,600,000	17,600,000	1,760,000	39,000,000	-
220209	FINANCIAL CHARGES - GENERAL	890,925,853	1,405,895,511	1,689,222,372.72	1,561,395,985	-
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	574,255,927	575,225,585	1,037,458,003.68	437,495,985	-
22020902	INSURANCE PREMIUM	186,669,926	690,669,926	557,249,381.54	878,900,000	-
22020903	VALUATION /PAYMENT OF INSURANCE PREMIUM ON GOVERNMENT BUILDINGS & PROPERTIES/VEHICLES	130,000,000	140,000,000	94,514,987.50	235,000,000	-
22020904	PROVISION OF PREMIUM TO NATIONAL AGRICULTURAL INSURANCE SCHEME TO GUARANTEE LOANS FOR AGRICULTURAL INPUTS	-	-	-	10,000,000	-
220210	MISCELLANEOUS EXPENSES GENERAL	21,948,562,969	23,799,005,946	11,465,881,831.36	32,241,739,590	3,584,653,020
22021001	REFRESHMENT & MEALS	3,809,348,019	8,482,618,019	5,918,430,589.40	8,894,780,711	-
22021002	PUBLICITY & ADVERTISEMENTS	2,329,519,092	2,376,359,092	1,487,861,492.86	2,609,297,007	-
22021003	CELEBRATION/ REMEMBRANCE DAY	511,669,623	542,200,000	216,184,500	742,500,000	-
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	515,245,833	597,245,833	134,574,724.04	819,394,493	-
22021005	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT (NEPAD) RUNNING COST	300,000,000	300,000,000	-	300,000,000	-
22021009	FAMILY LIFE AND HIV/HEALTH EDUCATION	-	-	-	96,000,000	-
22021010	ALL SPORT COMPETITION EXPENSES	386,951,010	386,951,010	391,512,913	550,800,450	-
22021011	ODODO COMMUNITY /BUSINESS OUTREACH	250,000,000	250,000,000	-	250,000,000	-
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	1,002,994,599	1,251,994,599	570,035,922.88	1,749,761,204	-
22021013	RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES/ DISCIPLINE COST	124,278,969	148,978,969	2,042,000	146,196,812	-
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	560,269,495	569,269,495	115,951,430	640,721,473	-
22021015	SUBSCRIPTION TO PROFESSIONAL BODIES/ PARLIAMENTARY /ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS	3,453,632,061	953,632,061	90,502,994.72	2,028,942,061	-
22021016	CONDUTUNG ELECTION/ ELECTION TRIBUNALS EXPENSES	38,000,000	38,000,000	-	38,000,000	-



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22021022	STATE COUNCIL ON HEALTH/ NATIONAL COUNCIL ON HEALTH MEETING /HUMAN RESOURCE FOR HEALTH	45,242,371	45,242,371	900,000	215,340,000	-
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	741,148,520	1,473,148,520	813,165,977.44	1,502,977,000	-
22021032	ALL FESTIVAL BOTH STATE AND NATIONAL EXPENSES	61,000,000	61,000,000	13,005,245.22	322,000,000	-
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	1,550,448,023	1,879,550,623	1,115,902,714.59	2,308,224,109	-
22021035	EXPENSES INCIDENTAL TO ENVIRONMENTAL IMPACT ASSESSMENT /RIGHT OF WAYS	10,000,000	10,000,000	1,730,000	10,000,000	-
22021039	NG-CARES OPERATION COSTS	350,780,000	350,780,000	-	200,780,000	-
22021040	BLINDNESS PREVENTION PROGRAMME	1,000,000	1,000,000	-	20,000,000	-
22021042	PREVENTION AND CONTROL OF LIVESTOCK TUBERCULOSIS ACROSS THE STATE	-	-	-	25,000,000	-
22021045	MEASELS SURVEILLANCE AND MNCH EXPENSES	1,000,000	1,000,000	-	1,000,000	-
22021049	CARES COORDINATING UNIT EXPENSES	276,026,000	276,026,000	500,000	150,000,000	-
22021050	INTER-GOVERNMENTAL COLLABORATION WITH FEDERAL AND STATE MDAs FOR SOME PROGRAMME	-	-	-	100,000,000	-
22021054	STATE AIDS /STI CONTROLPROGRAMME(SASCP) EXPENSES	1,000,000	1,000,000	-	1,000,000	-
22021056	ERADICATION OF POLIO(WHO) PROGRAMME EXPENSES	1,000,000	1,000,000	-	1,000,000	-
22021057	MATERNAL AND PERINATAL SURVEILLANCE EXPENSES	1,000,000	1,000,000	-	1,000,000	-
22021059	LAND COMPENSATION /PLOT BEACONING EXPENSES /COMPENSATION ON DISASTER	-	-	-	100,000,000	-
22021060	CONTROL OF EMERGING PUBLIC HEALTH DISEASE	3,024,000	3,024,000	-	3,024,000	-
22021061	ACCELLERATING OF NUTRITION RESULTS IN NIGERIA (ANRIN)	600,000,000	600,000,000	27,082,497.13	750,000,000	750,000,000
22021062	STATE INTERVENTION FOR MEDICAL ASSISTANCE (BELLO CARE)	75,000,000	150,000,000	125,055,026.50	150,000,000	-
22021064	FOOD AND NUTRITION PROGRAMS EXPENSES	1,192,715,654	1,194,715,654	41,217,700.28	2,834,653,020	2,834,653,020
22021066	PROVISION OF BASIC HEALTH CARE PROVISION FUNG (GOVT. CASH COMMITMENT) TO PROVIDE BASIC HEALTH FACILITIES	10,000,000	10,000,000	-	100,000,000	-
22021067	LOGISTICS MANAGEMENT COORDINATINGUNIT(LMCU)	1,000,000	1,000,000	-	105,000,000	-
22021068	GOVERNMENT CONNECT ON HUMANITARIAN AND SOCIAL SERVICES	-	-	-	500,000,000	-
22021069	BOARD MEETING EXPENSES	89,000,000	97,000,000	34,783,400	355,480,000	-
22021071	CONTROL OF NON-COMMUNICABLE DISEASES(NTD)	1,000,000	1,000,000	-	1,000,000	-
22021082	UN-FOOD SYSTEM TRANSFORMATION PATHWAY (UN-FSTP) OPERATIONAL COST	15,000,000	15,000,000	-	15,000,000	-
22021093	FLOOD DISASTER PREPARADNESS	3,000,000,000	1,000,000,000	-	2,350,000,000	-
22021096	PROCUREMENT OF VACCINES FOR TRANSBOUNDARY ANIMAL DISEASES /ANIMAL VACCINATION EXERCISE ACROSS THE STATE	20,000,000	20,000,000	-	100,000,000	-
22021097	SMALL HOLDER HORTICULTURAL EMPOWERMENT PROJECT (SHEP)	50,000,000	50,000,000	-	50,000,000	-
22021098	MONITORING ACTIVITIES AND FOLLOW UP	570,269,700	659,269,700	365,442,703.30	1,102,867,250	-
2203	LOANS AND ADVANCES	10,677,850	10,677,850	50,000	30,677,850	-
220301	STAFF LOANS & ADVANCES	10,677,850	10,677,850	50,000	30,677,850	-
22030101	MOTOR VEHICLE/ BICYCLE ADVANCE	677,850	677,850	-	677,850	-
22030103	OTHER LOANS AND ADVANCES	10,000,000	10,000,000	50,000	30,000,000	-
2204	GRANTS AND CONTRIBUTIONS GENERAL	3,460,481,543	8,109,981,543	2,637,074,260.48	5,280,069,585	-
220401	LOCAL GRANTS AND CONTRIBUTIONS	3,460,481,543	8,109,981,543	2,637,074,260.48	5,280,069,585	-
22040112	TAKE OFF GRANT FOR THE IMPLEMENTATION OF NEWLY CREATED AGENCY/DEPARTMENT	490,000,000	1,315,000,000	-	2,195,000,000	-



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22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	669,433,543	893,933,543	142,308,674.38	929,021,585	-
22040114	STATE GOVERNMENT SUPPORT FOR PRIMARY HEALTH CARE IN LGAS	6,048,000	6,048,000	-	6,048,000	-
22040115	SPECIAL GRANTS TO BOARD OF INTERNAL REVENUE ON REVENUE GENERATION (OUTSIDE 10% MANDATORY COMMISSION)	2,295,000,000	5,895,000,000	2,494,765,586.10	2,150,000,000	-
22080126	GOVERNMENT SUPPORT TO KOGI STATE NATIONAL YOUTH COUNCIL OF NIGERIA (NYCN)	250,000,000	250,000,000	50,200,000	350,000,000	-
22080127	GOVERNMENT SUPPORT TO KOGI STATE YOUTH PARLIAMENT	90,000,000	90,000,000	-	100,000,000	-
22080128	GOVERNMENT SUPPORT TO NATIONAL ASSOCIATION OF KOGI STATE/ NATIONAL STUDENTS (NAKOSS) /(NANS)	110,000,000	110,000,000	-	200,000,000	-
2206	PUBLIC DEBT CHARGES	27,980,000,000	20,980,000,000	31,543,458,476.14	16,000,000,000	-
220601	FOREIGN INTEREST / DISCOUNT	1,800,000,000	1,800,000,000	308,180,443.07	1,000,000,000	-
22060102	FOREIGN INTEREST /DISCOUNT - LONG TERM BORROWINGS	1,800,000,000	1,800,000,000	308,180,443.07	1,000,000,000	-
220602	DOMESTIC INTEREST / DISCOUNT	10,180,000,000	3,180,000,000	260,453,135.14	4,000,000,000	-
22060202	DOMESTIC INTEREST /DISCOUNT - LONG TERM BORROWINGS	10,180,000,000	3,180,000,000	260,453,135.14	4,000,000,000	-
220603	FOREIGN PRINCIPAL	1,000,000,000	1,000,000,000	3,687,567,056.76	1,000,000,000	-
22060302	FOREIGN PRINCIPAL - LONG TERM BORROWINGS	1,000,000,000	1,000,000,000	3,687,567,056.76	1,000,000,000	-
220604	DOMESTIC PRINCIPAL	15,000,000,000	15,000,000,000	27,287,257,841.17	10,000,000,000	-
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS	15,000,000,000	15,000,000,000	27,287,257,841.17	10,000,000,000	-
2207	TRANSFERS -PAYMENT	88,291,887	88,291,887	52,666,481.24	-	-
220701	TRANSFER TO FUND RECURRENT EXPENDITURE- PAYMENT	88,291,887	88,291,887	52,666,481.24	-	-
22070107	25% RETENTION COMMISSION FEES ON REVENUE GENERATION BY KOGI STATE BUREAU OF LANDS & TOWN PLANNING	-	-	10,126,942.13	-	-
22070113	3% REVENUE GENERATION TO MDAS IN CHARGE OF THE GENERATION	88,291,887	88,291,887	42,539,539.11	-	-
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	30,197,217,967	36,517,217,967	19,651,228,725.31	22,277,017,967	-
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	30,197,217,967	36,517,217,967	19,651,228,725.31	22,277,017,967	-
22080103	FINANCIAL ASSISTANCE TO KOGI STATE LAW STUDENTS IN THE NIGERIAN LAW SCHOOLS	52,000,000	52,000,000	-	52,000,000	-
22080109	FINANCIAL ASSISTANCE TO NIGERIA LEGION -EX SERVICEMEN	7,500,000	7,500,000	-	7,000,000	-
22080110	FUEL SUBSIDY REMOVAL PALLIATIVES	21,000,000,000	31,000,000,000	18,399,861,122.31	16,425,660,000	-
22080114	ASSIST AND EMPOWER POOR AND VULNERABLE PEOPLE ACROSS ALL LGAS IN KOGI STATE	1,200,000,000	1,200,000,000	-	1,300,000,000	-
22080115	PAYMENT OF SCHOLARSHIP/ BURSARY ALLOWANCE TO KOGI STUDENTS IN TERTIARY INSTITUTIONS AND ASSOCIATED COSTS	3,000,000,000	1,500,000,000	575,876,355.50	2,090,000,000	-
22080118	EXPENSES ON GOVERNMENT INTERVENTION FOR SENIOR CITIZENS	8,024,000	8,024,000	-	8,024,000	-
22080119	FINANCIAL ASSISTANCE TO NEEDIES	1,479,693,967	1,299,693,967	625,291,247.50	1,244,333,967	-
22080121	CASH TRANSFER EXPENSES	3,000,000,000	1,000,000,000	-	500,000,000	-
23	CAPITAL EXPENDITURE	301,280,903,802	282,461,361,271	103,772,328,548.08	453,042,501,760	1,101,491,201
2301	FIXED ASSETS PURCHASED	55,939,307,356	71,336,947,356	22,295,129,428.25	78,583,031,433	632,054,901
230101	PURCHASE OF FIXED ASSETS - GENERAL	55,939,307,356	71,336,947,356	22,295,129,428.25	78,583,031,433	632,054,901
23010101	PURCHASE / ACQUISITION OF LAND	610,836,800	1,310,836,800	541,759,022	750,000,000	-
23010102	PURCHASE OF OFFICE BUILDINGS	-	950,000,000	-	-	-
23010104	PURCHASE OF WATER NAVIGATIONAL EQUIPMENT	100,000,000	100,000,000	-	100,000,000	-
23010105	PURCHASE OF MOTOR VEHICLES	10,204,000,000	7,559,000,000	592,218,850	11,323,017,081	-
23010106	PURCHASE OF VANS	1,740,000,000	1,965,000,000	725,230,000	2,225,000,000	-
23010107	PURCHASE OF TRUCKS	335,000,000	335,000,000	-	1,863,880,000	-
23010108	PURCHASE OF BUSES	2,440,000,000	3,140,000,000	635,969,000	3,248,000,000	-



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23010109	PURCHASE OF BOATS	500,000,000	500,000,000	-	850,000,000	-
23010110	PURCHASE OF ROAD EQUIPMENT	100,000,000	100,000,000	-	500,000,000	-
23010111	PURCHASE OF TRACTORS	10,000,000	10,000,000	-	70,300,000	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	2,334,400,000	2,604,400,000	42,981,765	2,492,000,000	-
23010113	PURCHASE OF COMPUTERS	1,174,927,364	1,474,927,364	434,787,582.50	1,957,557,364	-
23010114	PURCHASE OF COMPUTER PRINTERS	28,408,870	28,408,870	240,000	46,500,000	-
23010115	PURCHASE OF PHOTOCOPYING MACHINES	33,000,000	73,000,000	16,755,000	217,606,000	-
23010117	PURCHASE OF SHREDDING MACHINES	15,000,000	15,000,000	-	600,000,000	-
23010118	PURCHASE OF SCANNERS	10,000,000	10,000,000	-	15,000,000	-
23010119	PURCHASE OF POWER GENERATING SET/PLANT	730,908,085	731,908,085	192,612,942.50	952,480,018	-
23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	10,000,000	10,000,000	-	10,000,000	-
23010121	PURCHASE OF RESIDENTIAL FURNITURE	20,000,000	20,000,000	-	163,415,000	-
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	1,552,408,000	2,602,408,000	138,422,300	3,571,368,900	-
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	932,600,363	818,740,363	3,000,000	836,225,796	-
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	269,800,000	269,800,000	-	627,964,246	-
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	990,381,025	990,381,025	18,642,190	2,595,500,000	-
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	85,000,000	85,000,000	-	95,000,000	-
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT AND IMPLEMENTS	10,290,000,000	10,290,000,000	4,125,167,750	9,900,000,000	530,000,000
23010128	PURCHASE OF SECURITY EQUIPMENT	11,411,000,000	13,381,000,000	11,608,930,350	14,751,000,000	-
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	1,565,400,000	1,115,400,000	46,870,187.50	2,456,812,321	102,054,901
23010130	PURCHASE OF RECREATIONAL FACILITIES	5,835,000	5,835,000	-	22,000,000	-
23010132	PURCHASE OF SECURITY GADGETS	70,000,000	70,000,000	3,125,000	245,200,000	-
23010133	PURCHASE OF SURVEYING EQUIPMENT	1,355,000,000	11,265,000,000	731,300,000	4,241,706,800	-
23010139	PURCHASE OF AGRICULTURAL EQUIPMENT	100,000,000	600,000,000	-	600,000,000	-
23010140	PURCHASE OF OFFICE EQUIPMENT	565,000,000	565,000,000	66,263,421.75	662,029,596	-
23010141	PURCHASE OF OFFICE TOOLS /MATERIALS	1,376,000,000	1,126,500,000	1,492,000	1,145,846,211	-
23010142	PURCHASE OF CLIMATE MANAGEMENT EQUIPMENT/ MATERIALS	283,035,235	2,023,035,235	1,800,000,000	1,300,000,000	-
23010143	PURCHASE OF CLEANING AND FUMIGATING TOOLS	300,000,000	300,000,000	-	100,000,000	-
23010144	PURCHASE OF POWER INSTILLATION EQUIPMENT	1,949,127,621	2,024,127,621	503,306,300	3,131,579,621	-
23010145	PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	307,000,000	732,000,000	66,055,767	2,554,803,487	-
23010146	PURCHASE OF MOTOR CYCLES	2,135,238,993	2,135,238,993	-	2,361,238,992	-
2302	CONSTRUCTION / PROVISION	183,395,497,299	165,811,814,768	66,923,851,926.52	286,614,171,919	410,530,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	183,395,497,299	165,811,814,768	66,923,851,926.52	286,614,171,919	410,530,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	18,368,680,820	20,574,882,422	1,108,760,998.63	22,574,752,641	-
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	9,302,661,535	8,652,661,535	1,167,965,201.82	6,722,661,535	-
23020103	PROVISION OF ELECTRICITY TO PUBLIC BUILDINGS	11,832,087,969	7,857,087,969	4,217,694,939.58	11,305,600,000	-
23020104	CONSTRUCTION / PROVISION OF HOUSING SCHEMES	1,730,401,453	1,730,401,453	75,689,183.18	3,430,401,453	-
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	3,549,260,000	3,410,610,000	1,513,304,640.15	5,236,118,600	350,000,000
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	3,765,111,300	3,821,111,300	132,700,375.80	5,986,040,000	-
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	16,103,000,000	7,103,000,000	2,065,816,575.10	50,958,382,000	-
23020108	PRE- CONSTRUCTION DESIGN SERVICES	20,000,000	20,000,000	-	20,000,000	-
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	1,392,560,000	1,392,560,000	-	1,101,500,000	-
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	1,196,000,000	1,196,000,000	12,998,008.34	986,000,000	-
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	1,220,000,000	1,720,000,000	16,625,000	2,042,000,000	-
23020114	CONSTRUCTION / PROVISION OF ROADS	58,006,279,220	61,625,203,108.70	22,117,908,801.73	63,947,781,772	-
23020117	CONSTRUCTION / PROVISION OF AIR -PORT / AERODROMES	3,000,000,000	500,000,000	499,239,181.98	51,000,000,000	-



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23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	20,653,328,090	18,737,170,068.30	23,523,915,261.10	20,258,633,310	10,530,000
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	870,000,000	870,000,000	502,000,000	3,815,000,000	-
23020120	CONSTRUCTION OF PRODUCTION FACILITIES	13,206,709,418	6,456,709,418	944,940,000	13,634,926,404	50,000,000
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	247,301,544	247,301,544	873,342,686.45	947,301,544	-
23020124	CONSTRUCTION OF MARKETS/ PARKS	6,655,500,000	7,645,500,000	4,400,000,000	11,730,000,000	-
23020125	CONSTRUCTION OF POWER GENERATING PLANTS HOUSE	19,000,000	19,000,000	-	19,000,000	-
23020127	CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURES	4,128,900,310	4,103,900,310	37,600,000	3,037,172,660	-
23020128	CONSTRUCTION/ PROVISION OF HOTEL BUILDINGS	170,000,000	170,000,000	-	420,000,000	-
23020129	CONSTRUCTION/ PROVISION OF FENCING GOVERNMENT BUILDINGS	3,346,865,440	3,346,865,440	1,674,456,011.02	1,890,000,000	-
23020130	CONSTRUCTION /PROVISION OF MUSEUM	15,000,000	15,000,000	-	40,000,000	-
23020131	CONSTRUCTION /PROVISION OF HOSTEL BUILDINGS	4,596,850,200	4,596,850,200	2,038,895,061.64	5,510,900,000	-
2303	REHABILITATION / REPAIRS	54,168,877,978	37,595,377,978	9,674,987,642.72	78,781,137,797	-
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	54,168,877,978	37,595,377,978	9,674,987,642.72	78,781,137,797	-
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	1,912,089,882	1,942,089,882	604,682,717.66	2,244,500,454	-
23030102	REHABILITATION / REPAIRS - ELECTRICITY	112,500,000	99,500,000	-	62,500,000	-
23030103	REHABILITATION / REPAIRS - HOUSING	398,000,000	1,398,000,000	36,600,000	1,083,750,000	-
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	12,164,000,000	5,214,000,000	495,000,000	9,970,000,000	-
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	3,764,323,800	3,814,323,800	272,636,170.83	11,202,447,500	-
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	10,979,914,944	3,479,914,944	51,052,055	33,205,218,908	-
23030110	REHABILITATION / REPAIRS - LIBRARIES	33,500,000	33,500,000	-	-	-
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	362,000,000	362,000,000	-	365,000,000	-
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	33,200,000	33,200,000	-	122,000,000	-
23030113	REHABILITATION / REPAIRS - ROADS	17,343,400,545	13,343,400,545	7,613,511,371.41	14,693,400,545	-
23030114	REHABILITATION / REPAIRS - TRACTORS / OTHER HEAVY VEHICLES	360,000,000	360,000,000	-	110,000,000	-
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	10,000,000	10,000,000	-	30,000,000	-
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	6,270,448,807	7,079,948,807	456,905,842.65	5,106,620,390	-
23030122	REHABILITATION /REPAIRS OF BOUNDARY POST	40,000,000	40,000,000	49,730,605	40,200,000	-
23030125	REHABILITATION/ REPAIRS- POWER GENERATING PLANTS	50,000,000	50,000,000	51,786,880.17	50,000,000	-
23030127	REHABILITATION/ REPAIRS- ICT INFRASTRUCTURES	-	-	-	125,000,000	-
23030128	REHABILITATION/ REPAIRS OF MECHANIC WORKSHOP	100,000,000	100,000,000	-	100,000,000	-
23030129	REHABILITATION/ REPAIRS OF HOSTEL BUILDINGS	190,000,000	190,000,000	29,032,000	240,000,000	-
23030130	REHABILITATION/ REPAIRS OF FENCE FOR GOVERNMENT BUILDINGS	45,500,000	45,500,000	14,050,000	30,500,000	-
2304	PRESERVATION OF THE ENVIRONMENT	2,292,690,009	2,292,690,009	3,041,334,881.59	4,829,849,000	37,849,000
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	2,292,690,009	2,292,690,009	3,041,334,881.59	4,829,849,000	37,849,000
23040101	TREE PLANTING	1,130,000,000	1,130,000,000	2,541,334,881.59	2,015,000,000	-
23040102	EROSION & FLOOD CONTROL	1,120,000,000	1,120,000,000	500,000,000	1,125,000,000	-
23040103	WILDLIFE CONSERVATION	-	-	-	150,000,000	-
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	2,690,009	2,690,009	-	500,000,000	-
23040105	WATER POLLUTION PREVENTION & CONTROL	-	-	-	442,000,000	-
23040106	PLANTING AND CULTIVATION	40,000,000	40,000,000	-	597,849,000	37,849,000
2305	OTHER CAPITAL PROJECTS	5,484,531,160	5,424,531,160	1,837,024,669	4,234,311,611	21,057,300
230501	ACQUISITION OF NON TANGIBLE ASSETS	5,484,531,160	5,424,531,160	1,837,024,669	4,234,311,611	21,057,300
23050101	RESEARCH AND DEVELOPMENT	4,808,858,910	4,748,858,910	1,837,024,669	2,187,757,400	10,000,000
23050102	COMPUTER SOFTWARE ACQUISITION	125,212,500	125,212,500	-	633,574,800	5,574,800
23050103	MONITORING AND EVALUATION	5,000,000	5,000,000	-	214,604,000	-
23050106	ECONOMIC EMPOWERMENT	545,459,750	545,459,750	-	1,198,375,411	5,482,500



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



Kogi State Government 2026 Budget Proposals - Total Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Final Budget	2025 Perf as @ Sept	2026 Budget Proposals	2026 NUT Tagging
	Total Expenditure	582,404,119,489	604,548,992,718	306,815,282,624	820,490,585,443	4,686,144,221
701	GENERAL PUBLIC SERVICES	147,741,052,633	177,818,175,974.30	116,810,080,899.43	192,979,916,704	399,539,900
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	77,084,669,966	118,779,821,966	74,853,485,710.12	126,293,484,506	4,000,000
70111	EXECUTIVE AND LEGISLATIVE ORGANS	53,065,781,304	87,272,733,304	60,863,871,467.68	97,730,206,806	4,000,000
70112	FINANCIAL AND FISCAL AFFAIRS	24,018,888,662	31,507,088,662	13,989,614,242.44	28,563,277,700	-
7013	GENERAL SERVICES	41,994,725,453	37,376,696,794.30	10,375,172,713.18	50,014,774,984	395,539,900
70131	GENERAL PERSONNEL SERVICES	11,187,447,409	8,090,114,095	2,187,116,206.14	11,473,512,608	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	17,689,385,220	16,273,659,498.30	1,370,482,029.08	24,233,585,906	375,539,900
70133	OTHER GENERAL SERVICES	13,117,892,824	13,012,923,201	6,817,574,477.95	14,307,676,470	20,000,000
7016	GENERAL PUBLIC SERVICES N.E.C.	681,657,214	681,657,214	37,964,000	671,657,214	-
70161	GENERAL PUBLIC SERVICES N.E.C.	681,657,214	681,657,214	37,964,000	671,657,214	-
7017	PUBLIC DEBT TRANSACTIONS	27,980,000,000	20,980,000,000	31,543,458,476.14	16,000,000,000	-
70171	PUBLIC DEBT TRANSACTIONS	27,980,000,000	20,980,000,000	31,543,458,476.14	16,000,000,000	-
703	PUBLIC ORDER AND SAFETY	24,547,649,944	24,601,349,944	6,402,315,771.78	29,227,982,852	-
7031	POLICE SERVICES	1,231,150,000	1,231,150,000	645,793,563.74	1,145,350,000	-
70311	POLICE SERVICES	1,231,150,000	1,231,150,000	645,793,563.74	1,145,350,000	-
7032	FIRE PROTECTION SERVICES	118,129,593	118,129,593	51,836,520.17	137,681,098	-
70321	FIRE PROTECTION SERVICES	118,129,593	118,129,593	51,836,520.17	137,681,098	-
7033	LAW COURTS	23,198,370,351	23,252,070,351	5,704,685,687.87	27,944,951,754	-
70331	LAW COURTS	23,198,370,351	23,252,070,351	5,704,685,687.87	27,944,951,754	-
704	ECONOMIC AFFAIRS	112,205,905,609	117,035,526,824.70	38,863,708,410.21	182,323,136,927	665,704,700
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	9,054,905,222	11,543,605,222	5,252,237,075.46	20,771,709,086	-
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	9,054,905,222	11,543,605,222	5,252,237,075.46	20,771,709,086	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	15,240,748,122	16,583,748,122	5,093,899,819.94	29,400,021,388	665,704,700
70421	AGRICULTURE	15,240,748,122	16,583,748,122	5,093,899,819.94	29,400,021,388	665,704,700
7043	FUEL AND ENERGY	-	1,395,000,000	-	10,776,980,000	-
70432	PETROLUUM AND NATURAL GAS	-	1,395,000,000	-	10,776,980,000	-
7044	MINING, MANUFACTURING, AND CONSTRUCTION	13,047,009,703	16,207,009,703	1,463,851,000	7,775,512,689	-
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	13,047,009,703	16,207,009,703	1,463,851,000	7,775,512,689	-
7045	TRANSPORT	74,218,389,097	70,648,778,485.70	27,040,971,279.05	112,467,878,832	-
70451	ROAD TRANSPORT	74,218,389,097	70,648,778,485.70	27,040,971,279.05	112,467,878,832	-
7046	COMMUNICATION	626,423,720	626,423,720	-	1,090,030,694	-
70461	COMMUNICATION	626,423,720	626,423,720	-	1,090,030,694	-
7047	OTHER INDUSTRIES	18,429,745	30,961,572	12,749,235.75	41,004,238	-
70472	HOTELS AND RESTUARANTS	18,429,745	30,961,572	12,749,235.75	41,004,238	-
705	ENVIRONMENTAL PROTECTION	13,426,200,849	13,568,150,849	29,838,730,523.26	16,221,910,385	-
7051	WASTE MANAGEMENT	1,488,660,171	1,488,660,171	317,042,511.72	1,701,331,567	-
70511	WASTE MANAGEMENT	1,488,660,171	1,488,660,171	317,042,511.72	1,701,331,567	-
7056	ENVIRONMENTAL PROTECTION N.E.C.	11,937,540,678	12,079,490,678	29,521,688,011.54	14,520,578,818	-
70561	ENVIRONMENTAL PROTECTION N.E.C.	11,937,540,678	12,079,490,678	29,521,688,011.54	14,520,578,818	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



706	HOUSING AND COMMUNITY AMMENITIES	53,371,323,986	47,034,425,608	18,469,494,972.38	73,977,260,477	401,706,654
7061	HOUSING DEVELOPMENT	10,058,978,638	13,567,617,940	4,973,993,042.84	15,033,159,822	-
70611	HOUSING DEVELOPMENT	10,058,978,638	13,567,617,940	4,973,993,042.84	15,033,159,822	-
7062	COMMUNITY DEVELOPMENT	27,177,628,468	24,931,228,468	11,902,371,814.92	42,239,223,878	50,000,000
70621	COMMUNITY DEVELOPMENT	27,177,628,468	24,931,228,468	11,902,371,814.92	42,239,223,878	50,000,000
7063	WATER SUPPLY	16,134,716,880	8,535,579,200	1,593,130,114.61	16,704,876,777	351,706,654
70631	WATER SUPPLY	16,134,716,880	8,535,579,200	1,593,130,114.61	16,704,876,777	351,706,654
707	HEALTH	51,727,079,427	53,707,876,477	17,917,011,742.26	74,985,056,104	2,513,816,057
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	987,400,000	287,400,000	9,187,500	2,299,700,000	2,500,000
70711	PHARMACEUTICAL PRODUCTS	987,400,000	287,400,000	9,187,500	2,299,700,000	2,500,000
7073	HOSPITAL SERVICES	23,964,672,488	23,546,672,488	9,030,980,477.09	29,853,678,596	-
70731	GENERAL HOSPITAL SERVICES	8,354,329,237	6,854,329,237	4,537,207,766.78	10,474,303,215	-
70732	SPECIALIZED HOSPITAL SERVICES	15,610,343,251	16,692,343,251	4,493,772,710.32	19,379,375,381	-
7074	PUBLIC HEALTH SERVICES	11,139,704,815	16,033,501,865	7,467,029,845.66	21,791,381,875	1,778,323,401
70741	PUBLIC HEALTH SERVICES	11,139,704,815	16,033,501,865	7,467,029,845.66	21,791,381,875	1,778,323,401
7076	HEALTH N.E.C.	15,635,302,124	13,840,302,124	1,409,813,919.50	21,040,295,633	732,992,656
70761	HEALTH N.E.C.	15,635,302,124	13,840,302,124	1,409,813,919.50	21,040,295,633	732,992,656
708	RECREATION, CULTURE AND RELIGION	10,105,642,960	9,455,142,960	2,946,460,304.52	14,397,602,666	50,184,300
7081	RECREATIONAL AND SPORTING SERVICES	4,971,881,782	4,344,281,782	752,161,614.74	6,081,186,884	15,000,000
70811	RECREATIONAL AND SPORTING SERVICES	4,971,881,782	4,344,281,782	752,161,614.74	6,081,186,884	15,000,000
7082	CULTURAL SERVICES	776,644,619	776,644,619	154,087,584.78	3,096,846,421	-
70821	CULTURAL SERVICES	776,644,619	776,644,619	154,087,584.78	3,096,846,421	-
7083	BROADCASTING AND PUBLISHING SERVICES	3,725,959,337	3,700,959,337	1,726,775,752.87	4,410,266,775	35,184,300
70831	BROADCASTING AND PUBLISHING SERVICES	3,725,959,337	3,700,959,337	1,726,775,752.87	4,410,266,775	35,184,300
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	631,157,222	633,257,222	313,435,352.13	809,302,586	-
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	631,157,222	633,257,222	313,435,352.13	809,302,586	-
709	EDUCATION	105,174,105,629	89,541,685,629	31,320,432,959.96	173,273,970,117	71,309,510
7091	PRE-PRIMARY AND PRIMARY EDUCATION	7,608,636,791	3,608,636,791	2,283,859,750.46	7,709,612,802	-
70912	PRIMARY EDUCATION	7,608,636,791	3,608,636,791	2,283,859,750.46	7,709,612,802	-
7092	SECONDARY EDUCATION	10,257,598,853	8,257,598,853	6,284,305,812.01	14,564,833,123	-
70922	UPPER-SECONDARY EDUCATION	10,257,598,853	8,257,598,853	6,284,305,812.01	14,564,833,123	-
7094	TERTIARY EDUCATION	78,610,379,929	70,452,959,929	20,886,879,903.67	81,278,379,415	2,500,000
70941	FIRST STAGE OF TERTIARY EDUCATION	14,266,896,244	8,122,976,244	2,807,837,724.05	14,980,773,702	-
70942	SECOND STAGE OF TERTIARY EDUCATION	64,343,483,685	62,329,983,685	18,079,042,179.63	66,297,605,713	2,500,000
7095	EDUCATION NOT DEFINABLE BY LEVEL	113,005,873	113,005,873	41,756,801	198,211,884	-
70951	EDUCATION NOT DEFINABLE BY LEVEL	113,005,873	113,005,873	41,756,801	198,211,884	-
7097	R & D EDUCATION	40,502,552	40,502,552	17,741,559.59	51,300,426	-
70971	R & D EDUCATION	40,502,552	40,502,552	17,741,559.59	51,300,426	-
7098	EDUCATION N.E.C.	8,543,981,631	7,068,981,631	1,805,889,133.22	69,471,632,467	68,809,510
70981	EDUCATION N.E.C	8,543,981,631	7,068,981,631	1,805,889,133.22	69,471,632,467	68,809,510
710	SOCIAL PROTECTION	64,105,158,452	71,786,658,452	44,247,047,040.20	63,103,749,211	583,883,100
7102	OLD AGE	34,369,850,000	34,369,850,000	25,462,829,530.32	35,169,550,000	-
71021	OLD AGE	34,369,850,000	34,369,850,000	25,462,829,530.32	35,169,550,000	-
7103	SURVIVORS	463,066,242	463,066,242	70,000	490,601,414	-
71031	SURVIVORS	463,066,242	463,066,242	70,000	490,601,414	-
7104	FAMILY AND CHILDREN	3,550,258,621	3,150,258,621	186,490,468.48	4,479,289,025	583,883,100



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



71041	FAMILY AND CHILDREN	3,550,258,621	3,150,258,621	186,490,468.48	4,479,289,025	583,883,100
7107	SOCIAL EXCLUSION N.E.C	1,997,000,000	1,997,000,000	146,899,556	2,181,000,000	-
71071	SOCIAL EXCLUSION N.E.C.	1,997,000,000	1,997,000,000	146,899,556	2,181,000,000	-
7109	SOCIAL PROTECTION N.E.C.	23,724,983,589	31,806,483,589	18,450,757,485.41	20,783,308,772	-
71091	SOCIAL PROTECTION N.E.C.	23,724,983,589	31,806,483,589	18,450,757,485.41	20,783,308,772	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



Kogi State Government 2026 Budget Proposals - Personnel Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Final Budget	2025 Perf as @ Sept	2026 Budget Proposals	2026 NUT Tagging
	Total Personnel Expenditure	109,963,898,731	104,716,698,731	67,136,503,834.14	116,243,175,406	-
701	GENERAL PUBLIC SERVICES	16,500,636,090	16,200,636,090	10,723,499,171.50	18,059,638,831	-
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	6,622,685,463	6,822,685,463	4,625,366,711.77	7,698,014,479	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	2,367,776,286	2,567,776,286	2,823,251,875.08	3,103,752,684	-
70112	FINANCIAL AND FISCAL AFFAIRS	4,254,909,177	4,254,909,177	1,802,114,836.69	4,594,261,795	-
7013	GENERAL SERVICES	9,754,358,127	9,254,358,127	6,098,132,459.74	10,238,031,852	-
70131	GENERAL PERSONNEL SERVICES	721,885,404	721,885,404	419,786,236.75	1,158,527,096	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	253,813,868	253,813,868	73,802,873.71	292,264,007	-
70133	OTHER GENERAL SERVICES	8,778,658,855	8,278,658,855	5,604,543,349.27	8,787,240,749	-
7016	GENERAL PUBLIC SERVICES N.E.C.	123,592,500	123,592,500	-	123,592,500	-
70161	GENERAL PUBLIC SERVICES N.E.C.	123,592,500	123,592,500	-	123,592,500	-
703	PUBLIC ORDER AND SAFETY	6,741,608,407	6,586,608,407	4,218,685,461.55	7,679,385,705	-
7031	POLICE SERVICES	5,000,000	5,000,000	2,891,305.22	7,200,000	-
70311	POLICE SERVICES	5,000,000	5,000,000	2,891,305.22	7,200,000	-
7032	FIRE PROTECTION SERVICES	97,307,322	97,307,322	43,861,520.17	114,621,098	-
70321	FIRE PROTECTION SERVICES	97,307,322	97,307,322	43,861,520.17	114,621,098	-
7033	LAW COURTS	6,639,301,085	6,484,301,085	4,171,932,636.16	7,557,564,607	-
70331	LAW COURTS	6,639,301,085	6,484,301,085	4,171,932,636.16	7,557,564,607	-
704	ECONOMIC AFFAIRS	2,272,755,533	2,274,255,533	1,224,826,889.69	3,114,232,470	-
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	264,811,450	266,311,450	103,085,685.39	234,021,718	-
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	264,811,450	266,311,450	103,085,685.39	234,021,718	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	1,293,694,984	1,293,694,984	789,211,926.09	1,941,056,970	-
70421	AGRICULTURE	1,293,694,984	1,293,694,984	789,211,926.09	1,941,056,970	-
7043	FUEL AND ENERGY	-	-	-	250,000,000	-
70432	PETROLEUM AND NATURAL GAS	-	-	-	250,000,000	-
7045	TRANSPORT	572,356,807	572,356,807	324,784,016.83	534,918,824	-
70451	ROAD TRANSPORT	572,356,807	572,356,807	324,784,016.83	534,918,824	-
7046	COMMUNICATION	126,423,720	126,423,720	-	136,423,720	-
70461	COMMUNICATION	126,423,720	126,423,720	-	136,423,720	-
7047	OTHER INDUSTRIES	15,468,572	15,468,572	7,745,261.37	17,811,238	-
70472	HOTELS AND RESTUARANTS	15,468,572	15,468,572	7,745,261.37	17,811,238	-
705	ENVIRONMENTAL PROTECTION	1,036,725,392	1,036,725,392	521,171,087.15	1,167,106,549	-
7051	WASTE MANAGEMENT	665,464,714	665,464,714	317,042,511.72	787,752,731	-
70511	WASTE MANAGEMENT	665,464,714	665,464,714	317,042,511.72	787,752,731	-
7056	ENVIRONMENTAL PROTECTION N.E.C.	371,260,678	371,260,678	204,128,575.43	379,353,818	-
70561	ENVIRONMENTAL PROTECTION N.E.C.	371,260,678	371,260,678	204,128,575.43	379,353,818	-
706	HOUSING AND COMMUNITY AMMENITIES	2,830,327,100	2,835,327,100	1,444,256,907.01	2,978,929,477	-
7061	HOUSING DEVELOPMENT	81,217,846	81,217,846	-	115,643,009	-
70611	HOUSING DEVELOPMENT	81,217,846	81,217,846	-	115,643,009	-
7062	COMMUNITY DEVELOPMENT	2,504,832,521	2,509,832,521	1,323,113,723.69	2,574,744,101	-
70621	COMMUNITY DEVELOPMENT	2,504,832,521	2,509,832,521	1,323,113,723.69	2,574,744,101	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



7063	WATER SUPPLY	244,276,733	244,276,733	121,143,183.31	288,542,367	-
70631	WATER SUPPLY	244,276,733	244,276,733	121,143,183.31	288,542,367	-
707	HEALTH	14,393,014,118	12,912,514,118	6,443,644,095.72	16,568,219,100	-
7073	HOSPITAL SERVICES	12,921,193,116	11,440,693,116	5,824,995,199.02	14,880,548,077	-
70731	GENERAL HOSPITAL SERVICES	8,226,798,637	6,726,798,637	4,059,497,285.60	9,312,470,115	-
70732	SPECIALIZED HOSPITAL SERVICES	4,694,394,479	4,713,894,479	1,765,497,913.42	5,568,077,962	-
7074	PUBLIC HEALTH SERVICES	401,564,614	401,564,614	124,796,821.54	420,741,451	-
70741	PUBLIC HEALTH SERVICES	401,564,614	401,564,614	124,796,821.54	420,741,451	-
7076	HEALTH N.E.C.	1,070,256,388	1,070,256,388	493,852,075.17	1,266,929,572	-
70761	HEALTH N.E.C.	1,070,256,388	1,070,256,388	493,852,075.17	1,266,929,572	-
708	RECREATION, CULTURE AND RELIGION	1,208,866,365	1,210,666,365	654,279,832.31	1,549,381,788	-
7081	RECREATIONAL AND SPORTING SERVICES	236,815,780	236,815,780	207,195,314.74	488,073,870	-
70811	RECREATIONAL AND SPORTING SERVICES	236,815,780	236,815,780	207,195,314.74	488,073,870	-
7082	CULTURAL SERVICES	231,931,199	231,931,199	121,889,384.78	249,976,421	-
70821	CULTURAL SERVICES	231,931,199	231,931,199	121,889,384.78	249,976,421	-
7083	BROADCASTING AND PUBLISHING SERVICES	644,334,842	644,334,842	281,435,342.11	712,616,222	-
70831	BROADCASTING AND PUBLISHING SERVICES	644,334,842	644,334,842	281,435,342.11	712,616,222	-
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	95,784,544	97,584,544	43,759,790.68	98,715,275	-
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	95,784,544	97,584,544	43,759,790.68	98,715,275	-
709	EDUCATION	30,092,488,924	26,772,488,924	16,294,327,511.31	29,290,579,083	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	370,760,791	370,760,791	209,043,175.36	371,578,177	-
70912	PRIMARY EDUCATION	370,760,791	370,760,791	209,043,175.36	371,578,177	-
7092	SECONDARY EDUCATION	9,964,393,261	7,964,393,261	5,898,495,365.81	7,029,941,819	-
70922	UPPER-SECONDARY EDUCATION	9,964,393,261	7,964,393,261	5,898,495,365.81	7,029,941,819	-
7094	TERTIARY EDUCATION	19,245,325,357	17,925,325,357	9,914,506,329.09	21,235,346,962	-
70941	FIRST STAGE OF TERTIARY EDUCATION	5,167,353,829	5,167,353,829	2,598,489,542.17	5,272,481,006	-
70942	SECOND STAGE OF TERTIARY EDUCATION	14,077,971,528	12,757,971,528	7,316,016,786.93	15,962,865,956	-
7095	EDUCATION NOT DEFINABLE BY LEVEL	87,853,873	87,853,873	40,436,401	158,289,884	-
70951	EDUCATION NOT DEFINABLE BY LEVEL	87,853,873	87,853,873	40,436,401	158,289,884	-
7097	R & D EDUCATION	35,250,000	35,250,000	15,025,559.59	35,250,000	-
70971	R & D EDUCATION	35,250,000	35,250,000	15,025,559.59	35,250,000	-
7098	EDUCATION N.E.C.	388,905,642	388,905,642	216,820,680.45	460,172,241	-
70981	EDUCATION N.E.C.	388,905,642	388,905,642	216,820,680.45	460,172,241	-
710	SOCIAL PROTECTION	34,887,476,802	34,887,476,802	25,611,812,877.89	35,835,702,403	-
7102	OLD AGE	34,021,000,000	34,021,000,000	25,418,143,805.32	34,815,000,000	-
71021	OLD AGE	34,021,000,000	34,021,000,000	25,418,143,805.32	34,815,000,000	-
7103	SURVIVORS	463,066,242	463,066,242	70,000	490,601,414	-
71031	SURVIVORS	463,066,242	463,066,242	70,000	490,601,414	-
7104	FAMILY AND CHILDREN	209,227,871	209,227,871	108,344,268.48	224,752,217	-
71041	FAMILY AND CHILDREN	209,227,871	209,227,871	108,344,268.48	224,752,217	-
7107	SOCIAL EXCLUSION N.E.C	150,000,000	150,000,000	50,639,441	160,000,000	-
71071	SOCIAL EXCLUSION N.E.C.	150,000,000	150,000,000	50,639,441	160,000,000	-
7109	SOCIAL PROTECTION N.E.C.	44,182,689	44,182,689	34,615,363.10	145,348,772	-
71091	SOCIAL PROTECTION N.E.C.	44,182,689	44,182,689	34,615,363.10	145,348,772	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



Kogi State Government 2026 Budget Proposals - Other Non-Debt Recurrent Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Final Budget	2025 Perf as @ Sept	2026 Budget Proposals	2026 NUT Tagging
	Total Other Non-Debt Recurrent Expenditure	143,179,316,956	196,390,932,716	104,362,991,765.64	235,204,908,277	3,584,653,020
701	GENERAL PUBLIC SERVICES	56,127,888,341	97,689,607,404	61,468,161,661.34	115,653,876,748	393,965,100
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	43,297,834,830	82,872,986,830	57,564,608,806.90	91,982,157,597	4,000,000
70111	EXECUTIVE AND LEGISLATIVE ORGANS	30,086,408,745	62,323,360,745	46,365,166,338.05	73,210,615,092	4,000,000
70112	FINANCIAL AND FISCAL AFFAIRS	13,211,426,085	20,549,626,085	11,199,442,468.85	18,771,542,505	-
7013	GENERAL SERVICES	12,271,988,797	14,258,555,860	3,865,588,854.44	23,173,654,437	389,965,100
70131	GENERAL PERSONNEL SERVICES	2,352,567,114	2,810,603,800	1,391,388,170.39	3,964,649,491	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	6,912,183,352	8,075,683,352	1,296,679,155.37	14,620,564,863	369,965,100
70133	OTHER GENERAL SERVICES	3,007,238,331	3,372,268,708	1,177,521,528.68	4,588,440,083	20,000,000
7016	GENERAL PUBLIC SERVICES N.E.C.	558,064,714	558,064,714	37,964,000	498,064,714	-
70161	GENERAL PUBLIC SERVICES N.E.C.	558,064,714	558,064,714	37,964,000	498,064,714	-
703	PUBLIC ORDER AND SAFETY	6,742,731,955	6,865,291,955	1,828,498,810.23	9,491,026,715	-
7031	POLICE SERVICES	616,150,000	616,150,000	381,317,258.52	638,150,000	-
70311	POLICE SERVICES	616,150,000	616,150,000	381,317,258.52	638,150,000	-
7032	FIRE PROTECTION SERVICES	20,822,271	20,822,271	7,975,000	23,060,000	-
70321	FIRE PROTECTION SERVICES	20,822,271	20,822,271	7,975,000	23,060,000	-
7033	LAW COURTS	6,105,759,684	6,228,319,684	1,439,206,551.71	8,829,816,715	-
70331	LAW COURTS	6,105,759,684	6,228,319,684	1,439,206,551.71	8,829,816,715	-
704	ECONOMIC AFFAIRS	3,224,104,649	6,263,301,976	849,092,128.30	11,133,630,074	62,723,200
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	1,488,093,772	2,985,293,772	524,211,390.07	4,892,687,368	-
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	1,488,093,772	2,985,293,772	524,211,390.07	4,892,687,368	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	870,817,903	1,213,817,903	162,895,143.85	2,091,832,918	62,723,200
70421	AGRICULTURE	870,817,903	1,213,817,903	162,895,143.85	2,091,832,918	62,723,200
7043	FUEL AND ENERGY	-	675,000,000	-	2,766,980,000	-
70432	PETROLEUM AND NATURAL GAS	-	675,000,000	-	2,766,980,000	-
7044	MINING, MANUFACTURING, AND CONSTRUCTION	130,800,285	130,800,285	13,851,000	140,736,285	-
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	130,800,285	130,800,285	13,851,000	140,736,285	-
7045	TRANSPORT	231,431,516	742,897,016	143,130,620	444,397,016	-
70451	ROAD TRANSPORT	231,431,516	742,897,016	143,130,620	444,397,016	-
7046	COMMUNICATION	500,000,000	500,000,000	-	773,803,487	-
70461	COMMUNICATION	500,000,000	500,000,000	-	773,803,487	-
7047	OTHER INDUSTRIES	2,961,173	15,493,000	5,003,974.38	23,193,000	-
70472	HOTELS AND RESTUARANTS	2,961,173	15,493,000	5,003,974.38	23,193,000	-
705	ENVIRONMENTAL PROTECTION	5,589,475,457	3,991,425,457	1,832,501,350	6,906,808,836	-
7051	WASTE MANAGEMENT	823,195,457	823,195,457	-	913,578,836	-
70511	WASTE MANAGEMENT	823,195,457	823,195,457	-	913,578,836	-
7056	ENVIRONMENTAL PROTECTION N.E.C.	4,766,280,000	3,168,230,000	1,832,501,350	5,993,230,000	-
70561	ENVIRONMENTAL PROTECTION N.E.C.	4,766,280,000	3,168,230,000	1,832,501,350	5,993,230,000	-
706	HOUSING AND COMMUNITY AMMENITIES	3,548,344,208	3,411,456,528	2,056,421,269.07	6,013,618,315	51,706,654
7061	HOUSING DEVELOPMENT	622,790,083	622,790,083	570,385,403.77	1,149,790,081	-
70611	HOUSING DEVELOPMENT	622,790,083	622,790,083	570,385,403.77	1,149,790,081	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



7062	COMMUNITY DEVELOPMENT	2,880,171,978	2,703,771,978	1,441,922,446.15	4,417,112,424	50,000,000
70621	COMMUNITY DEVELOPMENT	2,880,171,978	2,703,771,978	1,441,922,446.15	4,417,112,424	50,000,000
7063	WATER SUPPLY	45,382,147	84,894,467	44,113,419.15	446,715,810	1,706,654
70631	WATER SUPPLY	45,382,147	84,894,467	44,113,419.15	446,715,810	1,706,654
707	HEALTH	21,537,371,610	23,268,668,660	9,594,786,998.40	30,958,197,703	2,411,761,156
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	987,400,000	287,400,000	9,187,500	2,299,700,000	2,500,000
70711	PHARMACEUTICAL PRODUCTS	987,400,000	287,400,000	9,187,500	2,299,700,000	2,500,000
7073	HOSPITAL SERVICES	1,107,479,372	2,169,979,372	1,683,919,367.78	2,553,786,119	-
70731	GENERAL HOSPITAL SERVICES	127,530,600	127,530,600	477,710,481.18	161,833,100	-
70732	SPECIALIZED HOSPITAL SERVICES	979,948,772	2,042,448,772	1,206,208,886.60	2,391,953,019	-
7074	PUBLIC HEALTH SERVICES	10,114,009,302	13,707,806,352	7,282,233,024.13	12,198,585,523	1,676,268,500
70741	PUBLIC HEALTH SERVICES	10,114,009,302	13,707,806,352	7,282,233,024.13	12,198,585,523	1,676,268,500
7076	HEALTH N.E.C.	9,328,482,936	7,103,482,936	619,447,106.50	13,906,126,061	732,992,656
70761	HEALTH N.E.C.	9,328,482,936	7,103,482,936	619,447,106.50	13,906,126,061	732,992,656
708	RECREATION, CULTURE AND RELIGION	6,109,906,595	5,482,606,595	2,271,630,472.21	8,541,563,314	39,654,300
7081	RECREATIONAL AND SPORTING SERVICES	2,933,286,002	2,305,686,002	544,966,300	4,294,113,014	15,000,000
70811	RECREATIONAL AND SPORTING SERVICES	2,933,286,002	2,305,686,002	544,966,300	4,294,113,014	15,000,000
7082	CULTURAL SERVICES	316,153,420	316,153,420	12,648,200	614,870,000	-
70821	CULTURAL SERVICES	316,153,420	316,153,420	12,648,200	614,870,000	-
7083	BROADCASTING AND PUBLISHING SERVICES	2,345,094,495	2,345,094,495	1,445,340,410.76	2,942,604,572	24,654,300
70831	BROADCASTING AND PUBLISHING SERVICES	2,345,094,495	2,345,094,495	1,445,340,410.76	2,942,604,572	24,654,300
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	515,372,678	515,672,678	268,675,561.45	689,975,728	-
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	515,372,678	515,672,678	268,675,561.45	689,975,728	-
709	EDUCATION	12,949,652,241	14,387,232,241	5,829,789,913.78	23,043,679,514	50,959,510
7091	PRE-PRIMARY AND PRIMARY EDUCATION	37,876,000	37,876,000	9,000,000	138,034,625	-
70912	PRIMARY EDUCATION	37,876,000	37,876,000	9,000,000	138,034,625	-
7092	SECONDARY EDUCATION	293,205,592	293,205,592	385,810,446.20	934,891,304	-
70922	UPPER-SECONDARY EDUCATION	293,205,592	293,205,592	385,810,446.20	934,891,304	-
7094	TERTIARY EDUCATION	11,061,066,097	12,473,646,097	5,230,345,198.81	16,583,091,097	2,500,000
70941	FIRST STAGE OF TERTIARY EDUCATION	1,459,366,650	967,446,650	141,333,481.88	1,563,351,650	-
70942	SECOND STAGE OF TERTIARY EDUCATION	9,601,699,447	11,506,199,447	5,089,011,716.93	15,019,739,447	2,500,000
7095	EDUCATION NOT DEFINABLE BY LEVEL	25,152,000	25,152,000	1,320,400	39,922,000	-
70951	EDUCATION NOT DEFINABLE BY LEVEL	25,152,000	25,152,000	1,320,400	39,922,000	-
7097	R & D EDUCATION	5,252,552	5,252,552	2,716,000	16,050,426	-
70971	R & D EDUCATION	5,252,552	5,252,552	2,716,000	16,050,426	-
7098	EDUCATION N.E.C.	1,527,100,000	1,552,100,000	200,597,868.77	5,331,690,062	48,459,510
70981	EDUCATION N.E.C.	1,527,100,000	1,552,100,000	200,597,868.77	5,331,690,062	48,459,510
710	SOCIAL PROTECTION	27,349,841,900	35,031,341,900	18,632,109,162.31	23,462,507,058	573,883,100
7102	OLD AGE	247,850,000	247,850,000	44,685,725	247,550,000	-
71021	OLD AGE	247,850,000	247,850,000	44,685,725	247,550,000	-
7104	FAMILY AND CHILDREN	1,774,191,000	1,374,191,000	75,021,200	2,138,997,058	573,883,100
71041	FAMILY AND CHILDREN	1,774,191,000	1,374,191,000	75,021,200	2,138,997,058	573,883,100
7107	SOCIAL EXCLUSION N.E.C	1,847,000,000	1,847,000,000	96,260,115	2,021,000,000	-
71071	SOCIAL EXCLUSION N.E.C.	1,847,000,000	1,847,000,000	96,260,115	2,021,000,000	-
7109	SOCIAL PROTECTION N.E.C.	23,480,800,900	31,562,300,900	18,416,142,122.31	19,054,960,000	-
71091	SOCIAL PROTECTION N.E.C.	23,480,800,900	31,562,300,900	18,416,142,122.31	19,054,960,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



Kogi State Government 2026 Budget Proposals - Debt Service Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Final Budget	2025 Perf as @ Sept	2026 Budget Proposals	2026 NUT Tagging
	Total Debt Service Expenditure	27,980,000,000	20,980,000,000	31,543,458,476.14	16,000,000,000	-
701	GENERAL PUBLIC SERVICES	27,980,000,000	20,980,000,000	31,543,458,476.14	16,000,000,000	-
7017	PUBLIC DEBT TRANSACTIONS	27,980,000,000	20,980,000,000	31,543,458,476.14	16,000,000,000	-
70171	PUBLIC DEBT TRANSACTIONS	27,980,000,000	20,980,000,000	31,543,458,476.14	16,000,000,000	-

Kogi State Government 2026 Budget Proposals - Capital Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Final Budget	2025 Perf as @ Sept	2026 Budget Proposals	2026 NUT Tagging
	Total Capital Expenditure	301,280,903,802	282,461,361,271	103,772,328,548.08	453,042,501,760	1,101,491,201
701	GENERAL PUBLIC SERVICES	47,132,528,202	42,947,932,480.30	13,074,961,590.45	43,266,401,125	5,574,800
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	27,164,149,673	29,084,149,673	12,663,510,191.45	26,613,312,430	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	20,611,596,273	22,381,596,273	11,675,453,254.55	21,415,839,030	-
70112	FINANCIAL AND FISCAL AFFAIRS	6,552,553,400	6,702,553,400	988,056,936.90	5,197,473,400	-
7013	GENERAL SERVICES	19,968,378,529	13,863,782,807.30	411,451,399	16,603,088,695	5,574,800
70131	GENERAL PERSONNEL SERVICES	8,112,994,891	4,557,624,891	375,941,799	6,350,336,021	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	10,523,388,000	7,944,162,278.30	-	9,320,757,036	5,574,800
70133	OTHER GENERAL SERVICES	1,331,995,638	1,361,995,638	35,509,600	931,995,638	-
7016	GENERAL PUBLIC SERVICES N.E.C.	-	-	-	50,000,000	-
70161	GENERAL PUBLIC SERVICES N.E.C.	-	-	-	50,000,000	-
703	PUBLIC ORDER AND SAFETY	11,063,309,582	11,149,449,582	355,131,500	12,057,570,432	-
7031	POLICE SERVICES	610,000,000	610,000,000	261,585,000	500,000,000	-
70311	POLICE SERVICES	610,000,000	610,000,000	261,585,000	500,000,000	-
7033	LAW COURTS	10,453,309,582	10,539,449,582	93,546,500	11,557,570,432	-
70331	LAW COURTS	10,453,309,582	10,539,449,582	93,546,500	11,557,570,432	-
704	ECONOMIC AFFAIRS	106,709,045,427	108,497,969,315.70	36,789,789,392.22	168,075,274,383	602,981,500
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	7,302,000,000	8,292,000,000	4,624,940,000	15,645,000,000	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	7,302,000,000	8,292,000,000	4,624,940,000	15,645,000,000	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	13,076,235,235	14,076,235,235	4,141,792,750	25,367,131,500	602,981,500
70421	AGRICULTURE	13,076,235,235	14,076,235,235	4,141,792,750	25,367,131,500	602,981,500
7043	FUEL AND ENERGY	-	720,000,000	-	7,760,000,000	-
70432	PETROLUEM AND NATURAL GAS	-	720,000,000	-	7,760,000,000	-
7044	MINING, MANUFACTURING, AND CONSTRUCTION	12,916,209,418	16,076,209,418	1,450,000,000	7,634,776,404	-
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	12,916,209,418	16,076,209,418	1,450,000,000	7,634,776,404	-
7045	TRANSPORT	73,414,600,774	69,333,524,662.70	26,573,056,642.22	111,488,562,992	-
70451	ROAD TRANSPORT	73,414,600,774	69,333,524,662.70	26,573,056,642.22	111,488,562,992	-
7046	COMMUNICATION	-	-	-	179,803,487	-
70461	COMMUNICATION	-	-	-	179,803,487	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



705	ENVIRONMENTAL PROTECTION	6,800,000,000	8,540,000,000	27,485,058,086.11	8,147,995,000	-
7056	ENVIRONMENTAL PROTECTION N.E.C.	6,800,000,000	8,540,000,000	27,485,058,086.11	8,147,995,000	-
70561	ENVIRONMENTAL PROTECTION N.E.C.	6,800,000,000	8,540,000,000	27,485,058,086.11	8,147,995,000	-
706	HOUSING AND COMMUNITY AMMENITIES	46,992,652,678	40,787,641,980	14,968,816,796.30	64,984,712,685	350,000,000
7061	HOUSING DEVELOPMENT	9,354,970,709	12,863,610,011	4,403,607,639.07	13,767,726,732	-
70611	HOUSING DEVELOPMENT	9,354,970,709	12,863,610,011	4,403,607,639.07	13,767,726,732	-
7062	COMMUNITY DEVELOPMENT	21,792,623,969	19,717,623,969	9,137,335,645.08	35,247,367,353	-
70621	COMMUNITY DEVELOPMENT	21,792,623,969	19,717,623,969	9,137,335,645.08	35,247,367,353	-
7063	WATER SUPPLY	15,845,058,000	8,206,408,000	1,427,873,512.15	15,969,618,600	350,000,000
70631	WATER SUPPLY	15,845,058,000	8,206,408,000	1,427,873,512.15	15,969,618,600	350,000,000
707	HEALTH	15,796,693,699	17,526,693,699	1,878,580,648.13	27,458,639,301	102,054,901
7073	HOSPITAL SERVICES	9,936,000,000	9,936,000,000	1,522,065,910.30	12,419,344,400	-
70731	GENERAL HOSPITAL SERVICES	-	-	-	1,000,000,000	-
70732	SPECIALIZED HOSPITAL SERVICES	9,936,000,000	9,936,000,000	1,522,065,910.30	11,419,344,400	-
7074	PUBLIC HEALTH SERVICES	624,130,899	1,924,130,899	60,000,000	9,172,054,901	102,054,901
70741	PUBLIC HEALTH SERVICES	624,130,899	1,924,130,899	60,000,000	9,172,054,901	102,054,901
7076	HEALTH N.E.C.	5,236,562,800	5,666,562,800	296,514,737.83	5,867,240,000	-
70761	HEALTH N.E.C.	5,236,562,800	5,666,562,800	296,514,737.83	5,867,240,000	-
708	RECREATION, CULTURE AND RELIGION	2,786,870,000	2,761,870,000	20,550,000	4,306,657,564	10,530,000
7081	RECREATIONAL AND SPORTING SERVICES	1,801,780,000	1,801,780,000	-	1,299,000,000	-
70811	RECREATIONAL AND SPORTING SERVICES	1,801,780,000	1,801,780,000	-	1,299,000,000	-
7082	CULTURAL SERVICES	228,560,000	228,560,000	19,550,000	2,232,000,000	-
70821	CULTURAL SERVICES	228,560,000	228,560,000	19,550,000	2,232,000,000	-
7083	BROADCASTING AND PUBLISHING SERVICES	736,530,000	711,530,000	-	755,045,981	10,530,000
70831	BROADCASTING AND PUBLISHING SERVICES	736,530,000	711,530,000	-	755,045,981	10,530,000
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	20,000,000	20,000,000	1,000,000	20,611,583	-
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	20,000,000	20,000,000	1,000,000	20,611,583	-
709	EDUCATION	62,131,964,464	48,381,964,464	9,196,315,534.87	120,939,711,520	20,350,000
7091	PRE-PRIMARY AND PRIMARY EDUCATION	7,200,000,000	3,200,000,000	2,065,816,575.10	7,200,000,000	-
70912	PRIMARY EDUCATION	7,200,000,000	3,200,000,000	2,065,816,575.10	7,200,000,000	-
7092	SECONDARY EDUCATION	-	-	-	6,600,000,000	-
70922	UPPER-SECONDARY EDUCATION	-	-	-	6,600,000,000	-
7094	TERTIARY EDUCATION	48,303,988,475	40,053,988,475	5,742,028,375.77	43,459,941,356	-
70941	FIRST STAGE OF TERTIARY EDUCATION	7,640,175,765	1,988,175,765	68,014,700	8,144,941,046	-
70942	SECOND STAGE OF TERTIARY EDUCATION	40,663,812,710	38,065,812,710	5,674,013,675.77	35,315,000,310	-
7098	EDUCATION N.E.C.	6,627,975,989	5,127,975,989	1,388,470,584	63,679,770,164	20,350,000
70981	EDUCATION N.E.C	6,627,975,989	5,127,975,989	1,388,470,584	63,679,770,164	20,350,000
710	SOCIAL PROTECTION	1,867,839,750	1,867,839,750	3,125,000	3,805,539,750	10,000,000
7102	OLD AGE	101,000,000	101,000,000	-	107,000,000	-
71021	OLD AGE	101,000,000	101,000,000	-	107,000,000	-
7104	FAMILY AND CHILDREN	1,566,839,750	1,566,839,750	3,125,000	2,115,539,750	10,000,000
71041	FAMILY AND CHILDREN	1,566,839,750	1,566,839,750	3,125,000	2,115,539,750	10,000,000
7109	SOCIAL PROTECTION N.E.C.	200,000,000	200,000,000	-	1,583,000,000	-
71091	SOCIAL PROTECTION N.E.C.	200,000,000	200,000,000	-	1,583,000,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



Kogi State Government 2026 Budget Proposals - Total Expenditure by Location

Code	Location	2025 Original Budget	2025 Final Budget	2025 Perf as @ Sept	2026 Budget Proposals	2026 NUT Tagging
122	KOGI STATE	582,404,119,489	604,548,992,718	306,815,282,624	820,490,585,443	4,686,144,221
1221	KOGI CENTRAL	53,729,611,558	44,283,111,558	12,704,097,806.80	89,661,349,295	-
12210100	ADAVI	24,989,702,542	23,043,202,542	7,406,362,504.12	69,356,017,542	-
12210200	AJAOKUTA	1,750,000,000	1,750,000,000	16,625,000	1,200,000,000	-
12211500	OGORI/MAGONGO	200,000,000	200,000,000	-	200,000,000	-
12211600	OKEHI	405,500,000	405,500,000	7,732,000	1,801,000,000	-
12211700	OKENE	26,384,409,016	18,884,409,016	5,273,378,302.68	17,104,331,753	-
1222	KOGI EAST	9,971,670,982	10,418,498,683.25	697,010,979.23	14,626,953,763	-
12220300	ANKPA	1,839,724,056	2,187,724,056	470,107,534.89	2,022,824,056	-
12220400	BASSA	1,342,000,000	1,342,000,000	-	1,342,000,000	-
12220500	DEKINA	3,577,288,000	3,577,288,000	210,923,244.34	8,156,051,500	-
12220600	IBAJI	500,000,000	598,827,701.25	-	500,000,000	-
12220700	IDAH	793,731,800	793,731,800	15,980,200	847,517,081	-
12220800	IGALAMELA-ODOLU	300,000,000	300,000,000	-	300,000,000	-
12221400	OFU	15,000,000	15,000,000	-	55,000,000	-
12221800	OLAMABORO	572,160,581	572,160,581	-	572,160,581	-
12221900	OMALA	1,031,766,545	1,031,766,545	-	831,400,545	-
1223	KOGI WEST	129,254,941,125	131,014,560,228.95	23,343,568,688.15	160,473,965,676	28,604,800
12230900	IJUMU	501,200,000	501,200,000	-	520,000,000	-
12231000	KABBA/BUNU	23,812,940,962	21,433,940,962	2,674,312,078.07	24,626,940,962	-
12231100	KOGI	266,140,055	266,140,055	-	1,083,632,955	-
12231200	LOKOJA	94,623,018,693	104,761,637,796.95	20,669,256,610.08	121,296,750,344	28,604,800
12231300	MOPA-AMURO	8,500,000,000	2,500,000,000	-	9,245,000,000	-
12232000	YAGBA EAST	891,400,545	891,400,545	-	2,541,400,545	-
12232100	YAGBA WEST	660,240,870	660,240,870	-	1,160,240,870	-
1224	OTHERS	389,447,895,824	418,832,822,247.80	270,070,605,149.82	555,728,316,709	4,657,539,421
12242200	STATE WIDE	389,447,895,824	418,832,822,247.80	270,070,605,149.82	555,728,316,709	4,657,539,421

Kogi State Government 2026 Budget Proposals - Personnel Expenditure by Location

Code	Location	2025 Original Budget	2025 Final Budget	2025 Perf as @ Sept	2026 Budget Proposals	2026 NUT Tagging
122	KOGI STATE	109,963,898,731	104,716,698,731	67,136,503,834.14	116,243,175,406	-
1223	KOGI WEST	70,000,000	190,000,000	103,690,376.08	592,000,000	-
12231000	KABBA/BUNU	70,000,000	190,000,000	103,690,376.08	332,000,000	-
12231200	LOKOJA	-	-	-	260,000,000	-
1224	OTHERS	109,893,898,731	104,526,698,731	67,032,813,458.06	115,651,175,406	-
12242200	STATE WIDE	109,893,898,731	104,526,698,731	67,032,813,458.06	115,651,175,406	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



Kogi State Government 2026 Budget Proposals - Other Non-Debt Recurrent Expenditure by Location

Code	Location	2025 Original Budget	2025 Final Budget	2025 Perf as @ Sept	2026 Budget Proposals	2026 NUT Tagging
122	KOGI STATE	143,179,316,956	196,390,932,716	104,362,991,765.64	235,204,908,277	3,584,653,020
1221	KOGI CENTRAL	2,198,000,000	4,274,500,000	2,484,512,257.97	4,012,815,000	-
12210100	ADAVI	2,198,000,000	4,274,500,000	2,484,512,257.97	4,012,815,000	-
1222	KOGI EAST	237,400,000	237,400,000	25,805,034.89	304,500,000	-
12220300	ANKPA	237,400,000	237,400,000	25,805,034.89	304,500,000	-
1223	KOGI WEST	2,270,365,279	3,996,365,279	982,815,288.26	8,664,102,279	2,500,000
12231000	KABBA/BUNU	2,010,800,000	3,061,800,000	948,666,482.91	5,617,800,000	-
12231200	LOKOJA	259,565,279	934,565,279	34,148,805.35	3,046,302,279	2,500,000
1224	OTHERS	138,473,551,677	187,882,667,437	100,869,859,184.52	222,223,490,998	3,582,153,020
12242200	STATE WIDE	138,473,551,677	187,882,667,437	100,869,859,184.52	222,223,490,998	3,582,153,020

Kogi State Government 2026 Budget Proposals - Debt Service Expenditure by Location

Code	Location	2025 Original Budget	2025 Final Budget	2025 Perf as @ Sept	2026 Budget Proposals	2026 NUT Tagging
122	KOGI STATE	27,980,000,000	20,980,000,000	31,543,458,476.14	16,000,000,000	-
1224	OTHERS	27,980,000,000	20,980,000,000	31,543,458,476.14	16,000,000,000	-
12242200	STATE WIDE	27,980,000,000	20,980,000,000	31,543,458,476.14	16,000,000,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



Kogi State Government 2026 Budget Proposals - Capital Expenditure by Location

Code	Location	2025 Original Budget	2025 Final Budget	2025 Perf as @ Sept	2026 Budget Proposals	2026 NUT Tagging
122	KOGI STATE	301,280,903,802	282,461,361,271	103,772,328,548.08	453,042,501,760	1,101,491,201
1221	KOGI CENTRAL	51,531,611,558	40,008,611,558	10,219,585,548.83	85,648,534,295	-
12210100	ADAVI	22,791,702,542	18,768,702,542	4,921,850,246.15	65,343,202,542	-
12210200	AJAKUTA	1,750,000,000	1,750,000,000	16,625,000	1,200,000,000	-
12211500	OGORI/MAGONGO	200,000,000	200,000,000	-	200,000,000	-
12211600	OKEHI	405,500,000	405,500,000	7,732,000	1,801,000,000	-
12211700	OKENE	26,384,409,016	18,884,409,016	5,273,378,302.68	17,104,331,753	-
1222	KOGI EAST	9,734,270,982	10,181,098,683.25	671,205,944.34	14,322,453,763	-
12220300	ANKPA	1,602,324,056	1,950,324,056	444,302,500	1,718,324,056	-
12220400	BASSA	1,342,000,000	1,342,000,000	-	1,342,000,000	-
12220500	DEKINA	3,577,288,000	3,577,288,000	210,923,244.34	8,156,051,500	-
12220600	IBAJI	500,000,000	598,827,701.25	-	500,000,000	-
12220700	IDAH	793,731,800	793,731,800	15,980,200	847,517,081	-
12220800	IGALAMELA-ODOLU	300,000,000	300,000,000	-	300,000,000	-
12221400	OFU	15,000,000	15,000,000	-	55,000,000	-
12221800	OLAMABORO	572,160,581	572,160,581	-	572,160,581	-
12221900	OMALA	1,031,766,545	1,031,766,545	-	831,400,545	-
1223	KOGI WEST	126,914,575,846	126,828,194,949.95	22,257,063,023.81	151,217,863,397	26,104,800
12230900	IJUMU	501,200,000	501,200,000	-	520,000,000	-
12231000	KABBA/BUNU	21,732,140,962	18,182,140,962	1,621,955,219.08	18,677,140,962	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



12231100	KOGI	266,140,055	266,140,055	-	1,083,632,955	-
12231200	LOKOJA	94,363,453,414	103,827,072,517.95	20,635,107,804.73	117,990,448,065	26,104,800
12231300	MOPA-AMURO	8,500,000,000	2,500,000,000	-	9,245,000,000	-
12232000	YAGBA EAST	891,400,545	891,400,545	-	2,541,400,545	-
12232100	YAGBA WEST	660,240,870	660,240,870	-	1,160,240,870	-
1224	OTHERS	113,100,445,416	105,443,456,079.80	70,624,474,031.10	201,853,650,305	1,075,386,401
12242200	STATE WIDE	113,100,445,416	105,443,456,079.80	70,624,474,031.10	201,853,650,305	1,075,386,401



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



Kogi State Government 2026 Budget Proposals - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Location	2025 Original Budget	2025 Final Budget	2025 Perf as @ Sept	2026 Budget Proposals	2026 NUT Tagging
	Total Expenditure	582,404,119,489	604,548,992,718	306,815,282,624	820,490,585,443	4,686,144,221
01	Agriculture	14,957,712,887	16,300,712,887	5,093,899,819.94	29,050,021,388	615,704,700
0101	Effective governance of the Agriculture Sector	2,184,512,887	2,527,512,887	952,107,069.94	4,152,889,888	62,723,200
010101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	1,154,176,427	1,497,176,427	612,465,448.71	2,873,524,406	62,723,200
010102	Agriculture sector coordination mechanisms	1,030,336,460	1,030,336,460	339,641,621.23	1,279,365,482	-
0102	Development of the livestock value chain	600,000,000	1,100,000,000	-	10,425,632,500	5,482,500
010201	Ruminant (cattle, sheep & goats) production and marketing	-	-	-	605,482,500	5,482,500
010202	Meat processing and marketing	600,000,000	600,000,000	-	1,200,000,000	-
010203	Poultry, pig, and micro livestock production	-	500,000,000	-	8,620,150,000	-
0103	Enhancement of food production and productivity	1,610,000,000	1,610,000,000	17,925,000	1,747,499,000	47,499,000
010301	Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	1,410,000,000	1,410,000,000	16,625,000	1,230,000,000	30,000,000
010302	Intensive crop and vegetable production (irrigation, crop diversification etc.)	150,000,000	150,000,000	1,300,000	515,075,000	15,075,000
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	50,000,000	50,000,000	-	2,424,000	2,424,000
0104	Reduction of post-harvest losses	100,000,000	100,000,000	-	100,000,000	-
010401	Modern technology for post-harvest storage and value addition	100,000,000	100,000,000	-	100,000,000	-
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)	11,200,000	11,200,000	-	290,000,000	-
010501	Commercial aquaculture development (fish production, feed mills development, fishing inputs etc.)	1,200,000	1,200,000	-	270,000,000	-
010502	Commercial coastal and inland fishing	10,000,000	10,000,000	-	20,000,000	-
0106	Promotion of forest resource conservation and preservation of biodiversity	-	-	-	562,000,000	-
010601	Forest regeneration and conservation	-	-	-	562,000,000	-
0107	Promotion of enabling environment for increased agricultural development	10,280,000,000	10,780,000,000	4,123,867,750	10,150,000,000	500,000,000
010701	Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures)	9,560,000,000	10,060,000,000	4,123,867,750	9,460,000,000	-
010702	Youth and women In agriculture empowerment & smallholder agricultural credit strengthening	510,000,000	510,000,000	-	600,000,000	500,000,000
010703	Agricultural data and statistic management and institutionalisation of information and communication technology (ICT)	40,000,000	40,000,000	-	40,000,000	-
010706	Capacity building for stakeholders and professional human resources development	170,000,000	170,000,000	-	50,000,000	-
0110	Agriculture Sector Expenditures Not Elsewhere Classified	172,000,000	172,000,000	-	1,622,000,000	-
011001	Agriculture Programme Not Elsewhere Classified	172,000,000	172,000,000	-	1,622,000,000	-
02	Societal Re-orientation	22,863,200,778	24,692,832,605	17,861,410,347.28	28,083,639,279	-
0210	Societal Re-orientation - General	22,863,200,778	24,692,832,605	17,861,410,347.28	28,083,639,279	-
021001	Societal Re-orientation - General	22,863,200,778	24,692,832,605	17,861,410,347.28	28,083,639,279	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



03	Poverty Alleviation	11,845,638,295	9,658,249,873.30	602,200,091	10,927,651,728	-
0310	Poverty Alleviation - General	11,845,638,295	9,658,249,873.30	602,200,091	10,927,651,728	-
031001	Poverty Alleviation - General	11,845,638,295	9,658,249,873.30	602,200,091	10,927,651,728	-
04	Health	54,001,952,730	55,986,829,780	18,732,808,282.88	77,121,000,560	2,513,816,057
0401	Effective governance of the health system	38,398,709,930	39,003,586,980	16,838,692,634.75	50,959,361,259	2,411,761,156
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	10,392,691,324	8,167,691,324	1,113,299,181.67	15,167,007,633	732,992,656
040102	Human and institutional capacity performance management	1,744,169,503	1,748,249,503	792,839,340.62	2,335,475,375	-
040103	Health sector coordination mechanisms	26,261,849,103	29,087,646,153	14,932,554,112.46	33,456,878,251	1,678,768,500
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	519,180,000	519,180,000	-	-	-
040306	Nutrition	19,180,000	19,180,000	-	-	-
040307	Emergency services	500,000,000	500,000,000	-	-	-
0404	Provision of the right number and right skill mix of competent, motivated, and productive Human Resources for Health (HRH)	10,000,000	10,000,000	-	335,000,000	-
040403	In service training (continuing education)	10,000,000	10,000,000	-	335,000,000	-
0405	Provision of adequate and modern health infrastructure for health services delivery	14,807,722,800	15,307,722,800	1,841,114,881.13	22,848,997,500	-
040501	Functional health facilities	14,801,674,800	15,301,674,800	1,841,114,881.13	22,798,997,500	-
040503	Facility electrification, water and sanitation	6,048,000	6,048,000	-	50,000,000	-
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	60,000,000	60,000,000	-	10,000,000	-
040601	Sustainable drug supply	50,000,000	50,000,000	-	-	-
040602	Vaccines supply chain	10,000,000	10,000,000	-	10,000,000	-
0407	Evidence generation and utilisation	5,524,000	5,524,000	-	288,971,400	71,343,400
040701	Routine information system	2,500,000	2,500,000	-	-	-
040703	Research and development (Institutional Review Board, Clinical Trials)	3,024,000	3,024,000	-	3,024,000	-
040704	Monitoring and Evaluation (M&E)	-	-	-	285,947,400	71,343,400
0408	Institution and maintenance of a responsive public health emergency preparedness system	75,600,000	75,600,000	-	330,000,000	-
040803	Emergency Operation Centres (EOC)	75,600,000	75,600,000	-	330,000,000	-
0410	Health Sector Expenditures Not Elsewhere Classified	125,216,000	1,005,216,000	53,000,767	2,348,670,401	30,711,501
041001	Health Not Elsewhere Classified	125,216,000	1,005,216,000	53,000,767	2,348,670,401	30,711,501
05	Education	101,404,828,684	86,013,328,684	30,258,581,038.89	168,979,797,380	81,309,510
0501	Effective governance of the education system	43,789,326,160	42,802,826,160	22,167,598,228.92	54,206,743,276	60,959,510
050101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	523,100,000	548,100,000	191,285,268.77	4,207,690,062	48,459,510
050102	Human and institutional capacity performance management	35,534,017,346	35,097,517,346	19,639,251,686.60	40,948,590,229	12,500,000
050103	Education sector coordination mechanisms	7,721,708,814	7,146,708,814	2,337,061,273.55	9,018,962,985	-
050104	Integrated supportive supervision	10,500,000	10,500,000	-	31,500,000	-
0502	Increase in access, retention, and completion rate at all levels	1,340,000,000	1,340,000,000	1,528,837,820	20,350,000	20,350,000
050202	Advocacy and sensitization	50,000,000	50,000,000	-	-	-
050203	School feeding	-	-	-	20,350,000	20,350,000
050205	Parental and community support	1,050,000,000	1,050,000,000	1,363,689,584	-	-
050206	Tertiary institutions' new courses accreditation	240,000,000	240,000,000	165,148,236	-	-
0503	Equity and inclusiveness in the provision of educational services	931,054,870	931,054,870	299,169,475.10	937,359,665	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



050301	Inclusive Education	163,000,000	163,000,000	-	77,000,000	-
050302	Special education	100,000,000	100,000,000	-	100,000,000	-
050303	Nomadic and migrants' education	508,054,870	508,054,870	274,708,475.10	610,359,665	-
050304	Second chance education	60,000,000	60,000,000	24,461,000	100,000,000	-
050305	Girls/Boys child education	100,000,000	100,000,000	-	50,000,000	-
0504	Improved quality of teaching and learning outcomes	450,981,025	390,981,025	200,000	707,464,246	-
050402	Instructional and learning materials	250,981,025	250,981,025	-	631,964,246	-
050403	Teaching and non-teaching staff capacity building	200,000,000	140,000,000	200,000	75,500,000	-
0505	Adequate infrastructure at all levels	51,273,165,829	35,886,165,829	5,618,726,349.87	108,665,780,193	-
050501	Schools' infrastructure construction and rehabilitation	50,045,126,854	34,258,126,854	5,008,613,231.87	107,251,401,218	-
050503	Libraries and laboratories	913,800,000	1,263,800,000	52,332,090	1,054,500,000	-
050504	Water, sanitation and hygiene	74,438,975	124,438,975	557,781,028	104,678,975	-
050505	School safety	239,800,000	239,800,000	-	255,200,000	-
0506	Improved education information management system (EIMS)	1,208,500,000	1,748,500,000	435,717,582.50	1,616,500,000	-
050601	ICT equipment, software and expertise	1,163,500,000	1,703,500,000	435,717,582.50	1,600,500,000	-
050602	Research and development	30,000,000	30,000,000	-	-	-
050603	Data and data management	15,000,000	15,000,000	-	16,000,000	-
0510	Education Sector Expenditures Not Elsewhere Classified	2,411,800,800	2,913,800,800	208,331,582.50	2,825,600,000	-
051001	Education Not Elsewhere Classified	2,411,800,800	2,913,800,800	208,331,582.50	2,825,600,000	-
06	Housing and Urban Development	24,322,579,249	28,484,318,551	10,223,205,274.13	33,998,873,283	-
0610	Housing and Urban Development - General	24,322,579,249	28,484,318,551	10,223,205,274.13	33,998,873,283	-
061001	Housing and Urban Development - General	24,322,579,249	28,484,318,551	10,223,205,274.13	33,998,873,283	-
07	Gender	3,169,626,013	2,769,626,013	515,709,148.93	3,495,501,266	573,883,100
0710	Gender - General	3,169,626,013	2,769,626,013	515,709,148.93	3,495,501,266	573,883,100
071001	Gender - General	3,169,626,013	2,769,626,013	515,709,148.93	3,495,501,266	573,883,100
08	Youth	4,034,752,032	3,407,152,032	606,161,614.74	5,396,136,884	15,000,000
0810	Youth - General	4,034,752,032	3,407,152,032	606,161,614.74	5,396,136,884	15,000,000
081001	Youth - General	4,034,752,032	3,407,152,032	606,161,614.74	5,396,136,884	15,000,000
09	Environmental Improvement	16,332,075,107	12,234,025,107	28,227,389,113.56	14,180,111,724	-
0910	Environmental Improvement - General	16,332,075,107	12,234,025,107	28,227,389,113.56	14,180,111,724	-
091001	Environmental Improvement - General	16,332,075,107	12,234,025,107	28,227,389,113.56	14,180,111,724	-
10	Water Resources and Rural Development	17,053,159,337	9,454,021,657	1,641,950,214.61	17,527,789,232	351,706,654
1010	Water Resources and Rural Deve - General	17,053,159,337	9,454,021,657	1,641,950,214.61	17,527,789,232	351,706,654
101001	Water Resources and Rural Deve - General	17,053,159,337	9,454,021,657	1,641,950,214.61	17,527,789,232	351,706,654
11	Information Communication and Technology	7,585,822,921	8,360,822,921	2,512,030,352.87	9,862,743,406	40,759,100
1110	Information Communication and Technology - General	7,585,822,921	8,360,822,921	2,512,030,352.87	9,862,743,406	40,759,100
111001	Information Communication and Technology - General	7,585,822,921	8,360,822,921	2,512,030,352.87	9,862,743,406	40,759,100
12	Growing the Private Sector	12,106,430,507	19,488,530,507	1,611,972,682.73	12,450,610,371	-
1210	Growing the Private Sector - General	12,106,430,507	19,488,530,507	1,611,972,682.73	12,450,610,371	-
121001	Growing the Private Sector - General	12,106,430,507	19,488,530,507	1,611,972,682.73	12,450,610,371	-
13	Reform of Government and Governance	140,394,939,436	171,170,751,199	106,872,364,079.81	196,591,000,689	443,965,100
1310	Reform of Government and Governance - General	140,394,939,436	171,170,751,199	106,872,364,079.81	196,591,000,689	443,965,100
131001	Reform of Government and Governance - General	140,394,939,436	171,170,751,199	106,872,364,079.81	196,591,000,689	443,965,100
14	Power	12,896,916,780	8,921,916,780	5,591,037,626.03	14,882,801,544	-
1410	Power - General	12,896,916,780	8,921,916,780	5,591,037,626.03	14,882,801,544	-
141001	Power - General	12,896,916,780	8,921,916,780	5,591,037,626.03	14,882,801,544	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



17	Road	73,538,468,088	73,668,857,476.70	29,471,394,365.12	77,460,598,157	-
1710	Road - General	73,538,468,088	73,668,857,476.70	29,471,394,365.12	77,460,598,157	-
171001	Road - General	73,538,468,088	73,668,857,476.70	29,471,394,365.12	77,460,598,157	-
18	Airways	3,000,000,000	500,000,000	499,239,181.98	51,000,000,000	-
1810	Airways - General	3,000,000,000	500,000,000	499,239,181.98	51,000,000,000	-
181001	Airways - General	3,000,000,000	500,000,000	499,239,181.98	51,000,000,000	-
20	CLIMATE CHANGE	463,035,235	2,203,035,235	1,800,000,000	2,160,000,000	50,000,000
2010	CLIMATE CHANGE - General	463,035,235	2,203,035,235	1,800,000,000	2,160,000,000	50,000,000
201001	CLIMATE CHANGE - General	463,035,235	2,203,035,235	1,800,000,000	2,160,000,000	50,000,000
21	Oil and Gas Infrastructure	-	675,000,000	-	10,776,980,000	-
2110	Oil and Gas Infrastructure - General	-	675,000,000	-	10,776,980,000	-
211001	Oil and Gas Infrastructure - General	-	675,000,000	-	10,776,980,000	-
23	Social Protection	62,432,981,410	70,558,981,410	44,693,929,389.51	56,545,328,552	-
2301	Effective Governance of Social Protection	1,887,000,000	1,887,000,000	96,200,565	2,083,000,000	-
230102	Social protection coordination and mechanisms	1,887,000,000	1,887,000,000	96,200,565	2,083,000,000	-
2302	Reduce Poverty and Vulnerability	25,850,330,510	33,894,830,510	19,126,948,294.19	18,656,478,552	-
230201	Conditional Cash Transfer to alleviate extreme poverty and support vulnerable households.	21,000,000,000	31,000,000,000	18,399,861,122.31	16,425,660,000	-
230202	Unconditional Cash Transfers alleviate extreme poverty and support vulnerable households	4,850,330,510	2,894,830,510	727,087,171.88	2,230,818,552	-
2305	Social Pensions and Old Age Support	34,668,850,000	34,668,850,000	25,462,829,530.32	35,462,550,000	-
230501	Pensions Payments and Contributions	30,948,850,000	30,948,850,000	24,090,329,530.32	31,502,550,000	-
230502	Gratuity	3,720,000,000	3,720,000,000	1,372,500,000	3,960,000,000	-
2307	Promote Emergency and Humanitarian Assistance	26,800,900	108,300,900	7,951,000	343,300,000	-
230702	Emergency Response and Relief Services	26,800,900	108,300,900	7,951,000	343,300,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



Kogi State Government 2026 Budget Proposals - Personnel Expenditure by Programme (Sector, Objective and Programme)

Code	Location	2025 Original Budget	2025 Final Budget	2025 Perf as @ Sept	2026 Budget Proposals	2026 NUT Tagging
	Total Personnel Expenditure	109,963,898,731	104,716,698,731	67,136,503,834.14	116,243,175,406	-
01	Agriculture	1,293,694,984	1,293,694,984	789,211,926.09	1,941,056,970	-
0101	Effective governance of the Agriculture Sector	1,293,694,984	1,293,694,984	789,211,926.09	1,941,056,970	-
010101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	698,240,455	698,240,455	463,070,304.86	1,244,222,609	-
010102	Agriculture sector coordination mechanisms	595,454,529	595,454,529	326,141,621.23	696,834,361	-
02	Societal Re-orientation	9,776,378,941	9,623,178,941	5,919,266,996.34	11,060,304,887	-
0210	Societal Re-orientation - General	9,776,378,941	9,623,178,941	5,919,266,996.34	11,060,304,887	-
021001	Societal Re-orientation - General	9,776,378,941	9,623,178,941	5,919,266,996.34	11,060,304,887	-
03	Poverty Alleviation	202,920,295	202,920,295	57,104,441	315,120,295	-
0310	Poverty Alleviation - General	202,920,295	202,920,295	57,104,441	315,120,295	-
031001	Poverty Alleviation - General	202,920,295	202,920,295	57,104,441	315,120,295	-
04	Health	15,834,082,971	14,353,582,971	7,124,986,669.36	17,929,393,825	-
0401	Effective governance of the health system	15,834,082,971	14,353,582,971	7,124,986,669.36	17,929,393,825	-
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	1,070,256,388	1,070,256,388	493,852,075.17	1,266,929,572	-
040102	Human and institutional capacity performance management	1,441,068,853	1,441,068,853	681,342,573.63	1,361,174,725	-
040103	Health sector coordination mechanisms	13,322,757,730	11,842,257,730	5,949,792,020.55	15,301,289,528	-
05	Education	28,267,014,429	24,947,014,429	15,396,164,257.23	27,473,732,117	-
0501	Effective governance of the education system	27,758,959,559	24,438,959,559	15,121,455,782.13	26,863,372,452	-
050102	Human and institutional capacity performance management	27,758,959,559	24,438,959,559	15,121,455,782.13	26,863,372,452	-
0503	Equity and inclusiveness in the provision of educational services	508,054,870	508,054,870	274,708,475.10	610,359,665	-
050303	Nomadic and migrants' education	508,054,870	508,054,870	274,708,475.10	610,359,665	-
06	Housing and Urban Development	562,217,846	562,217,846	215,670,665.34	598,643,009	-
0610	Housing and Urban Development - General	562,217,846	562,217,846	215,670,665.34	598,643,009	-
061001	Housing and Urban Development - General	562,217,846	562,217,846	215,670,665.34	598,643,009	-
07	Gender	598,133,513	598,133,513	325,164,948.93	684,924,458	-
0710	Gender - General	598,133,513	598,133,513	325,164,948.93	684,924,458	-
071001	Gender - General	598,133,513	598,133,513	325,164,948.93	684,924,458	-
08	Youth	236,815,780	236,815,780	207,195,314.74	488,073,870	-
0810	Youth - General	236,815,780	236,815,780	207,195,314.74	488,073,870	-
081001	Youth - General	236,815,780	236,815,780	207,195,314.74	488,073,870	-
09	Environmental Improvement	1,333,617,961	1,333,617,961	685,130,058.45	1,517,989,247	-
0910	Environmental Improvement - General	1,333,617,961	1,333,617,961	685,130,058.45	1,517,989,247	-
091001	Environmental Improvement - General	1,333,617,961	1,333,617,961	685,130,058.45	1,517,989,247	-
10	Water Resources and Rural Development	244,276,733	244,276,733	121,143,183.31	288,542,367	-
1010	Water Resources and Rural Deve - General	244,276,733	244,276,733	121,143,183.31	288,542,367	-
101001	Water Resources and Rural Deve - General	244,276,733	244,276,733	121,143,183.31	288,542,367	-
11	Information Communication and Technology	770,758,562	770,758,562	281,435,342.11	849,039,942	-
1110	Information Communication and Technology - General	770,758,562	770,758,562	281,435,342.11	849,039,942	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



111001	Information Communication and Technology - General	770,758,562	770,758,562	281,435,342.11	849,039,942	-
12	Growing the Private Sector	264,811,450	266,311,450	103,085,685.39	224,021,718	-
1210	Growing the Private Sector - General	264,811,450	266,311,450	103,085,685.39	224,021,718	-
121001	Growing the Private Sector - General	264,811,450	266,311,450	103,085,685.39	224,021,718	-
13	Reform of Government and Governance	15,585,818,459	15,290,818,459	10,168,016,523.71	16,872,413,877	-
1310	Reform of Government and Governance - General	15,585,818,459	15,290,818,459	10,168,016,523.71	16,872,413,877	-
131001	Reform of Government and Governance - General	15,585,818,459	15,290,818,459	10,168,016,523.71	16,872,413,877	-
17	Road	572,356,807	572,356,807	324,784,016.83	534,918,824	-
1710	Road - General	572,356,807	572,356,807	324,784,016.83	534,918,824	-
171001	Road - General	572,356,807	572,356,807	324,784,016.83	534,918,824	-
21	Oil and Gas Infrastructure	-	-	-	250,000,000	-
2110	Oil and Gas Infrastructure - General	-	-	-	250,000,000	-
211001	Oil and Gas Infrastructure - General	-	-	-	250,000,000	-
23	Social Protection	34,421,000,000	34,421,000,000	25,418,143,805.32	35,215,000,000	-
2305	Social Pensions and Old Age Support	34,421,000,000	34,421,000,000	25,418,143,805.32	35,215,000,000	-
230501	Pensions Payments and Contributions	30,701,000,000	30,701,000,000	24,045,643,805.32	31,255,000,000	-
230502	Gratuity	3,720,000,000	3,720,000,000	1,372,500,000	3,960,000,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



Kogi State Government 2026 Budget Proposals -Other Non-Debt Recurrent Expenditure by Programme (Sector, Objective and Programme)

Code	Location	2025 Original Budget	2025 Final Budget	2025 Perf as @ Sept	2026 Budget Proposals	2026 NUT Tagging
	Total Non-Debt Recurrent Expenditure	143,179,316,956	196,390,932,716	104,362,991,765.64	235,204,908,277	3,584,653,020
01	Agriculture	870,817,903	1,213,817,903	162,895,143.85	2,091,832,918	62,723,200
0101	Effective governance of the Agriculture Sector	870,817,903	1,213,817,903	162,895,143.85	2,091,832,918	62,723,200
010101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	435,935,972	778,935,972	149,395,143.85	1,609,301,797	62,723,200
010102	Agriculture sector coordination mechanisms	434,881,931	434,881,931	13,500,000	482,531,121	-
02	Societal Re-orientation	1,714,986,837	1,727,818,664	678,088,000.94	2,261,301,761	-
0210	Societal Re-orientation - General	1,714,986,837	1,727,818,664	678,088,000.94	2,261,301,761	-
021001	Societal Re-orientation - General	1,714,986,837	1,727,818,664	678,088,000.94	2,261,301,761	-
03	Poverty Alleviation	608,818,000	1,165,515,300	317,155,650	486,720,000	-
0310	Poverty Alleviation - General	608,818,000	1,165,515,300	317,155,650	486,720,000	-
031001	Poverty Alleviation - General	608,818,000	1,165,515,300	317,155,650	486,720,000	-
04	Health	21,822,424,260	23,557,801,310	9,705,528,765.39	31,424,450,353	2,411,761,156
0401	Effective governance of the health system	21,822,424,260	23,557,801,310	9,705,528,765.39	31,424,450,353	2,411,761,156
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	9,322,434,936	7,097,434,936	619,447,106.50	13,900,078,061	732,992,656
040102	Human and institutional capacity performance management	293,100,650	297,180,650	111,496,766.99	974,300,650	-
040103	Health sector coordination mechanisms	12,206,888,674	16,163,185,724	8,974,584,891.90	16,550,071,642	1,678,768,500
05	Education	11,516,601,591	12,925,101,591	5,689,813,446.79	21,381,870,824	50,959,510
0501	Effective governance of the education system	11,516,601,591	12,925,101,591	5,689,813,446.79	21,381,870,824	50,959,510
050101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	430,600,000	455,600,000	191,285,268.77	4,207,690,062	48,459,510
050102	Human and institutional capacity performance management	7,699,292,777	10,582,792,777	4,517,475,904.47	14,025,217,777	2,500,000
050103	Education sector coordination mechanisms	3,386,708,814	1,886,708,814	981,052,273.55	3,148,962,985	-
06	Housing and Urban Development	796,210,083	819,810,083	729,459,142.72	1,562,830,081	-
0610	Housing and Urban Development - General	796,210,083	819,810,083	729,459,142.72	1,562,830,081	-
061001	Housing and Urban Development - General	796,210,083	819,810,083	729,459,142.72	1,562,830,081	-
07	Gender	1,618,052,750	1,218,052,750	190,544,200	1,993,037,058	573,883,100
0710	Gender - General	1,618,052,750	1,218,052,750	190,544,200	1,993,037,058	573,883,100
071001	Gender - General	1,618,052,750	1,218,052,750	190,544,200	1,993,037,058	573,883,100
08	Youth	2,513,156,252	1,885,556,252	398,966,300	3,794,063,014	15,000,000
0810	Youth - General	2,513,156,252	1,885,556,252	398,966,300	3,794,063,014	15,000,000
081001	Youth - General	2,513,156,252	1,885,556,252	398,966,300	3,794,063,014	15,000,000
09	Environmental Improvement	5,608,247,728	4,010,197,728	1,840,476,350	6,229,285,457	-
0910	Environmental Improvement - General	5,608,247,728	4,010,197,728	1,840,476,350	6,229,285,457	-
091001	Environmental Improvement - General	5,608,247,728	4,010,197,728	1,840,476,350	6,229,285,457	-
10	Water Resources and Rural Development	45,324,604	84,836,924	43,983,419.15	446,628,265	1,706,654
1010	Water Resources and Rural Deve - General	45,324,604	84,836,924	43,983,419.15	446,628,265	1,706,654
101001	Water Resources and Rural Deve - General	45,324,604	84,836,924	43,983,419.15	446,628,265	1,706,654
11	Information Communication and Technology	4,162,394,495	4,162,394,495	1,460,530,010.76	5,094,808,059	24,654,300



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



1110	Information Communication and Technology - General	4,162,394,495	4,162,394,495	1,460,530,010.76	5,094,808,059	24,654,300
111001	Information Communication and Technology - General	4,162,394,495	4,162,394,495	1,460,530,010.76	5,094,808,059	24,654,300
12	Growing the Private Sector	1,577,894,057	3,058,494,057	528,886,997.34	4,993,173,653	-
1210	Growing the Private Sector - General	1,577,894,057	3,058,494,057	528,886,997.34	4,993,173,653	-
121001	Growing the Private Sector - General	1,577,894,057	3,058,494,057	528,886,997.34	4,993,173,653	-
13	Reform of Government and Governance	62,080,975,470	103,005,657,233	63,197,748,134.51	128,203,201,266	443,965,100
1310	Reform of Government and Governance - General	62,080,975,470	103,005,657,233	63,197,748,134.51	128,203,201,266	443,965,100
131001	Reform of Government and Governance - General	62,080,975,470	103,005,657,233	63,197,748,134.51	128,203,201,266	443,965,100
17	Road	231,431,516	742,897,016	143,130,620	444,397,016	-
1710	Road - General	231,431,516	742,897,016	143,130,620	444,397,016	-
171001	Road - General	231,431,516	742,897,016	143,130,620	444,397,016	-
20	CLIMATE CHANGE	-	-	-	700,000,000	-
2010	CLIMATE CHANGE - General	-	-	-	700,000,000	-
201001	CLIMATE CHANGE - General	-	-	-	700,000,000	-
21	Oil and Gas Infrastructure	-	675,000,000	-	2,766,980,000	-
2110	Oil and Gas Infrastructure - General	-	675,000,000	-	2,766,980,000	-
211001	Oil and Gas Infrastructure - General	-	675,000,000	-	2,766,980,000	-
23	Social Protection	28,011,981,410	36,137,981,410	19,275,785,584.19	21,330,328,552	-
2301	Effective Governance of Social Protection	1,887,000,000	1,887,000,000	96,200,565	2,083,000,000	-
230102	Social protection coordination and mechanisms	1,887,000,000	1,887,000,000	96,200,565	2,083,000,000	-
2302	Reduce Poverty and Vulnerability	25,850,330,510	33,894,830,510	19,126,948,294.19	18,656,478,552	-
230201	Conditional Cash Transfer to alleviate extreme poverty and support vulnerable households.	21,000,000,000	31,000,000,000	18,399,861,122.31	16,425,660,000	-
230202	Unconditional Cash Transfers alleviate extreme poverty and support vulnerable households	4,850,330,510	2,894,830,510	727,087,171.88	2,230,818,552	-
2305	Social Pensions and Old Age Support	247,850,000	247,850,000	44,685,725	247,550,000	-
230501	Pensions Payments and Contributions	247,850,000	247,850,000	44,685,725	247,550,000	-
2307	Promote Emergency and Humanitarian Assistance	26,800,900	108,300,900	7,951,000	343,300,000	-
230702	Emergency Response and Relief Services	26,800,900	108,300,900	7,951,000	343,300,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



Kogi State Government 2026 Budget Proposals - Debt Service Expenditure by Programme (Sector, Objective and Programme)

Code	Location	2025 Original Budget	2025 Final Budget	2025 Perf as @ Sept	2026 Budget Proposals	2026 NUT Tagging
	Total Debt Service Expenditure	27,980,000,000	20,980,000,000	31,543,458,476.14	16,000,000,000	-
13	Reform of Government and Governance	27,980,000,000	20,980,000,000	31,543,458,476.14	16,000,000,000	-
1310	Reform of Government and Governance - General	27,980,000,000	20,980,000,000	31,543,458,476.14	16,000,000,000	-
131001	Reform of Government and Governance - General	27,980,000,000	20,980,000,000	31,543,458,476.14	16,000,000,000	-

Kogi State Government 2026 Budget Proposals - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Location	2025 Original Budget	2025 Final Budget	2025 Perf as @ Sept	2026 Budget Proposals	2026 NUT Tagging
	Total Capital Expenditure	301,280,903,802	282,461,361,271	103,772,328,548.08	453,042,501,760	1,101,491,201
01	Agriculture	12,793,200,000	13,793,200,000	4,141,792,750	25,017,131,500	552,981,500
0101	Effective governance of the Agriculture Sector	20,000,000	20,000,000	-	120,000,000	-
010101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	20,000,000	20,000,000	-	20,000,000	-
010102	Agriculture sector coordination mechanisms	-	-	-	100,000,000	-
0102	Development of the livestock value chain	600,000,000	1,100,000,000	-	10,425,632,500	5,482,500
010201	Ruminant (cattle, sheep & goats) production and marketing	-	-	-	605,482,500	5,482,500
010202	Meat processing and marketing	600,000,000	600,000,000	-	1,200,000,000	-
010203	Poultry, pig, and micro livestock production	-	500,000,000	-	8,620,150,000	-
0103	Enhancement of food production and productivity	1,610,000,000	1,610,000,000	17,925,000	1,747,499,000	47,499,000
010301	Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	1,410,000,000	1,410,000,000	16,625,000	1,230,000,000	30,000,000
010302	Intensive crop and vegetable production (irrigation, crop diversification etc.)	150,000,000	150,000,000	1,300,000	515,075,000	15,075,000
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	50,000,000	50,000,000	-	2,424,000	2,424,000
0104	Reduction of post-harvest losses	100,000,000	100,000,000	-	100,000,000	-
010401	Modern technology for post-harvest storage and value addition	100,000,000	100,000,000	-	100,000,000	-
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)	11,200,000	11,200,000	-	290,000,000	-
010501	Commercial aquaculture development (fish production, feed mills development, fishing inputs etc.)	1,200,000	1,200,000	-	270,000,000	-
010502	Commercial coastal and inland fishing	10,000,000	10,000,000	-	20,000,000	-
0106	Promotion of forest resource conservation and preservation of biodiversity	-	-	-	562,000,000	-
010601	Forest regeneration and conservation	-	-	-	562,000,000	-
0107	Promotion of enabling environment for increased agricultural development	10,280,000,000	10,780,000,000	4,123,867,750	10,150,000,000	500,000,000



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



010701	Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	9,560,000,000	10,060,000,000	4,123,867,750	9,460,000,000	-
010702	Youth and women In agriculture empowerment & smallholder agricultural credit strengthening	510,000,000	510,000,000	-	600,000,000	500,000,000
010703	Agricultural data and statistic management and institutionalisation of information and communication technology (ICT)	40,000,000	40,000,000	-	40,000,000	-
010706	Capacity building for stakeholders and professional human resources development	170,000,000	170,000,000	-	50,000,000	-
0110	Agriculture Sector Expenditures Not Elsewhere Classified	172,000,000	172,000,000	-	1,622,000,000	-
011001	Agriculture Programme Not Elsewhere Classified	172,000,000	172,000,000	-	1,622,000,000	-
02	Societal Re-orientation	11,371,835,000	13,341,835,000	11,264,055,350	14,762,032,631	-
0210	Societal Re-orientation - General	11,371,835,000	13,341,835,000	11,264,055,350	14,762,032,631	-
021001	Societal Re-orientation - General	11,371,835,000	13,341,835,000	11,264,055,350	14,762,032,631	-
03	Poverty Alleviation	11,033,900,000	8,289,814,278.30	227,940,000	10,125,811,433	-
0310	Poverty Alleviation - General	11,033,900,000	8,289,814,278.30	227,940,000	10,125,811,433	-
031001	Poverty Alleviation - General	11,033,900,000	8,289,814,278.30	227,940,000	10,125,811,433	-
04	Health	16,345,445,499	18,075,445,499	1,902,292,848.13	27,767,156,382	102,054,901
0401	Effective governance of the health system	742,202,699	1,092,202,699	8,177,200	1,605,517,081	-
040102	Human and institutional capacity performance management	10,000,000	10,000,000	-	-	-
040103	Health sector coordination mechanisms	732,202,699	1,082,202,699	8,177,200	1,605,517,081	-
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	519,180,000	519,180,000	-	-	-
040306	Nutrition	19,180,000	19,180,000	-	-	-
040307	Emergency services	500,000,000	500,000,000	-	-	-
0404	Provision of the right number and right skill mix of competent, motivated, and productive Human Resources for Health (HRH)	10,000,000	10,000,000	-	335,000,000	-
040403	In service training (continuing education)	10,000,000	10,000,000	-	335,000,000	-
0405	Provision of adequate and modern health infrastructure for health services delivery	14,807,722,800	15,307,722,800	1,841,114,881.13	22,848,997,500	-
040501	Functional health facilities	14,801,674,800	15,301,674,800	1,841,114,881.13	22,798,997,500	-
040503	Facility electrification, water and sanitation	6,048,000	6,048,000	-	50,000,000	-
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	60,000,000	60,000,000	-	10,000,000	-
040601	Sustainable drug supply	50,000,000	50,000,000	-	-	-
040602	Vaccines supply chain	10,000,000	10,000,000	-	10,000,000	-
0407	Evidence generation and utilisation	5,524,000	5,524,000	-	288,971,400	71,343,400
040701	Routine information system	2,500,000	2,500,000	-	-	-
040703	Research and development (Institutional Review Board, Clinical Trials)	3,024,000	3,024,000	-	3,024,000	-
040704	Monitoring and Evaluation (M&E)	-	-	-	285,947,400	71,343,400
0408	Institution and maintenance of a responsive public health emergency preparedness system	75,600,000	75,600,000	-	330,000,000	-
040803	Emergency Operation Centres (EOC)	75,600,000	75,600,000	-	330,000,000	-
0410	Health Sector Expenditures Not Elsewhere Classified	125,216,000	1,005,216,000	53,000,767	2,348,670,401	30,711,501
041001	Health Not Elsewhere Classified	125,216,000	1,005,216,000	53,000,767	2,348,670,401	30,711,501
05	Education	61,621,212,664	48,141,212,664	9,172,603,334.87	120,124,194,439	30,350,000
0501	Effective governance of the education system	4,513,765,010	5,438,765,010	1,356,329,000	5,961,500,000	10,000,000



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



050101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	92,500,000	92,500,000	-	-	-
050102	Human and institutional capacity performance management	75,765,010	75,765,010	320,000	60,000,000	10,000,000
050103	Education sector coordination mechanisms	4,335,000,000	5,260,000,000	1,356,009,000	5,870,000,000	-
050104	Integrated supportive supervision	10,500,000	10,500,000	-	31,500,000	-
0502	Increase in access, retention, and completion rate at all levels	1,340,000,000	1,340,000,000	1,528,837,820	20,350,000	20,350,000
050202	Advocacy and sensitization	50,000,000	50,000,000	-	-	-
050203	School feeding	-	-	-	20,350,000	20,350,000
050205	Parental and community support	1,050,000,000	1,050,000,000	1,363,689,584	-	-
050206	Tertiary institutions' new courses accreditation	240,000,000	240,000,000	165,148,236	-	-
0503	Equity and inclusiveness in the provision of educational services	423,000,000	423,000,000	24,461,000	327,000,000	-
050301	Inclusive Education	163,000,000	163,000,000	-	77,000,000	-
050302	Special education	100,000,000	100,000,000	-	100,000,000	-
050304	Second chance education	60,000,000	60,000,000	24,461,000	100,000,000	-
050305	Girls/Boys child education	100,000,000	100,000,000	-	50,000,000	-
0504	Improved quality of teaching and learning outcomes	450,981,025	390,981,025	200,000	707,464,246	-
050402	Instructional and learning materials	250,981,025	250,981,025	-	631,964,246	-
050403	Teaching and non-teaching staff capacity building	200,000,000	140,000,000	200,000	75,500,000	-
0505	Adequate infrastructure at all levels	51,273,165,829	35,886,165,829	5,618,726,349.87	108,665,780,193	-
050501	Schools' infrastructure construction and rehabilitation	50,045,126,854	34,258,126,854	5,008,613,231.87	107,251,401,218	-
050503	Libraries and laboratories	913,800,000	1,263,800,000	52,332,090	1,054,500,000	-
050504	Water, sanitation and hygiene	74,438,975	124,438,975	557,781,028	104,678,975	-
050505	School safety	239,800,000	239,800,000	-	255,200,000	-
0506	Improved education information management system (EIMS)	1,208,500,000	1,748,500,000	435,717,582.50	1,616,500,000	-
050601	ICT equipment, software and expertise	1,163,500,000	1,703,500,000	435,717,582.50	1,600,500,000	-
050602	Research and development	30,000,000	30,000,000	-	-	-
050603	Data and data management	15,000,000	15,000,000	-	16,000,000	-
0510	Education Sector Expenditures Not Elsewhere Classified	2,411,800,800	2,913,800,800	208,331,582.50	2,825,600,000	-
051001	Education Not Elsewhere Classified	2,411,800,800	2,913,800,800	208,331,582.50	2,825,600,000	-
06	Housing and Urban Development	22,964,151,320	27,102,290,622	9,278,075,466.07	31,837,400,193	-
0610	Housing and Urban Development - General	22,964,151,320	27,102,290,622	9,278,075,466.07	31,837,400,193	-
061001	Housing and Urban Development - General	22,964,151,320	27,102,290,622	9,278,075,466.07	31,837,400,193	-
07	Gender	953,439,750	953,439,750	-	817,539,750	-
0710	Gender - General	953,439,750	953,439,750	-	817,539,750	-
071001	Gender - General	953,439,750	953,439,750	-	817,539,750	-
08	Youth	1,284,780,000	1,284,780,000	-	1,114,000,000	-
0810	Youth - General	1,284,780,000	1,284,780,000	-	1,114,000,000	-
081001	Youth - General	1,284,780,000	1,284,780,000	-	1,114,000,000	-
09	Environmental Improvement	9,390,209,418	6,890,209,418	25,701,782,705.11	6,432,837,020	-
0910	Environmental Improvement - General	9,390,209,418	6,890,209,418	25,701,782,705.11	6,432,837,020	-
091001	Environmental Improvement - General	9,390,209,418	6,890,209,418	25,701,782,705.11	6,432,837,020	-
10	Water Resources and Rural Development	16,763,558,000	9,124,908,000	1,476,823,612.15	16,792,618,600	350,000,000
1010	Water Resources and Rural Deve - General	16,763,558,000	9,124,908,000	1,476,823,612.15	16,792,618,600	350,000,000
101001	Water Resources and Rural Deve - General	16,763,558,000	9,124,908,000	1,476,823,612.15	16,792,618,600	350,000,000
11	Information Communication and Technology	2,652,669,864	3,427,669,864	770,065,000	3,918,895,405	16,104,800
1110	Information Communication and Technology - General	2,652,669,864	3,427,669,864	770,065,000	3,918,895,405	16,104,800



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111001	Information Communication and Technology - General	2,652,669,864	3,427,669,864	770,065,000	3,918,895,405	16,104,800
12	Growing the Private Sector	10,263,725,000	16,163,725,000	980,000,000	7,233,415,000	-
1210	Growing the Private Sector - General	10,263,725,000	16,163,725,000	980,000,000	7,233,415,000	-
121001	Growing the Private Sector - General	10,263,725,000	16,163,725,000	980,000,000	7,233,415,000	-
13	Reform of Government and Governance	34,748,145,507	31,894,275,507	1,963,140,945.45	35,515,385,546	-
1310	Reform of Government and Governance - General	34,748,145,507	31,894,275,507	1,963,140,945.45	35,515,385,546	-
131001	Reform of Government and Governance - General	34,748,145,507	31,894,275,507	1,963,140,945.45	35,515,385,546	-
14	Power	12,896,916,780	8,921,916,780	5,591,037,626.03	14,882,801,544	-
1410	Power - General	12,896,916,780	8,921,916,780	5,591,037,626.03	14,882,801,544	-
141001	Power - General	12,896,916,780	8,921,916,780	5,591,037,626.03	14,882,801,544	-
17	Road	72,734,679,765	72,353,603,653.70	29,003,479,728.29	76,481,282,317	-
1710	Road - General	72,734,679,765	72,353,603,653.70	29,003,479,728.29	76,481,282,317	-
171001	Road - General	72,734,679,765	72,353,603,653.70	29,003,479,728.29	76,481,282,317	-
18	Airways	3,000,000,000	500,000,000	499,239,181.98	51,000,000,000	-
1810	Airways - General	3,000,000,000	500,000,000	499,239,181.98	51,000,000,000	-
181001	Airways - General	3,000,000,000	500,000,000	499,239,181.98	51,000,000,000	-
20	CLIMATE CHANGE	463,035,235	2,203,035,235	1,800,000,000	1,460,000,000	50,000,000
2010	CLIMATE CHANGE - General	463,035,235	2,203,035,235	1,800,000,000	1,460,000,000	50,000,000
201001	CLIMATE CHANGE - General	463,035,235	2,203,035,235	1,800,000,000	1,460,000,000	50,000,000
21	Oil and Gas Infrastructure	-	-	-	7,760,000,000	-
2110	Oil and Gas Infrastructure - General	-	-	-	7,760,000,000	-
211001	Oil and Gas Infrastructure - General	-	-	-	7,760,000,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



Kogi State Government 2026 Budget Proposals - Health Capital Expenditure by Programme (Sector, Objective, Programme and Objective)

Code	Location	2025 Original Budget	2025 Final Budget	2025 Perf as @ Sept	2026 Budget Proposals	2026 NUT Tagging
	Total Capital Health Sector Expenditure	16,345,445,499	18,075,445,499	1,902,292,848.13	27,767,156,382	102,054,901
04	Health	16,345,445,499	18,075,445,499	1,902,292,848.13	27,767,156,382	102,054,901
0401	Effective governance of the health system	742,202,699	1,092,202,699	8,177,200	1,605,517,081	-
040102	Human and institutional capacity performance management	10,000,000	10,000,000	-	-	-
04010200000004	Other/Multiple Level of Health Care	10,000,000	10,000,000	-	-	-
040103	Health sector coordination mechanisms	732,202,699	1,082,202,699	8,177,200	1,605,517,081	-
04010300000001	Primary Health Care	236,950,899	236,950,899	-	402,000,000	-
04010300000003	Tertiary Health Care	243,251,800	593,251,800	8,177,200	983,517,081	-
04010300000004	Other/Multiple Level of Health Care	252,000,000	252,000,000	-	220,000,000	-
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	519,180,000	519,180,000	-	-	-
040306	Nutrition	19,180,000	19,180,000	-	-	-
04030600000001	Primary Health Care	19,180,000	19,180,000	-	-	-
040307	Emergency services	500,000,000	500,000,000	-	-	-
04030700000004	Other/Multiple Level of Health Care	500,000,000	500,000,000	-	-	-
0404	Provision of the right number and right skill mix of competent, motivated, and productive Human Resources for Health (HRH)	10,000,000	10,000,000	-	335,000,000	-
040403	In service training (continuing education)	10,000,000	10,000,000	-	335,000,000	-
04040300000003	Tertiary Health Care	10,000,000	10,000,000	-	335,000,000	-
0405	Provision of adequate and modern health infrastructure for health services delivery	14,807,722,800	15,307,722,800	1,841,114,881.13	22,848,997,500	-
040501	Functional health facilities	14,801,674,800	15,301,674,800	1,841,114,881.13	22,798,997,500	-
04050100000001	Primary Health Care	560,000,000	560,000,000	60,000,000	8,460,000,000	-
04050100000002	Secondary Health Care	2,216,654,000	2,216,654,000	-	1,240,000,000	-
04050100000003	Tertiary Health Care	11,536,480,000	12,036,480,000	1,781,114,881.13	11,168,997,500	-
04050100000004	Other/Multiple Level of Health Care	488,540,800	488,540,800	-	1,930,000,000	-
040503	Facility electrification, water and sanitation	6,048,000	6,048,000	-	50,000,000	-
04050300000004	Other/Multiple Level of Health Care	6,048,000	6,048,000	-	50,000,000	-
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	60,000,000	60,000,000	-	10,000,000	-
040601	Sustainable drug supply	50,000,000	50,000,000	-	-	-
04060100000001	Primary Health Care	50,000,000	50,000,000	-	-	-
040602	Vaccines supply chain	10,000,000	10,000,000	-	10,000,000	-
04060200000001	Primary Health Care	10,000,000	10,000,000	-	10,000,000	-
0407	Evidence generation and utilisation	5,524,000	5,524,000	-	288,971,400	71,343,400
040701	Routine information system	2,500,000	2,500,000	-	-	-
04070100000003	Tertiary Health Care	2,500,000	2,500,000	-	-	-
040703	Research and development (Institutional Review Board, Clinical Trials)	3,024,000	3,024,000	-	3,024,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



04070300000004	Other/Multiple Level of Health Care	3,024,000	3,024,000	-	3,024,000	-
040704	Monitoring and Evaluation (M&E)	-	-	-	285,947,400	71,343,400
04070400000003	Tertiary Health Care	-	-	-	214,604,000	-
04070400000004	Other/Multiple Level of Health Care	-	-	-	71,343,400	71,343,400
0408	Institution and maintenance of a responsive public health emergency preparedness system	75,600,000	75,600,000	-	330,000,000	-
040803	Emergency Operation Centres (EOC)	75,600,000	75,600,000	-	330,000,000	-
04080300000004	Other/Multiple Level of Health Care	75,600,000	75,600,000	-	330,000,000	-
0410	Health Sector Expenditures Not Elsewhere Classified	125,216,000	1,005,216,000	53,000,767	2,348,670,401	30,711,501
041001	Health Not Elsewhere Classified	125,216,000	1,005,216,000	53,000,767	2,348,670,401	30,711,501
04100100000002	Secondary Health Care	-	-	-	1,150,000,000	-
04100100000003	Tertiary Health Care	70,216,000	920,216,000	20,945,000	832,958,900	-
04100100000004	Other/Multiple Level of Health Care	55,000,000	85,000,000	32,055,767	365,711,501	30,711,501



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



Kogi State Government 2026 Budget Proposals - Basic Education Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Perf as @ Sept	2026 Budget Proposals	2026 NUT Tagging
	Total Expenditure	7,608,636,791	3,608,636,791	2,283,859,750.46	7,709,612,802	-
050000000000	SOCIAL SECTOR	7,608,636,791	3,608,636,791	2,283,859,750.46	7,709,612,802	-
051700000000	MINISTRY OF EDUCATION PLANNING SECTOR	7,608,636,791	3,608,636,791	2,283,859,750.46	7,709,612,802	-
051700200100	STATE UNIVERSAL BASIC EDUCATION BOARD	7,608,636,791	3,608,636,791	2,283,859,750.46	7,709,612,802	-

Kogi State Government 2026 Budget Proposals - Basic Education Expenditure by Economic Classification

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Perf as @ Sept	2026 Budget Proposals	2026 NUT Tagging
	Total Expenditure	7,608,636,791	3,608,636,791	2,283,859,750.46	7,709,612,802	-
2	EXPENDITURES	7,608,636,791	3,608,636,791	2,283,859,750.46	7,709,612,802	-
21	PERSONNEL COST	370,760,791	370,760,791	209,043,175.36	371,578,177	-
2101	SALARY	370,760,791	370,760,791	209,043,175.36	371,578,177	-
210101	SALARIES AND WAGES	370,760,791	370,760,791	209,043,175.36	371,578,177	-
21010101	SALARY	370,760,791	370,760,791	209,043,175.36	371,578,177	-
22	OTHER RECURRENT COSTS	37,876,000	37,876,000	9,000,000	138,034,625	-
2202	OVERHEAD COST	37,876,000	37,876,000	9,000,000	138,034,625	-
220201	TRAVEL & TRANSPORT - GENERAL	6,000,000	6,000,000	-	2,000,000	-
22020102	TRAVEL AND TRANSPORT - OTHERS	6,000,000	6,000,000	-	2,000,000	-
220202	UTILITIES - GENERAL	2,000,000	2,000,000	900,000	984,625	-
22020203	WATER RATE	-	-	-	300,000	-
22020204	ELECTRICITY BILL /CHARGES	2,000,000	2,000,000	900,000	450,000	-
22020205	TELEPHONE CHARGES	-	-	-	234,625	-
220203	MATERIALS & SUPPLIES - GENERAL	2,000,000	2,000,000	5,025,000	16,500,000	-
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	2,000,000	2,000,000	825,000	6,000,000	-
22020323	OFFICE AND GENERAL EXPENSES	-	-	4,200,000	10,500,000	-
220204	MAINTENANCE SERVICES - GENERAL	12,000,000	12,000,000	760,000	3,500,000	-
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	12,000,000	12,000,000	760,000	2,500,000	-
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	-	-	-	1,000,000	-
220205	TRAINING - GENERAL	-	-	-	2,500,000	-
22020501	LOCAL TRAINING	-	-	-	2,500,000	-
220206	OTHER SERVICES - GENERAL	6,000,000	6,000,000	30,000	4,701,000	-
22020601	SECURITY SERVICES EXPENSES	6,000,000	6,000,000	30,000	4,701,000	-
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	-	-	1,000,000	-
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	-	-	-	1,000,000	-
220209	FINANCIAL CHARGES - GENERAL	-	-	-	50,000	-
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	-	-	-	50,000	-
220210	MISCELLANEOUS EXPENSES GENERAL	9,876,000	9,876,000	2,285,000	106,799,000	-
22021001	REFRESHMENT & MEALS	9,876,000	9,876,000	2,285,000	5,200,000	-
22021002	PUBLICITY & ADVERTISEMENTS	-	-	-	800,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



22021009	FAMILY LIFE AND HIV/HEALTH EDUCATION	-	-	-	96,000,000	-
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	-	-	-	2,500,000	-
22021032	ALL FESTIVAL BOTH STATE AND NATIONAL EXPENSES	-	-	-	1,000,000	-
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	-	-	-	1,299,000	-
23	CAPITAL EXPENDITURE	7,200,000,000	3,200,000,000	2,065,816,575.10	7,200,000,000	-
2302	CONSTRUCTION / PROVISION	7,200,000,000	3,200,000,000	2,065,816,575.10	7,200,000,000	-
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	7,200,000,000	3,200,000,000	2,065,816,575.10	7,200,000,000	-
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	7,200,000,000	3,200,000,000	2,065,816,575.10	7,200,000,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



Kogi State Government 2026 Budget Proposals - Primary Health Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Perf as @ Sept	2026 Budget Proposals	2026 NUT Tagging
	Total Expenditure	11,391,704,815	14,985,501,865	7,467,029,845.66	21,491,326,974	1,676,268,500
050000000000	SOCIAL SECTOR	11,391,704,815	14,985,501,865	7,467,029,845.66	21,491,326,974	1,676,268,500
052100000000	MINISTRY OF HEALTH PLANNING SECTOR	11,391,704,815	14,985,501,865	7,467,029,845.66	21,491,326,974	1,676,268,500
052100100100	MINISTRY OF HEALTH	252,000,000	252,000,000	-	2,000,000	-
052100200100	KOGI STATE HEALTH INSURANCE AGENCY	1,914,261,180	1,914,261,180	850,297,561.82	3,009,441,939	-
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	9,198,043,635	12,791,840,685	6,616,732,283.85	18,452,485,035	1,676,268,500
052110800100	KOGI STATE HIV/AIDS CONTROL AGENCY	27,400,000	27,400,000	-	27,400,000	-

Kogi State Government 2026 Budget Proposals - Primary Health Expenditure by Economic Classification

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Perf as @ Sept	2026 Budget Proposals	2026 NUT Tagging
	Total Expenditure	11,391,704,815	14,985,501,865	7,467,029,845.66	21,491,326,974	1,676,268,500
2	EXPENDITURES	11,391,704,815	14,985,501,865	7,467,029,845.66	21,491,326,974	1,676,268,500
21	PERSONNEL COST	401,564,614	401,564,614	124,796,821.54	420,741,451	-
2101	SALARY	401,564,614	401,564,614	124,796,821.54	420,741,451	-
210101	SALARIES AND WAGES	401,564,614	401,564,614	124,796,821.54	420,741,451	-
21010101	SALARY	401,564,614	401,564,614	124,796,821.54	420,741,451	-
22	OTHER RECURRENT COSTS	10,114,009,302	13,707,806,352	7,282,233,024.13	12,198,585,523	1,676,268,500
2202	OVERHEAD COST	9,819,009,302	13,412,806,352	7,054,969,274.13	11,848,585,523	1,676,268,500
220201	TRAVEL & TRANSPORT - GENERAL	8,757,800	8,757,800	4,310,200	11,000,800	-
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	2,000,000	2,000,000	565,000	2,000,000	-
22020102	TRAVEL AND TRANSPORT - OTHERS	6,757,800	6,757,800	3,745,200	9,000,800	-
220202	UTILITIES - GENERAL	10,050,000	10,050,000	5,843,000	120,460,500	-
22020201	INTERNET ACCESS CHARGES	1,700,000	1,700,000	1,565,000	3,460,000	-
22020204	ELECTRICITY BILL /CHARGES	4,100,000	4,100,000	3,391,500	7,250,500	-
22020205	TELEPHONE CHARGES	200,000	200,000	-	200,000	-
22020210	HEALTH MANAGEMENT INFORMATION SYSTEM/ HOSPITAL INFORMATION MANAGEMENT	3,000,000	3,000,000	-	99,500,000	-
22020211	HOSTING OF THE STATE WEBSITE EXPENSES/ WEBSITE DEVELOPMENT AND MAINTENANCE	1,050,000	1,050,000	886,500	10,050,000	-
220203	MATERIALS & SUPPLIES - GENERAL	334,219,968	334,219,968	19,597,823.16	769,690,500	-
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	2,800,000	2,800,000	2,142,200	6,075,500	-
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	115,600	115,600	-	660,500	-
22020304	DRUGS AND MEDICAL SUPPLIES	25,912,100	25,912,100	-	274,200,000	-
22020322	PUBLICATION OF KOGI STATE STATISTICAL YEAR BOOK/ PLANNING & STATISTIC BOOKS /STATE STATISTICAL MASTER PLAN	4,000,000	4,000,000	-	5,000,000	-
22020323	OFFICE AND GENERAL EXPENSES	42,900,000	42,900,000	17,455,623.16	108,254,500	-
22020327	EMERGENCY RELIEF DISASTER /PURCHASE OF RELIEVE MATERIALS LOADING AND OFF LOADING	-	-	-	500,000	-
22020329	POLIO AND NON-POLIO SIAS, MEASLES, SIPDS AND LIDS	258,492,268	258,492,268	-	375,000,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



220204	MAINTENANCE SERVICES - GENERAL	131,450,000	131,450,000	42,030,480	218,500,000	-
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	4,000,000	4,000,000	1,482,300	6,000,000	-
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	3,000,000	3,000,000	1,849,500	6,500,000	-
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	800,000	800,000	550,100	3,700,000	-
22020404	MAINTENANCE OF PLANTS /GENERATORS	1,300,000	1,300,000	745,000	1,800,000	-
22020432	MAINTENANCE OF BROADCASTING EQUIPMENT/ ICT EQUIPMENT/GOVERNMENT HOUSE BROADBAND CONNECTIVITY AND ICT EXPENSES	37,350,000	37,350,000	37,333,580	115,500,000	-
22020436	VACCINE COLD CHAIN STORE MAINTENANCE	85,000,000	85,000,000	70,000	85,000,000	-
220205	TRAINING - GENERAL	26,720,000	26,720,000	18,143,157	81,350,125	-
22020501	LOCAL TRAINING	4,500,000	4,500,000	-	4,500,000	-
22020511	WORKSHOPS, SEMINARS & CONFERENCES	22,220,000	22,220,000	18,143,157	76,850,125	-
220206	OTHER SERVICES - GENERAL	8,023,451,636	11,617,248,686	6,887,486,100.34	8,508,315,138	-
22020602	OFFICE RENT	12,000,000	12,000,000	11,700,000	18,000,000	-
22020618	HEALTH INSURANCE EXPENSES (CAPITATION, SERVICE FEES, ICT MAINTENANCE, ADMINISTRATIVE FEES AND RE-INSURANCE)	880,000,000	880,000,000	489,765,035.16	1,557,308,500	-
22020652	HEALTH INVESTMENT PLAN /HEALTH PROMOTION AND EDUCATION	32,021,900	32,021,900	-	172,000,000	-
22020656	SITE ANALYSIS REPORT AND ENVIRONMENTAL IMPACT ASSESSMENT	500,000	500,000	-	500,000	-
22020660	HEALTH INTERVENTIONS PROGRAMME TO KOGI STATE	1,301,584,400	1,301,584,400	-	915,000,000	-
22020662	ACCREDITATION OF TECHNICAL SCHOOLS /ACCREDITATION OF SERVICE PROVIDERS/ ACCREDITATION OF COURSES	2,000,500	2,000,500	1,909,600	20,500,000	-
22020667	BASIC HEALTH CARE PROVISION FUND (STATE CASH COMMITMENT)	920,780,914	1,145,780,914	504,452,749.48	1,160,780,714	-
22020681	IMMUNIZATION PLUS AND MALARIA PROGRESS BY ACCELERATING COVERAGE AND TRANSFORMING SERVICES (IMPACT)	4,505,150,000	7,873,947,050	5,879,658,715.70	1,500,000,000	-
22020682	FAMILY PLANNING AND POPULATION CONTROL	51,188,000	51,188,000	-	129,000,000	-
22020683	REPRODUCTIVE, MATERNAL, NEWBORN CHILD, ADOLESCENT AND ELDERLY HEALTH (RMNCAEH) INTERVENTION	25,000,000	25,000,000	-	2,742,000,002	-
22020684	COMMUNITY BASED HEALTH WORKERS (CBHW)	233,225,922	233,225,922	-	233,225,922	-
22020698	STATE EMERGENCY ROUTINE IMMUNIZATION COORDINATING CENTRE (SERICC)	60,000,000	60,000,000	-	60,000,000	-
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	500,000	500,000	-	500,000	-
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	500,000	500,000	-	500,000	-
220208	FUEL & LUBRICANTS - GENERAL	6,600,000	6,600,000	4,639,600	13,885,513	-
22020801	MOTOR VEHICLE FUEL COST	4,600,000	4,600,000	4,339,600	9,885,513	-
22020803	PLANTS/ GENERATOR FUEL COST	2,000,000	2,000,000	300,000	4,000,000	-
220209	FINANCIAL CHARGES - GENERAL	1,050,000	1,050,000	464,073.64	1,600,400	-
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	1,050,000	1,050,000	464,073.64	1,600,400	-
220210	MISCELLANEOUS EXPENSES GENERAL	1,276,209,898	1,276,209,898	72,454,839.99	2,123,282,547	1,676,268,500
22021001	REFRESHMENT & MEALS	18,204,097	18,204,097	6,418,562.40	18,504,097	-
22021002	PUBLICITY & ADVERTISEMENTS	12,100,300	12,100,300	10,475,423.40	42,100,000	-
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	8,000,000	8,000,000	7,939,957.06	15,750,500	-
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	207,144,200	207,144,200	-	207,144,200	-
22021013	RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES/ DISCIPLINE COST	200,000	200,000	-	1,000,000	-
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	1,369,101	1,369,101	900,500	4,500,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



22021022	STATE COUNCIL ON HEALTH/ NATIONAL COUNCIL ON HEALTH MEETING /HUMAN RESOURCE FOR HEALTH	2,000,000	2,000,000	900,000	14,340,000	-
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	5,120,000	5,120,000	3,670,000	10,620,000	-
22021061	ACCELERATING OF NUTRITION RESULTS IN NIGERIA (ANRIN)	500,000,000	500,000,000	27,082,497.13	500,000,000	500,000,000
22021064	FOOD AND NUTRITION PROGRAMS EXPENSES	489,515,000	489,515,000	-	1,176,268,500	1,176,268,500
22021069	BOARD MEETING EXPENSES	10,000,000	10,000,000	-	20,000,000	-
22021098	MONITORING ACTIVITIES AND FOLLOW UP	22,557,200	22,557,200	15,067,900	113,055,250	-
2204	GRANTS AND CONTRIBUTIONS GENERAL	295,000,000	295,000,000	227,263,750	350,000,000	-
220401	LOCAL GRANTS AND CONTRIBUTIONS	295,000,000	295,000,000	227,263,750	350,000,000	-
22040115	SPECIAL GRANTS TO BOARD OF INTERNAL REVENUE ON REVENUE GENERATION (OUTSIDE 10% MANDATORY COMMISSION)	295,000,000	295,000,000	227,263,750	350,000,000	-
23	CAPITAL EXPENDITURE	876,130,899	876,130,899	60,000,000	8,872,000,000	-
2301	FIXED ASSETS PURCHASED	120,000,000	120,000,000	60,000,000	70,000,000	-
230101	PURCHASE OF FIXED ASSETS - GENERAL	120,000,000	120,000,000	60,000,000	70,000,000	-
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	120,000,000	120,000,000	60,000,000	70,000,000	-
2302	CONSTRUCTION / PROVISION	434,950,899	434,950,899	-	400,000,000	-
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	434,950,899	434,950,899	-	400,000,000	-
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	234,950,899	234,950,899	-	400,000,000	-
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	200,000,000	200,000,000	-	-	-
2303	REHABILITATION / REPAIRS	302,000,000	302,000,000	-	8,402,000,000	-
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	302,000,000	302,000,000	-	8,402,000,000	-
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	302,000,000	302,000,000	-	8,402,000,000	-
2305	OTHER CAPITAL PROJECTS	19,180,000	19,180,000	-	-	-
230501	ACQUISITION OF NON TANGIBLE ASSETS	19,180,000	19,180,000	-	-	-
23050101	RESEARCH AND DEVELOPMENT	19,180,000	19,180,000	-	-	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



Kogi State Government 2026 Budget Proposals - Basic Education Capital Expenditure by Project

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Location Code and Description	2025 Original Budget	2025 Final Budget	2025 Perf as @ Sept	2026 Budget Proposals	2026 NUT Tagging
Total Capital Expenditure					7,200,000,000	3,200,000,000	2,065,816,575.10	7,200,000,000	-
CONSTRUCTION/ RENOVATION OF SCHOOL BUILDINGS/ SCHOOL FURNITURES/ BOREHOLE/ VIP TOILETS	05050123001200 - Schools' infrastructure construction and rehabilitation	051700200100 - STATE UNIVERSAL BASIC EDUCATION BOARD	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	12231200 - LOKOJA	7,200,000,000	3,200,000,000	2,065,816,575.10	7,200,000,000	-

Kogi State Government 2026 Budget Proposals - Primary Health Capital Expenditure by Project

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Location Code and Description	2025 Original Budget	2025 Final Budget	2025 Perf as @ Sept	2026 Budget Proposals	2026 NUT Tagging
Total Capital Expenditure					876,130,899	876,130,899	60,000,000	8,872,000,000	-
RENOVATION OF NPI OFFICE COMPLEX AND COLD CHAIN BUILDING AT LOKOJA.	04010323000301 - Health sector coordination mechanisms	052100100100 - MINISTRY OF HEALTH	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	12231200 - LOKOJA	2,000,000	2,000,000	-	2,000,000	-
ESTABLISHMENT OF HEALTH CARE PLUS CENTRE	04050123001401 - Functional health facilities	052100100100 - MINISTRY OF HEALTH	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	12231200 - LOKOJA	100,000,000	100,000,000	-	-	-
CONSTRUCTION OF COMPREHENSIVE HEALTH CENTRE, MOPA	04050123002201 - Functional health facilities	052100100100 - MINISTRY OF HEALTH	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	12231200 - LOKOJA	100,000,000	100,000,000	-	-	-
PROCUREMENT OF DRUGS AND HEALTH EQUIPMENT LIKE PH METERS,HOT PLATES, LIGHT MICROSCOPEETC TO BE DISTRIBUTED TO STATE	04060123000101 - Sustainable drug supply	052100100100 - MINISTRY OF HEALTH	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	12231200 - LOKOJA	50,000,000	50,000,000	-	-	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



HOSPITALS (STATE MEDICAL STORE)									
CONSTRUCTION FURNISHING OF KOGI STATE HEALTH INSURANCE OFFICE BUILDING	04010323000701 - Health sector coordination mechanisms	052100300100 - PRIMARY HEALTHCARE DEVELOPMENT AGENCY	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	12231200 - LOKOJA	234,950,899	234,950,899	-	400,000,000	-
NUT 3HRN. BUILD CAPACITY (TRAINING) OF 3 HEALTHCARE PROVIDERS ON THE USE OF READY- TO- USE THERAPEUTIC FOOD (RUTF) FOR THE TREATMENT OF SAM AND MALNUTRITION	04030624000101 - Nutrition	052100300100 - PRIMARY HEALTHCARE DEVELOPMENT AGENCY	23050101 - RESEARCH AND DEVELOPMENT	12231200 - LOKOJA	710,000	710,000	-	-	-
NUT 3SBCC. PROVIDE EDUCATION (CAPACITY BUILDING) TO THE GENERAL PUBLIC ON RISK FACTORS AND INCREASE SERVICES FOR DIET RELATED NON-COMMUNICABLE DISEASES (DRNCD) AT HEALTH FACILITIES	04030624000201 - Nutrition	052100300100 - PRIMARY HEALTHCARE DEVELOPMENT AGENCY	23050101 - RESEARCH AND DEVELOPMENT	12231200 - LOKOJA	6,790,000	6,790,000	-	-	-
NUT 3HRN. BUILD CAPACITY OF 60 NOs OF HEALTH CARE PROVIDERS ON MANAGEMENT OF SEVERE ACUTE MALNUTRITION (SAM, IMAM, CMAM, SC, ITP) AS A MINIMUM PACKAGE OF MNCH SERVICES;	04030624000301 - Nutrition	052100300100 - PRIMARY HEALTHCARE DEVELOPMENT AGENCY	23050101 - RESEARCH AND DEVELOPMENT	12231200 - LOKOJA	7,900,000	7,900,000	-	-	-
NUT 3FSCP. CONDUCT NUTRITION AND CONSUMER EDUCATION ON IMPROVED FOOD QUALITY AND SAFETY IN THE STATE	04030624000401 - Nutrition	052100300100 - PRIMARY HEALTHCARE DEVELOPMENT AGENCY	23050101 - RESEARCH AND DEVELOPMENT	12231200 - LOKOJA	3,780,000	3,780,000	-	-	-
RENOVATION OF 111 PRIMARY HEALTH CARE CENTRES IN THE THREE SENATORIAL DISTRICT	04050123002901 - Functional health facilities	052100300100 - PRIMARY HEALTHCARE DEVELOPMENT AGENCY	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	12231200 - LOKOJA	300,000,000	300,000,000	-	8,400,000,000	-
ESTABLISHMENT OF STATE EMMERGENCY ROUTINE IMMUNIZATION COORDINATING CENTRE (SERICC)	04050123003001 - Functional health facilities	052100300100 - PRIMARY HEALTHCARE DEVELOPMENT AGENCY	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	12231200 - LOKOJA	60,000,000	60,000,000	60,000,000	60,000,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



VACCINE COLD CHAIN STORE MAINTENANCE	04060223000101 - Vaccines supply chain	052100300100 - PRIMARY HEALTHCARE DEVELOPMENT AGENCY	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	12231200 – LOKOJA	10,000,000	10,000,000	-	10,000,000	-
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KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



Kogi State Government 2026 Budget Proposals - Capital Expenditure by Project

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Final Budget	2025 Perf as @ Sept	2026 Budget Proposals	2026 NUT Tagging
Total Capital Expenditure					301,280,903,802	282,461,361,271	103,772,328,548.08	453,042,501,760	1,101,491,201
RENOVATION OF MOSQUE AND CHAPEL IN GOVERNMENT HOUSE	011100100100 - GOVERNMENT HOUSE	23030103 - REHABILITATION / REPAIRS - HOUSING	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	100,000,000	100,000,000	-	100,000,000	-
PURCHASE OF SECURITY GADGET/ 2 NO HELICOPTERS AND 50 VEHICLES FOR SECURITY OPERATION	011100100100 - GOVERNMENT HOUSE	23010128 - PURCHASE OF SECURITY EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12242200 - STATE WIDE	10,030,000,000	12,000,000,000	10,999,345,350	13,000,000,000	-
CONSTRUCTION OF MINI TOWNHALL IN LOKOJA INCLUDING INSTALLATION OF COMMUNICATION GADGETS	011100100100 - GOVERNMENT HOUSE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	50,000,000	50,000,000	-	50,000,000	-
GOVERNMENT HOUSE PROJECTS	011100100100 - GOVERNMENT HOUSE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	15,000,000	15,000,000	-	-	-
ODODO STARTER PACKS FOR YOUTH DEVELOPMENT IN KOGI STATE	011100100100 - GOVERNMENT HOUSE	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12242200 - STATE WIDE	50,000,000	50,000,000	-	50,000,000	-
CONSTRUCTION OF NEW DIRECTION PILOT ICT CENTRE OF EXCELLENCE IN EACH SENATORIAL DISTRICT OF THE STATE	011100100100 - GOVERNMENT HOUSE	23020127 - CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURE S	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12242200 - STATE WIDE	30,000,000	30,000,000	-	30,000,000	-
PROVISION OF SOLAR HOME SYSTEM (SOLAR RADIO, FARM TOUCH LIGHT ETC)	011100100100 - GOVERNMENT HOUSE	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12242200 - STATE WIDE	15,000,000	15,000,000	-	15,000,000	-
CONSTRUCTION OF MOBILE TRAINING CENTRE IN PARTNERSHIP WITH THE CENTRAL BANK ENTREPREURSHIP DEVELOPMENT CENTRE (NORTH CENTRAL ZONE) KOGI STATE	011100100100 - GOVERNMENT HOUSE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	30,000,000	30,000,000	-	30,000,000	-
GOVERNMENT CONTRIBUTIONS ON SUSTAINABLE DEVELOPMENT GOALS(SDG) FOR CONSTRUCTION/ REHABILITATION OF SCHOOLS BUILDING	011100100100 - GOVERNMENT HOUSE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12242200 - STATE WIDE	350,000,000	350,000,000	-	350,000,000	-
GOVERNMENT HOUSE MINOR CAPITAL WORKS (DIRECT PROCUREMENT)	011100100100 - GOVERNMENT HOUSE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	1,500,000,000	1,500,000,000	-	1,000,000,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



REMODELLING OF GOVERNMENT HOUSE STRUCTURE	011100100100 - GOVERNMENT HOUSE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	3,000,000,000	2,800,000,000	-	1,015,000,000	-
CONSTRUCTION OF SELECTED HOSPITALS/ CLINICS ACROSS THE SENETORIAL IN KOGI STATE(SDGs)	011100100100 - GOVERNMENT HOUSE	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12242200 - STATE WIDE	200,000,000	200,000,000	-	100,000,000	-
DRILLING OF 2NO BOREHOLES IN EACH LOCAL GOVERNMENT AREAS OF KOGI STATE	011100100100 - GOVERNMENT HOUSE	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12242200 - STATE WIDE	200,000,000	200,000,000	-	100,000,000	-
BUILDING OF 6NOs OF CLASSROOMS IN EACH WARD IN KOGI STATE (SDGs)	011100100100 - GOVERNMENT HOUSE	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12242200 - STATE WIDE	200,000,000	200,000,000	-	100,000,000	-
CONSTRUCTION OF SOLAR POWER PROTOTYPE OFFICE FOR FORWARD OPERATION BASE AT OKOLOKE	011100100100 - GOVERNMENT HOUSE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12242200 - STATE WIDE	-	-	-	300,000,000	-
BUILDING OF OFFICE COMPLEX INCLUDING CLINIC AND FIRE SERVICE (SEMA)	011100100200 - DEPUTY GOVERNORS OFFICE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	500,000,000	500,000,000	-	100,000,000	-
RHABILITATION OF DEPUTY GOVERNOR RESIDENTIAL BUILDING	011100100200 - DEPUTY GOVERNORS OFFICE	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	65,000,000	65,000,000	-	80,000,000	-
PURCHASE OF ELECTRICAL EQUIPMENT AND INSTALLATION (CABLES & PIPES)	011100100200 - DEPUTY GOVERNORS OFFICE	23010144 - PURCHASE OF POWER INSTILLATION EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	12,000,000	12,000,000	-	20,000,000	-
CONSTRUCTION OF GENERATOR HOUSE IN DEPUTY GOVENOR'S OFFICE	011100100200 - DEPUTY GOVERNORS OFFICE	23020125 - CONSTRUCTION OF POWER GENERATING PLANTS HOUSE	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	15,000,000	15,000,000	-	15,000,000	-
REHABILITATION AND FURNISHING OF DEPUTY GOVERNOR'S OFFICE	011100100200 - DEPUTY GOVERNORS OFFICE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	200,000,000	200,000,000	-	200,000,000	-
RENOVATION AND FURNISHING OF DEPUTY GOVERNOR'S LODGE	011100100200 - DEPUTY GOVERNORS OFFICE	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	200,000,000	200,000,000	-	200,000,000	-
CONSTRUCTION OF CAR PARK/PORCH IN DEPUTY GOVERNOR'S OFFICE	011100100200 - DEPUTY GOVERNORS OFFICE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	8,000,000	8,000,000	-	10,000,000	-



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CONSTRUCTION OF SEMA WAREHOUSE	011100100200 - DEPUTY GOVERNORS OFFICE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	70,000,000	70,000,000	-	100,000,000	-
EXTENSION OF DEPUTY GOVERNOR'S OFFICE COMPLEX	011100100200 - DEPUTY GOVERNORS OFFICE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	100,000,000	100,000,000	-	100,000,000	-
PURCHASE OF 21NOS HP DESKTOP COMPUTERS	011100100200 - DEPUTY GOVERNORS OFFICE	23010113 - PURCHASE OF COMPUTERS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	3,000,000	3,000,000	-	8,000,000	-
PURCHASE OF 10NOS HP COMPUTER PRINTERS	011100100200 - DEPUTY GOVERNORS OFFICE	23010114 - PURCHASE OF COMPUTER PRINTERS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	2,000,000	2,000,000	-	2,000,000	-
BUILDING OF OFFICE COMPLEX INCLUDING CLINIC AND FIRE SERVICES (SEMA)	011100800100 - EMERGENCY MANAGEMENT AGENCY	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	71091 - SOCIAL PROTECTION N.E.C.	12242200 - STATE WIDE	-	-	-	300,000,000	-
CONSTRUCTION/BUILDING OF SEMA WAREHOUSE	011100800100 - EMERGENCY MANAGEMENT AGENCY	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	71091 - SOCIAL PROTECTION N.E.C.	12242200 - STATE WIDE	-	-	-	300,000,000	-
CONSTRUCTION OF ZONAL OFFICES (1 PER SENATORIAL DISTRICT)	011100800100 - EMERGENCY MANAGEMENT AGENCY	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	71091 - SOCIAL PROTECTION N.E.C.	12242200 - STATE WIDE	-	-	-	100,000,000	-
PROCUREMENT OF 10 NOS OF MOTORCYCLES	011100800100 - EMERGENCY MANAGEMENT AGENCY	23010146 - PURCHASE OF MOTOR CYCLES	71091 - SOCIAL PROTECTION N.E.C.	12242200 - STATE WIDE	-	-	-	15,000,000	-
PROCUREMENT OF 3 NOS OF FIBRE BOATS	011100800100 - EMERGENCY MANAGEMENT AGENCY	23010109 - PURCHASE OF BOATS	71091 - SOCIAL PROTECTION N.E.C.	12242200 - STATE WIDE	-	-	-	50,000,000	-
PROCUREMENT OF 10NOS LAPTOP AND 10 NOS DESKTOP COMPUTERS AND OTHER OFFICE EQUIPMENT	011100800100 - EMERGENCY MANAGEMENT AGENCY	23010140 - PURCHASE OF OFFICE EQUIPMENT	71091 - SOCIAL PROTECTION N.E.C.	12242200 - STATE WIDE	-	-	-	50,000,000	-
SIMULATION(PRE ACTIVITIES/ PREPAREDNESS AHEAD OF DISASTERS	011100800100 - EMERGENCY MANAGEMENT AGENCY	23040103 - WILDLIFE CONSERVATION	71091 - SOCIAL PROTECTION N.E.C.	12242200 - STATE WIDE	-	-	-	150,000,000	-
SAND BAGGING FOR EROSION CONTROL	011100800100 - EMERGENCY MANAGEMENT AGENCY	23040102 - EROSION & FLOOD CONTROL	71091 - SOCIAL PROTECTION N.E.C.	12242200 - STATE WIDE	-	-	-	25,000,000	-
SEARCH AND EVACUATION BY THE COMMUNITY'S FIRST RESPONDANCE TO RESCUE THE VICTIMS	011100800100 - EMERGENCY MANAGEMENT AGENCY	23040105 - WATER POLLUTION PREVENTION & CONTROL	71091 - SOCIAL PROTECTION N.E.C.	12242200 - STATE WIDE	-	-	-	92,000,000	-
RECOVERY AND REHABILITATION OF THE DAMAGED/ DESTROYED	011100800100 - EMERGENCY	23030103 - REHABILITATION /	71091 - SOCIAL PROTECTION N.E.C.	12242200 - STATE WIDE	-	-	-	500,000,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



MATERIAL OF THE DISASTER'S VICTIMS.	MANAGEMENT AGENCY	REPAIRS - HOUSING							
PROCUREMENT OF A DRONE TO MONITOR ACTIVITIES	011100800100 - EMERGENCY MANAGEMENT AGENCY	23010140 - PURCHASE OF OFFICE EQUIPMENT	71091 - SOCIAL PROTECTION N.E.C.	12242200 - STATE WIDE	-	-	-	1,000,000	-
CONSTRUCTION OF BUREAU OF PUBLIC PROCUREMENT (BPP) SECRETARIAT COMPLEX	011101000100 - BUREAU OF PUBLIC PROCUREMENT (BPP)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	12231200 - LOKOJA	500,000,000	500,000,000	-	530,000,000	-
PURCHASE OF 10NOS COMPUTERS, 5NOS PRINTERS, 2NOS PHOTOCOPIERS, 5LAPTOPS AND OTHER ACCESSORIES TO AGENCY	011103500100 - KOGI STATE PENSION COMMISSION	23010140 - PURCHASE OF OFFICE EQUIPMENT	71021 - OLD AGE	12231200 - LOKOJA	30,000,000	30,000,000	-	37,000,000	-
PURCHASE OF FUNITURE AND FITTINGS (20NOS TABLES, 20NOS CHAIRS AND 10NOS OFFICE CABINETS) INCLUDING 5NOS AIR CONDITON	011103500100 - KOGI STATE PENSION COMMISSION	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	71021 - OLD AGE	12231200 - LOKOJA	71,000,000	71,000,000	-	70,000,000	-
CONSTRUCTION & EQUIPPING OF CLINIC FOR TREATMENT OF HOUSE OF ASSEMBLY STAFF	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12242200 - STATE WIDE	20,000,000	20,000,000	-	20,000,000	-
CONSTRUCTION OF LAWN TENNIS COURT IN THE PARLIAMENTARY VILLAGE	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	5,000,000	5,000,000	-	5,000,000	-
CONSTRUCTION OF POLICE POST AT ASSEMBLY VILLAGE	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	30,000,000	30,000,000	-	30,000,000	-
PURCHASE OF 20 NOS OF FIRE EXTINGUISHER/ FIRE FIGHTING EQUIPMENT	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	50,000,000	50,000,000	3,000,000	50,000,000	-
RENOVATION OF SPEAKER AND HON. MEMBERS RESIDENTIAL QUARTERS	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23030103 - REHABILITATION / REPAIRS - HOUSING	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	50,000,000	50,000,000	3,000,000	50,000,000	-
PROCURMENT OF 1 STAFF BUS (18 SEATERS) TOYOTA HAICE	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23010108 - PURCHASE OF BUSES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	20,000,000	20,000,000	-	20,000,000	-
TECHNICAL DRAWING FOR CONSTRUCTION OF RESIDENTIAL BUILDINGS FOR HON. MEMBERS AND CLERK OF THE HOUSE ON OWNER OCCUPIER HOUSING SCHEMES	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23020108 - PRE-CONSTRUCTION DESIGN SERVICES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	20,000,000	20,000,000	-	20,000,000	-



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CONSTRUCTION OF COMMITTEE ROOM FOR HON. MEMBER	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	110,251,200	110,251,200	96,000,000	110,251,200	-
CONSTRUCTION AND EQUIPPING OF OFFICE FOR PARLIAMENTARY STAFF ASSOCIATION OF NIGERIA	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	70,000,000	70,000,000	-	70,000,000	-
RENOVATION OF HON. SPEAKER'S LODGE AND DEPUTY SPEAKER'S LODGE.	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	50,000,000	50,000,000	20,520,000	50,000,000	-
RESIDENTIAL BUILDING FOR HONOURABLE MEMBERS AND HEAD OF LEGISLATIVE SERVICES ON ONWER OCUPIER BASES	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	1,000,000,000	1,000,000,000	-	500,000,000	-
PROVISION OF WATER FOR HOUSE OF ASSEMBLY COMPLEX	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	25,000,000	25,000,000	18,000,000	25,000,000	-
CONSTRUCTION OF OVERHEAD TANK TO EACH OF THE 25 HON. MEMBER'S HOUSE	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	12,000,000	12,000,000	-	12,000,000	-
HOUSE OF ASSEMBLY PROJECTS (RENOVATION OF ASSEMBLY CHAMBER AND OFFICES)	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	75,000,000	75,000,000	26,850,000	75,000,000	-
INSTALLATION OF INTERNET SERVICES AT ASSEMBLY COMPLEX	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23010145 - PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	21,000,000	21,000,000	-	21,000,000	-
CONSTRUCTION/ EQUIPPING OF ASSEMBLY PRINTING PRESS BUILDING	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	20,000,000	20,000,000	-	20,000,000	-
PROVISION OF CENTRAL COMMUNICATION SYSTEM AT THE COMPLEX	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23010145 - PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	10,000,000	10,000,000	-	10,000,000	-
COMPUTERIZATION OF HON. MEMBER'S OFFICE & ADMIN OFFICES	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23010145 - PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	20,000,000	20,000,000	17,500,000	20,000,000	-
PROVISION OF 26 LAPTOPS FOR ALL THE HON. MEMBERS AND CLERK	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23010113 - PURCHASE OF COMPUTERS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	50,000,000	50,000,000	-	50,000,000	-



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CONSTRUCTION OF KOGI STATE HOUSE OF ASSEMBLY CAFETERIA	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23020128 - CONSTRUCTION/ PROVISION OF HOTEL BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	20,000,000	20,000,000	-	20,000,000	-
MAINTENANCE OF GENERATING SET AT ASSEMBLY COMPLEX, HON. SPEAKER'S LODGE AND LEGISLATIVE QUARTERS	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23030125 - REHABILITATION/ REPAIRS- POWER GENERATING PLANTS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	50,000,000	50,000,000	51,786,880.17	50,000,000	-
PURCHASE OF 5NOS COMMITTEE VEHICLES	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	90,000,000	90,000,000	8,150,000	90,000,000	-
PURCHASE OF 15 NOS CARS FOR ASSEMBLY STAFF USING CAR REFURBISHING LOAN	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	50,000,000	50,000,000	-	50,000,000	-
MEMBERS' 30 SEATER TWO(2) NOS TOYOTA BUS	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23010108 - PURCHASE OF BUSES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	80,000,000	80,000,000	-	80,000,000	-
PURCHASE OF 30 REFRIGERATORS AND 30 AIR CONDITIONERS	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23010140 - PURCHASE OF OFFICE EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	30,000,000	30,000,000	-	30,000,000	-
COMPLETE RENOVATION OF ASSEMBLY CHAMBER	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	150,000,000	150,000,000	-	150,000,000	-
FURNISHING OF KOGI STATE HOUSE OF ASSEMBLY COMPLEX BOTH OLD & NEW	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23010140 - PURCHASE OF OFFICE EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	85,000,000	85,000,000	-	85,000,000	-
CONSTRUCTION OF BEFITTINGASSEMBLY GATE	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	10,000,000	10,000,000	-	10,000,000	-
PROVISION OF OFFICE EQUIPMENT (TABLES, CHAIRS ETC) FOR SOME OFFICES I N KOGI STATE HOUSE OF ASSEMBLE	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23010140 - PURCHASE OF OFFICE EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	50,000,000	50,000,000	13,900,000	50,000,000	-
PROCUREMENT OF BACK- UP 2 CARS FOR DEPUTY SPEAKER	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	20,000,000	20,000,000	-	20,000,000	-
PURCHASE OF 25NOS VEHICLES FOR HON. MEMBERS (HOUSE OF ASSEMBLY)	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	100,000,000	100,000,000	-	100,000,000	-
PURCHASE OF 3NOS DEPARTMENTAL VEHICLES	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	50,000,000	50,000,000	-	50,000,000	-



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PROCUREMENT OF BACK- UP 4 CARS FOR SPEAKER	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	40,000,000	40,000,000	-	40,000,000	-
PROCUREMENT OF BACK- UP 3 CARS FOR MAJORITY LEADER	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	30,000,000	30,000,000	-	30,000,000	-
ANNUAL NATIONAL/ INTERNATIONAL PARLIAMENTARY CAPACITY BUILDING (PASAN)	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23050101 - RESEARCH AND DEVELOPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	50,000,000	50,000,000	25,500,000	-	-
PURCHASE AND INSTALLATION OF SECURITY GADGETS AT KOGI STATE HOUSE OF ASSEMBLY COMPLEX	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23010132 - PURCHASE OF SECURITY GADGETS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	15,000,000	15,000,000	-	15,000,000	-
LANDSCAPING OF HOUSE OF ASSEMBLY QUARTERS	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23030103 - REHABILITATION / REPAIRS - HOUSING	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	24,000,000	24,000,000	-	24,000,000	-
CONSTRUCTION OF NEW OFFICE BLOCK AT ASSEMBLY COMPLEX	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	120,000,000	120,000,000	-	120,000,000	-
LAND SCAPING OF ASSEMBLY COMPLEX	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23030103 - REHABILITATION / REPAIRS - HOUSING	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	24,000,000	24,000,000	12,100,000	24,000,000	-
PROCUREMENT OF SECURITY DEVICES TO KOGI STATE HON. SPEAKER'S OFFICIAL QUARTERS & DEPUTY SPEAKER	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23010132 - PURCHASE OF SECURITY GADGETS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	10,000,000	10,000,000	-	10,000,000	-
PROVISION OF BOY'S QUARTERS TO THE HON. SPEAKER'S OFFICIAL QUARTERS	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	20,000,000	20,000,000	1,801,024.38	20,000,000	-
PROCUREMENT OF SECURITY EQUIPMENT BY HON. MEMBERS TO COMPLEMENT SECURITY SERVICES AT CONSTITUENCIES	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23010128 - PURCHASE OF SECURITY EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12242200 - STATE WIDE	500,000,000	500,000,000	348,000,000	600,000,000	-
PURCHASE OF 12NOs OF OFFICIAL CAR TO CLERK, DEPUTY CLERKS AND DIRECTORS	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	120,000,000	120,000,000	-	120,000,000	-
STREET LIGHT FOR ASSEMBLY VILLAGE & COMPLEX	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23020123 - CONSTRUCTION OF TRAFFIC /STREET LIGHTS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	20,000,000	20,000,000	-	20,000,000	-
INSTALLATION OF 70KVA POWER INFRASTRUCTURE (INVERTER SOLAR SYSTEM)	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23010144 - PURCHASE OF POWER	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	50,000,000	50,000,000	-	50,000,000	-



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		INSTALLATION EQUIPMENT							
DUALIZATION OF ACCESS ROAD TO THE ASSEMBLY COMPLEX	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23020114 - CONSTRUCTION / PROVISION OF ROADS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	20,000,000	20,000,000	30,000,000	20,000,000	-
PROVISION OF FOOD ITEMS AND BASIC HEALTH CARES	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23050106 - ECONOMIC EMPOWERMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	-	-	-	113,213,161	-
PROVISION OF AGRICULTURAL IMPUTS AND IMPLEMENTS	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23040106 - PLANTING AND CULTIVATION	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	-	-	-	500,000,000	-
CONSTRUCTION/PROVISION OF EDUCATIONAL FACILITIES TO CITIZENS OF THE STATE	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23050106 - ECONOMIC EMPOWERMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	-	-	-	500,000,000	-
PROCUREMENT OF 20 CARS USING CAR LOANS DISTRIBUTION TO STATE GOVERNMENT STAFF	011200400100 - KOGI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	43,000,000	43,000,000	-	43,000,000	-
CONSTRUCTION OF NEW OFFICE BLOCKS FOR ASSEMBLY SERVICE COMMISSION (SECRETARIAT)	011200400100 - KOGI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	50,212,139	50,212,139	-	54,540,206	-
COMPUTERIZATION/ INSTALLATION OF INTERNET SERVICES IN ALL THE OFFICES OF ASSEMBLY SERVICE COMMISSION	011200400100 - KOGI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	23010113 - PURCHASE OF COMPUTERS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	2,804,867	2,804,867	-	2,804,867	-
PURCHASE OF 7 VEHICLES FOR HON. COMMISSIONERS, COMMISSION CHAIRMAN AND SECRETARY	011200400100 - KOGI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	70,000,000	70,000,000	-	77,000,000	-
PROVISION OF OFFICE EQUIPMENT (TABLES, CHAIRS, REFRIGIRATOR, AIR CONDITIONAL ETC) FOR HON. COMMISSIONER, CHAIRMAN AND THE SECRETARY	011200400100 - KOGI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	23010140 - PURCHASE OF OFFICE EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	5,000,000	5,000,000	-	9,029,596	-
PURCHASE OF A GENERATING SET PLUS INSTALLATION (250KVA MIKAINO)	011200400100 - KOGI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	23010119 - PURCHASE OF POWER GENERATING SET/PLANT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	9,328,067	9,328,067	-	5,000,000	-



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PURCHASE OF NEW 5KVA TRANSMITTERS FOR OKENE	012300100100 - MINISTRY OF INFORMATION AND COMMUNICATION	23010144 - PURCHASE OF POWER INSTILLATION EQUIPMENT	70831 - BROADCASTING AND PUBLISHING SERVICES	12231200 - LOKOJA	-	-	-	5,000,000	-
PURCHASE OF ONE CORD MACHINE FOR GOVERNMENT PRINTING PRESS AT LOKOJA	012300100100 - MINISTRY OF INFORMATION AND COMMUNICATION	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70831 - BROADCASTING AND PUBLISHING SERVICES	12231200 - LOKOJA	25,000,000	25,000,000	-	44,397,420	-
ESTABLISHMENT OF A STATE-OWNED TELEVISION STATION AT LOKOJA	012300100100 - MINISTRY OF INFORMATION AND COMMUNICATION	23020127 - CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURE S	70831 - BROADCASTING AND PUBLISHING SERVICES	12242200 - STATE WIDE	500,000,000	500,000,000	-	490,000,000	-
DEVELOPMENT OF A ZERO PAPER ARCHIVES SYSTEMS FOR DIGITAL RECORDS MANAGEMENT	012300100100 - MINISTRY OF INFORMATION AND COMMUNICATION	23020127 - CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURE S	70831 - BROADCASTING AND PUBLISHING SERVICES	12242200 - STATE WIDE	11,000,000	11,000,000	-	28,789,000	-
ESTABLISHMENT OF ICT INFRASTRUCTURE/ CENTRE	012300100100 - MINISTRY OF INFORMATION AND COMMUNICATION	23020127 - CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURE S	70831 - BROADCASTING AND PUBLISHING SERVICES	12242200 - STATE WIDE	45,000,000	20,000,000	-	-	-
DIGITALIZATION/ COMPUTERIZATION OF RADIO SERVICES	012300100100 - MINISTRY OF INFORMATION AND COMMUNICATION	23020127 - CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURE S	70831 - BROADCASTING AND PUBLISHING SERVICES	12242200 - STATE WIDE	60,000,000	60,000,000	-	60,483,350	-
NUT.5.SBCC. ERECTION OF BILLBOARDS TO RAISE AWARENESS ON NUTRITION ACROSS THE STATES/ LGAS	012300100100 - MINISTRY OF INFORMATION AND COMMUNICATION	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70831 - BROADCASTING AND PUBLISHING SERVICES	12231200 - LOKOJA	10,530,000	10,530,000	-	10,530,000	10,530,000
PROCUREMENT OF MODERN BROADCASTING EQUIPMENT FOR RADIO KOGI	012300100100 - MINISTRY OF INFORMATION AND COMMUNICATION	23010145 - PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	70831 - BROADCASTING AND PUBLISHING SERVICES	12242200 - STATE WIDE	40,000,000	40,000,000	-	40,000,000	-
PROCUREMENT OF (3NOS DESKTOP COMPUTERS, 3NOS GRAPHIC EQUALISZERS ,1DIGITAL STL RECEIVER) FOR BROADCASTING AND COMMUNICATON RODIO STATE AT EGBE,OCHAJA AND OKENEBGA	012300100100 - MINISTRY OF INFORMATION AND COMMUNICATION	23010145 - PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	70831 - BROADCASTING AND PUBLISHING SERVICES	12242200 - STATE WIDE	20,000,000	20,000,000	-	30,000,000	-
PROCUREMENT OF MODERN EQUIPENT AND OFFICE	012300100100 - MINISTRY OF	23010141 - PURCHASE OF	70831 - BROADCASTING AND	12242200 - STATE WIDE	15,000,000	15,000,000	-	20,000,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



FURNITURE FOR GRAPHIC NEWSPAPER	INFORMATION AND COMMUNICATION	OFFICE TOOLS /MATERIALS	PUBLISHING SERVICES						
ESTABLISHMENT OF E-LIBRARY AND RESOURCE CENTER FOR GRAPHIC NEWSPAPER	012300100100 - MINISTRY OF INFORMATION AND COMMUNICATION	23020127 - CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURE S	70831 - BROADCASTING AND PUBLISHING SERVICES	12242200 - STATE WIDE	10,000,000	10,000,000	-	10,000,000	-
ESTABLISHING A COMPREHENSIVE ARTS STUDIO, EQUIPPED WITH GRAPHIC ARTS, TEXTILE, CERAMIC, SCULPTURE, AND PAINTING EQUIPMENT TO FACILITATE DIVERSE CREATIVE PROJECT AND ARTISITC EXPRESSION	012300100100 - MINISTRY OF INFORMATION AND COMMUNICATION	23010141 - PURCHASE OF OFFICE TOOLS /MATERIALS	70831 - BROADCASTING AND PUBLISHING SERVICES	12242200 - STATE WIDE	-	-	-	15,846,211	-
CONSTRUCTION OF SECRETARIATE ANNEX PHASE III	012500100100 - OFFICE OF THE HEAD OF CIVIL SERVICE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	12242200 - STATE WIDE	60,000,000	-	-	-	-
RENOVATION OF STATE SECRETARIAT PHASE I CONFERENCE HALL	012500100100 - OFFICE OF THE HEAD OF CIVIL SERVICE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	12242200 - STATE WIDE	11,000,000	11,000,000	-	11,000,000	-
DESIGN AND MODELLING OF SECRETARIAT ANNEX PHASE III	012500100100 - OFFICE OF THE HEAD OF CIVIL SERVICE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	12242200 - STATE WIDE	10,500,000	-	-	-	-
PROCUREMENT AND INSTALLATION OF ADDITIONAL PRIVATE AUTOMATIC BRANCH EXCHANGE SYSTEM (PABX INTERCOM) IN THE SECRETARIAT	012500100100 - OFFICE OF THE HEAD OF CIVIL SERVICE	23010145 - PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	70131 - GENERAL PERSONNEL SERVICES	12242200 - STATE WIDE	5,000,000	5,000,000	-	25,000,000	-
DEVELOPMENT OF NOMINAL ROLL INTEGRATED MANAGEMENT SYSTEM (STATE AND LOCAL GOVERNMENT)	012500100100 - OFFICE OF THE HEAD OF CIVIL SERVICE	23050102 - COMPUTER SOFTWARE ACQUISITION	70131 - GENERAL PERSONNEL SERVICES	12242200 - STATE WIDE	2,000,000	2,000,000	-	10,000,000	-
PURCHASE OF 50 NO. HP LAPTOPS AND 20 NO. HP DESKTOP COMPUTER SETS	012500100100 - OFFICE OF THE HEAD OF CIVIL SERVICE	23010113 - PURCHASE OF COMPUTERS	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	10,000,000	10,000,000	-	50,000,000	-
PURCHASE OF VEHICLES FOR CIVIL SERVANTS USING VEHICLE LOANS	012500100100 - OFFICE OF THE HEAD OF CIVIL SERVICE	23010105 - PURCHASE OF MOTOR VEHICLES	70131 - GENERAL PERSONNEL SERVICES	12242200 - STATE WIDE	50,000,000	50,000,000	-	50,000,000	-
PURCHASE OF 60 NO. VEHICLES FOR MINISTRIES AND DEPARTMENTS	012500100100 - OFFICE OF THE HEAD OF CIVIL SERVICE	23010105 - PURCHASE OF MOTOR VEHICLES	70131 - GENERAL PERSONNEL SERVICES	12242200 - STATE WIDE	7,000,000,000	3,000,000,000	237,015,000	5,000,000,000	-
PRODUCTION OF 500 NO. STAFF ATTENDANCE REGISTER	012500100100 - OFFICE OF THE	23010141 - PURCHASE OF	70131 - GENERAL PERSONNEL SERVICES	12242200 - STATE WIDE	10,000,000	10,000,000	-	10,000,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



	HEAD OF CIVIL SERVICE	OFFICE TOOLS /MATERIALS							
LOCAL AND INTERNATIONAL TRAINING FOR CIVIL SERVANTS AND POLITICAL OFFICE HOLDERS.	012500100100 - OFFICE OF THE HEAD OF CIVIL SERVICE	23050101 - RESEARCH AND DEVELOPMENT	70131 - GENERAL PERSONNEL SERVICES	12242200 - STATE WIDE	100,000,000	100,000,000	58,996,749	-	-
CONSTRUCTION OF ADDITIONAL PARKING SHADE (STATE SECRETARIAT COMPLEX)	012500100100 - OFFICE OF THE HEAD OF CIVIL SERVICE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70131 - GENERAL PERSONNEL SERVICES	12242200 - STATE WIDE	4,000,000	-	-	-	-
RENOVATION OF PHASE 1 STATE SECRETARIAT COMPLEX	012500100100 - OFFICE OF THE HEAD OF CIVIL SERVICE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	12242200 - STATE WIDE	500,000,000	500,000,000	-	300,000,000	-
PROCUREMENT OF STAFF ID CARD PRINTER (ANY OF EVOLIS PRIMACY 2 OR MAGICARD 300 OR FARGO DTC1250e PRODUCTS)	012500100100 - OFFICE OF THE HEAD OF CIVIL SERVICE	23010114 - PURCHASE OF COMPUTER PRINTERS	70131 - GENERAL PERSONNEL SERVICES	12242200 - STATE WIDE	2,408,870	2,408,870	-	5,000,000	-
CONSTRUCTION OF HUMAN RESOURCES MANAGEMENT CENTRE(SDC).	012500100100 - OFFICE OF THE HEAD OF CIVIL SERVICE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	12242200 - STATE WIDE	10,000,000	10,000,000	-	100,000,000	-
PROCUREMENT OF OFFICE EQUIPMENT (8 NO LASERJET PRINTERS, 5 SCANNERS, 5 NO. PHOTOCOPIERS)	012500100100 - OFFICE OF THE HEAD OF CIVIL SERVICE	23010140 - PURCHASE OF OFFICE EQUIPMENT	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	50,000,000	50,000,000	-	50,000,000	-
PROCUREMENT OF FURNITURE AND FITTINGS INCLUDING 10NOs AIR CONDITIONER, A PROJECTOR, 5 NO. CEILING FANS, 10 NO. STANDING FANS	012500100100 - OFFICE OF THE HEAD OF CIVIL SERVICE	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	15,000,000	15,000,000	2,576,250	15,000,000	-
RENOVATION OF THE OFFICE OF THE HEAD OF CIVIL SERVICE	012500100100 - OFFICE OF THE HEAD OF CIVIL SERVICE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	50,000,000	50,000,000	-	50,000,000	-
PRODUCTION OF STATE GOVERNMENT STAFF IDENTITY CARDS	012500100100 - OFFICE OF THE HEAD OF CIVIL SERVICE	23010141 - PURCHASE OF OFFICE TOOLS /MATERIALS	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	1,000,000	1,500,000	1,492,000	-	-
PURCHASE OF ICT EQUIPMENT(WEBBSITE DEVELOPMENT, ONE SERVER, USB FLASH DISC, 3 EXTERNAL HARD DRIVES, ANT-VIRUS SOFTWARE AND OTHERS ACCESSORIES)	012500100100 - OFFICE OF THE HEAD OF CIVIL SERVICE	23010145 - PURCHASE OF ICT INSTALLATION TOOLS/ MATERIALS	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	5,000,000	400,000,000	-	400,000,000	-
PROVISION OF SOLAR SYSTEM IN THE OFFICE OF THE HEAD OF CIVIL SERVICE	012500100100 - OFFICE OF THE HEAD OF CIVIL SERVICE	23010144 - PURCHASE OF POWER INSTILLATION EQUIPMENT	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	5,000,000	50,000,000	-	50,000,000	-



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PURCHASE OF ELECTRICAL EQUIPMENT/INSTALLATION (100 NO. METERS, CABLE WIRES, EXTENSION WIRES AND OTHERS)	012500100100 - OFFICE OF THE HEAD OF CIVIL SERVICE	23010144 - PURCHASE OF POWER INSTILLATION EQUIPMENT	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	1,079,621	1,079,621	446,800	1,079,621	-
AUTOMATION OF LGA AUDITOR-GENERAL OPERATIONS	014000200100 - OFFICE OF THE LOCAL GOVT. AUDITOR-GENERAL	23050102 - COMPUTER SOFTWARE ACQUISITION	70112 - FINANCIAL AND FISCAL AFFAIRS	12231200 - LOKOJA	20,000,000	20,000,000	-	20,000,000	-
CONSTRUCTION OF OVERHEAD TANK AND WATER RETICULATION IN THE PREMISES	014700100100 - CIVIL SERVICE COMMISSION	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	500,000	500,000	-	1,000,000	-
COMPUTERIZATION OF STATE CIVIL SERVICE DATA	014700100100 - CIVIL SERVICE COMMISSION	23010113 - PURCHASE OF COMPUTERS	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	722,497	722,497	-	722,497	-
INTERCOME COMMUNICATION SERVICE FOR CIVIL SERVICE COMMISSION	014700100100 - CIVIL SERVICE COMMISSION	23010145 - PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	1,000,000	1,000,000	-	1,000,000	-
CONSTRUCTION OF GENERATOR HOUSE IN THE COMMISSION PREMISES.	014700100100 - CIVIL SERVICE COMMISSION	23020125 - CONSTRUCTION OF POWER GENERATING PLANTS HOUSE	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	4,000,000	4,000,000	-	4,000,000	-
RENOVATION OF KOGI STATE CIVIL SERVICE COMMISSION OFFICE COMPLEX	014700100100 - CIVIL SERVICE COMMISSION	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	9,783,903	9,783,903	-	9,783,903	-
CONSTRUCTION OF SIEC OFFICE BUILDING	014800100100 - STATE INDEPENDENT ELECTORAL COMMISSION (SIEC)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70161 - GENERAL PUBLIC SERVICES N.E.C.	12231200 - LOKOJA	-	-	-	50,000,000	-
CONSTRUCTION OF NEW OFFICE COMPLEX FOR LOCAL GOVERNMENT SERVICE COMMISSION AND RENOVATION OF EXISTING OFFICE STRUCTURE	014900100100 - LOCAL GOVERNMENT SERVICE COMMISSION	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	80,000,000	80,000,000	-	20,000,000	-
LANDS CAPING OF THE COMPOUND LOCAL GOVT SERVICE COMMISSION.	014900100100 - LOCAL GOVERNMENT SERVICE COMMISSION	23030103 - REHABILITATION / REPAIRS - HOUSING	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	50,000,000	50,000,000	21,500,000	35,750,000	-
PAINTING OF PERIMETER FENCING OF THE COMMISSION	014900100100 - LOCAL GOVERNMENT SERVICE COMMISSION	23030130 - REHABILITATION/ REPAIRS OF FENCE FOR GOVERNMENT BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	20,500,000	20,500,000	14,050,000	20,500,000	-



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DRILLING OF BOREHOLE, RETICULATION AND BUILDING OF OVERHEAD TANK	014900100100 - LOCAL GOVERNMENT SERVICE COMMISSION	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	17,500,000	17,500,000	550,000	4,500,000	-
CONSTRUCTION OF CAR PARKS WITHIN THE PREMISES	014900100100 - LOCAL GOVERNMENT SERVICE COMMISSION	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	9,500,000	9,500,000	-	9,500,000	-
CONSTRUCTION OF CENTRAL REGISTRY (OPEN AND SECRET) IN THE COMMOISION.	014900100100 - LOCAL GOVERNMENT SERVICE COMMISSION	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	17,500,000	96,130,000	39,315,000	20,500,000	-
PURCHASE OF BRAND NEW 10 Nos HP DESKTOP COMPUTERS	014900100100 - LOCAL GOVERNMENT SERVICE COMMISSION	23010113 - PURCHASE OF COMPUTERS	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	-	-	-	35,000,000	-
PURCHASE OF BRAND NEW HP LESTERJET 1320n PRINTERS	014900100100 - LOCAL GOVERNMENT SERVICE COMMISSION	23010114 - PURCHASE OF COMPUTER PRINTERS	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	-	-	-	15,500,000	-
PURCHASE OF BRAND NEW HP SHARP AR 6020 PHOTOCOPIERS	014900100100 - LOCAL GOVERNMENT SERVICE COMMISSION	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	-	-	-	10,500,000	-
PURCHASE OF FUNTIURE AND FITTING SUCH AS EXECUTIVE CHAIRS, TABLES SHELVES IRON SAFE	014900100100 - LOCAL GOVERNMENT SERVICE COMMISSION	23010119 - PURCHASE OF POWER GENERATING SET/PLANT	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	-	-	-	35,000,000	-
REHABILITATION OF SSG'S OFFICIAL RESIDENCE AND LANDSCAPING	016100100100 - OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70133 - OTHER GENERAL SERVICES	12231200 - LOKOJA	-	30,000,000	4,217,300	30,000,000	-
RENOVATION/ FURNISHING/ MAINTENANCE OF SSG'S OFFICE	016100100100 - OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	12231200 - LOKOJA	129,995,638	129,995,638	1,723,200	129,995,638	-
GENERAL RENOVATION OF HAJJ COMMISSION OFFICE BUILDING	016103700100 - KOGI STATE HAJJ COMMISSION	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	12231200 - LOKOJA	10,000,000	10,000,000	1,000,000	10,611,583	-
CONSTRUCTION OF MUSEUM FOR THE CHRISTIAN PILGRIMS COMMISSION	016103800100 - CHRISTIAN PILGRIMS COMMISSION	23020130 - CONSTRUCTION /PROVISION OF MUSEUM	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	12231200 - LOKOJA	10,000,000	10,000,000	-	10,000,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



PURCHASE OF 15NOS SECURITY VEHICLES LOGISTIC BASE AND APPARATUS	016105500100 - STATE SECURITY TRUST FUND	23010128 - PURCHASE OF SECURITY EQUIPMENT	70311 - POLICE SERVICES	12242200 - STATE WIDE	400,000,000	400,000,000	261,585,000	300,000,000	-
CONSTRUCTION OF ADMINISTRATIVE BLOCK FOR STATE SECURITY TRUST FUND	016105500100 - STATE SECURITY TRUST FUND	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70311 - POLICE SERVICES	12231200 - LOKOJA	210,000,000	210,000,000	-	200,000,000	-
PURCHASE OF 1NO GENERATING SET PLUS INSTALLATION (250KVA MIKAINO)	016400100100 - MINISTRY OF SPECIAL DUTY & INTER-GOVERNMENTAL AFFAIRS	23010119 - PURCHASE OF POWER GENERATING SET/PLANT	70133 - OTHER GENERAL SERVICES	12231200 - LOKOJA	140,000,000	140,000,000	-	200,000,000	-
ESTABLISHMENT OF TRAINING CENTRE IN PARTNERSHIP WITH DONOR AGENCIES	016400100100 - MINISTRY OF SPECIAL DUTY & INTER-GOVERNMENTAL AFFAIRS	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70133 - OTHER GENERAL SERVICES	12231200 - LOKOJA	30,000,000	30,000,000	-	42,000,000	-
TRAINING OF YOUTHS FOR ENTREPRENUERSHIP PROGRAMME/ ENPOWERMENT	016400100100 - MINISTRY OF SPECIAL DUTY & INTER-GOVERNMENTAL AFFAIRS	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES	12231200 - LOKOJA	532,000,000	532,000,000	29,569,100	-	-
PROVISION OF OFFICE EQUIPMENT: 2NO COMPUTERS, 2 NO PRINTERS ETC FOR LAND DEVELOPMENT BOARD	021500100100 - MINISTRY OF AGRICULTURE AND FOOD SECURITY	23010140 - PURCHASE OF OFFICE EQUIPMENT	70421 - AGRICULTURE	12231200 - LOKOJA	20,000,000	20,000,000	-	20,000,000	-
CONSTRUCTION OF ABOTTOIR, SLAUGHTERING SLAB VERTINARY CLINC ACROSS THE STATE	021500100100 - MINISTRY OF AGRICULTURE AND FOOD SECURITY	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70421 - AGRICULTURE	12242200 - STATE WIDE	100,000,000	-	-	-	-
CONSTRUCTION OF LIVESTOCK MARKET BUILDING FOR 3 SENATORIAL DISTRICT AND LIVESTOCK DEVELOPMENT PROJECT	021500100100 - MINISTRY OF AGRICULTURE AND FOOD SECURITY	23020124 - CONSTRUCTION OF MARKETS/ PARKS	70421 - AGRICULTURE	12242200 - STATE WIDE	500,000,000	-	-	-	-
ESTABLISHMENT OF 4000 HECTARES OF OIL PALM PLANTATION AT ALOMA.	021500100100 - MINISTRY OF AGRICULTURE AND FOOD SECURITY	23040101 - TREE PLANTING	70421 - AGRICULTURE	12221400 - OFU	-	-	-	40,000,000	-
REHABILITATION OF EXISTING OIL PALM PROJECT AT ALLOMA, KABBA AND ACHARU(FSTP)	021500100100 - MINISTRY OF AGRICULTURE AND FOOD SECURITY	23040106 - PLANTING AND CULTIVATION	70421 - AGRICULTURE	12242200 - STATE WIDE	40,000,000	40,000,000	-	60,000,000	-
ESTABLISHMENT /CONSTRUCTION OF CASSAVA, RICE, CASHEW AND OTHER	021500100100 - MINISTRY OF AGRICULTURE	23020113 - CONSTRUCTION / PROVISION OF	70421 - AGRICULTURE	12242200 - STATE WIDE	100,000,000	100,000,000	-	100,000,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



STABLE CROPS CENTRE INCLUDING BOREHOLES AND OVERHEAD TANKS BY IFAD ASSISTANED VALUE CHAIN DEVELOPMENT PROGRAMME	AND FOOD SECURITY	AGRICULTURAL FACILITIES							
NUT.1.FNS SUPPLY OF SIMPLE FARM TOOLS FOR SCHOOLS AND HOME GARDENS (HOE, CUTLASS, WHEELBARROW)	021500100100 - MINISTRY OF AGRICULTURE AND FOOD SECURITY	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT AND IMPLEMENTS	70421 - AGRICULTURE	12242200 - STATE WIDE	20,000,000	20,000,000	-	30,000,000	30,000,000
ESTABLISHMENT 3 MEGA CASSAVA MILLING PROCESSING CENTRE(ONE IN EACH SENETORIAL DISTRICT)(FSTP)	021500100100 - MINISTRY OF AGRICULTURE AND FOOD SECURITY	23010139 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12242200 - STATE WIDE	100,000,000	100,000,000	-	100,000,000	-
CONSTRUCTION OF SPECIAL AGRO INDUSTRIAL PROCESSING ZONES. SAPZ II	021500100100 - MINISTRY OF AGRICULTURE AND FOOD SECURITY	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	12210200 - AJAOKUTA	1,000,000,000	1,000,000,000	16,625,000	500,000,000	-
ESTABLISHMENT OF 3NO GARRI PROCESSING CENTRE IN EACH SENATORIAL DISTRICT(WOMEN IN AGRICULTURE)	021500100100 - MINISTRY OF AGRICULTURE AND FOOD SECURITY	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT AND IMPLEMENTS	70421 - AGRICULTURE	12242200 - STATE WIDE	100,000,000	100,000,000	-	300,000,000	-
PROCUREMENT OF 30NO MINI MILLING PROCESSING MACHINE IN EACH SENATORIAL DISTRICT FOR RURAL FARMERS	021500100100 - MINISTRY OF AGRICULTURE AND FOOD SECURITY	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70421 - AGRICULTURE	12242200 - STATE WIDE	50,000,000	50,000,000	-	100,000,000	-
PURCHASE OF 50 NOS OF 6 HORSE POWER SOLAR WATER PUMP FOR IRRIGATION SCHEME	021500100100 - MINISTRY OF AGRICULTURE AND FOOD SECURITY	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	12242200 - STATE WIDE	20,000,000	20,000,000	-	50,000,000	-
REHABILITATION OF GREEN HOUSE FARMING SYSTEM AT OSARA	021500100100 - MINISTRY OF AGRICULTURE AND FOOD SECURITY	23030112 - REHABILITATION / REPAIRS - AGRICICULTURAL FACILITIES	70421 - AGRICULTURE	12210100 - ADAVI	30,000,000	30,000,000	-	100,000,000	-
PURCHASING OF 1000NOS WATER PUMPING MACHINES TO AID DRY SEASONING FARMING FOR YOUTH IN AGRICULTURE	021500100100 - MINISTRY OF AGRICULTURE AND FOOD SECURITY	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT AND IMPLEMENTS	70421 - AGRICULTURE	12242200 - STATE WIDE	100,000,000	100,000,000	1,300,000	150,000,000	-
PROCUREMENT OF AGRO CHEMICALS (HERBICIDES/ PESTICIDES INSECTICIDES .	021500100100 - MINISTRY OF AGRICULTURE AND FOOD SECURITY	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT AND IMPLEMENTS	70421 - AGRICULTURE	12242200 - STATE WIDE	50,000,000	50,000,000	-	-	-
ESTABLISHMENT OF 5000 METRIC TONNES SILOS IN 3 SENATORIAL DISTRICTS FOR POST HARVEST LOSSES	021500100100 - MINISTRY OF AGRICULTURE	23020113 - CONSTRUCTION / PROVISION OF	70421 - AGRICULTURE	12242200 - STATE WIDE	100,000,000	100,000,000	-	100,000,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



	AND FOOD SECURITY	AGRICULTURAL FACILITIES							
REHABILITATION OF FISH HATCHERIES COMPLEX AIYETORO-GBEDE	021500100100 - MINISTRY OF AGRICULTURE AND FOOD SECURITY	23030112 - REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	70421 - AGRICULTURE	12230900 - IJUMU	1,200,000	1,200,000	-	20,000,000	-
PROCUREMENT OF FISHING GEARS (NET,CANOE,BOAT,TRAWER FOR FISHERMEN IN 9 LGAs)	021500100100 - MINISTRY OF AGRICULTURE AND FOOD SECURITY	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT AND IMPLEMENTS	70421 - AGRICULTURE	12242200 - STATE WIDE	10,000,000	10,000,000	-	20,000,000	-
PROVISION OF AGRICULTURAL EQUIPMENT(RIGGER HARROWS,POWER TILLERS,HARVESTERS,PLANTERS) BY KOGI STATE AGRICULTURAL DEVELOPMENT PROJECT (ADP)	021500100100 - MINISTRY OF AGRICULTURE AND FOOD SECURITY	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT AND IMPLEMENTS	70421 - AGRICULTURE	12242200 - STATE WIDE	300,000,000	300,000,000	-	200,000,000	-
PROCUREMENT OF 10 NOS TRACTORS FOR AGRICULTURAL MECHANIZATION IN THE STATE	021500100100 - MINISTRY OF AGRICULTURE AND FOOD SECURITY	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT AND IMPLEMENTS	70421 - AGRICULTURE	12242200 - STATE WIDE	1,000,000,000	1,000,000,000	65,280,000	1,500,000,000	-
PROCUREMENT OF 3 NOS TRESHER AND,3 NOS AND PLANTERS IN THE STATE	021500100100 - MINISTRY OF AGRICULTURE AND FOOD SECURITY	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT AND IMPLEMENTS	70421 - AGRICULTURE	12242200 - STATE WIDE	100,000,000	100,000,000	19,662,250	100,000,000	-
PROCUREMENT OF POWER TILLERS AND HARVESTERS INCLUDING FERTILIZERS, IMPROVED SEEDS TO BOOST FOOD SECURITY AND SAFE FUNCTIONING OF FOOD SUPPLY CHAINS FOR POOR HOUSEHOLDS (CARES)	021500100100 - MINISTRY OF AGRICULTURE AND FOOD SECURITY	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT AND IMPLEMENTS	70421 - AGRICULTURE	12242200 - STATE WIDE	7,000,000,000	7,000,000,000	4,038,925,500	6,000,000,000	-
PROCUREMENT OF 70NO MOTORIZED SPRAYER TO IMPROVE/SUPPORT FOR LIVELIHOOD AGRICULTURAL ACTIVITIES ACROSS THE STATE	021500100100 - MINISTRY OF AGRICULTURE AND FOOD SECURITY	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT AND IMPLEMENTS	70421 - AGRICULTURE	12242200 - STATE WIDE	100,000,000	100,000,000	-	100,000,000	-
PROCUREMENT OF 1 NO ESCRAVATORS 1 NOS LOW BED, 3 NOS CART(D8K)BULDOZER AND PROVISION TRUST FUND MODEL TO FARMERS FOR UNDER COMMERCIAL AGRICULTURAL SCHEME FSP	021500100100 - MINISTRY OF AGRICULTURE AND FOOD SECURITY	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT AND IMPLEMENTS	70421 - AGRICULTURE	12242200 - STATE WIDE	1,000,000,000	1,000,000,000	-	1,000,000,000	-
REFURBLISHING/REPAIRS OF VEHICLES,TRACTORS AND FOR FADAMA	021500100100 - MINISTRY OF AGRICULTURE AND FOOD SECURITY	23030114 - REHABILITATION / REPAIRS - TRACTORS / OTHER HEAVY VEHICLES	70421 - AGRICULTURE	12242200 - STATE WIDE	60,000,000	60,000,000	-	60,000,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



NUT.I.FNS ESTABLISHMENT OF ACQUA CULTURE, CLUSTERS TO EMPOWER WOMEN AND YOUTH IN KOGI STATE (FSTP)	021500100100 - MINISTRY OF AGRICULTURE AND FOOD SECURITY	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT AND IMPLEMENTS	70421 - AGRICULTURE	12242200 - STATE WIDE	500,000,000	500,000,000	-	500,000,000	500,000,000
PROVISION OF PREMIUM TO NATIONAL AGRICULTURAL INSURANCE SCHEME TO GUARANTEE LOANS FOR AGRICULTURAL INPUTS	021500100100 - MINISTRY OF AGRICULTURE AND FOOD SECURITY	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT AND IMPLEMENTS	70421 - AGRICULTURE	12242200 - STATE WIDE	10,000,000	10,000,000	-	-	-
PROCUREMENT OF 21 COMPUTERS AND ICT GADGETS FOR FARMERS DATA BANK (21 LGAS)	021500100100 - MINISTRY OF AGRICULTURE AND FOOD SECURITY	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70421 - AGRICULTURE	12242200 - STATE WIDE	40,000,000	40,000,000	-	40,000,000	-
CONSTRUCTION OF 3NOS OF OFFICE BUILDINGS IN COLLEGE OF AGRICULTURE TRAINNING INSTITUTE,OCHAJA	021500100100 - MINISTRY OF AGRICULTURE AND FOOD SECURITY	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70421 - AGRICULTURE	12220500 - DEKINA	50,000,000	50,000,000	-	50,000,000	-
CAPACITY BUILDING FOR AGRICULTURAL STAKEHOLDER(STATE PARTNERSHIP ON AGRICULTURE)	021500100100 - MINISTRY OF AGRICULTURE AND FOOD SECURITY	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	12242200 - STATE WIDE	10,000,000	10,000,000	-	-	-
CAPACITY BUILDING ON NEW METHOD OF AGRICULTURAL PRODUCTION FORPUBLIC FINANCING IN AGRICULTURE	021500100100 - MINISTRY OF AGRICULTURE AND FOOD SECURITY	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	12242200 - STATE WIDE	10,000,000	10,000,000	-	-	-
CAPACITY BUILDING FOR EXTENSION WORKERS	021500100100 - MINISTRY OF AGRICULTURE AND FOOD SECURITY	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	12242200 - STATE WIDE	100,000,000	100,000,000	-	-	-
RENOVATION/ EQUIPPING OF AGRO-ALLIED COMPANY LIMITED OFFICE BUILDING AT LOKOJA	021500100100 - MINISTRY OF AGRICULTURE AND FOOD SECURITY	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70421 - AGRICULTURE	12231200 - LOKOJA	20,000,000	20,000,000	-	20,000,000	-
REHABILITATION OF FERTILIZER STORE AT LOKOJA	021500100100 - MINISTRY OF AGRICULTURE AND FOOD SECURITY	23030112 - REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	70421 - AGRICULTURE	12231200 - LOKOJA	2,000,000	2,000,000	-	2,000,000	-
RENOVATION OF MINISTRY OF AGRICULTURE,FOOD AND SECURITY OFFICE	021500100100 - MINISTRY OF AGRICULTURE AND FOOD SECURITY	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70421 - AGRICULTURE	12231200 - LOKOJA	150,000,000	150,000,000	-	100,000,000	-
NUT.I.FNS ESTABLISHMENT OF 50 NO VEGETABLE HOME GARDENS IN EACH LOCAL GOVERNMENT OF THE STATE	021500100100 - MINISTRY OF AGRICULTURE	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70421 - AGRICULTURE	12242200 - STATE WIDE	30,000,000	30,000,000	-	50,000,000	50,000,000



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



(CLIMATE CHANGE)(FSTP)	AND FOOD SECURITY								
ESTABLISHMENT OF CLIMATE SMART AGRICULTURAL CENTRE (SOIL AND WATER MANAGEMENT) FOR WOMEN AND YOUTH IN EACH OF THE SENATORIAL DISTRICT	021500100100 - MINISTRY OF AGRICULTURE AND FOOD SECURITY	23010142 - PURCHASE OF CLIMATE MANAGEMENT EQUIPMENT/ MATERIALS	70421 - AGRICULTURE	12242200 - STATE WIDE	50,000,000	50,000,000	-	100,000,000	-
PROCUREMENT OF CLIMATE CHANGE MANGEMENT EQUIPMENT FOR SUSTAINABLE AGRICULTURE IN KOGI STATE	021500100100 - MINISTRY OF AGRICULTURE AND FOOD SECURITY	23010142 - PURCHASE OF CLIMATE MANAGEMENT EQUIPMENT/ MATERIALS	70421 - AGRICULTURE	12242200 - STATE WIDE	100,000,000	100,000,000	-	100,000,000	-
ESTABLISHMENT OF DEMONSTRATION FARM CENTRE USING ORGANIC FARMING FOR AGRO-ECOLOGY IN 21 LGAs	021500100100 - MINISTRY OF AGRICULTURE AND FOOD SECURITY	23010142 - PURCHASE OF CLIMATE MANAGEMENT EQUIPMENT/ MATERIALS	70421 - AGRICULTURE	12242200 - STATE WIDE	103,035,235	103,035,235	-	100,000,000	-
ESTABLISHMENT OF 100 HECTARES OF FARM CLUSTER FOR YOUTH IN EACH SENATORIAL DISTRICT	021500100100 - MINISTRY OF AGRICULTURE AND FOOD SECURITY	23010101 - PURCHASE / ACQUISITION OF LAND	70421 - AGRICULTURE	12242200 - STATE WIDE	-	-	-	100,000,000	-
NUT.1.EE.PROVISION OF STARTER PACKS TO 90 SMALL HOLDERS RUMINANT FARMER (SHEEP, GOATS, CONCENTRATES, AND MEDICALS) 30 FARMERS FOR EACH OF THE THREE SENATORIAL ZONE	021500100100 - MINISTRY OF AGRICULTURE AND FOOD SECURITY	23050106 - ECONOMIC EMPOWERMENT	70421 - AGRICULTURE	12242200 - STATE WIDE	-	-	-	5,482,500	5,482,500
NUT.1.FNS.ESTABLISHMENT OF SPECIAL FARMS FOR FRUITS, VEGETABLES AND EDIBLE MUSHROOMS.	021500100100 - MINISTRY OF AGRICULTURE AND FOOD SECURITY	23040106 - PLANTING AND CULTIVATION	70421 - AGRICULTURE	12242200 - STATE WIDE	-	-	-	15,075,000	15,075,000
NUT.1.FNS.ESTABLISHMENT OF FISH FARMS WITH INPUT SUPPORT (FEEDS, NETS,) IN THE 21 LGA ACROSS THE 3 SENATORIAL DISTRICTS	021500100100 - MINISTRY OF AGRICULTURE AND FOOD SECURITY	23040106 - PLANTING AND CULTIVATION	70421 - AGRICULTURE	12242200 - STATE WIDE	-	-	-	2,424,000	2,424,000
ESTABLISHMENT OF LIVESTOCK (POULTRY AND PIGGERY) DEEVELOPMENT CENTRE	021500500100 - KOGI AGRO-ALLIED COMPANY	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	12231200 - LOKOJA	-	500,000,000	-	500,000,000	-
PURCHASE OF AGRICULTURAL EQUIPMENT(2 TRACTORS AND WAGON,3 PLANTERS,3 RIDGERS AND 3 HARROWING)	021500500100 - KOGI AGRO-ALLIED COMPANY	23010139 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12231200 - LOKOJA	-	500,000,000	-	500,000,000	-
STATE'S FINANCIAL ASSISTANCE TO KOGI COMMUNITY & SOCIAL	022000100100 - MINISTRY OF	23030103 - REHABILITATION /	70112 - FINANCIAL AND FISCAL AFFAIRS	12242200 - STATE WIDE	100,000,000	100,000,000	-	100,000,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



DEVELOPMENT AGENCY FOR COMMUNITY PROJECTS SUCH AS REHABILITATION OF PUBLIC CLINIC, SCHOOLS.	FINANCE, BUDGET AND ECONOMIC PLANNING	REPAIRS - HOUSING							
CONSTRUCTION OF KOGI TREASURY HOUSE	022000100100 - MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	12242200 - STATE WIDE	750,000,000	750,000,000	-	750,000,000	-
KOGI STATE INVESTMENT PROGRAMME THAT BRING INVESTORS INTO KOGI STATE ECONOMY	022000100100 - MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	23050106 - ECONOMIC EMPOWERMENT	70112 - FINANCIAL AND FISCAL AFFAIRS	12242200 - STATE WIDE	30,240,000	30,240,000	-	30,240,000	-
PURCHASE OF TOOLS/ MATERIALS FOR KOGI STATE ECONOMIC SUMMIT	022000100100 - MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	23010141 - PURCHASE OF OFFICE TOOLS /MATERIALS	70112 - FINANCIAL AND FISCAL AFFAIRS	12242200 - STATE WIDE	450,000,000	200,000,000	-	200,000,000	-
PURCHASE OF 10NOS OF COMPUTERS FOR FULL COMPUTERIZATION & IPSAS IMPLEMENTATION IN THE STATE.	022000100100 - MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	23010113 - PURCHASE OF COMPUTERS	70112 - FINANCIAL AND FISCAL AFFAIRS	12242200 - STATE WIDE	200,000,000	-	-	-	-
KOGI STATE FINANCIAL SUPPORT TO PROFESSIONAL BODIES TO CONSTRUCT INFRASTRUCTURE	022000100100 - MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70112 - FINANCIAL AND FISCAL AFFAIRS	12231200 - LOKOJA	500,000,000	500,000,000	-	500,000,000	-
RENOVATION /REMODELLING OF DMO'S OFFICE	022000100100 - MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	12231200 - LOKOJA	-	300,000,000	-	-	-
PROCCUREMENT AND INSTALLATION OF SOLER ENERGY AND DRILLING OF BOREHOLE IN THE 21 LOCAL GOVERNMENT AREA AS HOUSE MEMBER CONSTITUENCY PROJECT,	022000300100 - BUDGET AND ECONOMIC PLANNING	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	2,000,000,000	2,000,000,000	-	2,000,000,000	-
GCCC FOR ALL EXTERNALLY FUNDED CAPITAL PROJECTS (CAPITAL SUPPLEMENTATION)	022000300100 - BUDGET AND ECONOMIC PLANNING	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	3,000,000,000	2,389,774,278.30	-	1,000,000,000	-
STATE'S FINANCIAL ASSISTANCE TO KOGI COMMUNITY &	022000300100 - BUDGET AND	23020118 - CONSTRUCTION /	70132 - OVERALL PLANNING AND	12242200 - STATE WIDE	300,000,000	300,000,000	-	300,000,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



SOCIAL DEVELOPMENT AGENCY FOR COMMUNITY PROJECTS SUCH AS CONSTRUCTION OF CLINIC, SCHOOLS, MARKET ETC	ECONOMIC PLANNING	PROVISION OF INFRASTRUCTURE	STATISTICAL SERVICES						
LIVELIHOOD SUPPORT TO POOR AND VULNERABLE HOUSEHOLDS- SOCIAL TRANSFER AND BASIC SERVICE (CARES) TO BUILDING SHOP	022000300100 - BUDGET AND ECONOMIC PLANNING	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	140,000,000	140,000,000	-	140,000,000	-
PROVISION OF BASIC AMENITIES SUCH AS (5 NOS OF CLINIC BUILDING, AND 3 NOS OF BOREHOLE WATER) IN EACH OF THE THREE SENATORIAL DISTRICT(CARES)	022000300100 - BUDGET AND ECONOMIC PLANNING	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	3,000,000,000	1,000,000,000	-	2,000,000,000	-
PREPARATION & PRODUCTION OF STATE INTEGRATED INFRASTRUCTURE MASTER PLAN (SIIMP) DOCUMENT	022000300100 - BUDGET AND ECONOMIC PLANNING	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	250,000,000	250,000,000	-	250,000,000	-
PREPARATION AND PRODUCTION OF STATE DEVELOPMENT PLAN (SDP) DOCUMENT	022000300100 - BUDGET AND ECONOMIC PLANNING	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	240,000,000	240,000,000	-	240,000,000	-
RENOVATION AND EQUIPPING OF OPEN GOVERNMENT PARTNERSHIP (OGP) OFFICE	022000300100 - BUDGET AND ECONOMIC PLANNING	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12231200 - LOKOJA	40,000,000	40,000,000	-	40,000,000	-
FULL AUTOMATION OF BUDGET PROCESS/ BELLO CARE FINANCIAL SOLUTION.	022000300100 - BUDGET AND ECONOMIC PLANNING	23020127 - CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURE S	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	350,000,000	350,000,000	-	150,000,000	-
CONSTRUCTION OF WEB- BASED BUDGET STUDIO INCLUDING FURNISHING AND MAINTENANCE FOR BUDGET ACTIVITIES	022000300100 - BUDGET AND ECONOMIC PLANNING	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	350,000,000	350,000,000	-	200,000,000	-
PURCHASE OF LAPTOP FOR PLANNING, RESEARCH AND STATISTICS (PRS) STAFF IN ALL MDAS	022000300100 - BUDGET AND ECONOMIC PLANNING	23010113 - PURCHASE OF COMPUTERS	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	35,000,000	35,000,000	-	35,000,000	-
PURCHASE OF 10NOS COMPUTER LAPTOPS, DESKTOPS, UPS AND PRINTERS	022000300100 - BUDGET AND ECONOMIC PLANNING	23010140 - PURCHASE OF OFFICE EQUIPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12231200 - LOKOJA	10,000,000	10,000,000	-	10,000,000	-
NUT.4.NIS.PROCUREMENT OF SOFTWARE FOR ESTABLISHING NUTRITION INFORMATION SYSTEM ALONG WITH ANNUAL SCORE CARDS FOR QUARTERLY TRACKING OF NUTRITION	022000300100 - BUDGET AND ECONOMIC PLANNING	23050102 - COMPUTER SOFTWARE ACQUISITION	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12231200 - LOKOJA	5,212,500	5,212,500	-	5,574,800	5,574,800



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



BUDGET PERFORMANCE IN LINE MDAS									
DOMESTICATION OF ECONOMIC RECOVERY AND GROWTH PLAN	022000300100 - BUDGET AND ECONOMIC PLANNING	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	10,000,000	10,000,000	-	-	-
ESTABLISHMENT OF BUSINESS CENTRE FOR VULNURABLES BY YESSO THROUGH CONDITIONAL CASH TRANSFER	022000300100 - BUDGET AND ECONOMIC PLANNING	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	10,000,000	10,000,000	-	10,000,000	-
UNDP- ASSISTED PROGRAMMES(EMPOWERING VULNERABLE TO EQUIPED THEIR BUSINESS)	022000300100 - BUDGET AND ECONOMIC PLANNING	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	50,000,000	50,000,000	-	50,000,000	-
KOGI STATE FINANCIAL ASSISTANCE TO KOGI YESSO NET TO BUY INDUSTRIALEQUIPMENT TO CARRY OUT ITS FUNCTION	022000300100 - BUDGET AND ECONOMIC PLANNING	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	100,000,000	100,000,000	-	100,000,000	-
PROCUREMENT OF FURNITURE AND FITTINGS INCLUDING AIR CONDITION	022000300100 - BUDGET AND ECONOMIC PLANNING	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12231200 - LOKOJA	20,000,000	20,000,000	-	20,000,000	-
CAPACITY BUILDING/ STEP DOWN TRAINING FOR THE 21 LGAS	022000300100 - BUDGET AND ECONOMIC PLANNING	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12231200 - LOKOJA	30,000,000	30,000,000	-	-	-
NUT 4HRN. DEVELOP THE CAPACITY OF 40 STATE COMMITTEE ON FOOD AND NUTRITION (SCFN) MEMBERS AND 21 LGAS NUTRITION FOCAL PERSONS ON CURRENT ISSUES, NEW METHODOLOGIES AND PRIORITY NUTRITION ACTIONS	022000300100 - BUDGET AND ECONOMIC PLANNING	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12231200 - LOKOJA	300,000,000	300,000,000	-	-	-
NUT 5HRN. BUILD CAPACITY (TRAINING AND RE- TRAINING) OF NUTRITIONISTS, NUTRITION DESK OFFICERS AND OTHER RELEVANT SERVICE PROVIDERS TO IMPROVE THEIR CAPACITY FOR FOOD AND NUTRITION PROGRAMME MANAGEMENT	022000300100 - BUDGET AND ECONOMIC PLANNING	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12231200 - LOKOJA	3,175,500	3,175,500	-	-	-
PREPARATION & PRODUCTION OF 200 COPIES OF MULTI - SECTORAL COSTED ACTION PLAN FOR EFFECTIVE IMPLEMENTATION OF KOGI STATE VIOLENCE AGAINST PERSONS PROHIBITION LAW.	022000300100 - BUDGET AND ECONOMIC PLANNING	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12231200 - LOKOJA	50,000,000	50,000,000	-	50,000,000	-
BUILDING CAPACITY OF SELECTED FARMERS, FOCAL	022000300100 - BUDGET AND	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND	12242200 - STATE WIDE	200,000,000	200,000,000	-	-	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



/PROGRAMME OFFICERS BY NEPAD	ECONOMIC PLANNING		STATISTICAL SERVICES						
GOVERNOR ODODO 239 WARD DEVELOPMENT PROGRAMME IN CONSTRUCTION OF ROADS OR DRILLING OF MOTORIZE BOREHOLES OR INSTALLATION OF SOLAR POWER.	022000300100 - BUDGET AND ECONOMIC PLANNING	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	-	-	-	2,390,000,000	-
PURCHASE OF ICT (21 ANDROID PHONES(CAPI), 5 DESKTOP & 2 LAPTOP COMPUTERS, 2PRINTERS, 5 UPS AND A PHOTOCOPYING MECHINE FOR DATA COLLECTION AND ANALYSIS	022000400100 - STATE BUREAU OF STATISTICS	23020127 - CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURE S	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12231200 - LOKOJA	20,000,000	20,000,000	-	25,000,000	-
PURCHASE OF 15 EXECUTIVE TABLES AND 60 CHAIRS FOR CONFERENCE HALL,5 CABINETS, 10 CELLING FANS AND 2 AC	022000400100 - STATE BUREAU OF STATISTICS	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12231200 - LOKOJA	10,000,000	10,000,000	-	30,000,000	-
CONSTRUCTION OF OFFICE BUILDING FOR STATE BUREAU OF STATISTICS(KGSBS)	022000400100 - STATE BUREAU OF STATISTICS	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	-	-	-	275,182,236	-
TSA IMPLEMENTATION CONSULTANCY EXPENSES/ PRODUCTION OF REPORT	022000700100 - OFFICE OF THE ACCOUNTANT GENERAL	23050101 - RESEARCH AND DEVELOPMENT	70112 - FINANCIAL AND FISCAL AFFAIRS	12242200 - STATE WIDE	75,080,000	75,080,000	-	-	-
PRODUCTION OF ACCOUNTING, EXPENDITURE CONTROL & FINANCIAL REPORTING DOCUMENT	022000700100 - OFFICE OF THE ACCOUNTANT GENERAL	23050101 - RESEARCH AND DEVELOPMENT	70112 - FINANCIAL AND FISCAL AFFAIRS	12242200 - STATE WIDE	100,000,000	100,000,000	168,145,000	-	-
EQUIPING STATE INTEGRATED FIN. MGT. INFORMATION SYSTEM	022000700100 - OFFICE OF THE ACCOUNTANT GENERAL	23020127 - CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURE S	70112 - FINANCIAL AND FISCAL AFFAIRS	12231200 - LOKOJA	2,000,000,000	2,000,000,000	37,600,000	1,000,000,000	-
CONSTRUCTION OF TREASURY HOUSE	022000700100 - OFFICE OF THE ACCOUNTANT GENERAL	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	12231200 - LOKOJA	600,000,000	600,000,000	-	600,000,000	-
RENOVATION OF MAIN ACCOUNTANT GENERAL OFFICE	022000700100 - OFFICE OF THE ACCOUNTANT GENERAL	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	12231200 - LOKOJA	100,000,000	400,000,000	356,581,867.65	400,000,000	-
DOMESTICATION AND PRODUCTION OF 1000 COPIES OF FINANCIAL REGULATION IN THE STATE	022000800100 - OFFICE OF THE ACCOUNTANT GENERAL	23050101 - RESEARCH AND DEVELOPMENT	70112 - FINANCIAL AND FISCAL AFFAIRS	12231200 - LOKOJA	242,233,400	242,233,400	-	242,233,400	-
PROCUREMENT OF 6NO OF OPERATIONAL VEHICLES	022000800100 - KOGI STATE INTERNAL	23010105 - PURCHASE OF MOTOR VEHICLES	70112 - FINANCIAL AND FISCAL AFFAIRS	12231200 - LOKOJA	1,000,000,000	1,000,000,000	326,324,850	800,000,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



	REVENUE SERVICE (KGIRS)								
RENOVATION AND FURNISHING OF OFFICE BUILDING, INCLUDING PROVISION OF ELEVATOR	022000800100 - KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	12231200 - LOKOJA	110,000,000	110,000,000	31,518,375	80,000,000	-
PROCUREMENT OF OFFICE EQUIPMENT AND PLANT	022000800100 - KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)	23010140 - PURCHASE OF OFFICE EQUIPMENT	70112 - FINANCIAL AND FISCAL AFFAIRS	12231200 - LOKOJA	200,000,000	200,000,000	51,866,441.75	200,000,000	-
DIGITALISATION OF IGR COLLECTION BY SUPPLY OF POS MACHINES (SPECIAL FUND OUT THE 10% COMMISSION)	022000800100 - KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70112 - FINANCIAL AND FISCAL AFFAIRS	12231200 - LOKOJA	75,000,000	75,000,000	16,020,402.50	75,000,000	-
PROCUREMENT OF 40 NOS OF MOTORCYCLE FOR 11 AREA OFFICES	022000800100 - KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)	23010146 - PURCHASE OF MOTOR CYCLES	70112 - FINANCIAL AND FISCAL AFFAIRS	12242200 - STATE WIDE	-	-	-	80,000,000	-
PROCUREMENT AND INSTALLATION OF SOLAR POWER AT HEAD OFFICE AND 11 AREA OFFICES	022000800100 - KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)	23010144 - PURCHASE OF POWER INSTILLATION EQUIPMENT	70112 - FINANCIAL AND FISCAL AFFAIRS	12242200 - STATE WIDE	-	-	-	120,000,000	-
RECONSTRUCTION OF PAPANRADA SQUARE	022001200100 - KOGI INVESTMENT AND PROPERTIES LIMITED	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12231200 - LOKOJA	-	-	-	3,000,000,000	-
RENOVATION OF OFFICE COMPLEX	022001200100 - KOGI INVESTMENT AND PROPERTIES LIMITED	23030103 - REHABILITATION / REPAIRS - HOUSING	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12231200 - LOKOJA	-	-	-	130,000,000	-
PURCHASE OF 5 NO OF HILUX OPERATIONAL VEHICLES	022001200100 - KOGI INVESTMENT AND PROPERTIES LIMITED	23010105 - PURCHASE OF MOTOR VEHICLES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12231200 - LOKOJA	-	-	-	675,000,000	-
ESTABLISHMENT OF BOTTLE/ PURE WATER FACTORY IN THE PREMISES	022001200100 - KOGI INVESTMENT AND PROPERTIES LIMITED	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12231200 - LOKOJA	-	-	-	75,000,000	-
INVESTMENT IN TREASURY BILLS	022001200100 - KOGI INVESTMENT AND PROPERTIES LIMITED	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12231200 - LOKOJA	-	-	-	5,000,000	-
PURCHASE OF 300 KVA TRANSFORMER/ INSTALLATION	022001200100 - KOGI	23010144 - PURCHASE OF	70132 - OVERALL PLANNING AND	12231200 - LOKOJA	-	30,000,000	-	-	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



	INVESTMENT AND PROPERTIES LIMITED	POWER INSTILLATION EQUIPMENT	STATISTICAL SERVICES						
PURCHASE OF POWER GENERATOR	022001200100 - KOGI INVESTMENT AND PROPERTIES LIMITED	23010119 - PURCHASE OF POWER GENERATING SET/PLANT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12231200 - LOKOJA	-	1,000,000	-	-	-
ESTABLISHMENT OF COTTAGE BLOCK INDUSTRY (SIP) ONE EACH ACROSS THE THREE SENATORIAL DISTRICT	022200100100 - MIN. OF COMMERCE & INDUSTRY	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12242200 - STATE WIDE	20,500,000	20,500,000	-	50,000,000	-
ESTABLISHMENT OF PALM OIL PROCESSING INDUSTRY ONE EACH ACROSS THE (3) SENATORIAL DISTRICT	022200100100 - MIN. OF COMMERCE & INDUSTRY	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12242200 - STATE WIDE	20,500,000	20,500,000	-	50,000,000	-
GOVERNMENT INTERTVENTION TO TAILORS, BARBERS, GRINDERS, HAIR DRESSERS, ARTISAN AND OTHER SKILL SERVICES (SIP) BY PROVIDING THEM WITH EQUIPMENT	022200100100 - MIN. OF COMMERCE & INDUSTRY	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12242200 - STATE WIDE	20,500,000	20,500,000	-	50,000,000	-
CONSTRUCTION OF NEIGHBOURHOOD MARKET/RELOCATION OF SMALL MARKETS IN LOKOJA	022200100100 - MIN. OF COMMERCE & INDUSTRY	23020124 - CONSTRUCTION OF MARKETS/ PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12231200 - LOKOJA	10,500,000	10,500,000	-	10,000,000	-
CONSTRUCTION OF LOKOJA MEGA MARKET	022200100100 - MIN. OF COMMERCE & INDUSTRY	23020124 - CONSTRUCTION OF MARKETS/ PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12231200 - LOKOJA	6,000,000,000	6,000,000,000	4,150,000,000	10,000,000,000	-
PURCHASE OF 11 MOTOR-CYCLES FOR REVENUE COLLECTION	022200100100 - MIN. OF COMMERCE & INDUSTRY	23010146 - PURCHASE OF MOTOR CYCLES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12231200 - LOKOJA	20,000,000	20,000,000	-	-	-
CONSTRUCTION OF PHASE II LOKOJA MORDERN MARKET (ABATTOIR)	022200100100 - MIN. OF COMMERCE & INDUSTRY	23020124 - CONSTRUCTION OF MARKETS/ PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12231200 - LOKOJA	20,000,000	20,000,000	-	50,000,000	-
ESTABLISHMENT OF FREE TRADE ZONES/INDUSTRIAL CITY IN THE 3 SENATORIAL DISTRICT	022200100100 - MIN. OF COMMERCE & INDUSTRY	23020124 - CONSTRUCTION OF MARKETS/ PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12242200 - STATE WIDE	10,000,000	1,000,000,000	250,000,000	500,000,000	-
REHABILITATION OF MARKET IN OKENE, KABBA AND ANKPA LGA	022200100100 - MIN. OF COMMERCE & INDUSTRY	23020124 - CONSTRUCTION OF MARKETS/ PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12242200 - STATE WIDE	20,000,000	20,000,000	-	100,000,000	-
ESTABLISHMENT OF TREADE FAIR COMLEX IN LOKOJA	022200100100 - MIN. OF COMMERCE & INDUSTRY	23020124 - CONSTRUCTION OF MARKETS/ PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12231200 - LOKOJA	15,000,000	15,000,000	-	-	-
CONSTRUCTION OF ECONOMIC RAW MATERIALS SAMPLE DISPLAY CENTRE IN LOKOJA	022200100100 - MIN. OF COMMERCE & INDUSTRY	23020124 - CONSTRUCTION OF MARKETS/ PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12231200 - LOKOJA	20,000,000	20,000,000	-	-	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



PARTICIPATION IN TRADE FAIR BOTH ZONAL AND INTERNATIONAL TO ENHANCE SKILLS IN BUSINESS	022200100100 - MIN. OF COMMERCE & INDUSTRY	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12231200 - LOKOJA	10,000,000	10,000,000	-	-	-
CONSTRUCTION OF INDUSTRIAL LAYOUTS IN AJAKUTA	022200100100 - MIN. OF COMMERCE & INDUSTRY	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12210200 - AJAKUTA	50,000,000	50,000,000	-	-	-
ESTABLISHMENT OF SMALL AND MEDIUM SCALE INDUSTRY	022200100100 - MIN. OF COMMERCE & INDUSTRY	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12242200 - STATE WIDE	50,000,000	50,000,000	-	100,000,000	-
SME CREDIT SCHEME (SIP) TO UP BUSINESS CENTRE IN LOKOJA	022200100100 - MIN. OF COMMERCE & INDUSTRY	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12242200 - STATE WIDE	10,000,000	10,000,000	-	-	-
CONSTRUCTION OF CONFLUENCE SUGAR COMPANY LTD . (PPP)	022200100100 - MIN. OF COMMERCE & INDUSTRY	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12242200 - STATE WIDE	20,000,000	20,000,000	-	-	-
CONSTRUCTION OF BIODIESEL PRODUCTION (PPP) CENTRE	022200100100 - MIN. OF COMMERCE & INDUSTRY	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12231200 - LOKOJA	5,000,000	5,000,000	-	100,000,000	-
ESTABLISHMENT OF KOGI STATE SUGAR DEVELOPMENT PROJECT. (BASSA, OMALA, AJAKUTA AND KOTON-KARFE)	022200100100 - MIN. OF COMMERCE & INDUSTRY	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12242200 - STATE WIDE	10,000,000	10,000,000	-	-	-
GANAJA SKILL ACQUISITION CENTRE (DONATED BY DANGOTE)	022200100100 - MIN. OF COMMERCE & INDUSTRY	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12242200 - STATE WIDE	10,000,000	10,000,000	-	-	-
PRE-GRANT, SELECTION AND POST GRANT MEASUREMENT AND EVALUATION TO ENHANCE INDUSTRIAL HUB	022200100100 - MIN. OF COMMERCE & INDUSTRY	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12242200 - STATE WIDE	10,000,000	10,000,000	-	100,000,000	-
ESTABLISHMENT OF SHEAR BUTTER FACTORY IN LOKOJA (HCD)	022200100100 - MIN. OF COMMERCE & INDUSTRY	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12242200 - STATE WIDE	-	-	-	100,000,000	-
PROVISION OF POS & OTHER SMALL MACHINES FOR ESTABLISHMENT OF BUSINESS CENTRES AS ECONOMIC RECOVERY AND ENHANCING CAPABILITIES OF MSME	022200700100 - KOGI STATE ENTERPRISES DEVELOPMENT AGENCY	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12242200 - STATE WIDE	500,000,000	500,000,000	224,940,000	300,000,000	-
ESTABLISHMENT OF MUSHROOM CLUSTER VILLAGE	022200700100 - KOGI STATE ENTERPRISES DEVELOPMENT AGENCY	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12242200 - STATE WIDE	150,000,000	150,000,000	-	-	-
ESTABLISHMENT OF SHEA BUTTER COTTAGE INDUSTRY AT OKENE	022200700100 - KOGI STATE ENTERPRISES	23020120 - CONSTRUCTION	70411 - GENERAL ECONOMIC AND	12211700 - OKENE	100,000,000	100,000,000	-	50,000,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



	DEVELOPMENT AGENCY	OF PRODUCTION FACILITIES	COMMERCIALAFFAIRS						
ESTABLISHMENT OF FASHION INDUSTRY ACROSS ALL THE LGAs IN KOGI STATE	022200700100 - KOGI STATE ENTERPRISES DEVELOPMENT AGENCY	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12242200 - STATE WIDE	50,000,000	50,000,000	-	-	-
ESTABLISHMENT OF KOGI ENTERPRISE AND INNOVATION DEVELOPMENT	022200700100 - KOGI STATE ENTERPRISES DEVELOPMENT AGENCY	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12242200 - STATE WIDE	50,000,000	50,000,000	-	50,000,000	-
CONSTRUCTION/ FURNISHING OF OFFICE BUILDING	022200700100 - KOGI STATE ENTERPRISES DEVELOPMENT AGENCY	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12231200 - LOKOJA	100,000,000	100,000,000	-	-	-
ESTABLISHMENT OF CASSAVA REVOLUTION HUB	022200700100 - KOGI STATE ENTERPRISES DEVELOPMENT AGENCY	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12231200 - LOKOJA	-	-	-	50,000,000	-
PROVISION OF START UP KITS FOR NEW BUSINESS OWNERS	022200700100 - KOGI STATE ENTERPRISES DEVELOPMENT AGENCY	23050106 - ECONOMIC EMPOWERMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12231200 - LOKOJA	-	-	-	100,000,000	-
ESTABLISHMENT OF KOGI STATE SOLAR POWER PROJECT	022800100100 - MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	55,000,000	55,000,000	-	55,000,000	-
ICT CAPACITY BUILDING FOR YOUTHS EMPOWERMENT ACROSS ALL THE LGAs IN KOGI STATE	022800100100 - MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	101,000,000	101,000,000	-	-	-
ESTABLISHMENT OF ICT PARK, LOKOJA	022800100100 - MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY	23020127 - CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURE S	70981 - EDUCATION N.E.C	12231200 - LOKOJA	55,000,000	55,000,000	-	55,000,000	-
NETWORKING AND COMPUTERIZATION OF ACTIVITIES OF ALL GOVERNMENT OFFICES	022800100100 - MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY	23020127 - CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURE S	70981 - EDUCATION N.E.C	12231200 - LOKOJA	101,000,000	101,000,000	-	101,000,000	-
ESTABLISHMENT OF KOGI STATE RAW MATERIAL AND PROCESSING CENTRE	022800100100 - MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70981 - EDUCATION N.E.C	12231200 - LOKOJA	105,000,000	105,000,000	-	55,000,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



ESTABLISHMENT OF BIO- TECH PRODUCTION CENTRE (SOAP, HAND SANITIZER ETC)	022800100100 - MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70981 - EDUCATION N.E.C	12231200 - LOKOJA	55,000,000	55,000,000	-	55,000,000	-
KOGI STATE INTERVENTION TO ESTABLISH AND FURNISH SKILL ACQUISITION CENTRE	022800100100 - MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	-	-	-	350,000,000	-
STATE OWNED CBT CENTRES IN THREE SENATORIAL ZONES	022800200100 - KOGI STATE INFORMATION COMMUNICATION TECHNOLOGY DEVELOPMENT AGENCY (KICTDA)	23010145 - PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	70461 - COMMUNICATION	12242200 - STATE WIDE	-	-	-	50,000,000	-
ICT CENTER IN 21 LOCAL GOVTS TO BE COMPLETED IN PHASES. STARTING WITH 9 CENTERS IN 9 LOCAL GOVTS	022800200100 - KOGI STATE INFORMATION COMMUNICATION TECHNOLOGY DEVELOPMENT AGENCY (KICTDA)	23010145 - PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	70461 - COMMUNICATION	12242200 - STATE WIDE	-	-	-	70,558,487	-
BROAD BAND COVERAGE Kogi STATE: TO BE COMPLETED IN PHASES.	022800200100 - KOGI STATE INFORMATION COMMUNICATION TECHNOLOGY DEVELOPMENT AGENCY (KICTDA)	23010145 - PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	70461 - COMMUNICATION	12242200 - STATE WIDE	-	-	-	27,245,000	-
ICT DEVICES ACROSS MDAs. TO BE COMPLETED IN PHASES	022800200100 - KOGI STATE INFORMATION COMMUNICATION TECHNOLOGY DEVELOPMENT AGENCY (KICTDA)	23010145 - PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	70461 - COMMUNICATION	12242200 - STATE WIDE	-	-	-	25,000,000	-
PROCUREMENT OF SOFTWARE FOR ELECTRONIC DOCUMENT MANAGEMENT SYSTEM(EDMS)	022800200100 - KOGI STATE INFORMATION COMMUNICATION TECHNOLOGY DEVELOPMENT AGENCY (KICTDA)	23050102 - COMPUTER SOFTWARE ACQUISITION	70461 - COMMUNICATION	12242200 - STATE WIDE	-	-	-	7,000,000	-
CONSTRUCTION OF KOTRAMA OFFICE	022900100100 - MINISTRY OF TRANSPORT	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	10,000,000	10,000,000	-	-	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



PURCHASE OF 4 NUMBER MOTO CYCLES FOR SURVEILLANCE	022900100100 - MINISTRY OF TRANSPORT	23010146 - PURCHASE OF MOTOR CYCLES	70451 - ROAD TRANSPORT	12231200 - LOKOJA	4,738,993	4,738,993	-	4,738,992	-
PURCHASE OF 1 NUMBER MINI TOWING VAN	022900100100 - MINISTRY OF TRANSPORT	23010106 - PURCHASE OF VANS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	20,000,000	20,000,000	-	20,000,000	-
PROVISION OF ACCOMMODATION AND STANDARD TESTING GROUND FOR VIO IN LOKOJA	022900100100 - MINISTRY OF TRANSPORT	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	60,000,000	60,000,000	-	60,000,000	-
PROCUREMENT OF 10 NUMBER CNG BUSES	022900100100 - MINISTRY OF TRANSPORT	23010108 - PURCHASE OF BUSES	70451 - ROAD TRANSPORT	12231200 - LOKOJA	1,000,000,000	1,000,000,000	-	1,000,000,000	-
PURCHASE OF 3 Nos OF WATER BUSES	022900100100 - MINISTRY OF TRANSPORT	23010109 - PURCHASE OF BOATS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	500,000,000	500,000,000	-	600,000,000	-
KOGI STATE INTERNATIONAL AIRPORT CONSTRUCTION PRELIMINARY WORK, ZARIAGI.	022900100100 - MINISTRY OF TRANSPORT	23020117 - CONSTRUCTION / PROVISION OF AIR -PORT / AERODROMES	70451 - ROAD TRANSPORT	12210100 - ADAVI	3,000,000,000	500,000,000	499,239,181.98	1,000,000,000	-
ESTABLISHMENT OF KOGI STATE AIRPORT, ZARIAGI	022900100100 - MINISTRY OF TRANSPORT	23020117 - CONSTRUCTION / PROVISION OF AIR -PORT / AERODROMES	70451 - ROAD TRANSPORT	12210100 - ADAVI	-	-	-	50,000,000,000	-
CONSTRUCTION OF OFFICE COMPLEX FOR MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES	023300100100 - MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	12242200 - STATE WIDE	130,000,000	130,000,000	-	130,000,000	-
ESTABLISHMENT OF SOLID MINERAL PROCUREMENT AND BUYING CENTRE IN LOKOJA	023300100100 - MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	12231200 - LOKOJA	10,000,000	10,000,000	-	10,000,000	-
ESTABLISHMENT OF KOGI STATE SOLID MINERAL PROCESSING COMPANY	023300100100 - MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	12242200 - STATE WIDE	20,209,418	20,209,418	-	-	-
ESTABLISHMENT OF LITHIUM PROCESSING PLANTS AT ISANLU AND AJAOKUTA	023300100100 - MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	12242200 - STATE WIDE	500,000,000	500,000,000	-	500,000,000	-
ESTERBLISHMENT OF KOGI STATE SOLID MINERAL PROCESSING VILLAGE/HUB ALONG LOKOJA- AJAOKUTA ROAD	023300100100 - MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	12242200 - STATE WIDE	3,000,000,000	500,000,000	-	1,500,000,000	-
PROCUREMENT / ACQUISITION OF NEW MINING LICENCES AND RENEWAL OF EXISTING ONES.	023300100100 - MINISTRY OF SOLID MINERAL	23020120 - CONSTRUCTION	70441 - MINING OF MINERAL RESOURCES OTHER	12242200 - STATE WIDE	120,000,000	870,000,000	720,000,000	494,776,404	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



	AND NATURAL RESOURCES	OF PRODUCTION FACILITIES	THAN MINERAL FUELS						
PROCUREMENT OF 2 NO GEOLOGICAL SURVEY EQUIPMENT FOR CHARACTERISATION OF SOLID MINERAL IN KOGI STATE	023300100100 - MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES	23010133 - PURCHASE OF SURVEYING EQUIPMENT	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	12242200 - STATE WIDE	1,000,000,000	5,000,000,000	730,000,000	1,000,000,000	-
GEOLOGICAL EQUIPMENT FOR INVESTIGATION OF SOLID MINERAL RESOURCES IN KOGI STATE	023300100100 - MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES	23010133 - PURCHASE OF SURVEYING EQUIPMENT	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	12242200 - STATE WIDE	15,000,000	5,015,000,000	-	2,000,000,000	-
DETAILED GEOLOGICAL EXPLORATION AND PROCUREMENT OF MINIING EQUIPMENT IN KOGI STATE	023300100100 - MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES	23010133 - PURCHASE OF SURVEYING EQUIPMENT	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	12242200 - STATE WIDE	120,000,000	1,030,000,000	-	700,000,000	-
ESTABLISHMENT OF SOLID MINERAL BASED INDUSTRIES ACROSS THE 21 LGAs OF KOGI STATE e.g HYDRATED LIME STONE INDUSTRY AT JAKURA-LOKOJA.	023300100100 - MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	12231200 - LOKOJA	7,001,000,000	2,001,000,000	-	300,000,000	-
CONSTRUCTION OF OIL / GAS INFRACTURE IN OKENE, ANYIGBA AND LOKOJA	023300100100 - MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	12242200 - STATE WIDE	1,000,000,000	1,000,000,000	-	1,000,000,000	-
PROVISION OF BASIC EQUIPMENT FOR THE SURVEY/DESIGN UNIT OF MINISTRY OF WORKS LOKOJA	023400100100 - MINISTRY OF WORKS	23010133 - PURCHASE OF SURVEYING EQUIPMENT	70451 - ROAD TRANSPORT	12231200 - LOKOJA	100,000,000	100,000,000	-	100,000,000	-
PROCUREMENT OF PLANT & EQUIPMENT LIKE EXCAVATORS, TRUCKS)	023400100100 - MINISTRY OF WORKS	23010119 - PURCHASE OF POWER GENERATING SET/PLANT	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	5,380,018	5,380,018	-	5,380,018	-
CONSTRUCTION OF ROADS/ ELECTRIFICATION FOR POST FLOOD HOUSING ESTATE LOKOJA (5KM AND 2 TRANSFORMERS)	023400100100 - MINISTRY OF WORKS	23020104 - CONSTRUCTION / PROVISION OF HOUSING SCHEMES	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	26,900,091	26,900,091	-	26,900,091	-
PURCHASE OF 6 NOS FIRE ENGINES AND FIRE FIGHTING EQUIPMENT/ APPLIANCE	023400100100 - MINISTRY OF WORKS	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	400,600,363	400,600,363	-	400,600,363	-
SUPPLY/INSTALLATION OF FIRE EXTINGUISHERS TO GOVERNMENT HOUSE AND MDAS OFFICE (2 EACH) IN LOKOJA	023400100100 - MINISTRY OF WORKS	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70451 - ROAD TRANSPORT	12231200 - LOKOJA	150,000,000	150,000,000	-	150,000,000	-
STREET LIGHTING IN THE MAJOR CITIES IN THE 21 LGA (4,000 POLES)	023400100100 - MINISTRY OF WORKS	23020123 - CONSTRUCTION	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	200,401,453	200,401,453	873,342,686.45	900,401,453	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



		OF TRAFFIC /STREET LIGHTS							
STREET LIGHTING (ANKPA, EGBE, AYETORO, IHIMA 1,000 POLES)	023400100100 - MINISTRY OF WORKS	23020123 - CONSTRUCTION OF TRAFFIC /STREET LIGHTS	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	26,900,091	26,900,091	-	26,900,091	-
LOKOJA - BANDA KARARA-IZIH OHONO-JAMATA-KOTON-KARFE ELECTRIFICATION SCHEME (10 NO. OF TRANSFORMERS)	023400100100 - MINISTRY OF WORKS	23020103 - PROVISION OF ELECTRICITY TO PUBLIC BUILDINGS	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	200,000,000	200,000,000	-	200,000,000	-
ELECTRIFICATION OF URBAN AREA ACROSS THE STATE (AYANGBA, AYETORO, IDAH, OKENE IHIMA 15. NO. OF TRANSFORMERS)	023400100100 - MINISTRY OF WORKS	23020103 - PROVISION OF ELECTRICITY TO PUBLIC BUILDINGS	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	200,000,000	200,000,000	-	200,000,000	-
SUPPLY AND INSTALLATION OF 5 TRANSFORMERS IN ISANLU	023400100100 - MINISTRY OF WORKS	23020103 - PROVISION OF ELECTRICITY TO PUBLIC BUILDINGS	70451 - ROAD TRANSPORT	12232000 - YAGBA EAST	100,000,000	100,000,000	-	100,000,000	-
RESTORATION OF JEJE ELECTRIFICATION, ISANLU (3 TRANSFORMERS)	023400100100 - MINISTRY OF WORKS	23020103 - PROVISION OF ELECTRICITY TO PUBLIC BUILDINGS	70451 - ROAD TRANSPORT	12232000 - YAGBA EAST	10,000,000	10,000,000	-	10,000,000	-
REHABILITATION /EQUIPPING OF CENTRAL MECHANIC WORKSHOP (MINISTRY OF WORKS), LOKOJA	023400100100 - MINISTRY OF WORKS	23030128 - REHABILITATION/ REPAIRS OF MECHANIC WORKSHOP	70451 - ROAD TRANSPORT	12231200 - LOKOJA	100,000,000	100,000,000	-	100,000,000	-
REHABILITATION/ ASPHALT OVERLAY OF IDAH/OKPACHALA /AJEGWU ROAD 35 KM	023400100100 - MINISTRY OF WORKS	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12220700 - IDAH	200,000,000	200,000,000	-	200,000,000	-
ON-GOING CONSTRUCTION OF ANKPA /IMANE/ MABENE/ OKPO ROAD (30KM)	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220300 - ANKPA	200,000,000	200,000,000	-	200,000,000	-
CONSTRUCTION OF ANKPA /OGODO /AKWU ACHARANE ROAD 20KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220300 - ANKPA	200,000,000	200,000,000	-	200,000,000	-
CONSTRUCTION OF OTOKITI GANAJA BY PASS MULTI-LANE CARRAGE WAY ROAD 16.1KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	107,600,363	10,356,310,164.95	-	3,000,000,000	-
CONSTRUCTION OF AYERE/ OGIDI-KABBA ROAD INCLUDING CULVERTS & BRIDGES (17KM)	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12230900 - IJUMU	100,000,000	100,000,000	-	100,000,000	-
CONSTRUCTION OF IDAH/ ONYEDEGA ROAD (32KM)	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220600 - IBAJI	-	98,827,701.25	-	-	-
CONSTRUCTION OF INTERNAL ROAD NETWORK OF KOGI POLY & PHASE II GATE II 15 KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION /	70451 - ROAD TRANSPORT	12231200 - LOKOJA	200,000,000	200,000,000	-	200,000,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



		PROVISION OF ROADS							
CONSTRUCTION OF EFFO/TAKETE-IDE AHARA OTAFUN (BRIDGE) 22KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231300 - MOPA-AMURO	100,000,000	100,000,000	-	100,000,000	-
REHABILITATION/ ASPHALT OVERLAY OF DEKINA/OLOWA/ ABOCHO-OGBABEDE WITH A SPUR TO AGADA ROAD (46KM)	023400100100 - MINISTRY OF WORKS	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12220500 - DEKINA	300,000,000	300,000,000	-	300,000,000	-
CONSTRUCTION OF IYARA ODOKORO ROAD (12.1KM)	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12230900 - IJUMU	50,000,000	50,000,000	-	50,000,000	-
REHABILITATION OF KOTON-KARFE KPAREKE OSUKU ACHARA/ TAWARI GEGU ROAD (40.5KM)	023400100100 - MINISTRY OF WORKS	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12231100 - KOGI	150,000,000	150,000,000	-	150,000,000	-
CONSTRUCTION OF EBIYA PATESI/ ADOGO/UNOSI ROAD 35KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12210200 - AJAOKUTA	300,000,000	300,000,000	-	300,000,000	-
ASPHALT OVERLAY OF GYB JUNCTION /MURTALA MUHAMMED/ BARRACK /KABBA JUNCTION ROAD (20.75KM)	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	4,016,494,679	1,516,494,679	35,651,010	2,016,494,679	-
RECONSTRUCTION OF ISANLU TOWNSHIP ROAD (2.5KM)	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12232000 - YAGBA EAST	100,000,000	100,000,000	-	100,000,000	-
REHABILITATION OF OZIOKOKUTU IHIMA OBANGEDE ROAD (3KM)	023400100100 - MINISTRY OF WORKS	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12211600 - OKEHI	100,000,000	100,000,000	-	100,000,000	-
CONSTRUCTION OF ANYIGBA TOWNSHIP ROAD 20 KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220500 - DEKINA	100,000,000	100,000,000	-	100,000,000	-
CONSTRUCTION/REHABILITATION OF OTHER STATE ROADS 210KM (10KM EACH) IN THE 21 LGA	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	100,000,000	100,000,000	-	150,000,000	-
REHABILITATION OF ANYIGBA-IYALE- ABEJUKOLO ROAD 20KM	023400100100 - MINISTRY OF WORKS	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12220500 - DEKINA	100,000,000	100,000,000	-	100,000,000	-
CONSTRUCTION OF OGUMA-KPANCHE IKENDE -ABEJUKOLO ROAD (60KM)	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220400 - BASSA	100,000,000	100,000,000	-	100,000,000	-
CONSTRUCTION OF IDRISU - OKPTALA -BAGAJI-AJOKPACHI ROAD (19.5KM)	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12221900 - OMALA	100,000,000	100,000,000	-	100,000,000	-
CONSTRUCTION AND DUALIZATION OF ANKPA	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION /	70451 - ROAD TRANSPORT	12220300 - ANKPA	100,000,000	100,000,000	-	100,000,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



TOWNSHIP ROAD PHASE I & II (6.5KM)		PROVISION OF ROADS							
ODUGBO-MOZUM ROADS INCLUDING 3 & 4 SPAN BRIDGES (27KM) FEDERAL	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220400 - BASSA	100,000,000	100,000,000	-	100,000,000	-
REHABILITATION OF AGEVA-OGORI ROAD (12 KM)	023400100100 - MINISTRY OF WORKS	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12211500 - OGORI/MAGONGO	100,000,000	100,000,000	-	100,000,000	-
ONGOING CONSTRUCTION OF IDIORO AYEDE -OGALE ROAD (13KM)	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12230900 - IJUMU	100,000,000	100,000,000	-	100,000,000	-
REHABILITATION OF KABBA TOWNSHIP ROADS 10 KM	023400100100 - MINISTRY OF WORKS	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12231000 - KABBA/BUNU	92,000,000	92,000,000	51,031,555.71	92,000,000	-
CONSTRUCTION OF AGASA UPOGORO -OKENE ROAD (10.7KM)	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12211700 - OKENE	269,000,908	269,000,908	-	269,000,908	-
SELECTED ROAD FROM EASTERN SENATORIAL DISTRICTS 60KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	300,000,000	300,000,000	-	3,000,000,000	-
SELECTED ROAD FROM WESTERN SENATORIAL DISTRICTS 60KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	300,000,000	300,000,000	-	3,000,000,000	-
SELECTED ROAD FROM CENTRAL SENATORIAL DISTRICTS 60KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	7,813,355,615	12,384,742,000.50	11,000,000,000	3,000,000,000	-
CONSTRUCTION/REHABILITATION OF LOKOJA TOWNSHIP ROADS/GANAJA JUNCTION OVERHEAD BRIDGE 30KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	1,245,004,540	1,245,004,540	-	800,000,000	-
CONSTRUCTION OF OGAMINANA EBOGA IPAKU -KUROKO JUNCTION ROAD (5.5KM)	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12211700 - OKENE	161,400,545	161,400,545	-	161,400,545	-
ASPHALT OVERLAY OF EGBE TOWNSHIP ROAD 14KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12232100 - YAGBA WEST	110,240,870	110,240,870	-	110,240,870	-
REHABILITATION OF KOTON-KARFE TOWNSHIP (4.46KM) ROAD II	023400100100 - MINISTRY OF WORKS	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12231100 - KOGI	100,000,000	100,000,000	-	100,000,000	-
ASPHALT OVERLAY OF IYAMOYE-JEGE- IJOWA ROAD TO ISANLU (73KM)	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12232000 - YAGBA EAST	161,400,545	161,400,545	-	161,400,545	-
CONSTRUCTION OF HASSAN KATSINA ROAD (HOUSE OF ASSEMBLY)(11.2KM)	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION /	70451 - ROAD TRANSPORT	12231200 - LOKOJA	2,178,849,343	2,178,849,343	2,000,000,000	1,178,849,343	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



		PROVISION OF ROADS							
CONSTRUCTION OF OFUGO- IKAH ILORI ICHALA ICEKE ROAD (35KM)	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220500 - DEKINA	100,000,000	100,000,000	-	100,000,000	-
CONSTRUCTION OF FELELE AGBAJA ROAD (28KM)	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	100,000,000	100,000,000	-	100,000,000	-
CONSTRUCTION OF ACCESS ROAD TO SCHOOL OF DISABLE IYALE (2.5KM)	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220500 - DEKINA	100,000,000	100,000,000	-	100,000,000	-
CONSTRUCTION OF OZURI /OGAMINANA/ OBAGEDE/ OKAITO/KABBA JUNCTION ROAD (9.4KM)	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12211700 - OKENE	7,544,929,392	5,044,929,392	3,551,312,392.38	4,544,929,392	-
CONSTRUCTION OF LION CLUB-GEREGU ROAD (4.974KM)	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12210200 - AJAOKUTA	100,000,000	100,000,000	-	100,000,000	-
CONSTRUCTION OFOGUGU AKENOGBOLO LINK ROAD (15KM)	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12221800 - OLAMABORO	10,760,036	10,760,036	-	10,760,036	-
CONSTRUCTION OF ABEJUKOLO TOWNSHIP ROAD AND DUALIZATION (3.6KM)	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12221900 - OMALA	161,400,545	161,400,545	-	161,400,545	-
CONSTRUCTION OF EKIRI ADE/ OHUN/ IFE-OLUKOTU ROAD/ EKINRIN-ADE TOWNSHIP ROAD 15KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12232000 - YAGBA EAST	100,000,000	100,000,000	-	100,000,000	-
RECONSTRUCTION/ASPHALT OVERLAY OF LOKOJA WARD "A" TOWNSHIP ROAD (4.73KM)	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	100,000,000	100,000,000	-	100,000,000	-
ON GOING DUALIZATION OF DEKINA TOWNSHIP ROAD (8.3KM)	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220500 - DEKINA	100,000,000	100,000,000	-	100,000,000	-
ON GOING CONSTRUCTION OF ODENYI OGUMA/SHERIA ROAD (16KM)	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220400 - BASSA	1,137,000,000	1,137,000,000	-	1,137,000,000	-
ON GOING CONSTRUCTION OF PONYAN-IRELE ROAD (2KM)	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12232000 - YAGBA EAST	50,000,000	50,000,000	-	50,000,000	-
RECONSTRUCTION OF ANKPA-ABEJUKOLO ROAD (56KM)	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220300 - ANKPA	26,900,091	26,900,091	-	26,900,091	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



CONSTRUCTION OF ODO-ERE/ OKUNRAN/ OKOLOKE/ ISANLU ESA ROAD (14KM)	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12232100 - YAGBA WEST	500,000,000	500,000,000	-	500,000,000	-
CONSTRUCTION OF OKENE TOWNSHIP ROAD (10.7KM)	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12211700 - OKENE	6,500,077,263	1,500,077,263	-	3,500,000,000	-
CONSTRUCTION OF OGORI /MAGONGO TOWNSHIP ROAD 13KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12211500 - OGORI/MAGONG O	100,000,000	100,000,000	-	100,000,000	-
CONSTRUCTION OF OBEHIRA OKENGWE /IHIMA TOWNSHIP ROAD (21KM)	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12211700 - OKENE	254,000,908	254,000,908	200,000,000	254,000,908	-
CONSTRUCTION OF IYARA TOWNSHIP ROAD 15KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12230900 - IJUMU	50,000,000	50,000,000	-	50,000,000	-
CONSTRUCTION/ BEAUTIFICATION OF LOKOJA ROUND ABOUTS	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	100,000,000	100,000,000	-	100,000,000	-
REHABILITATION OF IBANA JUNCTION /IKEJE /OGUGU /ETE ROAD 31 KM	023400100100 - MINISTRY OF WORKS	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12221800 - OLAMABORO	161,400,545	161,400,545	-	161,400,545	-
CONSTRUCTION OF EGBECHE- ENALE ROAD 10KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220400 - BASSA	-	-	-	5,000,000	-
CONSTRUCTION OF EGBECHE- ENALE ROAD 10KM	023400100100 - MINISTRY OF WORKS	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70451 - ROAD TRANSPORT	12220400 - BASSA	5,000,000	5,000,000	-	-	-
CONSTRUCTION OF ASENI ROAD (EARTHWORK)	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231100 - KOGI	16,140,055	16,140,055	-	16,140,055	-
CONSTRUCTION OF ARMY SIGNAL SECRETARIAT ROAD 5KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	5,380,018	5,380,018	-	5,380,018	-
CONSTRUCTION OF OWOWO BRIDGE OF TAKETE -IDE 12KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231300 - MOPA-AMURO	100,000,000	100,000,000	-	100,000,000	-
CONSTRUCTION OF ADAVI EBA IHIMA BY PASS ROAD 9KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12210100 - ADAVI	304,601,271	304,601,271	-	304,601,271	-
CONSTRUCTION/REHABILITATIO N OF EGE IHIMA ROADS 13KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION /	70451 - ROAD TRANSPORT	12210100 - ADAVI	376,601,271	376,601,271	-	376,601,271	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



		PROVISION OF ROADS							
CONSTRUCTION/REHABILITATION OF KABA ASAYA OGIDI - AYERE ROADS 16KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231000 - KABBA/BUNU	269,000,908	269,000,908	-	269,000,908	-
CONSTRUCTION/REHABILITATION OF KABA TO ILUKE BUNU ROAD (35KM)	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231000 - KABBA/BUNU	116,140,054	116,140,054	-	116,140,054	-
CONSTRUCTION OF AYERE TOWNSHIP ROAD 9.5KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12230900 - IJUMU	100,000,000	100,000,000	-	100,000,000	-
CONSTRUCTION OF ITAKPE JUNCTION- FCE- TOTAL FILLING STATION ROAD OKENE (14KM)	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12211700 - OKENE	1,000,000,000	1,000,000,000	-	1,000,000,000	-
CONSTRUCTION OF IDAH TOWNSHIP ROAD 17KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220700 - IDAH	300,000,000	300,000,000	-	300,000,000	-
PROCUREMENT OF EMERGENCY TENDER FOR FLOOD RELATED DISASTER.	023400100100 - MINISTRY OF WORKS	23010104 - PURCHASE OF WATER NAVIGATIONAL EQUIPMENT	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	100,000,000	100,000,000	-	100,000,000	-
CONSTRUCTION/REHABILITATION OF OJOKU, ODOGOMU, ENJEMA AFOR ROADS 15KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12211600 - OKEHI	100,000,000	100,000,000	-	100,000,000	-
CONSTRUCTION /REHABILITATION OF OKABA - ANKPA ROADS 30KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220300 - ANKPA	100,000,000	100,000,000	-	100,000,000	-
OGBONICHA ABEJUKOLO OFABO ROAD 3KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12221900 - OMALA	100,000,000	100,000,000	-	100,000,000	-
CONSTRUCTION OF IJESHI ONICHA- IGO- SAWMILL ROAD 16KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12221800 - OLAMABORO	100,000,000	100,000,000	-	100,000,000	-
CONSTRUCTION OF EMU- JAKURA -OYO IWA ROAD 48KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	100,000,000	100,000,000	-	100,000,000	-
CONSTRUCTION OF EJULE AGOJEJU IBOKO ROAD 25KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220500 - DEKINA	100,000,000	100,000,000	-	100,000,000	-
CONSTRUCTION OF IYALE ODOLU OGANE- INUGWU AGBADA ETUTEKPE ROADS 25KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION /	70451 - ROAD TRANSPORT	12220500 - DEKINA	100,000,000	100,000,000	-	100,000,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



		PROVISION OF ROADS							
CONSTRUCTION OF IMANE-AKPOH ROADS 15KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12221800 - OLAMABORO	100,000,000	100,000,000	-	100,000,000	-
CONSTRUCTION OF ODOMUKPO-OKPATA- OFAPO ROADS 10KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12221900 - OMALA	100,000,000	100,000,000	-	100,000,000	-
CONSTRUCTION/REHABILITATION OF SELECTED ROADS IN 21 LOCAL HEADQUARTERS 63KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	100,000,000	100,000,000	-	100,000,000	-
CONSTRUCTION OF IMANE OGENAGO ROADS 10KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12221800 - OLAMABORO	100,000,000	100,000,000	-	100,000,000	-
CONSTRUCTION OF IYALE - ATOCHI-OGBOGODO ROADS 25KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220500 - DEKINA	100,000,000	100,000,000	-	100,000,000	-
CONSTRUCTION OF BAGANA-OTUTUBATURoads 15KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12221900 - OMALA	100,000,000	100,000,000	-	100,000,000	-
CONSTRUCTION OF ABEJUKOLO (GSS) AJADA ROADS 10KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12221900 - OMALA	100,000,000	100,000,000	-	100,000,000	-
CONSTRUCTION OF AMOKE EJINYA-OJIBOGO ROADS 13KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12211600 - OKEHI	100,000,000	100,000,000	-	100,000,000	-
CONSTRUCTION OF IMANE - IDEKPA ROADS 14KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12221800 - OLAMABORO	100,000,000	100,000,000	-	100,000,000	-
CONSTRUCTION OF OJUWO-AJADAMA- OLAHIEBA- OKPATALA ROADS 17KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220300 - ANKPA	100,000,000	100,000,000	-	100,000,000	-
CONSTRUCTION OF AFO-GAMGAM -AJITATA ROADS 12KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220300 - ANKPA	100,000,000	100,000,000	-	100,000,000	-
CONSTRUCTION OF OGODU-OLA- EMEKWUTU ROADS 16KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220300 - ANKPA	100,000,000	100,000,000	-	100,000,000	-
CONSTRUCTION OF JAMATA-BUDAN KUPA ROAD 30KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	2,000,000,000	2,000,000,000	800,000,000	1,000,000,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



CONSTRUCTION OF OBABARA-UHUOUGUG -UKPAKE 37KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12221900 - OMALA	100,000,000	100,000,000	-	100,000,000	-
CONSTRUCTION OF IYALE ODOLU EFU ALOKO OGOENIGWU ROADS 25KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220800 - IGALAMELA-ODOLU	300,000,000	300,000,000	-	300,000,000	-
REHABILITATION OF OCHADAMU UMOMI ROAD 35KM	023400100100 - MINISTRY OF WORKS	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12221400 - OFU	15,000,000	15,000,000	-	15,000,000	-
CONSTRUCTION OF MOPA TOWNSHIP ROAD (9.295KM)	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231300 - MOPA-AMURO	200,000,000	200,000,000	-	200,000,000	-
CONSTRUCTION OF DRAINAGE AND CULVERT	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231300 - MOPA-AMURO	400,000,000	400,000,000	-	400,000,000	-
CONSTRUCTION OF JAMATA ABUGI ROAD 25KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	100,000,000	100,000,000	-	100,000,000	-
CONSTRUCTION OF MOPA ILAI IFE- OLUKOTUN ROAD 15KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231300 - MOPA-AMURO	100,000,000	100,000,000	-	100,000,000	-
CONSTRUCTION OF EFFO OROKERE AIYEDE TAKETE AIYEDAYO ROAD 18KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231300 - MOPA-AMURO	100,000,000	100,000,000	-	100,000,000	-
REHABILITATION OF IBAJI ROAD 30KM	023400100100 - MINISTRY OF WORKS	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12220600 - IBAJI	500,000,000	500,000,000	-	500,000,000	-
REHABILITATION OF OLD POLY QUARTERS TO POST FLOOD HOUSING ESTATE ROAD LOKOJA C4 15KM	023400100100 - MINISTRY OF WORKS	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12211700 - OKENE	300,000,000	300,000,000	-	300,000,000	-
CONSTRUCTION OF ROADS IN PROPOSED NEW AIRPORT IN KOGI STATE ZARIAGI LOKOJA 78KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12210100 - ADAVI	3,500,000,000	1,000,000,000	-	1,000,000,000	-
ELECTRIFICATION OF ONE URBAN AREA IN EACH LGA ACROSS THE STATE.	023400100100 - MINISTRY OF WORKS	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	20,000,000	20,000,000	-	20,000,000	-
REHABILITATION/EQUIPPING OF CENTRAL ELECTRICAL WORKSHOP, MINISTRY OF WORKS, LOKOJA	023400100100 - MINISTRY OF WORKS	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	20,000,000	20,000,000	-	20,000,000	-
CONSTRUCTION OF KOGI STATE POLYTECHNIC INTERNAL ROAD NETWORK 10KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	100,000,000	100,000,000	-	100,000,000	-



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CONSTRUCTION OF RAYMOND STREET OPULEGA ANKPA ROAD 8KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220300 - ANKPA	100,000,000	100,000,000	-	100,000,000	-
CONSTRUCTION OF NYAMAYAMA / JOSTAN PLAZA (ALTERNATIVE FLOOD ROAD LOKOJA) 7KM C4	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	1,500,000,000	1,500,000,000	-	800,000,000	-
CONSTRUCTION OF MEME BRIDGE ON ZONE 8 ROAD ROUND ABOUT / GYB JUNCTION LOKOJA TO STANDARD	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220500 - DEKINA	1,000,000,000	1,000,000,000	-	1,000,000,000	-
CONSTRUCTION OF OTOYI IRIYONI-ADAVI ROAD 21KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12211700 - OKENE	100,000,000	100,000,000	-	100,000,000	-
CONSTRUCTION OF MOPA OKEAGE IMELA ROAD 15KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231300 - MOPA-AMURO	100,000,000	100,000,000	-	100,000,000	-
CONSTRUCTION OF INTERNAL ROAD NETWORK OF COLLEGE OF EDUCATION MOPA 7 KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231300 - MOPA-AMURO	-	-	-	100,000,000	-
CONSTRUCTION OF INTERNAL ROAD NETWORK OF COLLEGE OF EDUCATION ANKPA 10KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220300 - ANKPA	-	-	-	100,000,000	-
CONSTRUCTION OF INTERNAL ROAD NETWORK OF KOGI STATE UNIVERSITY KABBA 15KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231000 - KABBA/BUNU	-	-	-	100,000,000	-
CONSTRUCTION OF INTERNAL ROAD NETWORK OF KOGI STATE UNIVERSITY (PAAU) 15KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220500 - DEKINA	-	-	-	100,000,000	-
CONSTRUCTION OF INTERNAL ROAD NETWORK OF CUSTECH 5KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12211700 - OKENE	-	-	-	100,000,000	-
CONSTRUCTION OF INTERNAL ROAD NETWORK OF COLLEGE OF HEALTH TECHNOLOGY IDAH 6KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220700 - IDAH	-	-	-	100,000,000	-
CONSTRUCTION OF INTERNAL ROAD NETWORK OF ESTATE IN LOKOJA TOWNSHIP 30KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	-	-	-	100,000,000	-
PAYMENT OF OUTSTANDING CLAIMS OF COMPLETED ROADS AND STREET LIGHT PROJECTS IN THE STATE	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	-	-	-	600,000,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



INSTALLATIONS OF TRAFFIC LIGHT IN TWO MAJOR CITIES IN EACH OF THE 21 LGA	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	-	-	-	100,000,000	-
INSTALLATIONS OF TRAFFIC LIGHT IN MAJOR CITIES IN THE 21 LGA	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	-	-	-	100,000,000	-
KOGI STATE ROAD MAINTENANCE AGENCY'S PROJECTS(REHABILITATION OF DILAPIDATED ROADS)	023400300100 - ROAD MAINTENANCE AGENCY	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	15,000,000,000	11,000,000,000	7,562,479,815.70	12,000,000,000	-
ADDITIONAL EQUIPMENT FOR KOGI STATE ROAD MAINTENANCE AGENCY (PROCUREMENT OF CRUSHING MACHINE AND ASPHAT)	023400300100 - ROAD MAINTENANCE AGENCY	23010110 - PURCHASE OF ROAD EQUIPMENT	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	100,000,000	100,000,000	-	500,000,000	-
SURFACE DRESSING OF EGBE - OKURAN -OKOLOKE – ISANLU-ESE ROAD	023400300100 - ROAD MAINTENANCE AGENCY	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12232100 - YAGBA WEST	-	-	-	500,000,000	-
PURCHASE OF MUSICAL EQUIPMENT FOR LIFE BAND IN COUNCIL FOR ART AND CULTURE LOKOJA	023600100100 - MIN. OF CULTURE & TOURISM	23010130 - PURCHASE OF RECREATIONAL FACILITIES	70821 - CULTURAL SERVICES	12231200 - LOKOJA	2,000,000	2,000,000	-	2,000,000	-
CONSTRUCTION OF LIGHT TOWER AT THE CONFLUENCE OF RIVER NIGER AND BENUE (TOURIST CENTRE)	023600100100 - MIN. OF CULTURE & TOURISM	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70821 - CULTURAL SERVICES	12231200 - LOKOJA	20,000,000	20,000,000	-	400,000,000	-
PROCUREMENT OF ASSESSORIES/ EQUIPMENT TO PROMOTE CULTURAL PROGRAMME IN KOGI STATE	023600100100 - MIN. OF CULTURE & TOURISM	23010130 - PURCHASE OF RECREATIONAL FACILITIES	70821 - CULTURAL SERVICES	12231200 - LOKOJA	3,835,000	3,835,000	-	20,000,000	-
CONSTRUCTION AND FURNISHING OF AN OPEN - AIR THEATRE (CULTURAL CENTRE) IN LOKOJA	023600100100 - MIN. OF CULTURE & TOURISM	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70821 - CULTURAL SERVICES	12231200 - LOKOJA	20,000,000	-	-	800,000,000	-
REHABILITATION OF OBASANJO SQUARE	023600100100 - MIN. OF CULTURE & TOURISM	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70821 - CULTURAL SERVICES	12231200 - LOKOJA	20,000,000	20,000,000	-	-	-
REHABILITATION OF EXISTING HISTORICAL RELICS ACROSS THE STATE	023600100100 - MIN. OF CULTURE & TOURISM	23030118 - REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	70821 - CULTURAL SERVICES	12231200 - LOKOJA	10,000,000	10,000,000	-	30,000,000	-
PPRODUCTION OF TOURISM DEVELOPMENT MASTER PLAN DOCUMENT/ TOURISM POLICY KOGI STATE	023600100100 - MIN. OF CULTURE & TOURISM	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70821 - CULTURAL SERVICES	12231200 - LOKOJA	95,000,000	95,000,000	-	110,000,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



CONSTRUCTION OF ARTS & CRAFTS, TYE AND DYE CENTRE AT ART COUNCIL	023600100100 - MIN. OF CULTURE & TOURISM	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70821 - CULTURAL SERVICES	12231200 - LOKOJA	12,725,000	12,725,000	-	10,000,000	-
RESTORATION OF LORD LUGUARD REST HOUSE AT MOUNT PATTI TO TOURIST DESTINATION	023600100100 - MIN. OF CULTURE & TOURISM	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70821 - CULTURAL SERVICES	12231200 - LOKOJA	20,000,000	20,000,000	-	800,000,000	-
CONSTRUCTION OF MINI ARTS & CRAFT GALLERY AT MINISTRY OF CULTURE & TOURISM	023600100100 - MIN. OF CULTURE & TOURISM	23020130 - CONSTRUCTION /PROVISION OF MUSEUM	70821 - CULTURAL SERVICES	12231200 - LOKOJA	5,000,000	5,000,000	-	30,000,000	-
REHABILITATION OF KOGI STATE HOTELS & TOURISM BOARD BUILDING	023600100100 - MIN. OF CULTURE & TOURISM	23030129 - REHABILITATION/ REPAIRS OF HOSTEL BUILDINGS	70821 - CULTURAL SERVICES	12231200 - LOKOJA	20,000,000	20,000,000	-	30,000,000	-
FURNISHING AND RENOVATION OF OFFICE ACCOMMODATION	023600100100 - MIN. OF CULTURE & TOURISM	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70821 - CULTURAL SERVICES	12231200 - LOKOJA	-	20,000,000	19,550,000	-	-
CONSTRUCTION OF URBAN WATER SCHEME (SIP)	025200100100 - MINISTRY OF WATER RESOURCES	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	-	-	-	50,000,000	-
REHABILITATION/ REPAIR OF WATER SCHEME FOR BOTH URBAN AND SMALL TOWN	025200100100 - MINISTRY OF WATER RESOURCES	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	400,000,000	400,000,000	-	400,000,000	-
MAINTENACE OF GREATER LOKOJA WATER SCHEME PHASEII	025200100100 - MINISTRY OF WATER RESOURCES	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12231200 - LOKOJA	360,000,000	360,000,000	-	360,000,000	-
COMPLETION OF 15 MOTORIZED AND HAND PUMP BOREHOLES IN THE STATE	025200100100 - MINISTRY OF WATER RESOURCES	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	360,000,000	360,000,000	-	360,000,000	-
RELIHABITATION / UPGRADING OF CENTRAL WATER PROJECT SCHEMES (OKENE, EKUKU, ADOGO, OGORI, MAGONGO, ESSOMI, EGGE, IDOJIAND KUROKO	025200100100 - MINISTRY OF WATER RESOURCES	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	360,000,000	360,000,000	-	360,000,000	-
RELIHABITATION / UPGRADING OF EASTERN WATER PROJECT SCHEMES, (EJULE, ODU, OKPAKILI, IDAH,ANKPA AGALIGA, IMANE, AJAKA, ABEJUKOLO, ANYIGBAAND OGUMA) (BD)	025200100100 - MINISTRY OF WATER RESOURCES	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	200,000,000	200,000,000	-	200,000,000	-
RELIHABITATION / UPGRADING OF WESTERN WATER SCHEMES (KABBA WATER PROJECT, OGIDI, MOPA, ISANLU, EGBE,	025200100100 - MINISTRY OF WATER RESOURCES	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	-	-	-	350,000,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



AIYEGUNLE- GGEDE AND OMI)(BD)									
REHABILITATION AND RETICULATION OF ISANLU WATER SCHEME	025200100100 - MINISTRY OF WATER RESOURCES	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12232000 - YAGBA EAST	350,000,000	350,000,000	-	2,000,000,000	-
REPAIR/ REPLACEMENT OF WORN OUT WATER SUPPLY EQUIPMENT (CHEMICAL SUPPLY INCLUSIVE)	025200100100 - MINISTRY OF WATER RESOURCES	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	400,000,000	400,000,000	95,000,000	400,000,000	-
EXPANSION AND RETICULATION OF OKENE WATER WORKS	025200100100 - MINISTRY OF WATER RESOURCES	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12211700 - OKENE	200,000,000	200,000,000	-	200,000,000	-
REHABILITATION OF MECHANICAL AND HYDRANLIC DREDGING OF OKENE WATER DAM	025200100100 - MINISTRY OF WATER RESOURCES	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12230900 - IJUMU	100,000,000	100,000,000	-	100,000,000	-
REHABILITATION AND RETICULATION OF AIYEGUNLE- GBEDE, IYAGBEDE AIYETOROGBEDE WATERScheme	025200100100 - MINISTRY OF WATER RESOURCES	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12231200 - LOKOJA	250,000,000	250,000,000	-	250,000,000	-
RETICULATION AND METERING OF GREATER LOKOJA WATER SUPPLY SCHEMETO LOKOJA METROLIS(BD) AND EXTENSION OF WATER TO FELELE, ZANGO AND FUL PERMANENT SITE	025200100100 - MINISTRY OF WATER RESOURCES	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12220300 - ANKPA	494,000,000	494,000,000	400,000,000	500,000,000	-
RESUSCITATION AND RETICULATION OF ANKPA WATER PROJECT	025200100100 - MINISTRY OF WATER RESOURCES	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12210200 - AJAOKUTA	300,000,000	300,000,000	-	300,000,000	-
REHABILITATION AND RETICULATION OF ADOGO WATER SCHEME	025200100100 - MINISTRY OF WATER RESOURCES	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	200,000,000	200,000,000	-	200,000,000	-
REHABILITATION AND RETICULATION OF IKUEHI, OBOROKE AND EIKA OHIZEYIN WATER SCHEME	025200100100 - MINISTRY OF WATER RESOURCES	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	300,000,000	300,000,000	-	300,000,000	300,000,000
NUT.5.WASH.PROVIDE PORTABLE WATER SUPPLY IN PUBLIC PLACES TO ENHANCE SANITATION AND HYGIENE.	025200100100 - MINISTRY OF WATER RESOURCES	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	50,000,000	50,000,000	-	50,000,000	50,000,000
NUT 5HRN. TRAINING AND RETRAINING OF WASHCOMS AND VHPS ON SUSTAINABLE AND AFFORDABLE WATER SUPPLY AND HYGIENE PROMOTION IN COMMUNITIES ACROSS THE 21 LGAS.	025200100100 - MINISTRY OF WATER RESOURCES	23050101 - RESEARCH AND DEVELOPMENT	70631 - WATER SUPPLY	12242200 - STATE WIDE	1,658,000	1,658,000	-	-	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



REHABILITATION OF MOPA TOWNSHIP WATER SCHEMES	025200100100 - MINISTRY OF WATER RESOURCES	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12231300 - MOPA-AMURO	100,000,000	100,000,000	-	100,000,000	-
PROVISION OF POTABLE WATER TO AIYETEJU AGBAJOGUN AMURO	025200100100 - MINISTRY OF WATER RESOURCES	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12231300 - MOPA-AMURO	30,000,000	30,000,000	-	30,000,000	-
REHABILITATION OF ODO-ERE WATER SCHEMES	025200100100 - MINISTRY OF WATER RESOURCES	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12232100 - YAGBA WEST	50,000,000	50,000,000	-	50,000,000	-
REHABILITATION OF WATER SCHEMES ACROSS KOGI STATE	025200100100 - MINISTRY OF WATER RESOURCES	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	8,000,000,000	1,000,000,000	-	4,000,000,000	-
NUT.5. EMERGENCY. SUPPORT WATER SUPPLY INTERVENTION IN EMERGENCY SETTING	025200100100 - MINISTRY OF WATER RESOURCES	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	-	-	-	3,864,300	-
NUT.5.WASH. PROVIDE PORTABLE WATER SUPPLY IN SCHOOLS TO ENHANCE EFFECTIVE SANITATION AND HYGIENE ACROSS THE 21LGAS	025200100100 - MINISTRY OF WATER RESOURCES	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	-	-	-	75,754,300	-
SUPPLY OF WATER CHEMICAL.	025210200100 - KOGI STATE WATER BOARD	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12231200 - LOKOJA	200,000,000	200,000,000	-	-	-
REHABILITATION /MAINTENANCE OF EXISTING WATER SCHEMES ACROSS THE STATE.	025210200100 - KOGI STATE WATER BOARD	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12231200 - LOKOJA	200,000,000	200,000,000	-	200,000,000	-
REHABILITATION OF KOGI STATE WATER BOARD HEAD QUARTER OFFICE. INCLUDE ADMINISTRATION BLOCK, MECHANICAL WORKSHOP STORE HOUSE, CONFERENCE ROOM AND SECURITY POST	025210200100 - KOGI STATE WATER BOARD	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70631 - WATER SUPPLY	12231200 - LOKOJA	60,000,000	60,000,000	-	80,000,000	-
REHABILITATION AND EQUIPNG OF EXISTING LABORATORY FOR WATER ANALYSIS AT KOGI STATE WATER BOARD HEAD QUARTER FELELE LOKOJA.	025210200100 - KOGI STATE WATER BOARD	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70631 - WATER SUPPLY	12242200 - STATE WIDE	-	-	-	150,000,000	-
DESILTING OF OKENE WATER WORKS DAM [REMOVER OF SAND PARTICLE]OF 252,000 LITRE CAPACITY.	025210200100 - KOGI STATE WATER BOARD	23040105 - WATER POLLUTION PREVENTION & CONTROL	70631 - WATER SUPPLY	12211700 - OKENE	-	-	-	350,000,000	-
PURCHASES OF DRILLING RIGS 4NOS	025210300100 - RURAL WATER AND SANITATION	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70631 - WATER SUPPLY	12231200 - LOKOJA	800,000,000	300,000,000	-	1,000,000,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



	AGENCY (RUWASSA)								
PROCUREMENT OF HYGIENE FACILITIES IN PUBLIC AREAS SUCH AS HANDWASHING STATIONS .	025210300100 - RURAL WATER AND SANITATION AGENCY (RUWASSA)	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70631 - WATER SUPPLY	12231200 - LOKOJA	79,400,000	79,400,000	-	100,000,000	-
DRILLING OF NEW BOREHOLES IN THE SELECTED RURAL AREAS	025210300100 - RURAL WATER AND SANITATION AGENCY (RUWASSA)	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	150,000,000	150,000,000	932,873,512.15	700,000,000	-
RESURCITATION OF MORIBUND BOREHOLES IN RURALS COMMUNITIES	025210300100 - RURAL WATER AND SANITATION AGENCY (RUWASSA)	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	500,000,000	361,350,000	-	600,000,000	-
CONSTRUCTION OF VIP LATRINES IN RURAL AREAS	025210300100 - RURAL WATER AND SANITATION AGENCY (RUWASSA)	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	200,000,000	200,000,000	-	600,000,000	-
CONSTRUCTION OF RUWASSA WATER FACTORY	025210300100 - RURAL WATER AND SANITATION AGENCY (RUWASSA)	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12231200 - LOKOJA	400,000,000	400,000,000	-	600,000,000	-
DRILLING OF 30NOS OF BOREHOLES ACROSS THE THREE SENATORIAL DISTRICT (PEWASH PROJECT)	025210300100 - RURAL WATER AND SANITATION AGENCY (RUWASSA)	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	500,000,000	500,000,000	-	500,000,000	-
CONSTRUCTION OF PUBLIC TOILETS IN SELECTED AREAS ACROSS THE STATE (PEWASH PROJECT)	025210300100 - RURAL WATER AND SANITATION AGENCY (RUWASSA)	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	150,000,000	150,000,000	-	300,000,000	-
PROCUREMENT OF HYGIENE EQUIPMENT (PEWASH PROJECT)	025210300100 - RURAL WATER AND SANITATION AGENCY (RUWASSA)	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70631 - WATER SUPPLY	12231200 - LOKOJA	100,000,000	100,000,000	-	150,000,000	-
RENOVATION /MAINTENANCE OF STATE SECRETARIAT LOKOJA	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	12231200 - LOKOJA	1,026,900,091	1,026,900,091	-	1,026,900,091	-
PERIMETER FENCING IN SOME SELECTED GOVERNMENT QURTERS/ BUILDING ACROSS THE LGAS	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23020129 - CONSTRUCTION/ PROVISION OF FENCING GOVERNMENT BUILDINGS	70611 - HOUSING DEVELOPMENT	12231200 - LOKOJA	2,471,964,540	2,471,964,540	1,664,006,507.13	1,000,000,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



CONSTRUCTION OF POLICE BARRACKS IN SELECTED TOWNS ACROSS THE THREE SENATORIAL DISTRICTS	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70611 - HOUSING DEVELOPMENT	12242200 - STATE WIDE	1,102,661,535	1,102,661,535	811,633,651.54	1,102,661,535	-
POST FLOOD HOUSING ESTATE INCLUDING ITS SOCIAL AMENITIES (ROADS ELECTRICITY AND INFRASTRUCTURES)	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23020104 - CONSTRUCTION / PROVISION OF HOUSING SCHEMES	70611 - HOUSING DEVELOPMENT	12231200 - LOKOJA	26,900,091	26,900,091	-	26,900,091	-
SITE AND SERVICES FOR COMMUNITY RENEWAL	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23040104 - INDUSTRIAL POLLUTION PREVENTION & CONTROL	70611 - HOUSING DEVELOPMENT	12231200 - LOKOJA	2,690,009	2,690,009	-	500,000,000	-
CONSTRUCTION OF OPEN- AIR THEATRE FOR ART AND CULTURE	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23020104 - CONSTRUCTION / PROVISION OF HOUSING SCHEMES	70611 - HOUSING DEVELOPMENT	12231200 - LOKOJA	176,601,271	176,601,271	75,689,183.18	176,601,271	-
LANDSCAPING /RENOVATION OF CIVIL SERVICE COMMISSION COMPOUND AND OFFICES FURNITURE LOKOJA	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	12231200 - LOKOJA	16,269,175	16,269,175	-	16,269,175	-
RENOVATION OF GOVERNMENT LODGES ACROSS THE STATE	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70611 - HOUSING DEVELOPMENT	12242200 - STATE WIDE	134,500,454	134,500,454	122,722,615.89	134,500,454	-
LANDSCAPING OF SELECTED GOVERNMENT PREMISES ACROSS THE STATE	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70611 - HOUSING DEVELOPMENT	12242200 - STATE WIDE	12,374,042	12,374,042	-	12,374,042	-
CONSTRUCTION OF OFFICE ANNEX FOR CIVIL ENGINEERING DEPARTMENT MINISTRY OF WORKS LOKOJA	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	12242200 - STATE WIDE	50,000,000	50,000,000	50,000,000	50,000,000	-
RENOVATION OF GOVERNMENT QUARTERS ACROSS THE STATE	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70611 - HOUSING DEVELOPMENT	12242200 - STATE WIDE	1,212,589,428	1,212,589,428	444,342,801.77	1,500,000,000	-
SLUM UPGRADING AND URBAN RENEWAL PROGRAMS ACROSS THE STATE	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70611 - HOUSING DEVELOPMENT	12242200 - STATE WIDE	21,520,073	21,520,073	-	21,520,073	-
CONSTRUCTION OF LABORATORY BUILDING FOR SOIL TESTING IN LOKOJA	025300100100 - MINISTRY OF HOUSING AND	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70611 - HOUSING DEVELOPMENT	12231200 - LOKOJA	100,000,000	100,000,000	-	100,000,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



	URBAN DEVELOPMENT								
CONSTRUCTION OF INTRUDERS GATE/ROAD BARRIERS OF SELECTED AREA IN 4 LGA ACROSS THE STATE	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70611 - HOUSING DEVELOPMENT	12231200 - LOKOJA	100,000,000	398,067,700	105,212,879.56	500,000,000	-
CONSTRUCTION OF MINISTRY OF HOUSING AND URBAN DEVELOPMENT OFFICE COMPLEX LOKOJA	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	12231200 - LOKOJA	100,000,000	100,000,000	-	100,000,000	-
CONSTRUCTION OF (ODODO VILLA) 1,050 HOUSING UNITS IN ALL THE THREE SENATORIAL DISTRICTS (50 HOUSING UNITS PER LGA)	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23020104 - CONSTRUCTION / PROVISION OF HOUSING SCHEMES	70611 - HOUSING DEVELOPMENT	12231200 - LOKOJA	1,500,000,000	1,500,000,000	-	1,500,000,000	-
CONSTRUCTION OF MOUNT PATTI RECREATION CENTRE LOKOJA	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	70611 - HOUSING DEVELOPMENT	12231200 - LOKOJA	800,000,000	800,000,000	500,000,000	800,000,000	-
FENCING OF ACQUIRED/ MARKED AREAS FOR HOUSING ESTATE PROJECTS ACROSS THE THREE SENATORIAL DISTRICTS.	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23020129 - CONSTRUCTION/ PROVISION OF FENCING GOVERNMENT BUILDINGS	70611 - HOUSING DEVELOPMENT	12231200 - LOKOJA	500,000,000	500,000,000	-	500,000,000	-
CONSTRUCTION OF PENSION OFFICE COMPLEX, LOKOJA	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	12231200 - LOKOJA	-	2,210,571,602	630,000,000	1,500,000,000	-
REMODELLING/ RENOVATION OF SOME SELECTED WORKSHOPPING CENTRES IN THE THREE SENATORIAL DISTRICTS	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23030103 - REHABILITATION / REPAIRS - HOUSING	70611 - HOUSING DEVELOPMENT	12231200 - LOKOJA	-	1,000,000,000	-	-	-
REMODELLING/ RENOVATION OF SOME SELECTED WORSHIPPING CENTRE IN THE THREE SENATORIAL DISTRICTS (4 EACH)	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23020104 - CONSTRUCTION / PROVISION OF HOUSING SCHEMES	70611 - HOUSING DEVELOPMENT	12242200 - STATE WIDE	-	-	-	1,500,000,000	-
KOGI STATE MASTER PLAN	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23020104 - CONSTRUCTION / PROVISION OF HOUSING SCHEMES	70611 - HOUSING DEVELOPMENT	12242200 - STATE WIDE	-	-	-	200,000,000	-
CONSTRUCTION OF OFFICE BUILDINGS IN 5 LGA ACROSS THE STATE	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	12242200 - STATE WIDE	-	-	-	1,500,000,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



CONSTRUCTION OF OFFICE BUILDING IDAH, OKENE, KABBA	025300200100 - BUREAU FOR LANDS	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	100,000,000	50,000,000	6,271,720	150,000,000	-
PURCHASE OF TWO TOYOTA HILUX, ONE SIENNA	025300200100 - BUREAU FOR LANDS	23010105 - PURCHASE OF MOTOR VEHICLES	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	70,000,000	70,000,000	-	271,500,000	-
MAPPING AND UPDATING OF MAP OF TOWNS AND VILLAGES	025300200100 - BUREAU FOR LANDS	23010133 - PURCHASE OF SURVEYING EQUIPMENT	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	40,000,000	40,000,000	1,300,000	300,100,000	-
LAND COMPENSATION FOR PEOPLE LAND USED FOR DEVELOPMENT	025300200100 - BUREAU FOR LANDS	23010101 - PURCHASE / ACQUISITION OF LAND	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	600,836,800	1,300,836,800	541,759,022	650,000,000	-
PURCHASE OF 10 HP COMPUTERS SYSTEM FOR OFFICE USED	025300200100 - BUREAU FOR LANDS	23010113 - PURCHASE OF COMPUTERS	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	15,000,000	15,000,000	-	15,530,000	-
PROCUREMENT SITE AND SERVICES EQUIPMENT	025300200100 - BUREAU FOR LANDS	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	50,000,000	50,000,000	30,849,785	-	-
OPENING OF ROADS IN LAYOUT PLANS (REVIEW OF PLANS) TPS191,197 AND 33	025300200100 - BUREAU FOR LANDS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	-	-	-	50,200,000	-
COUNTERPART FUND FOR GIS EQUIPMENT	025300200100 - BUREAU FOR LANDS	23010140 - PURCHASE OF OFFICE EQUIPMENT	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	40,000,000	40,000,000	-	-	-
URBAN RENEWAL PROJECT (SARKI- NOMA, KABAWA, ADANKOLO, KARAWORO, CANTONMENT, GADUMO, GANAJA, LOKONGOM)	025300200100 - BUREAU FOR LANDS	23040102 - EROSION & FLOOD CONTROL	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	20,000,000	20,000,000	-	-	-
ESTABLISHMENT OF CONTROL POINT/ CONTINUES OPERATING REFERENCE SYSTEM (CORS) STATION	025300200100 - BUREAU FOR LANDS	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	30,000,000	30,000,000	16,724,619	30,530,220	-
SURVEY PROJECT ACROSS THE STATE	025300200100 - BUREAU FOR LANDS	23010133 - PURCHASE OF SURVEYING EQUIPMENT	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	40,000,000	40,000,000	-	-	-
ACQUISITION OF SURVEY INSTRUMENTS. ONE LEICA TOTAL STATION TSO7 2" R500 , ONE UNMANNED AERIAL VEHICLE (SURVEY GRADE DT1 MATRICE 350 RTC, TWO LEICA VIVER GES 16, ONE DIGITAL THEODOLITE, ONE DIGITAL LEVEL AND IT ACCESSORY.	025300200100 - BUREAU FOR LANDS	23010133 - PURCHASE OF SURVEYING EQUIPMENT	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	40,000,000	40,000,000	-	141,606,800	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



PROCUREMENT OF DATA CENTRE INFRASTRUCTURE [ON-SITE AND OFF SITE] ,SERVER, STORAGE HARD DISK DRIVE/ SOILD STATE DISK , INTERNET FACILITY	025300200100 - BUREAU FOR LANDS	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	20,000,000	70,000,000	-	20,200,000	-
BACKUP AND DISASTER RECOVERY SYSTEM [ON-SITE AND OFF-SITE] FOR STORAGE HARD PERSONAL COMPUTER(PC)	025300200100 - BUREAU FOR LANDS	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	10,000,000	10,000,000	-	20,000,000	-
PROCUREMENT OF SOFTWARE LICENSES ; ELETRONIC DOCUMENT MANAGEMENT SOFTWARE SYSTEM(EMDSC).	025300200100 - BUREAU FOR LANDS	23050102 - COMPUTER SOFTWARE ACQUISITION	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	40,000,000	40,000,000	-	65,000,000	-
RE-DESIGN OF DEVELOPMENT PLANS,TOWN PLANNING SCHEME AND IMPLEMENTATION.	025300200100 - BUREAU FOR LANDS	23030122 - REHABILITATION /REPAIRS OF BOUNDARY POST	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	40,000,000	40,000,000	49,730,605	40,200,000	-
PROCUREMENT OF IMAGERY: FOR 16KM RADIUS	025300200100 - BUREAU FOR LANDS	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	30,000,000	30,000,000	-	30,160,000	-
REFURBISHING OF 1 NO OF EARTH MOVING EQUIPMENT OF BULDOZER AND LOWBIRD EXCAVATOR; (I)TPS 227 LOCATION- OPPOSITE CUSTECH, ALONG OKENE-LOKOJA HIGHWAY, OSARA. (II) TPS 226 LOCATION- UPPER MEME, ALONG GANAJA - BARRACKS BYE- PASS, LOKOJA.	025300200100 - BUREAU FOR LANDS	23010111 - PURCHASE OF TRACTORS	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	10,000,000	10,000,000	-	70,300,000	-
PURCHASE OF 25 NOS OF COMPUTERS	025300300100 - KOGI STATE UTILITY INFRASTRUCTURE MANAGEMENT AND COMPLIANCE AGENCY	23010113 - PURCHASE OF COMPUTERS	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	20,000,000	20,000,000	-	20,000,000	-
PURCHASE OF 1 NO OF ENNTERPRISE COMPUTER PRINTERS	025300300100 - KOGI STATE UTILITY INFRASTRUCTURE MANAGEMENT AND COMPLIANCE AGENCY	23010114 - PURCHASE OF COMPUTER PRINTERS	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	4,000,000	4,000,000	-	4,000,000	-
TAKE OFF GRANT/ CAPITALIZATION OF KOGI STATE UTILITY INFRASTRUCTURE MANAGEMENT AND COMPLIANCE AGENCY	025300300100 - KOGI STATE UTILITY INFRASTRUCTURE MANAGEMENT AND	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	150,000,000	150,000,000	-	-	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



	COMPLIANCE AGENCY								
PURCHASE OF 2NOS OF MOTOR CYCLE FOR SURVEILLANCE	025300300100 - KOGI STATE UTILITY INFRASTRUCTURE MANAGEMENT AND COMPLIANCE AGENCY	23010146 - PURCHASE OF MOTOR CYCLES	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	20,000,000	20,000,000	-	50,000,000	-
INSTALLATION OF 15KVA POWER INFRASTRUCTURE (INVERTER SOLAR SYSTEM)	025300300100 - KOGI STATE UTILITY INFRASTRUCTURE MANAGEMENT AND COMPLIANCE AGENCY	23010144 - PURCHASE OF POWER INSTILLATION EQUIPMENT	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	10,000,000	10,000,000	-	50,000,000	-
PROVISION OF GRANTS FOR COMMUNITY SELF HELP PROJECTS	026200100100 - MINISTRY OF RURAL AND ENERGY DEVELOPMENT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	1,500,000	1,500,000	-	200,000	-
RURAL WATER SUPPLY SCHEME ACROSS THE THREE SENATORIAL DISTRICT	026200100100 - MINISTRY OF RURAL AND ENERGY DEVELOPMENT	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70621 - COMMUNITY DEVELOPMENT	12242200 - STATE WIDE	301,000,000	301,000,000	-	250,000,000	-
ELECTRIFICATION SCHEMES, GOVERNOR'S ACCELERATED ELECTRIFICATION OF COMMUNITIES ACROSS THE STATE	026200100100 - MINISTRY OF RURAL AND ENERGY DEVELOPMENT	23020103 - PROVISION OF ELECTRICITY TO PUBLIC BUILDINGS	70621 - COMMUNITY DEVELOPMENT	12242200 - STATE WIDE	10,020,287,169	6,020,287,169	3,667,694,939.58	10,000,000,000	-
PURCHASE OF 500 NOS OF TRANSFORMERS	026200100100 - MINISTRY OF RURAL AND ENERGY DEVELOPMENT	23010144 - PURCHASE OF POWER INSTILLATION EQUIPMENT	70621 - COMMUNITY DEVELOPMENT	12242200 - STATE WIDE	500,000,000	500,000,000	500,000,000	1,000,000,000	-
PURCHASE OF 100NOS OF ELECTRICAL TESTING EQUIPMNT	026200100100 - MINISTRY OF RURAL AND ENERGY DEVELOPMENT	23010144 - PURCHASE OF POWER INSTILLATION EQUIPMENT	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	100,000,000	100,000,000	-	500,000	-
ELECTRIFICATION OF CUSTECH ON 33KV LINE & ASSOCIATED ACCESSORIES & KOGI WEST SENATORIAL DISTRICT	026200100100 - MINISTRY OF RURAL AND ENERGY DEVELOPMENT	23020103 - PROVISION OF ELECTRICITY TO PUBLIC BUILDINGS	70621 - COMMUNITY DEVELOPMENT	12210100 - ADAVI	1,275,000,000	1,300,000,000	550,000,000	750,000,000	-
INSTALLATION OF 96KVA INTEGRATED SOLAR ENERGY FOR GRAPHIC NEWSPAPER	026200100100 - MINISTRY OF RURAL AND ENERGY DEVELOPMENT	23010144 - PURCHASE OF POWER INSTILLATION EQUIPMENT	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	25,000,000	25,000,000	-	700,000,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



CONSTRUCTION OF RURAL FEEDER ROADS IN KOGI STATE	026200100100 - MINISTRY OF RURAL AND ENERGY DEVELOPMENT	23020114 - CONSTRUCTION / PROVISION OF ROADS	70621 - COMMUNITY DEVELOPMENT	12242200 - STATE WIDE	200,000,000	200,000,000	-	25,000,000	-
OVERHAULING OF MRD HEAVY DUTY EQUIPMENT (BULLDOZER D8, CAT PAYLOADER, CAT MOTOR GRADER, ROLLER COMPACTOR, HYAB CRANE MOUNTED VEHICLE AND 2NOS OF MERCEDES BENZ TIPPER).	026200100100 - MINISTRY OF RURAL AND ENERGY DEVELOPMENT	23030114 - REHABILITATION / REPAIRS - TRACTORS / OTHER HEAVY VEHICLES	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	300,000,000	300,000,000	-	50,000,000	-
CONSTRUCTION OF RURAL ACCESS ROADS FOR AGRICULTURAL MARKETING (WORLD BANK PROJECT)	026200100100 - MINISTRY OF RURAL AND ENERGY DEVELOPMENT	23020114 - CONSTRUCTION / PROVISION OF ROADS	70621 - COMMUNITY DEVELOPMENT	12242200 - STATE WIDE	1,800,000,000	3,000,000,000	3,773,004,954.50	15,227,340,333	-
REHABILITATION OF 47 EXISTING ROADS (249.35KM) (RARA)	026200100100 - MINISTRY OF RURAL AND ENERGY DEVELOPMENT	23020114 - CONSTRUCTION / PROVISION OF ROADS	70621 - COMMUNITY DEVELOPMENT	12242200 - STATE WIDE	1,500,000,000	1,500,000,000	-	3,000,000,000	-
HYBRID POWER (SOLAR) INSTALLATION AT IDP CAMPS/MDAS	026200100100 - MINISTRY OF RURAL AND ENERGY DEVELOPMENT	23010144 - PURCHASE OF POWER INSTALLATION EQUIPMENT	70621 - COMMUNITY DEVELOPMENT	12242200 - STATE WIDE	-	-	-	400,000,000	-
CONSTRUCTION OF ABOTTOIR, SLAUGHTERING SLAB VETERINARY CLINIC ACROSS THE STATE	027100100100 - MINISTRY OF LIVESTOCK DEVELOPMENT	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70421 - AGRICULTURE	12231200 - LOKOJA	-	100,000,000	-	100,000,000	-
CONSTRUCTION OF LIVESTOCK MARKET BUILDING FOR 3 SENATORIAL DISTRICT AND LIVESTOCK DEVELOPMENT PROJECT	027100100100 - MINISTRY OF LIVESTOCK DEVELOPMENT	23020124 - CONSTRUCTION OF MARKETS/ PARKS	70421 - AGRICULTURE	12231200 - LOKOJA	-	500,000,000	-	500,000,000	-
CONSTRUCTION/PROVISION OF HOSPITALS/HEALTH CENTRES	027100100100 - MINISTRY OF LIVESTOCK DEVELOPMENT	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70421 - AGRICULTURE	12242200 - STATE WIDE	-	-	-	100,000,000	-
CONSTRUCTIONS OF MARKET /PARKS	027100100100 - MINISTRY OF LIVESTOCK DEVELOPMENT	23020124 - CONSTRUCTION OF MARKETS/ PARKS	70421 - AGRICULTURE	12242200 - STATE WIDE	-	-	-	500,000,000	-
CONSTRUCTION OF 11 NOS QUARANTINE DUTY POST AT SOME ENTRANCE POINT OF KOGI STATE	027100100100 - MINISTRY OF LIVESTOCK DEVELOPMENT	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70421 - AGRICULTURE	12242200 - STATE WIDE	-	-	-	50,000,000	-
CONSTRUCTION OF SOLAR POWERED COLDROOM AND OTHER INFRASTRUCTURE IN 3 SENATORIAL DISTRICTS	027100100100 - MINISTRY OF LIVESTOCK DEVELOPMENT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70421 - AGRICULTURE	12242200 - STATE WIDE	-	-	-	400,000,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



ESTABLISHMENT OF PILOT PASTURE DEVELOPMENT SCHEME IN 3 SENATORIAL DISTRICT	027100100100 - MINISTRY OF LIVESTOCK DEVELOPMENT	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	12242200 - STATE WIDE	-	-	-	30,000,000	-
ESTABLISHMENT OF MULTIPLICATION AND BREEDING CENTRE FOR IMPROVED SMALL AND LARGE RUMINANT IN 3 SENATORIAL DISTRICT	027100100100 - MINISTRY OF LIVESTOCK DEVELOPMENT	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	12242200 - STATE WIDE	-	-	-	200,000,000	-
ESTABLISHMENT OF KOGI STATE MODULAR RANCH	027100100100 - MINISTRY OF LIVESTOCK DEVELOPMENT	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	12242200 - STATE WIDE	-	-	-	500,000,000	-
DEVELOPMENT OF GRAZING RESERVES AND RANGES ACROSS 3 SENATORIAL DISTRICT	027100100100 - MINISTRY OF LIVESTOCK DEVELOPMENT	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	12242200 - STATE WIDE	-	-	-	62,000,000	-
ESTABLISHMENT OF MICRO LIVESTOCK PRODUCTION CLUSTERS IN 21 LGAs (L-PRES)	027100100100 - MINISTRY OF LIVESTOCK DEVELOPMENT	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70421 - AGRICULTURE	12242200 - STATE WIDE	-	-	-	6,300,000,000	-
ESTABLISHMENT OF PIG PRODUCTION AND PROCESSING CENTRES IN 21 LGAs (L-PRES)	027100100100 - MINISTRY OF LIVESTOCK DEVELOPMENT	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70421 - AGRICULTURE	12242200 - STATE WIDE	-	-	-	1,820,150,000	-
ESTABLISHMENT OF MINI HACHERIES IN 3 SENATORIAL DISTRICT	027100100100 - MINISTRY OF LIVESTOCK DEVELOPMENT	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70421 - AGRICULTURE	12242200 - STATE WIDE	-	-	-	150,000,000	-
ESTABLISHMENT OF EGG TRAY PRODUCTION FACILITY IN LOKOJA	027100100100 - MINISTRY OF LIVESTOCK DEVELOPMENT	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70421 - AGRICULTURE	12231200 - LOKOJA	-	-	-	100,000,000	-
CONSTRUCTION OF WATER FACILITY FOR LIVESTOCK PRODUCTION IN 21 LGAs	027100100100 - MINISTRY OF LIVESTOCK DEVELOPMENT	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70421 - AGRICULTURE	12242200 - STATE WIDE	-	-	-	200,000,000	-
ESTABLISHMENT OF SMALL RUMINANT PRODUCTION/ FATTENING CENTRES IN 3 SENATORIAL DISTRICT	027100100100 - MINISTRY OF LIVESTOCK DEVELOPMENT	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70421 - AGRICULTURE	12242200 - STATE WIDE	-	-	-	150,000,000	-
ESTABLISHMENT OF LARGE RUMINANT PRODUCTION CENTRE IN THE 3 SENATORIAL DISTRICT	027100100100 - MINISTRY OF LIVESTOCK DEVELOPMENT	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70421 - AGRICULTURE	12242200 - STATE WIDE	-	-	-	250,000,000	-
ESTABLISHMENT OF TECHNOLOGY AND INNOVATION PLATFORM FOR POULTRY PRODUCTION AT THE MINISTRY HEADQUARTERS	027100100100 - MINISTRY OF LIVESTOCK DEVELOPMENT	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	12242200 - STATE WIDE	-	-	-	300,000,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



ESTABLISHMENT OF DIGITAL SYSTEMS FOR IMAGING OF GRAZING RESERVES AND LIVESTOCK RECORDS	027100100100 - MINISTRY OF LIVESTOCK DEVELOPMENT	23010145 - PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	70421 - AGRICULTURE	12242200 - STATE WIDE	-	-	-	600,000,000	-
ESTABLISHMENT OF DATA BASE FOR ENUMERATION OF LIVESTOCK FARMERS AND NOMADS IN LOKOJA	027100100100 - MINISTRY OF LIVESTOCK DEVELOPMENT	23010113 - PURCHASE OF COMPUTERS	70421 - AGRICULTURE	12242200 - STATE WIDE	-	-	-	120,000,000	-
ESTABLISHMENT OF CENTRE FOR CORDINATING NATIONAL ANIMALS IDENTIFICATION AND TRACABILITY SYSTEM (NAITS) IN KOGI STATE	027100100100 - MINISTRY OF LIVESTOCK DEVELOPMENT	23010145 - PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	70421 - AGRICULTURE	12242200 - STATE WIDE	-	-	-	100,000,000	-
FIRE PREVENTIVE EQUIPMENT(5NOS EXTINGUISHERS AND 1NO FIRE ALARM)	031801100100 - KOGI STATE JUDICIAL SERVICE COMMISSION	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70331 - LAW COURTS	12231200 - LOKOJA	2,000,000	2,000,000	-	90,000,000	-
PROVISION OF 13NOS OF UTILITY VEHICLES	031801100100 - KOGI STATE JUDICIAL SERVICE COMMISSION	23010105 - PURCHASE OF MOTOR VEHICLES	70331 - LAW COURTS	12231200 - LOKOJA	80,000,000	80,000,000	-	21,000,000	-
PROVISION OF MOTORIZED BOREHOLE	031801100100 - KOGI STATE JUDICIAL SERVICE COMMISSION	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70331 - LAW COURTS	12231200 - LOKOJA	2,500,000	2,500,000	-	13,000,000	-
PROCUREMENT OF 15NOS OF DESKTOP AND 8NOS OF LAPTOP	031801100100 - KOGI STATE JUDICIAL SERVICE COMMISSION	23010113 - PURCHASE OF COMPUTERS	70331 - LAW COURTS	12231200 - LOKOJA	12,000,000	12,000,000	-	-	-
PROVISION OF 1 NO 250KVA GENERATING SET FOR THE JUDICIAL SERVICE COMMISSION	031801100100 - KOGI STATE JUDICIAL SERVICE COMMISSION	23010119 - PURCHASE OF POWER GENERATING SET/PLANT	70331 - LAW COURTS	12231200 - LOKOJA	1,200,000	1,200,000	-	2,100,000	-
CONSTRUCTION OF LIBRARY BLOCK TO PROVIDE ARCHIVE FOR THE COMMISSION (JSC)	031801100100 - KOGI STATE JUDICIAL SERVICE COMMISSION	23020111 - CONSTRUCTION / PROVISION OF LIBRARIES	70331 - LAW COURTS	12231200 - LOKOJA	180,000,000	180,000,000	-	185,000,000	-
CONSTRUCTION / FURNISHING OF JUDICIAL SERVICE COMMISSION OFFICE SECRETARIAT	031801100100 - KOGI STATE JUDICIAL SERVICE COMMISSION	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	20,000,000	20,000,000	-	2,700,000	-
PROCUREMENT OF 2NOS OF SHARP AR6020 PHOTOCOPIER MACHINE	031801100100 - KOGI STATE JUDICIAL SERVICE COMMISSION	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70331 - LAW COURTS	12242200 - STATE WIDE	-	-	-	2,106,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



PROVISION OF FIRE PREVENTIVE DEVICE (HCJ)	031805100100 - HIGH COURT OF JUSTICE	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70331 - LAW COURTS	12231200 - LOKOJA	10,000,000	10,000,000	-	10,000,000	-
PROVISION OF MOTORIZED BOREHOLE WITH OVERHEAD TANK (HCJ)	031805100100 - HIGH COURT OF JUSTICE	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70331 - LAW COURTS	12231200 - LOKOJA	10,000,000	10,000,000	-	10,000,000	-
PURCHASE OF 40NOS OF LAPTOP FOR MAGISTRATE AND AREA COURT JUDGES (HCJ)	031805100100 - HIGH COURT OF JUSTICE	23010113 - PURCHASE OF COMPUTERS	70331 - LAW COURTS	12231200 - LOKOJA	30,000,000	30,000,000	-	40,000,000	-
PROVISION OF CENTRAL COMMUNICATION SYSTEM (INTER- COMMUNICATION) AT THE HIGH COURT OF JUSTICE COMPLEX	031805100100 - HIGH COURT OF JUSTICE	23010145 - PURCHASE OF ICT INSTALLATION TOOLS/ MATERIALS	70331 - LAW COURTS	12231200 - LOKOJA	100,000,000	100,000,000	16,500,000	100,000,000	-
COMPUTERIZATION OF HIGH COURT TO PROVIDE COMPUTER AND INTERNET SERVICES TO ALL COURT BUILDINGS IN THE STATE	031805100100 - HIGH COURT OF JUSTICE	23010113 - PURCHASE OF COMPUTERS	70331 - LAW COURTS	12231200 - LOKOJA	150,000,000	150,000,000	5,755,000	150,000,000	-
PURCHASE OF TEN (10NOS) COMPUTERS AND PRINTERS	031805100100 - HIGH COURT OF JUSTICE	23010113 - PURCHASE OF COMPUTERS	70331 - LAW COURTS	12231200 - LOKOJA	17,400,000	17,400,000	8,910,000	50,000,000	-
CONSTRUCTION AND EQUIPPING OF JUDICIARY MEDICAL CLINIC AT THE HIGH COURT COMPLEX	031805100100 - HIGH COURT OF JUSTICE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70331 - LAW COURTS	12231200 - LOKOJA	25,000,000	25,000,000	-	30,000,000	-
CONSTRUCTION OF FAMILY COURT PROJECT (CHILD RIGHT ACT LAW) (HCJ)	031805100100 - HIGH COURT OF JUSTICE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	200,000,000	200,000,000	-	40,000,000	-
CONSTRUCTION OF MULTI-DOOR COURT HOUSE/ ALTERNATIVE DISPUTE RESOLUTION CENTRE (HCJ)	031805100100 - HIGH COURT OF JUSTICE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	100,000,000	100,000,000	-	160,000,000	-
CONSTRUCTION OF CEREMONIAL COURT HALL FOR HIGH COURT	031805100100 - HIGH COURT OF JUSTICE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	200,000,000	200,000,000	-	200,000,000	-
CONSTRUCTION & FURNISHING OF STAFF CANTEEN AT THE HIGH COURT COMPLEX	031805100100 - HIGH COURT OF JUSTICE	23010120 - PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	70331 - LAW COURTS	12231200 - LOKOJA	10,000,000	10,000,000	-	10,000,000	-
PURCHASE OF STAFF 18 SEATERS BUS AND UTILITY VEHICLES (HCJ)	031805100100 - HIGH COURT OF JUSTICE	23010108 - PURCHASE OF BUSES	70331 - LAW COURTS	12231200 - LOKOJA	30,000,000	30,000,000	-	50,000,000	-
PURCHASE OF VEHICLE FOR CHIEF JUDGE & OTHER HIGH COURT JUDGES	031805100100 - HIGH COURT OF JUSTICE	23010105 - PURCHASE OF MOTOR VEHICLES	70331 - LAW COURTS	12231200 - LOKOJA	101,000,000	101,000,000	-	100,000,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



PURCHASE OF 25NOS GEN. SET AND ACCESSORIES FOR ALL HIGH COURTS IN THE STATE	031805100100 - HIGH COURT OF JUSTICE	23010119 - PURCHASE OF POWER GENERATING SET/PLANT	70331 - LAW COURTS	12231200 - LOKOJA	10,000,000	10,000,000	-	15,000,000	-
PURCHASE OF VEHICLE FOR CHIEF REGISTRAR, DEPUTY CHIEF REGISTRAR/ DIRECTOR & MAGISTRATES HIGH COURTH OF JUSTICE	031805100100 - HIGH COURT OF JUSTICE	23010105 - PURCHASE OF MOTOR VEHICLES	70331 - LAW COURTS	12231200 - LOKOJA	30,000,000	30,000,000	-	100,000,000	-
CONSTRUCTION/ FURNISHING OF PROTOTYPE OFFICE BLOCK TO SERVE AS ACHIVES (HCJ)	031805100100 - HIGH COURT OF JUSTICE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	180,000,000	30,000,000	-	30,000,000	-
PURCHASE OF LAW BOOKS AND BOOK SHELVE AND OTHER LIBRARY FACILITIES (HCJ)	031805100100 - HIGH COURT OF JUSTICE	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70331 - LAW COURTS	12231200 - LOKOJA	50,000,000	50,000,000	-	50,000,000	-
PROCUREMENT OF SECURITY APPLIANCES AND GADGETS FOR ALL COURTS ACROSS 21 LGAs IN THE STATE	031805100100 - HIGH COURT OF JUSTICE	23010132 - PURCHASE OF SECURITY GADGETS	70331 - LAW COURTS	12242200 - STATE WIDE	10,000,000	10,000,000	-	10,000,000	-
CONSTRUCTION OF JUDGES QUARTERS & OTHER HIGH COURT OF JUSTICE PROJECTS	031805100100 - HIGH COURT OF JUSTICE	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70331 - LAW COURTS	12242200 - STATE WIDE	200,000,000	200,000,000	-	200,000,000	-
CONSTRUCTION OF GUEST HOUSE IN LOKOJA AND EIGHT ZONAL OFFICES (HCJ)	031805100100 - HIGH COURT OF JUSTICE	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70331 - LAW COURTS	12242200 - STATE WIDE	200,000,000	50,000,000	-	50,000,000	-
RENOVATION/ REHABILITATION OF COURT BUILDINGS ACROSS THE STATE (HCJ)	031805100100 - HIGH COURT OF JUSTICE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70331 - LAW COURTS	12242200 - STATE WIDE	230,000,000	230,000,000	-	300,000,000	-
CONSTRUCTION OF ADDITIONAL COURT BUILDING IN THE STATE (HCJ)	031805100100 - HIGH COURT OF JUSTICE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12242200 - STATE WIDE	434,976,582	434,976,582	-	448,345,999	-
LANDSCAPING OF HIGH COURT COMPLEX, LOKOJA	031805100100 - HIGH COURT OF JUSTICE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	10,000,000	10,000,000	-	10,000,000	-
RESURFACING OF THE ACCESS ROAD AND THE INTERNAL ROAD NETWORK IN THE HIGH COURT COMPLEX	031805100100 - HIGH COURT OF JUSTICE	23030113 - REHABILITATION / REPAIRS - ROADS	70331 - LAW COURTS	12231200 - LOKOJA	5,000,000	5,000,000	-	5,000,000	-
PROCUREMENT OF SOPHISTICATED FIRE FIGHTING EQUIPMENT IN THE CUSTOMARY COURTS ACROSS THE 21 LGAs	031805200100 - CUSTOMARY COURT OF APPEAL	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70331 - LAW COURTS	12231200 - LOKOJA	200,000,000	86,140,000	-	80,625,433	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



CONSTRUCTION/ PROVISION OF OFFICE BUILDINGS	031805200100 - CUSTOMARY COURT OF APPEAL	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	110,000,000	110,000,000	-	250,000,000	-
CONSTRUCTION OF CUSTOMARY COURT LOWER AND UPPER BUILDING	031805200100 - CUSTOMARY COURT OF APPEAL	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	200,000,000	200,000,000	-	700,000,000	-
PROVISION OF OVERHEAD TANK AND BOREHOLES IN UPPER AND LOWER CUSTOMARY COURT	031805200100 - CUSTOMARY COURT OF APPEAL	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70331 - LAW COURTS	12231200 - LOKOJA	200,000,000	200,000,000	-	250,000,000	-
ESTABLISHMENT OF ICT INFRASTRUCTURES/ CENTRE	031805200100 - CUSTOMARY COURT OF APPEAL	23020127 - CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURE S	70331 - LAW COURTS	12231200 - LOKOJA	300,000,000	300,000,000	-	700,000,000	-
PURCHASE OF SHREDDING MACHINE 10 NO.	031805200100 - CUSTOMARY COURT OF APPEAL	23010117 - PURCHASE OF SHREDDING MACHINES	70331 - LAW COURTS	12231200 - LOKOJA	15,000,000	15,000,000	-	600,000,000	-
PURCHASE OF 5NOS VEHICLES FOR JUDGES, MEMBERS AND ONE STAFF BUS	031805200100 - CUSTOMARY COURT OF APPEAL	23010108 - PURCHASE OF BUSES	70331 - LAW COURTS	12231200 - LOKOJA	700,000,000	700,000,000	5,969,000	650,000,000	-
PURCHASE OF POWER GENERATING SET	031805200100 - CUSTOMARY COURT OF APPEAL	23010119 - PURCHASE OF POWER GENERATING SET/PLANT	70331 - LAW COURTS	12231200 - LOKOJA	250,000,000	250,000,000	-	250,000,000	-
CONSTRUCTION AND FURNISHING OF PROTOTYPE COURT HOUSES OUTSIDE LOKOJA	031805200100 - CUSTOMARY COURT OF APPEAL	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12242200 - STATE WIDE	700,000,000	700,000,000	-	200,000,000	-
CONSTRUCTION OF LIBRARY/ ARCHIVE OFFICE BLOCK AND PURCHASE OF LAW BOOKS	031805200100 - CUSTOMARY COURT OF APPEAL	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70331 - LAW COURTS	12231200 - LOKOJA	600,000,000	600,000,000	-	200,000,000	-
CONSTRUCTION AND FURNISHING OF PROTOTYPE ADMIN. OFFICE BLOCK	031805200100 - CUSTOMARY COURT OF APPEAL	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	650,000,000	650,000,000	-	450,000,000	-
PROCUREMENT OF SECURITY GADGETS AT CUSTOMARY COURT OF APPEAL HEADQUATER	031805200100 - CUSTOMARY COURT OF APPEAL	23010128 - PURCHASE OF SECURITY EQUIPMENT	70331 - LAW COURTS	12231200 - LOKOJA	150,000,000	150,000,000	-	350,000,000	-
PROCUREMENT OF OFFICE EQUIPMENT IN THE SHARIA COURT OF APPEAL E.G AIR CONDITIONER,	031805200100 - CUSTOMARY COURT OF APPEAL	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70331 - LAW COURTS	12231200 - LOKOJA	350,000,000	350,000,000	-	15,000,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



CONSTRUCTION OF UPPER SHERIA COURT BUILDING	031805300100 - SHARIA COURT OF APPEAL	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	80,000,000	80,000,000	-	100,000,000	-
CONSTRUCTION OF LOWER SHERIA COURT BUILDING	031805300100 - SHARIA COURT OF APPEAL	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	80,000,000	80,000,000	-	100,000,000	-
PROVISION OF BOREHOLE WITH OVERHEAD TANK AT THE SHARIA COURT HEADQUARTERS	031805300100 - SHARIA COURT OF APPEAL	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70331 - LAW COURTS	12231200 - LOKOJA	20,000,000	20,000,000	4,100,100	25,000,000	-
PROVISION OF COMPUTER SET & ACCESSORIES TO ALL SHARIA COURT CHAMBERS & DIRECTORATES	031805300100 - SHARIA COURT OF APPEAL	23010113 - PURCHASE OF COMPUTERS	70331 - LAW COURTS	12231200 - LOKOJA	5,000,000	5,000,000	1,400,000	10,000,000	-
SHARIA COURT OF APPEAL HEADQUARTER BUILDING PROJECT	031805300100 - SHARIA COURT OF APPEAL	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	1,654,990,000	1,654,990,000	-	2,400,633,000	-
PROCUREMENT OF VEHICLE FOR CHIEF REGISTRAR, & DIRECTORS IN SHARIA COURT OF APPEAL	031805300100 - SHARIA COURT OF APPEAL	23010105 - PURCHASE OF MOTOR VEHICLES	70331 - LAW COURTS	12231200 - LOKOJA	80,000,000	80,000,000	-	120,000,000	-
PROCUREMENT OF VEHICLE FOR GRAND KHADIS AND OTHER KHADIS INCLUDING STAFF BUS	031805300100 - SHARIA COURT OF APPEAL	23010108 - PURCHASE OF BUSES	70331 - LAW COURTS	12231200 - LOKOJA	200,000,000	200,000,000	-	300,000,000	-
PROCUREMENT OF GENERATING SETS FOR SHARIA COURT IN HEADQUARTER	031805300100 - SHARIA COURT OF APPEAL	23010119 - PURCHASE OF POWER GENERATING SET/PLANT	70331 - LAW COURTS	12231200 - LOKOJA	15,000,000	15,000,000	-	30,000,000	-
PROCUREMENT OF FIRE PREVENTIVE AND SAFETY APPLIANCES.	031805300100 - SHARIA COURT OF APPEAL	23010128 - PURCHASE OF SECURITY EQUIPMENT	70331 - LAW COURTS	12231200 - LOKOJA	5,000,000	5,000,000	-	5,000,000	-
PROCUREMENT OF LAW BOOKS AND LIBRARY FACILITY (SHARIA)	031805300100 - SHARIA COURT OF APPEAL	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70331 - LAW COURTS	12231200 - LOKOJA	20,000,000	20,000,000	1,230,000	20,000,000	-
CONSTRUCTION OF OFFICE BLOCK TO SERVE AS ARCHIVES	031805300100 - SHARIA COURT OF APPEAL	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	80,000,000	80,000,000	-	80,000,000	-
REHABILITATION/ UPGRADING OF SHARIA COURT OF APPEAL BUILDINGS	031805300100 - SHARIA COURT OF APPEAL	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	230,000,000	230,000,000	19,682,400	250,000,000	-
ESTABLISHMENT OF SPECIAL COURTS(JUVENILE, MENTAL DERAILED PEOPLE ETC.)	032600100100 - MINISTRY OF JUSTICE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	100,000,000	100,000,000	-	100,000,000	-
CONSTRUCTION OF SEXUAL ASSAULT REFERRAL CENTRE (SARC'S)	032600100100 - MINISTRY OF JUSTICE	23020101 - CONSTRUCTION /	70331 - LAW COURTS	12231200 - LOKOJA	100,000,000	100,000,000	-	100,000,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



		PROVISION OF OFFICE BUILDINGS							
REVISION AND PRINTING OF REVISED LAWS OF KOGI STATE	032600100100 - MINISTRY OF JUSTICE	23050101 - RESEARCH AND DEVELOPMENT	70331 - LAW COURTS	12231200 - LOKOJA	87,243,000	87,243,000	-	100,000,000	-
CONSTRUCTION OF OFFICE COMPLEX FOR MINISTRY OF JUSTICE	032600100100 - MINISTRY OF JUSTICE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	500,000,000	1,000,000,000	30,000,000	500,000,000	-
CONSTRUCTION OF OFFICE ACCOMODATION FOR PUBLIC DEFENDER AND CITIZEN'S RIGHT COMMISSION	032600700100 - KOGI STATE OFFICE OF THE PUBLIC DEFENDER AND CITIZENS' RIGHTS COMMISSION	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	100,000,000	100,000,000	-	100,000,000	-
PROCUREMENT OF OFFICE FURNITURE (15 CHAIRS, 6 TABLES, 5 FILING CABINETS, OTHER FIXTURES THAT CREATE A COMFORTABLE WORKING ENVIRONMENT) AND 5 FITTINGS INCLUDING AIR CONDITION	032600700100 - KOGI STATE OFFICE OF THE PUBLIC DEFENDER AND CITIZENS' RIGHTS COMMISSION	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70331 - LAW COURTS	12231200 - LOKOJA	5,000,000	5,000,000	-	5,000,000	-
PURCHASE OF 10 COMPUTERS SETS, 5 LAPTOPS AND ACCESSORIES	032600700100 - KOGI STATE OFFICE OF THE PUBLIC DEFENDER AND CITIZENS' RIGHTS COMMISSION	23010113 - PURCHASE OF COMPUTERS	70331 - LAW COURTS	12231200 - LOKOJA	5,000,000	5,000,000	-	5,000,000	-
PROCUREMENT OF OFFICE EQUIPMENT (3 PRINTERS, 2 SCANNERS, 2 PHOTOCOPIES)	032600700100 - KOGI STATE OFFICE OF THE PUBLIC DEFENDER AND CITIZENS' RIGHTS COMMISSION	23010140 - PURCHASE OF OFFICE EQUIPMENT	70331 - LAW COURTS	12231200 - LOKOJA	10,000,000	10,000,000	-	10,000,000	-
RENOVATION OF OFFICE OF THE PUBLIC DEFENDER AND CITIZEN'S RIGHTS COMMISSION	032600700100 - KOGI STATE OFFICE OF THE PUBLIC DEFENDER AND CITIZENS' RIGHTS COMMISSION	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	10,000,000	10,000,000	-	17,060,000	-
PURCHASE OF 6NOS MOTOR VEHICLES (TOYOTA HILUX)	046300100100 - KOGI STATE OIL PRODUCING AREA	23010105 - PURCHASE OF MOTOR VEHICLES	70432 - PETROLUUM AND NATURAL GAS	12231200 - LOKOJA	-	450,000,000	-	-	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



	DEVELOPMENT COMMISSION								
PROCUREMENT OF OFFICE FURNITURE AND EQUIPMENT (TABLES, CHAIRS & CABINETS etc)	046300100100 - KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70432 - PETROLUUM AND NATURAL GAS	12231200 - LOKOJA	-	270,000,000	-	-	-
PURCHASE OF 6 NOS OF MOTOR VEHICLES TOYOTA HILUX, 2 EIGHTEEN SITTER BUSES, 3 SPEED BOATS, 7 MOTOR CYCLES AND 3 PRIDO TOYOTA JEEP	046300100100 - KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION	23010105 - PURCHASE OF MOTOR VEHICLES	70432 - PETROLUUM AND NATURAL GAS	12231200 - LOKOJA	-	-	-	1,000,000,000	-
PROCUREMENT OF 18 HP LAPTOPS AND 4 HP DESKTOP COMPUTERS	046300100100 - KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION	23010113 - PURCHASE OF COMPUTERS	70432 - PETROLUUM AND NATURAL GAS	12231200 - LOKOJA	-	-	-	100,000,000	-
CONSTRUCTION OF CLINICS AT 3 COMMUNITIES (ANOCHA, IHILE & ODEKE)	046300100100 - KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70432 - PETROLUUM AND NATURAL GAS	12231200 - LOKOJA	-	-	-	1,000,000,000	-
CONSTRUCTION OF 2 BLOCK OF CLASSROOMS EACH AT OBALE, ODOLU & AKWURO COMMUNITIES	046300100100 - KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70432 - PETROLUUM AND NATURAL GAS	12231200 - LOKOJA	-	-	-	1,000,000,000	-
CONSTRUCTION OF 70 KM ROADS AND DRAINAGE FROM ODOGWU - OMABO	046300100100 - KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION	23020114 - CONSTRUCTION / PROVISION OF ROADS	70432 - PETROLUUM AND NATURAL GAS	12231200 - LOKOJA	-	-	-	1,500,000,000	-
INSTALLATION OF 3 IN 1 SOLAR STREET LIGHT FOR 10 EACH FOR 10 COMMUNITIES	046300100100 - KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION	23010144 - PURCHASE OF POWER INSTILLATION EQUIPMENT	70432 - PETROLUUM AND NATURAL GAS	12231200 - LOKOJA	-	-	-	260,000,000	-
CONSTRUCTION OF COMMISSION HEADQUARTER/EQUIPING OF OFFICE BUILDING AT IFONU COMMUNITY	046300100100 - KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70432 - PETROLUUM AND NATURAL GAS	12231200 - LOKOJA	-	-	-	1,200,000,000	-
PROCUREMENT OF OFFICE 20 TABLES INCLUDING MEETING HALL TABLES AND 50 CHAIRS	046300100100 - KOGI STATE OIL PRODUCING AREA	23010112 - PURCHASE OF OFFICE	70432 - PETROLUUM AND NATURAL GAS	12231200 - LOKOJA	-	-	-	500,000,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



	DEVELOPMENT COMMISSION	FURNITURE AND FITTINGS							
RENOVATION OF CLINICS AT 3 COMMUNITIES (ECNENO, ONYEDEGA & ONUGWA)	046300100100 - KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70432 - PETROLUUM AND NATURAL GAS	12231200 - LOKOJA	-	-	-	500,000,000	-
PROCUREMENT OF A BOAT EQUIPPED WITH CLINICAL TOOLS AT IBAJI LGA	046300100100 - KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION	23010109 - PURCHASE OF BOATS	70432 - PETROLUUM AND NATURAL GAS	12231200 - LOKOJA	-	-	-	200,000,000	-
RENOVATION OF OF 2 BLOCK OF CLASSROOMS EACH AT AGBALIGBOJO, EJULE-ONU COMMUNITIES	046300100100 - KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70432 - PETROLUUM AND NATURAL GAS	12231200 - LOKOJA	-	-	-	500,000,000	-
CONSTRUCTION OF NYSC PERMANENT ORIENTATION CAMP FENCE	051300100100 - MINISTRY OF YOUTH & SPORTS	23020129 - CONSTRUCTION/ PROVISION OF FENCING GOVERNMENT BUILDINGS	70811 - RECREATIONAL AND SPORTING SERVICES	12231200 - LOKOJA	85,000,000	85,000,000	-	-	-
LABOUR INTENSIVE PUBLIC WORKS FOR BUSINESS DEVELOPMENT(CARES)	051300100100 - MINISTRY OF YOUTH & SPORTS	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70811 - RECREATIONAL AND SPORTING SERVICES	12231200 - LOKOJA	450,000,000	450,000,000	-	200,000,000	-
QUARTELY SUMMIT OF ALL TERTIARY STUDENTS BODIES IN KOGI STATE	051300100100 - MINISTRY OF YOUTH & SPORTS	23050101 - RESEARCH AND DEVELOPMENT	70811 - RECREATIONAL AND SPORTING SERVICES	12231200 - LOKOJA	35,000,000	35,000,000	-	-	-
NATIONAL ASSOCIATION OF KOGI STATE STUDENTS ANNUAL CONVENTION TO ENHACE CAPACITY DEVELOPMENT	051300100100 - MINISTRY OF YOUTH & SPORTS	23050101 - RESEARCH AND DEVELOPMENT	70811 - RECREATIONAL AND SPORTING SERVICES	12231200 - LOKOJA	15,000,000	15,000,000	-	-	-
YOUTH ADVANCEMENT AND DEVELOPMENT FOR YESSO PWF.	051300100100 - MINISTRY OF YOUTH & SPORTS	23050101 - RESEARCH AND DEVELOPMENT	70811 - RECREATIONAL AND SPORTING SERVICES	12231200 - LOKOJA	11,000,000	11,000,000	-	-	-
CONSTRUCTION AND EQUIPPING OF SKILL ACQUISITION CENTRES FOR YOUTH EMPOWERMENT	051300100100 - MINISTRY OF YOUTH & SPORTS	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70811 - RECREATIONAL AND SPORTING SERVICES	12231200 - LOKOJA	400,000,000	400,000,000	-	358,000,000	-
CONSTRUCTION OF: (A) 45X25M HANDBALL COURT (B) 25X18M BASKETBALL COURT (C) 23X12M VOLLEYBALL COURT, EACH IN THE 3 SENATORIAL DISTRICT WITH ASPHALT OVERLAY	051300100100 - MINISTRY OF YOUTH & SPORTS	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70811 - RECREATIONAL AND SPORTING SERVICES	12231200 - LOKOJA	16,000,000	16,000,000	-	16,000,000	-
RENOVATION OF MULTI-PURPOSE INDOOR SPORTS HALL AT LOKONGOMA SPORTS CENTRE	051300100100 - MINISTRY OF YOUTH & SPORTS	23030111 - REHABILITATION / REPAIRS -	70811 - RECREATIONAL AND SPORTING SERVICES	12231200 - LOKOJA	12,000,000	12,000,000	-	15,000,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



		SPORTING FACILITIES							
PROVISION OF ARENA EQUIPMENT IN LOKOJA	051300100100 - MINISTRY OF YOUTH & SPORTS	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70811 - RECREATIONAL AND SPORTING SERVICES	12231200 - LOKOJA	60,000,000	60,000,000	-	60,000,000	-
RENOVATION/ UPGRADING OF CONFLUENCE STADIUM TO FIFA STANDARD	051300100100 - MINISTRY OF YOUTH & SPORTS	23030111 - REHABILITATION / REPAIRS - SPORTING FACILITIES	70811 - RECREATIONAL AND SPORTING SERVICES	12231200 - LOKOJA	350,000,000	350,000,000	-	350,000,000	-
CONSTRUCTION OF LAWN TENNIS COMPLEX AND STANDARD SWIMMING POOL.	051300100100 - MINISTRY OF YOUTH & SPORTS	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70811 - RECREATIONAL AND SPORTING SERVICES	12231200 - LOKOJA	150,000,000	150,000,000	-	200,000,000	-
YOUTHS MOBILISATION PROGRAMMES	051300100100 - MINISTRY OF YOUTH & SPORTS	23050106 - ECONOMIC EMPOWERMENT	70811 - RECREATIONAL AND SPORTING SERVICES	12231200 - LOKOJA	120,780,000	120,780,000	-	-	-
PROCUREMENT OF SPORTS EQUIPMENT FOR FESTIVAL SPORTS	051300100100 - MINISTRY OF YOUTH & SPORTS	23010126 - PURCHASE OF SPORTING / GAMING EQUIPMENT	70811 - RECREATIONAL AND SPORTING SERVICES	12231200 - LOKOJA	65,000,000	65,000,000	-	65,000,000	-
CREATION AND DEVELOPMENT OF DATABASE OF YOUTHS ORGANISATION ACTIVE IN DEVELOPMENT COOPERATION	051300100100 - MINISTRY OF YOUTH & SPORTS	23050102 - COMPUTER SOFTWARE ACQUISITION	70811 - RECREATIONAL AND SPORTING SERVICES	12231200 - LOKOJA	25,000,000	25,000,000	-	25,000,000	-
YESSO SKILL FOR JOB (S4J) TO ENHACE CAPACITY DEVELOPMENT	051300100100 - MINISTRY OF YOUTH & SPORTS	23050101 - RESEARCH AND DEVELOPMENT	70811 - RECREATIONAL AND SPORTING SERVICES	12231200 - LOKOJA	7,000,000	7,000,000	-	-	-
PROCUREMENT OF GENERATING SET	051300100100 - MINISTRY OF YOUTH & SPORTS	23010119 - PURCHASE OF POWER GENERATING SET/PLANT	70811 - RECREATIONAL AND SPORTING SERVICES	12231200 - LOKOJA	-	-	-	10,000,000	-
IMPLEMENTATION ON KOGI STATE ACTION PLAN ON PEACE AND SECURITY FOR WOMEN AND CHILDREN	051400100100 - MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	23010132 - PURCHASE OF SECURITY GADGETS	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	15,000,000	15,000,000	3,125,000	-	-
PROCUREMENT OF SECURITY GADGETS TO ENSURE SAFETY ACTIVITY	051400100100 - MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	23010128 - PURCHASE OF SECURITY EQUIPMENT	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	1,000,000	1,000,000	-	1,000,000	-
RENOVATION OF MINISTRY'S DAY CARE CENTRE AT FAREC	051400100100 - MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	24,000,000	24,000,000	-	50,000,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



CONSTRUCTION OF CHILD CARE CENTRES AND ORPHANAGE HOMES IN THE 3 SENATORIAL DISTRICT	051400100100 - MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	23050106 - ECONOMIC EMPOWERMENT	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	24,000,000	24,000,000	-	24,000,000	-
RENOVATION AND EQUIPPING DROP IN CENTRE ALOMA	051400100100 - MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	23030103 - REHABILITATION / REPAIRS - HOUSING	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	50,000,000	50,000,000	-	70,000,000	-
PROCUREMENT OF GRINDING MACHINES AND OTHER SUPPORT DEVICES FOR THE EMPOWERMENT OF 500 WOMEN ACROSS THE STATE	051400100100 - MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	23050106 - ECONOMIC EMPOWERMENT	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	-	-	-	75,000,000	-
CONSTRUCTION OF CHILDREN PARLIAMENTARIAN CENTRE IN CENTRE IN LOKOJA	051400100100 - MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	23010128 - PURCHASE OF SECURITY EQUIPMENT	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	25,000,000	25,000,000	-	105,000,000	-
CONSTRUCTION OG THE GOVERNMENT CHILDREN'S RECEPTION CENTRE/ORPHANAGE HOME IN LOKOJA	051400100100 - MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	5,000,000	5,000,000	-	150,000,000	-
REHABILITATION / REPAIR OF THE DISABLED CENTRE	051400100100 - MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	5,000,000	5,000,000	-	5,000,000	-
ESTABLISHMENT OF DAY CARE CENTRE FOR ELDERLY	051400100100 - MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	50,000,000	50,000,000	-	50,000,000	-
PROCUREMENT/FURNISHING OF REHABILITATION CENTRE FOR THE DISABLE	051400100100 - MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	2,000,000	2,000,000	-	2,000,000	-
KOGI STATE INTERVENTION FOR WIDOWS AND ORPHANS TO ESTABLISH BUSINESS CENTRE (SIP)	051400100100 - MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	23020124 - CONSTRUCTION OF MARKETS/ PARKS	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	50,000,000	50,000,000	-	70,000,000	-
KOGI STATE INTERVENTION FOR THE PHYSICALLY CHALLENGED SUPPORTING EQUIPMENT (SIP)	051400100100 - MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	10,000,000	10,000,000	-	-	-
SOCIAL TRANSFER AND LIVELIHOOD GRANT (CARES)	051400100100 - MINISTRY OF WOMEN AFFAIRS	23050106 - ECONOMIC EMPOWERMENT	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	100,000,000	100,000,000	-	50,000,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



	AND SOCIAL DEVELOPMENT								
KOGI STATE INTERVENTION ON SEXUAL/ GENDER VIOLENCE OPERATION/ DATA MANAGEMENT EQUIPMENT	051400100100 - MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	23050106 - ECONOMIC EMPOWERMENT	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	70,000,000	70,000,000	-	100,000,000	-
NUT 2HRN. BUILD CAPACITY (TRAINING) OF CAREGIVERS IN ORPHANAGES IN THE STATE ON ASSESSMENT OF NUTRITIONAL STATUS AND APPROPRIATE INFANT AND YOUNG CHILD FEEDING PRACTICES	051400100100 - MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	23050101 - RESEARCH AND DEVELOPMENT	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	10,000,000	10,000,000	-	10,000,000	10,000,000
CONSTRUCTION OF SPRINTER HUMANITARIAN CENTRE, OKURA	051400100100 - MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	71041 - FAMILY AND CHILDREN	12220500 - DEKINA	25,000,000	25,000,000	-	25,000,000	-
CONSTRUCTION OF GOVERNMENT ORPHANAGE HOME/SAFE SPACE	051400100100 - MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	201,000,000	201,000,000	-	261,000,000	-
CONSTRUCTION OF NURSERY/ PRIMARY SCHOOL, GADUMO INCLUDING FENCING	051400100100 - MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	3,000,000	3,000,000	-	2,100,000	-
REHABILITATION/FURNISHING OF MINISTRY OF WOMEN AFFAIRS OFFICE COMPLEX	051400100100 - MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	280,000,000	280,000,000	-	280,000,000	-
WOMEN EMPOWERMENT (3 SENATORIAL DISTRICTS)	051400100100 - MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	23050106 - ECONOMIC EMPOWERMENT	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	100,439,750	100,439,750	-	100,439,750	-
CREDIT FACILITIES TO WOMEN GROUPS E.G WIDOWS/ WOMEN FUND FOR ECONOMIC EMPOWERMENT (WOFE)	051400100100 - MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	23050106 - ECONOMIC EMPOWERMENT	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	100,000,000	100,000,000	-	100,000,000	-
ANNUAL NATIONAL COUNCIL CONFERENCE FOR WOMEN AFFAIRS AND SOCIAL DEVELOPMENT TO ENHACE CAPACITY DEVELOPMENT	051400100100 - MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	23050101 - RESEARCH AND DEVELOPMENT	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	120,000,000	120,000,000	-	120,000,000	-
CONSTRUCTION OF SEXUAL ASSAULT REFERRAL CENTRE (SARC'S)	051400100100 - MINISTRY OF WOMEN AFFAIRS	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	50,000,000	50,000,000	-	15,000,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



	AND SOCIAL DEVELOPMENT								
CONSTRUCTION OF REMAND HOME AND JUVENILE COURT, LOKOJA	051400100100 - MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	100,000,000	100,000,000	-	100,000,000	-
RENOVATION OF AMUSEMENT PARKS LOKOJA	051400100100 - MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	20,000,000	20,000,000	-	150,000,000	-
EQUIPPING OF REHABILITATION CENTRE FOR THE DISABLED	051400200100 - KOGI STATE OFFICE FOR DISABILITY AFFAIRS	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	6,400,000	6,400,000	-	200,000,000	-
FURNISHING OF REHABILITATION CENTRE FOR THE DISABLE	051400200100 - KOGI STATE OFFICE FOR DISABILITY AFFAIRS	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	20,000,000	20,000,000	-	-	-
CONSTRUCTION OF KOGI STATE REHABILITY AND SKILL ACQUISITION CENTRE FOR PERSON WITH DISABILITY	051400200100 - KOGI STATE OFFICE FOR DISABILITY AFFAIRS	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	100,000,000	100,000,000	-	-	-
CONSTRUCTION OF A BLOCK OF 5 OFFICES IN THE MINISTRY OF EDUCATION HEADQUARTER AND A BLOCK OF 2 OFFICES EACH FOR THE AREA EVALUATORS OF EDUCATION (AEES) IN THE 21 LGAS WITHIN ONE YEAR	051700100100 - MINISTRY OF EDUCATION	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70981 - EDUCATION N.E.C	12231200 - LOKOJA	15,000,000	15,000,000	-	150,000,000	-
CAPACITY BUILDING FOR 100 GUARDIANS AND COUNSELORS IN SCHOOLS WITHIN ONE YEAR	051700100100 - MINISTRY OF EDUCATION	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	10,000,000	10,000,000	-	-	-
RENOVATION OF COMMUNITY SECONDARY SCHOOL AGASSA	051700100100 - MINISTRY OF EDUCATION	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12211700 - OKENE	50,000,000	50,000,000	-	50,000,000	-
RENOVATION OF COMMUNITY SECONDARY SCHOOL, OLOWA	051700100100 - MINISTRY OF EDUCATION	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12220500 - DEKINA	6,000,000	6,000,000	-	11,000,000	-
REVIEW OF THE STATE EDUCATION STRATEGIC PLAN	051700100100 - MINISTRY OF EDUCATION	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	20,000,000	20,000,000	-	-	-
YEARLY CONDUCT OF STATE EDUCATION SUMMIT WITH RELEVANT STAKEHODERS	051700100100 - MINISTRY OF EDUCATION	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	30,000,000	30,000,000	-	-	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



ESTABLISHMENT OF SCHOOL - BASED MANAGEMENT COMMITTEE (SBMC) IN 284 GRANT-AIDED SECONDARY SCHOOLS	051700100100 - MINISTRY OF EDUCATION	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	7,500,000	7,500,000	-	-	-
ESTABLISHMENT OF KOGI STATE SENIOR SECONDARY EDUCATION BOARD KGSSEB	051700100100 - MINISTRY OF EDUCATION	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70981 - EDUCATION N.E.C	12231200 - LOKOJA	25,000,000	25,000,000	-	-	-
CONVERSION AND RENOVATION OF JEGE HIGH SCHOOL (JHS) TO PUBLIC SCHOOL. C4	051700100100 - MINISTRY OF EDUCATION	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12231200 - LOKOJA	10,000,000	10,000,000	-	-	-
PROVISION OF VOCATIONAL SKILLS EQUIPMENT TO 21 CENTRES IN ALL THE 21 LGAS:(1)42 SETS SEWING MACHINES(2) 42 SETS OF EMBROIDERY MACHINES (3) 42 WELDING MACHINES (4)210 PIECES OF CLIPPERS FOR YOUTH AND ADULT EDUCATION	051700100100 - MINISTRY OF EDUCATION	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	50,000,000	50,000,000	-	50,000,000	-
HUMAN CAPITAL DEVELOPMENT (HCD):QUARTELY SENSITIZATION AND ADVOCACY FOR HUMAN RESOURCES DEVELOPMENT FOR EFFICIENT SERVICE DELIVERY ON CAPACITY BUILDING AND DEVELOPMENT	051700100100 - MINISTRY OF EDUCATION	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	10,000,000	10,000,000	-	-	-
NUT 5HRN. 5.2.8 TRAINING OF 20 NUMBER OF TEACHERS /CAREGIVER ON PRACTICES AND TABOOS THAT AFFECTS NUTRITIONAL STATUS OF WOMEN AND ADOLESCENT GIRLS HEALTH AND HYGIENE	051700100100 - MINISTRY OF EDUCATION	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	4,058,000	4,058,000	320,000	-	-
NUT 5HRN. 5.2.9 TRAINING OF 10 NUMBERS OF PEER EDUCATORS (ADOLESCENT AND YOUNG GIRLS) ON PRACTICES AND TABOOS THAT AFFECTS NUTRITIONAL STATUS OF WOMEN AND GIRLS HEALTH AND HYGIENE	051700100100 - MINISTRY OF EDUCATION	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	1,707,010	1,707,010	-	-	-
PROVISION OF MOTORCYCLES FOR 21 EDUCATION AREA EVALUATORS (INPECTORS) IN 21 LGAS	051700100100 - MINISTRY OF EDUCATION	23010146 - PURCHASE OF MOTOR CYCLES	70981 - EDUCATION N.E.C	12231200 - LOKOJA	10,500,000	10,500,000	-	31,500,000	-
REDUCTION OF OUT-OF-SCHOOL CHILDREN:(OOSC) RATE VIA:HOME - GROW SCHOOL FEEDING	051700100100 - MINISTRY OF EDUCATION	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	50,000,000	50,000,000	-	-	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



PROGRAMME,SECOND CHANCE EDUCATION, COMMUNITY AWARENESS AND ENGAGEMENT FROM 60% TO 35%									
GOVERNMENT INTERVENTION ON PAYMENT OF EXAMINATION FEES FOR STUDENTS IN PUBLIC SCHOOLS: WAEC & JAMB 23,000,BECE 45,000 CEE 51,000	051700100100 - MINISTRY OF EDUCATION	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	1,000,000,000	1,000,000,000	1,348,689,584	-	-
PROVISION OF BURSARY AWARDS TO 10 EXECUTIVE OFFICERS TO ATTEND COURSES WITHIN A YEAR	051700100100 - MINISTRY OF EDUCATION	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	50,000,000	50,000,000	15,000,000	-	-
ACCREDITATION OF TECHINICAL COURSES :(1)BUILDING AND CONSTRUCTIONS (2)ELECTRICAL INSTALLATIONS AND MAINTENANCE (3)CARPENTRY AND JOINERY (4)FURNITURE AND UPHOLSTERY AND (5)ICT AT GTC ANKPA, GTC IDAH,GTC OBOROKE AND GTC MOPA	051700100100 - MINISTRY OF EDUCATION	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	40,000,000	40,000,000	-	-	-
EDUCATION FOR ALL /SDG4:NATIONAL AND STATE COMPETITION FOR STUDENTS IN SCIENCES WITH 1 YEAR	051700100100 - MINISTRY OF EDUCATION	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	10,000,000	10,000,000	-	-	-
SUBSIDY FOR STATE EXAMINATION:BASIC 6 EVALUATION EXAMINATION	051700100100 - MINISTRY OF EDUCATION	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	26,000,000	26,000,000	-	-	-
PROVISION OF EQUAL ACCESS TO QUALITY EDUCATION(ECCDE/BASIC)	051700100100 - MINISTRY OF EDUCATION	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	50,000,000	50,000,000	-	-	-
INCLUSIVE EDUCATION (LEARNERS WITH SPECIAL NEEDS)	051700100100 - MINISTRY OF EDUCATION	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	50,000,000	50,000,000	-	-	-
INCLUSIVE EDUCATION/ PROVISION OF LEARNING AIDS (BRAIDS TYPEWRITER, HEARING AID, WHEEL CHAIR AND OTHERS) FOR SPECIAL EDUCATION (LEARNERS WITH SPECIAL NEED) IN 3 SPECIAL SCHOOLS AT IYALE, EGBE AND ZANGO DAJI	051700100100 - MINISTRY OF EDUCATION	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	50,000,000	50,000,000	-	100,000,000	-
DEVELOPMENT OF E-LEARNING PROGRAMME(MOBILE APPLICATION) FOR TEACHERS, STUDENTS AND PUPILS ACROSS THE STATE	051700100100 - MINISTRY OF EDUCATION	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	60,000,000	60,000,000	24,461,000	100,000,000	-
GIRL CHILD EDUCATION IN UBE/POST BASIC: MATHEMATICS	051700100100 - MINISTRY OF EDUCATION	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	50,000,000	50,000,000	-	-	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



AND SCIENCE COMPETITION FOR GIRL CHILD, HEALTH PROGRAMMES									
ESTABLISHMENT OF GOVERNMENT DAY SECONDARY SCHOOL ZANGO DAJI	051700100100 - MINISTRY OF EDUCATION	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12210100 - ADAVI	50,000,000	50,000,000	-	50,000,000	-
SUPPLY OF SCIENCES LABORATORY EQUIPMENT TO PHYSICS ,CHEMISTRY, BIOLOGY, AGRIC, HOMEC AND ICT LABS IN 21 GOVERNMENT SCIENCE SECONDARY SCHOOLS IN 21 LGAS	051700100100 - MINISTRY OF EDUCATION	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	50,000,000	50,000,000	-	377,964,246	-
SUPPLY OF 120,000 COPIES OF CUSTOMISED MATHEMATICS AND ENGLISH TEXTBOOKS TO SECONDARY SCHOOLS	051700100100 - MINISTRY OF EDUCATION	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	50,981,025	50,981,025	-	54,000,000	-
PROVISION OF EQUIPMENT TO AID GENDER ISSUES IN BASIC AND POST BASIC EDUCATION :EQUIPMENT -126 KNITTING MACHINES ,SEWING MACHINES ,132 DRYERS AND 132 HAIR ROLLERS WHILE LEARNING MATERIALS ARE 300 WHITE BOARDS,126 CARTONS OF MARKERS AND 126 CARTONS OF CARDBOARD SHEETS.	051700100100 - MINISTRY OF EDUCATION	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	100,000,000	100,000,000	-	100,000,000	-
PROVISIONS OF 25,000 COPIES NEW CURRICULUMS AND TEACHER'S GUIDE ACROSS ALL SUBJECTS IN BASIC AND POST BASIC LEVELS.	051700100100 - MINISTRY OF EDUCATION	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	50,000,000	50,000,000	-	100,000,000	-
RENOVATIONS /REHABILITATIONS OF 15 SECONDARY SCHOOLS PERIMETER FENCING ACROSS THE STATE IN ALL LGA	051700100100 - MINISTRY OF EDUCATION	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12231200 - LOKOJA	210,000,000	210,000,000	-	-	-
RENOVATIONS /REMODELLING OF SECONDARY SCHOOLS ACROSS THE STATE (ALL)	051700100100 - MINISTRY OF EDUCATION	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	2,202,490,979	702,490,979	-	2,030,414,522	-
PROVISIONS OF LEARNING OF INFRASTRUCTURE IN PUBLIC SCHOOLS	051700100100 - MINISTRY OF EDUCATION	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	50,000,000	50,000,000	-	-	-
ESTABLISHMENT OF EJIGBO COMMUNITY SECONDARY SCHOOL	051700100100 - MINISTRY OF EDUCATION	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12220300 - ANKPA	20,000,000	20,000,000	-	30,000,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



RENOVATION/UPGRADING OF EXISTING TECHNICAL SCHOOLS (ANKPA, IDAH,OBOROKE AND MOPA)	051700100100 - MINISTRY OF EDUCATION	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	270,000,000	270,000,000	-	150,000,000	-
RENOVATION AND EXPANSION LEARNING ENVIRONMENT IN 42 SCHOOLS 2 PER LGA (GYB LEGACY/MODEL SCHOOL PROJECT)	051700100100 - MINISTRY OF EDUCATION	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	100,000,000	100,000,000	-	100,000,000	-
RENOVATION OF ABDULAZIZ ATTA MEMORIAL COLLEGE(AAMCO), OKENE	051700100100 - MINISTRY OF EDUCATION	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12211700 - OKENE	200,000,000	200,000,000	-	100,000,000	-
RENOVATION OF GOVERNMENT SECONDARY SCHOOL OGAMINANA	051700100100 - MINISTRY OF EDUCATION	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12210100 - ADAVI	100,000,000	100,000,000	-	100,000,000	-
RENOVATION OF OKENE SECONDARY SCHOOL	051700100100 - MINISTRY OF EDUCATION	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12211700 - OKENE	75,000,000	75,000,000	-	75,000,000	-
PROCUREMENT OF EQUIPMENT TO GOVERNMENT TECHNICAL SCHOOLS WORKSHOP:AUTO-MECHANIC W/SHOP, WELDING AND FABRICATION W/SHOP , CARPENTRY AND JOINERY W/SHOP AND OTHERS	051700100100 - MINISTRY OF EDUCATION	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	80,000,000	80,000,000	-	100,000,000	-
RENOVATION OF ECWA SECONDARY SCHOOL, MOPA	051700100100 - MINISTRY OF EDUCATION	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12231300 - MOPA-AMURO	20,000,000	20,000,000	-	20,000,000	-
RENOVATION OF PUBLIC PRIMARY SCHOOL IN ISANLU	051700100100 - MINISTRY OF EDUCATION	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12232000 - YAGBA EAST	20,000,000	20,000,000	-	20,000,000	-
RENOVATION OF GOVERNMENT SECONDARY SCHOOL (GSS) ABEJUKOLO	051700100100 - MINISTRY OF EDUCATION	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12221900 - OMALA	230,000,000	230,000,000	-	50,000,000	-
RENOVATION OF STATE LIBRARY COMPLEX / PROVISION OF READERS INFRASTRUCTURE AND BOOKS	051700100100 - MINISTRY OF EDUCATION	23030110 - REHABILITATION / REPAIRS - LIBRARIES	70981 - EDUCATION N.E.C	12231200 - LOKOJA	33,500,000	33,500,000	-	-	-
UPGRADING OF SCIENCE LABORATORY IN ALL SPECIAL SCIENCE SECONDARY SCHOOLS ACROSS THE STATE	051700100100 - MINISTRY OF EDUCATION	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	65,000,000	65,000,000	-	65,000,000	-
DISINFECTANT FOR SCHOOLS, MOTORIZED BOREHOLE FOR WATER SUPPLY IN SCHOOLS AND ADVOCACY ON BACK TO SCHOOL	051700100100 - MINISTRY OF EDUCATION	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70981 - EDUCATION N.E.C	12231200 - LOKOJA	20,760,000	20,760,000	-	-	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



CONSTRUCTION OF VIP TOILETS AND SANITATION FOR SCHOOLS ACROSS THE STATE	051700100100 - MINISTRY OF EDUCATION	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	28,678,975	28,678,975	-	28,678,975	-
INFRARED THERMOMETER FOR TEMPERATURE READING AND FIRST AIDS KITS	051700100100 - MINISTRY OF EDUCATION	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	19,800,000	19,800,000	-	-	-
PROCUREMENT AND INSTALLATION OF CCTV CAMERA TO 3 SCHOOLS PER LGA IN THE STATE (4 CCTV CAMERA IN 63 SCHOOLS)	051700100100 - MINISTRY OF EDUCATION	23010132 - PURCHASE OF SECURITY GADGETS	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	10,000,000	10,000,000	-	25,200,000	-
ACQUISITION OF 15 PLOTS OF LAND FOR EDUCATION RESOURCE CENTRE	051700100100 - MINISTRY OF EDUCATION	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	50,000,000	50,000,000	-	30,000,000	-
GOVERNMENT INTERVENTION ON SCIENCE E-LIBRARY , CBT CENTRE(SIP)	051700100100 - MINISTRY OF EDUCATION	23010145 - PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	70981 - EDUCATION N.E.C	12231200 - LOKOJA	50,000,000	50,000,000	-	-	-
MATHS IMPROVEMENT PROJECT IN COLLABORATION WITH NATIONAL MATHEMATICAL CENTRE;TRAINING OF 21 MATHEMATICS TEACHERS AND 1,050 STUDENTS	051700100100 - MINISTRY OF EDUCATION	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	20,000,000	20,000,000	-	-	-
KOGI WIDE GOVERNOR'S ANNUAL ACADEMIC EXCELLENCE COMPETITION IN SECONDARY SCHOOLS ACROSS THE STATE	051700100100 - MINISTRY OF EDUCATION	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	10,000,000	10,000,000	-	-	-
UPGRADING OF FACILITIES AT EDUCATION MANAGEMENT INFORMATION SYSTEM UNIT (EMIS), MOE HEADQUARTERS	051700100100 - MINISTRY OF EDUCATION	23050102 - COMPUTER SOFTWARE ACQUISITION	70981 - EDUCATION N.E.C	12231200 - LOKOJA	15,000,000	15,000,000	-	16,000,000	-
PROCUREMENT OF SPORTS EQUIPMENT IN SCHOOLS -15 VOLLEYBALL COURTS, 15 BADMINTON COURTS, 15 LAWN TENNIS COURTS ,15 TABLE TENNIS BOARD	051700100100 - MINISTRY OF EDUCATION	23010126 - PURCHASE OF SPORTING / GAMING EQUIPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	20,000,000	20,000,000	-	30,000,000	-
ESTABLISHMENT OF 90 SCHOOL GARDENS ACROSS THE STATE	051700100100 - MINISTRY OF EDUCATION	23010101 - PURCHASE / ACQUISITION OF LAND	70981 - EDUCATION N.E.C	12231200 - LOKOJA	10,000,000	10,000,000	-	-	-
SCHOLARSHIP FOR 10 EDUCATION OFFICERS FOR FURTHER STUDIES AND EDUCATION RESEARCH WITHIN 1 YEAR	051700100100 - MINISTRY OF EDUCATION	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	50,000,000	50,000,000	-	-	-
RENOVATION,SINKING OF BOREHOLE AND PROVISION OF	051700100100 - MINISTRY OF EDUCATION	23020105 - CONSTRUCTION /	70981 - EDUCATION N.E.C	12231200 - LOKOJA	75,000,000	75,000,000	-	75,000,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



DESK IN GOVERNMENT GIRLS MODEL SECONDARY SCHOOL, OGBONICHA		PROVISION OF WATER FACILITIES							
PROVISION OF 2 LAPTOPS,1 PRINTER AND OTHER ACCESSORIES FOR EACH DEPARTMENT IN THE MINISTRY OF EDUCATION HEADQUARTER	051700100100 - MINISTRY OF EDUCATION	23010140 - PURCHASE OF OFFICE EQUIPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	10,000,000	10,000,000	-	30,000,000	-
GOVERNMENT INTERVENTION ON ICT PARK/HUB(SIP)	051700100100 - MINISTRY OF EDUCATION	23010145 - PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	70981 - EDUCATION N.E.C	12231200 - LOKOJA	30,000,000	30,000,000	-	-	-
ESTABLISHMENT OF ONE (1 NO.) PILOT ICT CENTRE IN ONE SECONDARY PER LOCAL GOVERNMENT	051700100100 - MINISTRY OF EDUCATION	23010113 - PURCHASE OF COMPUTERS	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	34,000,000	34,000,000	-	100,000,000	-
CONSTRUCTION OF ADDITIONAL OFFICE COMPLEX FOR MINISTRY OF EDUCATION AND RENOVATION OF THE UPSTAIR BLOCK	051700100100 - MINISTRY OF EDUCATION	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12231200 - LOKOJA	10,000,000	10,000,000	-	-	-
RESTRUCTURING OF THE GENERAL STORE AT THE MINISTRY OF EDUCATION HEADQUARTER	051700100100 - MINISTRY OF EDUCATION	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12231200 - LOKOJA	10,000,000	10,000,000	-	-	-
TRAINING FOR 1000 EDUCATION OFFICERS AND TEACHERS WITHIN 1 YEAR	051700100100 - MINISTRY OF EDUCATION	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	10,000,000	10,000,000	-	-	-
CONSTRUCTION OF BIO. TECH PRODUCTION PROJECT CENTRE FOR PRODUCTION OF SOAP, HAND SANITIZER AND OTHERS	051700100100 - MINISTRY OF EDUCATION	23020124 - CONSTRUCTION OF MARKETS/ PARKS	70981 - EDUCATION N.E.C	12231200 - LOKOJA	10,000,000	10,000,000	-	-	-
NUT .1. SBPS ESTABLISHMENT OF90 SCHOOL GARDEN ACROSS THE STATE WITH THE USE OF SIMPLE FARM TOOLS TO COMPLEMENT SCHOOL FEEDING PROGRAMME	051700100100 - MINISTRY OF EDUCATION	23040106 - PLANTING AND CULTIVATION	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	-	-	-	20,350,000	20,350,000
CONSTRUCTION OF CLASSROOMS IN SELECTED NUMBER OF SCHOOLS ACROSS THE STATE (AGILE PROJECT)	051700100100 - MINISTRY OF EDUCATION	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	-	-	-	30,616,282,000	-
RENOVATION OF CLASSROOMS IN SELECTED NUMBER OF SCHOOLS ACROSS THE STATE (AGILE PROJECT)	051700100100 - MINISTRY OF EDUCATION	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	-	-	-	28,022,380,421	-
CONSTRUCTION/ RENOVATION OF SCHOOL BUILDINGS/ SCHOOL FURNITURES/ BOREHOLE/ VIP TOILETS	051700200100 - STATE UNIVERSAL BASIC	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	12231200 - LOKOJA	7,200,000,000	3,200,000,000	2,065,816,575.10	7,200,000,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



	EDUCATION BOARD								
PROVISION OF VEHICLES FOR KOGI STATE POLYTECHNICS PRINCIPAL OFFICERS. (ONE PRADE VX JEEP, & FOUR[4] TOYOTA COROLLA LEATHER SEAT EXECUTIVE).	051701800100 - KOGI STATE POLYTECHNIC, LOKOJA	23010105 - PURCHASE OF MOTOR VEHICLES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	550,000,000	550,000,000	-	650,000,000	-
FAIRLY USED TOYOTA CAMRY FOR DEANS AND 19 DIRECTORS .	051701800100 - KOGI STATE POLYTECHNIC, LOKOJA	23010105 - PURCHASE OF MOTOR VEHICLES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	300,000,000	300,000,000	779,000	200,000,000	-
PURCHASE OF 25 NOS OF MODERN TABLES AND CHAIRS FOR REGISTRY AND BURSAR DEPARTMENT.	051701800100 - KOGI STATE POLYTECHNIC, LOKOJA	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	55,000,000	55,000,000	-	55,000,000	-
RESEARCH AND DEVELOPMENT FOR ALL SCIENCE STUDENTS	051701800100 - KOGI STATE POLYTECHNIC, LOKOJA	23050101 - RESEARCH AND DEVELOPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	77,000,000	77,000,000	-	77,000,000	-
PROVISION OF ADDITIONAL STRUCTURES/ PERIMETER FENCING INCLUDING SECURITY SURVELLENCE APPARATUS/ PEDESTRIAN BRIDGE AND MAINTENANCE OF EXISTING ONES AT THE KOGI STATE POLYTECHNIC LOKOJA	051701800100 - KOGI STATE POLYTECHNIC, LOKOJA	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	-	-	297,200	-	-
ESTABLISHMENT OF SCHOOL OF AGRICULTURAL ENGINEERING AT KOGI STATE POLYTECHNICS, LOKOJA.	051701800100 - KOGI STATE POLYTECHNIC, LOKOJA	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	77,000,000	77,000,000	-	-	-
CONSTRUCTION OF INTERNAL ROADS WITHIN THE POLYTECHNICS CAMPUS	051701800100 - KOGI STATE POLYTECHNIC, LOKOJA	23020114 - CONSTRUCTION / PROVISION OF ROADS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	550,000,000	550,000,000	-	300,000,000	-
CONSTRUCTION /PROVISION OF FENCING POLYTECHNIC BUILDINGS	051701800100 - KOGI STATE POLYTECHNIC, LOKOJA	23020129 - CONSTRUCTION/ PROVISION OF FENCING GOVERNMENT BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	55,000,000	55,000,000	10,449,503.89	55,000,000	-
RENOVATION OF POLYTECHNIC STAFF QUARTERS	051701800100 - KOGI STATE POLYTECHNIC, LOKOJA	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	20,000,000	20,000,000	-	20,000,000	-
REPLACEMENT AND REPOSITION OF ELECTRICAL POLES AND OTHER EQUIPMENT WITH POLYTECHNIC CAMPUS	051701800100 - KOGI STATE POLYTECHNIC, LOKOJA	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	12,500,000	12,500,000	-	12,500,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



CONSTRUCTION OF GUEST INN IN MAIN CAMPUS LOKOJA	051701800100 - KOGI STATE POLYTECHNIC, LOKOJA	23020128 - CONSTRUCTION/ PROVISION OF HOTEL BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	150,000,000	150,000,000	-	100,000,000	-
CONSTRUCTION/ EQUIPPING OF LABORATORIES FOR ENGINEERING COURSES IN KOGI STATE POLYTECHNIC, LOKOJA	051701800100 - KOGI STATE POLYTECHNIC, LOKOJA	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	28,900,000	28,900,000	-	28,000,000	-
CONSTRUCTION OF ICT BUILDING AT POLY CAMPUS	051701800100 - KOGI STATE POLYTECHNIC, LOKOJA	23020127 - CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURE S	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	360,000,000	360,000,000	-	100,000,000	-
PURCHASE OF 18NOS OFFICE HP COMPUTER LAPTOPS FOR VARIOUS OFFICES	051701800100 - KOGI STATE POLYTECHNIC, LOKOJA	23010113 - PURCHASE OF COMPUTERS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	25,000,000	25,000,000	-	25,000,000	-
PURCHASE OF 18NOS OFFICE HP LARSER JET COMPUTER PRINTERS FOR VARIOUS OFFICES	051701800100 - KOGI STATE POLYTECHNIC, LOKOJA	23010114 - PURCHASE OF COMPUTER PRINTERS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	20,000,000	20,000,000	240,000	20,000,000	-
PURCHASE OF 9NOS OFFICE PHOTOCOPYING MACHINES FOR VARIOUS OFFICES	051701800100 - KOGI STATE POLYTECHNIC, LOKOJA	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	25,000,000	25,000,000	-	25,000,000	-
PURCHASE OF 12NOS OFFICE SCANNERS FOR VARIOUS OFFICES	051701800100 - KOGI STATE POLYTECHNIC, LOKOJA	23010118 - PURCHASE OF SCANNERS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	10,000,000	10,000,000	-	15,000,000	-
PROCUREMENT AND INSTALLATION OF SECURITY GADGETS/ CCTV AT STRATEGIC LOCATIONS WITHIN POLYTECHNICS CAMPUS	051701800100 - KOGI STATE POLYTECHNIC, LOKOJA	23010128 - PURCHASE OF SECURITY EQUIPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	40,000,000	40,000,000	-	40,000,000	-
PROCUREMENT OF QUICK BOOK SOFTWARE ACQUISITION FOR VARIOUS ACCOUNTING WORK	051701800100 - KOGI STATE POLYTECHNIC, LOKOJA	23050102 - COMPUTER SOFTWARE ACQUISITION	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	18,000,000	18,000,000	-	25,000,000	-
PURCHASE/ REPLACEMENT OF SOME EQUIPMENT SUCH AS 20 NOS OF BEDS, APPARATUS ETC. AT POLYTECHNICS CLINIC	051701800100 - KOGI STATE POLYTECHNIC, LOKOJA	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	20,000,000	20,000,000	-	20,000,000	-
EXPANSION OF FACILITIES(LECTURE HALL) AT COLLEGE OF EDUCATION, ANKPA	051701900100 - COLLEGE OF EDUCATION, ANKPA	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION	12220300 - ANKPA	61,423,965	61,423,965	44,302,500	61,423,965	-
UPGRADING OF EXISTING WATER INFRASTRUCTURE AT COE ANKPA	051701900100 - COLLEGE OF EDUCATION, ANKPA	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70941 - FIRST STAGE OF TERTIARY EDUCATION	12220300 - ANKPA	-	50,000,000	-	-	-
REPAIRS OF GENERATOR/REPLACEMENT OF DAMAGE WIRES AT COE ANKPA	051701900100 - COLLEGE OF	23030102 - REHABILITATION /	70941 - FIRST STAGE OF TERTIARY EDUCATION	12220300 - ANKPA	-	5,000,000	-	-	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



	EDUCATION, ANKPA	REPAIRS - ELECTRICITY							
RENOVATION OF BLOCKS OF CLASSROOMS AT COE ANKPA	051701900100 - COLLEGE OF EDUCATION, ANKPA	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70941 - FIRST STAGE OF TERTIARY EDUCATION	12220300 - ANKPA	-	56,000,000	-	-	-
PROVISION OF SOLAR LIGHT AT COE ANKPA	051701900100 - COLLEGE OF EDUCATION, ANKPA	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	70941 - FIRST STAGE OF TERTIARY EDUCATION	12220300 - ANKPA	-	22,000,000	-	-	-
RENOVATION OF COE ANKPA PROVOST OFFICIAL LODGE	051701900100 - COLLEGE OF EDUCATION, ANKPA	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	70941 - FIRST STAGE OF TERTIARY EDUCATION	12220300 - ANKPA	-	10,000,000	-	-	-
PURCHASE OF OFFICIAL VEHICLE FOR COE ANKPA PROVOST (1NO OF PRADO JEEP AND BACKUP HILUX)	051701900100 - COLLEGE OF EDUCATION, ANKPA	23010105 - PURCHASE OF MOTOR VEHICLES	70941 - FIRST STAGE OF TERTIARY EDUCATION	12220300 - ANKPA	-	205,000,000	-	-	-
REHABILITATION OF 7 CLASS ROOMS	051702000100 - COLLEGE OF EDUCATION TECHNICAL, MOPA	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION	12231300 - MOPA-AMURO	7,250,000,000	1,250,000,000	-	500,000,000	-
CONSTRUCTION OF 2 STOREY BUILDINGS AS STAFF OFFICES WITH 100 OFFICES EACH	051702000100 - COLLEGE OF EDUCATION TECHNICAL, MOPA	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	12231300 - MOPA-AMURO	-	-	-	1,500,000,000	-
CONSTRUCTION OF 3 KILOMETERS INTERNAL ROADS	051702000100 - COLLEGE OF EDUCATION TECHNICAL, MOPA	23020114 - CONSTRUCTION / PROVISION OF ROADS	70941 - FIRST STAGE OF TERTIARY EDUCATION	12231300 - MOPA-AMURO	-	-	-	800,000,000	-
PROCUREMENT OF 1 32 SEATER COASTER BUS' AND 2 '18 SEATER BUSES' FOR STAFF AND STUDENTS	051702000100 - COLLEGE OF EDUCATION TECHNICAL, MOPA	23010108 - PURCHASE OF BUSES	70941 - FIRST STAGE OF TERTIARY EDUCATION	12231300 - MOPA-AMURO	-	-	-	145,000,000	-
PROCUREMENT OF 5 UTILITY VEHICLES FOR THE PROVOST AND MANAGEMENT STAFF	051702000100 - COLLEGE OF EDUCATION TECHNICAL, MOPA	23010105 - PURCHASE OF MOTOR VEHICLES	70941 - FIRST STAGE OF TERTIARY EDUCATION	12231300 - MOPA-AMURO	-	-	-	300,000,000	-
CONSTRUCTION OF A '2,000 CAPACITY STOREY BUILDING' FOR LIBRARY	051702000100 - COLLEGE OF EDUCATION TECHNICAL, MOPA	23020111 - CONSTRUCTION / PROVISION OF LIBRARIES	70941 - FIRST STAGE OF TERTIARY EDUCATION	12231300 - MOPA-AMURO	-	-	-	600,000,000	-
CONSTRUCTION OF 50 ROOMS (3-4 STUDENTS PER ROOM) FOR MALE STUDENTS AND 50 ROOMS (3-4 STUDENTS PER ROOM) FOR FEMALE STUDENTS HOSTELS	051702000100 - COLLEGE OF EDUCATION TECHNICAL, MOPA	23020131 - CONSTRUCTION /PROVISION OF HOSTEL BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	12231300 - MOPA-AMURO	-	-	-	1,000,000,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



CONSTRUCTION OF 50 BED CAPACITY COLLEGE CLINIC	051702000100 - COLLEGE OF EDUCATION TECHNICAL, MOPA	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70941 - FIRST STAGE OF TERTIARY EDUCATION	12231300 - MOPA-AMURO	-	-	-	250,000,000	-
CONSTRUCTION OF '100 STUDENTS CAPACITY' SCIENCE LABOURATORIES (PHYSICS, CHEMISTRY, BIOLOGY, INTEGRATED, AGRIC AND COMPUTER) AND '100 STUDENTS CAPACITY' TECHNICAL WORKSHOP FOR (AUTOMOBILE, BUILDING, WOODWORKS, ELECTRICAL ELECTRONICS AND METAL) ALSO, CONSTRUCTION OF 4 '500 STUDENTS CAPACITY LECTURE THEATRE', AND A '1,200 SEATER CAPACITY' AUDITORIUM.	051702000100 - COLLEGE OF EDUCATION TECHNICAL, MOPA	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION	12231300 - MOPA-AMURO	-	-	-	2,800,000,000	-
PURCHASE OF 2NOS VEHICLES (BURSARY & REGISTRY)	051702100100 - PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	23010105 - PURCHASE OF MOTOR VEHICLES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	40,000,000	40,000,000	-	170,000,000	-
PURCHASE OF 4NOS OF VEHICLE FOR DEANS OF FACULTY/PG SCHOOL	051702100100 - PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	23010105 - PURCHASE OF MOTOR VEHICLES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	120,000,000	120,000,000	-	250,000,000	-
ACCREDITATION OF COURSES AT KSU, ANYIGBA	051702100100 - PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	23050101 - RESEARCH AND DEVELOPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	200,000,000	200,000,000	165,148,236	-	-
INTERNATIONAL CONFERENCE (IFAC CAPACITY BUILDING)	051702100100 - PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	50,000,000	50,000,000	-	-	-
RENOVATION/ EXPANSION OF UNIVERSITY CLINIC	051702100100 - PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	-	-	-	30,000,000	-
REHABILITATION OF DANGANA HOSTEL BUILDING	051702100100 - PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	23030129 - REHABILITATION/ REPAIRS OF HOSTEL BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	170,000,000	170,000,000	29,032,000	210,000,000	-
RENOVATION OF PRINCIPAL OFFICIAL QUARTERS	051702100100 - PRINCE ABUBAKAR AUDU	23030101 - REHABILITATION / REPAIRS OF	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	-	-	-	120,000,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



	UNIVERSITY, ANYIGBA	RESIDENTIAL BUILDING							
DEVELOPMENT OF CONSULTANCY COMPLEX	051702100100 - PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	-	-	-	50,000,000	-
RENOVATION OF UNIVERSITY GUEST HOUSE	051702100100 - PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	100,000,000	100,000,000	9,980,000	110,000,000	-
CONSTRUCTION/ PROVISION OF SPORTING FACILITIES AT PAAU STADIUM, LOKOJA	051702100100 - PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	200,000,000	200,000,000	6,763,008.34	165,000,000	-
PURCHASE OF 4 NOS OF OFFICIAL VEHICLES FOR PRINCIPAL OFFICER	051702100100 - PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	23010105 - PURCHASE OF MOTOR VEHICLES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	-	-	-	45,000,000	-
RENOVATION OF PRINTING PRESS BUILDING	051702100100 - PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	23030127 - REHABILITATION/ REPAIRS- ICT INFRASTRUCTURE S	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	-	-	-	125,000,000	-
ROAD CONSTRUCTION/ REHABILITATION(KSU INTERNAL ROADS)	051702100100 - PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	23030113 - REHABILITATION / REPAIRS - ROADS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	200,000,000	200,000,000	-	50,000,000	-
RENOVATION OF CENTRAL STORES	051702100100 - PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	110,000,000	110,000,000	-	300,000,000	-
RENOVATION OF SENATE BUILDING(PAAU,ANYIGBA)	051702100100 - PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	105,000,000	105,000,000	-	-	-
RENOVATION OF VICE CHANCELLOR RESIDENT	051702100100 - PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	40,000,000	40,000,000	2,900,000	-	-
CONSTRUCTION OF MBBS STRUCTURES	051702100100 - PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	250,000,000	250,000,000	-	-	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



CONSTRUCTION OF KOGI STATE UNIVERSITY PERIMETER FENCING	051702100100 - PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	23020129 - CONSTRUCTION/ PROVISION OF FENCING GOVERNMENT BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	100,000,000	100,000,000	-	-	-
PURCHASE OF 40 SETS OF COMPUTERS	051702100100 - PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	23010113 - PURCHASE OF COMPUTERS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	150,000,000	150,000,000	4,890,000	-	-
CONSTRUCTION OF UNIVERSITY SECONDARY SCH(PAAU)	051702100100 - PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	-	-	-	100,000,000	-
INTERMEDIATE STAFF QUARTERS(20 BLOCKS @ 10M EACH)	051702100100 - PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	-	-	-	200,000,000	-
RENOVATIION OF PRINCIPAL OFFICERS QUARTER	051702100100 - PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	23030103 - REHABILITATION / REPAIRS - HOUSING	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	-	-	-	50,000,000	-
CONSTRUCTION OF MBBS HOSTEL AT THE TEACHING HOSPITAL	051702100100 - PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	-	-	-	200,000,000	-
PURCHASE OF 1NO TOYOTA COASTER BUS & 3NOS TOYOTA HIACE BUS	051702200100 - KOGI STATE UNIVERSITY, KABBA	23010108 - PURCHASE OF BUSES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	400,000,000	1,100,000,000	630,000,000	1,000,000,000	-
PURCHASE OF 10 TRICYCLES FOR THE UNIVERSITY LOCAL RUNNING	051702200100 - KOGI STATE UNIVERSITY, KABBA	23010146 - PURCHASE OF MOTOR CYCLES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	2,000,000,000	2,000,000,000	-	2,000,000,000	-
PURCHASE OF 5 NOS OF SECURITY OPERATIONAL MOTOR-CYCLES	051702200100 - KOGI STATE UNIVERSITY, KABBA	23010146 - PURCHASE OF MOTOR CYCLES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	20,000,000	20,000,000	-	20,000,000	-
CONSTRUCTION OF OFFICE BUILDING	051702200100 - KOGI STATE UNIVERSITY, KABBA	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	1,500,000,000	1,500,000,000	251,699,778.63	1,500,000,000	-
CONSTRUCTION OF UNIVERSITY AUDITORIUM	051702200100 - KOGI STATE UNIVERSITY, KABBA	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	1,000,000,000	1,000,000,000	-	1,000,000,000	-
CONSTRUCTION OF UNIVERSITY SENATE BUILDING.	051702200100 - KOGI STATE	23020107 - CONSTRUCTION /	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	2,500,000,000	500,000,000	-	1,000,000,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



	UNIVERSITY, KABBA	PROVISION OF PUBLIC SCHOOLS							
CONSTRUCTION OF UNIVERSITY LIBRARY	051702200100 - KOGI STATE UNIVERSITY, KABBA	23020111 - CONSTRUCTION / PROVISION OF LIBRARIES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	800,000,000	800,000,000	-	100,000,000	-
CONSTRUCTION OF UNIVERSITY ICT CENTER.	051702200100 - KOGI STATE UNIVERSITY, KABBA	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	1,100,000,000	1,100,000,000	-	1,000,000,000	-
CONSTRUCTION/ REHABILITATION OF UNIVERSITY CAMPUS ROAD NETWORK	051702200100 - KOGI STATE UNIVERSITY, KABBA	23020114 - CONSTRUCTION / PROVISION OF ROADS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	1,500,000,000	1,500,000,000	-	1,000,000,000	-
CONSTRUCTION/ MAINTENANCE OF STUDENT HOTELS (KSUK)	051702200100 - KOGI STATE UNIVERSITY, KABBA	23020131 - CONSTRUCTION /PROVISION OF HOSTEL BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	2,000,000,000	2,000,000,000	422,658,624.74	1,800,000,000	-
CONSTRUCTION OF FACULTY OF SCIENCE	051702200100 - KOGI STATE UNIVERSITY, KABBA	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	4,000,000,000	1,000,000,000	-	3,000,000,000	-
CONSTRUCTION OF STAFF QUARTERS (KSU)	051702200100 - KOGI STATE UNIVERSITY, KABBA	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	700,000,000	700,000,000	-	700,000,000	-
CONSTRUCTION AND EQUIPPING OF UNIVERSITY CLINIC (KSU)	051702200100 - KOGI STATE UNIVERSITY, KABBA	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	500,000,000	500,000,000	-	500,000,000	-
PROCUREMENT OF LABORATORY EQUIPMENT	051702200100 - KOGI STATE UNIVERSITY, KABBA	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	650,000,000	1,000,000,000	34,919,900	800,000,000	-
PURCHASE OF 2NOs OF COMPUTERS AND ACCESSORIES	051702200100 - KOGI STATE UNIVERSITY, KABBA	23010113 - PURCHASE OF COMPUTERS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	300,000,000	300,000,000	16,564,222.50	300,000,000	-
PROCUREMENT OF OFFICE FURNITURE (TABLES, CHAIRS)	051702200100 - KOGI STATE UNIVERSITY, KABBA	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	1,500,000,000	1,500,000,000	40,405,515	1,000,000,000	-
PURCHASE OF 10 NOs OF REFRIGERATORS AND AIR CONDITIONERS	051702200100 - KOGI STATE UNIVERSITY, KABBA	23010140 - PURCHASE OF OFFICE EQUIPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	25,000,000	25,000,000	496,980	80,000,000	-
PURCHASE OF A GENERATING SET PLUS INSTALLATION (500KVA)	051702200100 - KOGI STATE UNIVERSITY, KABBA	23010119 - PURCHASE OF POWER	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	200,000,000	200,000,000	165,429,087.50	300,000,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



		GENERATING SET/PLANT							
CONSTRUCTION PROVISION OF SPORTING FACILITY	051702200100 - KOGI STATE UNIVERSITY, KABBA	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	250,000,000	250,000,000	-	300,000,000	-
CONSTRUCTION PROVISION OF RECREATIONAL FACILITY	051702200100 - KOGI STATE UNIVERSITY, KABBA	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	60,000,000	60,000,000	2,000,000	-	-
PURCHASE AND INSTALLATION OF SECURITY GAGET/ CCTV AT STRATEGIC LOCATIONS WITHIN THE KOGI STATE UNIVERSITY, KABBA	051702200100 - KOGI STATE UNIVERSITY, KABBA	23010128 - PURCHASE OF SECURITY EQUIPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	250,000,000	250,000,000	-	350,000,000	-
RENOVATION OF BLOCKS OF CLASSROOMS	051702200100 - KOGI STATE UNIVERSITY, KABBA	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	-	400,000,000	-	300,000,000	-
RENOVATION/ REHABILITATION OF SCHOOLS AND PERIMETER FENCING ACROSS THE STATE (ALL LGA)	051702200100 - KOGI STATE UNIVERSITY, KABBA	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	-	-	6,749,555	-	-
DRILLING OF BOREHOLE	051702200100 - KOGI STATE UNIVERSITY, KABBA	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	-	-	-	50,000,000	-
PURCHASE OF 5NOS OF MOTOR VEHICLES (HILUX)	051702500100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	23010106 - PURCHASE OF VANS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	750,000,000	975,000,000	725,230,000	820,000,000	-
TRAINING AND RESEARCH FOR MANPOWER DEVELOPMENT	051702500100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	23050101 - RESEARCH AND DEVELOPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	150,000,000	90,000,000	200,000	75,500,000	-
CONSTRUCTION/ EQUIPPING OF ADMIN. BLOCK (CUSTECH)	051702500100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	1,800,000,000	1,800,000,000	5,474,500	500,000,000	-
CONSTRUCTION OF LECTURE HALLS & THEATERS	051702500100 - CONFLUENCE UNIVERSITY OF SCIENCE AND	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	1,200,000,000	1,097,000,000	-	500,000,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



	TECHNOLOGY (CUSTECH), OSARA								
CONSTRUCTION/ EQUIPPING STAFF QUARTERS (CUSTECH)	051702500100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	500,000,000	500,000,000	-	500,000,000	-
CONSTRUCTION/ EQUIPPING OF UNIVERSITY LIBRARY (CUSTECH)	051702500100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	23020111 - CONSTRUCTION / PROVISION OF LIBRARIES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	350,000,000	350,000,000	-	120,000,000	-
CONSTRUCTION/ EQUIPPING OF UNIVERSITY CLINIC (CUSTECH)	051702500100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	500,000,000	500,000,000	124,968,375.80	650,000,000	-
CONSTRUCTION/ MAINTENANCE OF STUDENT HOSTELS (CUSTECH)	051702500100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	23020131 - CONSTRUCTION /PROVISION OF HOSTEL BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	1,000,000,000	1,000,000,000	512,153,452.50	750,000,000	-
CONSTRUCTION/ EQUIPPING OF COLLEGE OF MEDICINE, FACULTY OF ENGINEERING, SENATE BUILDING AND FACULTY OF COMPUTING AND INFORMATION TECHNOLOGY (CUSTECH)	051702500100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	1,500,000,000	1,500,000,000	214,062,293	800,000,000	-
CONSTRUCTION/ PROVISION OF SPORTING FACILITIES (CUSTECH)	051702500100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	15,000,000	15,000,000	6,235,000	240,000,000	-
CONSTRUCTION/ PROVISION OF RECREATIONAL FACILITIES (CUSTECH)	051702500100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	10,000,000	10,000,000	-	15,000,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



CONSTRUCTION OF CUSTECH INTERNAL ROADS	051702500100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	23020114 - CONSTRUCTION / PROVISION OF ROADS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	2,500,000,000	2,500,000,000	727,940,444.85	700,000,000	-
REPLACEMENT / MAINTENANCE OF ELECTRICITY EQUIPMENT	051702500100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	100,000,000	50,000,000	-	50,000,000	-
PURCHASE AND INSTILLATION OF 2NOS OF TRANSFORMERS	051702500100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	23010144 - PURCHASE OF POWER INSTILLATION EQUIPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	1,200,000,000	1,200,000,000	2,859,500	350,000,000	-
CONSTRUCTION OF CHAIRS AND TABLES TO EQUIPMENT STUDENTS LECTURE HALLS	051702500100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	50,000,000	450,000,000	269,544,275.01	350,000,000	-
PROCUREMENT OF PLANT	051702500100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	23010119 - PURCHASE OF POWER GENERATING SET/PLANT	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	100,000,000	100,000,000	27,183,855	100,000,000	-
CONSTRUCTION/EQUIPPING OF FACULTY OF SCIENCE AND TECHNOLOGY EDUCATION (CUSTECH)	051702500100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	1,800,000,000	1,800,000,000	-	800,000,000	-
CONSTRUCTION/EQUIPPING OF CUSTECH BUSINESS VENTURE	051702500100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	50,000,000	50,000,000	-	80,000,000	-
CONSTRUCTION/EQUIPPING OF CUSTECH MICRO-FINANCE BANK	051702500100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	80,000,000	80,000,000	-	85,000,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



	(CUSTECH), OSARA								
CONSTRUCTION/EQUIPPING OF SCIENCE LABORATORIES	051702500100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	50,000,000	50,000,000	202,183,382.26	275,000,000	-
CONSTRUCTION/EQUIPPING OF CONVOCAION SQUARE (CUSTECH)	051702500100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	100,000,000	100,000,000	65,359,407.75	100,000,000	-
PURCHASE OF LIBRARY BOOKS & EQUIPMENT	051702500100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	50,000,000	50,000,000	17,412,190	75,000,000	-
CONSTRUCTION/PROVISION OF WATER FACILITIES (CUSTECH)	051702500100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	25,000,000	25,000,000	557,781,028	26,000,000	-
PROCUREMENT AND INSTALLATION OF SECURITY GADGETS (CCTV CAMERA)	051702500100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	23010132 - PURCHASE OF SECURITY GADGETS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	10,000,000	10,000,000	-	185,000,000	-
PURCHASE OF FIRE FIGHTING EQUIPMENT	051702500100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	100,000,000	100,000,000	-	45,000,000	-
PURCHASE OF 40 NOS OF COMPUTERS	051702500100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	23010113 - PURCHASE OF COMPUTERS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	55,000,000	555,000,000	381,723,360	400,000,000	-
PURCHASE OF 3 NOS OF PHOTOCOPYING MACHINES	051702500100 - CONFLUENCE UNIVERSITY OF	23010115 - PURCHASE OF	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	8,000,000	48,000,000	16,755,000	180,000,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



	SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	PHOTOCOPIING MACHINES							
PURCHASE OF 35 NOS OF LAPTOP COMPUTERS	051702500100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	23010113 - PURCHASE OF COMPUTERS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	52,500,000	52,500,000	15,545,000	40,500,000	-
CONSTRUCTION/EQUIPPING OF FACULTY OF AGRICULTURE	051702500100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	-	-	-	1,000,000,000	-
CONSTRUCTION/EQUIPPING OF CUSTECH ANIMAL FARM(AQUACULTURE FARMS,DAIRY FARMS & MIXED LIVESTOCK FARMS)	051702500100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	-	-	-	500,000,000	-
CONSTRUCTION/EQUIPPING OF CUSTECH CENTRAL STORE	051702500100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	-	-	-	800,000,000	-
CONSTRUCTION/EQUIPPING OF WORKS AND PHYSICAL PLANNING UNIT	051702500100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	-	-	-	500,000,000	-
ESTABLISHMENT OF FOUR NEW SCHOOLS	051705400100 - KOGI STATE SENIOR SECONDARY EDUCATION BOARD	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70922 - UPPER-SECONDARY EDUCATION	12231200 - LOKOJA	-	-	-	3,000,000,000	-
REHABILITATION OF SCHOOL BULILDINGS	051705400100 - KOGI STATE SENIOR SECONDARY EDUCATION BOARD	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70922 - UPPER-SECONDARY EDUCATION	12231200 - LOKOJA	-	-	-	1,000,000,000	-
PROVISIONS OF LEARNING INFRASTRUCTURE IN KOGI	051705400100 - KOGI STATE SENIOR	23010125 - PURCHASE OF	70922 - UPPER-SECONDARY EDUCATION	12231200 - LOKOJA	-	-	-	2,000,000,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



STATE SENIOR SECONDARY EDUCATION BOARD	SECONDARY EDUCATION BOARD	LIBRARY BOOKS & EQUIPMENT							
EMIS/ICT COMPUTER & COMPUTER ACCESSORIES	051705400100 - KOGI STATE SENIOR SECONDARY EDUCATION BOARD	23010113 - PURCHASE OF COMPUTERS	70922 - UPPER-SECONDARY EDUCATION	12231200 - LOKOJA	-	-	-	300,000,000	-
SCIENCE EXHIBITION, QUIZ, SPORTS COMPETITIONS	051705400100 - KOGI STATE SENIOR SECONDARY EDUCATION BOARD	23050101 - RESEARCH AND DEVELOPMENT	70922 - UPPER-SECONDARY EDUCATION	12231200 - LOKOJA	-	-	-	200,000,000	-
PLATFORM LICENSING, ACQUISITION OF HARD & SOFTWARES	051705400100 - KOGI STATE SENIOR SECONDARY EDUCATION BOARD	23050102 - COMPUTER SOFTWARE ACQUISITION	70922 - UPPER-SECONDARY EDUCATION	12231200 - LOKOJA	-	-	-	100,000,000	-
PURCHASE OF 4NOS OF VEHICLES FOR PRINCIPAL OFFICERS OF NIGERIA KOREA, LOKOJA	051706500100 - NIGERIA-KOREA FRIENDSHIP INSTITUTE	23010105 - PURCHASE OF MOTOR VEHICLES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	100,000,000	100,000,000	-	260,000,000	-
CONSTRUCTION OF ADMINISTRATION BLOCK AT NIGERIA KOREA FRIENDSHIP INSTITUTE	051706500100 - NIGERIA-KOREA FRIENDSHIP INSTITUTE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	67,800,000	67,800,000	-	92,600,000	-
CONSTRUCTION OF LIBRARY BLOCK AT NIGERIA KOREA INSTITUTE	051706500100 - NIGERIA-KOREA FRIENDSHIP INSTITUTE	23020111 - CONSTRUCTION / PROVISION OF LIBRARIES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	62,560,000	62,560,000	-	96,500,000	-
CONSTRUCTION OF 2 BLOCKS OF HOSTEL AT NIGERIA KOREA INSTITUTE	051706500100 - NIGERIA-KOREA FRIENDSHIP INSTITUTE	23020131 - CONSTRUCTION /PROVISION OF HOSTEL BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	196,850,200	196,850,200	-	460,900,000	-
CONSTRUCTION OF BLOCK OF CLINIC AT NIGERIA KOREA INSTITUTE	051706500100 - NIGERIA-KOREA FRIENDSHIP INSTITUTE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	32,100,500	32,100,500	-	65,900,000	-
CONSTRUCTION AND EQUIPPING OF ICT LABORATORY BLOCK	051706500100 - NIGERIA-KOREA FRIENDSHIP INSTITUTE	23020127 - CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURE S	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	286,900,310	286,900,310	-	286,900,310	-
CONSTRUCTION OF LECTURE HALL AT NIGERIA- KOREA FRIENDSHIP INSTITUTE	051706500100 - NIGERIA-KOREA FRIENDSHIP INSTITUTE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	80,600,000	80,600,000	-	80,600,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



CONSTRUCTION OF PERIMETER FENCING FOR NIGERIA- KOREA FRIENDSHIP INSTITUTE	051706500100 - NIGERIA-KOREA FRIENDSHIP INSTITUTE	23020129 - CONSTRUCTION/ PROVISION OF FENCING GOVERNMENT BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	134,900,900	134,900,900	-	185,000,000	-
PURCHASE OF LIBRARY BOOKS AND EQUIPMENT	051706500100 - NIGERIA-KOREA FRIENDSHIP INSTITUTE	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	86,400,000	86,400,000	-	86,500,000	-
CONNECTION OF NKFI ELECTRICITY TO NATIONAL GRADE	051706500100 - NIGERIA-KOREA FRIENDSHIP INSTITUTE	23020103 - PROVISION OF ELECTRICITY TO PUBLIC BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	26,800,800	26,800,800	-	45,600,000	-
SPECIALIZED HEALTH PROFESSIONAL TRAINING TO ENHANCE SKILLS DEVELOPMENT	052100100100 - MINISTRY OF HEALTH	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	12231200 - LOKOJA	10,000,000	10,000,000	-	-	-
PROCUREMENT OF 12 Nos OF AMBULANCES FOR THE STATE HOSPITALS	052100100100 - MINISTRY OF HEALTH	23010106 - PURCHASE OF VANS	70761 - HEALTH N.E.C.	12231200 - LOKOJA	100,000,000	100,000,000	-	100,000,000	-
RENOVATION OF PART OF MINISTRY OF HEALTH OFFICES AND KOSACA	052100100100 - MINISTRY OF HEALTH	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70761 - HEALTH N.E.C.	12231200 - LOKOJA	2,000,000	2,000,000	-	120,000,000	-
RENOVATION OF NPI OFFICE COMPLEX AND COLD CHAIN BUILDING AT LOKOJA.	052100100100 - MINISTRY OF HEALTH	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	2,000,000	2,000,000	-	2,000,000	-
CONSTRUCTION AND EQUIPING OF KOGI STATE HEALTH INSURANCE OFFICE COMPLEX	052100100100 - MINISTRY OF HEALTH	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	150,000,000	150,000,000	-	-	-
GOVERNMENT CONNECT ON HUMANITARIAN THROUGH CONSTRUCTION /RENOVATION OF VARIOUS HEALTH FACILITIES	052100100100 - MINISTRY OF HEALTH	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	500,000,000	500,000,000	-	-	-
REVITALIZATION OF SOME GENERAL AND COTTAGE HOSPITALS ONE PER LGA	052100100100 - MINISTRY OF HEALTH	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	500,000,000	500,000,000	-	1,000,000,000	-
CONSTRUCTION OF GENERAL HOSPITAL ICHEKE	052100100100 - MINISTRY OF HEALTH	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12221900 - OMALA	40,366,000	40,366,000	-	20,000,000	-
CONSTRUCTION OF 40 BED COTTAGE HOSPITAL ODU OBGUYAGA.	052100100100 - MINISTRY OF HEALTH	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12220500 - DEKINA	36,288,000	36,288,000	-	20,000,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



PROCUREMENT OF MEDICAL EQUIPMENT SUCH AS X-RAY MACHINE, ULTRASONOGRAPHY MACHINE, ETC FOR OTHER STATE HOSPITAL (APART FROM SPECIALIST AND ZONAL HOSPITAL)	052100100100 - MINISTRY OF HEALTH	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	12231200 - LOKOJA	60,000,000	60,000,000	-	300,000,000	-
RENOVATION OF MORTUARIES IN THE STATE (1 PER SENATORIAL DISTRICT)	052100100100 - MINISTRY OF HEALTH	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	12242200 - STATE WIDE	6,048,000	6,048,000	-	60,000,000	-
CONSTRUCTION OF PUBLIC HEALTH LABORATORY IN LOKOJA	052100100100 - MINISTRY OF HEALTH	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	12,700,800	12,700,800	-	300,000,000	-
RENOVATION OF CENTRAL MEDICAL STORES TO PHARMAGRADE WAREHOUSE	052100100100 - MINISTRY OF HEALTH	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	3,024,000	3,024,000	-	300,000,000	-
PROVISION OF INFRASTRUCTURE AND EQUIPMENT FOR ZONAL HOSPITALS AT ANKPA, IDAH, DEKINA AND OKENE (BD)	052100100100 - MINISTRY OF HEALTH	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	12242200 - STATE WIDE	100,000,000	100,000,000	-	-	-
EQUIPING OF KOGI STATE TEACHING HOSPITAL TEMPORARY SITE (ANYINBGA)	052100100100 - MINISTRY OF HEALTH	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	12231200 - LOKOJA	100,000,000	100,000,000	-	-	-
RENOVATION AND EQUIPING OF EYE HOSPITAL AND COTTAGE HOSPITAL	052100100100 - MINISTRY OF HEALTH	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	10,000,000	10,000,000	-	-	-
COMPLETION OF ON-GOING BUILDING PROJECT AT COLLEGE OF NURSING, OBANGEDE	052100100100 - MINISTRY OF HEALTH	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70761 - HEALTH N.E.C.	12211600 - OKEHI	10,000,000	10,000,000	-	150,000,000	-
COMPLETION OF ON-GOING BUILDING PROJECT AT COLLEGE OF HEALTH SCIENCES AND TECHNOLOGY, IDAH	052100100100 - MINISTRY OF HEALTH	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12220700 - IDAH	60,480,000	60,480,000	-	150,000,000	-
ESTABLISHMENT OF HEALTH CARE PLUS CENTRE	052100100100 - MINISTRY OF HEALTH	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	100,000,000	100,000,000	-	-	-
ESTABLISHMENT OF STATE DIGITAL HEALTH INITIATIVE	052100100100 - MINISTRY OF HEALTH	23020106 - CONSTRUCTION / PROVISION OF	70761 - HEALTH N.E.C.	12231200 - LOKOJA	90,720,000	90,720,000	-	150,000,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



		HOSPITALS / HEALTH CENTRES							
UPGRADE AND REMODELLING OF SELECTED HOSPITAL ACROSS THE STATE	052100100100 - MINISTRY OF HEALTH	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	10,000,000	10,000,000	-	-	-
UPGRADING OF 3 PRIMARY HEALTH CARE CENTRES TO COTTAGE HOSPITALS (ONE PER SENATORIAL DISTRICT)	052100100100 - MINISTRY OF HEALTH	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	30,000,000	30,000,000	-	-	-
CONSTRUCTION OF CENTRAL REFERENCE HOSPITAL, OKENE	052100100100 - MINISTRY OF HEALTH	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	600,000,000	600,000,000	-	-	-
RENOVATION AND REMODELING OF KOGI STATE SPECIALIST HOSPITAL , LOKOJA	052100100100 - MINISTRY OF HEALTH	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	700,000,000	700,000,000	112,528,500.87	200,000,000	-
UPGRADE OF PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL TO STANDARD	052100100100 - MINISTRY OF HEALTH	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	100,000,000	500,000,000	151,930,469.96	-	-
CONSTRUCTION OF COMPREHENSIVE HEALTH CENTRE, MOPA	052100100100 - MINISTRY OF HEALTH	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	100,000,000	100,000,000	-	-	-
ESTABLISHMENT AND EQUIPMENT OF MINI DRUGS MANUFACTURING UNIT	052100100100 - MINISTRY OF HEALTH	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	12231200 - LOKOJA	30,000,000	30,000,000	-	-	-
ESTABLISHMENT OF DRUG CONTROL PROGRAM CENTRE	052100100100 - MINISTRY OF HEALTH	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	12231200 - LOKOJA	6,048,000	6,048,000	-	-	-
ESTERBLISHMENT OF CANCER CONTROL CENTRE	052100100100 - MINISTRY OF HEALTH	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	50,000,000	50,000,000	-	-	-
CONSTRUCTION OF 4 NEW COTTAGE HOSPITAL (OBAJANA,GEREGU AND CHRUSHER)	052100100100 - MINISTRY OF HEALTH	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	300,000,000	300,000,000	-	-	-
RENOVATION OF ULTRAL MODERN GENERAL HOSPITALS (GEGU BEKI, BADOKO AND ISANLU)	052100100100 - MINISTRY OF HEALTH	23030105 - REHABILITATION / REPAIRS -	70761 - HEALTH N.E.C.	12242200 - STATE WIDE	1,000,000,000	1,000,000,000	-	150,000,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



		HOSPITAL / HEALTH CENTRES							
CONSTRUCTION OF COTTAGE HOSPITAL ZANGO DAJI	052100100100 - MINISTRY OF HEALTH	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12210100 - ADAVI	50,000,000	50,000,000	-	50,000,000	-
CONSTRUCTION OF COTTAGE HOSPITAL AGBAJA	052100100100 - MINISTRY OF HEALTH	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	50,000,000	50,000,000	-	-	-
CONSTRUCTION OF COTTAGE HOSPITAL AIYETEJU AGBAJOGUN AMURO	052100100100 - MINISTRY OF HEALTH	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	50,000,000	50,000,000	-	-	-
CONSTRUCTION OF COTTAGE HOSPITAL KUPA	052100100100 - MINISTRY OF HEALTH	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	50,000,000	50,000,000	-	-	-
PROCUREMENT AND INSTALLATION OF ENERGY (SOLAR) IN SELECTED HOSPITALS	052100100100 - MINISTRY OF HEALTH	23010144 - PURCHASE OF POWER INSTILLATION EQUIPMENT	70761 - HEALTH N.E.C.	12231200 - LOKOJA	6,048,000	6,048,000	-	50,000,000	-
PROCUREMENT OF DRUGS AND HEALTH EQUIPMENT LIKE PH METERS,HOT PLATES, LIGHT MICROSCOPEETC TO BE DISTRIBUTED TO STATE HOSPITALS (STATE MEDICAL STORE)	052100100100 - MINISTRY OF HEALTH	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	12231200 - LOKOJA	50,000,000	50,000,000	-	-	-
HEALTH SYSTEM RESEARCH FOR THE DEVELOPMENT OF HEALTH STAFF IN THE STATE	052100100100 - MINISTRY OF HEALTH	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	12242200 - STATE WIDE	3,024,000	3,024,000	-	3,024,000	-
ESTABLISHMENT OF MERGENCY MEDICAL SERVICES /TRAUMA CENTRE	052100100100 - MINISTRY OF HEALTH	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	48,384,000	48,384,000	-	-	-
ESTABLISHMENT OF EMERGENCY PREPAREDNESS RESPONSE (EPR) CENTRE	052100100100 - MINISTRY OF HEALTH	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	9,072,000	9,072,000	-	-	-
ESTABLISHMENT OF FOUR (4) BLOOD BANKS ONE PER SENATORIAL DISTRICT AND LOKOJA	052100100100 - MINISTRY OF HEALTH	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	12242200 - STATE WIDE	18,144,000	18,144,000	-	80,000,000	-
PURCAHSE OF 3NOs OF INCENERATOR	052100100100 - MINISTRY OF HEALTH	23010122 - PURCHASE OF	70761 - HEALTH N.E.C.	12231200 - LOKOJA	27,216,000	27,216,000	-	27,216,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



		HEALTH / MEDICAL EQUIPMENT							
HEALTH MANAGEMENT INFORMATION SYSTEM EQUIPMENT SUCH AS LAPTOPS, PRINTERS AND ICT EQUIPMENT/STATE HEALTH DATA BANK	052100100100 - MINISTRY OF HEALTH	23010145 - PURCHASE OF ICT INSTALLATION TOOLS/ MATERIALS	70761 - HEALTH N.E.C.	12231200 - LOKOJA	5,000,000	35,000,000	32,055,767	35,000,000	-
STATE PHARMACEUTICAL MANUFACTURING OUTFIT AND RECAPITALISATION OF SDSS	052100100100 - MINISTRY OF HEALTH	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	12231200 - LOKOJA	50,000,000	50,000,000	-	-	-
REFURBISHMENT OF 12 Nos OF AMBULANCES FOR THE STATE HOSPITALS	052100100100 - MINISTRY OF HEALTH	23010106 - PURCHASE OF VANS	70761 - HEALTH N.E.C.	12242200 - STATE WIDE	-	-	-	50,000,000	-
PROCUREMENT OF OPERATIONAL VEHICLES FOR DRUGS MANAGEMENT AGENCY (DMSMA)	052100100100 - MINISTRY OF HEALTH	23010105 - PURCHASE OF MOTOR VEHICLES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	-	-	-	200,000,000	-
COMPLETION OF ON-GOING BUILDING BLOCK AT PAAUTH ANYIGBA	052100100100 - MINISTRY OF HEALTH	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12220500 - DEKINA	-	-	-	250,000,000	-
PROCUREMENT OF MEDICAL EQUIPMENT FOR PAAUTH ANYIGBA	052100100100 - MINISTRY OF HEALTH	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	12220500 - DEKINA	-	-	-	300,000,000	-
CONSTRUCTION OF STUDENTS AND STAFF QUARTERS AT PAAUTH	052100100100 - MINISTRY OF HEALTH	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70761 - HEALTH N.E.C.	12220500 - DEKINA	-	-	-	450,000,000	-
CONSTRUCTION OF RESIDENTIAL QUARTERS FOR STAFF OF SPECIALIST HOSPITAL, LOKOJA	052100100100 - MINISTRY OF HEALTH	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70761 - HEALTH N.E.C.	12231200 - LOKOJA	-	-	-	500,000,000	-
PROCUREMENT OF ADDITIONAL MEDICAL EQUIPMENT FOR SPECIALIST HOSPITAL, LOKOJA	052100100100 - MINISTRY OF HEALTH	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	12231200 - LOKOJA	-	-	-	150,000,000	-
PROCUREMENT OF ADDITIONAL MEDICAL EQUIPMENT FOR ULTRAL MODERN GENERAL HOSPITALS (GEGU BEKI, BADOKO, IDAH AND ISANLU)	052100100100 - MINISTRY OF HEALTH	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	12242200 - STATE WIDE	-	-	-	150,000,000	-
PROCUREMENT OF OFFICE FURNITURE FOR HEALTH MDAs (MOH, HMB, DMSMA & KOSACA)	052100100100 - MINISTRY OF HEALTH	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70761 - HEALTH N.E.C.	12242200 - STATE WIDE	-	-	-	300,000,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



CONSTRUCTION OF STATE EMERGENCY MEDICAL SERVICES AND AMBULANCE SYSTEM OFFICE IN MOH	052100100100 - MINISTRY OF HEALTH	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	-	-	-	250,000,000	-
PROCUREMENT OF PERMANENT OFFICE ACCOMODITY FOR THE AGENCY	052100200100 - KOGI STATE HEALTH INSURANCE AGENCY	23010102 - PURCHASE OF OFFICE BUILDINGS	70741 - PUBLIC HEALTH SERVICES	12231200 - LOKOJA	-	950,000,000	-	-	-
PROCUREMENT OF OPERATIONAL VEHICLES FOR THE AGENCY	052100200100 - KOGI STATE HEALTH INSURANCE AGENCY	23010105 - PURCHASE OF MOTOR VEHICLES	70741 - PUBLIC HEALTH SERVICES	12231200 - LOKOJA	-	350,000,000	-	200,000,000	-
CONSTRUCTION FURNISHING OF KOGI STATE HEALTH INSURANCE OFFICE BUILDING	052100300100 - PRIMARY HEALTHCARE DEVELOPMENT AGENCY	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70741 - PUBLIC HEALTH SERVICES	12231200 - LOKOJA	234,950,899	234,950,899	-	400,000,000	-
NUT 3HRN. BUILD CAPACITY (TRAINING) OF 3 HEALTHCARE PROVIDERS ON THE USE OF READY- TO- USE THERAPEUTIC FOOD (RUTF) FOR THE TREATMENT OF SAM AND MALNUTRITION	052100300100 - PRIMARY HEALTHCARE DEVELOPMENT AGENCY	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	12231200 - LOKOJA	710,000	710,000	-	-	-
NUT 3SBCC. PROVIDE EDUCATION (CAPACITY BUILDING) TO THE GENERAL PUBLIC ON RISK FACTORS AND INCREASE SERVICES FOR DIET RELATED NON- COMMUNICABLE DISEASES (DRNCD) AT HEALTH FACILITIES	052100300100 - PRIMARY HEALTHCARE DEVELOPMENT AGENCY	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	12231200 - LOKOJA	6,790,000	6,790,000	-	-	-
NUT 3HRN. BUILD CAPACITY OF 60 NOs OF HEALTH CARE PROVIDERS ON MANAGEMENT OF SEVERE ACUTE MALNUTRITION (SAM, IMAM, CMAM, SC, ITP) AS A MINIMUM PACKAGE OF MNCH SERVICES;	052100300100 - PRIMARY HEALTHCARE DEVELOPMENT AGENCY	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	12231200 - LOKOJA	7,900,000	7,900,000	-	-	-
NUT 3FSCP. CONDUCT NUTRITION AND CONSUMER EDUCATION ON IMPROVED FOOD QUALITY AND SAFETY IN THE STATE	052100300100 - PRIMARY HEALTHCARE DEVELOPMENT AGENCY	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	12231200 - LOKOJA	3,780,000	3,780,000	-	-	-
RENOVATION OF 111 PRIMARY HEALTH CARE CENTRES IN THE THREE SENATORIAL DISTRICT	052100300100 - PRIMARY HEALTHCARE DEVELOPMENT AGENCY	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	12231200 - LOKOJA	300,000,000	300,000,000	-	8,400,000,000	-
ESTABLISHMENT OF STATE EMMERGENCY ROUTINE	052100300100 - PRIMARY	23010122 - PURCHASE OF	70741 - PUBLIC HEALTH SERVICES	12231200 - LOKOJA	60,000,000	60,000,000	60,000,000	60,000,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



IMMUNIZATION COORDINATING CENTRE (SERICC)	HEALTHCARE DEVELOPMENT AGENCY	HEALTH / MEDICAL EQUIPMENT							
VACCINE COLD CHAIN STORE MAINTENANCE	052100300100 - PRIMARY HEALTHCARE DEVELOPMENT AGENCY	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	12231200 - LOKOJA	10,000,000	10,000,000	-	10,000,000	-
NUT.2.MIYCN.TO PROMOTE THE ESTABLISHMENT OF BABY FRIENDLY CENTERS IN HEALTH FACILITIES AND PUBLIC PLACES.	052100300100 - PRIMARY HEALTHCARE DEVELOPMENT AGENCY	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	12242200 - STATE WIDE	-	-	-	71,343,400	71,343,400
NUT.3.ME.TO PROCURE EQUIPMENTS FOR MONITORING OF GROWTH AND PROMOTION AT HEALTH FACILITIES .(MUAC TAPE, ADULT & INFANT WEIGHING SCALE, HEIGHTOMETER,TAPE RULE)	052100300100 - PRIMARY HEALTHCARE DEVELOPMENT AGENCY	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	12242200 - STATE WIDE	-	-	-	30,711,501	30,711,501
PROCUREMENT AND REFURBISHMENT OF 10 NOs OF AMBULANCES FOR THE STATE HOSPITALS	052102600100 - PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA	23010106 - PURCHASE OF VANS	70732 - SPECIALIZED HOSPITAL SERVICES	12220500 - DEKINA	70,000,000	70,000,000	-	335,000,000	-
PROCUREMENT OF HEALTH EQUIPMENT FOR ACCREDITATION OF TRAINING AT KSUTH ANYIGBA	052102600100 - PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA	23050101 - RESEARCH AND DEVELOPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12220500 - DEKINA	10,000,000	10,000,000	-	335,000,000	-
UPGRADING AND EQUIPPING OF TEACHING HOSPITAL 'S TEMPORARY SITE.	052102600100 - PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70732 - SPECIALIZED HOSPITAL SERVICES	12220500 - DEKINA	30,000,000	30,000,000	-	50,447,500	-
PROVISION OF BASIC MEDICAL EQUIPMENT FOR TRAINING	052102600100 - PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12220500 - DEKINA	30,000,000	30,000,000	-	400,000,000	-
PROCUREMENT OF 2 NOs OF PHYSIOTHERAPY MACHINES	052102600100 - PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12220500 - DEKINA	5,000,000	5,000,000	-	150,000,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



	HOSPITAL, ANYIGBA								
RENOVATION/ PERIMETER FENCING OF THE HOSPITAL	052102600100 - PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA	23030130 - REHABILITATION/ REPAIRS OF FENCE FOR GOVERNMENT BUILDINGS	70732 - SPECIALIZED HOSPITAL SERVICES	12220500 - DEKINA	25,000,000	25,000,000	-	10,000,000	-
PROCUREMENT AND INSTALLATION OF SOLAR ENERGY	052102600100 - PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA	23010144 - PURCHASE OF POWER INSTILLATION EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12220500 - DEKINA	-	-	-	50,000,000	-
CONSRUCTION AND EQUIPING OF THE HOSPITAL	052102600100 - PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70732 - SPECIALIZED HOSPITAL SERVICES	12220500 - DEKINA	-	-	-	380,000,000	-
CONSTRUCTION OF STUDENT HOSTELS	052102600100 - PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA	23020128 - CONSTRUCTION/ PROVISION OF HOTEL BUILDINGS	70732 - SPECIALIZED HOSPITAL SERVICES	12220500 - DEKINA	-	-	-	300,000,000	-
RENOVATION OF PERIMETER FENCING OF THE HOSPITAL	052102600100 - PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA	23020129 - CONSTRUCTION/ PROVISION OF FENCING GOVERNMENT BUILDINGS	70732 - SPECIALIZED HOSPITAL SERVICES	12220500 - DEKINA	-	-	-	150,000,000	-
DIGITALIZATION AND NETWORKING OF HOSPITAL	052102600100 - PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA	23050102 - COMPUTER SOFTWARE ACQUISITION	70732 - SPECIALIZED HOSPITAL SERVICES	12220500 - DEKINA	-	-	-	300,000,000	-
STAFF EVALUATION, VERIFICATION AND VALIDATION	052102600100 - PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA	23050103 - MONITORING AND EVALUATION	70732 - SPECIALIZED HOSPITAL SERVICES	12220500 - DEKINA	-	-	-	214,604,000	-
PROVISION OF 10 NOs OF OXYGEN PLANT	052102700100 - KOGI STATE SPECIALIST	23010122 - PURCHASE OF	70732 - SPECIALIZED HOSPITAL SERVICES	12231200 - LOKOJA	50,000,000	50,000,000	-	50,000,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



	HOSPITAL, LOKOJA	HEALTH / MEDICAL EQUIPMENT							
PROCUREMENT OF VENTILATOR MACHINES	052102700100 - KOGI STATE SPECIALIST HOSPITAL, LOKOJA	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12231200 - LOKOJA	-	-	-	40,000,000	-
PROCUREMENT OF PHYSIOTHERAPY MACHINES	052102700100 - KOGI STATE SPECIALIST HOSPITAL, LOKOJA	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12231200 - LOKOJA	-	-	-	10,000,000	-
PROVISION OF INCUBATOR MACHINES	052102700100 - KOGI STATE SPECIALIST HOSPITAL, LOKOJA	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12231200 - LOKOJA	-	-	-	6,000,000	-
PURCHASE AND INSTALLATION OF ELECTRONIC MEDICAL RECORDS SYSTEM AND HARDWARE	052102700100 - KOGI STATE SPECIALIST HOSPITAL, LOKOJA	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12231200 - LOKOJA	20,000,000	20,000,000	-	64,400,000	-
EXPANSION OF EXISTING MORGUE	052102700100 - KOGI STATE SPECIALIST HOSPITAL, LOKOJA	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12231200 - LOKOJA	26,000,000	26,000,000	-	26,000,000	-
PURCHASE OF 1NO OF TOYOTA LAND CRUISER	052102700100 - KOGI STATE SPECIALIST HOSPITAL, LOKOJA	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12231200 - LOKOJA	40,000,000	40,000,000	-	100,000,000	-
CONSTRUCTION OF OUTPATIENTCLINIC COMPLEX GENERAL,SURGICAL,PAEDIATRIC S MEDICAL AND DIALYSIS COMPLEX. RENOVATION OF THE HOSPITAL ROOF. CREATION OF SIDE LAB.	052102700100 - KOGI STATE SPECIALIST HOSPITAL, LOKOJA	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70732 - SPECIALIZED HOSPITAL SERVICES	12231100 - KOGI	-	-	-	631,750,000	-
PROVISION OF 10 NO. OXYGEN CONCENTRATOR	052102700100 - KOGI STATE SPECIALIST HOSPITAL, LOKOJA	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70732 - SPECIALIZED HOSPITAL SERVICES	12231100 - KOGI	-	-	-	3,850,000	-
PROVISION OF DIATHERMY MACHINE	052102700100 - KOGI STATE SPECIALIST HOSPITAL, LOKOJA	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70732 - SPECIALIZED HOSPITAL SERVICES	12231100 - KOGI	-	-	-	13,300,000	-
PROVISION OF DIALYSIS BED	052102700100 - KOGI STATE SPECIALIST HOSPITAL, LOKOJA	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70732 - SPECIALIZED HOSPITAL SERVICES	12231100 - KOGI	-	-	-	3,000,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



PROVISION OF 10 NO. SUCTIONING MACHINE	052102700100 - KOGI STATE SPECIALIST HOSPITAL, LOKOJA	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70732 - SPECIALIZED HOSPITAL SERVICES	12231100 - KOGI	-	-	-	2,240,000	-
PROVISION OF 2 NO. RADIANT WARMER MACHINE	052102700100 - KOGI STATE SPECIALIST HOSPITAL, LOKOJA	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12231100 - KOGI	-	-	-	3,080,000	-
PROVISION OF PHOTOTHERAPY MACHINES	052102700100 - KOGI STATE SPECIALIST HOSPITAL, LOKOJA	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12231100 - KOGI	-	-	-	1,396,500	-
PROVISION OF ENDOSCOPIC MACHINE	052102700100 - KOGI STATE SPECIALIST HOSPITAL, LOKOJA	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12231100 - KOGI	-	-	-	21,000,000	-
PROVISION OF ENT EQUIPMENT	052102700100 - KOGI STATE SPECIALIST HOSPITAL, LOKOJA	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12231100 - KOGI	-	-	-	60,000,000	-
PROVISION OF ORTHOPEDIC EQUIPMENT	052102700100 - KOGI STATE SPECIALIST HOSPITAL, LOKOJA	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12231100 - KOGI	-	-	-	39,376,400	-
PROVISION OF OPHTHALMOLOGY EQUIPMENT	052102700100 - KOGI STATE SPECIALIST HOSPITAL, LOKOJA	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12231100 - KOGI	-	-	-	38,500,000	-
UPGRADE OF ELECTRONIC MEDICAL RECORDS SYSTEM AND HARDWARE	052102700100 - KOGI STATE SPECIALIST HOSPITAL, LOKOJA	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12242200 - STATE WIDE	-	-	-	64,400,000	-
EXPANSION OF EXISTING MORGUE	052102700100 - KOGI STATE SPECIALIST HOSPITAL, LOKOJA	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70732 - SPECIALIZED HOSPITAL SERVICES	12242200 - STATE WIDE	-	-	-	26,000,000	-
PURCHASE OF UTILITY VEHICLES (2 TOYOTA HILUX)	052102700100 - KOGI STATE SPECIALIST HOSPITAL, LOKOJA	23010105 - PURCHASE OF MOTOR VEHICLES	70732 - SPECIALIZED HOSPITAL SERVICES	12242200 - STATE WIDE	-	-	-	100,000,000	-
PURCHASE OF 3 NOS. TOYOTA CAMRY (CMAC, ADMIN AND ACCOUNT)	052102700100 - KOGI STATE SPECIALIST	23010105 - PURCHASE OF MOTOR VEHICLES	70732 - SPECIALIZED HOSPITAL SERVICES	12242200 - STATE WIDE	-	-	-	30,000,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



	HOSPITAL, LOKOJA								
PURCHASE OF TOYOTA LAND CRUISER	052102700100 - KOGI STATE SPECIALIST HOSPITAL, LOKOJA	23010105 - PURCHASE OF MOTOR VEHICLES	70732 - SPECIALIZED HOSPITAL SERVICES	12242200 - STATE WIDE	-	-	-	100,000,000	-
CONSTRUCTION AND EQUIPPING OF ADMINISTRATIVE BLOCK	052102800100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70732 - SPECIALIZED HOSPITAL SERVICES	12211700 - OKENE	1,200,000,000	1,000,000,000	-	350,000,000	-
CONSTRUCTION AND EQUIPPING OF HOUSE OFFICER'S QUARTERS	052102800100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70732 - SPECIALIZED HOSPITAL SERVICES	12211700 - OKENE	1,000,000,000	1,000,000,000	-	700,000,000	-
CONSTRUCTION AND EQUIPPING OF CMD QUARTERS	052102800100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70732 - SPECIALIZED HOSPITAL SERVICES	12211700 - OKENE	250,000,000	250,000,000	-	500,000,000	-
CONSTRUCTION AND EQUIPPING OF BLOCKS OF FLATS FOR MEDICAL DOCTORS	052102800100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70732 - SPECIALIZED HOSPITAL SERVICES	12211700 - OKENE	1,200,000,000	1,200,000,000	354,530,525.90	300,000,000	-
CONSTRUCTION AND EQUIPPING OF FLATS FOR CONSULTANT DOCTORS	052102800100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70732 - SPECIALIZED HOSPITAL SERVICES	12211700 - OKENE	1,200,000,000	1,200,000,000	-	1,500,000,000	-
CONSTRUCTION AND EQUIPPING OF FLATS FOR STAFF	052102800100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70732 - SPECIALIZED HOSPITAL SERVICES	12211700 - OKENE	2,400,000,000	1,900,000,000	-	-	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



	HOSPITAL, OKENE								
CONSTRUCTION AND EQUIPPING OF HOSPITAL MORTUARY	052102800100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70732 - SPECIALIZED HOSPITAL SERVICES	12211700 - OKENE	90,000,000	90,000,000	-	-	-
CONSTRUCTION AND EQUIPPING OF LAUNDRY DEPARTMENT	052102800100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70732 - SPECIALIZED HOSPITAL SERVICES	12211700 - OKENE	90,000,000	90,000,000	-	200,000,000	-
CONSTRUCTION AND EQUIPPING OF CENTRAL AND STORE STERILIZATION DEPARTMENT	052102800100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70732 - SPECIALIZED HOSPITAL SERVICES	12211700 - OKENE	100,000,000	100,000,000	-	-	-
CONSTRUCTION AND EQUIPPING OF MEDICAL STUDENTS/NURSES HOSTELS	052102800100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE	23020131 - CONSTRUCTION /PROVISION OF HOSTEL BUILDINGS	70732 - SPECIALIZED HOSPITAL SERVICES	12211700 - OKENE	1,400,000,000	1,400,000,000	1,104,082,984.40	1,500,000,000	-
COMPLETION AND RENOVATION OF WORK OF THE OLD HOSPITAL BUILDINGS	052102800100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70732 - SPECIALIZED HOSPITAL SERVICES	12211700 - OKENE	700,000,000	350,000,000	-	500,000,000	-
PROCUREMENT OF RADIOLOGICAL EQUIPMENT	052102800100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12211700 - OKENE	-	200,000,000	43,502,400	500,000,000	-
PROCUREMENT AND DELIVERY OF MOTOR VEHICLES	052102800100 - CONFLUENCE UNIVERSITY OF SCIENCE AND	23010105 - PURCHASE OF MOTOR VEHICLES	70732 - SPECIALIZED HOSPITAL SERVICES	12211700 - OKENE	-	350,000,000	19,950,000	-	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



	TECHNOLOGY TEACHING HOSPITAL, OKENE								
PROCUREMENT OF 1No. INCINERATOR AND WET SCRUBBER	052102800100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12211700 - OKEHI	-	500,000,000	-	-	-
CONSTRUCTION AND EQUIPPING OF CONSULTING ROOMS	052102800100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70732 - SPECIALIZED HOSPITAL SERVICES	12211600 - OKEHI	-	-	-	500,000,000	-
CONSTRUCTION AND EQUIPING OF INCINERATOR/WELD SCRUBBER	052102800100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70732 - SPECIALIZED HOSPITAL SERVICES	12211600 - OKEHI	-	-	-	500,000,000	-
PROCUREMENT OF 50NOS COMPUTER LAPTOPS, DESKTOPS	052102800100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE	23010113 - PURCHASE OF COMPUTERS	70732 - SPECIALIZED HOSPITAL SERVICES	12211600 - OKEHI	-	-	-	100,000,000	-
UPGRADE OF ELECTRONIC MEDICAL RECORD (EMR) FACILITY AT CUSTECHTH, OSARA	052102800100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE	23050102 - COMPUTER SOFTWARE ACQUISITION	70732 - SPECIALIZED HOSPITAL SERVICES	12211600 - OKEHI	-	-	-	60,000,000	-
REHABILITATION AND EQUIPPING OF HOSPITAL CENTRAL STORE	052102800100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70732 - SPECIALIZED HOSPITAL SERVICES	12211600 - OKEHI	-	-	-	50,000,000	-
REHABILITATION AND EQUIPPING OF HOSPITAL	052102800100 - CONFLUENCE	23030121 - REHABILITATION /	70732 - SPECIALIZED HOSPITAL SERVICES	12211600 - OKEHI	-	-	-	50,000,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



CENTRAL PHARMACEUTICAL STORE	UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE	REPAIRS OF OFFICE BUILDINGS							
DIGITALIZATION OF 5 ZONAL HOSPITALS ACROSS THE STATE	052110200100 - KOGI STATE HOSPITAL MANAGEMENT BOARD	23010145 - PURCHASE OF ICT INSTALLATION TOOLS/ MATERIALS	70731 - GENERAL HOSPITAL SERVICES	12242200 - STATE WIDE	-	-	-	1,000,000,000	-
FURNISHING OF ADMINISTRATIVE BLOCK, HOSTEL AND CLINIC.	052110400100 - COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION	12211600 - OKEHI	10,000,000	10,000,000	-	60,000,000	-
PURCHASE OF 1NO OF 18 SEATERS BUS	052110400100 - COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE	23010108 - PURCHASE OF BUSES	70941 - FIRST STAGE OF TERTIARY EDUCATION	12211600 - OKEHI	10,000,000	10,000,000	-	3,000,000	-
CONSTRUCTION/ FURNISHING OF OFFICE BUILDING	052110400100 - COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	12211600 - OKEHI	10,000,000	10,000,000	-	15,000,000	-
PURCHASE OF 4NOS OF VEHICLES FOR PRINCIPAL OFFICERS OF COLLEGE OF NURSING, OBANGEDE	052110400100 - COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE	23010105 - PURCHASE OF MOTOR VEHICLES	70941 - FIRST STAGE OF TERTIARY EDUCATION	12211600 - OKEHI	40,000,000	40,000,000	-	3,000,000	-
CONSTRUCTION OF ADDITIONAL FACILITIES/ BUILDING AT COLLEGE OF NURSING OBANGEDE	052110400100 - COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70941 - FIRST STAGE OF TERTIARY EDUCATION	12211600 - OKEHI	10,000,000	10,000,000	7,732,000	-	-
PURCHASE OF 5 NOS OF COMPUTERS LAPTOP	052110400100 - COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE	23010113 - PURCHASE OF COMPUTERS	70941 - FIRST STAGE OF TERTIARY EDUCATION	12211600 - OKEHI	2,500,000	2,500,000	-	-	-
PROVISION OF CCTV/ SECURITY DEVICES	052110400100 - COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE	23010128 - PURCHASE OF SECURITY EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	12211600 - OKEHI	10,000,000	10,000,000	-	-	-
PURCHASE OF LIBRARY BOOKS/ EQUIPMENT	052110400100 - COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	12211600 - OKEHI	3,000,000	3,000,000	-	10,000,000	-
RENOVATION OF EXISTING STRUCTURE/ BUILDING AT THE	052110600100 - COLLEGE OF HEALTH SCIENCE	23030105 - REHABILITATION / REPAIRS -	70941 - FIRST STAGE OF TERTIARY EDUCATION	12220700 - IDAH	73,251,800	73,251,800	8,177,200	10,000,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



COLLEGE OF HEALTH SCIENCE, IDAH	& TECHNOLOGY, IDAH	HOSPITAL / HEALTH CENTRES							
PURCHASE OF 2NOS OF UTILITY VEHICLE	052110600100 - COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH	23010105 - PURCHASE OF MOTOR VEHICLES	70941 - FIRST STAGE OF TERTIARY EDUCATION	12220700 - IDAH	30,000,000	30,000,000	-	57,517,081	-
CONSTRUCTION OF INFRASTRUCTURE FACILITIES/ BUILDING AT THE COLLEGE OF HEALTH SCIENCE AND TECH. IDAH	052110600100 - COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70941 - FIRST STAGE OF TERTIARY EDUCATION	12220700 - IDAH	100,000,000	100,000,000	6,808,000	30,000,000	-
ACCREDITATION OF COURSES AT COLLEGE OF HEALTH SCIENCE IDAH	052110600100 - COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH	23050101 - RESEARCH AND DEVELOPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	12220700 - IDAH	30,000,000	30,000,000	995,000	-	-
CONSTRUCTION OF PUBLIC TOILETS IN SELECTED AREAS ACROSS THE STATE	053500100100 - MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	10,000,000	10,000,000	-	10,000,000	-
PROCUREMENT OF 250 NO OF HOUSEHOLD DUSTBINS	053500100100 - MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	20,000,000	20,000,000	-	20,000,000	-
PROCUREMENT OF 25 NO REFUSE TROLLIES	053500100100 - MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	10,000,000	10,000,000	-	10,000,000	-
PROCUREMENT OF 2NOS COMPACTOR TRUCK AND I NO PAYLOADER.	053500100100 - MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	23010107 - PURCHASE OF TRUCKS	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	175,000,000	175,000,000	-	1,657,340,000	-
PURCHASE OF A SEPTIC TANK EMPTIER, 2 NO. TIPPERS & DISINFECTANTS	053500100100 - MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	23010107 - PURCHASE OF TRUCKS	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	160,000,000	160,000,000	-	206,540,000	-
COMPLETION OF LABORATORY, FURNISHING & PURCHASE OF REAGENTS	053500100100 - MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	10,000,000	10,000,000	-	10,000,000	-
BEAUTIFICATION OF LOKOJA TOWNSHIP THROUGH PLANTING OF TREES AND ERECTING OF BEAUTIFUL STRUCTURE	053500100100 - MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	23040101 - TREE PLANTING	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	10,000,000	10,000,000	-	500,000,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



CONSTRUCTION OF GUTTERS AND CULVERTS FOR EROSION CONTROL IN SOME SELECTED LOCAL GOVERNMENT	053500100100 - MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	100,000,000	100,000,000	-	100,000,000	-
STATE CONTRIBUTION TO ACReSAL	053500100100 - MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	300,000,000	300,000,000	-	-	-
RELOCATION OF COMMUNITIES ON WATER CHANNEL/ FLOOD PRONE AREAS	053500100100 - MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	20,000,000	20,000,000	-	20,000,000	-
PROCUREMENT OF CLEANING EQUIPMENT (RAKE, SHOVELS CUTLASSES, WHEELBARROW, HEAD PAN) FOR CLEANING SERVICES IN PUBLIC PLACES/ STREET IN 4 CITIES (LOKOJA, OKENE, KABBA AND DEKINA) - UN HABITAT CONTRIBUTION	053500100100 - MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	23010143 - PURCHASE OF CLEANING AND FUMIGATING TOOLS	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	300,000,000	300,000,000	-	100,000,000	-
REHABILITATION, CHANNELIZATION AND EROSION CONTROL WORKS IN SOME SELECTED COMMUNITIES ACROSS THE STATE (ACRESAL)	053500100100 - MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12242200 - STATE WIDE	2,650,000,000	2,650,000,000	22,643,723,204.52	1,300,000,000	-
AFFORESTATION AND TREE PLANTING ACTIVITIES (ACRESAL AND STATE CONTRIBUTION).	053500100100 - MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	23040101 - TREE PLANTING	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	100,000,000	100,000,000	1,582,925,475.39	450,000,000	-
REHABILITATION OF FOREST RESERVES IN OFARACHI, OLLE AND OSARA (ACRESAL AND STATE CONTRIBUTION).	053500100100 - MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	23040101 - TREE PLANTING	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	1,000,000,000	1,000,000,000	958,409,406.20	1,000,000,000	-
STATE CONTRIBUTION TO NEWMAP (NEWMAP EIB) FOR SUB-WATERSHED EROSION CONTROL	053500100100 - MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	23040102 - EROSION & FLOOD CONTROL	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	250,000,000	250,000,000	-	500,000,000	-
CONSTRUCTION OF SUB-WATERSHED EROSION CONTROL (NEWMAP EIB)	053500100100 - MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	23040102 - EROSION & FLOOD CONTROL	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	850,000,000	850,000,000	500,000,000	600,000,000	-
PROCUREMENT OF ENVIRONMENTAL EQUIPMENT E.G 10NOS OF OPEN KEKE NAPEP FOR WASTE DISPOSAL	053500100100 - MINISTRY OF ENVIRONMENT	23010146 - PURCHASE OF MOTOR CYCLES	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	60,000,000	60,000,000	-	160,000,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



	AND ECOLOGICAL MANAGEMENT								
PURCHASE OF 10NOS MOTORCYCLES AS ENVIRONMENTAL EQUIPMENT	053500100100 - MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	60,000,000	60,000,000	-	20,700,000	-
CONSTRUCTION OF RIVER EMBARKMENT IN SOME SELECTED PLACE C4	053500100100 - MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	500,000,000	500,000,000	-	200,000,000	-
PROVISION OF 300 NOS OF COMMUNAL BEEN FOR DISPOSAL OF WASTE	053500100100 - MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	23010121 - PURCHASE OF RESIDENTIAL FURNITURE	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	20,000,000	20,000,000	-	163,415,000	-
FEASIBILITIES STUDIES	053500100100 - MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	23050103 - MONITORING AND EVALUATION	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	5,000,000	5,000,000	-	-	-
EXTENSION OF LAB. BUILDING AT KOSEPA, LOKOJA AND EQUIPMENT	053500100100 - MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	10,000,000	10,000,000	-	10,000,000	-
TREE PLANTING PROGRAMME ACROSS THE STATE (CLIMATE CHANGE)	053500100100 - MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	23040101 - TREE PLANTING	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12242200 - STATE WIDE	20,000,000	20,000,000	-	25,000,000	-
CONSTRUCTION OF WEATHER STATION AND INSTALLATION OF EQUIPMENT AT CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY, OSARA. (CLIMATE CHANGE)	053500100100 - MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	40,000,000	40,000,000	-	20,000,000	-
PROVISION OF 15 NOS SOLAR POWER STREET LIGHT IN 3 SENATORIAL DISTRICT	053500100100 - MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	23010144 - PURCHASE OF POWER INSTILLATION EQUIPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	10,000,000	10,000,000	-	10,000,000	-
INSTALLATION AND RETICULATION OF 15 NOS SOLAR POWER BOREHOLE IN 3 SENATORIAL DISTRICT (CLIMATE CHANGE)	053500100100 - MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	23010144 - PURCHASE OF POWER INSTILLATION EQUIPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	30,000,000	30,000,000	-	15,000,000	-
PURCHASE AND DISTRIBUTION OF 6KG GAS CYLINDER TO FLOOD VICTIMS ACROSS THE STATE. (CLIMATE CHANGE)	053500100100 - MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	30,000,000	30,000,000	-	30,000,000	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



CONTROL OF DRAINAGE AND CULVERT AS ECOLOGICAL PROBLEM (CLIMATE CHANGE)	053500100100 - MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	23010142 - PURCHASE OF CLIMATE MANAGEMENT EQUIPMENT/ MATERIALS	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	30,000,000	1,770,000,000	1,800,000,000	1,000,000,000	-
DISASTER INTERVENTION IN 15 SECONDARY SCHOOLS ACROSS THE 3 SENATORIAL DISTRICTS (FIRE DISASTER, WINDSTORM AND RAINSTORM) (CLIMATE CHANGE)	053500100100 - MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12242200 - STATE WIDE	20,000,000	20,000,000	-	10,000,000	-
CONSRTUCTION OF MAGERI OF LOKOJA PALACE	055100100100 - MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	500,000,000	500,000,000	-	-	-
A LEGACY PROJECT (STATE / LGA JOINT PROJECTS) CONSTRUCTION OF RECREATIONAL PARK/ SKILL ACQUISITION CENTRE.	055100100100 - MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	500,000,000	500,000,000	-	-	-
COMPLETION & FURNISHING OF TRADITIONAL CHIEFS GUEST HOUSES/ SECRETARIAT HOUSE, LOKOJA	055100100100 - MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	30,000,000	30,000,000	-	-	-
RENOVATION AND FURNISHING OF OLD OFFICE BUILDING OF MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS	055100100100 - MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	30,000,000	30,000,000	-	50,000,000	-
RENOVATION OF ATTAH IGALA'S PALACE AND 3 ROYAL MEJISTY'S PALACES.	055100100100 - MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	60,000,000	60,000,000	-	-	-
PROVISION OF CHIEFS LODGE/ PROVISION OF UTILITIES	055100100100 - MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	30,000,000	30,000,000	-	-	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, SUMMARY ANALYSIS.



CONSTRUCTION OF CENTRAL STORE (MINISTRY FOR LOCAL GOVERNMENT & CHIEFTAINCY AFFAIRS)	055100100100 - MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	500,000,000	500,000,000	-	-	-
CRAFTING & CARVING OF TRADITIONAL ARTISTIC SYMBOL OF AUTHORITY FOR GRADED CHIEFS	055100100100 - MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	23010141 - PURCHASE OF OFFICE TOOLS /MATERIALS	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	900,000,000	900,000,000	-	900,000,000	-
CONSTRUCTION OF OBARO OF KABBA PALACE	055100100100 - MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	500,000,000	500,000,000	-	-	-
CONSTRUCTION OF AGBANA OF ISANLU PALACE	055100100100 - MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	500,000,000	500,000,000	-	-	-
PROCUREMENT OF 2 N ^o OF HILLUX (NEW)	055100100100 - MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	23010106 - PURCHASE OF VANS	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	800,000,000	800,000,000	-	900,000,000	-
CONSTRUCTION OF INFRASTRUCTURE IN THE 21 LOCAL GOVERNMENT BY STATE GOVERNMENT AS A SUPPORT TO LOCAL GOVERNMENT COUNCILS	055100100100 - MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	20,000,000	20,000,000	-	15,000,000	-
CONSTRUCTION OF WAREHOUSE FOR HUMANITARIAT OFFICE, LOKOJA	055400100100 - MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	71091 - SOCIAL PROTECTION N.E.C.	12231200 - LOKOJA	100,000,000	100,000,000	-	-	-
CONSTRUCTION OF OFFICE ACCOMODATION	055400100100 - MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	71091 - SOCIAL PROTECTION N.E.C.	12231200 - LOKOJA	100,000,000	100,000,000	-	-	-



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



011100100100 GOVERNMENT HOUSE						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
2	EXPENDITURES	43,535,026,673	77,741,978,673	58,091,423,821.13	86,459,939,467	0
21	PERSONNEL COST	1,244,578,673	1,444,578,673	2,166,024,693.64	1,682,539,467	0
2101	SALARY	1,244,578,673	1,244,578,673	2,048,574,693.64	1,482,539,467	0
210101	SALARIES AND WAGES	1,244,578,673	1,244,578,673	2,048,574,693.64	1,482,539,467	0
21010101	SALARY	392,811,588	392,811,588	256,554,359.83	630,772,382	0
21010109	SALARY OF VIGILANTE GROUP	851,767,085	851,767,085	1,792,020,333.82	851,767,085	0
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0	200,000,000	117,450,000	200,000,000	0
210201	ALLOWANCES	0	200,000,000	117,450,000	200,000,000	0
21020136	POLICE SPECIAL CONSTABULARY ALLOWANCE	0	200,000,000	117,450,000	200,000,000	0
22	OTHER RECURRENT COSTS	26,520,448,000	58,757,400,000	44,926,053,777.49	68,537,400,000	0
2202	OVERHEAD COST	24,263,448,000	56,600,400,000	44,355,618,279.99	66,980,400,000	0
220201	TRAVEL & TRANSPORT - GENERAL	786,500,000	3,086,500,000	2,133,650,760	3,086,500,000	0
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	111,500,000	111,500,000	0	111,500,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	360,000,000	360,000,000	0	360,000,000	0
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	215,000,000	1,715,000,000	1,038,474,431	1,715,000,000	0
22020108	TRAVEL OPERATION AND LOGISTICS	100,000,000	900,000,000	1,095,176,329	900,000,000	0
220202	UTILITIES - GENERAL	73,660,000	73,660,000	0	73,660,000	0
22020203	WATER RATE	3,000,000	3,000,000	0	3,000,000	0
22020204	ELECTRICITY BILL /CHARGES	50,000,000	50,000,000	0	50,000,000	0
22020205	TELEPHONE CHARGES	5,660,000	5,660,000	0	5,660,000	0
22020206	SATELLITE BROADCASTING ACCESS CHARGES	15,000,000	15,000,000	0	15,000,000	0
220203	MATERIALS & SUPPLIES - GENERAL	5,815,048,000	8,332,000,000	6,272,002,034	8,332,000,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	100,000,000	100,000,000	5,160,000	100,000,000	0
22020305	UNIFORMS AND OTHER CLOTHINGS	20,000,000	20,000,000	0	20,000,000	0
22020306	FOOD STUFF /CATERING MATERIALS SUPPLIES	483,048,000	1,000,000,000	288,000,000	1,000,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	5,212,000,000	7,212,000,000	5,978,842,034	7,212,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	1,143,000,000	1,623,000,000	472,605,251.01	1,323,000,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	300,000,000	300,000,000	135,207,183	200,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	100,000,000	100,000,000	0	100,000,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	100,000,000	480,000,000	236,647,477.29	480,000,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	500,000,000	600,000,000	100,750,590.72	400,000,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	20,000,000	20,000,000	0	20,000,000	0
22020406	CATTLE DAM MAINTENANCE	3,000,000	3,000,000	0	3,000,000	0
22020428	UP-KEEP OF GOVERNMENT HOUSE/ GOVERNMENT LODGE	50,000,000	50,000,000	0	50,000,000	0
22020432	MAINTENANCE OF BROADCASTING EQUIPMENT/ ICT EQUIPMENT/GOVERNMENT HOUSE BROADBAND CONNECTIVITY AND ICT EXPENSES	70,000,000	70,000,000	0	70,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



220205	TRAINING - GENERAL	150,000,000	190,000,000	164,382,874	190,000,000	0
22020501	LOCAL TRAINING	30,000,000	70,000,000	123,808,870	70,000,000	0
22020502	INTERNATIONAL TRAINING	20,000,000	20,000,000	17,574,004	20,000,000	0
22020570	RESEARCH AND DOCUMENTATION	100,000,000	100,000,000	23,000,000	100,000,000	0
220206	OTHER SERVICES - GENERAL	12,320,000,000	35,820,000,000	29,994,268,089.98	41,220,000,000	0
22020601	SECURITY SERVICES EXPENSES	265,000,000	265,000,000	17,125,000	265,000,000	0
22020603	RESIDENTIAL RENT/HIRE OF PRIVATE HOUSES	200,000,000	200,000,000	22,602,250	200,000,000	0
22020604	SECURITY OPERATIONS	11,000,000,000	34,500,000,000	29,562,322,000	40,000,000,000	0
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	250,000,000	250,000,000	48,742,999.98	250,000,000	0
22020672	REFUND OF VARIOUS EXPENSES INRESPECT OF GOVERNMENT ACTIVITIES CARRIED OUT WITH PERSONAL MONEY	600,000,000	600,000,000	343,475,840	500,000,000	0
22020691	GENDER-BASED VIOLENCE(GBV) RESPONSIVE SERVICE DELIVERY	5,000,000	5,000,000	0	5,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	20,000,000	20,000,000	0	5,000,000,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	20,000,000	20,000,000	0	5,000,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	1,300,000,000	800,000,000	155,250,000	900,000,000	0
22020801	MOTOR VEHICLE FUEL COST	600,000,000	600,000,000	155,250,000	400,000,000	0
22020806	DIESEL EXPENSES	700,000,000	200,000,000	0	500,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	2,655,240,000	6,655,240,000	5,163,459,271	6,855,240,000	0
22021001	REFRESHMENT & MEALS	2,000,000,000	6,000,000,000	4,711,244,321	6,000,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	80,000,000	80,000,000	0	80,000,000	0
22021003	CELEBRATION/ REMEMBRANCE DAY	100,000,000	100,000,000	27,000,000	100,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	300,000,000	300,000,000	392,714,950	500,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	30,000,000	30,000,000	22,500,000	30,000,000	0
22021015	SUBSCRIPTION TO PROFESSIONAL BODIES/ PARLIAMENTARY /ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS	72,240,000	72,240,000	0	72,240,000	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	73,000,000	73,000,000	10,000,000	73,000,000	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	120,000,000	320,000,000	110,000,000	320,000,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	120,000,000	320,000,000	110,000,000	320,000,000	0
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	120,000,000	320,000,000	110,000,000	320,000,000	0
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	2,137,000,000	1,837,000,000	460,435,497.50	1,237,000,000	0
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	2,137,000,000	1,837,000,000	460,435,497.50	1,237,000,000	0
22080109	FINANCIAL ASSISTANCE TO NIGERIA LEGION -EX SERVICEMEN	7,000,000	7,000,000	0	7,000,000	0
22080110	FUEL SUBSIDY REMOVAL PALLIATIVES	1,000,000,000	1,000,000,000	0	500,000,000	0
22080119	FINANCIAL ASSISTANCE TO NEEDIES	1,130,000,000	830,000,000	460,435,497.50	730,000,000	0
23	CAPITAL EXPENDITURE	15,770,000,000	17,540,000,000	10,999,345,350	16,240,000,000	0
2301	FIXED ASSETS PURCHASED	10,295,000,000	12,265,000,000	10,999,345,350	13,165,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	10,295,000,000	12,265,000,000	10,999,345,350	13,165,000,000	0
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	200,000,000	200,000,000	0	100,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



23010128	PURCHASE OF SECURITY EQUIPMENT	10,030,000,000	12,000,000,000	10,999,345,350	13,000,000,000	0
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	65,000,000	65,000,000	0	65,000,000	0
2302	CONSTRUCTION / PROVISION	2,375,000,000	2,375,000,000	0	1,960,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	2,375,000,000	2,375,000,000	0	1,960,000,000	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0	0	0	300,000,000	0
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	200,000,000	200,000,000	0	100,000,000	0
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	200,000,000	200,000,000	0	100,000,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	1,945,000,000	1,945,000,000	0	1,430,000,000	0
23020127	CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURES	30,000,000	30,000,000	0	30,000,000	0
2303	REHABILITATION / REPAIRS	3,100,000,000	2,900,000,000	0	1,115,000,000	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	3,100,000,000	2,900,000,000	0	1,115,000,000	0
23030103	REHABILITATION / REPAIRS - HOUSING	100,000,000	100,000,000	0	100,000,000	0
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	3,000,000,000	2,800,000,000	0	1,015,000,000	0
011100100100	GOVERNMENT HOUSE					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
701	GENERAL PUBLIC SERVICES	43,535,026,673	77,741,978,673	58,091,423,821.13	86,459,939,467	0
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	43,535,026,673	77,741,978,673	58,091,423,821.13	86,459,939,467	0
70111	EXECUTIVE AND LEGISLATIVE ORGANS	43,535,026,673	77,741,978,673	58,091,423,821.13	86,459,939,467	0

011100100100		GOVERNMENT HOUSE							
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Perf as @ Sept	2026 Proposed Budget	2026 NUT Tagging
Total	-	-	-	-	15,770,000,000	17,540,000,000	10,999,345,350	16,240,000,000	0
02100123000100 - Societal Re-orientation - General	RENOVATION OF MOSQUE AND CHAPEL IN GOVERNMENT HOUSE	23030103 - REHABILITATION / REPAIRS - HOUSING	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	100,000,000	100,000,000	0	100,000,000	0
02100123000200 - Societal Re-orientation - General	PURCHASE OF SECURITY GADGET/ 2 NO HELICOPTERS AND 50 VEHICLES FOR SECURITY OPERATION	23010128 - PURCHASE OF SECURITY EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12242200 - STATE WIDE	10,030,000,000	12,000,000,000	10,999,345,350	13,000,000,000	0
06100123000100 - Housing and Urban Development - General	CONSTRUCTION OF MINI TOWNHALL IN LOKOJA INCLUDING INSTALLATION OF COMMUNICATION GADGETS	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	50,000,000	50,000,000	0	50,000,000	0
06100123000200 - Housing and Urban	GOVERNMENT HOUSE PROJECTS	23020118 - CONSTRUCTION /	70111 - EXECUTIVE AND	12231200 - LOKOJA	15,000,000	15,000,000	0	0	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



Development - General		PROVISION OF INFRASTRUCTURE	LEGISLATIVE ORGANS						
08100123000100 - Youth - General	ODODO STARTER PACKS FOR YOUTH DEVELOPMENT IN KOGI STATE	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12242200 - STATE WIDE	50,000,000	50,000,000	0	50,000,000	0
11100123000100 - Information Communication and Technology - General	CONSTRUCTION OF NEW DIRECTION PILOT ICT CENTRE OF EXCELLENCE IN EACH SENATORIAL DISTRICT OF THE STATE	23020127 - CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURE S	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12242200 - STATE WIDE	30,000,000	30,000,000	0	30,000,000	0
11100123000200 - Information Communication and Technology - General	PROVISION OF SOLAR HOME SYSTEM (SOLAR RADIO, FARM TOUCH LIGHT ETC)	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12242200 - STATE WIDE	15,000,000	15,000,000	0	15,000,000	0
13100123000100 - Reform of Government and Governance - General	CONSTRUCTION OF MOBILE TRAINING CENTRE IN PARTNERSHIP WITH THE CENTRAL BANK ENTREPREURSHIP DEVELOPMENT CENTRE (NORTH CENTRAL ZONE) KOGI STATE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	30,000,000	30,000,000	0	30,000,000	0
05050123000200 - Schools' infrastructure construction and rehabilitation	GOVERNMENT CONTRIBUTIONS ON SUSTAINABLE DEVELOPMENT GOALS(SDG) FOR CONSTRUCTION/REHABILITATION OF SCHOOLS BUILDING	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12242200 - STATE WIDE	350,000,000	350,000,000	0	350,000,000	0
13100123000300 - Reform of Government and Governance - General	GOVERNMENT HOUSE MINOR CAPITAL WORKS (DIRECT PROCUREMENT)	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	1,500,000,000	1,500,000,000	0	1,000,000,000	0
13100123000400 - Reform of Government and Governance - General	REMODELLING OF GOVERNMENT HOUSE STRUCTURE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	3,000,000,000	2,800,000,000	0	1,015,000,000	0
04050125001004 - Functional health facilities	CONSTRUCTION OF SELECTED HOSPITALS/CLINICS ACROSS THE SENETORIAL IN KOGI STATE(SDGs)	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12242200 - STATE WIDE	200,000,000	200,000,000	0	100,000,000	0
10100125001100 - Water Resources and Rural Deve - General	DRILLING OF 2NO BOREHOLES IN EACH LOCAL GOVERNMENT AREAS OF KOGI STATE	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12242200 - STATE WIDE	200,000,000	200,000,000	0	100,000,000	0
05050125000200 - Schools' infrastructure	BUILDING OF 6NOs OF CLASSROOMS IN EACH WARD IN KOGI STATE (SDGs)	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12242200 - STATE WIDE	200,000,000	200,000,000	0	100,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



construction and rehabilitation									
13100126000100 - Reform of Government and Governance - General	CONSTRUCTION OF SOLAR POWER PROTOTYPE OFFICE FOR FORWARD OPERATION BASE AT OKOLOKE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12242200 - STATE WIDE	0	0	0	300,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



011100100200 DEPUTY GOVERNORS OFFICE						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
2	EXPENDITURES	2,803,224,221	2,803,224,221	318,447,899.27	3,305,729,150	0
21	PERSONNEL COST	78,774,221	78,774,221	48,729,899.27	85,429,150	0
2101	SALARY	78,774,221	78,774,221	48,729,899.27	85,429,150	0
210101	SALARIES AND WAGES	78,774,221	78,774,221	48,729,899.27	85,429,150	0
21010101	SALARY	78,774,221	78,774,221	48,729,899.27	85,429,150	0
22	OTHER RECURRENT COSTS	1,549,450,000	1,549,450,000	269,718,000	2,385,300,000	0
2202	OVERHEAD COST	1,546,450,000	1,546,450,000	269,718,000	2,285,300,000	0
220201	TRAVEL & TRANSPORT - GENERAL	345,000,000	345,000,000	8,648,000	350,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	305,000,000	305,000,000	8,648,000	310,000,000	0
22020108	TRAVEL OPERATION AND LOGISTICS	40,000,000	40,000,000	0	40,000,000	0
220202	UTILITIES - GENERAL	16,000,000	16,000,000	0	113,000,000	0
22020201	INTERNET ACCESS CHARGES	0	0	0	100,000,000	0
22020203	WATER RATE	7,000,000	7,000,000	0	7,000,000	0
22020204	ELECTRICITY BILL /CHARGES	3,000,000	3,000,000	0	3,000,000	0
22020205	TELEPHONE CHARGES	6,000,000	6,000,000	0	3,000,000	0
220203	MATERIALS & SUPPLIES - GENERAL	267,550,000	267,550,000	27,450,000	468,600,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	60,000,000	60,000,000	900,000	60,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	5,000,000	5,000,000	270,000	5,000,000	0
22020313	PURCHASE OF RAIN BOOT	100,000	100,000	0	100,000	0
22020323	OFFICE AND GENERAL EXPENSES	102,450,000	102,450,000	26,280,000	103,500,000	0
22020327	EMERGENCY RELIEF DISASTER /PURCHASE OF RELIEVE MATERIALS LOADING AND OFF LOADING	100,000,000	100,000,000	0	300,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	546,400,000	546,400,000	205,900,000	537,000,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	61,000,000	61,000,000	27,000,000	65,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	42,000,000	42,000,000	0	42,000,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	365,600,000	365,600,000	162,900,000	365,000,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	62,000,000	62,000,000	16,000,000	50,000,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	15,800,000	15,800,000	0	15,000,000	0
220205	TRAINING - GENERAL	27,500,000	27,500,000	0	28,200,000	0
22020501	LOCAL TRAINING	7,500,000	7,500,000	0	8,200,000	0
22020502	INTERNATIONAL TRAINING	10,000,000	10,000,000	0	10,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	10,000,000	10,000,000	0	10,000,000	0
220206	OTHER SERVICES - GENERAL	120,000,000	120,000,000	720,000	550,000,000	0
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	0	0	0	50,000,000	0
22020657	COMMITTEES WORK EXPENSES/ ALLOWANCES	120,000,000	120,000,000	720,000	500,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	21,600,000	21,600,000	0	22,900,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



22020801	MOTOR VEHICLE FUEL COST	8,400,000	8,400,000	0	8,400,000	0
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,200,000	1,200,000	0	1,500,000	0
22020803	PLANTS/ GENERATOR FUEL COST	10,000,000	10,000,000	0	10,000,000	0
22020804	COOKING GAS /FUEL COST	2,000,000	2,000,000	0	3,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	202,400,000	202,400,000	27,000,000	215,600,000	0
22021001	REFRESHMENT & MEALS	80,000,000	80,000,000	26,550,000	80,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	10,000,000	10,000,000	450,000	10,000,000	0
22021010	ALL SPORT COMPETITION EXPENSES	0	0	0	10,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	7,000,000	7,000,000	0	10,000,000	0
22021013	RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES/ DISCIPLINE COST	100,000,000	100,000,000	0	100,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	400,000	400,000	0	600,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	5,000,000	5,000,000	0	5,000,000	0
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	3,000,000	3,000,000	0	100,000,000	0
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	3,000,000	3,000,000	0	100,000,000	0
22080119	FINANCIAL ASSISTANCE TO NEEDIES	3,000,000	3,000,000	0	100,000,000	0
23	CAPITAL EXPENDITURE	1,175,000,000	1,175,000,000	0	835,000,000	0
2301	FIXED ASSETS PURCHASED	17,000,000	17,000,000	0	30,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	17,000,000	17,000,000	0	30,000,000	0
23010113	PURCHASE OF COMPUTERS	3,000,000	3,000,000	0	8,000,000	0
23010114	PURCHASE OF COMPUTER PRINTERS	2,000,000	2,000,000	0	2,000,000	0
23010144	PURCHASE OF POWER INSTILLATION EQUIPMENT	12,000,000	12,000,000	0	20,000,000	0
2302	CONSTRUCTION / PROVISION	693,000,000	693,000,000	0	325,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	693,000,000	693,000,000	0	325,000,000	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	678,000,000	678,000,000	0	310,000,000	0
23020125	CONSTRUCTION OF POWER GENERATING PLANTS HOUSE	15,000,000	15,000,000	0	15,000,000	0
2303	REHABILITATION / REPAIRS	465,000,000	465,000,000	0	480,000,000	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	465,000,000	465,000,000	0	480,000,000	0
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	265,000,000	265,000,000	0	280,000,000	0
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	200,000,000	200,000,000	0	200,000,000	0
011100100200	DEPUTY GOVERNORS OFFICE					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
701	GENERAL PUBLIC SERVICES	2,803,224,221	2,803,224,221	318,447,899.27	3,305,729,150	0
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	2,803,224,221	2,803,224,221	318,447,899.27	3,305,729,150	0
70111	EXECUTIVE AND LEGISLATIVE ORGANS	2,803,224,221	2,803,224,221	318,447,899.27	3,305,729,150	0
011100100200	DEPUTY GOVERNORS OFFICE					



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Perf as @ Sept	2026 Proposed Budget	2026 NUT Tagging
Total	-	-	-	-	<u>1,175,000,000</u>	<u>1,175,000,000</u>	<u>0</u>	<u>835,000,000</u>	<u>0</u>
06100123000300 - Housing and Urban Development - General	BUILDING OF OFFICE COMPLEX INCLUDING CLINIC AND FIRE SERVICE (SEMA)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	500,000,000	500,000,000	0	100,000,000	0
06100123000400 - Housing and Urban Development - General	RHABILITATION OF DEPUTY GOVERNOR RESIDENTIAL BUILDING	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	65,000,000	65,000,000	0	80,000,000	0
06100123000500 - Housing and Urban Development - General	PURCHASE OF ELECTRICAL EQUIPMENT AND INSTALLATION (CABLES & PIPES)	23010144 - PURCHASE OF POWER INSTILLATION EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	12,000,000	12,000,000	0	20,000,000	0
13100123000500 - Reform of Government and Governance - General	CONSTRUCTION OF GENERATOR HOUSE IN DEPUTY GOVERNOR'S OFFICE	23020125 - CONSTRUCTION OF POWER GENERATING PLANTS HOUSE	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	15,000,000	15,000,000	0	15,000,000	0
13100123000600 - Reform of Government and Governance - General	REHABILITATION AND FURNISHING OF DEPUTY GOVERNOR'S OFFICE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	200,000,000	200,000,000	0	200,000,000	0
13100123000700 - Reform of Government and Governance - General	RENOVATION AND FURNISHING OF DEPUTY GOVERNOR'S LODGE	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	200,000,000	200,000,000	0	200,000,000	0
13100123000800 - Reform of Government and Governance - General	CONSTRUCTION OF CAR PARK/PORCH IN DEPUTY GOVERNOR'S OFFICE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	8,000,000	8,000,000	0	10,000,000	0
13100123000900 - Reform of Government and Governance - General	CONSTRUCTION OF SEMA WAREHOUSE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	70,000,000	70,000,000	0	100,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



13100123001000 - Reform of Government and Governance - General	EXTENSION OF DEPUTY GOVERNOR'S OFFICE COMPLEX	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	100,000,000	100,000,000	0	100,000,000	0
13100125000100 - Reform of Government and Governance - General	PURCHASE OF 21NOS HP DESKTOP COMPUTERS	23010113 - PURCHASE OF COMPUTERS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	3,000,000	3,000,000	0	8,000,000	0
13100125000200 - Reform of Government and Governance - General	PURCHASE OF 10NOS HP COMPUTER PRINTERS	23010114 - PURCHASE OF COMPUTER PRINTERS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	2,000,000	2,000,000	0	2,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



011100800100 EMERGENCY MANAGEMENT AGENCY						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
2	EXPENDITURES	65,983,589	147,483,589	37,516,363.10	1,971,648,772	0
21	PERSONNEL COST	39,182,689	39,182,689	29,565,363.10	45,348,772	0
2101	SALARY	39,182,689	39,182,689	29,565,363.10	45,348,772	0
210101	SALARIES AND WAGES	39,182,689	39,182,689	29,565,363.10	45,348,772	0
21010101	SALARY	39,182,689	39,182,689	29,565,363.10	45,348,772	0
22	OTHER RECURRENT COSTS	26,800,900	108,300,900	7,951,000	343,300,000	0
2202	OVERHEAD COST	26,800,900	108,300,900	7,951,000	343,300,000	0
220201	TRAVEL & TRANSPORT - GENERAL	1,200,000	1,200,000	93,000	3,600,000	0
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	300,000	300,000	10,000	900,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	500,000	500,000	30,000	1,500,000	0
22020108	TRAVEL OPERATION AND LOGISTICS	400,000	400,000	53,000	1,200,000	0
220203	MATERIALS & SUPPLIES - GENERAL	21,900,000	103,400,000	7,155,000	124,300,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	400,000	400,000	185,000	1,200,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	200,000	200,000	36,000	600,000	0
22020322	PUBLICATION OF KOGI STATE STATISTICAL YEAR BOOK/ PLANNING & STATISTIC BOOKS /STATE STATISTICAL MASTER PLAN	300,000	300,000	0	15,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	2,500,000	2,500,000	1,339,000	7,500,000	0
22020327	EMERGENCY RELIEF DISASTER /PURCHASE OF RELIEVE MATERIALS LOADING AND OFF LOADING	18,500,000	100,000,000	5,595,000	100,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	1,150,900	1,150,900	131,600	3,450,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	500,000	500,000	70,000	1,500,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	200,000	200,000	10,000	600,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	200,000	200,000	16,600	600,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	150,900	150,900	5,000	450,000	0
22020441	HEALTH FACILITIES MAINTENANCE EXPENSES	100,000	100,000	30,000	300,000	0
220205	TRAINING - GENERAL	1,000,000	1,000,000	20,000	41,800,000	0
22020501	LOCAL TRAINING	400,000	400,000	10,000	10,000,000	0
22020502	INTERNATIONAL TRAINING	0	0	0	30,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	600,000	600,000	10,000	1,800,000	0
220206	OTHER SERVICES - GENERAL	100,000	100,000	7,000	50,300,000	0
22020602	OFFICE RENT	0	0	0	50,000,000	0
22020672	REFUND OF VARIOUS EXPENSES INRESPECT OF GOVERNMENT ACTIVITIES CARRIED OUT WITH PERSONAL MONEY	100,000	100,000	7,000	300,000	0
220208	FUEL & LUBRICANTS - GENERAL	400,000	400,000	270,000	1,200,000	0
22020801	MOTOR VEHICLE FUEL COST	300,000	300,000	270,000	900,000	0
22020803	PLANTS/ GENERATOR FUEL COST	100,000	100,000	0	300,000	0
220209	FINANCIAL CHARGES - GENERAL	60,000	60,000	3,000	180,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	60,000	60,000	3,000	180,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	990,000	990,000	271,400	118,470,000	0
22021001	REFRESHMENT & MEALS	390,000	390,000	218,400	1,170,000	0
22021002	PUBLICITY & ADVERTISEMENTS	400,000	400,000	28,000	1,200,000	0
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	0	0	0	15,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	0	0	0	500,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	200,000	200,000	25,000	600,000	0
22021059	LAND COMPENSATION /PLOT BEACONING EXPENSES /COMPENSATION ON DISASTER	0	0	0	100,000,000	0
23	CAPITAL EXPENDITURE	0	0	0	1,583,000,000	0
2301	FIXED ASSETS PURCHASED	0	0	0	116,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	0	0	0	116,000,000	0
23010109	PURCHASE OF BOATS	0	0	0	50,000,000	0
23010140	PURCHASE OF OFFICE EQUIPMENT	0	0	0	51,000,000	0
23010146	PURCHASE OF MOTOR CYCLES	0	0	0	15,000,000	0
2302	CONSTRUCTION / PROVISION	0	0	0	700,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0	0	0	700,000,000	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0	0	0	400,000,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0	0	0	300,000,000	0
2303	REHABILITATION / REPAIRS	0	0	0	500,000,000	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0	0	0	500,000,000	0
23030103	REHABILITATION / REPAIRS - HOUSING	0	0	0	500,000,000	0
2304	PRESERVATION OF THE ENVIRONMENT	0	0	0	267,000,000	0
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	0	0	0	267,000,000	0
23040102	EROSION & FLOOD CONTROL	0	0	0	25,000,000	0
23040103	WILDLIFE CONSERVATION	0	0	0	150,000,000	0
23040105	WATER POLLUTION PREVENTION & CONTROL	0	0	0	92,000,000	0
011100800100	EMERGENCY MANAGEMENT AGENCY					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
710	SOCIAL PROTECTION	65,983,589	147,483,589	37,516,363.10	1,971,648,772	0
7109	SOCIAL PROTECTION N.E.C.	65,983,589	147,483,589	37,516,363.10	1,971,648,772	0
71091	SOCIAL PROTECTION N.E.C.	65,983,589	147,483,589	37,516,363.10	1,971,648,772	0

011100800100	EMERGENCY MANAGEMENT AGENCY							
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KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Perf as @ Sept	2026 Proposed Budget	2026 NUT Tagging
Total	-	-	-	-	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,583,000,000</u>	<u>0</u>
06100123000300 - Housing and Urban Development - General	BUILDING OF OFFICE COMPLEX INCLUDING CLINIC AND FIRE SERVICES (SEMA)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	71091 - SOCIAL PROTECTION N.E.C.	12242200 - STATE WIDE	0	0	0	300,000,000	0
13100123000900 - Reform of Government and Governance - General	CONSTRUCTION/BUILDING OF SEMA WAREHOUSE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	71091 - SOCIAL PROTECTION N.E.C.	12242200 - STATE WIDE	0	0	0	300,000,000	0
13100126001700 - Reform of Government and Governance - General	CONSTRUCTION OF ZONAL OFFICES (1 PER SENATORIAL DISTRICT)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	71091 - SOCIAL PROTECTION N.E.C.	12242200 - STATE WIDE	0	0	0	100,000,000	0
13100126001800 - Reform of Government and Governance - General	PROCUREMENT OF 10 NOS OF MOTORCYCLES	23010146 - PURCHASE OF MOTOR CYCLES	71091 - SOCIAL PROTECTION N.E.C.	12242200 - STATE WIDE	0	0	0	15,000,000	0
13100126001900 - Reform of Government and Governance - General	PROCUREMENT OF 3 NOS OF FIBRE BOATS	23010109 - PURCHASE OF BOATS	71091 - SOCIAL PROTECTION N.E.C.	12242200 - STATE WIDE	0	0	0	50,000,000	0
11100126000100 - Information Communication and Technology - General	PROCUREMENT OF 10NOS LAPTOP AND 10 NOS DESKTOP COMPUTERS AND OTHER OFFICE EQUIPMENT	23010140 - PURCHASE OF OFFICE EQUIPMENT	71091 - SOCIAL PROTECTION N.E.C.	12242200 - STATE WIDE	0	0	0	50,000,000	0
13100126002000 - Reform of Government and Governance - General	SIMULATION(PRE ACTIVITIES/ PREPAREDNESS AHEAD OF DISASTERS	23040103 - WILDLIFE CONSERVATION	71091 - SOCIAL PROTECTION N.E.C.	12242200 - STATE WIDE	0	0	0	150,000,000	0
13100126002100 - Reform of Government and Governance - General	SAND BAGGING FOR EROSION CONTROL	23040102 - EROSION & FLOOD CONTROL	71091 - SOCIAL PROTECTION N.E.C.	12242200 - STATE WIDE	0	0	0	25,000,000	0
13100126002200 - Reform of Government and Governance - General	SEARCH AND EVACUATION BY THE COMMUNITY'S FIRST RESPONDANCE TO RESCUE THE VICTIMS	23040105 - WATER POLLUTION PREVENTION & CONTROL	71091 - SOCIAL PROTECTION N.E.C.	12242200 - STATE WIDE	0	0	0	92,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



13100126002300 - Reform of Government and Governance - General	RECOVERY AND REHABILITATION OF THE DAMAGED/ DESTROYED MATERIAL OF THE DISASTER'S VICTIMS.	23030103 - REHABILITATION / REPAIRS - HOUSING	71091 - SOCIAL PROTECTION N.E.C.	12242200 - STATE WIDE	0	0	0	500,000,000	0
13100126002400 - Reform of Government and Governance - General	PROCUREMENT OF A DRONE TO MONITOR ACTIVITIES	23010140 - PURCHASE OF OFFICE EQUIPMENT	71091 - SOCIAL PROTECTION N.E.C.	12242200 - STATE WIDE	0	0	0	1,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



011101000100 BUREAU OF PUBLIC PROCUREMENT (BPP)						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<u>1</u>	<u>Revenue</u>	<u>30,000,000</u>	<u>30,000,000</u>	<u>26,058,500</u>	<u>42,240,000</u>	<u>0</u>
12	INDEPENDENT REVENUE	30,000,000	30,000,000	26,058,500	42,240,000	0
1202	NON-TAX REVENUE	30,000,000	30,000,000	26,058,500	42,240,000	0
120204	FEES - GENERAL	30,000,000	30,000,000	26,058,500	42,240,000	0
12020421	CONTRACT DOCUMENT NON- REFUNDABLE TENDER FEES	30,000,000	30,000,000	26,058,500	42,240,000	0
011101000100 BUREAU OF PUBLIC PROCUREMENT (BPP)						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>1,637,678,851</u>	<u>1,307,678,851</u>	<u>399,767,000</u>	<u>1,744,656,755</u>	<u>0</u>
21	PERSONNEL COST	66,367,726	66,367,726	0	70,006,755	0
2101	SALARY	66,367,726	66,367,726	0	70,006,755	0
210101	SALARIES AND WAGES	66,367,726	66,367,726	0	70,006,755	0
21010101	SALARY	66,367,726	66,367,726	0	70,006,755	0
22	OTHER RECURRENT COSTS	1,071,311,125	741,311,125	399,767,000	1,144,650,000	0
2202	OVERHEAD COST	1,067,311,125	737,311,125	397,487,000	1,140,650,000	0
220201	TRAVEL & TRANSPORT - GENERAL	8,000,000	8,000,000	7,139,400	8,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	8,000,000	8,000,000	7,139,400	8,000,000	0
220202	UTILITIES - GENERAL	500,000,000	100,000,000	0	200,000,000	0
22020213	E-PROCUREMENT WEBSITE CREATION AND MAINTENANCE EXPENSES	500,000,000	100,000,000	0	200,000,000	0
220203	MATERIALS & SUPPLIES - GENERAL	164,661,125	164,661,125	154,548,590	167,000,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	2,500,000	2,500,000	1,628,090	3,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	2,161,125	2,161,125	0	2,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	160,000,000	160,000,000	152,920,500	162,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	47,000,000	47,000,000	10,754,410	48,000,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	7,000,000	7,000,000	6,100,410	8,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	40,000,000	40,000,000	4,654,000	40,000,000	0
220205	TRAINING - GENERAL	200,000,000	270,000,000	202,500,000	570,000,000	0
22020501	LOCAL TRAINING	200,000,000	200,000,000	200,000,000	500,000,000	0
22020502	INTERNATIONAL TRAINING	0	70,000,000	2,500,000	70,000,000	0
220206	OTHER SERVICES - GENERAL	35,000,000	35,000,000	10,290,000	35,000,000	0
22020602	OFFICE RENT	5,000,000	5,000,000	3,000,000	5,000,000	0
22020635	KOGI STATE OPEN GOVERNMENT PARTNERSHIP (OGP) INTENTION TO STRENGTHEN SOME MDAs ACTIVITIES FOR OPTIMAL PERFORMANCE	30,000,000	30,000,000	7,290,000	30,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	20,000,000	20,000,000	2,500,000	20,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	20,000,000	20,000,000	2,500,000	20,000,000	0			
220209	FINANCIAL CHARGES - GENERAL	150,000	150,000	0	150,000	0			
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	150,000	150,000	0	150,000	0			
220210	MISCELLANEOUS EXPENSES GENERAL	92,500,000	92,500,000	9,754,600	92,500,000	0			
22021001	REFRESHMENT & MEALS	2,500,000	2,500,000	454,000	2,500,000	0			
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	15,000,000	15,000,000	5,736,600	15,000,000	0			
22021069	BOARD MEETING EXPENSES	5,000,000	5,000,000	0	5,000,000	0			
22021098	MONITORING ACTIVITIES AND FOLLOW UP	70,000,000	70,000,000	3,564,000	70,000,000	0			
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	4,000,000	4,000,000	2,280,000	4,000,000	0			
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	4,000,000	4,000,000	2,280,000	4,000,000	0			
22080119	FINANCIAL ASSISTANCE TO NEEDIES	4,000,000	4,000,000	2,280,000	4,000,000	0			
23	CAPITAL EXPENDITURE	500,000,000	500,000,000	0	530,000,000	0			
2302	CONSTRUCTION / PROVISION	500,000,000	500,000,000	0	530,000,000	0			
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	500,000,000	500,000,000	0	530,000,000	0			
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	500,000,000	500,000,000	0	530,000,000	0			
011101000100 BUREAU OF PUBLIC PROCUREMENT (BPP)									
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging			
701	GENERAL PUBLIC SERVICES	1,637,678,851	1,307,678,851	399,767,000	1,744,656,755	0			
7013	GENERAL SERVICES	1,637,678,851	1,307,678,851	399,767,000	1,744,656,755	0			
70133	OTHER GENERAL SERVICES	1,637,678,851	1,307,678,851	399,767,000	1,744,656,755	0			
011101000100 BUREAU OF PUBLIC PROCUREMENT (BPP)									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Perf as @ Sept	2026 Proposed Budget	2026 NUT Tagging
Total					500,000,000	500,000,000	0	530,000,000	0
06100123000600 - Housing and Urban Development - General	CONSTRUCTION OF BUREAU OF PUBLIC PROCUREMENT (BPP) SECRETARIAT COMPLEX	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	12231200 - LOKOJA	500,000,000	500,000,000	0	530,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



011103500100 KOGI STATE PENSION COMMISSION						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<u>1</u>	<u>Revenue</u>	<u>17,767,850,000</u>	<u>17,767,850,000</u>	<u>26,381,670,343.35</u>	<u>17,767,850,000</u>	<u>0</u>
13	AID AND GRANTS	17,767,850,000	17,767,850,000	26,381,670,343.35	17,767,850,000	0
1302	GRANTS	17,767,850,000	17,767,850,000	26,381,670,343.35	17,767,850,000	0
130201	DOMESTIC GRANTS	17,767,850,000	17,767,850,000	26,381,670,343.35	17,767,850,000	0
13020103	CURRENT GRANTS FROM LGAS	17,767,850,000	17,767,850,000	26,381,670,343.35	17,767,850,000	0
011103500100 KOGI STATE PENSION COMMISSION						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>34,769,850,000</u>	<u>34,769,850,000</u>	<u>25,462,829,530.32</u>	<u>35,569,550,000</u>	<u>0</u>
21	PERSONNEL COST	34,421,000,000	34,421,000,000	25,418,143,805.32	35,215,000,000	0
2101	SALARY	101,000,000	101,000,000	74,409,240.99	155,000,000	0
210101	SALARIES AND WAGES	101,000,000	101,000,000	74,409,240.99	155,000,000	0
21010101	SALARY	101,000,000	101,000,000	74,409,240.99	155,000,000	0
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,600,000,000	1,600,000,000	0	1,600,000,000	0
210202	SOCIAL CONTRIBUTIONS	1,600,000,000	1,600,000,000	0	1,600,000,000	0
21020202	CONTRIBUTORY PENSION (EMPLOYERS)	1,200,000,000	1,200,000,000	0	1,200,000,000	0
21020203	GROUP LIFE INSURANCE	400,000,000	400,000,000	0	400,000,000	0
2103	SOCIAL BENEFITS	32,720,000,000	32,720,000,000	25,343,734,564.33	33,460,000,000	0
210301	SOCIAL BENEFITS	32,720,000,000	32,720,000,000	25,343,734,564.33	33,460,000,000	0
21030101	GRATUITY (STATE)	1,200,000,000	1,200,000,000	900,000,000	1,440,000,000	0
21030102	PENSION (STATE)	14,000,000,000	14,000,000,000	10,266,378,532.82	13,500,000,000	0
21030105	GRATUITY (LG)	2,520,000,000	2,520,000,000	472,500,000	2,520,000,000	0
21030106	PENSION (LG)	15,000,000,000	15,000,000,000	13,704,856,031.51	16,000,000,000	0
22	OTHER RECURRENT COSTS	247,850,000	247,850,000	44,685,725	247,550,000	0
2202	OVERHEAD COST	247,350,000	247,350,000	44,685,725	246,550,000	0
220201	TRAVEL & TRANSPORT - GENERAL	34,800,000	34,800,000	10,588,125	34,800,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	23,000,000	23,000,000	10,588,125	23,000,000	0
22020108	TRAVEL OPERATION AND LOGISTICS	11,800,000	11,800,000	0	11,800,000	0
220202	UTILITIES - GENERAL	2,650,000	2,650,000	0	2,700,000	0
22020204	ELECTRICITY BILL /CHARGES	150,000	150,000	0	200,000	0
22020205	TELEPHONE CHARGES	2,500,000	2,500,000	0	2,500,000	0
220203	MATERIALS & SUPPLIES - GENERAL	32,800,000	32,800,000	24,005,000	37,300,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	6,200,000	6,200,000	500,000	6,300,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	4,500,000	4,500,000	3,645,000	6,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	22,100,000	22,100,000	19,860,000	25,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	53,450,000	53,450,000	1,660,000	50,750,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	6,700,000	6,700,000	0	6,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	10,000,000	10,000,000	0	10,000,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	14,500,000	14,500,000	1,660,000	14,000,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	21,500,000	21,500,000	0	20,000,000	0
22020441	HEALTH FACILITIES MAINTENANCE EXPENSES	750,000	750,000	0	750,000	0
220205	TRAINING - GENERAL	9,500,000	9,500,000	0	9,500,000	0
22020501	LOCAL TRAINING	4,500,000	4,500,000	0	4,500,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	5,000,000	5,000,000	0	5,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	55,000,000	55,000,000	8,132,600	50,000,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	55,000,000	55,000,000	8,132,600	50,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	21,300,000	21,300,000	0	21,000,000	0
22020801	MOTOR VEHICLE FUEL COST	21,300,000	21,300,000	0	21,000,000	0
220209	FINANCIAL CHARGES - GENERAL	500,000	500,000	0	5,000,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	500,000	500,000	0	5,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	37,350,000	37,350,000	300,000	35,500,000	0
22021001	REFRESHMENT & MEALS	21,500,000	21,500,000	0	15,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	600,000	600,000	0	5,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	250,000	250,000	0	500,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	15,000,000	15,000,000	300,000	15,000,000	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	500,000	500,000	0	1,000,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	500,000	500,000	0	1,000,000	0
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	500,000	500,000	0	1,000,000	0
23	CAPITAL EXPENDITURE	101,000,000	101,000,000	0	107,000,000	0
2301	FIXED ASSETS PURCHASED	101,000,000	101,000,000	0	107,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	101,000,000	101,000,000	0	107,000,000	0
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	71,000,000	71,000,000	0	70,000,000	0
23010140	PURCHASE OF OFFICE EQUIPMENT	30,000,000	30,000,000	0	37,000,000	0
011103500100	KOGI STATE PENSION COMMISSION					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
710	SOCIAL PROTECTION	34,769,850,000	34,769,850,000	25,462,829,530.32	35,569,550,000	0
7102	OLD AGE	34,369,850,000	34,369,850,000	25,462,829,530.32	35,169,550,000	0
71021	OLD AGE	34,369,850,000	34,369,850,000	25,462,829,530.32	35,169,550,000	0
7103	SURVIVORS	400,000,000	400,000,000	0	400,000,000	0
71031	SURVIVORS	400,000,000	400,000,000	0	400,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



011103500100 KOGI STATE PENSION COMMISSION									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Perf as @ Sept	2026 Proposed Budget	2026 NUT Tagging
Total					<u>101,000,000</u>	<u>101,000,000</u>	<u>0</u>	<u>107,000,000</u>	<u>0</u>
11100123000300 - Information Communication and Technology - General	PURCHASE OF 10NOS COMPUTERS, 5NOS PRINTERS, 2NOS PHOTOCOPIERS, 5LAPTOPS AND OTHER ACCESSORIES TO AGENCY	23010140 - PURCHASE OF OFFICE EQUIPMENT	71021 - OLD AGE	12231200 - LOKOJA	30,000,000	30,000,000	0	37,000,000	0
13100123001200 - Reform of Government and Governance - General	PURCHASE OF FUNITURE AND FITTINGS (20NOS TABLES, 20NOS CHAIRS AND 10NOS OFFICE CABINETS) INCLUDING 5NOS AIR CONDITON	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	71021 - OLD AGE	12231200 - LOKOJA	71,000,000	71,000,000	0	70,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



011111100100 KOGI STATE INVESTMENT PROMOTION & PUBLIC PRIVATE PARTNERSHIP AGENCY						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
2	EXPENDITURES	638,058,780	2,138,058,780	487,084,495.34	4,317,702,376	0
22	OTHER RECURRENT COSTS	638,058,780	2,138,058,780	487,084,495.34	4,317,702,376	0
2202	OVERHEAD COST	631,558,780	2,131,558,780	486,684,495.34	4,295,702,376	0
220201	TRAVEL & TRANSPORT - GENERAL	14,763,980	14,763,980	350,000	17,202,376	0
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	5,190,000	5,190,000	250,000	6,190,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	4,012,376	4,012,376	100,000	4,012,376	0
22020108	TRAVEL OPERATION AND LOGISTICS	5,561,604	5,561,604	0	7,000,000	0
220203	MATERIALS & SUPPLIES - GENERAL	217,690,000	67,690,000	20,176,500	160,500,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	7,500,000	7,500,000	95,000	10,500,000	0
22020323	OFFICE AND GENERAL EXPENSES	210,190,000	60,190,000	20,081,500	150,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	23,424,000	23,424,000	317,950	47,500,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	3,595,000	3,595,000	0	25,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	2,329,000	2,329,000	317,950	5,500,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	2,500,000	2,500,000	0	7,000,000	0
22020432	MAINTENANCE OF BROADCASTING EQUIPMENT/ ICT EQUIPMENT/GOVERNMENT HOUSE BROADBAND CONNECTIVITY AND ICT EXPENSES	15,000,000	15,000,000	0	10,000,000	0
220205	TRAINING - GENERAL	108,850,000	108,850,000	0	375,000,000	0
22020501	LOCAL TRAINING	11,150,000	11,150,000	0	30,000,000	0
22020502	INTERNATIONAL TRAINING	45,700,000	45,700,000	0	175,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	52,000,000	52,000,000	0	170,000,000	0
220206	OTHER SERVICES - GENERAL	7,500,000	7,500,000	720,000	15,000,000	0
22020604	SECURITY OPERATIONS	7,500,000	7,500,000	720,000	15,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	125,000,000	1,625,000,000	250,000,000	3,200,000,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	125,000,000	1,625,000,000	250,000,000	2,000,000,000	0
22020705	PROJECT FACILITATION FUND (PFF)	0	0	0	1,200,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	6,142,000	6,142,000	2,110,000	15,500,000	0
22020801	MOTOR VEHICLE FUEL COST	6,142,000	6,142,000	2,110,000	15,500,000	0
220209	FINANCIAL CHARGES - GENERAL	0	0	0	10,000,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	0	0	0	10,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	128,188,800	278,188,800	213,010,045.34	455,000,000	0
22021001	REFRESHMENT & MEALS	15,300,000	15,300,000	1,110,100	20,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



22021002	PUBLICITY & ADVERTISEMENTS	5,114,000	5,114,000	350,000	30,000,000	0
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	7,217,800	7,217,800	0	15,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	557,000	557,000	0	35,000,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	100,000,000	250,000,000	211,549,945.34	355,000,000	0
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	6,500,000	6,500,000	400,000	22,000,000	0
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	6,500,000	6,500,000	400,000	22,000,000	0
22080119	FINANCIAL ASSISTANCE TO NEEDIES	6,500,000	6,500,000	400,000	22,000,000	0
01111100100	KOGI STATE INVESTMENT PROMOTION & PUBLIC PRIVATE PARTNERSHIP AGENCY					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
701	GENERAL PUBLIC SERVICES	0	0	0	10,000,000	0
7016	GENERAL PUBLIC SERVICES N.E.C.	0	0	0	10,000,000	0
70161	GENERAL PUBLIC SERVICES N.E.C.	0	0	0	10,000,000	0
704	ECONOMIC AFFAIRS	638,058,780	2,138,058,780	487,084,495.34	4,307,702,376	0
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	638,058,780	2,138,058,780	487,084,495.34	4,307,702,376	0
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	638,058,780	2,138,058,780	487,084,495.34	4,307,702,376	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



011200300100 KOGI STATE HOUSE OF ASSEMBLY						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
2	EXPENDITURES	6,060,830,182	6,060,830,182	2,412,842,081.98	7,217,185,470	4,000,000
21	PERSONNEL COST	817,442,697	817,442,697	608,497,282.16	1,067,658,695	0
2101	SALARY	553,902,261	553,902,261	525,477,282.16	653,902,261	0
210101	SALARIES AND WAGES	553,902,261	553,902,261	525,477,282.16	653,902,261	0
21010101	SALARY	303,902,261	303,902,261	244,027,160.82	303,902,261	0
21010103	CONSOLIDATED REVENUE FUND CHARGES - SALARIES	250,000,000	250,000,000	281,450,121.34	350,000,000	0
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	263,540,436	263,540,436	83,020,000	413,756,434	0
210201	ALLOWANCES	263,540,436	263,540,436	83,020,000	413,756,434	0
21020115	STAFF WELFARE ALLOWANCES	20,000,000	20,000,000	10,000,000	20,000,000	0
21020123	FURNITURE ALLOWANCE FOR HON. MEMBERS /CLERK OF THE HOUSE	80,000,000	80,000,000	0	80,000,000	0
21020126	LEGISLATIVE DUTY ALLOWANCE	75,101,994	75,101,994	42,720,000	140,101,994	0
21020127	OUTFIT ALLOWANCE	68,438,442	68,438,442	30,300,000	133,438,442	0
21020135	FURNITURE ALLOWANCE FOR DEPUTY CLERKS AND EXECUTIVE SECRETARY OF THE COMMISSION	20,000,000	20,000,000	0	40,215,998	0
22	OTHER RECURRENT COSTS	1,757,136,285	1,757,136,285	1,128,236,895.27	2,000,062,414	4,000,000
2202	OVERHEAD COST	1,751,136,285	1,751,136,285	1,120,935,870.89	1,994,062,414	4,000,000
220201	TRAVEL & TRANSPORT - GENERAL	280,000,000	280,000,000	150,903,002.99	322,926,130	0
22020102	TRAVEL AND TRANSPORT - OTHERS	200,000,000	200,000,000	89,934,689.30	242,926,130	0
22020108	TRAVEL OPERATION AND LOGISTICS	80,000,000	80,000,000	60,968,313.69	80,000,000	0
220202	UTILITIES - GENERAL	35,500,188	35,500,188	30,636,651.81	35,500,187	0
22020201	INTERNET ACCESS CHARGES	15,500,188	15,500,188	14,279,190.73	15,500,187	0
22020205	TELEPHONE CHARGES	20,000,000	20,000,000	16,357,461.08	20,000,000	0
220203	MATERIALS & SUPPLIES - GENERAL	261,565,189	261,565,189	176,156,124.71	361,565,189	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	50,098,466	50,098,466	35,088,649.86	50,098,466	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	14,366,275	14,366,275	14,121,622.61	14,366,275	0
22020322	PUBLICATION OF KOGI STATE STATISTICAL YEAR BOOK/ PLANNING & STATISTIC BOOKS /STATE STATISTICAL MASTER PLAN	8,555,736	8,555,736	5,300,000	8,555,736	0
22020323	OFFICE AND GENERAL EXPENSES	177,544,712	177,544,712	114,075,852.24	277,544,712	0
22020346	PRODUCTION OF I.D CARD /STATE CALENDAR /DIARIES/ NOMINAL ROLL	11,000,000	11,000,000	7,570,000	11,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	148,205,393	148,205,393	92,848,967.80	148,205,393	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	30,135,239	30,135,239	22,579,327.52	30,135,239	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	30,995,584	30,995,584	14,964,054.49	30,995,584	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	59,249,416	59,249,416	34,111,188.30	59,249,416	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	27,825,154	27,825,154	21,194,397.49	27,825,154	0
220205	TRAINING - GENERAL	250,000,000	250,000,000	149,275,933.45	350,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



22020501	LOCAL TRAINING	150,000,000	150,000,000	78,620,740.60	200,000,000	0
22020502	INTERNATIONAL TRAINING	100,000,000	100,000,000	70,655,192.85	150,000,000	0
220206	OTHER SERVICES - GENERAL	402,619,562	402,619,562	292,980,747.69	402,619,562	0
22020601	SECURITY SERVICES EXPENSES	300,619,562	300,619,562	226,143,150.85	300,619,562	0
22020635	KOGI STATE OPEN GOVERNMENT PARTNERSHIP (OGP) INTENTION TO STRENGTHEN SOME MDAs ACTIVITIES FOR OPTIMAL PERFORMANCE	22,000,000	22,000,000	10,064,000	22,000,000	0
22020657	COMMITTEES WORK EXPENSES/ ALLOWANCES	80,000,000	80,000,000	56,773,596.84	80,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	373,245,953	373,245,953	228,134,442.44	373,245,953	4,000,000
22021001	REFRESHMENT & MEALS	50,000,000	50,000,000	35,950,001.74	50,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	8,703,892	8,703,892	6,865,981.85	8,703,892	0
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	70,000,000	70,000,000	52,328,066.98	70,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	70,000,000	70,000,000	50,817,523.88	70,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	70,000,000	70,000,000	12,000,000	70,000,000	0
22021015	SUBSCRIPTION TO PROFESSIONAL BODIES/ PARLIAMENTARY /ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS	80,542,061	80,542,061	53,504,922.49	80,542,061	0
22021032	ALL FESTIVAL BOTH STATE AND NATIONAL EXPENSES	20,000,000	20,000,000	13,005,245.22	20,000,000	0
22021064	FOOD AND NUTRITION PROGRAMS EXPENSES	4,000,000	4,000,000	3,662,700.28	4,000,000	4,000,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	6,000,000	6,000,000	7,301,024.38	6,000,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	6,000,000	6,000,000	7,301,024.38	6,000,000	0
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	6,000,000	6,000,000	7,301,024.38	6,000,000	0
23	CAPITAL EXPENDITURE	3,486,251,200	3,486,251,200	676,107,904.55	4,149,464,361	0
2301	FIXED ASSETS PURCHASED	1,491,000,000	1,491,000,000	390,550,000	1,591,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,491,000,000	1,491,000,000	390,550,000	1,591,000,000	0
23010105	PURCHASE OF MOTOR VEHICLES	500,000,000	500,000,000	8,150,000	500,000,000	0
23010108	PURCHASE OF BUSES	100,000,000	100,000,000	0	100,000,000	0
23010113	PURCHASE OF COMPUTERS	50,000,000	50,000,000	0	50,000,000	0
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	50,000,000	50,000,000	3,000,000	50,000,000	0
23010128	PURCHASE OF SECURITY EQUIPMENT	500,000,000	500,000,000	348,000,000	600,000,000	0
23010132	PURCHASE OF SECURITY GADGETS	25,000,000	25,000,000	0	25,000,000	0
23010140	PURCHASE OF OFFICE EQUIPMENT	165,000,000	165,000,000	13,900,000	165,000,000	0
23010144	PURCHASE OF POWER INSTILLATION EQUIPMENT	50,000,000	50,000,000	0	50,000,000	0
23010145	PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	51,000,000	51,000,000	17,500,000	51,000,000	0
2302	CONSTRUCTION / PROVISION	1,522,251,200	1,522,251,200	145,801,024.38	1,022,251,200	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,522,251,200	1,522,251,200	145,801,024.38	1,022,251,200	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	330,251,200	330,251,200	96,000,000	330,251,200	0
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	1,020,000,000	1,020,000,000	1,801,024.38	520,000,000	0
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	37,000,000	37,000,000	18,000,000	37,000,000	0
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	20,000,000	20,000,000	0	20,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



23020108	PRE- CONSTRUCTION DESIGN SERVICES	20,000,000	20,000,000	0	20,000,000	0
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	5,000,000	5,000,000	0	5,000,000	0
23020114	CONSTRUCTION / PROVISION OF ROADS	20,000,000	20,000,000	30,000,000	20,000,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	30,000,000	30,000,000	0	30,000,000	0
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	20,000,000	20,000,000	0	20,000,000	0
23020128	CONSTRUCTION/ PROVISION OF HOTEL BUILDINGS	20,000,000	20,000,000	0	20,000,000	0
2303	REHABILITATION / REPAIRS	423,000,000	423,000,000	114,256,880.17	423,000,000	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	423,000,000	423,000,000	114,256,880.17	423,000,000	0
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	50,000,000	50,000,000	20,520,000	50,000,000	0
23030103	REHABILITATION / REPAIRS - HOUSING	98,000,000	98,000,000	15,100,000	98,000,000	0
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	225,000,000	225,000,000	26,850,000	225,000,000	0
23030125	REHABILITATION/ REPAIRS- POWER GENERATING PLANTS	50,000,000	50,000,000	51,786,880.17	50,000,000	0
2304	PRESERVATION OF THE ENVIRONMENT	0	0	0	500,000,000	0
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	0	0	0	500,000,000	0
23040106	PLANTING AND CULTIVATION	0	0	0	500,000,000	0
2305	OTHER CAPITAL PROJECTS	50,000,000	50,000,000	25,500,000	613,213,161	0
230501	ACQUISITION OF NON TANGIBLE ASSETS	50,000,000	50,000,000	25,500,000	613,213,161	0
23050101	RESEARCH AND DEVELOPMENT	50,000,000	50,000,000	25,500,000	0	0
23050106	ECONOMIC EMPOWERMENT	0	0	0	613,213,161	0
011200300100	KOGI STATE HOUSE OF ASSEMBLY					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
701	GENERAL PUBLIC SERVICES	6,060,830,182	6,060,830,182	2,412,842,081.98	7,217,185,470	4,000,000
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	6,060,830,182	6,060,830,182	2,412,842,081.98	7,217,185,470	4,000,000
70111	EXECUTIVE AND LEGISLATIVE ORGANS	6,060,830,182	6,060,830,182	2,412,842,081.98	7,217,185,470	4,000,000

011200300100 KOGI STATE HOUSE OF ASSEMBLY									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Perf as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<i>Total</i>	-	-	-	-	<u>3,486,251,200</u>	<u>3,486,251,200</u>	<u>676,107,904.55</u>	<u>4,149,464,361</u>	<u>0</u>
04050123000304 - Functional health facilities	CONSTRUCTION & EQUIPPING OF CLINIC FOR TREATMENT OF HOUSE OF ASSEMBLY STAFF	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12242200 - STATE WIDE	20,000,000	20,000,000	0	20,000,000	0



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03100123000200 - Poverty Alleviation - General	CONSTRUCTION OF LAWN TENNIS COURT IN THE PARLIAMENTARY VILLAGE	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	5,000,000	5,000,000	0	5,000,000	0
03100123000300 - Poverty Alleviation - General	CONSTRUCTION OF POLICE POST AT ASSEMBLY VILLAGE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	30,000,000	30,000,000	0	30,000,000	0
06100123000400 - Housing and Urban Development - General	PURCHASE OF 20 NOS OF FIRE EXTINGUISHER/ FIRE FIGHTING EQUIPMENT	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	50,000,000	50,000,000	3,000,000	50,000,000	0
03100123000500 - Poverty Alleviation - General	RENOVATION OF SPEAKER AND HON. MEMBERS RESIDENTIAL QUARTERS	23030103 - REHABILITATION / REPAIRS - HOUSING	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	50,000,000	50,000,000	3,000,000	50,000,000	0
03100123000600 - Poverty Alleviation - General	PROCURMENT OF 1 STAFF BUS (18 SEATERS) TOYOTA HAICE	23010108 - PURCHASE OF BUSES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	20,000,000	20,000,000	0	20,000,000	0
06100123000700 - Housing and Urban Development - General	TECHNICAL DRAWING FOR CONSTRUCTION OF RESIDENTIAL BUILDINGS FOR HON. MEMBERS AND CLERK OF THE HOUSE ON OWNER OCCUPIER HOUSING SCHEMES	23020108 - PRE-CONSTRUCTION DESIGN SERVICES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	20,000,000	20,000,000	0	20,000,000	0
06100123000800 - Housing and Urban Development - General	CONSTRUCTION OF COMMITTEE ROOM FOR HON. MEMBER	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	110,251,200	110,251,200	96,000,000	110,251,200	0
06100123000900 - Housing and Urban Development - General	CONSTRUCTION AND EQUIPPING OF OFFICE FOR PARLIAMENTARY STAFF ASSOCIATION OF NIGERIA	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	70,000,000	70,000,000	0	70,000,000	0
06100123001000 - Housing and Urban Development - General	RENOVATION OF HON. SPEAKER'S LODGE AND DEPUTY SPEAKER'S LODGE.	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	50,000,000	50,000,000	20,520,000	50,000,000	0
06100123001100 - Housing and Urban Development - General	RESIDENTIAL BUILDING FOR HONOURABLE MEMBERS AND HEAD OF LEGISLATIVE SERVICES ON ONWER OCCUPIER BASES	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	1,000,000,000	1,000,000,000	0	500,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



10100123000100 - Water Resources and Rural Deve - General	PROVISION OF WATER FOR HOUSE OF ASSEMBLY COMPLEX	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	25,000,000	25,000,000	18,000,000	25,000,000	0
10100123000200 - Water Resources and Rural Deve - General	CONSTRUCTION OF OVERHEAD TANK TO EACH OF THE 25 HON. MEMBER'S HOUSE	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	12,000,000	12,000,000	0	12,000,000	0
10100123000300 - Water Resources and Rural Deve - General	HOUSE OF ASSEMBLY PROJECTS (RENOVATION OF ASSEMBLY CHAMBER AND OFFICES)	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	75,000,000	75,000,000	26,850,000	75,000,000	0
11100123000500 - Information Communication and Technology - General	INSTALLATION OF INTERNET SERVICES AT ASSEMBLY COMPLEX	23010145 - PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	21,000,000	21,000,000	0	21,000,000	0
11100123000600 - Information Communication and Technology - General	CONSTRUCTION/ EQUIPPING OF ASSEMBLY PRINTING PRESS BUILDING	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTUR E	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	20,000,000	20,000,000	0	20,000,000	0
11100123000700 - Information Communication and Technology - General	PROVISION OF CENTRAL COMMUNICATION SYSTEM AT THE COMPLEX	23010145 - PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	10,000,000	10,000,000	0	10,000,000	0
11100123000800 - Information Communication and Technology - General	COMPUTERIZATION OF HON. MEMBER'S OFFICE & ADMIN OFFICES	23010145 - PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	20,000,000	20,000,000	17,500,000	20,000,000	0
11100123000900 - Information Communication and Technology - General	PROVISION OF 26 LAPTOPS FOR ALL THE HON. MEMBERS AND CLERK	23010113 - PURCHASE OF COMPUTERS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	50,000,000	50,000,000	0	50,000,000	0
13100123001300 - Reform of Government and Governance - General	CONSTRUCTION OF KOGI STATE HOUSE OF ASSEMBLY CAFETERIA	23020128 - CONSTRUCTION/ PROVISION OF HOTEL BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	20,000,000	20,000,000	0	20,000,000	0
13100123001400 - Reform of Government	MAINTENANCE OF GENERATING SET AT ASSEMBLY COMPLEX, HON. SPEAKER'S LODGE AND LEGISLATIVE QUARTERS	23030125 - REHABILITATION/ REPAIRS- POWER	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	50,000,000	50,000,000	51,786,880.17	50,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



and Governance - General		GENERATING PLANTS							
13100123001500 - Reform of Government and Governance - General	PURCHASE OF 5NOS COMMITTEE VEHICLES	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	90,000,000	90,000,000	8,150,000	90,000,000	0
13100123001600 - Reform of Government and Governance - General	PURCHASE OF 15 NOS CARS FOR ASSMBLY STAFF USING CAR REFURBISHING LOAN	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	50,000,000	50,000,000	0	50,000,000	0
13100123001700 - Reform of Government and Governance - General	MEMBERS' 30 SEATER TWO(2) NOS TOYOTA BUS	23010108 - PURCHASE OF BUSES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	80,000,000	80,000,000	0	80,000,000	0
13100123001800 - Reform of Government and Governance - General	PURCHASE OF 30 REFRIGERATORS AND 30 AIR CONDITIONERS	23010140 - PURCHASE OF OFFICE EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	30,000,000	30,000,000	0	30,000,000	0
13100123001900 - Reform of Government and Governance - General	COMPLETE RENOVATION OF ASSEMBLY CHAMBER	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	150,000,000	150,000,000	0	150,000,000	0
13100123002000 - Reform of Government and Governance - General	FURNISHING OF KOGI STATE HOUSE OF ASSEMBLY COMPLEX BOTH OLD & NEW	23010140 - PURCHASE OF OFFICE EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	85,000,000	85,000,000	0	85,000,000	0
13100123002100 - Reform of Government and Governance - General	CONSTRUCTION OF BEFITTINGASSEMBLY GATE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTUR E	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	10,000,000	10,000,000	0	10,000,000	0
13100123002200 - Reform of Government and Governance - General	PROVISION OF OFFICE EQUIPMENT (TABLES, CHAIRS ETC) FOR SOME OFFICES I N KOGI STATE HOUSE OF ASSEMBLE	23010140 - PURCHASE OF OFFICE EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	50,000,000	50,000,000	13,900,000	50,000,000	0
13100123002300 - Reform of Government and Governance - General	PROCUREMENT OF BACK- UP 2 CARS FOR DEPUTY SPEAKER	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	20,000,000	20,000,000	0	20,000,000	0
13100123002400 - Reform of Government and Governance - General	PURCHASE OF 25NOS VEHICLES FOR HON. MEMBERS (HOUSE OF ASSEMBLY)	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	100,000,000	100,000,000	0	100,000,000	0
13100123002500 - Reform of Government	PURCHASE OF 3NOS DEPARTMENTAL VEHICLES	23010105 - PURCHASE OF	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	50,000,000	50,000,000	0	50,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



and Governance - General		MOTOR VEHICLES							
13100123002600 - Reform of Government and Governance - General	PROCUREMENT OF BACK- UP 4 CARS FOR SPEAKER	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	40,000,000	40,000,000	0	40,000,000	0
13100123002700 - Reform of Government and Governance - General	PROCUREMENT OF BACK- UP 3 CARS FOR MAJORITY LEADER	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	30,000,000	30,000,000	0	30,000,000	0
13100123002900 - Reform of Government and Governance - General	ANNUAL NATIONAL/ INTERNATIONAL PARLIAMENTARY CAPACITY BUILDING (PASAN)	23050101 - RESEARCH AND DEVELOPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	50,000,000	50,000,000	25,500,000	0	0
13100123003000 - Reform of Government and Governance - General	PURCHASE AND INSTALLATION OF SECURITY GADGETS AT KOGI STATE HOUSE OF ASSEMBLY COMPLEX	23010132 - PURCHASE OF SECURITY GADGETS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	15,000,000	15,000,000	0	15,000,000	0
13100123003100 - Reform of Government and Governance - General	LANDSCAPING OF HOUSE OF ASSEMBLY QUARTERS	23030103 - REHABILITATION / REPAIRS - HOUSING	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	24,000,000	24,000,000	0	24,000,000	0
13100123003200 - Reform of Government and Governance - General	CONSTRUCTION OF NEW OFFICE BLOCK AT ASSEMBLY COMPLEX	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	120,000,000	120,000,000	0	120,000,000	0
13100123003300 - Reform of Government and Governance - General	LAND SCAPING OF ASSEMBLY COMPLEX	23030103 - REHABILITATION / REPAIRS - HOUSING	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	24,000,000	24,000,000	12,100,000	24,000,000	0
13100123003400 - Reform of Government and Governance - General	PROCUREMENT OF SECURITY DEVICES TO KOGI STATE HON. SPEAKER'S OFFICIAL QUARTERS & DEPUTY SPEAKER	23010132 - PURCHASE OF SECURITY GADGETS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	10,000,000	10,000,000	0	10,000,000	0
13100123003500 - Reform of Government and Governance - General	PROVISION OF BOY'S QUARTERS TO THE HON. SPEAKER'S OFFICIAL QUARTERS	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	20,000,000	20,000,000	1,801,024.38	20,000,000	0
13100125000700 - Reform of Government and Governance - General	PROCUREMENT OF SECURITY EQUIPMENT BY HON. MEMBERS TO COMPLEMENT SECURITY SERVICES AT CONSTITUENCIES	23010128 - PURCHASE OF SECURITY EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12242200 - STATE WIDE	500,000,000	500,000,000	348,000,000	600,000,000	0
13100125001300 - Reform of Government	PURCHASE OF 12NOs OF OFFICIAL CAR TO CLERK, DEPUTY CLERKS AND DIRECTORS	23010105 - PURCHASE OF	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	120,000,000	120,000,000	0	120,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



and Governance - General		MOTOR VEHICLES							
14100123000100 - Power - General	STREET LIGHT FOR ASSEMBLY VILLAGE & COMPLEX	23020123 - CONSTRUCTION OF TRAFFIC /STREET LIGHTS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	20,000,000	20,000,000	0	20,000,000	0
14100123000200 - Power - General	INSTALLATION OF 70KVA POWER INFRASTRUCTURE (INVERTER SOLAR SYSTEM)	23010144 - PURCHASE OF POWER INSTILLATION EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	50,000,000	50,000,000	0	50,000,000	0
17100123000100 - Road - General	DUALIZATION OF ACCESS ROAD TO THE ASSEMBLY COMPLEX	23020114 - CONSTRUCTION / PROVISION OF ROADS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	20,000,000	20,000,000	30,000,000	20,000,000	0
13100126000100 - Reform of Government and Governance - General	PROVISION OF FOOD ITEMS AND BASIC HEALTH CARES	23050106 - ECONOMIC EMPOWERMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	0	0	0	113,213,161	0
13100126000100 - Reform of Government and Governance - General	PROVISION OF AGRICULTURAL IMPUTS AND IMPLEMENTS	23040106 - PLANTING AND CULTIVATION	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	0	0	0	500,000,000	0
13100126000100 - Reform of Government and Governance - General	CONSTRUCTION/PROVISION OF EDUCATIONAL FACILITIES TO CITIZENS OF THE STATE	23050106 - ECONOMIC EMPOWERMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	0	0	0	500,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



011200400100 KOGI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
2	EXPENDITURES	669,122,470	669,122,470	41,157,665.29	750,786,133	0
21	PERSONNEL COST	229,402,937	229,402,937	0	271,558,786	0
2101	SALARY	216,980,695	216,980,695	0	263,625,372	0
210101	SALARIES AND WAGES	216,980,695	216,980,695	0	263,625,372	0
21010101	SALARY	216,980,695	216,980,695	0	263,625,372	0
2103	SOCIAL BENEFITS	12,422,242	12,422,242	0	7,933,414	0
210301	SOCIAL BENEFITS	12,422,242	12,422,242	0	7,933,414	0
21030102	PENSION (STATE)	10,000,000	10,000,000	0	4,500,000	0
21030103	DEATH BENEFITS	2,422,242	2,422,242	0	3,433,414	0
22	OTHER RECURRENT COSTS	259,374,460	259,374,460	41,157,665.29	287,852,678	0
2202	OVERHEAD COST	256,374,460	256,374,460	41,117,665.29	282,852,678	0
220201	TRAVEL & TRANSPORT - GENERAL	16,000,000	16,000,000	125,000	6,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	16,000,000	16,000,000	125,000	6,000,000	0
220202	UTILITIES - GENERAL	4,850,000	4,850,000	19,000	4,850,000	0
22020201	INTERNET ACCESS CHARGES	4,000,000	4,000,000	19,000	4,000,000	0
22020202	PURCHASE OF SOFTWARE LICENCE /LICENCE RENEWAL	350,000	350,000	0	350,000	0
22020204	ELECTRICITY BILL /CHARGES	500,000	500,000	0	500,000	0
220203	MATERIALS & SUPPLIES - GENERAL	77,000,000	77,000,000	38,528,600	100,000,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	20,000,000	20,000,000	496,800	20,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	3,000,000	3,000,000	0	3,000,000	0
22020322	PUBLICATION OF KOGI STATE STATISTICAL YEAR BOOK/ PLANNING & STATISTIC BOOKS /STATE STATISTICAL MASTER PLAN	500,000	500,000	0	500,000	0
22020323	OFFICE AND GENERAL EXPENSES	53,000,000	53,000,000	38,031,800	74,500,000	0
22020346	PRODUCTION OF I.D CARD /STATE CALENDAR /DIARIES/ NOMINAL ROLL	500,000	500,000	0	2,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	34,000,000	34,000,000	580,800	34,000,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	6,000,000	6,000,000	0	6,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	21,000,000	21,000,000	244,500	21,000,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	5,000,000	5,000,000	336,300	5,000,000	0
22020439	GBV SITUATION ROOM AND DATA MANAGEMENTCENTRE EXPENSES	2,000,000	2,000,000	0	2,000,000	0
220205	TRAINING - GENERAL	71,000,000	71,000,000	260,000	71,000,000	0
22020501	LOCAL TRAINING	20,000,000	20,000,000	260,000	20,000,000	0
22020502	INTERNATIONAL TRAINING	31,000,000	31,000,000	0	31,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	20,000,000	20,000,000	0	20,000,000	0
220206	OTHER SERVICES - GENERAL	5,035,950	5,035,950	0	1,500,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



22020602	OFFICE RENT	3,035,950	3,035,950	0	1,000,000	0
22020657	COMMITTEES WORK EXPENSES/ ALLOWANCES	2,000,000	2,000,000	0	500,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	6,000,000	6,000,000	0	6,000,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	6,000,000	6,000,000	0	6,000,000	0
220209	FINANCIAL CHARGES - GENERAL	200,000	200,000	43,265.29	1,500,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	200,000	200,000	43,265.29	1,500,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	42,288,510	42,288,510	1,561,000	58,002,678	0
22021001	REFRESHMENT & MEALS	24,288,510	24,288,510	960,000	30,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	2,000,000	2,000,000	0	3,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	10,000,000	10,000,000	0	15,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	2,000,000	2,000,000	70,000	3,000,000	0
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	1,500,000	1,500,000	18,000	1,500,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	2,500,000	2,500,000	513,000	5,502,678	0
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	3,000,000	3,000,000	40,000	5,000,000	0
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	3,000,000	3,000,000	40,000	5,000,000	0
22080119	FINANCIAL ASSISTANCE TO NEEDIES	3,000,000	3,000,000	40,000	5,000,000	0
23	CAPITAL EXPENDITURE	180,345,073	180,345,073	0	191,374,669	0
2301	FIXED ASSETS PURCHASED	130,132,934	130,132,934	0	136,834,463	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	130,132,934	130,132,934	0	136,834,463	0
23010105	PURCHASE OF MOTOR VEHICLES	113,000,000	113,000,000	0	120,000,000	0
23010113	PURCHASE OF COMPUTERS	2,804,867	2,804,867	0	2,804,867	0
23010119	PURCHASE OF POWER GENERATING SET/PLANT	9,328,067	9,328,067	0	5,000,000	0
23010140	PURCHASE OF OFFICE EQUIPMENT	5,000,000	5,000,000	0	9,029,596	0
2302	CONSTRUCTION / PROVISION	50,212,139	50,212,139	0	54,540,206	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	50,212,139	50,212,139	0	54,540,206	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	50,212,139	50,212,139	0	54,540,206	0
011200400100	KOGI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
701	GENERAL PUBLIC SERVICES	666,700,228	666,700,228	41,157,665.29	747,352,719	0
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	666,700,228	666,700,228	41,157,665.29	747,352,719	0
70111	EXECUTIVE AND LEGISLATIVE ORGANS	666,700,228	666,700,228	41,157,665.29	747,352,719	0
710	SOCIAL PROTECTION	2,422,242	2,422,242	0	3,433,414	0
7103	SURVIVORS	2,422,242	2,422,242	0	3,433,414	0
71031	SURVIVORS	2,422,242	2,422,242	0	3,433,414	0

011200400100	KOGI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION					
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KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Perf as @ Sept	2026 Proposed Budget	2026 NUT Tagging
Total					180,345,073	180,345,073	0	191,374,669	0
03100123000700 - Poverty Alleviation - General	PROCUREMENT OF 20 CARS USING CAR LOANS DISTRIBUTION TO STATE GOVERNMENT STAFF	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	43,000,000	43,000,000	0	43,000,000	0
06100123001200 - Housing and Urban Development - General	CONSTRUCTION OF NEW OFFICE BLOCKS FOR ASSEMBLY SERVICE COMMISSION (SECRETARIAT)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	50,212,139	50,212,139	0	54,540,206	0
11100123001000 - Information Communication and Technology - General	COMPUTERIZATION/ INSTALLATION OF INTERNET SERVICES IN ALL THE OFFICES OF ASSEMBLY SERVICE COMMISSION	23010113 - PURCHASE OF COMPUTERS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	2,804,867	2,804,867	0	2,804,867	0
13100123003600 - Reform of Government and Governance - General	PURCHASE OF 7 VEHICLES FOR HON. COMMISSIONERS, COMMISSION CHAIRMAN AND SECRETARY	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	70,000,000	70,000,000	0	77,000,000	0
13100123003800 - Reform of Government and Governance - General	PROVISION OF OFFICE EQUIPMENT (TABLES, CHAIRS, REFRIGIRATOR,AIR CONDITIONAL ETC) FOR HON. COMMISSIONER, CHAIRMAN AND THE SECRETARY	23010140 - PURCHASE OF OFFICE EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	5,000,000	5,000,000	0	9,029,596	0
14100123000300 - Power - General	PURCHASE OF A GENERATING SET PLUS INSTALLATION (250KVA MIKAINO)	23010119 - PURCHASE OF POWER GENERATING SET/PLANT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	9,328,067	9,328,067	0	5,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



012300100100 MINISTRY OF INFORMATION AND COMMUNICATION						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<u>1</u>	<u>Revenue</u>	<u>15,000,000</u>	<u>15,000,000</u>	<u>300,000</u>	<u>15,000,000</u>	<u>0</u>
12	INDEPENDENT REVENUE	15,000,000	15,000,000	300,000	15,000,000	0
1202	NON-TAX REVENUE	15,000,000	15,000,000	300,000	15,000,000	0
120207	EARNINGS -GENERAL	15,000,000	15,000,000	300,000	15,000,000	0
12020756	EARNING FROM PRINTING SERVICES	15,000,000	15,000,000	300,000	15,000,000	0
012300100100 MINISTRY OF INFORMATION AND COMMUNICATION						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>3,009,018,495</u>	<u>2,984,018,495</u>	<u>1,498,695,424.65</u>	<u>3,409,485,858</u>	<u>35,184,300</u>
21	PERSONNEL COST	162,401,306	162,401,306	93,499,481.65	191,439,911	0
2101	SALARY	162,401,306	162,401,306	93,499,481.65	191,439,911	0
210101	SALARIES AND WAGES	162,401,306	162,401,306	93,499,481.65	191,439,911	0
21010101	SALARY	162,401,306	162,401,306	93,499,481.65	191,439,911	0
22	OTHER RECURRENT COSTS	2,110,087,189	2,110,087,189	1,405,195,943	2,462,999,966	24,654,300
2202	OVERHEAD COST	2,109,587,189	2,109,587,189	1,405,195,943	2,462,999,966	24,654,300
220201	TRAVEL & TRANSPORT - GENERAL	5,000,000	5,000,000	4,064,500	10,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	5,000,000	5,000,000	4,064,500	10,000,000	0
220202	UTILITIES - GENERAL	35,500,000	35,500,000	25,500,000	55,267,000	0
22020211	HOSTING OF THE STATE WEBSITE EXPENSES/ WEBSITE DEVELOPMENT AND MAINTENANCE	25,500,000	25,500,000	25,500,000	35,267,000	0
22020212	HOSTING OF DIGITAL LIBRARY EXPENSE	10,000,000	10,000,000	0	20,000,000	0
220203	MATERIALS & SUPPLIES - GENERAL	28,050,000	28,050,000	4,771,800	61,336,721	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	4,300,000	4,300,000	1,802,000	34,300,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	50,000	50,000	0	500,000	0
22020309	PHOTOGRAPHIC MATERIALS, GRAPHIC ARTS AND DESIGN	200,000	200,000	0	1,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	18,500,000	18,500,000	2,969,800	20,536,721	0
22020347	CONTENT MANAGEMENT AND SITE MAINTENANCE	5,000,000	5,000,000	0	5,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	24,300,000	24,300,000	4,403,800	175,734,131	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	2,800,000	2,800,000	1,367,500	3,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	20,000,000	20,000,000	3,036,300	20,000,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	1,000,000	1,000,000	0	1,000,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	500,000	500,000	0	500,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



22020447	KOGI STATE REBRANDING CAMPAIGN (BRANDING OF INFRASTRUCTURE AND EVENTS)	0	0	0	151,234,131	0
220205	TRAINING - GENERAL	10,500,000	10,500,000	3,144,000	10,500,000	0
22020501	LOCAL TRAINING	10,500,000	10,500,000	3,144,000	10,500,000	0
220206	OTHER SERVICES - GENERAL	5,000,000	5,000,000	0	5,000,000	0
22020691	GENDER-BASED VIOLENCE (GBV) RESPONSIVE SERVICE DELIVERY	5,000,000	5,000,000	0	5,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	250,000,000	250,000,000	0	250,000,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	250,000,000	250,000,000	0	250,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	3,000,000	3,000,000	150,000	3,000,000	0
22020801	MOTOR VEHICLE FUEL COST	2,000,000	2,000,000	150,000	2,000,000	0
22020803	PLANTS/ GENERATOR FUEL COST	1,000,000	1,000,000	0	1,000,000	0
220209	FINANCIAL CHARGES - GENERAL	100,000	100,000	0	500,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	100,000	100,000	0	500,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	1,748,137,189	1,748,137,189	1,363,161,843	1,891,662,114	24,654,300
22021002	PUBLICITY & ADVERTISEMENTS	1,674,222,889	1,674,222,889	1,356,763,143	1,801,202,354	0
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	35,000,000	35,000,000	1,532,500	51,305,460	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	500,000	500,000	0	500,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	14,160,000	14,160,000	4,866,200	14,000,000	0
22021064	FOOD AND NUTRITION PROGRAMS EXPENSES	24,254,300	24,254,300	0	24,654,300	24,654,300
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	500,000	500,000	0	0	0
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	500,000	500,000	0	0	0
22080109	FINANCIAL ASSISTANCE TO NIGERIA LEGION -EX SERVICEMEN	500,000	500,000	0	0	0
23	CAPITAL EXPENDITURE	736,530,000	711,530,000	0	755,045,981	10,530,000
2301	FIXED ASSETS PURCHASED	100,000,000	100,000,000	0	155,243,631	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	100,000,000	100,000,000	0	155,243,631	0
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	25,000,000	25,000,000	0	44,397,420	0
23010141	PURCHASE OF OFFICE TOOLS /MATERIALS	15,000,000	15,000,000	0	35,846,211	0
23010144	PURCHASE OF POWER INSTILLATION EQUIPMENT	0	0	0	5,000,000	0
23010145	PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	60,000,000	60,000,000	0	70,000,000	0
2302	CONSTRUCTION / PROVISION	636,530,000	611,530,000	0	599,802,350	10,530,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	636,530,000	611,530,000	0	599,802,350	10,530,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	10,530,000	10,530,000	0	10,530,000	10,530,000
23020127	CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURES	626,000,000	601,000,000	0	589,272,350	0
012300100100	MINISTRY OF INFORMATION AND COMMUNICATION					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
708	RECREATION, CULTURE AND RELIGION	3,009,018,495	2,984,018,495	1,498,695,424.65	3,409,485,858	35,184,300
7083	BROADCASTING AND PUBLISHING SERVICES	3,009,018,495	2,984,018,495	1,498,695,424.65	3,409,485,858	35,184,300
70831	BROADCASTING AND PUBLISHING SERVICES	3,009,018,495	2,984,018,495	1,498,695,424.65	3,409,485,858	35,184,300



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



012300100100									
MINISTRY OF INFORMATION AND COMMUNICATION									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Perf as @ Sept	2026 Proposed Budget	2026 NUT Tagging
Total					736,530,000	711,530,000	0	755,045,981	10,530,000
02100123000700 - Societal Re-orientation - General	PURCHASE OF NEW 5KVA TRANSMITTERS FOR OKENE	23010144 - PURCHASE OF POWER INSTILLATION EQUIPMENT	70831 - BROADCASTING AND PUBLISHING SERVICES	12231200 - LOKOJA	0	0	0	5,000,000	0
02100123000800 - Societal Re-orientation - General	PURCHASE OF ONE CORD MACHINE FOR GOVERNMENT PRINTING PRESS AT LOKOJA	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70831 - BROADCASTING AND PUBLISHING SERVICES	12231200 - LOKOJA	25,000,000	25,000,000	0	44,397,420	0
02100123000900 - Societal Re-orientation - General	ESTABLISHMENT OF A STATE-OWNED TELEVISION STATION AT LOKOJA	23020127 - CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURES	70831 - BROADCASTING AND PUBLISHING SERVICES	12242200 - STATE WIDE	500,000,000	500,000,000	0	490,000,000	0
02100123001000 - Societal Re-orientation - General	DEVELOPMENT OF A ZERO PAPER ARCHIVES SYSTEMS FOR DIGITAL RECORDS MANAGEMENT	23020127 - CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURES	70831 - BROADCASTING AND PUBLISHING SERVICES	12242200 - STATE WIDE	11,000,000	11,000,000	0	28,789,000	0
11100123001100 - Information Communication and Technology - General	ESTABLISHMENT OF ICT INFRASTRUCTURE/ CENTRE	23020127 - CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURES	70831 - BROADCASTING AND PUBLISHING SERVICES	12242200 - STATE WIDE	45,000,000	20,000,000	0	0	0
11100123001200 - Information Communication and Technology - General	DIGITALIZATION/ COMPUTERIZATION OF RADIO SERVICES	23020127 - CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURES	70831 - BROADCASTING AND PUBLISHING SERVICES	12242200 - STATE WIDE	60,000,000	60,000,000	0	60,483,350	0
11100124000100 - Information Communication and Technology - General	NUT.5.SBBC. ERECTION OF BILLBOARDS TO RAISE AWARENESS ON NUTRITION ACROSS THE STATES/ LGAS	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70831 - BROADCASTING AND PUBLISHING SERVICES	12231200 - LOKOJA	10,530,000	10,530,000	0	10,530,000	10,530,000
11100124001000 - Information Communication and Technology - General	PROCUREMENT OF MODERN BROADCASTING EQUIPMENT FOR RADIO KOGI	23010145 - PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	70831 - BROADCASTING AND PUBLISHING SERVICES	12242200 - STATE WIDE	40,000,000	40,000,000	0	40,000,000	0
11100124001100 - Information	PROCUREMENT OF (3NOS DESKTOP COMPUTERS, 3NOS GRAPHIC EQUALISZERS ,1DIGITAL STL RECEIVER)	23010145 - PURCHASE OF ICT INSTILLATION	70831 - BROADCASTING	12242200 - STATE WIDE	20,000,000	20,000,000	0	30,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



Communication and Technology - General	FOR BROADCASTING AND COMMUNICATON RODIO STATE AT EGBE,OCHAJA AND OKENEBGA	TOOLS/ MATERIALS	AND PUBLISHING SERVICES						
11100124001200 - Information Communication and Technology - General	PROCUREMENT OF MODERN EQUIPENT AND OFFICE FURNITURE FOR GRAPHIC NEWSPAPER	23010141 - PURCHASE OF OFFICE TOOLS /MATERIALS	70831 - BROADCASTING AND PUBLISHING SERVICES	12242200 - STATE WIDE	15,000,000	15,000,000	0	20,000,000	0
11100124001300 - Information Communication and Technology - General	ESTABLISHMENT OF E-LIBRARY AND RESOURCE CENTER FOR GRAPHIC NEWSPAPER	23020127 - CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURES	70831 - BROADCASTING AND PUBLISHING SERVICES	12242200 - STATE WIDE	10,000,000	10,000,000	0	10,000,000	0
02100123000700 - Societal Re-orientation - General	ESTABLISHING A COMPREHENSIVE ARTS STUDIO, EQUIPPED WITH GRAPHIC ARTS, TEXTILE, CERAMIC, SCULPTURE, AND PAINTING EQUIPMENT TO FACILITATE DIVERSE CREATIVE PROJECT AND ARTISITC EXPRESSION	23010141 - PURCHASE OF OFFICE TOOLS /MATERIALS	70831 - BROADCASTING AND PUBLISHING SERVICES	12242200 - STATE WIDE	0	0	0	15,846,211	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



012300300100 KOGI STATE BROADCASTING CORPORATION						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<u>1</u>	<u>Revenue</u>	<u>15,000,000</u>	<u>15,000,000</u>	<u>2,033,000</u>	<u>15,000,000</u>	<u>0</u>
12	INDEPENDENT REVENUE	15,000,000	15,000,000	2,033,000	15,000,000	0
1202	NON-TAX REVENUE	15,000,000	15,000,000	2,033,000	15,000,000	0
120204	FEES - GENERAL	15,000,000	15,000,000	2,033,000	15,000,000	0
12020428	ADMINISTRATIVE CHARGES	0	0	2,033,000	0	0
12020471	RADIO ADVERTISEMENT FEE	15,000,000	15,000,000	0	15,000,000	0
012300300100 KOGI STATE BROADCASTING CORPORATION						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>434,693,190</u>	<u>434,693,190</u>	<u>169,148,482.98</u>	<u>497,684,065</u>	<u>0</u>
21	PERSONNEL COST	218,464,512	218,464,512	132,964,015.22	257,655,387	0
2101	SALARY	218,464,512	218,464,512	132,964,015.22	257,655,387	0
210101	SALARIES AND WAGES	218,464,512	218,464,512	132,964,015.22	257,655,387	0
21010101	SALARY	218,464,512	218,464,512	132,964,015.22	257,655,387	0
22	OTHER RECURRENT COSTS	216,228,678	216,228,678	36,184,467.76	240,028,678	0
2202	OVERHEAD COST	216,228,678	216,228,678	36,184,467.76	240,028,678	0
220201	TRAVEL & TRANSPORT - GENERAL	7,000,000	7,000,000	3,198,500	8,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	7,000,000	7,000,000	3,198,500	8,000,000	0
220202	UTILITIES - GENERAL	26,500,000	26,500,000	0	27,000,000	0
22020202	PURCHASE OF SOFTWARE LICENCE /LICENCE RENEWAL	26,000,000	26,000,000	0	26,000,000	0
22020205	TELEPHONE CHARGES	500,000	500,000	0	1,000,000	0
220203	MATERIALS & SUPPLIES - GENERAL	12,350,000	12,350,000	3,054,800	15,550,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	5,000,000	5,000,000	474,600	6,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	5,000,000	5,000,000	1,936,500	6,000,000	0
22020324	RECORDING MATERIALS/ CDS FOR TRANSMITTING INFORMATION	2,000,000	2,000,000	643,700	3,000,000	0
22020346	PRODUCTION OF I.D CARD /STATE CALENDAR /DIARIES/ NOMINAL ROLL	350,000	350,000	0	550,000	0
220204	MAINTENANCE SERVICES - GENERAL	43,500,000	43,500,000	3,520,000	53,500,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	7,000,000	7,000,000	1,627,500	8,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	20,000,000	20,000,000	230,000	25,000,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,000,000	1,000,000	0	2,000,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	7,000,000	7,000,000	720,800	8,000,000	0
22020419	AERIAL FIELD MAINTENANCE	1,500,000	1,500,000	0	2,500,000	0
22020432	MAINTENANCE OF BROADCASTING EQUIPMENT/ ICT EQUIPMENT/GOVERNMENT HOUSE BROADBAND CONNECTIVITY AND ICT EXPENSES	7,000,000	7,000,000	941,700	8,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



220205	TRAINING - GENERAL	2,878,678	2,878,678	290,000	3,878,678	0
22020501	LOCAL TRAINING	2,878,678	2,878,678	290,000	3,878,678	0
220206	OTHER SERVICES - GENERAL	1,000,000	1,000,000	17,000	2,000,000	0
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	1,000,000	1,000,000	17,000	2,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,000,000	2,000,000	0	3,000,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	2,000,000	2,000,000	0	3,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	102,000,000	102,000,000	23,877,000	105,000,000	0
22020801	MOTOR VEHICLE FUEL COST	6,000,000	6,000,000	4,261,000	7,000,000	0
22020803	PLANTS/ GENERATOR FUEL COST	90,000,000	90,000,000	16,785,000	91,000,000	0
22020806	DIESEL EXPENSES	6,000,000	6,000,000	2,831,000	7,000,000	0
220209	FINANCIAL CHARGES - GENERAL	500,000	500,000	5,191.25	1,000,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	500,000	500,000	5,191.25	1,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	18,500,000	18,500,000	2,221,976.51	21,100,000	0
22021001	REFRESHMENT & MEALS	10,000,000	10,000,000	2,069,976.51	10,500,000	0
22021002	PUBLICITY & ADVERTISEMENTS	1,500,000	1,500,000	0	2,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	3,000,000	3,000,000	0	4,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	0	0	0	100,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	4,000,000	4,000,000	152,000	4,500,000	0
012300300100	KOGI STATE BROADCASTING CORPORATION					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
708	RECREATION, CULTURE AND RELIGION	434,693,190	434,693,190	169,148,482.98	497,684,065	0
7083	BROADCASTING AND PUBLISHING SERVICES	434,693,190	434,693,190	169,148,482.98	497,684,065	0
70831	BROADCASTING AND PUBLISHING SERVICES	434,693,190	434,693,190	169,148,482.98	497,684,065	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



012301300100 KOGI STATE NEWSPAPER CORPORATION						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<u>1</u>	<u>Revenue</u>	<u>3,000,000</u>	<u>3,000,000</u>	<u>925,180</u>	<u>3,000,000</u>	<u>0</u>
12	INDEPENDENT REVENUE	3,000,000	3,000,000	925,180	3,000,000	0
1202	NON-TAX REVENUE	3,000,000	3,000,000	925,180	3,000,000	0
120204	FEES - GENERAL	1,300,000	1,300,000	525,000	1,300,000	0
12020428	ADMINISTRATIVE CHARGES	0	0	525,000	500,000	0
12020477	TELEVISION ADVERTISEMENT FEE	1,300,000	1,300,000	0	800,000	0
120206	SALES - GENERAL	1,700,000	1,700,000	400,180	1,700,000	0
12020635	SALES OF GRAPHICS NEWSPAPER	1,700,000	1,700,000	400,180	1,700,000	0
012301300100 KOGI STATE NEWSPAPER CORPORATION						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>282,247,652</u>	<u>282,247,652</u>	<u>58,931,845.24</u>	<u>291,349,452</u>	<u>0</u>
21	PERSONNEL COST	263,469,024	263,469,024	54,971,845.24	263,469,024	0
2101	SALARY	263,469,024	263,469,024	54,971,845.24	263,469,024	0
210101	SALARIES AND WAGES	263,469,024	263,469,024	54,971,845.24	263,469,024	0
21010101	SALARY	98,002,839	98,002,839	54,971,845.24	98,002,839	0
21010104	AUXILLARY STAFF	165,466,185	165,466,185	0	165,466,185	0
22	OTHER RECURRENT COSTS	18,778,628	18,778,628	3,960,000	27,880,428	0
2202	OVERHEAD COST	18,778,628	18,778,628	3,960,000	27,880,428	0
220201	TRAVEL & TRANSPORT - GENERAL	582,479	582,479	0	582,479	0
22020102	TRAVEL AND TRANSPORT - OTHERS	582,479	582,479	0	582,479	0
220202	UTILITIES - GENERAL	15,200	15,200	0	15,200	0
22020205	TELEPHONE CHARGES	15,200	15,200	0	15,200	0
220203	MATERIALS & SUPPLIES - GENERAL	1,297,500	1,297,500	500,000	1,297,500	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	519,000	519,000	340,000	519,000	0
22020323	OFFICE AND GENERAL EXPENSES	778,500	778,500	160,000	778,500	0
220204	MAINTENANCE SERVICES - GENERAL	2,192,000	2,192,000	555,000	2,192,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	483,000	483,000	170,000	483,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	1,190,000	1,190,000	70,000	1,190,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	519,000	519,000	315,000	519,000	0
220208	FUEL & LUBRICANTS - GENERAL	2,483,849	2,483,849	465,000	2,483,849	0
22020803	PLANTS/ GENERATOR FUEL COST	2,483,849	2,483,849	465,000	2,483,849	0
220210	MISCELLANEOUS EXPENSES GENERAL	12,207,600	12,207,600	2,440,000	21,309,400	0
22021001	REFRESHMENT & MEALS	101,800	101,800	40,000	1,101,800	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	12,105,800	12,105,800	2,400,000	20,207,600	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



012301300100 KOGI STATE NEWSPAPER CORPORATION						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
708	RECREATION, CULTURE AND RELIGION	282,247,652	282,247,652	58,931,845.24	291,349,452	0
7083	BROADCASTING AND PUBLISHING SERVICES	282,247,652	282,247,652	58,931,845.24	291,349,452	0
70831	BROADCASTING AND PUBLISHING SERVICES	282,247,652	282,247,652	58,931,845.24	291,349,452	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



012301400100 KOGI STATE SIGNAGE AND ADVERTISEMENT AGENCY						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
1	Revenue	0	0	928,620	999,999,999	0
12	INDEPENDENT REVENUE	0	0	928,620	999,999,999	0
1202	NON-TAX REVENUE	0	0	928,620	999,999,999	0
120201	LICENCES - GENERAL	0	0	928,620	999,999,999	0
12020155	ANNUAL REGISTRATION ON ADVERTISING ON WRITING ON WALL/ CANOPY /ROOFTOP	0	0	0	1,875,000	0
12020156	ANNUAL REGISTRATION ON ADVERTISEMENT TAX RATE PER FACE FREE STANDING	0	0	0	150,174,999	0
12020157	PERMIT WALL DRAPES ADVERTISEMENT	0	0	0	73,200,000	0
12020158	PROJECTING SIGNS PER FACE	0	0	0	1,250,000	0
12020159	CONSTRUCTION SIGN	0	0	0	16,000,000	0
12020160	VEHICLE BRANDING PERMIT	0	0	0	76,500,000	0
12020161	SPECIAL ADVERTISEMENT RATE/ SECOND PARTY SIGNAGE	0	0	928,620	155,000,000	0
12020162	OTHER SPECIAL ADVERTISEMENT STRUCTURES	0	0	0	14,000,000	0
12020163	POLITICAL CAMPAIGN POSTER RATES	0	0	0	100,000,000	0
12020164	REGISTRATION/ RENEWAL FOR SECOND PARTY SIGNAGE	0	0	0	412,000,000	0
012301400100 KOGI STATE SIGNAGE AND ADVERTISEMENT AGENCY						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
2	EXPENDITURES	0	0	0	211,747,400	0
21	PERSONNEL COST	0	0	0	51,900	0
2101	SALARY	0	0	0	51,900	0
210101	SALARIES AND WAGES	0	0	0	51,900	0
21010104	AUXILLARY STAFF	0	0	0	51,900	0
22	OTHER RECURRENT COSTS	0	0	0	211,695,500	0
2202	OVERHEAD COST	0	0	0	211,695,500	0
220201	TRAVEL & TRANSPORT - GENERAL	0	0	0	10,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	0	0	0	10,000,000	0
220202	UTILITIES - GENERAL	0	0	0	10,000,000	0
22020202	PURCHASE OF SOFTWARE LICENCE /LICENCE RENEWAL	0	0	0	10,000,000	0
220203	MATERIALS & SUPPLIES - GENERAL	0	0	0	6,515,500	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	0	0	0	2,650,000	0
22020323	OFFICE AND GENERAL EXPENSES	0	0	0	3,865,500	0
220204	MAINTENANCE SERVICES - GENERAL	0	0	0	21,850,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	0	0	0	21,850,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



220205	TRAINING - GENERAL	0	0	0	12,480,000	0
22020501	LOCAL TRAINING	0	0	0	12,480,000	0
220206	OTHER SERVICES - GENERAL	0	0	0	28,000,000	0
22020602	OFFICE RENT	0	0	0	28,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	0	0	0	122,850,000	0
22021001	REFRESHMENT & MEALS	0	0	0	2,700,000	0
22021002	PUBLICITY & ADVERTISEMENTS	0	0	0	7,650,000	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	0	0	0	112,500,000	0
012301400100	KOGI STATE SIGNAGE AND ADVERTISEMENT AGENCY					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
708	RECREATION, CULTURE AND RELIGION	0	0	0	211,747,400	0
7083	BROADCASTING AND PUBLISHING SERVICES	0	0	0	211,747,400	0
70831	BROADCASTING AND PUBLISHING SERVICES	0	0	0	211,747,400	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



012500100100 OFFICE OF THE HEAD OF CIVIL SERVICE						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
1	Revenue	990,000	20,990,000	13,233,100	20,773,900	0
12	INDEPENDENT REVENUE	990,000	990,000	285,600	773,900	0
1202	NON-TAX REVENUE	990,000	990,000	285,600	773,900	0
120204	FEES - GENERAL	150,000	150,000	0	150,000	0
12020433	EXAMINATION FEES	150,000	150,000	0	150,000	0
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	840,000	840,000	285,600	623,900	0
12020802	RENTAL CHARGES OF THE SECRETARIAT CONFERENCE HALL	340,000	340,000	260,000	480,000	0
12020803	RENT FROM SECRETARIAT/ GOVERNMENT OPEN SPACE	500,000	500,000	25,600	143,900	0
13	AID AND GRANTS	0	20,000,000	12,947,500	20,000,000	0
1302	GRANTS	0	20,000,000	12,947,500	20,000,000	0
130201	DOMESTIC GRANTS	0	20,000,000	12,947,500	20,000,000	0
13020105	CURRENT GRANTS FROM OTHER SOURCES	0	20,000,000	12,947,500	20,000,000	0
012500100100 OFFICE OF THE HEAD OF CIVIL SERVICE						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
2	EXPENDITURES	9,782,190,898	6,430,236,684	1,243,812,895.33	9,395,753,358	0
21	PERSONNEL COST	595,548,193	595,548,193	327,431,763.83	1,008,973,737	0
2101	SALARY	480,548,193	480,548,193	314,876,019.83	642,973,737	0
210101	SALARIES AND WAGES	480,548,193	480,548,193	314,876,019.83	642,973,737	0
21010101	SALARY	480,548,193	480,548,193	314,876,019.83	642,973,737	0
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	100,000,000	100,000,000	6,555,744	351,000,000	0
210201	ALLOWANCES	100,000,000	100,000,000	6,555,744	351,000,000	0
21020105	FURNITURE ALLOWANCE /1ST - 28TH DAYS ALLOWANCE	100,000,000	100,000,000	6,555,744	100,000,000	0
21020108	AUXILIARY STAFF & IT STUDENTS ALLOWANCE	0	0	0	3,500,000	0
21020133	VEHICLE MONITIZATION ALLOWANCE	0	0	0	247,500,000	0
2103	SOCIAL BENEFITS	15,000,000	15,000,000	6,000,000	15,000,000	0
210301	SOCIAL BENEFITS	15,000,000	15,000,000	6,000,000	15,000,000	0
21030104	SEVERANCE GRATUITY	15,000,000	15,000,000	6,000,000	15,000,000	0
22	OTHER RECURRENT COSTS	1,284,654,214	1,566,700,000	615,854,332.50	2,259,700,000	0
2202	OVERHEAD COST	1,254,454,214	1,416,500,000	498,603,332.50	2,200,500,000	0
220201	TRAVEL & TRANSPORT - GENERAL	12,000,000	25,000,000	19,967,000	25,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	12,000,000	25,000,000	19,967,000	25,000,000	0
220202	UTILITIES - GENERAL	605,500,000	605,500,000	282,535,138	455,500,000	0
22020201	INTERNET ACCESS CHARGES	5,000,000	5,000,000	2,535,138	5,000,000	0
22020204	ELECTRICITY BILL /CHARGES	600,000,000	600,000,000	280,000,000	450,000,000	0
22020205	TELEPHONE CHARGES	500,000	500,000	0	500,000	0
220203	MATERIALS & SUPPLIES - GENERAL	85,000,000	110,000,000	54,222,860	115,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	8,000,000	8,000,000	3,155,110	8,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	1,000,000	4,000,000	840,000	4,000,000	0
22020315	PRODUCTION OF STATE GOVERNMENT STAFF IDENTITY CARDS	0	0	0	5,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	76,000,000	98,000,000	50,227,750	98,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	58,500,000	35,500,000	10,819,300	35,500,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	10,000,000	10,000,000	4,533,000	10,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	8,000,000	8,000,000	4,122,200	8,000,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	20,000,000	7,000,000	1,033,600	7,000,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	1,000,000	1,000,000	364,000	1,000,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	18,000,000	8,000,000	690,500	8,000,000	0
22020441	HEALTH FACILITIES MAINTENANCE EXPENSES	1,000,000	1,000,000	76,000	1,000,000	0
22020448	PROPERTY IDENTIFICATION AND ENUMERATION EXPENSES	500,000	500,000	0	500,000	0
220205	TRAINING - GENERAL	21,000,000	101,000,000	22,328,922.50	901,000,000	0
22020501	LOCAL TRAINING	21,000,000	101,000,000	22,328,922.50	801,000,000	0
22020502	INTERNATIONAL TRAINING	0	0	0	100,000,000	0
220206	OTHER SERVICES - GENERAL	362,654,214	349,000,000	43,717,000	363,500,000	0
22020601	SECURITY SERVICES EXPENSES	10,000,000	10,000,000	240,000	10,000,000	0
22020602	OFFICE RENT	200,000,000	100,000,000	23,500,000	100,000,000	0
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	57,654,214	119,500,000	1,672,000	180,000,000	0
22020635	KOGI STATE OPEN GOVERNMENT PARTNERSHIP (OGP) INTENTION TO STRENGTHEN SOME MDAs ACTIVITIES FOR OPTIMAL PERFORMANCE	17,000,000	13,500,000	0	13,500,000	0
22020657	COMMITTEES WORK EXPENSES/ ALLOWANCES	10,000,000	38,000,000	18,305,000	30,000,000	0
22020672	REFUND OF VARIOUS EXPENSES INRESPECT OF GOVERNMENT ACTIVITIES CARRIED OUT WITH PERSONAL MONEY	68,000,000	68,000,000	0	30,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	50,000,000	50,000,000	21,455,509.25	50,000,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	50,000,000	50,000,000	21,455,509.25	50,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	24,000,000	24,000,000	14,294,000	24,000,000	0
22020806	DIESEL EXPENSES	12,000,000	12,000,000	6,045,000	12,000,000	0
22020807	FUEL EXPENSES	12,000,000	12,000,000	8,249,000	12,000,000	0
220209	FINANCIAL CHARGES - GENERAL	15,000,000	15,000,000	0	15,000,000	0
22020902	INSURANCE PREMIUM	15,000,000	15,000,000	0	15,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	20,800,000	101,500,000	29,263,602.75	216,000,000	0
22021001	REFRESHMENT & MEALS	14,000,000	40,000,000	698,000	40,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	2,000,000	2,000,000	860,000	5,000,000	0
22021003	CELEBRATION/ REMEMBRANCE DAY	0	0	0	150,000,000	0
22021013	RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES/ DISCIPLINE COST	300,000	25,000,000	0	10,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	1,000,000	1,000,000	152,000	500,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	3,000,000	33,000,000	27,553,602.75	10,000,000	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	500,000	500,000	0	500,000	0
2203	LOANS AND ADVANCES	200,000	200,000	0	200,000	0
220301	STAFF LOANS & ADVANCES	200,000	200,000	0	200,000	0
22030101	MOTOR VEHICLE/ BICYCLE ADVANCE	200,000	200,000	0	200,000	0
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	30,000,000	150,000,000	117,251,000	59,000,000	0
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	30,000,000	150,000,000	117,251,000	59,000,000	0
22080119	FINANCIAL ASSISTANCE TO NEEDIES	30,000,000	150,000,000	117,251,000	59,000,000	0
23	CAPITAL EXPENDITURE	7,901,988,491	4,267,988,491	300,526,799	6,127,079,621	0
2301	FIXED ASSETS PURCHASED	7,154,488,491	3,594,988,491	241,530,050	5,656,079,621	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	7,154,488,491	3,594,988,491	241,530,050	5,656,079,621	0
23010105	PURCHASE OF MOTOR VEHICLES	7,050,000,000	3,050,000,000	237,015,000	5,050,000,000	0
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	15,000,000	15,000,000	2,576,250	15,000,000	0
23010113	PURCHASE OF COMPUTERS	10,000,000	10,000,000	0	50,000,000	0
23010114	PURCHASE OF COMPUTER PRINTERS	2,408,870	2,408,870	0	5,000,000	0
23010140	PURCHASE OF OFFICE EQUIPMENT	50,000,000	50,000,000	0	50,000,000	0
23010141	PURCHASE OF OFFICE TOOLS /MATERIALS	11,000,000	11,500,000	1,492,000	10,000,000	0
23010144	PURCHASE OF POWER INSTILLATION EQUIPMENT	6,079,621	51,079,621	446,800	51,079,621	0
23010145	PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	10,000,000	405,000,000	0	425,000,000	0
2302	CONSTRUCTION / PROVISION	74,000,000	10,000,000	0	100,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	74,000,000	10,000,000	0	100,000,000	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70,000,000	10,000,000	0	100,000,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	4,000,000	0	0	0	0
2303	REHABILITATION / REPAIRS	571,500,000	561,000,000	0	361,000,000	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	571,500,000	561,000,000	0	361,000,000	0
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	571,500,000	561,000,000	0	361,000,000	0
2305	OTHER CAPITAL PROJECTS	102,000,000	102,000,000	58,996,749	10,000,000	0
230501	ACQUISITION OF NON TANGIBLE ASSETS	102,000,000	102,000,000	58,996,749	10,000,000	0
23050101	RESEARCH AND DEVELOPMENT	100,000,000	100,000,000	58,996,749	0	0
23050102	COMPUTER SOFTWARE ACQUISITION	2,000,000	2,000,000	0	10,000,000	0
012500100100	OFFICE OF THE HEAD OF CIVIL SERVICE					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
701	GENERAL PUBLIC SERVICES	9,782,190,898	6,430,236,684	1,243,812,895.33	9,395,753,358	0
7013	GENERAL SERVICES	9,782,190,898	6,430,236,684	1,243,812,895.33	9,395,753,358	0
70131	GENERAL PERSONNEL SERVICES	9,782,190,898	6,430,236,684	1,243,812,895.33	9,395,753,358	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



012500100100 OFFICE OF THE HEAD OF CIVIL SERVICE									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Perf as @ Sept	2026 Proposed Budget	2026 NUT Tagging
Total	-	-	-	-	<u>7,901,988,491</u>	<u>4,267,988,491</u>	<u>300,526,799</u>	<u>6,127,079,621</u>	<u>0</u>
06100123001400 - Housing and Urban Development - General	CONSTRUCTION OF SECRETARIATE ANNEX PHASE III	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	12242200 - STATE WIDE	60,000,000	0	0	0	0
06100123001500 - Housing and Urban Development - General	RENOVATION OF STATE SECRETARIAT PHASE I CONFERENCE HALL	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	12242200 - STATE WIDE	11,000,000	11,000,000	0	11,000,000	0
06100123001600 - Housing and Urban Development - General	DESIGN AND MODELLING OF SECRETARIAT ANNEX PHASE III	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	12242200 - STATE WIDE	10,500,000	0	0	0	0
11100123001800 - Information Communication and Technology - General	PROCUREMENT AND INSTALLATION OF ADDITIONAL PRIVATE AUTOMATIC BRANCH EXCHANGE SYSTEM (PABX INTERCOM) IN THE SECRETARIAT	23010145 - PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	70131 - GENERAL PERSONNEL SERVICES	12242200 - STATE WIDE	5,000,000	5,000,000	0	25,000,000	0
11100123001900 - Information Communication and Technology - General	DEVELOPMENT OF NOMINAL ROLL INTEGRATED MANAGEMENT SYSTEM (STATE AND LOCAL GOVERNMENT)	23050102 - COMPUTER SOFTWARE ACQUISITION	70131 - GENERAL PERSONNEL SERVICES	12242200 - STATE WIDE	2,000,000	2,000,000	0	10,000,000	0
11100124000900 - Information Communication and Technology - General	PURCHASE OF 50 NO. HP LAPTOPS AND 20 NO. HP DESKTOP COMPUTER SETS	23010113 - PURCHASE OF COMPUTERS	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	10,000,000	10,000,000	0	50,000,000	0
13100123003900 - Reform of Government and Governance - General	PURCHASE OF VEHICLES FOR CIVIL SERVANTS USING VEHICLE LOANS	23010105 - PURCHASE OF MOTOR VEHICLES	70131 - GENERAL PERSONNEL SERVICES	12242200 - STATE WIDE	50,000,000	50,000,000	0	50,000,000	0
13100123004000 - Reform of Government and Governance - General	PURCHASE OF 60 NO. VEHICLES FOR MINISTRIES AND DEPARTMENTS	23010105 - PURCHASE OF MOTOR VEHICLES	70131 - GENERAL PERSONNEL SERVICES	12242200 - STATE WIDE	7,000,000,000	3,000,000,000	237,015,000	5,000,000,000	0
13100123004100 - Reform of Government and Governance - General	PRODUCTION OF 500 NO. STAFF ATTENDANCE REGISTER	23010141 - PURCHASE OF OFFICE TOOLS /MATERIALS	70131 - GENERAL PERSONNEL SERVICES	12242200 - STATE WIDE	10,000,000	10,000,000	0	10,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



13100123004300 - Reform of Government and Governance - General	LOCAL AND INTERNATIONAL TRAINING FOR CIVIL SERVANTS AND POLITICAL OFFICE HOLDERS.	23050101 - RESEARCH AND DEVELOPMENT	70131 - GENERAL PERSONNEL SERVICES	12242200 - STATE WIDE	100,000,000	100,000,000	58,996,749	0	0
13100123004400 - Reform of Government and Governance - General	CONSTRUCTION OF ADDITIONAL PARKING SHADE (STATE SECRETARIAT COMPLEX)	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTUR E	70131 - GENERAL PERSONNEL SERVICES	12242200 - STATE WIDE	4,000,000	0	0	0	0
13100123004500 - Reform of Government and Governance - General	RENOVATION OF PHASE 1 STATE SECRETARIAT COMPLEX	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	12242200 - STATE WIDE	500,000,000	500,000,000	0	300,000,000	0
13100123004600 - Reform of Government and Governance - General	PROCUREMENT OF STAFF ID CARD PRINTER (ANY OF EVOLIS PRIMACY 2 OR MAGICARD 300 OR FARGO DTC1250e PRODUCTS)	23010114 - PURCHASE OF COMPUTER PRINTERS	70131 - GENERAL PERSONNEL SERVICES	12242200 - STATE WIDE	2,408,870	2,408,870	0	5,000,000	0
13100123004800 - Reform of Government and Governance - General	CONSTRUCTION OF HUMAN RESOURCES MANAGEMENT CENTRE(SDC).	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	12242200 - STATE WIDE	10,000,000	10,000,000	0	100,000,000	0
13100123004900 - Reform of Government and Governance - General	PROCUREMENT OF OFFICE EQUIPMENT(8 NO LASERJET PRINTERS, 5 SCANNERS, 5 NO. PHOTOCOPIERS)	23010140 - PURCHASE OF OFFICE EQUIPMENT	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	50,000,000	50,000,000	0	50,000,000	0
13100123005000 - Reform of Government and Governance - General	PROCUREMENT OF FURNITURE AND FITTINGS INCLUDING 10NOs AIR CONDITIONER, A PROJECTOR, 5 NO. CEILING FANS, 10 NO. STANDING FANS	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	15,000,000	15,000,000	2,576,250	15,000,000	0
13100124001100 - Reform of Government and Governance - General	RENOVATION OF THE OFFICE OF THE HEAD OF CIVIL SERVICE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	50,000,000	50,000,000	0	50,000,000	0
13100124001200 - Reform of Government and Governance - General	PRODUCTION OF STATE GOVERNMENT STAFF IDENTITY CARDS	23010141 - PURCHASE OF OFFICE TOOLS /MATERIALS	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	1,000,000	1,500,000	1,492,000	0	0
13100125000300 - Reform of Government and Governance - General	PURCHASE OF ICT EQUIPMENT(WEBSITE DEVELOPMENT, ONE SERVER, USB FLASH DISC, 3 EXTERNAL HARD DRIVES, ANT-VIRUS SOFTWARE AND OTHERS ACCESSORIES)	23010145 - PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	5,000,000	400,000,000	0	400,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



13100125000400 - Reform of Government and Governance - General	PROVISION OF SOLAR SYSTEM IN THE OFFICE OF THE HEAD OF CIVIL SERVICE	23010144 - PURCHASE OF POWER INSTALLATION EQUIPMENT	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	5,000,000	50,000,000	0	50,000,000	0
13100125000500 - Reform of Government and Governance - General	PURCHASE OF ELECTRICAL EQUIPMENT/INSTALLATION (100 NO. METERS, CABLE WIRES, EXTENSION WIRES AND OTHERS)	23010144 - PURCHASE OF POWER INSTALLATION EQUIPMENT	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	1,079,621	1,079,621	446,800	1,079,621	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



014000100100 OFFICE OF THE STATE AUDITOR-GENERAL						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<u>1</u>	<u>Revenue</u>	<u>59,367,895</u>	<u>59,367,895</u>	<u>103,200,057.41</u>	<u>120,410,000</u>	<u>0</u>
12	INDEPENDENT REVENUE	770,000	770,000	1,020,000	410,000	0
1202	NON-TAX REVENUE	770,000	770,000	1,020,000	410,000	0
120201	LICENCES - GENERAL	770,000	770,000	1,020,000	410,000	0
12020144	REGISTRATION/ RENEWAL FEES OF ACCOUNTING AND AUDITING FIRMS	770,000	770,000	1,020,000	410,000	0
13	AID AND GRANTS	58,597,895	58,597,895	102,180,057.41	120,000,000	0
1302	GRANTS	58,597,895	58,597,895	102,180,057.41	120,000,000	0
130201	DOMESTIC GRANTS	58,597,895	58,597,895	102,180,057.41	120,000,000	0
13020105	CURRENT GRANTS FROM OTHER SOURCES	58,597,895	58,597,895	102,180,057.41	120,000,000	0
014000100100 OFFICE OF THE STATE AUDITOR-GENERAL						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>758,568,972</u>	<u>1,673,568,972</u>	<u>1,123,393,053.51</u>	<u>1,621,961,077</u>	<u>0</u>
21	PERSONNEL COST	301,366,972	301,366,972	149,990,258.77	301,366,972	0
2101	SALARY	301,366,972	301,366,972	149,990,258.77	301,366,972	0
210101	SALARIES AND WAGES	301,366,972	301,366,972	149,990,258.77	301,366,972	0
21010101	SALARY	301,366,972	301,366,972	149,990,258.77	301,366,972	0
22	OTHER RECURRENT COSTS	457,202,000	1,372,202,000	973,402,794.74	1,320,594,105	0
2202	OVERHEAD COST	457,202,000	1,372,202,000	973,402,794.74	1,320,594,105	0
220201	TRAVEL & TRANSPORT - GENERAL	1,500,000	1,500,000	900,000	2,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	1,500,000	1,500,000	900,000	2,000,000	0
220202	UTILITIES - GENERAL	1,000,000	1,000,000	933,250	2,500,000	0
22020201	INTERNET ACCESS CHARGES	1,000,000	1,000,000	933,250	2,500,000	0
220203	MATERIALS & SUPPLIES - GENERAL	7,780,000	7,780,000	1,119,300	7,774,800	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	5,000,996	5,000,996	993,500	5,000,996	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	79,004	79,004	36,000	73,804	0
22020323	OFFICE AND GENERAL EXPENSES	2,700,000	2,700,000	89,800	2,700,000	0
220204	MAINTENANCE SERVICES - GENERAL	55,200,000	55,200,000	1,493,750	54,700,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	4,500,000	4,500,000	1,019,750	4,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	50,000,000	50,000,000	254,000	50,000,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	700,000	700,000	220,000	700,000	0
220205	TRAINING - GENERAL	3,000,000	83,000,000	68,332,325	91,200,000	0
22020501	LOCAL TRAINING	1,000,000	1,000,000	540,000	1,200,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	2,000,000	82,000,000	67,792,325	90,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	4,000,000	4,000,000	648,310	4,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



22020801	MOTOR VEHICLE FUEL COST	1,500,000	1,500,000	242,310	1,500,000	0
22020803	PLANTS/ GENERATOR FUEL COST	2,500,000	2,500,000	406,000	2,500,000	0
220209	FINANCIAL CHARGES - GENERAL	100,000	100,000	12,659.74	100,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	100,000	100,000	12,659.74	100,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	384,622,000	1,219,622,000	899,963,200	1,158,319,305	0
22021001	REFRESHMENT & MEALS	4,152,000	69,152,000	6,910,000	8,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	70,000	70,000	43,500	80,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	165,895	50,165,895	48,600,000	50,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	234,105	234,105	0	239,305	0
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	280,000,000	1,000,000,000	787,863,600	1,000,000,000	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	100,000,000	100,000,000	56,546,100	100,000,000	0
014000100100	OFFICE OF THE STATE AUDITOR-GENERAL					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
701	GENERAL PUBLIC SERVICES	758,568,972	1,673,568,972	1,123,393,053.51	1,621,961,077	0
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	758,568,972	1,673,568,972	1,123,393,053.51	1,621,961,077	0
70112	FINANCIAL AND FISCAL AFFAIRS	758,568,972	1,673,568,972	1,123,393,053.51	1,621,961,077	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



014000200100 OFFICE OF THE LOCAL GOVT. AUDITOR-GENERAL						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
1	Revenue	636,715,375	636,715,375	913,950,992	1,082,000,000	0
12	INDEPENDENT REVENUE	1,000,000	1,000,000	200,000	1,500,000	0
1202	NON-TAX REVENUE	1,000,000	1,000,000	200,000	1,500,000	0
120201	LICENCES - GENERAL	1,000,000	1,000,000	200,000	1,500,000	0
12020144	REGISTRATION/ RENEWAL FEES OF ACCOUNTING AND AUDITING FIRMS	1,000,000	1,000,000	200,000	1,500,000	0
13	AID AND GRANTS	635,715,375	635,715,375	913,750,992	1,080,500,000	0
1302	GRANTS	635,715,375	635,715,375	913,750,992	1,080,500,000	0
130201	DOMESTIC GRANTS	635,715,375	635,715,375	913,750,992	1,080,500,000	0
13020103	CURRENT GRANTS FROM LGAS	635,715,375	635,715,375	913,750,992	1,080,500,000	0
014000200100 OFFICE OF THE LOCAL GOVT. AUDITOR-GENERAL						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
2	EXPENDITURES	808,211,240	1,408,211,240	905,222,481.24	1,188,354,477	0
21	PERSONNEL COST	152,495,865	152,495,865	63,311,865.94	150,974,477	0
2101	SALARY	152,495,865	152,495,865	63,311,865.94	150,974,477	0
210101	SALARIES AND WAGES	152,495,865	152,495,865	63,311,865.94	150,974,477	0
21010101	SALARY	152,495,865	152,495,865	63,311,865.94	150,974,477	0
22	OTHER RECURRENT COSTS	635,715,375	1,235,715,375	841,910,615.30	1,017,380,000	0
2202	OVERHEAD COST	635,715,375	1,235,715,375	841,910,615.30	1,017,380,000	0
220201	TRAVEL & TRANSPORT - GENERAL	60,000,000	60,000,000	14,164,000	90,000,000	0
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	20,000,000	20,000,000	6,553,000	30,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	40,000,000	40,000,000	7,611,000	60,000,000	0
220202	UTILITIES - GENERAL	4,000,000	4,000,000	3,409,000	6,000,000	0
22020201	INTERNET ACCESS CHARGES	1,000,000	1,000,000	813,000	2,000,000	0
22020205	TELEPHONE CHARGES	3,000,000	3,000,000	2,596,000	4,000,000	0
220203	MATERIALS & SUPPLIES - GENERAL	20,564,875	20,564,875	3,946,500	41,080,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	15,000,000	15,000,000	1,375,000	30,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	40,396	40,396	0	50,000	0
22020322	PUBLICATION OF KOGI STATE STATISTICAL YEAR BOOK/ PLANNING & STATISTIC BOOKS /STATE STATISTICAL MASTER PLAN	24,479	24,479	0	30,000	0
22020323	OFFICE AND GENERAL EXPENSES	5,300,000	5,300,000	0	10,500,000	0
22020346	PRODUCTION OF I.D CARD /STATE CALENDAR /DIARIES/ NOMINAL ROLL	200,000	200,000	2,571,500	500,000	0
220204	MAINTENANCE SERVICES - GENERAL	44,500,000	44,500,000	7,654,000	75,000,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	20,000,000	20,000,000	5,207,000	30,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	10,000,000	10,000,000	0	20,000,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	5,000,000	5,000,000	355,000	10,000,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	7,000,000	7,000,000	1,210,000	10,000,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	2,500,000	2,500,000	882,000	5,000,000	0
220205	TRAINING - GENERAL	10,000,000	10,000,000	5,000,000	120,500,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	10,000,000	10,000,000	5,000,000	120,500,000	0
220206	OTHER SERVICES - GENERAL	15,000,000	15,000,000	430,000	15,000,000	0
22020601	SECURITY SERVICES EXPENSES	5,000,000	5,000,000	430,000	5,000,000	0
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	10,000,000	10,000,000	0	10,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	350,000,000	950,000,000	529,376,060	500,000,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	350,000,000	950,000,000	529,376,060	500,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	30,000,000	30,000,000	11,434,155	50,000,000	0
22020801	MOTOR VEHICLE FUEL COST	20,000,000	20,000,000	9,901,250	30,000,000	0
22020803	PLANTS/ GENERATOR FUEL COST	10,000,000	10,000,000	1,532,905	20,000,000	0
220209	FINANCIAL CHARGES - GENERAL	850,500	850,500	2,110,197	1,000,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	850,500	850,500	2,110,197	1,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	100,800,000	100,800,000	264,386,703.30	118,800,000	0
22021001	REFRESHMENT & MEALS	20,000,000	20,000,000	2,745,000	30,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	7,000,000	7,000,000	750,000	10,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	2,000,000	2,000,000	0	2,000,000	0
22021013	RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES/ DISCIPLINE COST	400,000	400,000	0	400,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	400,000	400,000	0	400,000	0
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	60,000,000	60,000,000	110,000	60,000,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	6,000,000	6,000,000	0	6,000,000	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	5,000,000	5,000,000	260,781,703.30	10,000,000	0
23	CAPITAL EXPENDITURE	20,000,000	20,000,000	0	20,000,000	0
2305	OTHER CAPITAL PROJECTS	20,000,000	20,000,000	0	20,000,000	0
230501	ACQUISITION OF NON TANGIBLE ASSETS	20,000,000	20,000,000	0	20,000,000	0
23050102	COMPUTER SOFTWARE ACQUISITION	20,000,000	20,000,000	0	20,000,000	0
014000200100	OFFICE OF THE LOCAL GOVT. AUDITOR-GENERAL					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
701	GENERAL PUBLIC SERVICES	808,211,240	1,408,211,240	905,222,481.24	1,188,354,477	0
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	808,211,240	1,408,211,240	905,222,481.24	1,188,354,477	0
70112	FINANCIAL AND FISCAL AFFAIRS	808,211,240	1,408,211,240	905,222,481.24	1,188,354,477	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



014000200100 OFFICE OF THE LOCAL GOVT. AUDITOR-GENERAL									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Perf as @ Sept	2026 Proposed Budget	2026 NUT Tagging
Total					20,000,000	20,000,000	0	20,000,000	0
13100123005200 - Reform of Government and Governance - General	AUTOMATION OF LGA AUDITOR-GENERAL OPERATIONS	23050102 - COMPUTER SOFTWARE ACQUISITION	70112 - FINANCIAL AND FISCAL AFFAIRS	12231200 - LOKOJA	20,000,000	20,000,000	0	20,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



014000300100 STATE AUDIT SERVICE BOARD						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
2	EXPENDITURES	36,462,406	36,462,406	0	36,462,406	0
22	OTHER RECURRENT COSTS	36,462,406	36,462,406	0	36,462,406	0
2202	OVERHEAD COST	36,462,406	36,462,406	0	36,462,406	0
220201	TRAVEL & TRANSPORT - GENERAL	2,150,000	2,150,000	0	2,150,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	2,150,000	2,150,000	0	2,150,000	0
220202	UTILITIES - GENERAL	600,000	600,000	0	600,000	0
22020201	INTERNET ACCESS CHARGES	500,000	500,000	0	500,000	0
22020205	TELEPHONE CHARGES	100,000	100,000	0	100,000	0
220203	MATERIALS & SUPPLIES - GENERAL	4,200,000	4,200,000	0	4,200,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	1,000,000	1,000,000	0	1,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	200,000	200,000	0	200,000	0
22020323	OFFICE AND GENERAL EXPENSES	3,000,000	3,000,000	0	3,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	7,302,000	7,302,000	0	7,302,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	2,002,000	2,002,000	0	2,002,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	2,000,000	2,000,000	0	2,000,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,000,000	2,000,000	0	2,000,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	1,300,000	1,300,000	0	1,300,000	0
220205	TRAINING - GENERAL	6,000,000	6,000,000	0	6,000,000	0
22020501	LOCAL TRAINING	3,000,000	3,000,000	0	3,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	3,000,000	3,000,000	0	3,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	3,200,000	3,200,000	0	3,200,000	0
22020801	MOTOR VEHICLE FUEL COST	1,500,000	1,500,000	0	1,500,000	0
22020803	PLANTS/ GENERATOR FUEL COST	1,700,000	1,700,000	0	1,700,000	0
220209	FINANCIAL CHARGES - GENERAL	100,406	100,406	0	100,406	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	100,406	100,406	0	100,406	0
220210	MISCELLANEOUS EXPENSES GENERAL	12,910,000	12,910,000	0	12,910,000	0
22021001	REFRESHMENT & MEALS	3,500,000	3,500,000	0	3,500,000	0
22021002	PUBLICITY & ADVERTISEMENTS	500,000	500,000	0	500,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	1,000,000	1,000,000	0	1,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	210,000	210,000	0	210,000	0
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	5,000,000	5,000,000	0	5,000,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	700,000	700,000	0	700,000	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	2,000,000	2,000,000	0	2,000,000	0
014000300100 STATE AUDIT SERVICE BOARD						



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
701	GENERAL PUBLIC SERVICES	36,462,406	36,462,406	0	36,462,406	0
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	36,462,406	36,462,406	0	36,462,406	0
70112	FINANCIAL AND FISCAL AFFAIRS	36,462,406	36,462,406	0	36,462,406	0
014000400100	LOCAL GOVERNMENT AUDIT BOARD					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
2	EXPENDITURES	56,282,500	56,282,500	0	56,282,500	0
22	OTHER RECURRENT COSTS	56,282,500	56,282,500	0	56,282,500	0
2202	OVERHEAD COST	51,282,500	51,282,500	0	51,282,500	0
220201	TRAVEL & TRANSPORT - GENERAL	6,000,000	6,000,000	0	6,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	6,000,000	6,000,000	0	6,000,000	0
220202	UTILITIES - GENERAL	2,400,000	2,400,000	0	2,400,000	0
22020201	INTERNET ACCESS CHARGES	1,200,000	1,200,000	0	1,200,000	0
22020205	TELEPHONE CHARGES	1,200,000	1,200,000	0	1,200,000	0
220203	MATERIALS & SUPPLIES - GENERAL	1,882,500	1,882,500	0	1,882,500	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	1,500,000	1,500,000	0	1,500,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	182,500	182,500	0	182,500	0
22020323	OFFICE AND GENERAL EXPENSES	200,000	200,000	0	200,000	0
220204	MAINTENANCE SERVICES - GENERAL	15,000,000	15,000,000	0	15,000,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	3,000,000	3,000,000	0	3,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	2,000,000	2,000,000	0	2,000,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,500,000	1,500,000	0	1,500,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	8,000,000	8,000,000	0	8,000,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	500,000	500,000	0	500,000	0
220206	OTHER SERVICES - GENERAL	2,000,000	2,000,000	0	2,000,000	0
22020601	SECURITY SERVICES EXPENSES	2,000,000	2,000,000	0	2,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,000,000	2,000,000	0	2,000,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	2,000,000	2,000,000	0	2,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	3,500,000	3,500,000	0	3,500,000	0
22020801	MOTOR VEHICLE FUEL COST	2,000,000	2,000,000	0	2,000,000	0
22020803	PLANTS/ GENERATOR FUEL COST	1,500,000	1,500,000	0	1,500,000	0
220209	FINANCIAL CHARGES - GENERAL	700,000	700,000	0	700,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	700,000	700,000	0	700,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	17,800,000	17,800,000	0	17,800,000	0
22021001	REFRESHMENT & MEALS	5,500,000	5,500,000	0	5,500,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



22021002	PUBLICITY & ADVERTISEMENTS	200,000	200,000	0	200,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	6,000,000	6,000,000	0	6,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	300,000	300,000	0	300,000	0
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	3,500,000	3,500,000	0	3,500,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	2,300,000	2,300,000	0	2,300,000	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	5,000,000	5,000,000	0	5,000,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	5,000,000	5,000,000	0	5,000,000	0
22040112	TAKE OFF GRANT FOR THE IMPLEMENTATION OF NEWLY CREATED AGENCY/DEPARTMENT	5,000,000	5,000,000	0	5,000,000	0
014000400100	LOCAL GOVERNMENT AUDIT BOARD					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
701	GENERAL PUBLIC SERVICES	56,282,500	56,282,500	0	56,282,500	0
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	56,282,500	56,282,500	0	56,282,500	0
70112	FINANCIAL AND FISCAL AFFAIRS	56,282,500	56,282,500	0	56,282,500	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



014700100100 CIVIL SERVICE COMMISSION						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<u>1</u>	<u>Revenue</u>	<u>1,050,000</u>	<u>1,050,000</u>	<u>265,000</u>	<u>5,200,000</u>	<u>0</u>
12	INDEPENDENT REVENUE	1,050,000	1,050,000	265,000	5,200,000	0
1202	NON-TAX REVENUE	1,050,000	1,050,000	265,000	5,200,000	0
120206	SALES - GENERAL	1,050,000	1,050,000	265,000	5,200,000	0
12020601	SALES OF RECORD OF SERVICE FORM	0	0	0	500,000	0
12020617	SALES OF APPLICATION / EMPLOYMENT FORM	50,000	50,000	83,000	500,000	0
12020618	SALES OF APPLICATION FOR TRANSFER OF SERVICE FORMS	0	0	0	500,000	0
12020639	SALES OF GAZETTES & CSC ANNUAL REPORTS.	0	0	163,000	1,700,000	0
12020642	SALES OF APER & PROMOTION FORMS	1,000,000	1,000,000	19,000	2,000,000	0
014700100100 CIVIL SERVICE COMMISSION						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>125,242,950</u>	<u>146,845,550</u>	<u>130,050,058.12</u>	<u>662,760,697</u>	<u>0</u>
21	PERSONNEL COST	70,838,650	70,838,650	53,794,278.12	83,856,197	0
2101	SALARY	70,838,650	70,838,650	53,794,278.12	83,856,197	0
210101	SALARIES AND WAGES	70,838,650	70,838,650	53,794,278.12	83,856,197	0
21010101	SALARY	70,838,650	70,838,650	53,794,278.12	83,856,197	0
22	OTHER RECURRENT COSTS	38,397,900	60,000,500	76,255,780	562,398,100	0
2202	OVERHEAD COST	37,897,900	60,000,500	71,259,780	557,398,100	0
220201	TRAVEL & TRANSPORT - GENERAL	2,500,000	6,565,400	3,334,000	5,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	2,500,000	6,565,400	3,334,000	5,000,000	0
220202	UTILITIES - GENERAL	1,602,000	1,243,000	777,820	1,602,000	0
22020204	ELECTRICITY BILL /CHARGES	1,500,000	1,141,000	777,820	1,500,000	0
22020205	TELEPHONE CHARGES	102,000	102,000	0	102,000	0
220203	MATERIALS & SUPPLIES - GENERAL	16,435,400	30,065,000	46,759,000	26,935,400	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	8,500,000	17,500,000	27,702,000	15,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	5,000,000	5,000,000	9,088,000	5,000,000	0
22020322	PUBLICATION OF KOGI STATE STATISTICAL YEAR BOOK/ PLANNING & STATISTIC BOOKS /STATE STATISTICAL MASTER PLAN	305,000	0	0	305,000	0
22020323	OFFICE AND GENERAL EXPENSES	2,500,000	7,565,000	9,969,000	6,500,000	0
22020346	PRODUCTION OF I.D CARD /STATE CALENDAR /DIARIES/ NOMINAL ROLL	130,400	0	0	130,400	0
220204	MAINTENANCE SERVICES - GENERAL	1,000,000	3,500,000	2,133,840	3,500,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	0	2,500,000	1,360,670	2,500,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	1,000,000	1,000,000	773,170	1,000,000	0
220205	TRAINING - GENERAL	1,500,500	1,565,500	565,000	501,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



22020501	LOCAL TRAINING	100,000	0	0	1,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	1,400,500	1,565,500	565,000	500,000,000	0
220206	OTHER SERVICES - GENERAL	1,400,000	1,400,000	0	1,400,000	0
22020639	CONDUCT OF EXAMS EXPENSES	1,400,000	1,400,000	0	1,400,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	13,460,000	15,661,600	17,690,120	17,960,700	0
22021001	REFRESHMENT & MEALS	5,000,000	5,459,000	7,585,000	5,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	1,000,000	240,000	50,000	1,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	2,000,000	0	0	2,000,000	0
22021013	RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES/ DISCIPLINE COST	3,000,000	3,000,000	0	3,000,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	2,460,000	6,962,600	10,055,120	6,960,700	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	500,000	0	4,996,000	5,000,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	500,000	0	4,996,000	5,000,000	0
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	500,000	0	4,996,000	5,000,000	0
23	CAPITAL EXPENDITURE	16,006,400	16,006,400	0	16,506,400	0
2301	FIXED ASSETS PURCHASED	1,722,497	1,722,497	0	1,722,497	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,722,497	1,722,497	0	1,722,497	0
23010113	PURCHASE OF COMPUTERS	722,497	722,497	0	722,497	0
23010145	PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	1,000,000	1,000,000	0	1,000,000	0
2302	CONSTRUCTION / PROVISION	4,500,000	4,500,000	0	5,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	4,500,000	4,500,000	0	5,000,000	0
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	500,000	500,000	0	1,000,000	0
23020125	CONSTRUCTION OF POWER GENERATING PLANTS HOUSE	4,000,000	4,000,000	0	4,000,000	0
2303	REHABILITATION / REPAIRS	9,783,903	9,783,903	0	9,783,903	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	9,783,903	9,783,903	0	9,783,903	0
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	9,783,903	9,783,903	0	9,783,903	0
014700100100	CIVIL SERVICE COMMISSION					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
701	GENERAL PUBLIC SERVICES	125,242,950	146,845,550	130,050,058.12	662,760,697	0
7013	GENERAL SERVICES	125,242,950	146,845,550	130,050,058.12	662,760,697	0
70131	GENERAL PERSONNEL SERVICES	125,242,950	146,845,550	130,050,058.12	662,760,697	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



014700100100 CIVIL SERVICE COMMISSION									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Perf as @ Sept	2026 Proposed Budget	2026 NUT Tagging
Total					16,006,400	16,006,400	0	16,506,400	0
10100123000400 - Water Resources and Rural Deve - General	CONSTRUCTION OF OVERHEAD TANK AND WATER RETICULATION IN THE PREMISES	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	500,000	500,000	0	1,000,000	0
11100123002000 - Information Communication and Technology - General	COMPUTERIZATION OF STATE CIVIL SERVICE DATA	23010113 - PURCHASE OF COMPUTERS	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	722,497	722,497	0	722,497	0
11100123002100 - Information Communication and Technology - General	INTERCOME COMMUNICATION SERVICE FOR CIVIL SERVICE COMMISSION	23010145 - PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	1,000,000	1,000,000	0	1,000,000	0
13100123005300 - Reform of Government and Governance - General	CONSTRUCTION OF GENERATOR HOUSE IN THE COMMISSION PREMISES.	23020125 - CONSTRUCTION OF POWER GENERATING PLANTS HOUSE	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	4,000,000	4,000,000	0	4,000,000	0
13100123005400 - Reform of Government and Governance - General	RENOVATION OF KOGI STATE CIVIL SERVICE COMMISSION OFFICE COMPLEX	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	9,783,903	9,783,903	0	9,783,903	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



014800100100 STATE INDEPENDENT ELECTORAL COMMISSION (SIEC)						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
2	EXPENDITURES	681,657,214	681,657,214	37,964,000	661,657,214	0
21	PERSONNEL COST	123,592,500	123,592,500	0	123,592,500	0
2101	SALARY	123,592,500	123,592,500	0	123,592,500	0
210101	SALARIES AND WAGES	123,592,500	123,592,500	0	123,592,500	0
21010104	AUXILLARY STAFF	123,592,500	123,592,500	0	123,592,500	0
22	OTHER RECURRENT COSTS	558,064,714	558,064,714	37,964,000	488,064,714	0
2202	OVERHEAD COST	553,064,714	553,064,714	37,964,000	483,064,714	0
220201	TRAVEL & TRANSPORT - GENERAL	65,925,000	65,925,000	22,860,000	65,925,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	65,925,000	65,925,000	22,860,000	65,925,000	0
220202	UTILITIES - GENERAL	5,500,000	5,500,000	1,800,000	5,500,000	0
22020204	ELECTRICITY BILL /CHARGES	5,500,000	5,500,000	1,800,000	5,500,000	0
220203	MATERIALS & SUPPLIES - GENERAL	222,430,849	222,430,849	4,622,000	152,430,849	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	1,500,000	1,500,000	0	1,500,000	0
22020323	OFFICE AND GENERAL EXPENSES	220,930,849	220,930,849	4,622,000	150,930,849	0
220204	MAINTENANCE SERVICES - GENERAL	11,500,000	11,500,000	1,800,000	11,500,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	5,500,000	5,500,000	1,800,000	5,500,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	6,000,000	6,000,000	0	6,000,000	0
220205	TRAINING - GENERAL	19,512,500	19,512,500	0	19,512,500	0
22020501	LOCAL TRAINING	19,512,500	19,512,500	0	19,512,500	0
220206	OTHER SERVICES - GENERAL	74,592,000	74,592,000	5,000,000	74,592,000	0
22020601	SECURITY SERVICES EXPENSES	70,592,000	70,592,000	0	70,592,000	0
22020602	OFFICE RENT	4,000,000	4,000,000	5,000,000	4,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	153,604,365	153,604,365	1,882,000	153,604,365	0
22021001	REFRESHMENT & MEALS	3,244,245	3,244,245	1,632,000	3,244,245	0
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	31,000,000	31,000,000	0	31,000,000	0
22021016	CONDUTUNG ELECTION/ ELECTION TRIBUNALS EXPENSES	33,000,000	33,000,000	0	33,000,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	86,360,120	86,360,120	250,000	86,360,120	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	5,000,000	5,000,000	0	5,000,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	5,000,000	5,000,000	0	5,000,000	0
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	5,000,000	5,000,000	0	5,000,000	0
23	CAPITAL EXPENDITURE	0	0	0	50,000,000	0
2302	CONSTRUCTION / PROVISION	0	0	0	50,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0	0	0	50,000,000	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0	0	0	50,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



014800100100 STATE INDEPENDENT ELECTORAL COMMISSION (SIEC)						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
701	GENERAL PUBLIC SERVICES	681,657,214	681,657,214	37,964,000	661,657,214	0
7016	GENERAL PUBLIC SERVICES N.E.C.	681,657,214	681,657,214	37,964,000	661,657,214	0
70161	GENERAL PUBLIC SERVICES N.E.C.	681,657,214	681,657,214	37,964,000	661,657,214	0

014800100100 STATE INDEPENDENT ELECTORAL COMMISSION (SIEC)									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Perf as @ Sept	2026 Proposed Budget	2026 NUT Tagging
Total					<u>0</u>	<u>0</u>	<u>0</u>	<u>50,000,000</u>	<u>0</u>
13100126000800 - Reform of Government and Governance - General	CONSTRUCTION OF SIEC OFFICE BUILDING	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70161 - GENERAL PUBLIC SERVICES N.E.C.	12231200 - LOKOJA	0	0	0	50,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



014900100100 LOCAL GOVERNMENT SERVICE COMMISSION						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
1	Revenue	1,033,365,000	1,033,365,000	730,605,047.36	1,033,415,000	0
12	INDEPENDENT REVENUE	3,850,000	3,850,000	251,000	3,900,000	0
1202	NON-TAX REVENUE	3,850,000	3,850,000	251,000	3,900,000	0
120204	FEES - GENERAL	3,750,000	3,750,000	200,000	3,750,000	0
12020406	CONSULTANCY REGISTRATION / RENEWAL CHARGES	450,000	450,000	100,000	450,000	0
12020421	CONTRACT DOCUMENT NON- REFUNDABLE TENDER FEES	300,000	300,000	50,000	300,000	0
12020476	CHARGES FROM SEMINARS AND WORKSHOPS	3,000,000	3,000,000	50,000	3,000,000	0
120206	SALES - GENERAL	100,000	100,000	51,000	150,000	0
12020642	SALES OF APER & PROMOTION FORMS	100,000	100,000	51,000	150,000	0
13	AID AND GRANTS	1,029,515,000	1,029,515,000	730,354,047.36	1,029,515,000	0
1302	GRANTS	1,029,515,000	1,029,515,000	730,354,047.36	1,029,515,000	0
130201	DOMESTIC GRANTS	1,029,515,000	1,029,515,000	730,354,047.36	1,029,515,000	0
13020103	CURRENT GRANTS FROM LGAS	1,029,515,000	1,029,515,000	730,354,047.36	1,029,515,000	0
014900100100 LOCAL GOVERNMENT SERVICE COMMISSION						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
2	EXPENDITURES	1,280,013,561	1,513,031,861	813,253,252.70	1,414,998,553	0
21	PERSONNEL COST	55,498,561	55,498,561	38,560,194.81	65,697,162	0
2101	SALARY	55,498,561	55,498,561	38,560,194.81	65,697,162	0
210101	SALARIES AND WAGES	55,498,561	55,498,561	38,560,194.81	65,697,162	0
21010101	SALARY	55,498,561	55,498,561	38,560,194.81	65,697,162	0
22	OTHER RECURRENT COSTS	1,029,515,000	1,183,903,300	699,278,057.89	1,142,551,391	0
2202	OVERHEAD COST	1,028,965,000	1,183,353,300	699,278,057.89	1,142,001,391	0
220201	TRAVEL & TRANSPORT - GENERAL	1,300,000	1,300,000	0	2,000,000	0
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	1,000,000	1,000,000	0	1,500,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	300,000	300,000	0	500,000	0
220202	UTILITIES - GENERAL	55,000	27,055,000	13,504,021.63	1,055,000	0
22020204	ELECTRICITY BILL /CHARGES	50,000	27,050,000	13,500,000	1,050,000	0
22020205	TELEPHONE CHARGES	5,000	5,000	4,021.63	5,000	0
220203	MATERIALS & SUPPLIES - GENERAL	4,510,000	21,270,000	17,163,850	27,710,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	1,500,000	11,160,000	13,613,850	15,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	0	0	0	200,000	0
22020312	LIBRARY EXPENSES	10,000	10,000	0	10,000	0
22020322	PUBLICATION OF KOGI STATE STATISTICAL YEAR BOOK/ PLANNING & STATISTIC BOOKS /STATE STATISTICAL MASTER PLAN	1,500,000	8,600,000	0	9,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	1,500,000	1,500,000	3,550,000	3,500,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



220204	MAINTENANCE SERVICES - GENERAL	9,500,000	158,200,000	178,350,000	96,000,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	1,500,000	1,500,000	0	1,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	3,500,000	83,200,000	81,450,000	45,000,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,000,000	45,800,000	73,900,000	40,000,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	2,500,000	27,700,000	23,000,000	10,000,000	0
220205	TRAINING - GENERAL	1,005,500,000	862,197,300	427,175,825	975,736,391	0
22020501	LOCAL TRAINING	2,500,000	2,500,000	0	5,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	3,000,000	559,697,300	278,348,650	26,160,000	0
22020512	1% LOCAL GOVERNMENT TRAINING DEDUCTION FOR TRAINING LG STAFF	1,000,000,000	300,000,000	148,827,175	944,576,391	0
220209	FINANCIAL CHARGES - GENERAL	500,000	500,000	68,861.26	300,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	500,000	500,000	68,861.26	300,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	7,600,000	112,831,000	63,015,500	39,200,000	0
22021001	REFRESHMENT & MEALS	2,400,000	60,731,000	29,165,500	20,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	100,000	100,000	0	500,000	0
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	100,000	100,000	0	200,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	1,000,000	1,000,000	0	1,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	500,000	500,000	0	500,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	1,500,000	48,400,000	33,850,000	15,000,000	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	2,000,000	2,000,000	0	2,000,000	0
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	550,000	550,000	0	550,000	0
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	550,000	550,000	0	550,000	0
22080119	FINANCIAL ASSISTANCE TO NEEDIES	550,000	550,000	0	550,000	0
23	CAPITAL EXPENDITURE	195,000,000	273,630,000	75,415,000	206,750,000	0
2301	FIXED ASSETS PURCHASED	0	0	0	96,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	0	0	0	96,000,000	0
23010113	PURCHASE OF COMPUTERS	0	0	0	35,000,000	0
23010114	PURCHASE OF COMPUTER PRINTERS	0	0	0	15,500,000	0
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0	0	0	10,500,000	0
23010119	PURCHASE OF POWER GENERATING SET/PLANT	0	0	0	35,000,000	0
2302	CONSTRUCTION / PROVISION	124,500,000	203,130,000	39,865,000	54,500,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	124,500,000	203,130,000	39,865,000	54,500,000	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	97,500,000	176,130,000	39,315,000	40,500,000	0
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	17,500,000	17,500,000	550,000	4,500,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	9,500,000	9,500,000	0	9,500,000	0
2303	REHABILITATION / REPAIRS	70,500,000	70,500,000	35,550,000	56,250,000	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	70,500,000	70,500,000	35,550,000	56,250,000	0
23030103	REHABILITATION / REPAIRS - HOUSING	50,000,000	50,000,000	21,500,000	35,750,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



23030130	REHABILITATION/ REPAIRS OF FENCE FOR GOVERNMENT BUILDINGS	20,500,000	20,500,000	14,050,000	20,500,000	0
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
701	GENERAL PUBLIC SERVICES	1,280,013,561	1,513,031,861	813,253,252.70	1,414,998,553	0
7013	GENERAL SERVICES	1,280,013,561	1,513,031,861	813,253,252.70	1,414,998,553	0
70131	GENERAL PERSONNEL SERVICES	1,280,013,561	1,513,031,861	813,253,252.70	1,414,998,553	0

014900100100 LOCAL GOVERNMENT SERVICE COMMISSION									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Perf as @ Sept	2026 Proposed Budget	2026 NUT Tagging
Total					195,000,000	273,630,000	75,415,000	206,750,000	0
13100123005600 - Reform of Government and Governance - General	CONSTRUCTION OF NEW OFFICE COMPLEX FOR LOCAL GOVERNMENT SERVICE COMMISSION AND RENOVATION OF EXISTING OFFICE STRUCTURE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	80,000,000	80,000,000	0	20,000,000	0
13100124001400 - Reform of Government and Governance - General	LANDS CAPING OF THE COMPOUND LOCAL GOVT SERVICE COMMISSION.	23030103 - REHABILITATION / REPAIRS - HOUSING	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	50,000,000	50,000,000	21,500,000	35,750,000	0
13100124001500 - Reform of Government and Governance - General	PAINTING OF PERIMETER FENCING OF THE COMMISSION	23030130 - REHABILITATION/ REPAIRS OF FENCE FOR GOVERNMENT BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	20,500,000	20,500,000	14,050,000	20,500,000	0
13100124001600 - Reform of Government and Governance - General	DRILLING OF BOREHOLE, RETICULATION AND BUILDING OF OVERHEAD TANK	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	17,500,000	17,500,000	550,000	4,500,000	0
13100124001700 - Reform of Government and Governance - General	CONSTRUCTION OF CAR PARKS WITHIN THE PREMISES	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	9,500,000	9,500,000	0	9,500,000	0
13100124001800 - Reform of Government	CONSTRUCTION OF CENTRAL REGISTRY (OPEN AND SECRET) IN THE COMMOISION.	23020101 - CONSTRUCTION / PROVISION OF	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	17,500,000	96,130,000	39,315,000	20,500,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



and Governance - General		OFFICE BUILDINGS							
13100126000300 - Reform of Government and Governance - General	PURCHASE OF BRAND NEW 10 Nos HP DESKTOP COMPUTERS	23010113 - PURCHASE OF COMPUTERS	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	0	0	0	35,000,000	0
13100126000400 - Reform of Government and Governance - General	PURCHASE OF BRAND NEW HP LESTERJET 1320n PRINTERS	23010114 - PURCHASE OF COMPUTER PRINTERS	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	0	0	0	15,500,000	0
13100126000500 - Reform of Government and Governance - General	PURCHASE OF BRAND NEW HP SHARP AR 6020 PHOTOCOPIERS	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	0	0	0	10,500,000	0
13100126000600 - Reform of Government and Governance - General	PURCHASE OF FUNTIURE AND FITTING SUCH AS EXECUTIVE CHAIRS, TABLES SHELVES IRON SAFE	23010119 - PURCHASE OF POWER GENERATING SET/PLANT	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	0	0	0	35,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



016100100100 OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
2	EXPENDITURES	9,891,703,595	10,116,733,972	6,327,030,877.95	10,514,509,337	20,000,000
21	PERSONNEL COST	8,689,570,834	8,189,570,834	5,603,128,349.27	8,694,513,699	0
2101	SALARY	8,689,570,834	8,189,570,834	5,603,128,349.27	8,694,513,699	0
210101	SALARIES AND WAGES	8,689,570,834	8,189,570,834	5,603,128,349.27	8,694,513,699	0
21010101	SALARY	171,620,242	171,620,242	87,118,902.56	171,620,242	0
21010103	CONSOLIDATED REVENUE FUND CHARGES - SALARIES	8,517,950,592	8,017,950,592	5,516,009,446.71	8,522,893,457	0
22	OTHER RECURRENT COSTS	1,072,137,123	1,767,167,500	717,962,028.68	1,660,000,000	20,000,000
2202	OVERHEAD COST	1,072,137,123	1,767,167,500	717,962,028.68	1,660,000,000	20,000,000
220201	TRAVEL & TRANSPORT - GENERAL	42,000,000	183,000,000	19,669,157.60	48,000,000	0
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	20,000,000	20,000,000	9,484,709.20	20,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	7,000,000	13,000,000	10,184,448.40	13,000,000	0
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	15,000,000	150,000,000	0	15,000,000	0
220202	UTILITIES - GENERAL	9,000,000	12,000,000	7,071,300	12,000,000	0
22020201	INTERNET ACCESS CHARGES	6,000,000	6,000,000	2,451,300	6,000,000	0
22020205	TELEPHONE CHARGES	3,000,000	6,000,000	4,620,000	6,000,000	0
220203	MATERIALS & SUPPLIES - GENERAL	225,400,000	225,400,000	11,945,050	234,400,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	20,000,000	20,000,000	4,594,600	20,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	1,000,000	1,000,000	0	10,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	204,400,000	204,400,000	7,350,450	204,400,000	0
220204	MAINTENANCE SERVICES - GENERAL	65,000,000	65,000,000	16,706,750	65,000,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	20,000,000	20,000,000	5,883,000	20,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	5,000,000	5,000,000	2,820,850	5,000,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	10,000,000	10,000,000	3,279,900	10,000,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	20,000,000	20,000,000	4,003,500	20,000,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	10,000,000	10,000,000	719,500	10,000,000	0
220205	TRAINING - GENERAL	70,000,000	250,000,000	61,408,087	250,000,000	0
22020501	LOCAL TRAINING	50,000,000	50,000,000	11,770,000	50,000,000	0
22020502	INTERNATIONAL TRAINING	10,000,000	100,000,000	44,740,687	100,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	10,000,000	100,000,000	4,897,400	100,000,000	0
220206	OTHER SERVICES - GENERAL	191,000,000	199,500,000	15,237,393	200,000,000	0
22020604	SECURITY OPERATIONS	100,000,000	100,000,000	7,905,893	100,000,000	0
22020657	COMMITTEES WORK EXPENSES/ ALLOWANCES	90,000,000	90,000,000	0	90,000,000	0
22020672	REFUND OF VARIOUS EXPENSES INRESPECT OF GOVERNMENT ACTIVITIES CARRIED OUT WITH PERSONAL MONEY	1,000,000	9,500,000	7,331,500	10,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	37,000,000	37,000,000	23,040,900	37,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



22020801	MOTOR VEHICLE FUEL COST	25,000,000	25,000,000	23,040,900	25,000,000	0
22020806	DIESEL EXPENSES	12,000,000	12,000,000	0	12,000,000	0
220209	FINANCIAL CHARGES - GENERAL	2,000,000	2,000,000	31,041.08	2,000,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	2,000,000	2,000,000	31,041.08	2,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	430,737,123	793,267,500	562,852,350	811,600,000	20,000,000
22021001	REFRESHMENT & MEALS	130,000,000	462,000,000	375,706,400	480,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	3,600,000	3,600,000	3,002,600	3,600,000	0
22021003	CELEBRATION/ REMEMBRANCE DAY	219,469,623	250,000,000	162,592,500	250,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	2,000,000	2,000,000	0	2,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	667,500	667,500	0	1,000,000	0
22021015	SUBSCRIPTION TO PROFESSIONAL BODIES/ PARLIAMENTARY /ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS	50,000,000	50,000,000	10,700,000	50,000,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	5,000,000	5,000,000	2,250,850	5,000,000	0
22021064	FOOD AND NUTRITION PROGRAMS EXPENSES	20,000,000	20,000,000	8,600,000	20,000,000	20,000,000
23	CAPITAL EXPENDITURE	129,995,638	159,995,638	5,940,500	159,995,638	0
2303	REHABILITATION / REPAIRS	129,995,638	159,995,638	5,940,500	159,995,638	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	129,995,638	159,995,638	5,940,500	159,995,638	0
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	0	30,000,000	4,217,300	30,000,000	0
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	129,995,638	129,995,638	1,723,200	129,995,638	0
016100100100	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
701	GENERAL PUBLIC SERVICES	9,891,703,595	10,116,733,972	6,327,030,877.95	10,514,509,337	20,000,000
7013	GENERAL SERVICES	9,891,703,595	10,116,733,972	6,327,030,877.95	10,514,509,337	20,000,000
70133	OTHER GENERAL SERVICES	9,891,703,595	10,116,733,972	6,327,030,877.95	10,514,509,337	20,000,000

016100100100 OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Perf as @ Sept	2026 Proposed Budget	2026 NUT Tagging
Total					129,995,638	159,995,638	5,940,500	159,995,638	0
06100123001800 - Housing and Urban Development - General	REHABILITATION OF SSG'S OFFICIAL RESIDENCE AND LANDSCAPING	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70133 - OTHER GENERAL SERVICES	12231200 - LOKOJA	0	30,000,000	4,217,300	30,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



13100123005700 - Reform of Government and Governance - General	RENOVATION/ FURNISHING/ MAINTENANCE OF SSG'S OFFICE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	12231200 - LOKOJA	129,995,638	129,995,638	1,723,200	129,995,638	0
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KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



016103700100 KOGI STATE HAJJ COMMISSION						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<u>1</u>	<u>Revenue</u>	<u>3,500,000</u>	<u>3,500,000</u>	<u>1,325,000</u>	<u>3,500,000</u>	<u>0</u>
12	INDEPENDENT REVENUE	3,500,000	3,500,000	1,325,000	3,500,000	0
1202	NON-TAX REVENUE	3,500,000	3,500,000	1,325,000	3,500,000	0
120204	FEES - GENERAL	3,500,000	3,500,000	1,325,000	3,500,000	0
12020413	PILGRIMS SERVICE CHARGE	3,500,000	3,500,000	1,325,000	3,500,000	0
016103700100 KOGI STATE HAJJ COMMISSION						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>477,969,515</u>	<u>479,769,515</u>	<u>287,711,731.18</u>	<u>566,449,526</u>	<u>0</u>
21	PERSONNEL COST	70,110,915	71,910,915	33,758,744.18	82,949,293	0
2101	SALARY	70,110,915	71,910,915	33,758,744.18	82,949,293	0
210101	SALARIES AND WAGES	70,110,915	71,910,915	33,758,744.18	82,949,293	0
21010101	SALARY	70,110,915	70,110,915	33,078,744.18	76,749,293	0
21010104	AUXILLARY STAFF	0	1,800,000	680,000	6,200,000	0
22	OTHER RECURRENT COSTS	397,858,600	397,858,600	252,952,987	472,888,650	0
2202	OVERHEAD COST	396,356,100	396,356,100	252,952,987	471,386,150	0
220201	TRAVEL & TRANSPORT - GENERAL	363,228,000	363,228,000	233,944,937	415,000,000	0
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	8,000,000	8,000,000	6,993,500	10,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	1,000,000	1,000,000	230,000	1,000,000	0
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	350,000,000	350,000,000	225,289,437	400,000,000	0
22020106	TRANSPORTATION OF PILGRIMS TO ABUJA AND BACK TO LOKOJA INCLUDING EVACUATION OF OFFICIAL LUGGAGE	4,228,000	4,228,000	1,432,000	4,000,000	0
220202	UTILITIES - GENERAL	560,200	560,200	33,400	2,000,000	0
22020201	INTERNET ACCESS CHARGES	100,700	100,700	33,400	1,000,000	0
22020204	ELECTRICITY BILL /CHARGES	459,500	459,500	0	1,000,000	0
220203	MATERIALS & SUPPLIES - GENERAL	13,219,500	13,219,500	8,856,500	16,300,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	1,000,000	1,000,000	169,900	1,000,000	0
22020304	DRUGS AND MEDICAL SUPPLIES	10,000,000	10,000,000	6,920,400	12,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	2,219,500	2,219,500	1,766,200	3,300,000	0
220204	MAINTENANCE SERVICES - GENERAL	4,746,250	4,746,250	2,925,750	6,950,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	316,500	316,500	0	1,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	1,000,000	1,000,000	601,100	1,000,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	500,000	500,000	80,000	750,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	229,750	229,750	64,700	500,000	0
22020417	MAINTENANCE OF HAJJ CAMP AT GWAGWALADA /ABUJA/ SCREENING GROUND	2,000,000	2,000,000	1,850,000	3,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



22020432	MAINTENANCE OF BROADCASTING EQUIPMENT/ ICT EQUIPMENT/GOVERNMENT HOUSE BROADBAND CONNECTIVITY AND ICT EXPENSES	700,000	700,000	329,950	700,000	0
220205	TRAINING - GENERAL	678,000	678,000	0	2,000,000	0
22020501	LOCAL TRAINING	419,000	419,000	0	1,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	259,000	259,000	0	1,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	935,500	935,500	136,400	935,500	0
22020801	MOTOR VEHICLE FUEL COST	597,500	597,500	100,000	597,500	0
22020803	PLANTS/ GENERATOR FUEL COST	338,000	338,000	36,400	338,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	12,988,650	12,988,650	7,056,000	28,200,650	0
22021001	REFRESHMENT & MEALS	3,000,000	3,000,000	2,170,000	3,500,000	0
22021002	PUBLICITY & ADVERTISEMENTS	200,650	200,650	10,000	200,650	0
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	7,000,000	7,000,000	4,132,000	8,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	750,000	750,000	200,000	500,000	0
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	1,038,000	1,038,000	0	15,000,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	1,000,000	1,000,000	544,000	1,000,000	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	1,228,000	1,228,000	0	1,228,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	1,228,000	1,228,000	0	1,228,000	0
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	1,228,000	1,228,000	0	1,228,000	0
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	274,500	274,500	0	274,500	0
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	274,500	274,500	0	274,500	0
22080119	FINANCIAL ASSISTANCE TO NEEDIES	274,500	274,500	0	274,500	0
23	CAPITAL EXPENDITURE	10,000,000	10,000,000	1,000,000	10,611,583	0
2303	REHABILITATION / REPAIRS	10,000,000	10,000,000	1,000,000	10,611,583	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	10,000,000	10,000,000	1,000,000	10,611,583	0
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	10,000,000	10,000,000	1,000,000	10,611,583	0
016103700100	KOGI STATE HAJJ COMMISSION					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
708	RECREATION, CULTURE AND RELIGION	477,969,515	479,769,515	287,711,731.18	566,449,526	0
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	477,969,515	479,769,515	287,711,731.18	566,449,526	0
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	477,969,515	479,769,515	287,711,731.18	566,449,526	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



016103700100 KOGI STATE HAJJ COMMISSION									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Perf as @ Sept	2026 Proposed Budget	2026 NUT Tagging
Total					10,000,000	10,000,000	1,000,000	10,611,583	0
06100123001900 - Housing and Urban Development - General	GENERAL RENOVATION OF HAJJ COMMISSION OFFICE BUILDING	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	12231200 - LOKOJA	10,000,000	10,000,000	1,000,000	10,611,583	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



016103800100 CHRISTIAN PILGRIMS COMMISSION						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<u>1</u>	<u>Revenue</u>	<u>192,075,000</u>	<u>192,075,000</u>	<u>52,500</u>	<u>192,075,000</u>	<u>0</u>
12	INDEPENDENT REVENUE	192,075,000	192,075,000	52,500	192,075,000	0
1202	NON-TAX REVENUE	192,075,000	192,075,000	52,500	192,075,000	0
120206	SALES - GENERAL	75,000	75,000	27,500	75,000	0
12020636	SALES OF PILGRIMAGE APPLICATION FORMS	75,000	75,000	27,500	75,000	0
120207	EARNINGS -GENERAL	192,000,000	192,000,000	25,000	192,000,000	0
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS /AGENCIES	192,000,000	192,000,000	25,000	192,000,000	0
016103800100 CHRISTIAN PILGRIMS COMMISSION						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>153,187,707</u>	<u>153,487,707</u>	<u>25,723,620.95</u>	<u>242,853,060</u>	<u>0</u>
21	PERSONNEL COST	25,673,629	25,673,629	10,001,046.50	15,765,982	0
2101	SALARY	25,673,629	25,673,629	10,001,046.50	15,765,982	0
210101	SALARIES AND WAGES	25,673,629	25,673,629	10,001,046.50	15,765,982	0
21010101	SALARY	25,673,629	25,673,629	10,001,046.50	15,765,982	0
22	OTHER RECURRENT COSTS	117,514,078	117,814,078	15,722,574.45	217,087,078	0
2202	OVERHEAD COST	117,429,611	117,729,611	15,722,574.45	217,002,611	0
220201	TRAVEL & TRANSPORT - GENERAL	107,606,460	107,606,460	12,246,411.25	205,879,460	0
22020102	TRAVEL AND TRANSPORT - OTHERS	1,043,120	1,043,120	905,000	1,043,120	0
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	100,727,000	100,727,000	11,341,411.25	200,000,000	0
22020106	TRANSPORTATION OF PILGRIMS TO ABUJA AND BACK TO LOKOJA INCLUDING EVACUATION OF OFFICIAL LUGGAGE	5,836,340	5,836,340	0	4,836,340	0
220202	UTILITIES - GENERAL	334,170	334,170	0	334,170	0
22020203	WATER RATE	4,170	4,170	0	4,170	0
22020204	ELECTRICITY BILL /CHARGES	300,000	300,000	0	300,000	0
22020205	TELEPHONE CHARGES	30,000	30,000	0	30,000	0
220203	MATERIALS & SUPPLIES - GENERAL	1,846,405	1,846,405	380,150	1,846,405	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	480,000	480,000	39,000	480,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	10,000	10,000	0	10,000	0
22020305	UNIFORMS AND OTHER CLOTHINGS	852,605	852,605	10,000	852,605	0
22020323	OFFICE AND GENERAL EXPENSES	503,800	503,800	331,150	503,800	0
220204	MAINTENANCE SERVICES - GENERAL	3,736,044	4,036,044	1,778,500	4,036,044	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	600,000	600,000	501,500	600,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	224,890	524,890	259,000	524,890	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,739,305	1,739,305	983,000	1,739,305	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



22020404	MAINTENANCE OF PLANTS /GENERATORS	300,000	300,000	35,000	300,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	71,900	71,900	0	71,900	0
22020417	MAINTENANCE OF HAJJ CAMP AT GWAGWALADA /ABUJA/ SCREENING GROUND	419,000	419,000	0	419,000	0
22020432	MAINTENANCE OF BROADCASTING EQUIPMENT/ ICT EQUIPMENT/GOVERNMENT HOUSE BROADBAND CONNECTIVITY AND ICT EXPENSES	263,830	263,830	0	263,830	0
22020441	HEALTH FACILITIES MAINTENANCE EXPENSES	117,119	117,119	0	117,119	0
220205	TRAINING - GENERAL	200,000	200,000	0	300,000	0
22020501	LOCAL TRAINING	200,000	200,000	0	300,000	0
220206	OTHER SERVICES - GENERAL	250,500	250,500	30,000	1,000,500	0
22020601	SECURITY SERVICES EXPENSES	250,500	250,500	30,000	1,000,500	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	43,133	43,133	0	43,133	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	43,133	43,133	0	43,133	0
220208	FUEL & LUBRICANTS - GENERAL	654,000	654,000	335,600	674,000	0
22020801	MOTOR VEHICLE FUEL COST	600,200	600,200	295,600	600,200	0
22020803	PLANTS/ GENERATOR FUEL COST	53,800	53,800	40,000	73,800	0
220209	FINANCIAL CHARGES - GENERAL	200,749	200,749	7,713.20	200,749	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	200,749	200,749	7,713.20	200,749	0
220210	MISCELLANEOUS EXPENSES GENERAL	2,558,150	2,558,150	944,200	2,688,150	0
22021001	REFRESHMENT & MEALS	859,900	859,900	328,200	859,900	0
22021002	PUBLICITY & ADVERTISEMENTS	155,700	155,700	110,000	235,700	0
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	365,450	365,450	185,000	365,450	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	319,500	319,500	0	319,500	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	307,600	307,600	77,000	357,600	0
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	100,000	100,000	0	100,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	450,000	450,000	244,000	450,000	0
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	84,467	84,467	0	84,467	0
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	84,467	84,467	0	84,467	0
22080119	FINANCIAL ASSISTANCE TO NEEDIES	84,467	84,467	0	84,467	0
23	CAPITAL EXPENDITURE	10,000,000	10,000,000	0	10,000,000	0
2302	CONSTRUCTION / PROVISION	10,000,000	10,000,000	0	10,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	10,000,000	10,000,000	0	10,000,000	0
23020130	CONSTRUCTION /PROVISION OF MUSEUM	10,000,000	10,000,000	0	10,000,000	0
016103800100	CHRISTIAN PILGRIMS COMMISSION					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



708	RECREATION, CULTURE AND RELIGION	153,187,707	153,487,707	25,723,620.95	242,853,060	0
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	153,187,707	153,487,707	25,723,620.95	242,853,060	0
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	153,187,707	153,487,707	25,723,620.95	242,853,060	0

016103800100 CHRISTIAN PILGRIMS COMMISSION									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Perf as @ Sept	2026 Proposed Budget	2026 NUT Tagging
Total		-	-	-	<u>10,000,000</u>	<u>10,000,000</u>	<u>0</u>	<u>10,000,000</u>	<u>0</u>
06100123002000 - Housing and Urban Development - General	CONSTRUCTION OF MUSEUM FOR THE CHRISTIAN PILGRIMS COMMISSION	23020130 - CONSTRUCTION /PROVISION OF MUSEUM	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	12231200 - LOKOJA	10,000,000	10,000,000	0	10,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



016105500100 STATE SECURITY TRUST FUND						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
1	Revenue	1,000,000,000	1,000,000,000	736,025,389.14	1,200,000,000	0
12	INDEPENDENT REVENUE	0	0	8,006,100.70	0	0
1202	NON-TAX REVENUE	0	0	8,006,100.70	0	0
120207	EARNINGS -GENERAL	0	0	8,006,100.70	0	0
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS /AGENCIES	0	0	8,006,100.70	0	0
13	AID AND GRANTS	1,000,000,000	1,000,000,000	728,019,288.44	1,200,000,000	0
1302	GRANTS	1,000,000,000	1,000,000,000	728,019,288.44	1,200,000,000	0
130201	DOMESTIC GRANTS	1,000,000,000	1,000,000,000	728,019,288.44	1,200,000,000	0
13020104	CAPITAL GRANTS FROM LGAS	400,000,000	400,000,000	213,598,463	400,000,000	0
13020105	CURRENT GRANTS FROM OTHER SOURCES	600,000,000	600,000,000	514,420,825.44	800,000,000	0
016105500100 STATE SECURITY TRUST FUND						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
2	EXPENDITURES	1,231,150,000	1,231,150,000	645,793,563.74	1,145,350,000	0
21	PERSONNEL COST	5,000,000	5,000,000	2,891,305.22	7,200,000	0
2101	SALARY	5,000,000	5,000,000	2,891,305.22	7,200,000	0
210101	SALARIES AND WAGES	5,000,000	5,000,000	2,891,305.22	7,200,000	0
21010104	AUXILLARY STAFF	5,000,000	5,000,000	2,891,305.22	7,200,000	0
22	OTHER RECURRENT COSTS	616,150,000	616,150,000	381,317,258.52	638,150,000	0
2202	OVERHEAD COST	613,150,000	613,150,000	379,707,258.52	634,150,000	0
220201	TRAVEL & TRANSPORT - GENERAL	16,500,000	16,500,000	11,081,000	23,500,000	0
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	6,000,000	6,000,000	4,752,500	10,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	4,500,000	4,500,000	757,500	4,500,000	0
22020108	TRAVEL OPERATION AND LOGISTICS	6,000,000	6,000,000	5,571,000	9,000,000	0
220202	UTILITIES - GENERAL	1,100,000	1,100,000	0	1,100,000	0
22020201	INTERNET ACCESS CHARGES	1,000,000	1,000,000	0	1,000,000	0
22020205	TELEPHONE CHARGES	100,000	100,000	0	100,000	0
220203	MATERIALS & SUPPLIES - GENERAL	27,800,000	27,800,000	8,379,400	28,800,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	5,000,000	5,000,000	302,400	5,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	230,000	230,000	0	230,000	0
22020323	OFFICE AND GENERAL EXPENSES	22,570,000	22,570,000	8,077,000	23,570,000	0
220204	MAINTENANCE SERVICES - GENERAL	75,000,000	65,000,000	20,555,800	75,000,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	50,000,000	40,000,000	16,663,800	50,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	16,500,000	16,500,000	0	16,500,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	6,500,000	6,500,000	3,795,000	6,500,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



22020405	MAINTENANCE OF OFFICE EQUIPMENT	2,000,000	2,000,000	97,000	2,000,000	0
220206	OTHER SERVICES - GENERAL	420,800,000	430,800,000	306,217,283	430,800,000	0
22020601	SECURITY SERVICES EXPENSES	20,000,000	20,000,000	717,500	20,000,000	0
22020603	RESIDENTIAL RENT/HIRE OF PRIVATE HOUSES	800,000	10,800,000	10,000,000	10,800,000	0
22020604	SECURITY OPERATIONS	400,000,000	400,000,000	295,499,783	400,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	25,000,000	25,000,000	12,068,500	25,000,000	0
22020801	MOTOR VEHICLE FUEL COST	20,000,000	20,000,000	11,080,000	20,000,000	0
22020803	PLANTS/ GENERATOR FUEL COST	2,000,000	2,000,000	988,500	2,000,000	0
22020806	DIESEL EXPENSES	3,000,000	3,000,000	0	3,000,000	0
220209	FINANCIAL CHARGES - GENERAL	500,000	500,000	0	500,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	500,000	500,000	0	500,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	46,450,000	46,450,000	21,405,275.52	49,450,000	0
22021001	REFRESHMENT & MEALS	16,150,000	16,150,000	7,571,000	16,150,000	0
22021002	PUBLICITY & ADVERTISEMENTS	15,100,000	15,100,000	10,986,775.52	17,100,000	0
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	4,000,000	4,000,000	0	4,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	3,000,000	3,000,000	310,000	3,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	700,000	700,000	387,500	700,000	0
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	4,000,000	4,000,000	0	4,000,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	3,500,000	3,500,000	2,150,000	4,500,000	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	1,000,000	1,000,000	0	1,000,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	1,000,000	1,000,000	0	1,000,000	0
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	1,000,000	1,000,000	0	1,000,000	0
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	2,000,000	2,000,000	1,610,000	3,000,000	0
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	2,000,000	2,000,000	1,610,000	3,000,000	0
22080119	FINANCIAL ASSISTANCE TO NEEDIES	2,000,000	2,000,000	1,610,000	3,000,000	0
23	CAPITAL EXPENDITURE	610,000,000	610,000,000	261,585,000	500,000,000	0
2301	FIXED ASSETS PURCHASED	400,000,000	400,000,000	261,585,000	300,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	400,000,000	400,000,000	261,585,000	300,000,000	0
23010128	PURCHASE OF SECURITY EQUIPMENT	400,000,000	400,000,000	261,585,000	300,000,000	0
2302	CONSTRUCTION / PROVISION	210,000,000	210,000,000	0	200,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	210,000,000	210,000,000	0	200,000,000	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	210,000,000	210,000,000	0	200,000,000	0
016105500100	STATE SECURITY TRUST FUND					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
703	PUBLIC ORDER AND SAFETY	1,231,150,000	1,231,150,000	645,793,563.74	1,145,350,000	0
7031	POLICE SERVICES	1,231,150,000	1,231,150,000	645,793,563.74	1,145,350,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



70311	POLICE SERVICES	1,231,150,000	1,231,150,000	645,793,563.74	1,145,350,000	0
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016105500100 STATE SECURITY TRUST FUND									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Perf as @ Sept	2026 Proposed Budget	2026 NUT Tagging
Total					610,000,000	610,000,000	261,585,000	500,000,000	0
02100123001200 - Societal Re-orientation - General	PURCHASE OF 15NOS SECURITY VEHICLES LOGISTIC BASE AND APPARATUS	23010128 - PURCHASE OF SECURITY EQUIPMENT	70311 - POLICE SERVICES	12242200 - STATE WIDE	400,000,000	400,000,000	261,585,000	300,000,000	0
06100123002100 - Housing and Urban Development - General	CONSTRUCTION OF ADMINISTRATIVE BLOCK FOR STATE SECURITY TRUST FUND	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70311 - POLICE SERVICES	12231200 - LOKOJA	210,000,000	210,000,000	0	200,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



016400100100 MINISTRY OF SPECIAL DUTY & INTER-GOVERNMENTAL AFFAIRS						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
2	EXPENDITURES	1,588,510,378	1,588,510,378	90,776,600	2,048,510,378	0
21	PERSONNEL COST	22,720,295	22,720,295	1,415,000	22,720,295	0
2101	SALARY	22,720,295	22,720,295	1,415,000	22,720,295	0
210101	SALARIES AND WAGES	22,720,295	22,720,295	1,415,000	22,720,295	0
21010101	SALARY	22,720,295	22,720,295	480,000	0	0
21010104	AUXILLARY STAFF	0	0	935,000	22,720,295	0
22	OTHER RECURRENT COSTS	863,790,083	863,790,083	59,792,500	1,783,790,083	0
2202	OVERHEAD COST	843,790,083	843,790,083	59,792,500	1,763,790,083	0
220201	TRAVEL & TRANSPORT - GENERAL	69,000,000	69,000,000	5,200,000	69,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	19,000,000	19,000,000	5,200,000	19,000,000	0
22020108	TRAVEL OPERATION AND LOGISTICS	50,000,000	50,000,000	0	50,000,000	0
220202	UTILITIES - GENERAL	17,500,188	17,500,188	337,000	17,500,188	0
22020201	INTERNET ACCESS CHARGES	5,500,188	5,500,188	17,000	5,500,188	0
22020204	ELECTRICITY BILL /CHARGES	10,000,000	10,000,000	320,000	10,000,000	0
22020205	TELEPHONE CHARGES	2,000,000	2,000,000	0	2,000,000	0
220203	MATERIALS & SUPPLIES - GENERAL	124,964,741	124,964,741	46,410,500	124,964,741	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	15,598,466	15,598,466	1,238,000	15,598,466	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	4,366,275	4,366,275	0	4,366,275	0
22020323	OFFICE AND GENERAL EXPENSES	105,000,000	105,000,000	45,172,500	105,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	87,825,154	87,825,154	210,000	87,825,154	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	20,000,000	20,000,000	0	20,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	40,000,000	40,000,000	210,000	40,000,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	27,825,154	27,825,154	0	27,825,154	0
220205	TRAINING - GENERAL	280,000,000	280,000,000	0	1,100,000,000	0
22020501	LOCAL TRAINING	80,000,000	80,000,000	0	900,000,000	0
22020502	INTERNATIONAL TRAINING	50,000,000	50,000,000	0	50,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	50,000,000	50,000,000	0	50,000,000	0
22020570	RESEARCH AND DOCUMENTATION	100,000,000	100,000,000	0	100,000,000	0
220206	OTHER SERVICES - GENERAL	19,500,000	19,500,000	2,070,000	19,500,000	0
22020601	SECURITY SERVICES EXPENSES	3,000,000	3,000,000	2,070,000	3,000,000	0
22020602	OFFICE RENT	11,500,000	11,500,000	0	11,500,000	0
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	5,000,000	5,000,000	0	5,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	20,000,000	20,000,000	0	20,000,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	20,000,000	20,000,000	0	20,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	30,000,000	30,000,000	3,295,000	30,000,000	0
22020801	MOTOR VEHICLE FUEL COST	10,000,000	10,000,000	1,945,000	10,000,000	0
22020806	DIESEL EXPENSES	10,000,000	10,000,000	0	10,000,000	0
22020807	FUEL EXPENSES	10,000,000	10,000,000	1,350,000	10,000,000	0
220209	FINANCIAL CHARGES - GENERAL	6,000,000	6,000,000	0	6,000,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	6,000,000	6,000,000	0	6,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	189,000,000	189,000,000	2,270,000	289,000,000	0
22021001	REFRESHMENT & MEALS	30,000,000	30,000,000	1,220,000	30,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	5,000,000	5,000,000	0	5,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	70,000,000	70,000,000	1,000,000	70,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	4,000,000	4,000,000	0	4,000,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	30,000,000	30,000,000	50,000	30,000,000	0
22021050	INTER-GOVERNMENTAL COLLABORATION WITH FEDERAL AND STATE MDAs FOR SOME PROGRAMME	0	0	0	100,000,000	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	50,000,000	50,000,000	0	50,000,000	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	20,000,000	20,000,000	0	20,000,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	20,000,000	20,000,000	0	20,000,000	0
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	20,000,000	20,000,000	0	20,000,000	0
23	CAPITAL EXPENDITURE	702,000,000	702,000,000	29,569,100	242,000,000	0
2301	FIXED ASSETS PURCHASED	140,000,000	140,000,000	0	200,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	140,000,000	140,000,000	0	200,000,000	0
23010119	PURCHASE OF POWER GENERATING SET/PLANT	140,000,000	140,000,000	0	200,000,000	0
2302	CONSTRUCTION / PROVISION	30,000,000	30,000,000	0	42,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	30,000,000	30,000,000	0	42,000,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	30,000,000	30,000,000	0	42,000,000	0
2305	OTHER CAPITAL PROJECTS	532,000,000	532,000,000	29,569,100	0	0
230501	ACQUISITION OF NON TANGIBLE ASSETS	532,000,000	532,000,000	29,569,100	0	0
23050101	RESEARCH AND DEVELOPMENT	532,000,000	532,000,000	29,569,100	0	0
016400100100	MINISTRY OF SPECIAL DUTY & INTER-GOVERNMENTAL AFFAIRS					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
701	GENERAL PUBLIC SERVICES	1,588,510,378	1,588,510,378	90,776,600	2,048,510,378	0
7013	GENERAL SERVICES	1,588,510,378	1,588,510,378	90,776,600	2,048,510,378	0
70133	OTHER GENERAL SERVICES	1,588,510,378	1,588,510,378	90,776,600	2,048,510,378	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



016400100100									
MINISTRY OF SPECIAL DUTY & INTER-GOVERNMENTAL AFFAIRS									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Perf as @ Sept	2026 Proposed Budget	2026 NUT Tagging
Total					702,000,000	702,000,000	29,569,100	242,000,000	0
13100124000400 - Reform of Government and Governance - General	PURCHASE OF 1NO GENERATING SET PLUS INSTALLATION (250KVA MIKAINO)	23010119 - PURCHASE OF POWER GENERATING SET/PLANT	70133 - OTHER GENERAL SERVICES	12231200 - LOKOJA	140,000,000	140,000,000	0	200,000,000	0
13100124000500 - Reform of Government and Governance - General	ESTABLISHMENT OF TRAINING CENTRE IN PARTNERSHIP WITH DONOR AGENCIES	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70133 - OTHER GENERAL SERVICES	12231200 - LOKOJA	30,000,000	30,000,000	0	42,000,000	0
13100124000600 - Reform of Government and Governance - General	TRAINING OF YOUTHS FOR ENTREPRENUERSHIP PROGRAMME/ ENPOWERMENT	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES	12231200 - LOKOJA	532,000,000	532,000,000	29,569,100	0	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



021500100100 MINISTRY OF AGRICULTURE AND FOOD SECURITY						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
1	Revenue	1,497,410,000	1,497,410,000	264,346,691.80	488,650,000	0
12	INDEPENDENT REVENUE	397,410,000	397,410,000	264,346,691.80	488,650,000	0
1202	NON-TAX REVENUE	397,410,000	397,410,000	264,346,691.80	488,650,000	0
120201	LICENCES - GENERAL	29,280,000	29,280,000	40,567,350	15,060,000	0
12020105	ANIMAL TRADE LICENSE	25,140,000	25,140,000	11,950	0	0
12020106	HIDES AND SKIN BUYER LICENSE	80,000	80,000	35,400	0	0
12020107	FISHING LICENSES / PERMIT	60,000	60,000	20,000	60,000	0
12020136	REGISTRATION OF SLAUGHTER SLABS /MEAT	1,000,000	1,000,000	0	0	0
12020170	REGISTRATION OF CASHEW SUB BUYERS	3,000,000	3,000,000	40,500,000	15,000,000	0
120204	FEES - GENERAL	103,500,000	103,500,000	101,125,041.80	303,000,000	0
12020421	CONTRACT DOCUMENT NON- REFUNDABLE TENDER FEES	2,500,000	2,500,000	100,000	3,000,000	0
12020439	PRODUCE GRADING FEES	100,000,000	100,000,000	100,000,000	300,000,000	0
12020443	CLINICAL TREATMENT CHARGES (VET)	1,000,000	1,000,000	1,025,041.80	0	0
120206	SALES - GENERAL	630,000	630,000	0	590,000	0
12020602	SALES OF FINGERLINGS	500,000	500,000	0	500,000	0
12020603	SALES OF CHEMICAL	10,000	10,000	0	90,000	0
12020604	SALES OF GRAINS	20,000	20,000	0	0	0
12020605	SALES OF VEGETABLES	100,000	100,000	0	0	0
120207	EARNINGS -GENERAL	264,000,000	264,000,000	122,654,300	170,000,000	0
12020706	EARNINGS FROM LAND DEVELOPMENT SCHEME /OPERATION	0	0	100,600,000	0	0
12020734	EARNING FROM RICE FARMING/ MILLING	120,000,000	120,000,000	0	120,000,000	0
12020741	EARNINGS FROM TRACTOR HIRING	144,000,000	144,000,000	22,054,300	50,000,000	0
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	1,100,000,000	1,100,000,000	0	0	0
1403	LOANS/ BORROWINGS RECEIPT	1,100,000,000	1,100,000,000	0	0	0
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	1,050,000,000	1,050,000,000	0	0	0
14030102	DOMESTIC LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES	1,050,000,000	1,050,000,000	0	0	0
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	50,000,000	50,000,000	0	0	0
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	50,000,000	50,000,000	0	0	0
021500100100 MINISTRY OF AGRICULTURE AND FOOD SECURITY						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
2	EXPENDITURES	14,210,411,662	13,610,411,662	4,658,890,988.71	13,115,676,954	663,038,800
21	PERSONNEL COST	698,240,455	698,240,455	463,070,304.86	776,119,557	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



2101	SALARY	698,240,455	698,240,455	463,070,304.86	776,119,557	0
210101	SALARIES AND WAGES	698,240,455	698,240,455	463,070,304.86	776,119,557	0
21010101	SALARY	698,240,455	698,240,455	463,070,304.86	776,119,557	0
22	OTHER RECURRENT COSTS	435,935,972	435,935,972	54,027,933.85	504,575,897	60,057,300
2202	OVERHEAD COST	435,935,972	435,935,972	54,027,933.85	504,575,897	60,057,300
220201	TRAVEL & TRANSPORT - GENERAL	70,000,000	70,000,000	39,873,000	145,529,825	0
22020102	TRAVEL AND TRANSPORT - OTHERS	70,000,000	70,000,000	39,873,000	145,529,825	0
220203	MATERIALS & SUPPLIES - GENERAL	15,950,000	15,950,000	13,648,933.85	10,950,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	1,200,000	1,200,000	842,000	1,200,000	0
22020322	PUBLICATION OF KOGI STATE STATISTICAL YEAR BOOK/ PLANNING & STATISTIC BOOKS /STATE STATISTICAL MASTER PLAN	200,000	200,000	0	200,000	0
22020323	OFFICE AND GENERAL EXPENSES	14,550,000	14,550,000	12,806,933.85	9,550,000	0
220204	MAINTENANCE SERVICES - GENERAL	4,900,000	4,900,000	306,000	4,900,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	1,500,000	1,500,000	206,000	1,500,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	3,000,000	3,000,000	100,000	3,000,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	200,000	200,000	0	200,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	200,000	200,000	0	200,000	0
220205	TRAINING - GENERAL	100,000	100,000	0	120,100,000	0
22020501	LOCAL TRAINING	100,000	100,000	0	120,100,000	0
220209	FINANCIAL CHARGES - GENERAL	0	0	0	10,000,000	0
22020904	PROVISION OF PREMIUM TO NATIONAL AGRICULTURAL INSURANCE SCHEME TO GUARANTEE LOANS FOR AGRICULTURAL INPUTS	0	0	0	10,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	344,985,972	344,985,972	200,000	213,096,072	60,057,300
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	2,082,583	2,082,583	200,000	2,082,583	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	200,000	200,000	0	200,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	556,189	556,189	0	556,189	0
22021039	NG-CARES OPERATION COSTS	300,000,000	300,000,000	0	150,000,000	0
22021064	FOOD AND NUTRITION PROGRAMS EXPENSES	21,947,200	21,947,200	0	60,057,300	60,057,300
22021096	PROCUREMENT OF VACCINES FOR TRANSBOUNDARY ANIMAL DISEASES /ANIMAL VACCINATION EXERCISE ACROSS THE STATE	20,000,000	20,000,000	0	0	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	200,000	200,000	0	200,000	0
23	CAPITAL EXPENDITURE	13,076,235,235	12,476,235,235	4,141,792,750	11,834,981,500	602,981,500
2301	FIXED ASSETS PURCHASED	10,753,035,235	10,753,035,235	4,125,167,750	10,560,000,000	530,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	10,753,035,235	10,753,035,235	4,125,167,750	10,560,000,000	530,000,000
23010101	PURCHASE / ACQUISITION OF LAND	0	0	0	100,000,000	0
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT AND IMPLEMENTS	10,290,000,000	10,290,000,000	4,125,167,750	9,900,000,000	530,000,000
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	90,000,000	90,000,000	0	140,000,000	0
23010139	PURCHASE OF AGRICULTURAL EQUIPMENT	100,000,000	100,000,000	0	100,000,000	0
23010140	PURCHASE OF OFFICE EQUIPMENT	20,000,000	20,000,000	0	20,000,000	0
23010142	PURCHASE OF CLIMATE MANAGEMENT EQUIPMENT/ MATERIALS	253,035,235	253,035,235	0	300,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



2302	CONSTRUCTION / PROVISION	1,900,000,000	1,300,000,000	16,625,000	850,000,000	50,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,900,000,000	1,300,000,000	16,625,000	850,000,000	50,000,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	50,000,000	50,000,000	0	50,000,000	0
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	100,000,000	0	0	0	0
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	1,220,000,000	1,220,000,000	16,625,000	750,000,000	0
23020120	CONSTRUCTION OF PRODUCTION FACILITIES	30,000,000	30,000,000	0	50,000,000	50,000,000
23020124	CONSTRUCTION OF MARKETS/ PARKS	500,000,000	0	0	0	0
2303	REHABILITATION / REPAIRS	263,200,000	263,200,000	0	302,000,000	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	263,200,000	263,200,000	0	302,000,000	0
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	33,200,000	33,200,000	0	122,000,000	0
23030114	REHABILITATION / REPAIRS - TRACTORS / OTHER HEAVY VEHICLES	60,000,000	60,000,000	0	60,000,000	0
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	170,000,000	170,000,000	0	120,000,000	0
2304	PRESERVATION OF THE ENVIRONMENT	40,000,000	40,000,000	0	117,499,000	17,499,000
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	40,000,000	40,000,000	0	117,499,000	17,499,000
23040101	TREE PLANTING	0	0	0	40,000,000	0
23040106	PLANTING AND CULTIVATION	40,000,000	40,000,000	0	77,499,000	17,499,000
2305	OTHER CAPITAL PROJECTS	120,000,000	120,000,000	0	5,482,500	5,482,500
230501	ACQUISITION OF NON TANGIBLE ASSETS	120,000,000	120,000,000	0	5,482,500	5,482,500
23050101	RESEARCH AND DEVELOPMENT	120,000,000	120,000,000	0	0	0
23050106	ECONOMIC EMPOWERMENT	0	0	0	5,482,500	5,482,500
021500100100 MINISTRY OF AGRICULTURE AND FOOD SECURITY						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
704	ECONOMIC AFFAIRS	14,210,411,662	13,610,411,662	4,658,890,988.71	13,115,676,954	663,038,800
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	14,210,411,662	13,610,411,662	4,658,890,988.71	13,115,676,954	663,038,800
70421	AGRICULTURE	14,210,411,662	13,610,411,662	4,658,890,988.71	13,115,676,954	663,038,800

021500100100 MINISTRY OF AGRICULTURE AND FOOD SECURITY									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Perf as @ Sept	2026 Proposed Budget	2026 NUT Tagging
Total	-	-	-	-	<u>13,076,235,235</u> 5	<u>12,476,235,235</u>	<u>4,141,792,750</u>	<u>11,834,981,500</u> 0	<u>602,981,500</u> 0
01010123000100 - Legal, policy, regulations and standards, guidelines and protocols	PROVISION OF OFFICE EQUIPMENT: 2NO COMPUTERS, 2 NO PRINTERS ETC FOR LAND DEVELOPMENT BOARD	23010140 - PURCHASE OF OFFICE EQUIPMENT	70421 - AGRICULTURE	12231200 - LOKOJA	20,000,000	20,000,000	0	20,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



development and reviews										
01020223000100 - Meat processing and marketing	CONSTRUCTION OF ABOTTOIR, SLAUGHTERING SLAB VERTINARY CLINC ACROSS THE STATE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70421 - AGRICULTURE	12242200 - STATE WIDE	100,000,000	0	0	0	0	0
01020223000200 - Meat processing and marketing	CONSTRUCTION OF LIVESTOCK MARKET BUILDING FOR 3 SENATORIAL DISTRICT AND LIVESTOCK DEVELOPMENT PROJECT	23020124 - CONSTRUCTION OF MARKETS/ PARKS	70421 - AGRICULTURE	12242200 - STATE WIDE	500,000,000	0	0	0	0	0
01030123000100 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	ESTABLISHMENT OF 4000 HECTARES OF OIL PALM PLANTATION AT ALOMA.	23040101 - TREE PLANTING	70421 - AGRICULTURE	12221400 - OFU	0	0	0	40,000,000	0	0
01030123000200 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	REHABILITATION OF EXISTING OIL PALM PROJECT AT ALLOMA, KABBA AND ACHARU(FSTP)	23040106 - PLANTING AND CULTIVATION	70421 - AGRICULTURE	12242200 - STATE WIDE	40,000,000	40,000,000	0	60,000,000	0	0
01030123000300 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	ESTABLISHMENT /CONSTRUCTION OF CASSAVA, RICE, CASHEW AND OTHER STABLE CROPS CENTRE INCLUDING BOREHOLES AND OVERHEAD TANKS BY IFAD ASSISTANED VALUE CHAIN DEVELOPMENT PROGRAMME	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	12242200 - STATE WIDE	100,000,000	100,000,000	0	100,000,000	0	0
01030123000400 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	NUT.1.FNS SUPPLY OF SIMPLE FARM TOOLS FOR SCHOOLS AND HOME GARDENS (HOE, CUTLASS, WHEELBARROW)	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT AND IMPLEMENTS	70421 - AGRICULTURE	12242200 - STATE WIDE	20,000,000	20,000,000	0	30,000,000	30,000,000	0
01030123000500 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	ESTABLISHMENT 3 MEGA CASSAVA MILLING PROCESSING CENTRE(ONE IN EACH SENETORIAL DISTRICT)(FSTP)	23010139 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12242200 - STATE WIDE	100,000,000	100,000,000	0	100,000,000	0	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



01030123000700 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	CONSTRUCTION OF SPECIAL AGRO INDUSTRIAL PROCESSING ZONES. SAPZ II	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	12210200 - AJAOKUTA	1,000,000,000	1,000,000,000	16,625,000	500,000,000	0
01030123000800 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	ESTABLISHMENT OF 3NO GARRI PROCESSING CENTRE IN EACH SENATORIAL DISTRICT(WOMEN IN AGRICULTURE)	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT AND IMPLEMENTS	70421 - AGRICULTURE	12242200 - STATE WIDE	100,000,000	100,000,000	0	300,000,000	0
01030123000900 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	PROCUREMENT OF 30NO MINI MILLING PROCESSING MACHINE IN EACH SENATORIAL DISTRICT FOR RURAL FARMERS	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70421 - AGRICULTURE	12242200 - STATE WIDE	50,000,000	50,000,000	0	100,000,000	0
01030223000100 - Intensive crop and vegetable production (irrigation, crop diversification etc.)	PURCHASE OF 50 NOS OF 6 HORSE POWER SOLAR WATER PUMP FOR IRRIGATION SCHEME	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	12242200 - STATE WIDE	20,000,000	20,000,000	0	50,000,000	0
01030223000200 - Intensive crop and vegetable production (irrigation, crop diversification etc.)	REHABILITATION OF GREEN HOUSE FARMING SYSTEM AT OSARA	23030112 - REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	70421 - AGRICULTURE	12210100 - ADAVI	30,000,000	30,000,000	0	100,000,000	0
01030223000300 - Intensive crop and vegetable production (irrigation, crop diversification etc.)	PURCHASING OF 1000NOS WATER PUMPING MACHINES TO AID DRY SEASONING FARMING FOR YOUTH IN AGRICULTURE	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT AND IMPLEMENTS	70421 - AGRICULTURE	12242200 - STATE WIDE	100,000,000	100,000,000	1,300,000	150,000,000	0
01030323000100 - Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	PROCUREMENT OF AGRO CHEMICALS (HERBICIDES/ PESTICIDES INSECTICIDES .	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT AND IMPLEMENTS	70421 - AGRICULTURE	12242200 - STATE WIDE	50,000,000	50,000,000	0	0	0
01040123000100 - Modern technology for post-harvest storage and value addition	ESTABLISHMENT OF 5000 METRIC TONNES SILOS IN 3 SENATORIAL DISTRICTS FOR POST HARVEST LOSSES	23020113 - CONSTRUCTION / PROVISION OF	70421 - AGRICULTURE	12242200 - STATE WIDE	100,000,000	100,000,000	0	100,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



		AGRICULTURAL FACILITIES							
01050123000100 - Commercial aquaculture development (fish production, feed mills development, fishing inputs etc.)	REHABILITATION OF FISH HATCHERIES COMPLEX AIYETORO-GBEDE	23030112 - REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	70421 - AGRICULTURE	12230900 - IJUMU	1,200,000	1,200,000	0	20,000,000	0
01050223000100 - Commercial coastal and inland fishing	PROCUREMENT OF FISHING GEARS (NET,CANOE,BOAT,TRAWER FOR FISHERMEN IN 9 LGAs)	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT AND IMPLEMENTS	70421 - AGRICULTURE	12242200 - STATE WIDE	10,000,000	10,000,000	0	20,000,000	0
01070123000200 - Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	PROVISION OF AGRICULTURAL EQUIPMENT(RIGGER HARROWS,POWER TILLERS,HARVESTERS,PLANTERS) BY KOGI STATE AGRICULTURAL DEVELOPMENT PROJECT (ADP)	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT AND IMPLEMENTS	70421 - AGRICULTURE	12242200 - STATE WIDE	300,000,000	300,000,000	0	200,000,000	0
01070123000300 - Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	PROCUREMENT OF 10 NOS TRACTORS FOR AGRICULTURAL MECHANIZATION IN THE STATE	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT AND IMPLEMENTS	70421 - AGRICULTURE	12242200 - STATE WIDE	1,000,000,000	1,000,000,000	65,280,000	1,500,000,000	0
01070123000400 - Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	PROCUREMENT OF 3 NOS TRESHER AND,3 NOS AND PLANTERS IN THE STATE	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT AND IMPLEMENTS	70421 - AGRICULTURE	12242200 - STATE WIDE	100,000,000	100,000,000	19,662,250	100,000,000	0
01070123000500 - Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	PROCUREMENT OF POWER TILLERS AND HARVESTERS INCLUDING FERTILIZERS, IMPROVED SEEDS TO BOOST FOOD SECURITY AND SAFE FUNCTIONING OF FOOD SUPPLY CHAINS FOR POOR HOUSEHOLDS (CARES)	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT AND IMPLEMENTS	70421 - AGRICULTURE	12242200 - STATE WIDE	7,000,000,000	7,000,000,000	4,038,925,500	6,000,000,000	0
01070123000600 - Integrated rural development (agricultural land	PROCUREMENT OF 70NO MOTORIZED SPRAYER TO IMPROVE/SUPPORT FOR LIVELIHOOD AGRICULTURAL ACTIVITIES ACROSS THE STATE	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12242200 - STATE WIDE	100,000,000	100,000,000	0	100,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



development, farm mechanization, & rural infrastructures		AND IMPLEMENTS							
01070123000700 - Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	PROCUREMENT OF 1 NO ESCRAVATORS 1 NOS LOW BED, 3 NOS CART(D8K)BULDOZER AND PROVISION TRUST FUND MODEL TO FARMERS FOR UNDER COMMERCIAL AGRICULTURAL SCHEME FSP	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT AND IMPLEMENTS	70421 - AGRICULTURE	12242200 - STATE WIDE	1,000,000,000	1,000,000,000	0	1,000,000,000	0
01070123000800 - Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	REFURBLISHING/REPAIRS OF VEHICLES,TRACTORS AND FOR FADAMA	23030114 - REHABILITATION / REPAIRS - TRACTORS / OTHER HEAVY VEHICLES	70421 - AGRICULTURE	12242200 - STATE WIDE	60,000,000	60,000,000	0	60,000,000	0
01070223000100 - Youth and women In agriculture empowerment & smallholder agricultural credit strengthening	NUT.I.FNS ESTABLISHMENT OF ACQUA CULTURE, CLUSTERS TO EMPOWER WOMEN AND YOUTH IN KOGI STATE (FSTP)	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT AND IMPLEMENTS	70421 - AGRICULTURE	12242200 - STATE WIDE	500,000,000	500,000,000	0	500,000,000	500,000,000
01070223000200 - Youth and women In agriculture empowerment & smallholder agricultural credit strengthening	PROVISION OF PREMIUM TO NATIONAL AGRICULTURAL INSURANCE SCHEME TO GUARANTEE LOANS FOR AGRICULTURAL INPUTS	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT AND IMPLEMENTS	70421 - AGRICULTURE	12242200 - STATE WIDE	10,000,000	10,000,000	0	0	0
01070323000100 - Agricultural data and statistic management and institutionalisation of information and communication technology (ICT)	PROCUREMENT OF 21 COMPUTERS AND ICT GADGETS FOR FARMERS DATA BANK (21 LGAS)	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70421 - AGRICULTURE	12242200 - STATE WIDE	40,000,000	40,000,000	0	40,000,000	0
01070623000100 - Capacity building for stakeholders and professional human resources development	CONSTRUCTION OF 3NOS OF OFFICE BUILDINGS IN COLLEGE OF AGRICULTURE TRAINING INSTITUTE,OCHAJA	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70421 - AGRICULTURE	12220500 - DEKINA	50,000,000	50,000,000	0	50,000,000	0
01070623000200 - Capacity building for stakeholders and	CAPACITY BUILDING FOR AGRICULTURAL STAKEHOLDER(STATE PARTNERSHIP ON AGRICULTURE)	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	12242200 - STATE WIDE	10,000,000	10,000,000	0	0	0



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professional human resources development									
01070623000300 - Capacity building for stakeholders and professional human resources development	CAPACITY BUILDING ON NEW METHOD OF AGRICULTURAL PRODUCTION FORPUBLIC FINANCING IN AGRICULTURE	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	12242200 - STATE WIDE	10,000,000	10,000,000	0	0	0
01070623000400 - Capacity building for stakeholders and professional human resources development	CAPACITY BUILDING FOR EXTENSION WORKERS	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	12242200 - STATE WIDE	100,000,000	100,000,000	0	0	0
01100123000100 - Agriculture Programme Not Elsewhere Classified	RENOVATION/ EQUIPPING OF AGRO-ALLIED COMPANY LIMITED OFFICE BUILDING AT LOKOJA	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70421 - AGRICULTURE	12231200 - LOKOJA	20,000,000	20,000,000	0	20,000,000	0
01100123000200 - Agriculture Programme Not Elsewhere Classified	REHABILITATION OF FERTILIZER STORE AT LOKOJA	23030112 - REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	70421 - AGRICULTURE	12231200 - LOKOJA	2,000,000	2,000,000	0	2,000,000	0
01100125000100 - Agriculture Programme Not Elsewhere Classified	RENOVATION OF MINISTRY OF AGRICULTURE,FOOD AND SECURITY OFFICE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70421 - AGRICULTURE	12231200 - LOKOJA	150,000,000	150,000,000	0	100,000,000	0
20100123000100 - CLIMATE CHANGE - General	NUT.1.FNS ESTABLISHMENT OF 50 NO VEGETABLE HOME GARDENS IN EACH LOCAL GOVERNMENT OF THE STATE (CLIMATE CHANGE)(FSTP)	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70421 - AGRICULTURE	12242200 - STATE WIDE	30,000,000	30,000,000	0	50,000,000	50,000,000
20100123000200 - CLIMATE CHANGE - General	ESTABLISHMENT OF CLIMATE SMART AGRICULTURAL CENTRE (SOIL AND WATER MANAGEMENT) FOR WOMEN AND YOUTH IN EACH OF THE SENATORIAL DISTRICT	23010142 - PURCHASE OF CLIMATE MANAGEMENT EQUIPMENT/ MATERIALS	70421 - AGRICULTURE	12242200 - STATE WIDE	50,000,000	50,000,000	0	100,000,000	0
20100123000300 - CLIMATE CHANGE - General	PROCUREMENT OF CLIMATE CHANGE MANGEMENT EQUIPMENT FOR SUSTAINABLE AGRICULTURE IN KOGI STATE	23010142 - PURCHASE OF CLIMATE MANAGEMENT EQUIPMENT/ MATERIALS	70421 - AGRICULTURE	12242200 - STATE WIDE	100,000,000	100,000,000	0	100,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



20100123000400 - CLIMATE CHANGE - General	ESTABLISHMENT OF DEMONSTRATION FARM CENTRE USING ORGANIC FARMING FOR AGRO-ECOLOGY IN 21 LGAs	23010142 - PURCHASE OF CLIMATE MANAGEMENT EQUIPMENT/ MATERIALS	70421 - AGRICULTURE	12242200 - STATE WIDE	103,035,235	103,035,235	0	100,000,000	0
01070226000100 - Youth and women In agriculture empowerment & smallholder agricultural credit strengthening	ESTABLISHMENT OF 100 HECTARES OF FARM CLUSTER FOR YOUTH IN EACH SENATORIAL DISTRICT	23010101 - PURCHASE / ACQUISITION OF LAND	70421 - AGRICULTURE	12242200 - STATE WIDE	0	0	0	100,000,000	0
01020126000400 - Ruminant (cattle, sheep & goats) production and marketing	NUT.1.EE.PROVISION OF STARTER PACKS TO 90 SMALL HOLDERS RUMINANT FARMER (SHEEP, GOATS, CONCENTRATES, AND MEDICALS) 30 FARMERS FOR EACH OF THE THREE SENATORIAL ZONE	23050106 - ECONOMIC EMPOWERMEN T	70421 - AGRICULTURE	12242200 - STATE WIDE	0	0	0	5,482,500	5,482,500
01030226000200 - Intensive crop and vegetable production (irrigation, crop diversification etc.)	NUT.1.FNS.ESTABLISHMENT OF SPECIAL FARMS FOR FRUITS, VEGETABLES AND EDIBLE MUSHROOMS.	23040106 - PLANTING AND CULTIVATION	70421 - AGRICULTURE	12242200 - STATE WIDE	0	0	0	15,075,000	15,075,000
01030326000100 - Farm inputs supply and service delivery system (improved seeds, fertilizer, agro- chemicals etc.)	NUT.1.FNS.ESTABLISHMENT OF FISH FARMS WITH INPUT SUPPORT (FEEDS, NETS,) IN THE 21 LGA ACROSS THE 3 SENATORIAL DISTRICTS	23040106 - PLANTING AND CULTIVATION	70421 - AGRICULTURE	12242200 - STATE WIDE	0	0	0	2,424,000	2,424,000



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021500300100 KOGI AGRICULTURAL DEVELOPMENT PROJECT (ADP)						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
1	Revenue	3,250,000	3,250,000	55,000	250,000	0
12	INDEPENDENT REVENUE	3,250,000	3,250,000	55,000	250,000	0
1202	NON-TAX REVENUE	3,250,000	3,250,000	55,000	250,000	0
120206	SALES - GENERAL	250,000	250,000	55,000	250,000	0
12020659	SALES OF SEED/SEEDLING	250,000	250,000	55,000	250,000	0
120207	EARNINGS -GENERAL	3,000,000	3,000,000	0	0	0
12020741	EARNINGS FROM TRACTOR HIRING	3,000,000	3,000,000	0	0	0
021500300100 KOGI AGRICULTURAL DEVELOPMENT PROJECT (ADP)						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
2	EXPENDITURES	882,009,604	882,009,604	259,582,616.18	1,014,386,057	0
21	PERSONNEL COST	482,684,604	482,684,604	255,082,616.18	571,216,867	0
2101	SALARY	482,684,604	482,684,604	255,082,616.18	571,216,867	0
210101	SALARIES AND WAGES	482,684,604	482,684,604	255,082,616.18	571,216,867	0
21010101	SALARY	482,684,604	482,684,604	255,082,616.18	571,216,867	0
22	OTHER RECURRENT COSTS	399,325,000	399,325,000	4,500,000	443,169,190	0
2202	OVERHEAD COST	399,325,000	399,325,000	4,500,000	443,169,190	0
220201	TRAVEL & TRANSPORT - GENERAL	2,500,000	2,500,000	3,042,000	3,250,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	2,500,000	2,500,000	3,042,000	3,250,000	0
220202	UTILITIES - GENERAL	450,000	450,000	0	2,970,000	0
22020201	INTERNET ACCESS CHARGES	50,000	50,000	0	500,000	0
22020204	ELECTRICITY BILL /CHARGES	200,000	200,000	0	1,850,000	0
22020205	TELEPHONE CHARGES	200,000	200,000	0	620,000	0
220203	MATERIALS & SUPPLIES - GENERAL	150,475,000	150,475,000	502,000	160,500,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	375,000	375,000	280,000	4,500,000	0
22020323	OFFICE AND GENERAL EXPENSES	150,100,000	150,100,000	222,000	156,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	2,400,000	2,400,000	783,000	15,399,190	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	2,000,000	2,000,000	561,000	5,500,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	200,000	200,000	152,000	4,500,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	200,000	200,000	70,000	5,399,190	0
220205	TRAINING - GENERAL	2,000,000	2,000,000	0	3,500,000	0
22020501	LOCAL TRAINING	2,000,000	2,000,000	0	3,500,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	250,000	250,000	0	4,000,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	250,000	250,000	0	4,000,000	0



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220209	FINANCIAL CHARGES - GENERAL	100,000	100,000	18,000	2,500,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	100,000	100,000	18,000	2,500,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	241,150,000	241,150,000	155,000	251,050,000	0
22021001	REFRESHMENT & MEALS	200,000	200,000	0	4,500,000	0
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	190,550,000	190,550,000	155,000	190,550,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	200,000	200,000	0	3,500,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	200,000	200,000	0	2,500,000	0
22021097	SMALL HOLDER HORTICULTURAL EMPOWERMENT PROJECT (SHEP)	50,000,000	50,000,000	0	50,000,000	0
021500300100	KOGI AGRICULTURAL DEVELOPMENT PROJECT (ADP)					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
704	ECONOMIC AFFAIRS	882,009,604	882,009,604	259,582,616.18	1,014,386,057	0
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	882,009,604	882,009,604	259,582,616.18	1,014,386,057	0
70421	AGRICULTURE	882,009,604	882,009,604	259,582,616.18	1,014,386,057	0



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021500500100 KOGI AGRO-ALLIED COMPANY						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<u>1</u>	<u>Revenue</u>	<u>1,800,000</u>	<u>1,800,000</u>	<u>601,500</u>	<u>3,000,000</u>	<u>0</u>
12	INDEPENDENT REVENUE	1,800,000	1,800,000	601,500	3,000,000	0
1202	NON-TAX REVENUE	1,800,000	1,800,000	601,500	3,000,000	0
120207	EARNINGS -GENERAL	1,800,000	1,800,000	601,500	3,000,000	0
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS /AGENCIES	1,800,000	1,800,000	601,500	3,000,000	0
021500500100 KOGI AGRO-ALLIED COMPANY						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>117,221,192</u>	<u>1,117,221,192</u>	<u>63,481,633.61</u>	<u>1,133,530,828</u>	<u>0</u>
21	PERSONNEL COST	82,557,192	82,557,192	54,481,633.61	95,061,828	0
2101	SALARY	82,557,192	82,557,192	54,481,633.61	95,061,828	0
210101	SALARIES AND WAGES	82,557,192	82,557,192	54,481,633.61	95,061,828	0
21010101	SALARY	82,557,192	82,557,192	54,481,633.61	95,061,828	0
22	OTHER RECURRENT COSTS	34,664,000	34,664,000	9,000,000	38,469,000	0
2202	OVERHEAD COST	9,664,000	9,664,000	9,000,000	13,469,000	0
220201	TRAVEL & TRANSPORT - GENERAL	200,000	200,000	530,000	500,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	200,000	200,000	530,000	500,000	0
220202	UTILITIES - GENERAL	300,000	300,000	0	300,000	0
22020204	ELECTRICITY BILL /CHARGES	300,000	300,000	0	300,000	0
220203	MATERIALS & SUPPLIES - GENERAL	500,000	500,000	445,000	900,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	100,000	100,000	240,000	300,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	100,000	100,000	0	100,000	0
22020323	OFFICE AND GENERAL EXPENSES	300,000	300,000	205,000	500,000	0
220204	MAINTENANCE SERVICES - GENERAL	300,000	300,000	440,000	1,500,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	100,000	100,000	0	500,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	100,000	100,000	170,000	500,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	100,000	100,000	270,000	500,000	0
220205	TRAINING - GENERAL	300,000	300,000	0	300,000	0
22020501	LOCAL TRAINING	300,000	300,000	0	300,000	0
220206	OTHER SERVICES - GENERAL	250,000	250,000	660,000	500,000	0
22020601	SECURITY SERVICES EXPENSES	250,000	250,000	660,000	500,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	64,000	64,000	0	100,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	64,000	64,000	0	100,000	0
220208	FUEL & LUBRICANTS - GENERAL	2,700,000	2,700,000	4,975,000	3,900,000	0
22020801	MOTOR VEHICLE FUEL COST	800,000	800,000	1,200,000	1,000,000	0



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22020803	PLANTS/ GENERATOR FUEL COST	300,000	300,000	0	500,000	0
22020806	DIESEL EXPENSES	900,000	900,000	2,475,000	1,200,000	0
22020807	FUEL EXPENSES	700,000	700,000	1,300,000	1,200,000	0
220209	FINANCIAL CHARGES - GENERAL	50,000	50,000	0	100,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	50,000	50,000	0	100,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	5,000,000	5,000,000	1,950,000	5,369,000	0
22021001	REFRESHMENT & MEALS	700,000	700,000	1,000,000	769,000	0
22021002	PUBLICITY & ADVERTISEMENTS	400,000	400,000	0	400,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	500,000	500,000	0	500,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	100,000	100,000	0	200,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	2,500,000	2,500,000	0	2,500,000	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	800,000	800,000	950,000	1,000,000	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	25,000,000	25,000,000	0	25,000,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	25,000,000	25,000,000	0	25,000,000	0
22040112	TAKE OFF GRANT FOR THE IMPLEMENTATION OF NEWLY CREATED AGENCY/DEPARTMENT	25,000,000	25,000,000	0	25,000,000	0
23	CAPITAL EXPENDITURE	0	1,000,000,000	0	1,000,000,000	0
2301	FIXED ASSETS PURCHASED	0	500,000,000	0	500,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	0	500,000,000	0	500,000,000	0
23010139	PURCHASE OF AGRICULTURAL EQUIPMENT	0	500,000,000	0	500,000,000	0
2302	CONSTRUCTION / PROVISION	0	500,000,000	0	500,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0	500,000,000	0	500,000,000	0
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	0	500,000,000	0	500,000,000	0
021500500100	KOGI AGRO-ALLIED COMPANY					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
704	ECONOMIC AFFAIRS	117,221,192	1,117,221,192	63,481,633.61	1,133,530,828	0
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	117,221,192	1,117,221,192	63,481,633.61	1,133,530,828	0
70421	AGRICULTURE	117,221,192	1,117,221,192	63,481,633.61	1,133,530,828	0

021500500100 KOGI AGRO-ALLIED COMPANY									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Perf as @ Sept	2026 Proposed Budget	2026 NUT Tagging
Total	-	-	-	-	<u>0</u>	<u>1,000,000,000</u>	<u>0</u>	<u>1,000,000,000</u>	<u>0</u>
01020325000100 - Poultry, pig, and micro livestock production	ESTABLISHMENT OF LIVESTOCK (POULTRY AND PIGGERY) DEEVELOPMENT CENTRE	23020113 - CONSTRUCTION / PROVISION OF	70421 - AGRICULTURE	12231200 - LOKOJA	0	500,000,000	0	500,000,000	0



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		AGRICULTURAL FACILITIES							
01070125000100 - Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	PURCHASE OF AGRICULTURAL EQUIPMENT(2 TRACTORS AND WAGON,3 PLANTERS,3 RIDGERS AND 3 HARROWING)	23010139 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12231200 - LOKOJA	0	500,000,000	0	500,000,000	0



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021500600100 KOGI LAND DEV. BOARD						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
2	EXPENDITURES	31,105,664	31,105,664	16,577,371.44	31,448,597	0
21	PERSONNEL COST	30,212,733	30,212,733	16,577,371.44	30,555,666	0
2101	SALARY	30,212,733	30,212,733	16,577,371.44	30,555,666	0
210101	SALARIES AND WAGES	30,212,733	30,212,733	16,577,371.44	30,555,666	0
21010101	SALARY	30,212,733	30,212,733	16,577,371.44	30,555,666	0
22	OTHER RECURRENT COSTS	892,931	892,931	0	892,931	0
2202	OVERHEAD COST	892,931	892,931	0	892,931	0
220201	TRAVEL & TRANSPORT - GENERAL	83,040	83,040	0	83,040	0
22020102	TRAVEL AND TRANSPORT - OTHERS	83,040	83,040	0	83,040	0
220202	UTILITIES - GENERAL	103,800	103,800	0	103,800	0
22020204	ELECTRICITY BILL /CHARGES	51,900	51,900	0	51,900	0
22020205	TELEPHONE CHARGES	51,900	51,900	0	51,900	0
220203	MATERIALS & SUPPLIES - GENERAL	103,800	103,800	0	103,800	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	103,800	103,800	0	103,800	0
220204	MAINTENANCE SERVICES - GENERAL	331,480	331,480	0	331,480	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	155,700	155,700	0	155,700	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	77,850	77,850	0	77,850	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	77,309	77,309	0	77,309	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	20,621	20,621	0	20,621	0
220205	TRAINING - GENERAL	51,900	51,900	0	51,900	0
22020501	LOCAL TRAINING	51,900	51,900	0	51,900	0
220210	MISCELLANEOUS EXPENSES GENERAL	218,911	218,911	0	218,911	0
22021001	REFRESHMENT & MEALS	218,911	218,911	0	218,911	0
021500600100 KOGI LAND DEV. BOARD						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
704	ECONOMIC AFFAIRS	31,105,664	31,105,664	16,577,371.44	31,448,597	0
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	31,105,664	31,105,664	16,577,371.44	31,448,597	0
70421	AGRICULTURE	31,105,664	31,105,664	16,577,371.44	31,448,597	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



022000100100 MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
1	Revenue	<u>114,661,283,970</u>	<u>114,661,283,970</u>	<u>7,821,657,384.31</u>	<u>164,629,719,823</u>	<u>0</u>
12	INDEPENDENT REVENUE	0	0	261,092.11	0	0
1202	NON-TAX REVENUE	0	0	261,092.11	0	0
120201	LICENCES - GENERAL	0	0	120,000	0	0
12020109	AUCTIONEERS LICENSE	0	0	120,000	0	0
120204	FEES - GENERAL	0	0	130,319.74	0	0
12020428	ADMINISTRATIVE CHARGES	0	0	130,319.74	0	0
120207	EARNINGS -GENERAL	0	0	10,772.37	0	0
12020701	PROCEEDS FROM OWNER-OCCUPIER HOUSING SCHEME	0	0	10,772.37	0	0
13	AID AND GRANTS	<u>68,941,471,845</u>	<u>68,941,471,845</u>	<u>0</u>	<u>68,941,425,818</u>	<u>0</u>
1301	AID	200,000,000	200,000,000	0	200,000,000	0
130101	DOMESTIC AID	200,000,000	200,000,000	0	200,000,000	0
13010101	CURRENT DOMESTIC AID	200,000,000	200,000,000	0	200,000,000	0
1302	GRANTS	<u>68,741,471,845</u>	<u>68,741,471,845</u>	<u>0</u>	<u>68,741,425,818</u>	<u>0</u>
130201	DOMESTIC GRANTS	<u>68,441,471,845</u>	<u>68,441,471,845</u>	<u>0</u>	<u>68,441,425,818</u>	<u>0</u>
13020102	CAPITAL GRANTS FROM FGN	68,441,471,845	68,441,471,845	0	68,441,425,818	0
130202	FOREIGN GRANTS	300,000,000	300,000,000	0	300,000,000	0
13020202	CAPITAL FOREIGN GRANTS	300,000,000	300,000,000	0	300,000,000	0
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	<u>45,719,812,125</u>	<u>45,719,812,125</u>	<u>7,821,396,292.20</u>	<u>95,688,294,005</u>	<u>0</u>
1402	OTHER CAPITAL RECEIPTS	3,250,000,000	3,250,000,000	0	3,250,000,000	0
140201	OTHER CAPITAL RECEIPTS	3,250,000,000	3,250,000,000	0	3,250,000,000	0
14020102	SALE OF FIXED ASSETS	3,000,000,000	3,000,000,000	0	3,000,000,000	0
14020105	SALES OF UNSERVICEABLE VEHICLE, PLANTS AND EQUIPMENT	250,000,000	250,000,000	0	250,000,000	0
1403	LOANS/ BORROWINGS RECEIPT	<u>42,469,812,125</u>	<u>42,469,812,125</u>	<u>7,821,396,292.20</u>	<u>92,438,294,005</u>	<u>0</u>
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	<u>21,469,812,125</u>	<u>21,469,812,125</u>	<u>6,714,084,395.55</u>	<u>71,438,294,005</u>	<u>0</u>
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	19,000,000,000	19,000,000,000	6,714,084,395.55	19,000,000,000	0
14030102	DOMESTIC LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES	2,469,812,125	2,469,812,125	0	52,438,294,005	0
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	<u>21,000,000,000</u>	<u>21,000,000,000</u>	<u>1,107,311,896.65</u>	<u>21,000,000,000</u>	<u>0</u>
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	21,000,000,000	21,000,000,000	1,107,311,896.65	21,000,000,000	0
022000100100 MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
2	EXPENDITURES	<u>4,745,260,111</u>	<u>3,848,460,111</u>	<u>200,420,735.61</u>	<u>3,548,460,111</u>	<u>0</u>



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



21	PERSONNEL COST	292,196,970	292,196,970	146,900,530.61	292,196,970	0
2101	SALARY	252,196,970	252,196,970	146,900,530.61	252,196,970	0
210101	SALARIES AND WAGES	252,196,970	252,196,970	146,900,530.61	252,196,970	0
21010101	SALARY	252,196,970	252,196,970	146,900,530.61	252,196,970	0
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	40,000,000	40,000,000	0	40,000,000	0
210201	ALLOWANCES	40,000,000	40,000,000	0	40,000,000	0
21020105	FURNITURE ALLOWANCE /1ST - 28TH DAYS ALLOWANCE	40,000,000	40,000,000	0	40,000,000	0
22	OTHER RECURRENT COSTS	2,422,823,141	1,676,023,141	53,520,205	1,676,023,141	0
2202	OVERHEAD COST	2,408,823,141	1,662,023,141	48,320,205	1,662,023,141	0
220201	TRAVEL & TRANSPORT - GENERAL	27,338,868	27,338,868	1,499,320	27,338,868	0
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	3,165,900	3,165,900	837,475	3,165,900	0
22020102	TRAVEL AND TRANSPORT - OTHERS	4,172,968	4,172,968	661,845	4,172,968	0
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	20,000,000	20,000,000	0	20,000,000	0
220202	UTILITIES - GENERAL	605,611	605,611	918,660	605,611	0
22020201	INTERNET ACCESS CHARGES	531,498	531,498	774,660	531,498	0
22020205	TELEPHONE CHARGES	74,113	74,113	144,000	74,113	0
220203	MATERIALS & SUPPLIES - GENERAL	188,453,178	188,453,178	12,661,735	188,453,178	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	5,000,000	5,000,000	4,639,540	5,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	300,000	300,000	621,150	300,000	0
22020322	PUBLICATION OF KOGI STATE STATISTICAL YEAR BOOK/ PLANNING & STATISTIC BOOKS /STATE STATISTICAL MASTER PLAN	3,129,380	3,129,380	0	3,129,380	0
22020323	OFFICE AND GENERAL EXPENSES	180,023,798	180,023,798	7,401,045	180,023,798	0
220204	MAINTENANCE SERVICES - GENERAL	9,716,724	9,716,724	8,761,100	9,716,724	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	2,395,530	2,395,530	4,185,150	2,395,530	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	2,130,495	2,130,495	1,073,650	2,130,495	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	1,071,735	1,071,735	2,461,800	1,071,735	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	1,118,964	1,118,964	1,040,500	1,118,964	0
22020441	HEALTH FACILITIES MAINTENANCE EXPENSES	3,000,000	3,000,000	0	3,000,000	0
220205	TRAINING - GENERAL	9,880,604	9,880,604	4,425,500	9,880,604	0
22020501	LOCAL TRAINING	4,994,964	4,994,964	1,635,500	4,994,964	0
22020502	INTERNATIONAL TRAINING	2,000,000	2,000,000	0	2,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	2,885,640	2,885,640	2,790,000	2,885,640	0
220206	OTHER SERVICES - GENERAL	6,107,433	6,307,433	979,945	6,307,433	0
22020602	OFFICE RENT	6,000,000	6,000,000	105,000	6,000,000	0
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	107,433	307,433	874,945	307,433	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,750,000,000	1,000,000,000	0	1,000,000,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	1,750,000,000	1,000,000,000	0	1,000,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	11,000,000	14,000,000	14,326,802	14,000,000	0
22020803	PLANTS/ GENERATOR FUEL COST	5,000,000	5,000,000	1,507,442	5,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



22020806	DIESEL EXPENSES	4,000,000	4,000,000	1,399,745	4,000,000	0
22020807	FUEL EXPENSES	2,000,000	5,000,000	11,419,615	5,000,000	0
220209	FINANCIAL CHARGES - GENERAL	11,000,000	11,000,000	0	11,000,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	1,000,000	1,000,000	0	1,000,000	0
22020903	VALUATION /PAYMENT OF INSURANCE PREMIUM ON GOVERNMENT BUILDINGS & PROPERTIES/VEHICLES	10,000,000	10,000,000	0	10,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	394,720,723	394,720,723	4,747,143	394,720,723	0
22021001	REFRESHMENT & MEALS	20,000,000	20,000,000	4,190,000	20,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	7,100,000	7,100,000	75,000	7,100,000	0
22021011	ODODO COMMUNITY /BUSINESS OUTREACH	250,000,000	250,000,000	0	250,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	5,000,000	5,000,000	0	5,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	5,000,000	5,000,000	0	5,000,000	0
22021015	SUBSCRIPTION TO PROFESSIONAL BODIES/ PARLIAMENTARY /ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS	100,000,000	100,000,000	0	100,000,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	5,620,723	5,620,723	482,143	5,620,723	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	2,000,000	2,000,000	0	2,000,000	0
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	14,000,000	14,000,000	5,200,000	14,000,000	0
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	14,000,000	14,000,000	5,200,000	14,000,000	0
22080119	FINANCIAL ASSISTANCE TO NEEDIES	14,000,000	14,000,000	5,200,000	14,000,000	0
23	CAPITAL EXPENDITURE	2,030,240,000	1,880,240,000	0	1,580,240,000	0
2301	FIXED ASSETS PURCHASED	650,000,000	200,000,000	0	200,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	650,000,000	200,000,000	0	200,000,000	0
23010113	PURCHASE OF COMPUTERS	200,000,000	0	0	0	0
23010141	PURCHASE OF OFFICE TOOLS /MATERIALS	450,000,000	200,000,000	0	200,000,000	0
2302	CONSTRUCTION / PROVISION	1,250,000,000	1,250,000,000	0	1,250,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,250,000,000	1,250,000,000	0	1,250,000,000	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	750,000,000	750,000,000	0	750,000,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	500,000,000	500,000,000	0	500,000,000	0
2303	REHABILITATION / REPAIRS	100,000,000	400,000,000	0	100,000,000	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	100,000,000	400,000,000	0	100,000,000	0
23030103	REHABILITATION / REPAIRS - HOUSING	100,000,000	100,000,000	0	100,000,000	0
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0	300,000,000	0	0	0
2305	OTHER CAPITAL PROJECTS	30,240,000	30,240,000	0	30,240,000	0
230501	ACQUISITION OF NON TANGIBLE ASSETS	30,240,000	30,240,000	0	30,240,000	0
23050106	ECONOMIC EMPOWERMENT	30,240,000	30,240,000	0	30,240,000	0
022000100100	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING					



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
701	GENERAL PUBLIC SERVICES	4,745,260,111	3,848,460,111	200,420,735.61	3,548,460,111	0
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	4,745,260,111	3,848,460,111	200,420,735.61	3,548,460,111	0
70112	FINANCIAL AND FISCAL AFFAIRS	4,745,260,111	3,848,460,111	200,420,735.61	3,548,460,111	0

022000100100 MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Perf as @ Sept	2026 Proposed Budget	2026 NUT Tagging
Total	-	-	-	-	<u>2,030,240,000</u>	<u>1,880,240,000</u>	<u>0</u>	<u>1,580,240,000</u>	<u>0</u>
03100123000800 - Poverty Alleviation - General	STATE'S FINANCIAL ASSISTANCE TO KOGI COMMUNITY & SOCIAL DEVELOPMENT AGENCY FOR COMMUNITY PROJECTS SUCH AS REHABILITATION OF PUBLIC CLINIC, SCHOOLS.	23030103 - REHABILITATION / REPAIRS - HOUSING	70112 - FINANCIAL AND FISCAL AFFAIRS	12242200 - STATE WIDE	100,000,000	100,000,000	0	100,000,000	0
06100123002300 - Housing and Urban Development - General	CONSTRUCTION OF KOGI TREASURY HOUSE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	12242200 - STATE WIDE	750,000,000	750,000,000	0	750,000,000	0
13100123005800 - Reform of Government and Governance - General	KOGI STATE INVESTMENT PROGRAMME THAT BRING INVESTORS INTO KOGI STATE ECONOMY	23050106 - ECONOMIC EMPOWERMENT	70112 - FINANCIAL AND FISCAL AFFAIRS	12242200 - STATE WIDE	30,240,000	30,240,000	0	30,240,000	0
13100123006000 - Reform of Government and Governance - General	PURCHASE OF TOOLS/ MATERIALS FOR KOGI STATE ECONOMIC SUMMIT	23010141 - PURCHASE OF OFFICE TOOLS /MATERIALS	70112 - FINANCIAL AND FISCAL AFFAIRS	12242200 - STATE WIDE	450,000,000	200,000,000	0	200,000,000	0
13100123006200 - Reform of Government and Governance - General	PURCHASE OF 10NOS OF COMPUTERS FOR FULL COMPUTERIZATION & IPSAS IMPLEMENTATION IN THE STATE.	23010113 - PURCHASE OF COMPUTERS	70112 - FINANCIAL AND FISCAL AFFAIRS	12242200 - STATE WIDE	200,000,000	0	0	0	0
13100124000700 - Reform of Government and Governance - General	KOGI STATE FINANCIAL SUPPORT TO PROFESSIONAL BODIES TO CONSTRUCT INFRASTRUCTURE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70112 - FINANCIAL AND FISCAL AFFAIRS	12231200 - LOKOJA	500,000,000	500,000,000	0	500,000,000	0
13100125001400 - Reform of Government	RENOVATION /REMODELLING OF DMO'S OFFICE	23030121 - REHABILITATION / REPAIRS OF	70112 - FINANCIAL AND FISCAL AFFAIRS	12231200 - LOKOJA	0	300,000,000	0	0	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



and Governance - General		OFFICE BUILDINGS							



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



022000200100 DEBT MANAGEMENT OFFICE						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
2	EXPENDITURES	28,066,918,000	21,066,918,000	31,547,324,662.39	16,083,918,000	0
22	OTHER RECURRENT COSTS	28,066,918,000	21,066,918,000	31,547,324,662.39	16,083,918,000	0
2202	OVERHEAD COST	85,918,000	85,918,000	3,266,186.25	83,918,000	0
220201	TRAVEL & TRANSPORT - GENERAL	30,000,000	30,000,000	660,000	30,000,000	0
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	6,000,000	6,000,000	460,000	6,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	6,000,000	6,000,000	200,000	6,000,000	0
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	18,000,000	18,000,000	0	18,000,000	0
220202	UTILITIES - GENERAL	2,818,000	2,818,000	0	2,818,000	0
22020201	INTERNET ACCESS CHARGES	2,000,000	2,000,000	0	2,000,000	0
22020203	WATER RATE	118,000	118,000	0	118,000	0
22020204	ELECTRICITY BILL /CHARGES	200,000	200,000	0	200,000	0
22020205	TELEPHONE CHARGES	500,000	500,000	0	500,000	0
220203	MATERIALS & SUPPLIES - GENERAL	9,400,000	9,400,000	1,305,000	7,400,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	2,000,000	2,000,000	1,105,000	2,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	400,000	400,000	0	400,000	0
22020323	OFFICE AND GENERAL EXPENSES	7,000,000	7,000,000	200,000	5,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	15,000,000	15,000,000	510,000	15,000,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	3,000,000	3,000,000	0	3,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	1,000,000	1,000,000	485,000	1,000,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	7,000,000	7,000,000	0	7,000,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	1,000,000	1,000,000	0	1,000,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	1,000,000	1,000,000	25,000	1,000,000	0
22020439	GBV SITUATION ROOM AND DATA MANAGEMENTCENTRE EXPENSES	2,000,000	2,000,000	0	2,000,000	0
220205	TRAINING - GENERAL	5,200,000	5,200,000	0	5,200,000	0
22020501	LOCAL TRAINING	5,000,000	5,000,000	0	5,000,000	0
22020502	INTERNATIONAL TRAINING	200,000	200,000	0	200,000	0
220206	OTHER SERVICES - GENERAL	1,000,000	1,000,000	185,000	1,000,000	0
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	1,000,000	1,000,000	185,000	1,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	8,000,000	8,000,000	0	8,000,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	8,000,000	8,000,000	0	8,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	4,000,000	4,000,000	45,000	4,000,000	0
22020801	MOTOR VEHICLE FUEL COST	2,000,000	2,000,000	45,000	2,000,000	0
22020803	PLANTS/ GENERATOR FUEL COST	2,000,000	2,000,000	0	2,000,000	0
220209	FINANCIAL CHARGES - GENERAL	1,000,000	1,000,000	21,186.25	1,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	1,000,000	1,000,000	21,186.25	1,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	9,500,000	9,500,000	540,000	9,500,000	0
22021001	REFRESHMENT & MEALS	6,000,000	6,000,000	520,000	6,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	1,000,000	1,000,000	0	1,000,000	0
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	2,000,000	2,000,000	0	2,000,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	500,000	500,000	20,000	500,000	0
2206	PUBLIC DEBT CHARGES	27,980,000,000	20,980,000,000	31,543,458,476.14	16,000,000,000	0
220601	FOREIGN INTEREST / DISCOUNT	1,800,000,000	1,800,000,000	308,180,443.07	1,000,000,000	0
22060102	FOREIGN INTEREST /DISCOUNT - LONG TERM BORROWINGS	1,800,000,000	1,800,000,000	308,180,443.07	1,000,000,000	0
220602	DOMESTIC INTEREST / DISCOUNT	10,180,000,000	3,180,000,000	260,453,135.14	4,000,000,000	0
22060202	DOMESTIC INTEREST /DISCOUNT - LONG TERM BORROWINGS	10,180,000,000	3,180,000,000	260,453,135.14	4,000,000,000	0
220603	FOREIGN PRINCIPAL	1,000,000,000	1,000,000,000	3,687,567,056.76	1,000,000,000	0
22060302	FOREIGN PRINCIPAL - LONG TERM BORROWINGS	1,000,000,000	1,000,000,000	3,687,567,056.76	1,000,000,000	0
220604	DOMESTIC PRINCIPAL	15,000,000,000	15,000,000,000	27,287,257,841.17	10,000,000,000	0
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS	15,000,000,000	15,000,000,000	27,287,257,841.17	10,000,000,000	0
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	1,000,000	1,000,000	600,000	0	0
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	1,000,000	1,000,000	600,000	0	0
22080119	FINANCIAL ASSISTANCE TO NEEDIES	1,000,000	1,000,000	600,000	0	0
022000200100	DEBT MANAGEMENT OFFICE					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
701	GENERAL PUBLIC SERVICES	28,066,918,000	21,066,918,000	31,547,324,662.39	16,083,918,000	0
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	86,918,000	86,918,000	3,866,186.25	83,918,000	0
70112	FINANCIAL AND FISCAL AFFAIRS	86,918,000	86,918,000	3,866,186.25	83,918,000	0
7017	PUBLIC DEBT TRANSACTIONS	27,980,000,000	20,980,000,000	31,543,458,476.14	16,000,000,000	0
70171	PUBLIC DEBT TRANSACTIONS	27,980,000,000	20,980,000,000	31,543,458,476.14	16,000,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



022000300100 BUDGET AND ECONOMIC PLANNING						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
2	EXPENDITURES	15,780,605,850	13,897,380,128.30	1,063,164,779.08	20,628,643,750	375,539,900
21	PERSONNEL COST	210,246,564	210,246,564	73,802,873.71	210,246,564	0
2101	SALARY	150,246,564	150,246,564	73,802,873.71	150,246,564	0
210101	SALARIES AND WAGES	150,246,564	150,246,564	73,802,873.71	150,246,564	0
21010101	SALARY	150,246,564	150,246,564	73,802,873.71	150,246,564	0
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	60,000,000	60,000,000	0	60,000,000	0
210201	ALLOWANCES	60,000,000	60,000,000	0	60,000,000	0
21020105	FURNITURE ALLOWANCE /1ST - 28TH DAYS ALLOWANCE	30,000,000	30,000,000	0	30,000,000	0
21020134	PRODUCTIVITY ALLOWANCE (NG-CARES)	30,000,000	30,000,000	0	30,000,000	0
22	OTHER RECURRENT COSTS	5,076,971,286	5,803,971,286	989,361,905.37	11,427,822,386	369,965,100
2202	OVERHEAD COST	5,056,884,286	5,783,884,286	989,361,905.37	11,407,735,386	369,965,100
220201	TRAVEL & TRANSPORT - GENERAL	20,000,000	20,000,000	5,476,000	20,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	10,000,000	10,000,000	5,476,000	10,000,000	0
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	10,000,000	10,000,000	0	10,000,000	0
220202	UTILITIES - GENERAL	20,000,000	20,000,000	1,820,000	20,000,000	0
22020201	INTERNET ACCESS CHARGES	20,000,000	20,000,000	1,820,000	20,000,000	0
220203	MATERIALS & SUPPLIES - GENERAL	318,752,524	318,752,524	363,001,901.09	318,752,524	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	15,000,000	15,000,000	19,126,400	15,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	300,000	300,000	40,000	300,000	0
22020322	PUBLICATION OF KOGI STATE STATISTICAL YEAR BOOK/ PLANNING & STATISTIC BOOKS /STATE STATISTICAL MASTER PLAN	3,029,380	3,029,380	330,261,001.09	3,029,380	0
22020323	OFFICE AND GENERAL EXPENSES	300,423,144	300,423,144	13,574,500	300,423,144	0
220204	MAINTENANCE SERVICES - GENERAL	20,716,724	30,716,724	12,938,600	30,716,724	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	10,395,530	10,395,530	6,406,000	10,395,530	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	2,130,495	12,130,495	3,884,000	12,130,495	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	1,071,735	1,071,735	0	1,071,735	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	4,118,964	4,118,964	2,648,600	4,118,964	0
22020441	HEALTH FACILITIES MAINTENANCE EXPENSES	3,000,000	3,000,000	0	3,000,000	0
220205	TRAINING - GENERAL	12,880,605	12,880,605	250,000	242,880,605	0
22020501	LOCAL TRAINING	2,994,965	2,994,965	0	32,994,965	0
22020502	INTERNATIONAL TRAINING	7,000,000	7,000,000	250,000	7,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	2,885,640	2,885,640	0	2,885,640	0
22020568	BUILDING CAPACITY OF SELECTED FARMERS, FOCAL /PROGRAMME OFFICERS BY NEPAD	0	0	0	200,000,000	0
220206	OTHER SERVICES - GENERAL	307,207,433	508,207,433	176,000	222,207,433	0
22020602	OFFICE RENT	10,000,000	10,000,000	8,000	10,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	107,433	1,107,433	168,000	1,107,433	0
22020635	KOGI STATE OPEN GOVERNMENT PARTNERSHIP (OGP) INTENTION TO STRENGTHEN SOME MDAs ACTIVITIES FOR OPTIMAL PERFORMANCE	56,100,000	56,100,000	0	56,100,000	0
22020657	COMMITTEES WORK EXPENSES/ ALLOWANCES	236,000,000	436,000,000	0	150,000,000	0
22020691	GENDER-BASED VIOLENCE (GBV) RESPONSIVE SERVICE DELIVERY	5,000,000	5,000,000	0	5,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	3,000,000,000	3,500,000,000	524,544,004.28	9,000,000,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	3,000,000,000	3,500,000,000	524,544,004.28	7,500,000,000	0
22020705	PROJECT FACILITATION FUND (PFF)	0	0	0	1,500,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	11,000,000	25,000,000	15,659,000	25,000,000	0
22020803	PLANTS/ GENERATOR FUEL COST	5,000,000	5,000,000	0	5,000,000	0
22020806	DIESEL EXPENSES	4,000,000	4,000,000	6,480,000	4,000,000	0
22020807	FUEL EXPENSES	2,000,000	16,000,000	9,179,000	16,000,000	0
220209	FINANCIAL CHARGES - GENERAL	1,000,000	1,000,000	0	1,000,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	1,000,000	1,000,000	0	1,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	1,345,327,000	1,347,327,000	65,496,400	1,527,178,100	369,965,100
22021001	REFRESHMENT & MEALS	250,000,000	250,000,000	29,646,400	150,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	7,100,000	7,100,000	500,000	7,100,000	0
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	100,000,000	100,000,000	0	100,000,000	0
22021005	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT (NEPAD) RUNNING COST	300,000,000	300,000,000	0	300,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	5,000,000	5,000,000	0	5,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	350,013,000	350,013,000	34,600,000	350,013,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	5,100,000	5,100,000	0	5,100,000	0
22021049	CARES COORDINATING UNIT EXPENSES	276,026,000	276,026,000	500,000	150,000,000	0
22021064	FOOD AND NUTRITION PROGRAMS EXPENSES	12,088,000	14,088,000	250,000	369,965,100	369,965,100
22021082	UN-FOOD SYSTEM TRANSFORMATION PATHWAY (UN-FSTP) OPERATIONAL COST	15,000,000	15,000,000	0	15,000,000	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	25,000,000	25,000,000	0	75,000,000	0
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	20,087,000	20,087,000	0	20,087,000	0
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	20,087,000	20,087,000	0	20,087,000	0
22080119	FINANCIAL ASSISTANCE TO NEEDIES	20,087,000	20,087,000	0	20,087,000	0
23	CAPITAL EXPENDITURE	10,493,388,000	7,883,162,278.30	0	8,990,574,800	5,574,800
2301	FIXED ASSETS PURCHASED	165,000,000	165,000,000	0	165,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	165,000,000	165,000,000	0	165,000,000	0
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	20,000,000	20,000,000	0	20,000,000	0
23010113	PURCHASE OF COMPUTERS	35,000,000	35,000,000	0	35,000,000	0
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	100,000,000	100,000,000	0	100,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



23010140	PURCHASE OF OFFICE EQUIPMENT	10,000,000	10,000,000	0	10,000,000	0
2302	CONSTRUCTION / PROVISION	9,250,000,000	6,639,774,278.30	0	8,290,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	9,250,000,000	6,639,774,278.30	0	8,290,000,000	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	350,000,000	350,000,000	0	200,000,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	8,500,000,000	5,889,774,278.30	0	7,890,000,000	0
23020120	CONSTRUCTION OF PRODUCTION FACILITIES	50,000,000	50,000,000	0	50,000,000	0
23020127	CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURES	350,000,000	350,000,000	0	150,000,000	0
2303	REHABILITATION / REPAIRS	40,000,000	40,000,000	0	40,000,000	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	40,000,000	40,000,000	0	40,000,000	0
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	40,000,000	40,000,000	0	40,000,000	0
2305	OTHER CAPITAL PROJECTS	1,038,388,000	1,038,388,000	0	495,574,800	5,574,800
230501	ACQUISITION OF NON TANGIBLE ASSETS	1,038,388,000	1,038,388,000	0	495,574,800	5,574,800
23050101	RESEARCH AND DEVELOPMENT	1,033,175,500	1,033,175,500	0	490,000,000	0
23050102	COMPUTER SOFTWARE ACQUISITION	5,212,500	5,212,500	0	5,574,800	5,574,800
022000300100	BUDGET AND ECONOMIC PLANNING					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
701	GENERAL PUBLIC SERVICES	15,780,605,850	13,897,380,128.30	1,063,164,779.08	20,628,643,750	375,539,900
7013	GENERAL SERVICES	15,780,605,850	13,897,380,128.30	1,063,164,779.08	20,628,643,750	375,539,900
70132	OVERALL PLANNING AND STATISTICAL SERVICES	15,780,605,850	13,897,380,128.30	1,063,164,779.08	20,628,643,750	375,539,900

022000300100 BUDGET AND ECONOMIC PLANNING									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Perf as @ Sept	2026 Proposed Budget	2026 NUT Tagging
Total	-	-	-	-	<u>10,493,388,000</u>	<u>7,883,162,278.30</u>	<u>0</u>	<u>8,990,574,800</u>	<u>5,574,800</u>
03100123000100 - Poverty Alleviation - General	PROCCUREMENT AND INSTALLATION OF SOLER ENERGY AND DRILLING OF BOREHOLE IN THE 21 LOCAL GOVERNMENT AREA AS HOUSE MEMBER CONSTITUENCY PROJECT,	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	2,000,000,000	2,000,000,000	0	2,000,000,000	0
03100123001100 - Poverty Alleviation - General	GCCC FOR ALL EXTERNALLY FUNDED CAPITAL PROJECTS (CAPITAL SUPPLEMENTATION)	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	3,000,000,000	2,389,774,278.30	0	1,000,000,000	0
03100123001200 - Poverty Alleviation - General	STATE'S FINANCIAL ASSISTANCE TO KOGI COMMUNITY & SOCIAL DEVELOPMENT AGENCY FOR COMMUNITY PROJECTS	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	300,000,000	300,000,000	0	300,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



	SUCH AS CONSTRUCTION OF CLINIC, SCHOOLS, MARKET ETC								
03100123001300 - Poverty Alleviation - General	LIVELIHOOD SUPPORT TO POOR AND VULNERABLE HOUSEHOLDS- SOCIAL TRANSFER AND BASIC SERVICE (CARES) TO BUILDING SHOP	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	140,000,000	140,000,000	0	140,000,000	0
03100123001400 - Poverty Alleviation - General	PROVISION OF BASIC AMENITIES SUCH AS (5 NOS OF CLINIC BUILDING, AND 3 NOS OF BOREHOLE WATER) IN EACH OF THE THREE SENATORIAL DISTRICT(CARES)	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	3,000,000,000	1,000,000,000	0	2,000,000,000	0
06100123002500 - Housing and Urban Development - General	PREPARATION & PRODUCTION OF STATE INTEGRATED INFRASTRUCTURE MASTER PLAN (SIIMP) DOCUMENT	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	250,000,000	250,000,000	0	250,000,000	0
06100123002600 - Housing and Urban Development - General	PREPARATION AND PRODUCTION OF STATE DEVELOPMENT PLAN (SDP) DOCUMENT	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	240,000,000	240,000,000	0	240,000,000	0
06100124001600 - Housing and Urban Development - General	RENOVATION AND EQUIPPING OF OPEN GOVERNMENT PARTNERSHIP (OGP) OFFICE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12231200 - LOKOJA	40,000,000	40,000,000	0	40,000,000	0
11100123002500 - Information Communication and Technology - General	FULL AUTOMATION OF BUDGET PROCESS/ BELLO CARE FINANCIAL SOLUTION.	23020127 - CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURE S	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	350,000,000	350,000,000	0	150,000,000	0
11100123002600 - Information Communication and Technology - General	CONSTRUCTION OF WEB- BASED BUDGET STUDIO INCLUDING FURNISHING SND MAINTENANCE FOR BUDGET ACTIVITIES	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	350,000,000	350,000,000	0	200,000,000	0
11100123002700 - Information Communication and Technology - General	PURCHASE OF LAPTOP FOR PLANNING, RESEARCH AND STATISTICS (PRS) STAFF IN ALL MDAS	23010113 - PURCHASE OF COMPUTERS	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	35,000,000	35,000,000	0	35,000,000	0
11100123002800 - Information Communication and Technology - General	PURCHASE OF 10NOS COMPUTER LAPTOPS, DESKTOPS, UPS AND PRINTERS	23010140 - PURCHASE OF OFFICE EQUIPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12231200 - LOKOJA	10,000,000	10,000,000	0	10,000,000	0
11100124000200 - Information Communication and Technology - General	NUT.4.NIS.PROCUREMENT OF SOFTWARE FOR ESTABLISHING NUTRITION INFORMATION SYSTEM ALONG WITH ANNUAL SCORE CARDS FOR QUARTERLY TRACKING OF	23050102 - COMPUTER SOFTWARE ACQUISITION	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12231200 - LOKOJA	5,212,500	5,212,500	0	5,574,800	5,574,800



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



	NUTRITION BUDGET PERFORMANCE IN LINE MDAS								
12100123000200 - Growing the Private Sector - General	DOMESTICATION OF ECONOMIC RECOVERY AND GROWTH PLAN	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	10,000,000	10,000,000	0	0	0
13100123006700 - Reform of Government and Governance - General	ESTABLISHMENT OF BUSINESS CENTRE FOR VULNURABLES BY YESSO THROUGH CONDITIONAL CASH TRANSFER	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	10,000,000	10,000,000	0	10,000,000	0
13100123007000 - Reform of Government and Governance - General	UNDP- ASSISTED PROGRAMMES(EMPOWERING VULNERABLE TO EQUIPED THEIR BUSINESS)	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	50,000,000	50,000,000	0	50,000,000	0
13100123007200 - Reform of Government and Governance - General	KOGI STATE FINANCIAL ASSISTANCE TO KOGI YESSO NET TO BUY INDUSTRIALEQUIPMENT TO CARRY OUT ITS FUNCTION	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	100,000,000	100,000,000	0	100,000,000	0
13100123007300 - Reform of Government and Governance - General	PROCUREMENT OF FURNITURE AND FITTINGS INCLUDING AIR CONDITION	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12231200 - LOKOJA	20,000,000	20,000,000	0	20,000,000	0
13100123007400 - Reform of Government and Governance - General	CAPACITY BUILDING/ STEP DOWN TRAINING FOR THE 21 LGAS	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12231200 - LOKOJA	30,000,000	30,000,000	0	0	0
13100124000100 - Reform of Government and Governance - General	NUT 4HRN. DEVELOP THE CAPACITY OF 40 STATE COMMITTEE ON FOOD AND NUTRITION (SCFN) MEMBERS AND 21 LGAS NUTRITION FOCAL PERSONS ON CURRENT ISSUES, NEW METHODOLOGIES AND PRIORITY NUTRITION ACTIONS	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12231200 - LOKOJA	300,000,000	300,000,000	0	0	0
13100124000200 - Reform of Government and Governance - General	NUT 5HRN. BUILD CAPACITY (TRAINING AND RE- TRAINING) OF NUTRITIONISTS, NUTRITION DESK OFFICERS AND OTHER RELEVANT SERVICE PROVIDERS TO IMPROVE THEIR CAPACITY FOR FOOD AND NUTRITION PROGRAMME MANAGEMENT	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12231200 - LOKOJA	3,175,500	3,175,500	0	0	0
13100124000300 - Reform of Government and Governance - General	PREPARATION & PRODUCTION OF 200 COPIES OF MULTI - SECTORAL COSTED ACTION PLAN FOR EFFECTIVE IMPLEMENTATION OF KOGI STATE VIOLENCE AGAINST PERSONS PROHIBITION LAW.	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12231200 - LOKOJA	50,000,000	50,000,000	0	50,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



13100125000900 - Reform of Government and Governance - General	BUILDING CAPACITY OF SELECTED FARMERS, FOCAL /PROGRAMME OFFICERS BY NEPAD	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	200,000,000	200,000,000	0	0	0
13100126000700 - Reform of Government and Governance - General	GOVERNOR ODODO 239 WARD DEVELOPMENT PROGRAMME IN CONSTRUCTION OF ROADS OR DRILLING OF MOTORIZED BOREHOLES OR INSTALLATION OF SOLAR POWER.	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	0	0	0	2,390,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



022000400100 STATE BUREAU OF STATISTICS						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
2	EXPENDITURES	344,867,304	344,867,304	5,877,000	721,599,679	0
21	PERSONNEL COST	43,567,304	43,567,304	0	82,017,443	0
2101	SALARY	43,567,304	43,567,304	0	82,017,443	0
210101	SALARIES AND WAGES	43,567,304	43,567,304	0	82,017,443	0
21010101	SALARY	43,567,304	43,567,304	0	82,017,443	0
22	OTHER RECURRENT COSTS	271,300,000	271,300,000	5,877,000	309,400,000	0
2202	OVERHEAD COST	271,300,000	271,300,000	5,877,000	309,400,000	0
220201	TRAVEL & TRANSPORT - GENERAL	10,000,000	10,000,000	285,000	38,000,000	0
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	0	0	0	8,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	0	0	0	10,000,000	0
22020103	INTERNATIONAL TRAVEL AND TRANSPORT - TRAINING	0	0	0	7,000,000	0
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	0	0	0	5,000,000	0
22020108	TRAVEL OPERATION AND LOGISTICS	10,000,000	10,000,000	285,000	8,000,000	0
220202	UTILITIES - GENERAL	4,600,000	4,600,000	70,000	8,600,000	0
22020201	INTERNET ACCESS CHARGES	3,000,000	3,000,000	0	2,000,000	0
22020202	PURCHASE OF SOFTWARE LICENCE /LICENCE RENEWAL	0	0	0	5,000,000	0
22020203	WATER RATE	100,000	100,000	0	100,000	0
22020204	ELECTRICITY BILL /CHARGES	1,500,000	1,500,000	70,000	1,500,000	0
220203	MATERIALS & SUPPLIES - GENERAL	206,000,000	206,000,000	2,884,500	209,000,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	2,000,000	2,000,000	156,000	3,000,000	0
22020322	PUBLICATION OF KOGI STATE STATISTICAL YEAR BOOK/ PLANNING & STATISTIC BOOKS /STATE STATISTICAL MASTER PLAN	201,000,000	201,000,000	2,240,000	152,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	3,000,000	3,000,000	488,500	54,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	9,000,000	9,000,000	301,400	8,000,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	4,000,000	4,000,000	161,400	4,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	2,000,000	2,000,000	140,000	2,000,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	3,000,000	3,000,000	0	2,000,000	0
220205	TRAINING - GENERAL	8,000,000	8,000,000	0	5,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	8,000,000	8,000,000	0	5,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	10,000,000	10,000,000	0	8,000,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	10,000,000	10,000,000	0	8,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	8,000,000	8,000,000	1,380,000	11,000,000	0
22020801	MOTOR VEHICLE FUEL COST	3,500,000	3,500,000	1,380,000	8,000,000	0
22020803	PLANTS/ GENERATOR FUEL COST	3,000,000	3,000,000	0	2,000,000	0
22020806	DIESEL EXPENSES	1,500,000	1,500,000	0	1,000,000	0
220209	FINANCIAL CHARGES - GENERAL	100,000	100,000	2,000	200,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	100,000	100,000	2,000	200,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	15,600,000	15,600,000	954,100	21,600,000	0
22021001	REFRESHMENT & MEALS	10,000,000	10,000,000	229,100	10,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	3,000,000	3,000,000	372,000	2,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	0	0	0	1,000,000	0
22021013	RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES/ DISCIPLINE COST	200,000	200,000	0	200,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	200,000	200,000	33,000	200,000	0
22021015	SUBSCRIPTION TO PROFESSIONAL BODIES/ PARLIAMENTARY /ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS	0	0	0	6,000,000	0
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	200,000	200,000	0	200,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	2,000,000	2,000,000	320,000	2,000,000	0
23	CAPITAL EXPENDITURE	30,000,000	30,000,000	0	330,182,236	0
2301	FIXED ASSETS PURCHASED	10,000,000	10,000,000	0	30,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	10,000,000	10,000,000	0	30,000,000	0
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	10,000,000	10,000,000	0	30,000,000	0
2302	CONSTRUCTION / PROVISION	20,000,000	20,000,000	0	300,182,236	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	20,000,000	20,000,000	0	300,182,236	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0	0	0	275,182,236	0
23020127	CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURES	20,000,000	20,000,000	0	25,000,000	0
022000400100	STATE BUREAU OF STATISTICS					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
701	GENERAL PUBLIC SERVICES	344,867,304	344,867,304	5,877,000	721,599,679	0
7013	GENERAL SERVICES	344,867,304	344,867,304	5,877,000	721,599,679	0
70132	OVERALL PLANNING AND STATISTICAL SERVICES	344,867,304	344,867,304	5,877,000	721,599,679	0

022000400100 STATE BUREAU OF STATISTICS									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Perf as @ Sept	2026 Proposed Budget	2026 NUT Tagging
Total	-	-	-	-	30,000,000	30,000,000	0	330,182,236	0
11100125000100 - Information Communication and Technology - General	PURCHASE OF ICT (21 ANDROID PHONES(CAPI), 5 DESKTOP & 2 LAPTOP COMPUTERS, 2PRINTERS, 5 UPS AND A	23020127 - CONSTRUCTION /PROVISION OF ICT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12231200 - LOKOJA	20,000,000	20,000,000	0	25,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



	PHOTOCOPYING MECHINE FOR DATA COLLECTION AND ANALYSIS	INFRASTRUCTURE S							
13100125000800 - Reform of Government and Governance - General	PURCHASE OF 15 EXECUTIVE TABLES AND 60 CHAIRS FOR CONFERENCE HALL,5 CABINETS, 10 CELLING FANS AND 2 AC	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12231200 - LOKOJA	10,000,000	10,000,000	0	30,000,000	0
13100126000200 - Reform of Government and Governance - General	CONSTRUCTION OF OFFICE BUILDING FOR STATE BUREAU OF STATISTICS(KGSBS)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	0	0	0	275,182,236	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



022000700100 OFFICE OF THE ACCOUNTANT GENERAL						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
1	Revenue	364,498,163,041	364,498,163,041	219,064,790,562.51	426,126,266,301	0
11	GOVERNMENT SHARE OF FAAC	364,375,163,041	364,375,163,041	219,046,235,568.32	426,023,266,301	0
1101	GOVERNMENT SHARE OF FAAC	364,375,163,041	364,375,163,041	219,046,235,568.32	426,023,266,301	0
110101	STATE GOVERNMENT SHARE OF STATUTORY REVENUES	70,000,000,000	70,000,000,000	60,643,820,330.98	76,000,000,000	0
11010101	STATUTORY ALLOCATION	70,000,000,000	70,000,000,000	57,619,187,159.33	70,000,000,000	0
11010104	WITHHELD ESCROW (13% DERIVATION)	0	0	3,024,633,171.65	6,000,000,000	0
110102	STATE GOVERNMENT SHARE OF VAT	90,000,000,000	90,000,000,000	63,035,109,256.91	90,000,000,000	0
11010201	SHARE OF VAT	90,000,000,000	90,000,000,000	63,035,109,256.91	90,000,000,000	0
110103	STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES	204,375,163,041	204,375,163,041	95,367,305,980.43	260,023,266,301	0
11010302	EXCESS NON-OIL	200,000,000	200,000,000	9,629,240,441.16	4,000,000,000	0
11010303	EXCHANGE GAIN	59,500,000,000	59,500,000,000	4,819,246,682.62	10,000,000,000	0
11010304	ECOLOGICAL FUND	2,000,000,000	2,000,000,000	461,874,976.89	2,000,000,000	0
11010305	ELECTRONIC MONEY TRANSFER LEVY (EMTL)	6,000,000,000	6,000,000,000	3,098,511,534.99	6,000,000,000	0
11010306	FOREX EQUALISATION MINERAL	2,577,798,101	2,577,798,101	71,121,478.75	3,000,000,000	0
11010308	SOLID MINERAL	910,368,701	910,368,701	577,557,054.07	1,500,000,000	0
11010311	NLNG DIVIDEND	0	0	25,270,025,839.79	160,336,270,062	0
11010313	STATE INFRASTRUCTURE & SECURITY	69,186,996,239	69,186,996,239	22,972,972,972.98	39,186,996,239	0
11010314	SIGNATURE BONUS	50,000,000,000	50,000,000,000	0	20,000,000,000	0
11010399	OTHER FAAC DISTRIBUTIONS	14,000,000,000	14,000,000,000	28,466,754,999.18	14,000,000,000	0
12	INDEPENDENT REVENUE	80,000,000	80,000,000	64,634.22	60,000,000	0
1202	NON-TAX REVENUE	80,000,000	80,000,000	64,634.22	60,000,000	0
120207	EARNINGS -GENERAL	80,000,000	80,000,000	64,634.22	60,000,000	0
12020701	PROCEEDS FROM OWNER-OCCUPIER HOUSING SCHEME	80,000,000	80,000,000	64,634.22	60,000,000	0
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	43,000,000	43,000,000	18,490,359.97	43,000,000	0
1402	OTHER CAPITAL RECEIPTS	43,000,000	43,000,000	18,490,359.97	43,000,000	0
140201	OTHER CAPITAL RECEIPTS	43,000,000	43,000,000	18,490,359.97	43,000,000	0
14020105	SALES OF UNSERVICEABLE VEHICLE, PLANTS AND EQUIPMENT	43,000,000	43,000,000	18,490,359.97	43,000,000	0
022000700100 OFFICE OF THE ACCOUNTANT GENERAL						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
2	EXPENDITURES	10,286,165,041	13,556,165,041	6,833,403,910.45	14,742,625,521	0
21	PERSONNEL COST	1,509,270,741	1,509,270,741	295,445,843.62	1,507,054,121	0
2101	SALARY	763,270,741	763,270,741	294,710,843.62	961,054,121	0
210101	SALARIES AND WAGES	763,270,741	763,270,741	294,710,843.62	961,054,121	0
21010101	SALARY	613,270,741	613,270,741	275,835,240.25	861,054,121	0
21010106	SALARY ARREARS	150,000,000	150,000,000	18,875,603.37	100,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



2102	ALLOWANCES AND SOCIAL CONTRIBUTION	746,000,000	746,000,000	735,000	546,000,000	0
210201	ALLOWANCES	46,000,000	46,000,000	735,000	46,000,000	0
21020105	FURNITURE ALLOWANCE /1ST - 28TH DAYS ALLOWANCE	40,000,000	40,000,000	0	40,000,000	0
21020113	ALLOWANCES FOR CASUAL LABORERS AND ITF ATTACHMENT	6,000,000	6,000,000	735,000	6,000,000	0
210202	SOCIAL CONTRIBUTIONS	700,000,000	700,000,000	0	500,000,000	0
21020206	STATE GOVERNMENT'S CONTRIBUTION OF 5% OF EMPLOYEES' BASIC SALARY AND THE DESIGNATED AMOUNT FOR POLITICAL APPOINTEES AS BASIC CARE FUND	700,000,000	700,000,000	0	500,000,000	0
22	OTHER RECURRENT COSTS	5,659,580,900	8,629,580,900	5,975,631,199.18	10,993,338,000	0
2202	OVERHEAD COST	5,659,580,900	8,629,580,900	5,975,631,199.18	10,993,338,000	0
220201	TRAVEL & TRANSPORT - GENERAL	99,000,000	99,000,000	25,950,105	99,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	9,000,000	9,000,000	150,000	9,000,000	0
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	90,000,000	90,000,000	25,800,105	90,000,000	0
220202	UTILITIES - GENERAL	37,038,000	37,038,000	20,784,000	51,038,000	0
22020201	INTERNET ACCESS CHARGES	20,000,000	20,000,000	5,000,000	20,000,000	0
22020202	PURCHASE OF SOFTWARE LICENCE /LICENCE RENEWAL	15,000,000	15,000,000	15,000,000	25,000,000	0
22020203	WATER RATE	519,000	519,000	0	519,000	0
22020204	ELECTRICITY BILL /CHARGES	1,000,000	1,000,000	784,000	5,000,000	0
22020205	TELEPHONE CHARGES	519,000	519,000	0	519,000	0
220203	MATERIALS & SUPPLIES - GENERAL	353,000,000	373,000,000	186,268,000	373,000,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	41,000,000	41,000,000	3,780,000	41,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	312,000,000	332,000,000	182,488,000	332,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	254,000,000	384,000,000	15,397,500	384,000,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	15,000,000	55,000,000	8,917,500	55,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	12,000,000	102,000,000	0	102,000,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	188,000,000	188,000,000	1,030,000	188,000,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	9,000,000	9,000,000	450,000	9,000,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	30,000,000	30,000,000	5,000,000	30,000,000	0
220205	TRAINING - GENERAL	133,019,000	453,019,000	148,072,490	770,000,000	0
22020501	LOCAL TRAINING	83,019,000	303,019,000	73,096,245	620,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	50,000,000	150,000,000	74,976,245	150,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	40,000,000	5,040,000,000	3,909,568,990.57	6,080,000,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	40,000,000	5,040,000,000	3,909,568,990.57	6,080,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	65,000,000	65,000,000	14,662,350.98	65,000,000	0
22020801	MOTOR VEHICLE FUEL COST	15,000,000	15,000,000	8,812,350.98	15,000,000	0
22020803	PLANTS/ GENERATOR FUEL COST	50,000,000	50,000,000	5,850,000	50,000,000	0
220209	FINANCIAL CHARGES - GENERAL	500,000,000	500,000,000	1,027,868,762.63	300,000,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	500,000,000	500,000,000	1,027,868,762.63	300,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	4,178,523,900	1,678,523,900	627,059,000	2,871,300,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



22021001	REFRESHMENT & MEALS	60,000,000	60,000,000	27,059,000	60,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	130,000,000	130,000,000	0	130,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	1,290,500	1,290,500	0	1,300,000	0
22021015	SUBSCRIPTION TO PROFESSIONAL BODIES/ PARLIAMENTARY /ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS	3,000,000,000	500,000,000	0	1,500,000,000	0
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	287,233,400	287,233,400	0	300,000,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	700,000,000	700,000,000	600,000,000	880,000,000	0
23	CAPITAL EXPENDITURE	3,117,313,400	3,417,313,400	562,326,867.65	2,242,233,400	0
2302	CONSTRUCTION / PROVISION	2,600,000,000	2,600,000,000	37,600,000	1,600,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	2,600,000,000	2,600,000,000	37,600,000	1,600,000,000	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	600,000,000	600,000,000	0	600,000,000	0
23020127	CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURES	2,000,000,000	2,000,000,000	37,600,000	1,000,000,000	0
2303	REHABILITATION / REPAIRS	100,000,000	400,000,000	356,581,867.65	400,000,000	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	100,000,000	400,000,000	356,581,867.65	400,000,000	0
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	100,000,000	400,000,000	356,581,867.65	400,000,000	0
2305	OTHER CAPITAL PROJECTS	417,313,400	417,313,400	168,145,000	242,233,400	0
230501	ACQUISITION OF NON TANGIBLE ASSETS	417,313,400	417,313,400	168,145,000	242,233,400	0
23050101	RESEARCH AND DEVELOPMENT	417,313,400	417,313,400	168,145,000	242,233,400	0
022000700100	OFFICE OF THE ACCOUNTANT GENERAL					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
701	GENERAL PUBLIC SERVICES	10,286,165,041	13,556,165,041	6,833,403,910.45	14,742,625,521	0
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	10,286,165,041	13,556,165,041	6,833,403,910.45	14,742,625,521	0
70112	FINANCIAL AND FISCAL AFFAIRS	10,286,165,041	13,556,165,041	6,833,403,910.45	14,742,625,521	0

022000700100		OFFICE OF THE ACCOUNTANT GENERAL							
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Perf as @ Sept	2026 Proposed Budget	2026 NUT Tagging
Total	-	-	-	-	<u>3,117,313,400</u>	<u>3,417,313,400</u>	<u>562,326,867.65</u>	<u>2,242,233,400</u>	<u>0</u>
13100123007500 - Reform of Government and Governance - General	TSA IMPLEMENTATION CONSULTANCY EXPENSES/ PRODUCTION OF REPORT	23050101 - RESEARCH AND DEVELOPMENT	70112 - FINANCIAL AND FISCAL AFFAIRS	12242200 - STATE WIDE	75,080,000	75,080,000	0	0	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



13100123007600 - Reform of Government and Governance - General	PRODUCTION OF ACCOUNTING, EXPENDITURE CONTROL & FINANCIAL REPORTING DOCUMENT	23050101 - RESEARCH AND DEVELOPMENT	70112 - FINANCIAL AND FISCAL AFFAIRS	12242200 - STATE WIDE	100,000,000	100,000,000	168,145,000	0	0
13100123007700 - Reform of Government and Governance - General	EQUIPING STATE INTEGRATED FIN. MGT. INFORMATION SYSTEM	23020127 - CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURE S	70112 - FINANCIAL AND FISCAL AFFAIRS	12231200 - LOKOJA	2,000,000,00 0	2,000,000,000	37,600,000	1,000,000,00 0	0
06100123002700 - Housing and Urban Development - General	CONSTRUCTION OF TREASURY HOUSE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	12231200 - LOKOJA	600,000,000	600,000,000	0	600,000,000	0
13100124000800 - Reform of Government and Governance - General	RENOVATION OF MAIN ACCOUNTANT GENERAL OFFICE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	12231200 - LOKOJA	100,000,000	400,000,000	356,581,867.65	400,000,000	0
13100125000600 - Reform of Government and Governance - General	DOMESTICATION AND PRODUCTION OF 1000 COPIES OF FINANCIAL REGULATION IN THE STATE	23050101 - RESEARCH AND DEVELOPMENT	70112 - FINANCIAL AND FISCAL AFFAIRS	12231200 - LOKOJA	242,233,400	242,233,400	0	242,233,400	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



022000800100 KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
1	Revenue	24,586,933,336	24,586,933,336	21,288,763,145.02	27,277,336,079	0
12	INDEPENDENT REVENUE	24,586,933,336	24,586,933,336	21,288,763,145.02	27,277,336,079	0
1201	TAX REVENUE	22,974,599,160	22,974,599,160	20,136,927,164.70	25,294,248,785	0
120101	PERSONAL TAXES	16,437,310,142	16,437,310,142	16,130,598,826.10	18,609,644,630	0
12010102	PERSONAL INCOME TAX (PAYE)	16,154,761,616	16,154,761,616	16,014,266,022.99	18,334,644,630	0
12010104	DIRECT ASSESMENT TAX	282,548,526	282,548,526	116,332,803.11	275,000,000	0
120103	OTHER TAXES	6,537,289,018	6,537,289,018	4,006,328,338.60	6,684,604,155	0
12010303	WITHHOLDING TAX(LGAs)	2,500,000,000	2,500,000,000	2,109,035,482.44	2,548,948,589	0
12010304	CONSUMPTION TAX	10,000,000	10,000,000	3,998,955	5,000,000	0
12010306	CAPITAL GAIN TAX	2,500,000	2,500,000	229,768.03	0	0
12010307	2% DEVELOPMENT LEVY	900,000,000	900,000,000	900,926,690.02	1,756,807,046	0
12010308	INFRASTRUCTURAL MAINTENANCE LEVY	94,126,000	94,126,000	342,090,000	300,000,000	0
12010309	ECONOMIC DEVELOPMENT LEVY	0	0	1,258,400	0	0
12010313	TAX AUDIT	2,582,350,000	2,582,350,000	467,556,473	1,500,000,000	0
12010314	SOCIAL SERVICE CONTRIBUTION LEVY (CORPORATE)	302,883,018	302,883,018	113,458,920.26	345,175,488	0
12010315	SOCIAL SERVICE CONTRIBUTION LEVY (INDIVIDUALS)	49,540,000	49,540,000	1,156,899.98	53,673,032	0
12010317	STAMP DUTY	95,890,000	95,890,000	66,616,749.87	175,000,000	0
1202	NON-TAX REVENUE	1,612,334,176	1,612,334,176	1,151,835,980.32	1,983,087,294	0
120201	LICENCES - GENERAL	228,446,863	228,446,863	112,565,125	257,981,625	0
12020102	ENHANCED NATIONAL DRIVER'S LICENSE (ENDL)	105,924,772	105,924,772	49,224,000	131,716,350	0
12020103	LEARNERS' PERMIT	5,293,200	5,293,200	1,251,500	3,265,275	0
12020114	MOTOR VEHICLE LICENCES	102,029,091	102,029,091	59,662,025	105,000,000	0
12020151	HACKNEY PERMIT	15,199,800	15,199,800	2,427,600	18,000,000	0
120204	FEES - GENERAL	1,383,887,313	1,383,887,313	1,039,270,855.32	1,725,105,669	0
12020403	NEW NUMBER PLATE RATE	129,130,313	129,130,313	69,028,000	233,317,350	0
12020415	CONTRACTOR REGISTRATION/ RENEWAL FEES	0	0	0	2,500,000	0
12020418	AUTO DATA/ MOTOR VEHICLE REGISTRATION	49,257,000	49,257,000	68,464,100	21,718,509	0
12020456	TAX CLEARANCE FEES	5,500,000	5,500,000	15,554,421.66	5,000,000	0
12020485	HAULAGE FEE	1,200,000,000	1,200,000,000	886,224,333.66	1,462,569,810	0
022000800100 KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
2	EXPENDITURES	7,241,020,392	10,841,020,392	4,923,307,875.39	7,285,213,608	0
21	PERSONNEL COST	1,999,578,629	1,999,578,629	1,146,466,337.76	2,342,669,255	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



2101	SALARY	1,999,578,629	1,999,578,629	1,146,466,337.76	2,342,669,255	0
210101	SALARIES AND WAGES	1,999,578,629	1,999,578,629	1,146,466,337.76	2,342,669,255	0
21010101	SALARY	1,999,578,629	1,999,578,629	1,146,466,337.76	2,342,669,255	0
22	OTHER RECURRENT COSTS	3,856,441,763	7,456,441,763	3,351,111,468.38	3,587,544,353	0
2202	OVERHEAD COST	1,768,149,876	1,768,149,876	1,030,943,151.04	1,787,544,353	0
220201	TRAVEL & TRANSPORT - GENERAL	100,000,000	130,000,000	93,284,789	130,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	100,000,000	130,000,000	93,284,789	130,000,000	0
220202	UTILITIES - GENERAL	100,000,000	100,000,000	58,810,055.26	100,000,000	0
22020204	ELECTRICITY BILL /CHARGES	100,000,000	100,000,000	58,810,055.26	100,000,000	0
220203	MATERIALS & SUPPLIES - GENERAL	411,000,000	401,000,000	258,358,795.91	360,000,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	25,000,000	15,000,000	5,665,300.01	15,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	386,000,000	386,000,000	252,693,495.90	345,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	204,329,950	239,329,950	119,289,679.06	258,083,033	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	150,000,000	140,000,000	70,665,487.50	115,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	19,800,000	19,800,000	20,481,347.93	46,083,033	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	15,000,000	10,000,000	5,424,506.25	7,000,000	0
22020432	MAINTENANCE OF BROADCASTING EQUIPMENT/ ICT EQUIPMENT/GOVERNMENT HOUSE BROADBAND CONNECTIVITY AND ICT EXPENSES	19,529,950	69,529,950	22,718,337.38	90,000,000	0
220205	TRAINING - GENERAL	235,000,000	230,000,000	118,342,784	240,790,520	0
22020501	LOCAL TRAINING	200,000,000	180,000,000	91,996,050	120,790,520	0
22020502	INTERNATIONAL TRAINING	35,000,000	50,000,000	26,346,734	120,000,000	0
220206	OTHER SERVICES - GENERAL	154,500,000	149,500,000	106,507,500.06	167,120,000	0
22020601	SECURITY SERVICES EXPENSES	7,000,000	2,000,000	0	0	0
22020602	OFFICE RENT	12,000,000	12,000,000	5,167,500.06	12,000,000	0
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	135,500,000	135,500,000	101,340,000	155,120,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	280,000,000	220,000,000	149,413,750	220,000,000	0
22020702	LEGAL SERVICES /PREROGATIVE OF MERCYEXPENSES/ IMPLEMENTATION OF ACJ LAW 2017	280,000,000	220,000,000	149,413,750	220,000,000	0
220209	FINANCIAL CHARGES - GENERAL	65,069,926	65,069,926	36,321,474.35	71,000,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	5,000,000	5,000,000	2,051,985.79	6,000,000	0
22020902	INSURANCE PREMIUM	60,069,926	60,069,926	34,269,488.56	65,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	218,250,000	233,250,000	90,614,323.40	240,550,800	0
22021001	REFRESHMENT & MEALS	60,250,000	80,250,000	22,962,159	45,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	100,000,000	75,000,000	24,903,854.90	60,000,000	0
22021015	SUBSCRIPTION TO PROFESSIONAL BODIES/ PARLIAMENTARY /ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS	35,000,000	35,000,000	18,643,950	80,000,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	23,000,000	43,000,000	24,104,359.50	55,550,800	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



2204	GRANTS AND CONTRIBUTIONS GENERAL	2,000,000,000	5,600,000,000	2,267,501,836.10	1,800,000,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	2,000,000,000	5,600,000,000	2,267,501,836.10	1,800,000,000	0
22040115	SPECIAL GRANTS TO BOARD OF INTERNAL REVENUE ON REVENUE GENERATION (OUTSIDE 10% MANDATORY COMMISSION)	2,000,000,000	5,600,000,000	2,267,501,836.10	1,800,000,000	0
2207	TRANSFERS -PAYMENT	88,291,887	88,291,887	52,666,481.24	0	0
220701	TRANSFER TO FUND RECURRENT EXPENDITURE- PAYMENT	88,291,887	88,291,887	52,666,481.24	0	0
22070107	25% RETENTION COMMISSION FEES ON REVENUE GENERATION BY KOGI STATE BUREAU OF LANDS & TOWN PLANNING	0	0	10,126,942.13	0	0
22070113	3% REVENUE GENERATION TO MDAS IN CHARGE OF THE GENERATION	88,291,887	88,291,887	42,539,539.11	0	0
23	CAPITAL EXPENDITURE	1,385,000,000	1,385,000,000	425,730,069.25	1,355,000,000	0
2301	FIXED ASSETS PURCHASED	1,275,000,000	1,275,000,000	394,211,694.25	1,275,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,275,000,000	1,275,000,000	394,211,694.25	1,275,000,000	0
23010105	PURCHASE OF MOTOR VEHICLES	1,000,000,000	1,000,000,000	326,324,850	800,000,000	0
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	75,000,000	75,000,000	16,020,402.50	75,000,000	0
23010140	PURCHASE OF OFFICE EQUIPMENT	200,000,000	200,000,000	51,866,441.75	200,000,000	0
23010144	PURCHASE OF POWER INSTILLATION EQUIPMENT	0	0	0	120,000,000	0
23010146	PURCHASE OF MOTOR CYCLES	0	0	0	80,000,000	0
2303	REHABILITATION / REPAIRS	110,000,000	110,000,000	31,518,375	80,000,000	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	110,000,000	110,000,000	31,518,375	80,000,000	0
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	110,000,000	110,000,000	31,518,375	80,000,000	0
022000800100	KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
701	GENERAL PUBLIC SERVICES	7,241,020,392	10,841,020,392	4,923,307,875.39	7,285,213,608	0
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	7,241,020,392	10,841,020,392	4,923,307,875.39	7,285,213,608	0
70112	FINANCIAL AND FISCAL AFFAIRS	7,241,020,392	10,841,020,392	4,923,307,875.39	7,285,213,608	0

022000800100	KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Perf as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<i>Total</i>	-	-	-	-	<u>1,385,000,000</u> 0	<u>1,385,000,000</u>	<u>425,730,069.25</u>	<u>1,355,000,000</u> 0	<u>0</u>



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



13100123007800 - Reform of Government and Governance - General	PROCUREMENT OF 6NO OF OPERATIONAL VEHICLES	23010105 - PURCHASE OF MOTOR VEHICLES	70112 - FINANCIAL AND FISCAL AFFAIRS	12231200 - LOKOJA	1,000,000,000	1,000,000,000	326,324,850	800,000,000	0
13100123007900 - Reform of Government and Governance - General	RENOVATION AND FURNISHING OF OFFICE BUILDING, INCLUDING PROVISION OF ELEVATOR	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	12231200 - LOKOJA	110,000,000	110,000,000	31,518,375	80,000,000	0
13100123008100 - Reform of Government and Governance - General	PROCUREMENT OF OFFICE EQUIPMENT AND PLANT	23010140 - PURCHASE OF OFFICE EQUIPMENT	70112 - FINANCIAL AND FISCAL AFFAIRS	12231200 - LOKOJA	200,000,000	200,000,000	51,866,441.75	200,000,000	0
13100124000900 - Reform of Government and Governance - General	DIGITALISATION OF IGR COLLECTION BY SUPPLY OF POS MACHINES (SPECIAL FUND OUT THE 10% COMMISSION)	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70112 - FINANCIAL AND FISCAL AFFAIRS	12231200 - LOKOJA	75,000,000	75,000,000	16,020,402.50	75,000,000	0
13100123007800 - Reform of Government and Governance - General	PROCUREMENT OF 40 NOS OF MOTORCYCLE FOR 11 AREA OFFICES	23010146 - PURCHASE OF MOTOR CYCLES	70112 - FINANCIAL AND FISCAL AFFAIRS	12242200 - STATE WIDE	0	0	0	80,000,000	0
14100126000200 - Power - General	PROCUREMENT AND INSTALLATION OF SOLAR POWER AT HEAD OFFICE AND 11 AREA OFFICES	23010144 - PURCHASE OF POWER INSTILLATION EQUIPMENT	70112 - FINANCIAL AND FISCAL AFFAIRS	12242200 - STATE WIDE	0	0	0	120,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



022001200100 KOGI INVESTMENT AND PROPERTIES LIMITED						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
2	EXPENDITURES	40,300,000	87,900,000	9,175,392.73	3,944,550,000	0
21	PERSONNEL COST	0	0	0	10,000,000	0
2101	SALARY	0	0	0	10,000,000	0
210101	SALARIES AND WAGES	0	0	0	10,000,000	0
21010104	AUXILLARY STAFF	0	0	0	10,000,000	0
22	OTHER RECURRENT COSTS	40,300,000	56,900,000	9,175,392.73	49,550,000	0
2202	OVERHEAD COST	15,300,000	31,900,000	9,125,392.73	24,550,000	0
220201	TRAVEL & TRANSPORT - GENERAL	2,000,000	2,000,000	721,000	4,500,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	2,000,000	2,000,000	721,000	4,500,000	0
220202	UTILITIES - GENERAL	300,000	300,000	159,100	750,000	0
22020201	INTERNET ACCESS CHARGES	0	0	159,100	0	0
22020204	ELECTRICITY BILL /CHARGES	300,000	300,000	0	750,000	0
220203	MATERIALS & SUPPLIES - GENERAL	1,600,000	12,600,000	1,117,563	6,600,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	500,000	1,500,000	513,300	1,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	100,000	100,000	0	600,000	0
22020323	OFFICE AND GENERAL EXPENSES	1,000,000	11,000,000	604,263	5,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	3,200,000	3,900,000	801,300	4,500,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	1,200,000	1,200,000	97,600	2,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	1,000,000	1,700,000	364,000	1,500,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0	0	339,700	0	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	1,000,000	1,000,000	0	1,000,000	0
220205	TRAINING - GENERAL	300,000	2,000,000	688,000	300,000	0
22020501	LOCAL TRAINING	300,000	2,000,000	0	300,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	0	0	688,000	0	0
220206	OTHER SERVICES - GENERAL	200,000	200,000	0	200,000	0
22020601	SECURITY SERVICES EXPENSES	200,000	200,000	0	200,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0	0	2,827,437.50	0	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	0	0	2,827,437.50	0	0
220208	FUEL & LUBRICANTS - GENERAL	3,200,000	4,400,000	85,600	3,200,000	0
22020801	MOTOR VEHICLE FUEL COST	800,000	1,500,000	50,000	800,000	0
22020803	PLANTS/ GENERATOR FUEL COST	800,000	800,000	35,600	800,000	0
22020806	DIESEL EXPENSES	900,000	900,000	0	900,000	0
22020807	FUEL EXPENSES	700,000	1,200,000	0	700,000	0
220209	FINANCIAL CHARGES - GENERAL	50,000	50,000	0	50,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	50,000	50,000	0	50,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	4,450,000	6,450,000	2,725,392.23	4,450,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



22021001	REFRESHMENT & MEALS	700,000	2,700,000	1,425,000	700,000	0
22021002	PUBLICITY & ADVERTISEMENTS	400,000	400,000	0	400,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	500,000	500,000	0	500,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	100,000	100,000	0	100,000	0
22021015	SUBSCRIPTION TO PROFESSIONAL BODIES/ PARLIAMENTARY /ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS	0	0	840,392.23	0	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	2,500,000	2,500,000	0	2,500,000	0
22021069	BOARD MEETING EXPENSES	0	0	460,000	0	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	250,000	250,000	0	250,000	0
2203	LOANS AND ADVANCES	0	0	50,000	0	0
220301	STAFF LOANS & ADVANCES	0	0	50,000	0	0
22030103	OTHER LOANS AND ADVANCES	0	0	50,000	0	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	25,000,000	25,000,000	0	25,000,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	25,000,000	25,000,000	0	25,000,000	0
22040112	TAKE OFF GRANT FOR THE IMPLEMENTATION OF NEWLY CREATED AGENCY/DEPARTMENT	25,000,000	25,000,000	0	25,000,000	0
23	CAPITAL EXPENDITURE	0	31,000,000	0	3,885,000,000	0
2301	FIXED ASSETS PURCHASED	0	31,000,000	0	675,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	0	31,000,000	0	675,000,000	0
23010105	PURCHASE OF MOTOR VEHICLES	0	0	0	675,000,000	0
23010119	PURCHASE OF POWER GENERATING SET/PLANT	0	1,000,000	0	0	0
23010144	PURCHASE OF POWER INSTILLATION EQUIPMENT	0	30,000,000	0	0	0
2302	CONSTRUCTION / PROVISION	0	0	0	3,075,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0	0	0	3,075,000,000	0
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0	0	0	75,000,000	0
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	0	0	0	3,000,000,000	0
2303	REHABILITATION / REPAIRS	0	0	0	130,000,000	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0	0	0	130,000,000	0
23030103	REHABILITATION / REPAIRS - HOUSING	0	0	0	130,000,000	0
2305	OTHER CAPITAL PROJECTS	0	0	0	5,000,000	0
230501	ACQUISITION OF NON TANGIBLE ASSETS	0	0	0	5,000,000	0
23050101	RESEARCH AND DEVELOPMENT	0	0	0	5,000,000	0
022001200100	KOGI INVESTMENT AND PROPERTIES LIMITED					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
701	GENERAL PUBLIC SERVICES	0	31,000,000	0	0	0
7013	GENERAL SERVICES	0	31,000,000	0	0	0
70132	OVERALL PLANNING AND STATISTICAL SERVICES	0	31,000,000	0	0	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



704	ECONOMIC AFFAIRS	40,300,000	56,900,000	9,175,392.73	3,944,550,000	0
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	40,300,000	56,900,000	9,175,392.73	3,944,550,000	0
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	40,300,000	56,900,000	9,175,392.73	3,944,550,000	0

022001200100 KOGI INVESTMENT AND PROPERTIES LIMITED									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Perf as @ Sept	2026 Proposed Budget	2026 NUT Tagging
Total		-	-	-	<u>0</u>	<u>31,000,000</u>	<u>0</u>	<u>3,885,000,000</u>	<u>0</u>
13100126000900 - Reform of Government and Governance - General	RECONSTRUCTION OF PAPANANDA SQUARE	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12231200 - LOKOJA	0	0	0	3,000,000,000	0
13100126001000 - Reform of Government and Governance - General	RENOVATION OF OFFICE COMPLEX	23030103 - REHABILITATION / REPAIRS - HOUSING	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12231200 - LOKOJA	0	0	0	130,000,000	0
13100126001100 - Reform of Government and Governance - General	PURCHASE OF 5 NO OF HILUX OPERATIONAL VEHICLES	23010105 - PURCHASE OF MOTOR VEHICLES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12231200 - LOKOJA	0	0	0	675,000,000	0
13100126001200 - Reform of Government and Governance - General	ESTABLISHMENT OF BOTTLE/ PURE WATER FACTORY IN THE PREMISES	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12231200 - LOKOJA	0	0	0	75,000,000	0
13100126001300 - Reform of Government and Governance - General	INVESTMENT IN TREASURY BILLS	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12231200 - LOKOJA	0	0	0	5,000,000	0
13100126002800 - Reform of Government and Governance - General	PURCHASE OF 300 KVA TRANSFORMER/ INSTALLATION	23010144 - PURCHASE OF POWER INSTILLATION EQUIPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12231200 - LOKOJA	0	30,000,000	0	0	0
13100126002900 - Reform of Government and Governance - General	PURCHASE OF POWER GENERATOR	23010119 - PURCHASE OF POWER GENERATING SET/PLANT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12231200 - LOKOJA	0	1,000,000	0	0	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.





KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



022001300100 KOGI STATE GOVERNANCE DELIVERY UNIT						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
2	EXPENDITURES	46,231,498	46,231,498	9,351,250	151,800,000	0
22	OTHER RECURRENT COSTS	46,231,498	46,231,498	9,351,250	151,800,000	0
2202	OVERHEAD COST	21,231,498	21,231,498	9,351,250	126,800,000	0
220201	TRAVEL & TRANSPORT - GENERAL	2,000,000	2,000,000	2,667,000	3,500,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	2,000,000	2,000,000	2,667,000	3,500,000	0
220202	UTILITIES - GENERAL	531,498	531,498	50,000	11,500,000	0
22020201	INTERNET ACCESS CHARGES	531,498	531,498	50,000	1,500,000	0
22020202	PURCHASE OF SOFTWARE LICENCE /LICENCE RENEWAL	0	0	0	10,000,000	0
220203	MATERIALS & SUPPLIES - GENERAL	3,900,000	3,900,000	1,638,050	4,100,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	600,000	600,000	212,000	800,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	300,000	300,000	0	300,000	0
22020323	OFFICE AND GENERAL EXPENSES	3,000,000	3,000,000	1,426,050	3,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	5,000,000	5,000,000	718,600	5,000,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	2,500,000	2,500,000	718,600	2,500,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	1,500,000	1,500,000	0	1,500,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	500,000	500,000	0	500,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	500,000	500,000	0	500,000	0
220205	TRAINING - GENERAL	2,000,000	2,000,000	905,000	3,000,000	0
22020501	LOCAL TRAINING	1,000,000	1,000,000	905,000	2,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	1,000,000	1,000,000	0	1,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0	0	0	50,000,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	0	0	0	50,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	2,800,000	2,800,000	992,150	3,000,000	0
22020803	PLANTS/ GENERATOR FUEL COST	1,000,000	1,000,000	0	1,000,000	0
22020806	DIESEL EXPENSES	1,000,000	1,000,000	0	1,000,000	0
22020807	FUEL EXPENSES	800,000	800,000	992,150	1,000,000	0
220209	FINANCIAL CHARGES - GENERAL	200,000	200,000	5,600	200,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	200,000	200,000	5,600	200,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	4,800,000	4,800,000	2,374,850	46,500,000	0
22021001	REFRESHMENT & MEALS	1,000,000	1,000,000	2,374,850	1,500,000	0
22021002	PUBLICITY & ADVERTISEMENTS	500,000	500,000	0	500,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	1,000,000	1,000,000	0	1,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	500,000	500,000	0	500,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	1,000,000	1,000,000	0	1,000,000	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	800,000	800,000	0	42,000,000	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	25,000,000	25,000,000	0	25,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



220401	LOCAL GRANTS AND CONTRIBUTIONS	25,000,000	25,000,000	0	25,000,000	0
22040112	TAKE OFF GRANT FOR THE IMPLEMENTATION OF NEWLY CREATED AGENCY/DEPARTMENT	25,000,000	25,000,000	0	25,000,000	0
022001300100	KOGI STATE GOVERNANCE DELIVERY UNIT					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
701	GENERAL PUBLIC SERVICES	46,231,498	46,231,498	9,351,250	151,800,000	0
7013	GENERAL SERVICES	46,231,498	46,231,498	9,351,250	151,800,000	0
70132	OVERALL PLANNING AND STATISTICAL SERVICES	46,231,498	46,231,498	9,351,250	151,800,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



022001400100 KOGI STATE ECONOMIC COUNCIL						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
2	EXPENDITURES	1,500,000,000	900,000,000	81,320,500	1,500,000,000	0
22	OTHER RECURRENT COSTS	1,500,000,000	900,000,000	81,320,500	1,500,000,000	0
2202	OVERHEAD COST	1,500,000,000	900,000,000	81,320,500	1,500,000,000	0
220201	TRAVEL & TRANSPORT - GENERAL	1,200,000,000	600,000,000	250,000	1,200,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	500,000,000	500,000,000	250,000	500,000,000	0
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	700,000,000	100,000,000	0	700,000,000	0
220202	UTILITIES - GENERAL	2,000,000	2,000,000	5,290,000	2,000,000	0
22020201	INTERNET ACCESS CHARGES	2,000,000	2,000,000	5,290,000	2,000,000	0
220203	MATERIALS & SUPPLIES - GENERAL	86,000,000	86,000,000	20,050,000	86,000,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	15,000,000	15,000,000	10,550,000	15,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	1,000,000	1,000,000	0	1,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	70,000,000	70,000,000	9,500,000	70,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	60,000,000	60,000,000	10,714,000	60,000,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	20,000,000	20,000,000	3,100,000	20,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	20,000,000	20,000,000	1,000,000	20,000,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	20,000,000	20,000,000	6,614,000	20,000,000	0
220205	TRAINING - GENERAL	82,000,000	82,000,000	5,000,000	82,000,000	0
22020501	LOCAL TRAINING	20,000,000	20,000,000	0	20,000,000	0
22020502	INTERNATIONAL TRAINING	20,000,000	20,000,000	0	20,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	42,000,000	42,000,000	5,000,000	42,000,000	0
220209	FINANCIAL CHARGES - GENERAL	2,000,000	2,000,000	0	2,000,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	2,000,000	2,000,000	0	2,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	68,000,000	68,000,000	40,016,500	68,000,000	0
22021001	REFRESHMENT & MEALS	50,000,000	50,000,000	38,016,500	50,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	3,000,000	3,000,000	0	3,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	5,000,000	5,000,000	0	5,000,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	10,000,000	10,000,000	2,000,000	10,000,000	0
022001400100 KOGI STATE ECONOMIC COUNCIL						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
701	GENERAL PUBLIC SERVICES	1,500,000,000	900,000,000	81,320,500	1,500,000,000	0
7013	GENERAL SERVICES	1,500,000,000	900,000,000	81,320,500	1,500,000,000	0
70132	OVERALL PLANNING AND STATISTICAL SERVICES	1,500,000,000	900,000,000	81,320,500	1,500,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



022001500100 HUMAN CAPITAL OPPORTUNITY FOR PROSPERITY AND EQUITY HOPE-GOV						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
2	EXPENDITURES	0	1,036,500,000	202,484,500	1,131,500,000	0
22	OTHER RECURRENT COSTS	0	1,036,500,000	202,484,500	1,131,500,000	0
2202	OVERHEAD COST	0	736,500,000	202,484,500	831,500,000	0
220201	TRAVEL & TRANSPORT - GENERAL	0	150,000,000	0	150,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	0	150,000,000	0	150,000,000	0
220202	UTILITIES - GENERAL	0	500,000	0	500,000	0
22020201	INTERNET ACCESS CHARGES	0	500,000	0	500,000	0
220203	MATERIALS & SUPPLIES - GENERAL	0	31,300,000	78,568,600	80,300,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	0	6,000,000	20,716,000	30,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	0	300,000	0	300,000	0
22020322	PUBLICATION OF KOGI STATE STATISTICAL YEAR BOOK/ PLANNING & STATISTIC BOOKS /STATE STATISTICAL MASTER PLAN	0	0	10,000,000	0	0
22020323	OFFICE AND GENERAL EXPENSES	0	25,000,000	47,852,600	50,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	0	85,500,000	65,915,900	96,500,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	0	20,000,000	0	20,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	0	15,000,000	5,245,000	15,000,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	0	500,000	0	500,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	0	50,000,000	60,670,900	61,000,000	0
220205	TRAINING - GENERAL	0	200,000,000	0	200,000,000	0
22020501	LOCAL TRAINING	0	100,000,000	0	100,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	0	100,000,000	0	100,000,000	0
220206	OTHER SERVICES - GENERAL	0	0	20,000,000	0	0
22020602	OFFICE RENT	0	0	20,000,000	0	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0	0	3,000,000	0	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	0	0	3,000,000	0	0
220208	FUEL & LUBRICANTS - GENERAL	0	82,000,000	0	82,000,000	0
22020803	PLANTS/ GENERATOR FUEL COST	0	1,000,000	0	1,000,000	0
22020806	DIESEL EXPENSES	0	1,000,000	0	1,000,000	0
22020807	FUEL EXPENSES	0	80,000,000	0	80,000,000	0
220209	FINANCIAL CHARGES - GENERAL	0	200,000	0	200,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	0	200,000	0	200,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	0	187,000,000	35,000,000	222,000,000	0
22021001	REFRESHMENT & MEALS	0	1,000,000	0	1,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	0	50,000,000	0	50,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	0	1,000,000	0	1,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	0	5,000,000	35,000,000	40,000,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	0	50,000,000	0	50,000,000	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	0	80,000,000	0	80,000,000	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	0	300,000,000	0	300,000,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	0	300,000,000	0	300,000,000	0
22040112	TAKE OFF GRANT FOR THE IMPLEMENTATION OF NEWLY CREATED AGENCY/DEPARTMENT	0	300,000,000	0	300,000,000	0
022001500100	HUMAN CAPITAL OPPORTUNITY FOR PROSPERITY AND EQUITY HOPE-GOV					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
701	GENERAL PUBLIC SERVICES	0	1,036,500,000	202,484,500	1,131,500,000	0
7013	GENERAL SERVICES	0	1,036,500,000	202,484,500	1,131,500,000	0
70132	OVERALL PLANNING AND STATISTICAL SERVICES	0	1,036,500,000	202,484,500	1,131,500,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



022200100100 MIN. OF COMMERCE & INDUSTRY						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<u>1</u>	<u>Revenue</u>	<u>315,700,000</u>	<u>315,700,000</u>	<u>126,947,900</u>	<u>514,200,000</u>	<u>0</u>
12	INDEPENDENT REVENUE	315,700,000	315,700,000	126,947,900	514,200,000	0
1202	NON-TAX REVENUE	315,700,000	315,700,000	126,947,900	514,200,000	0
120201	LICENCES - GENERAL	53,000,000	53,000,000	74,610,000	153,000,000	0
12020112	REGISTRATION /RENEWAL POOLS BETTING, CASINO AND GAMING	53,000,000	53,000,000	74,610,000	150,000,000	0
12020174	COOPERATIVE REGISTRATION	0	0	0	3,000,000	0
120204	FEES - GENERAL	252,700,000	252,700,000	52,337,900	351,200,000	0
12020437	LOCAL TRADE FAIR FEE IN THE STATE	1,200,000	1,200,000	0	1,200,000	0
12020442	REGISTRATION/RENEWAL OF BUSINESS PREMISES	251,500,000	251,500,000	52,337,900	350,000,000	0
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	10,000,000	10,000,000	0	10,000,000	0
12020809	RENT FROM MUHAMMED BUHARI EVENT CENTRE	10,000,000	10,000,000	0	10,000,000	0
022200100100 MIN. OF COMMERCE & INDUSTRY						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>6,588,181,450</u>	<u>7,578,181,450</u>	<u>4,505,802,485.39</u>	<u>11,423,091,718</u>	<u>0</u>
21	PERSONNEL COST	197,311,450	197,311,450	98,825,785.39	155,021,718	0
2101	SALARY	197,311,450	197,311,450	98,825,785.39	155,021,718	0
210101	SALARIES AND WAGES	197,311,450	197,311,450	98,825,785.39	155,021,718	0
21010101	SALARY	197,311,450	197,311,450	98,825,785.39	155,021,718	0
22	OTHER RECURRENT COSTS	38,870,000	38,870,000	6,976,700	58,070,000	0
2202	OVERHEAD COST	38,870,000	38,870,000	6,976,700	58,070,000	0
220201	TRAVEL & TRANSPORT - GENERAL	300,000	300,000	0	600,000	0
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	100,000	100,000	0	100,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	200,000	200,000	0	500,000	0
220203	MATERIALS & SUPPLIES - GENERAL	26,960,000	26,960,000	426,000	28,250,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	500,000	500,000	326,000	1,500,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	50,000	50,000	0	50,000	0
22020323	OFFICE AND GENERAL EXPENSES	26,410,000	26,410,000	100,000	26,700,000	0
220204	MAINTENANCE SERVICES - GENERAL	3,000,000	3,000,000	1,535,700	10,000,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	2,000,000	2,000,000	662,000	3,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	1,000,000	1,000,000	873,700	2,000,000	0
22020448	PROPERTY IDENTIFICATION AND ENUMERATION EXPENSES	0	0	0	5,000,000	0
220205	TRAINING - GENERAL	300,000	300,000	15,000	400,000	0
22020501	LOCAL TRAINING	200,000	200,000	0	200,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	100,000	100,000	15,000	200,000	0
220206	OTHER SERVICES - GENERAL	5,000,000	5,000,000	2,842,000	9,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



22020657	COMMITTEES WORK EXPENSES/ ALLOWANCES	5,000,000	5,000,000	2,842,000	9,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	50,000	50,000	0	50,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	50,000	50,000	0	50,000	0
220208	FUEL & LUBRICANTS - GENERAL	2,310,000	2,310,000	1,643,000	8,170,000	0
22020801	MOTOR VEHICLE FUEL COST	2,000,000	2,000,000	1,643,000	8,000,000	0
22020803	PLANTS/ GENERATOR FUEL COST	100,000	100,000	0	100,000	0
22020806	DIESEL EXPENSES	10,000	10,000	0	50,000	0
22020807	FUEL EXPENSES	200,000	200,000	0	20,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	950,000	950,000	515,000	1,600,000	0
22021002	PUBLICITY & ADVERTISEMENTS	100,000	100,000	0	500,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	500,000	500,000	260,000	500,000	0
22021015	SUBSCRIPTION TO PROFESSIONAL BODIES/ PARLIAMENTARY /ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS	100,000	100,000	0	100,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	250,000	250,000	255,000	500,000	0
23	CAPITAL EXPENDITURE	6,352,000,000	7,342,000,000	4,400,000,000	11,210,000,000	0
2301	FIXED ASSETS PURCHASED	71,000,000	71,000,000	0	200,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	71,000,000	71,000,000	0	200,000,000	0
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	51,000,000	51,000,000	0	200,000,000	0
23010146	PURCHASE OF MOTOR CYCLES	20,000,000	20,000,000	0	0	0
2302	CONSTRUCTION / PROVISION	6,271,000,000	7,261,000,000	4,400,000,000	11,010,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	6,271,000,000	7,261,000,000	4,400,000,000	11,010,000,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	95,000,000	95,000,000	0	100,000,000	0
23020120	CONSTRUCTION OF PRODUCTION FACILITIES	80,500,000	80,500,000	0	250,000,000	0
23020124	CONSTRUCTION OF MARKETS/ PARKS	6,095,500,000	7,085,500,000	4,400,000,000	10,660,000,000	0
2305	OTHER CAPITAL PROJECTS	10,000,000	10,000,000	0	0	0
230501	ACQUISITION OF NON TANGIBLE ASSETS	10,000,000	10,000,000	0	0	0
23050101	RESEARCH AND DEVELOPMENT	10,000,000	10,000,000	0	0	0
022200100100	MIN. OF COMMERCE & INDUSTRY					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
704	ECONOMIC AFFAIRS	6,588,181,450	7,578,181,450	4,505,802,485.39	11,423,091,718	0
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	6,588,181,450	7,578,181,450	4,505,802,485.39	11,423,091,718	0
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	6,588,181,450	7,578,181,450	4,505,802,485.39	11,423,091,718	0

022200100100	MIN. OF COMMERCE & INDUSTRY								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Perf as @ Sept	2026 Proposed Budget	2026 NUT Tagging



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



<i>Total</i>	-	-	-	-	<u>6,352,000,00</u> <u>0</u>	<u>7,342,000,000</u>	<u>4,400,000,000</u>	<u>11,210,000,00</u> <u>0</u>	<u>0</u>
03100123001800 - Poverty Alleviation - General	ESTABLISHMENT OF COTTAGE BLOCK INDUSTRY (SIP) ONE EACH ACROSS THE THREE SENETORIAL DISTRICT	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12242200 - STATE WIDE	20,500,000	20,500,000	0	50,000,000	0
03100123001900 - Poverty Alleviation - General	ESTABLISHMENT OF PALM OIL PROCESSING INDUSTRY ONE EACH ACROSS THE (3) SENETORIAL DISTRICT	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12242200 - STATE WIDE	20,500,000	20,500,000	0	50,000,000	0
03100123002000 - Poverty Alleviation - General	GOVERNMENT INTERTVENTION TO TAILORS, BARBERS, GRINDERS, HAIR DRESSERS, ARTISAN AND OTHER SKILL SERVICES (SIP) BY PROVIDING THEM WITH EQUIPMENT	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12242200 - STATE WIDE	20,500,000	20,500,000	0	50,000,000	0
06100123002800 - Housing and Urban Development - General	CONSTRUCTION OF NEIGHBOURHOOD MARKET/RELOCATION OF SMALL MARKETS IN LOKOJA	23020124 - CONSTRUCTION OF MARKETS/ PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12231200 - LOKOJA	10,500,000	10,500,000	0	10,000,000	0
06100124002000 - Housing and Urban Development - General	CONSTRUCTION OF LOKOJA MEGA MARKET	23020124 - CONSTRUCTION OF MARKETS/ PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12231200 - LOKOJA	6,000,000,00 0	6,000,000,000	4,150,000,000	10,000,000,00 0	0
12100123000400 - Growing the Private Sector - General	PURCHASE OF 11 MOTOR-CYCLES FOR REVENUE COLLECTION	23010146 - PURCHASE OF MOTOR CYCLES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12231200 - LOKOJA	20,000,000	20,000,000	0	0	0
12100123000500 - Growing the Private Sector - General	CONSTRUCTION OF PHASE II LOKOJA MORDERN MARKET (ABATTOIR)	23020124 - CONSTRUCTION OF MARKETS/ PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12231200 - LOKOJA	20,000,000	20,000,000	0	50,000,000	0
12100123000600 - Growing the Private Sector - General	ESTABLISHMENT OF FREE TRADE ZONES/INDUSTRIAL CITY IN THE 3 SENETORIAL DISTRICT	23020124 - CONSTRUCTION OF MARKETS/ PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12242200 - STATE WIDE	10,000,000	1,000,000,000	250,000,000	500,000,000	0
12100123000700 - Growing the Private Sector - General	REHABILITATION OF MARKET IN OKENE, KABBA AND ANKPA LGA	23020124 - CONSTRUCTION OF MARKETS/ PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12242200 - STATE WIDE	20,000,000	20,000,000	0	100,000,000	0
12100123000800 - Growing the Private Sector - General	ESTABLISHMENT OF TREADE FAIR COMLEX IN LOKOJA	23020124 - CONSTRUCTION OF MARKETS/ PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12231200 - LOKOJA	15,000,000	15,000,000	0	0	0
12100123000900 - Growing the Private Sector - General	CONSTRUCTION OF ECONOMIC RAW MATERIALS SAMPLE DISPLAY CENTRE IN LOKOJA	23020124 - CONSTRUCTION OF MARKETS/ PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12231200 - LOKOJA	20,000,000	20,000,000	0	0	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



12100123001000 - Growing the Private Sector - General	PARTICIPATION IN TRADE FAIR BOTH ZONAL AND INTERNATIONAL TO ENHANCE SKILLS IN BUSINESS	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12231200 - LOKOJA	10,000,000	10,000,000	0	0	0
12100123001100 - Growing the Private Sector - General	CONSTRUCTION OF INDUSTRIAL LAYOUTS IN AJAKUTA	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12210200 - AJAOKUTA	50,000,000	50,000,000	0	0	0
12100123001200 - Growing the Private Sector - General	ESTABLISHMENT OF SMALL AND MEDIUM SCALE INDUSTRY	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12242200 - STATE WIDE	50,000,000	50,000,000	0	100,000,000	0
12100123001300 - Growing the Private Sector - General	SME CREDIT SCHEME (SIP) TO UP BUSINESS CENTRE IN LOKOJA	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12242200 - STATE WIDE	10,000,000	10,000,000	0	0	0
12100123001400 - Growing the Private Sector - General	CONSTRUCTION OF CONFLUENCE SUGAR COMPANY LTD. (PPP)	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12242200 - STATE WIDE	20,000,000	20,000,000	0	0	0
12100123001500 - Growing the Private Sector - General	CONSTRUCTION OF BIODIESEL PRODUCTION (PPP) CENTRE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12231200 - LOKOJA	5,000,000	5,000,000	0	100,000,000	0
12100123001600 - Growing the Private Sector - General	ESTABLISHMENT OF KOGI STATE SUGAR DEVELOPMENT PROJECT. (BASSA, OMALA, AJAOKUTA AND KOTON-KARFE)	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12242200 - STATE WIDE	10,000,000	10,000,000	0	0	0
12100123001700 - Growing the Private Sector - General	GANAJA SKILL ACQUISITION CENTRE (DONATED BY DANGOTE)	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12242200 - STATE WIDE	10,000,000	10,000,000	0	0	0
13100123008200 - Reform of Government and Governance - General	PRE-GRANT, SELECTION AND POST GRANT MEASUREMENT AND EVALUATION TO ENHANCE INDUSTRIAL HUB	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12242200 - STATE WIDE	10,000,000	10,000,000	0	100,000,000	0
13100126001400 - Reform of Government and Governance - General	ESTABLISHMENT OF SHEAR BUTTER FACTORY IN LOKOJA (HCD)	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12242200 - STATE WIDE	0	0	0	100,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.





KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



022200700100 KOGI STATE ENTERPRISES DEVELOPMENT AGENCY						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
1	Revenue	235,000,000	235,000,000	0	90,000,000	0
12	INDEPENDENT REVENUE	235,000,000	235,000,000	0	90,000,000	0
1202	NON-TAX REVENUE	235,000,000	235,000,000	0	90,000,000	0
120207	EARNINGS -GENERAL	235,000,000	235,000,000	0	90,000,000	0
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS /AGENCIES	70,000,000	70,000,000	0	50,000,000	0
12020791	EARNING FROM SHARED FACILITY HUBS	165,000,000	165,000,000	0	40,000,000	0
022200700100 KOGI STATE ENTERPRISES DEVELOPMENT AGENCY						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
2	EXPENDITURES	1,742,000,000	1,702,000,000	238,996,000	1,042,000,000	0
21	PERSONNEL COST	66,000,000	66,000,000	2,040,000	66,000,000	0
2101	SALARY	48,000,000	48,000,000	2,040,000	48,000,000	0
210101	SALARIES AND WAGES	48,000,000	48,000,000	2,040,000	48,000,000	0
21010104	AUXILLARY STAFF	48,000,000	48,000,000	2,040,000	48,000,000	0
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	18,000,000	18,000,000	0	18,000,000	0
210201	ALLOWANCES	18,000,000	18,000,000	0	18,000,000	0
21020134	PRODUCTIVITY ALLOWANCE (NG-CARES)	18,000,000	18,000,000	0	18,000,000	0
22	OTHER RECURRENT COSTS	726,000,000	686,000,000	12,016,000	426,000,000	0
2202	OVERHEAD COST	708,000,000	668,000,000	12,016,000	408,000,000	0
220201	TRAVEL & TRANSPORT - GENERAL	35,000,000	35,000,000	160,000	35,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	15,000,000	15,000,000	160,000	15,000,000	0
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	20,000,000	20,000,000	0	20,000,000	0
220202	UTILITIES - GENERAL	1,500,000	1,500,000	10,000	1,500,000	0
22020201	INTERNET ACCESS CHARGES	1,500,000	1,500,000	10,000	1,500,000	0
220203	MATERIALS & SUPPLIES - GENERAL	520,000,000	480,000,000	1,460,000	220,000,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	10,000,000	10,000,000	80,000	10,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	510,000,000	470,000,000	1,380,000	210,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	33,500,000	33,500,000	365,000	33,500,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	8,000,000	8,000,000	220,000	8,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	4,500,000	4,500,000	0	4,500,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	12,000,000	12,000,000	80,000	12,000,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	9,000,000	9,000,000	65,000	9,000,000	0
220205	TRAINING - GENERAL	55,000,000	55,000,000	0	55,000,000	0



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22020501	LOCAL TRAINING	50,000,000	50,000,000	0	50,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	5,000,000	5,000,000	0	5,000,000	0
220206	OTHER SERVICES - GENERAL	10,000,000	10,000,000	10,000,000	10,000,000	0
22020602	OFFICE RENT	10,000,000	10,000,000	10,000,000	10,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	20,000,000	20,000,000	0	20,000,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	20,000,000	20,000,000	0	20,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	7,500,000	7,500,000	15,000	7,500,000	0
22020803	PLANTS/ GENERATOR FUEL COST	7,500,000	7,500,000	15,000	7,500,000	0
220209	FINANCIAL CHARGES - GENERAL	500,000	500,000	0	500,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	500,000	500,000	0	500,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	25,000,000	25,000,000	6,000	25,000,000	0
22021001	REFRESHMENT & MEALS	25,000,000	25,000,000	6,000	25,000,000	0
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	18,000,000	18,000,000	0	18,000,000	0
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	18,000,000	18,000,000	0	18,000,000	0
22080119	FINANCIAL ASSISTANCE TO NEEDIES	18,000,000	18,000,000	0	18,000,000	0
23	CAPITAL EXPENDITURE	950,000,000	950,000,000	224,940,000	550,000,000	0
2302	CONSTRUCTION / PROVISION	950,000,000	950,000,000	224,940,000	450,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	950,000,000	950,000,000	224,940,000	450,000,000	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	100,000,000	100,000,000	0	50,000,000	0
23020120	CONSTRUCTION OF PRODUCTION FACILITIES	850,000,000	850,000,000	224,940,000	400,000,000	0
2305	OTHER CAPITAL PROJECTS	0	0	0	100,000,000	0
230501	ACQUISITION OF NON TANGIBLE ASSETS	0	0	0	100,000,000	0
23050106	ECONOMIC EMPOWERMENT	0	0	0	100,000,000	0
022200700100	KOGI STATE ENTERPRISES DEVELOPMENT AGENCY					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
704	ECONOMIC AFFAIRS	1,742,000,000	1,702,000,000	238,996,000	1,042,000,000	0
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	1,742,000,000	1,702,000,000	238,996,000	1,042,000,000	0
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	1,742,000,000	1,702,000,000	238,996,000	1,042,000,000	0

022200700100	KOGI STATE ENTERPRISES DEVELOPMENT AGENCY								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Perf as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<i>Total</i>					<u>950,000,000</u>	<u>950,000,000</u>	<u>224,940,000</u>	<u>550,000,000</u>	<u>0</u>



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



03100123002100 - Poverty Alleviation - General	PROVISION OF POS & OTHER SMALL MACHINES FOR ESTABLISHMENT OF BUSINESS CENTRES AS ECONOMIC RECOVERY AND ENHANCING CAPABILITIES OF MSME	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12242200 - STATE WIDE	500,000,000	500,000,000	224,940,000	300,000,000	0
03100123002200 - Poverty Alleviation - General	ESTABLISHMENT OF MUSHROOM CLUSTER VILLAGE	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12242200 - STATE WIDE	150,000,000	150,000,000	0	0	0
03100123002300 - Poverty Alleviation - General	ESTABLISHMENT OF SHEA BUTTER COTTAGE INDUSTRY AT OKENE	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12211700 - OKENE	100,000,000	100,000,000	0	50,000,000	0
03100125000100 - Poverty Alleviation - General	ESTABLISHMENT OF FASHION INDUSTRY ACROSS ALL THE LGAs IN KOGI STATE	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12242200 - STATE WIDE	50,000,000	50,000,000	0	0	0
11100123003000 - Information Communication and Technology - General	ESTABLISHMENT OF KOGI ENTERPRISE AND INNOVATION DEVELOPMENT	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12242200 - STATE WIDE	50,000,000	50,000,000	0	50,000,000	0
13100123008300 - Reform of Government and Governance - General	CONSTRUCTION/ FURNISHING OF OFFICE BUILDING	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12231200 - LOKOJA	100,000,000	100,000,000	0	0	0
13100126001500 - Reform of Government and Governance - General	ESTABLISHMENT OF CASSAVA REVOLUTION HUB	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12231200 - LOKOJA	0	0	0	50,000,000	0
13100126001600 - Reform of Government and Governance - General	PROVISION OF START UP KITS FOR NEW BUSINESS OWNERS	23050106 - ECONOMIC EMPOWERMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12231200 - LOKOJA	0	0	0	100,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



022205300100 KOGI STATE COMMODITY EXCHANGE, EXPORT PROMOTION AND MARKET DEVELOPMENT BOARD						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<u>1</u>	<u>Revenue</u>	<u>18,500,000</u>	<u>18,500,000</u>	<u>7,489,500</u>	<u>60,900,000</u>	<u>0</u>
12	INDEPENDENT REVENUE	18,500,000	18,500,000	7,489,500	60,900,000	0
1202	NON-TAX REVENUE	18,500,000	18,500,000	7,489,500	60,900,000	0
120201	LICENCES - GENERAL	500,000	500,000	0	900,000	0
12020101	REGISTRATION /RENEWAL OF MARKET ASSOCIATION	500,000	500,000	0	900,000	0
120204	FEES - GENERAL	15,000,000	15,000,000	4,849,500	10,000,000	0
12020497	MARKET TOLL COLLECTIONS	15,000,000	15,000,000	4,849,500	10,000,000	0
120207	EARNINGS -GENERAL	3,000,000	3,000,000	2,640,000	50,000,000	0
12020740	EARNINGS FROM SHOP RENTAGE	3,000,000	3,000,000	2,640,000	50,000,000	0
022205300100 KOGI STATE COMMODITY EXCHANGE, EXPORT PROMOTION AND MARKET DEVELOPMENT BOARD						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>46,364,992</u>	<u>68,464,992</u>	<u>11,178,702</u>	<u>54,364,992</u>	<u>0</u>
21	PERSONNEL COST	1,500,000	3,000,000	2,219,900	3,000,000	0
2101	SALARY	1,500,000	3,000,000	2,219,900	3,000,000	0
210101	SALARIES AND WAGES	1,500,000	3,000,000	2,219,900	3,000,000	0
21010104	AUXILLARY STAFF	1,500,000	3,000,000	2,219,900	3,000,000	0
22	OTHER RECURRENT COSTS	44,864,992	65,464,992	8,958,802	51,364,992	0
2202	OVERHEAD COST	19,164,992	39,764,992	8,958,802	25,664,992	0
220201	TRAVEL & TRANSPORT - GENERAL	2,000,000	18,600,000	2,943,609.85	4,500,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	2,000,000	8,500,000	2,943,609.85	4,500,000	0
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	0	10,100,000	0	0	0
220202	UTILITIES - GENERAL	300,000	300,000	56,000	300,000	0
22020204	ELECTRICITY BILL /CHARGES	300,000	300,000	56,000	300,000	0
220203	MATERIALS & SUPPLIES - GENERAL	4,300,000	7,300,000	4,971,000	7,300,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	1,500,000	1,500,000	304,000	1,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	300,000	300,000	0	300,000	0
22020323	OFFICE AND GENERAL EXPENSES	2,500,000	5,500,000	4,667,000	6,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	3,000,000	3,000,000	137,300	3,000,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	1,000,000	1,000,000	80,000	1,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	1,000,000	1,000,000	57,300	1,000,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,000,000	1,000,000	0	1,000,000	0



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220205	TRAINING - GENERAL	900,000	900,000	0	900,000	0
22020501	LOCAL TRAINING	900,000	900,000	0	900,000	0
220206	OTHER SERVICES - GENERAL	400,000	400,000	0	400,000	0
22020601	SECURITY SERVICES EXPENSES	400,000	400,000	0	400,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,000,000	1,000,000	0	1,000,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	1,000,000	1,000,000	0	1,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	1,900,000	1,900,000	97,700	1,900,000	0
22020801	MOTOR VEHICLE FUEL COST	700,000	700,000	0	700,000	0
22020806	DIESEL EXPENSES	700,000	700,000	0	700,000	0
22020807	FUEL EXPENSES	500,000	500,000	97,700	500,000	0
220209	FINANCIAL CHARGES - GENERAL	100,000	100,000	1,392.15	100,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	100,000	100,000	1,392.15	100,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	5,264,992	6,264,992	751,800	6,264,992	0
22021001	REFRESHMENT & MEALS	2,500,000	2,500,000	74,800	2,500,000	0
22021002	PUBLICITY & ADVERTISEMENTS	564,992	1,064,992	290,000	1,064,992	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	500,000	500,000	20,000	500,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	300,000	300,000	50,000	300,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	1,000,000	1,500,000	317,000	1,500,000	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	400,000	400,000	0	400,000	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	25,700,000	25,700,000	0	25,700,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	25,700,000	25,700,000	0	25,700,000	0
22040112	TAKE OFF GRANT FOR THE IMPLEMENTATION OF NEWLY CREATED AGENCY/DEPARTMENT	25,000,000	25,000,000	0	25,000,000	0
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	700,000	700,000	0	700,000	0
022205300100	KOGI STATE COMMODITY EXCHANGE, EXPORT PROMOTION AND MARKET DEVELOPMENT BOARD					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
704	ECONOMIC AFFAIRS	46,364,992	68,464,992	11,178,702	54,364,992	0
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	46,364,992	68,464,992	11,178,702	54,364,992	0
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	46,364,992	68,464,992	11,178,702	54,364,992	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



022800100100 MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
2	EXPENDITURES	1,694,923,720	1,694,923,720	9,312,600	1,926,423,720	0
21	PERSONNEL COST	126,423,720	126,423,720	0	136,423,720	0
2101	SALARY	126,423,720	126,423,720	0	136,423,720	0
210101	SALARIES AND WAGES	126,423,720	126,423,720	0	136,423,720	0
21010101	SALARY	126,423,720	126,423,720	0	136,423,720	0
22	OTHER RECURRENT COSTS	1,096,500,000	1,096,500,000	9,312,600	1,119,000,000	0
2202	OVERHEAD COST	1,046,500,000	1,046,500,000	9,312,600	1,069,000,000	0
220201	TRAVEL & TRANSPORT - GENERAL	27,500,000	27,500,000	305,000	21,500,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	11,000,000	11,000,000	305,000	11,000,000	0
22020108	TRAVEL OPERATION AND LOGISTICS	16,500,000	16,500,000	0	10,500,000	0
220202	UTILITIES - GENERAL	6,300,000	6,300,000	0	6,300,000	0
22020201	INTERNET ACCESS CHARGES	5,500,000	5,500,000	0	5,500,000	0
22020205	TELEPHONE CHARGES	800,000	800,000	0	800,000	0
220203	MATERIALS & SUPPLIES - GENERAL	570,650,000	570,650,000	2,891,450	458,650,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	22,000,000	22,000,000	931,000	10,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	650,000	650,000	0	650,000	0
22020323	OFFICE AND GENERAL EXPENSES	548,000,000	548,000,000	1,960,450	448,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	36,500,000	36,500,000	305,000	36,500,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	16,500,000	16,500,000	255,000	16,500,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	10,000,000	10,000,000	50,000	10,000,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	10,000,000	10,000,000	0	10,000,000	0
220205	TRAINING - GENERAL	198,000,000	198,000,000	0	299,000,000	0
22020501	LOCAL TRAINING	99,000,000	99,000,000	0	200,000,000	0
22020502	INTERNATIONAL TRAINING	99,000,000	99,000,000	0	99,000,000	0
220206	OTHER SERVICES - GENERAL	15,400,000	15,400,000	906,000	94,900,000	0
22020601	SECURITY SERVICES EXPENSES	5,500,000	5,500,000	906,000	5,500,000	0
22020602	OFFICE RENT	5,500,000	5,500,000	0	85,000,000	0
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	4,400,000	4,400,000	0	4,400,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	72,000,000	72,000,000	0	72,000,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	72,000,000	72,000,000	0	72,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	30,300,000	30,300,000	3,885,000	20,300,000	0
22020801	MOTOR VEHICLE FUEL COST	10,100,000	10,100,000	3,885,000	10,100,000	0
22020806	DIESEL EXPENSES	10,100,000	10,100,000	0	5,100,000	0
22020807	FUEL EXPENSES	10,100,000	10,100,000	0	5,100,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



220209	FINANCIAL CHARGES - GENERAL	1,650,000	1,650,000	13,200	1,650,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	1,650,000	1,650,000	13,200	1,650,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	88,200,000	88,200,000	1,006,950	58,200,000	0
22021001	REFRESHMENT & MEALS	5,500,000	5,500,000	736,950	5,500,000	0
22021002	PUBLICITY & ADVERTISEMENTS	50,000,000	50,000,000	120,000	10,000,000	0
22021003	CELEBRATION/ REMEMBRANCE DAY	5,000,000	5,000,000	0	15,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	10,000,000	10,000,000	0	10,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	2,200,000	2,200,000	0	2,200,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	15,500,000	15,500,000	150,000	15,500,000	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	50,000,000	50,000,000	0	50,000,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	50,000,000	50,000,000	0	50,000,000	0
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	50,000,000	50,000,000	0	50,000,000	0
23	CAPITAL EXPENDITURE	472,000,000	472,000,000	0	671,000,000	0
2301	FIXED ASSETS PURCHASED	0	0	0	350,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	0	0	0	350,000,000	0
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	0	0	0	350,000,000	0
2302	CONSTRUCTION / PROVISION	371,000,000	371,000,000	0	321,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	371,000,000	371,000,000	0	321,000,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	215,000,000	215,000,000	0	165,000,000	0
23020127	CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURES	156,000,000	156,000,000	0	156,000,000	0
2305	OTHER CAPITAL PROJECTS	101,000,000	101,000,000	0	0	0
230501	ACQUISITION OF NON TANGIBLE ASSETS	101,000,000	101,000,000	0	0	0
23050101	RESEARCH AND DEVELOPMENT	101,000,000	101,000,000	0	0	0
022800100100	MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
704	ECONOMIC AFFAIRS	126,423,720	126,423,720	0	136,423,720	0
7046	COMMUNICATION	126,423,720	126,423,720	0	136,423,720	0
70461	COMMUNICATION	126,423,720	126,423,720	0	136,423,720	0
709	EDUCATION	1,568,500,000	1,568,500,000	9,312,600	1,790,000,000	0
7098	EDUCATION N.E.C.	1,568,500,000	1,568,500,000	9,312,600	1,790,000,000	0
70981	EDUCATION N.E.C	1,568,500,000	1,568,500,000	9,312,600	1,790,000,000	0

022800100100	MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Perf as @ Sept	2026 Proposed Budget	2026 NUT Tagging



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



Total					472,000,000	472,000,000	0	671,000,000	0
11100124000300 - Information Communication and Technology - General	ESTABLISHMENT OF KOGI STATE SOLAR POWER PROJECT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	55,000,000	55,000,000	0	55,000,000	0
11100124000400 - Information Communication and Technology - General	ICT CAPACITY BUILDING FOR YOUTHS EMPOWERMENT ACROSS ALL THE LGAs IN KOGI STATE	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	101,000,000	101,000,000	0	0	0
11100124000500 - Information Communication and Technology - General	ESTABLISHMENT OF ICT PARK, LOKOJA	23020127 - CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURE S	70981 - EDUCATION N.E.C	12231200 - LOKOJA	55,000,000	55,000,000	0	55,000,000	0
11100124000600 - Information Communication and Technology - General	NETWORKING AND COMPUTERIZATION OF ACTIVITIES OF ALL GOVERNMENT OFFICES	23020127 - CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURE S	70981 - EDUCATION N.E.C	12231200 - LOKOJA	101,000,000	101,000,000	0	101,000,000	0
11100124000700 - Information Communication and Technology - General	ESTABLISHMENT OF KOGI STATE RAW MATERIAL AND PROCESSING CENTRE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70981 - EDUCATION N.E.C	12231200 - LOKOJA	105,000,000	105,000,000	0	55,000,000	0
11100124000800 - Information Communication and Technology - General	ESTABLISHMENT OF BIO- TECH PRODUCTION CENTRE (SOAP, HAND SANITIZER ETC)	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70981 - EDUCATION N.E.C	12231200 - LOKOJA	55,000,000	55,000,000	0	55,000,000	0
13100126002700 - Reform of Government and Governance - General	KOGI STATE INTERVENTION TO ESTABLISH AND FURNISH SKILL ACQUISTION CENTRE	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	0	0	0	350,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



022800200100 KOGI STATE INFORMATION COMMUNICATION TECHNOLOGY DEVELOPMENT AGENCY (KICTDA)						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
2	EXPENDITURES	500,000,000	500,000,000	0	953,606,974	0
22	OTHER RECURRENT COSTS	500,000,000	500,000,000	0	773,803,487	0
2202	OVERHEAD COST	250,000,000	250,000,000	0	673,803,487	0
220201	TRAVEL & TRANSPORT - GENERAL	20,000,000	20,000,000	0	20,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	20,000,000	20,000,000	0	20,000,000	0
220202	UTILITIES - GENERAL	531,490	531,490	0	531,490	0
22020201	INTERNET ACCESS CHARGES	531,490	531,490	0	531,490	0
220203	MATERIALS & SUPPLIES - GENERAL	31,800,000	31,800,000	0	455,603,487	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	6,000,000	6,000,000	0	6,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	300,000	300,000	0	300,000	0
22020323	OFFICE AND GENERAL EXPENSES	25,500,000	25,500,000	0	449,303,487	0
220204	MAINTENANCE SERVICES - GENERAL	110,000,000	110,000,000	0	110,000,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	25,000,000	25,000,000	0	25,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	30,000,000	30,000,000	0	30,000,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	5,000,000	5,000,000	0	5,000,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	50,000,000	50,000,000	0	50,000,000	0
220205	TRAINING - GENERAL	20,000,000	20,000,000	0	20,000,000	0
22020501	LOCAL TRAINING	10,000,000	10,000,000	0	10,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	10,000,000	10,000,000	0	10,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	27,000,000	27,000,000	0	27,000,000	0
22020803	PLANTS/ GENERATOR FUEL COST	10,000,000	10,000,000	0	10,000,000	0
22020806	DIESEL EXPENSES	10,000,000	10,000,000	0	10,000,000	0
22020807	FUEL EXPENSES	7,000,000	7,000,000	0	7,000,000	0
220209	FINANCIAL CHARGES - GENERAL	668,510	668,510	0	668,510	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	668,510	668,510	0	668,510	0
220210	MISCELLANEOUS EXPENSES GENERAL	40,000,000	40,000,000	0	40,000,000	0
22021001	REFRESHMENT & MEALS	10,000,000	10,000,000	0	10,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	500,000	500,000	0	500,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	1,000,000	1,000,000	0	1,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	500,000	500,000	0	500,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	20,000,000	20,000,000	0	20,000,000	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	8,000,000	8,000,000	0	8,000,000	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	250,000,000	250,000,000	0	100,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



220401	LOCAL GRANTS AND CONTRIBUTIONS	250,000,000	250,000,000	0	100,000,000	0
22040112	TAKE OFF GRANT FOR THE IMPLEMENTATION OF NEWLY CREATED AGENCY/DEPARTMENT	250,000,000	250,000,000	0	100,000,000	0
23	CAPITAL EXPENDITURE	0	0	0	179,803,487	0
2301	FIXED ASSETS PURCHASED	0	0	0	172,803,487	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	0	0	0	172,803,487	0
23010145	PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	0	0	0	172,803,487	0
2305	OTHER CAPITAL PROJECTS	0	0	0	7,000,000	0
230501	ACQUISITION OF NON TANGIBLE ASSETS	0	0	0	7,000,000	0
23050102	COMPUTER SOFTWARE ACQUISITION	0	0	0	7,000,000	0
022800200100	KOGI STATE INFORMATION COMMUNICATION TECHNOLOGY DEVELOPMENT AGENCY (KICTDA)					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
704	ECONOMIC AFFAIRS	500,000,000	500,000,000	0	953,606,974	0
7046	COMMUNICATION	500,000,000	500,000,000	0	953,606,974	0
70461	COMMUNICATION	500,000,000	500,000,000	0	953,606,974	0

022800200100	KOGI STATE INFORMATION COMMUNICATION TECHNOLOGY DEVELOPMENT AGENCY (KICTDA)								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Perf as @ Sept	2026 Proposed Budget	2026 NUT Tagging
Total					0	0	0	179,803,487	0
11100126000200 - Information Communication and Technology - General	STATE OWNED CBT CENTRES IN THREE SENATORIAL ZONES	23010145 - PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	70461 - COMMUNICATIO N	12242200 - STATE WIDE	0	0	0	50,000,000	0
11100126000300 - Information Communication and Technology - General	ICT CENTER IN 21 LOCAL GOVTS TO BE COMPLETED IN PHASES. STARTING WITH 9 CENTERS IN 9 LOCAL GOVTS	23010145 - PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	70461 - COMMUNICATIO N	12242200 - STATE WIDE	0	0	0	70,558,487	0
11100126000400 - Information Communication and Technology - General	BROAD BAND COVERAGE Kogi STATE: TO BE COMPLETED IN PHASES.	23010145 - PURCHASE OF ICT INSTILLATION	70461 - COMMUNICATIO N	12242200 - STATE WIDE	0	0	0	27,245,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



		TOOLS/ MATERIALS							
11100126000500 - Information Communication and Technology - General	ICT DEVICES ACROSS MDAs. TO BE COMPLETED IN PHASES	23010145 - PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	70461 - COMMUNICATIO N	12242200 - STATE WIDE	0	0	0	25,000,000	0
11100126000600 - Information Communication and Technology - General	PROCUREMENT OF SOFTWARE FOR ELECTRONIC DOCUMENT MANAGEMENT SYSTEM(EDMS)	23050102 - COMPUTER SOFTWARE ACQUISITION	70461 - COMMUNICATIO N	12242200 - STATE WIDE	0	0	0	7,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



022900100100 MINISTRY OF TRANSPORT						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<u>1</u>	<i>Revenue</i>	<u>103,861,505</u>	<u>103,861,505</u>	<u>2,810,000</u>	<u>171,900,000</u>	<u>0</u>
12	INDEPENDENT REVENUE	103,861,505	103,861,505	2,810,000	171,900,000	0
1202	NON-TAX REVENUE	103,861,505	103,861,505	2,810,000	171,900,000	0
120201	LICENCES - GENERAL	33,000,000	33,000,000	0	65,000,000	0
12020119	DRIVERS AND CONDUCTORS BADGE /COLOUR CODE PERMIT	0	0	0	25,000,000	0
12020123	ACCREDITATION OF COMPUTERISED VEHICLE TESTING SERVICES	33,000,000	33,000,000	0	40,000,000	0
120204	FEES - GENERAL	40,061,505	40,061,505	0	45,000,000	0
12020401	BRANDING OF PRIVATE VEHICLES FEE	2,861,505	2,861,505	0	0	0
12020404	CERTIFICATE OF ROAD WORTHINESS	35,200,000	35,200,000	0	40,000,000	0
12020430	DRIVERS THEORY TEST (DTT) FEE	2,000,000	2,000,000	0	5,000,000	0
120205	FINES - GENERAL	30,800,000	30,800,000	1,210,000	13,800,000	0
12020504	VEHICLE CLAMPING FINE	5,500,000	5,500,000	0	5,500,000	0
12020505	ROAD TRAFFIC OFFENCES	3,300,000	3,300,000	1,210,000	3,300,000	0
12020507	KOTRAMA FINES	22,000,000	22,000,000	0	5,000,000	0
120207	EARNINGS -GENERAL	0	0	1,600,000	48,100,000	0
12020707	EARNING FROM ARTICULATED TOW TRUCK SERVICES /CLEARING OF ACCIDENT SCENES	0	0	0	12,000,000	0
12020708	EARNING FROM ASHOCKLAYLAND	0	0	0	24,000,000	0
12020724	EARNING FROM LOKOJA MEGA TERMINAL	0	0	0	9,600,000	0
12020750	EARNING FROM MOTOR PARKS	0	0	1,600,000	0	0
12020751	EARNING FROM MASS TRANSIT BUSES	0	0	0	2,500,000	0
022900100100 MINISTRY OF TRANSPORT						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
2	EXPENDITURES	4,748,388,993	2,748,388,993	589,878,260.70	52,863,638,992	0
21	PERSONNEL COST	131,250,000	131,250,000	83,177,758.72	155,000,000	0
2101	SALARY	131,250,000	131,250,000	83,177,758.72	155,000,000	0
210101	SALARIES AND WAGES	131,250,000	131,250,000	83,177,758.72	155,000,000	0
21010101	SALARY	131,250,000	131,250,000	83,177,758.72	155,000,000	0
22	OTHER RECURRENT COSTS	22,400,000	522,400,000	7,461,320	23,900,000	0
2202	OVERHEAD COST	22,400,000	22,400,000	7,461,320	23,900,000	0
220201	TRAVEL & TRANSPORT - GENERAL	2,500,000	2,500,000	378,000	2,500,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	2,500,000	2,500,000	378,000	2,500,000	0
220202	UTILITIES - GENERAL	200,000	200,000	95,000	200,000	0
22020206	SATELLITE BROADCASTING ACCESS CHARGES	200,000	200,000	95,000	200,000	0
220203	MATERIALS & SUPPLIES - GENERAL	7,800,000	7,300,000	2,363,500	7,800,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	3,000,000	3,000,000	408,000	3,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	4,800,000	4,300,000	1,955,500	4,800,000	0
220204	MAINTENANCE SERVICES - GENERAL	4,750,000	4,750,000	1,237,420	4,750,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	2,200,000	2,200,000	459,120	2,200,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	1,500,000	1,500,000	181,500	1,500,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	500,000	500,000	370,000	500,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	300,000	300,000	186,000	300,000	0
22020409	WORKSHOP MAINTENANCE	250,000	250,000	40,800	250,000	0
220205	TRAINING - GENERAL	2,900,000	2,200,000	300,000	2,900,000	0
22020502	INTERNATIONAL TRAINING	900,000	900,000	0	900,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	2,000,000	1,300,000	300,000	2,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	1,500,000	2,200,000	1,292,100	2,500,000	0
22020801	MOTOR VEHICLE FUEL COST	1,000,000	1,700,000	1,292,100	2,000,000	0
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	500,000	500,000	0	500,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	2,750,000	3,250,000	1,795,300	3,250,000	0
22021001	REFRESHMENT & MEALS	1,500,000	2,000,000	1,529,300	2,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	250,000	250,000	60,000	250,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	500,000	500,000	110,000	500,000	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	500,000	500,000	96,000	500,000	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	0	500,000,000	0	0	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	0	500,000,000	0	0	0
22040112	TAKE OFF GRANT FOR THE IMPLEMENTATION OF NEWLY CREATED AGENCY/DEPARTMENT	0	500,000,000	0	0	0
23	CAPITAL EXPENDITURE	4,594,738,993	2,094,738,993	499,239,181.98	52,684,738,992	0
2301	FIXED ASSETS PURCHASED	1,524,738,993	1,524,738,993	0	1,624,738,992	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,524,738,993	1,524,738,993	0	1,624,738,992	0
23010106	PURCHASE OF VANS	20,000,000	20,000,000	0	20,000,000	0
23010108	PURCHASE OF BUSES	1,000,000,000	1,000,000,000	0	1,000,000,000	0
23010109	PURCHASE OF BOATS	500,000,000	500,000,000	0	600,000,000	0
23010146	PURCHASE OF MOTOR CYCLES	4,738,993	4,738,993	0	4,738,992	0
2302	CONSTRUCTION / PROVISION	3,070,000,000	570,000,000	499,239,181.98	51,060,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	3,070,000,000	570,000,000	499,239,181.98	51,060,000,000	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70,000,000	70,000,000	0	60,000,000	0
23020117	CONSTRUCTION / PROVISION OF AIR -PORT / AERODROMES	3,000,000,000	500,000,000	499,239,181.98	51,000,000,000	0
022900100100	MINISTRY OF TRANSPORT					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
704	ECONOMIC AFFAIRS	4,748,388,993	2,748,388,993	589,878,260.70	52,863,638,992	0
7045	TRANSPORT	4,748,388,993	2,748,388,993	589,878,260.70	52,863,638,992	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



70451	ROAD TRANSPORT	4,748,388,993	2,748,388,993	589,878,260.70	52,863,638,992	0
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022900100100		MINISTRY OF TRANSPORT							
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Perf as @ Sept	2026 Proposed Budget	2026 NUT Tagging
Total					4,594,738,993	2,094,738,993	499,239,181.98	52,684,738,992	0
06100123002900 - Housing and Urban Development - General	CONSTRUCTION OF KOTRAMA OFFICE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	10,000,000	10,000,000	0	0	0
13100123008400 - Reform of Government and Governance - General	PURCHASE OF 4 NUMBER MOTOCYCLES FOR SURVEILANCE	23010146 - PURCHASE OF MOTOR CYCLES	70451 - ROAD TRANSPORT	12231200 - LOKOJA	4,738,993	4,738,993	0	4,738,992	0
13100123008500 - Reform of Government and Governance - General	PURCHASE OF 1 NUMBER MINI TOWING VAN	23010106 - PURCHASE OF VANS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	20,000,000	20,000,000	0	20,000,000	0
13100123008600 - Reform of Government and Governance - General	PROVISION OF ACCOMMODATION AND STANDARD TESTING GROUND FOR VIO IN LOKOJA	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	60,000,000	60,000,000	0	60,000,000	0
17100123000200 - Road - General	PROCUREMENT OF 10 NUMBER CNG BUSES	23010108 - PURCHASE OF BUSES	70451 - ROAD TRANSPORT	12231200 - LOKOJA	1,000,000,000	1,000,000,000	0	1,000,000,000	0
17100123001000 - Road - General	PURCHASE OF 3 Nos OF WATER BUSES	23010109 - PURCHASE OF BOATS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	500,000,000	500,000,000	0	600,000,000	0
18100124000100 - Airways - General	KOGI STATE INTERNATIONAL AIRPORT CONSTRUCTION PRELIMINARY WORK, ZARIAGI.	23020117 - CONSTRUCTION / PROVISION OF AIR -PORT / AERODROMES	70451 - ROAD TRANSPORT	12210100 - ADAVI	3,000,000,000	500,000,000	499,239,181.98	1,000,000,000	0
18100126000100 - Airways - General	ESTABLISHMENT OF KOGI STATE AIRPORT, ZARIAGI	23020117 - CONSTRUCTION / PROVISION OF AIR -PORT / AERODROMES	70451 - ROAD TRANSPORT	12210100 - ADAVI	0	0	0	50,000,000,000	0
023300100100		MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES							
Code	Description				2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



2	EXPENDITURES	13,006,709,703	16,166,709,703	1,458,851,000	7,735,212,689	0
22	OTHER RECURRENT COSTS	90,500,285	90,500,285	8,851,000	100,436,285	0
2202	OVERHEAD COST	90,500,285	90,500,285	8,851,000	100,436,285	0
220201	TRAVEL & TRANSPORT - GENERAL	8,000,000	8,000,000	885,000	8,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	8,000,000	8,000,000	885,000	8,000,000	0
220202	UTILITIES - GENERAL	1,000,000	1,000,000	0	1,000,000	0
22020204	ELECTRICITY BILL /CHARGES	1,000,000	1,000,000	0	1,000,000	0
220203	MATERIALS & SUPPLIES - GENERAL	14,200,000	14,200,000	2,520,000	19,200,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	4,000,000	4,000,000	290,000	4,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	200,000	200,000	0	200,000	0
22020323	OFFICE AND GENERAL EXPENSES	10,000,000	10,000,000	2,230,000	15,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	10,600,000	10,600,000	3,426,000	13,000,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	2,600,000	2,600,000	850,000	3,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	4,000,000	4,000,000	1,030,000	5,000,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	4,000,000	4,000,000	1,546,000	5,000,000	0
220205	TRAINING - GENERAL	2,000,000	2,000,000	0	2,000,000	0
22020501	LOCAL TRAINING	2,000,000	2,000,000	0	2,000,000	0
220206	OTHER SERVICES - GENERAL	38,578,500	38,578,500	0	38,578,500	0
22020601	SECURITY SERVICES EXPENSES	8,578,500	8,578,500	0	8,578,500	0
22020602	OFFICE RENT	30,000,000	30,000,000	0	30,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	4,500,000	4,500,000	750,000	5,000,000	0
22020801	MOTOR VEHICLE FUEL COST	2,500,000	2,500,000	750,000	3,000,000	0
22020803	PLANTS/ GENERATOR FUEL COST	2,000,000	2,000,000	0	2,000,000	0
220209	FINANCIAL CHARGES - GENERAL	3,000,000	3,000,000	0	3,000,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	3,000,000	3,000,000	0	3,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	8,621,785	8,621,785	1,270,000	10,657,785	0
22021001	REFRESHMENT & MEALS	2,000,000	2,000,000	620,000	3,536,000	0
22021002	PUBLICITY & ADVERTISEMENTS	200,000	200,000	0	200,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	1,921,785	1,921,785	0	1,921,785	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	1,500,000	1,500,000	0	1,500,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	500,000	500,000	0	500,000	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	2,500,000	2,500,000	650,000	3,000,000	0
23	CAPITAL EXPENDITURE	12,916,209,418	16,076,209,418	1,450,000,000	7,634,776,404	0
2301	FIXED ASSETS PURCHASED	1,135,000,000	11,045,000,000	730,000,000	3,700,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,135,000,000	11,045,000,000	730,000,000	3,700,000,000	0
23010133	PURCHASE OF SURVEYING EQUIPMENT	1,135,000,000	11,045,000,000	730,000,000	3,700,000,000	0
2302	CONSTRUCTION / PROVISION	11,781,209,418	5,031,209,418	720,000,000	3,934,776,404	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	11,781,209,418	5,031,209,418	720,000,000	3,934,776,404	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	130,000,000	130,000,000	0	130,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



23020120	CONSTRUCTION OF PRODUCTION FACILITIES	11,651,209,418	4,901,209,418	720,000,000	3,804,776,404	0
023300100100	MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
704	ECONOMIC AFFAIRS	13,006,709,703	16,166,709,703	1,458,851,000	7,735,212,689	0
7044	MINING, MANUFACTURING, AND CONSTRUCTION	13,006,709,703	16,166,709,703	1,458,851,000	7,735,212,689	0
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	13,006,709,703	16,166,709,703	1,458,851,000	7,735,212,689	0

023300100100 MINISTRY OF SOLID MINERAL AND 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 Revised Budget	2025 Perf as @ Sept	2026 Proposed Budget	2026 NUT Tagging
Total	-	-	-	-	<u>12,916,209,418</u>	<u>16,076,209,418</u>	<u>1,450,000,000</u>	<u>7,634,776,404</u>	<u>0</u>
06100123003000 - Housing and Urban Development - General	CONSTRUCTION OF OFFICE COMPLEX FOR MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	12242200 - STATE WIDE	130,000,000	130,000,000	0	130,000,000	0
09100123000100 - Environmental Improvement - General	ESTABLISHMENT OF SOLID MINERAL PROCUREMENT AND BUYING CENTRE IN LOKOJA	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	12231200 - LOKOJA	10,000,000	10,000,000	0	10,000,000	0
09100123000200 - Environmental Improvement - General	ESTABLISHMENT OF KOGI STATE SOLID MINERAL PROCESSING COMPANY	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	12242200 - STATE WIDE	20,209,418	20,209,418	0	0	0
09100124000100 - Environmental Improvement - General	ESTABLISHMENT OF LITHIUM PROCESSING PLANTS AT ISANLU AND AJAOKUTA	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	12242200 - STATE WIDE	500,000,000	500,000,000	0	500,000,000	0
09100125000300 - Environmental Improvement - General	ESTERBLISHMENT OF KOGI STATE SOLID MINERAL PROCESSING VILLAGE/HUB ALONG LOKOJA- AJAOKUTA ROAD	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70441 - MINING OF MINERAL RESOURCES	12242200 - STATE WIDE	3,000,000,000	500,000,000	0	1,500,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



			OTHER THAN MINERAL FUELS						
11100123003100 - Information Communication and Technology - General	PROCUREMENT / ACQUISITION OF NEW MINING LICENCES AND RENEWAL OF EXISTING ONES.	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	12242200 - STATE WIDE	120,000,000	870,000,000	720,000,000	494,776,404	0
12100123001800 - Growing the Private Sector - General	PROCUREMENT OF 2 NO GEOLOGICAL SURVEY EQUIPMENT FOR CHARACTERISATION OF SOLID MINERAL IN KOGI STATE	23010133 - PURCHASE OF SURVEYING EQUIPMENT	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	12242200 - STATE WIDE	1,000,000,000	5,000,000,000	730,000,000	1,000,000,000	0
12100123001900 - Growing the Private Sector - General	GEOLOGICAL EQUIPMENT FOR INVESTIGATION OF SOLID MINERAL RESOURCES IN KOGI STATE	23010133 - PURCHASE OF SURVEYING EQUIPMENT	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	12242200 - STATE WIDE	15,000,000	5,015,000,000	0	2,000,000,000	0
12100123002000 - Growing the Private Sector - General	DETAILED GEOLOGICAL EXPLORATION AND PROCUREMENT OF MINIING EQUIPMENT IN KOGI STATE	23010133 - PURCHASE OF SURVEYING EQUIPMENT	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	12242200 - STATE WIDE	120,000,000	1,030,000,000	0	700,000,000	0
12100125000100 - Growing the Private Sector - General	ESTABLISHMENT OF SOLID MINERAL BASED INDUSTRIES ACROSS THE 21 LGAs OF KOGI STATE e.g HYDRATED LIME STONE INDUSTRY AT JAKURA- LOKOJA.	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	12231200 - LOKOJA	7,001,000,000	2,001,000,000	0	300,000,000	0
12100125000200 - Growing the Private Sector - General	CONSTRUCTION OF OIL / GAS INFRACTURE IN OKENE, ANYIGBA AND LOKOJA	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	12242200 - STATE WIDE	1,000,000,000	1,000,000,000	0	1,000,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



023300200100 KOGI STATE SOLID MINERALS DEVELOPMENT AGENCY						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<u>1</u>	<i>Revenue</i>	0	0	223,000	0	0
12	INDEPENDENT REVENUE	0	0	223,000	0	0
1202	NON-TAX REVENUE	0	0	223,000	0	0
120202	MINING RENTS	0	0	223,000	0	0
12020233	SURFACE RENT (CHARGES) FROM QUARRY LEASE, MINING LEASE	0	0	223,000	0	0
023300300100 KOGI STATE SOLID MINERALS PROCESSING COMPANY LTD						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<u>2</u>	<i>EXPENDITURES</i>	40,300,000	40,300,000	5,000,000	40,300,000	0
22	OTHER RECURRENT COSTS	40,300,000	40,300,000	5,000,000	40,300,000	0
2202	OVERHEAD COST	15,300,000	15,300,000	5,000,000	15,300,000	0
220201	TRAVEL & TRANSPORT - GENERAL	2,000,000	2,000,000	550,000	2,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	2,000,000	2,000,000	550,000	2,000,000	0
220202	UTILITIES - GENERAL	300,000	300,000	250,000	300,000	0
22020204	ELECTRICITY BILL /CHARGES	300,000	300,000	250,000	300,000	0
220203	MATERIALS & SUPPLIES - GENERAL	1,600,000	1,600,000	500,000	1,600,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	500,000	500,000	150,000	500,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	100,000	100,000	0	100,000	0
22020323	OFFICE AND GENERAL EXPENSES	1,000,000	1,000,000	350,000	1,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	3,200,000	3,200,000	800,000	3,200,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	1,200,000	1,200,000	0	1,200,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	1,000,000	1,000,000	300,000	1,000,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	1,000,000	1,000,000	500,000	1,000,000	0
220205	TRAINING - GENERAL	300,000	300,000	100,000	300,000	0
22020501	LOCAL TRAINING	300,000	300,000	100,000	300,000	0
220206	OTHER SERVICES - GENERAL	200,000	200,000	100,000	200,000	0
22020601	SECURITY SERVICES EXPENSES	200,000	200,000	100,000	200,000	0
220208	FUEL & LUBRICANTS - GENERAL	3,200,000	3,200,000	1,400,000	3,200,000	0
22020801	MOTOR VEHICLE FUEL COST	800,000	800,000	500,000	800,000	0
22020803	PLANTS/ GENERATOR FUEL COST	800,000	800,000	400,000	800,000	0
22020806	DIESEL EXPENSES	900,000	900,000	0	900,000	0
22020807	FUEL EXPENSES	700,000	700,000	500,000	700,000	0
220209	FINANCIAL CHARGES - GENERAL	50,000	50,000	0	50,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	50,000	50,000	0	50,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	4,450,000	4,450,000	1,300,000	4,450,000	0
22021001	REFRESHMENT & MEALS	700,000	700,000	250,000	700,000	0
22021002	PUBLICITY & ADVERTISEMENTS	400,000	400,000	0	400,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	500,000	500,000	250,000	500,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	100,000	100,000	0	100,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	2,500,000	2,500,000	750,000	2,500,000	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	250,000	250,000	50,000	250,000	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	25,000,000	25,000,000	0	25,000,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	25,000,000	25,000,000	0	25,000,000	0
22040112	TAKE OFF GRANT FOR THE IMPLEMENTATION OF NEWLY CREATED AGENCY/DEPARTMENT	25,000,000	25,000,000	0	25,000,000	0
023300300100	KOGI STATE SOLID MINERALS PROCESSING COMPANY LTD					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
704	ECONOMIC AFFAIRS	40,300,000	40,300,000	5,000,000	40,300,000	0
7044	MINING, MANUFACTURING, AND CONSTRUCTION	40,300,000	40,300,000	5,000,000	40,300,000	0
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	40,300,000	40,300,000	5,000,000	40,300,000	0



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023400100100 MINISTRY OF WORKS						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<u>1</u>	<u>Revenue</u>	<u>200,475,200</u>	<u>200,475,200</u>	<u>250,400</u>	<u>500,000</u>	<u>0</u>
12	INDEPENDENT REVENUE	1,000,000	1,000,000	210,000	500,000	0
1202	NON-TAX REVENUE	1,000,000	1,000,000	210,000	500,000	0
120204	FEES - GENERAL	1,000,000	1,000,000	210,000	500,000	0
12020421	CONTRACT DOCUMENT NON- REFUNDABLE TENDER FEES	1,000,000	1,000,000	202,000	500,000	0
12020469	TRADE TEST CHARGES	0	0	8,000	0	0
13	AID AND GRANTS	199,475,200	199,475,200	40,400	0	0
1302	GRANTS	199,475,200	199,475,200	40,400	0	0
130201	DOMESTIC GRANTS	199,475,200	199,475,200	40,400	0	0
13020105	CURRENT GRANTS FROM OTHER SOURCES	199,475,200	199,475,200	40,400	0	0
023400100100 MINISTRY OF WORKS						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>54,297,721,964</u>	<u>56,716,645,852.70</u>	<u>18,848,110,255.41</u>	<u>46,509,732,492</u>	<u>0</u>
21	PERSONNEL COST	378,384,983	378,384,983	204,536,310.87	306,433,292	0
2101	SALARY	378,384,983	378,384,983	204,536,310.87	306,433,292	0
210101	SALARIES AND WAGES	378,384,983	378,384,983	204,536,310.87	306,433,292	0
21010101	SALARY	378,384,983	378,384,983	204,536,310.87	306,433,292	0
22	OTHER RECURRENT COSTS	199,475,200	199,475,200	132,236,300	399,475,200	0
2202	OVERHEAD COST	199,475,200	199,475,200	132,236,300	399,475,200	0
220201	TRAVEL & TRANSPORT - GENERAL	3,100,000	3,100,000	10,977,500	3,100,000	0
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	2,500,000	2,500,000	0	2,500,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	600,000	600,000	10,977,500	600,000	0
220202	UTILITIES - GENERAL	30,500,000	30,500,000	7,259,500	30,500,000	0
22020204	ELECTRICITY BILL /CHARGES	30,000,000	30,000,000	6,280,000	30,000,000	0
22020205	TELEPHONE CHARGES	500,000	500,000	979,500	500,000	0
220203	MATERIALS & SUPPLIES - GENERAL	107,400,000	107,400,000	73,930,400	107,400,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	5,000,000	5,000,000	1,524,000	5,000,000	0
22020322	PUBLICATION OF KOGI STATE STATISTICAL YEAR BOOK/ PLANNING & STATISTIC BOOKS /STATE STATISTICAL MASTER PLAN	500,000	500,000	10,495,000	500,000	0
22020323	OFFICE AND GENERAL EXPENSES	101,900,000	101,900,000	61,911,400	101,900,000	0
220204	MAINTENANCE SERVICES - GENERAL	19,375,200	19,375,200	6,086,100	19,375,200	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	10,000,000	10,000,000	1,887,000	10,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	5,150,000	5,150,000	3,076,100	5,150,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,875,200	2,875,200	133,500	2,875,200	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	1,000,000	1,000,000	949,500	1,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



22020408	MAINTENANCE OF TRACTOR/ HEAVY DUTY EQUIPMENT	300,000	300,000	0	300,000	0
22020409	WORKSHOP MAINTENANCE	50,000	50,000	40,000	50,000	0
220205	TRAINING - GENERAL	5,100,000	5,100,000	1,129,000	5,100,000	0
22020501	LOCAL TRAINING	100,000	100,000	829,000	100,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	5,000,000	5,000,000	300,000	5,000,000	0
220206	OTHER SERVICES - GENERAL	200,000	200,000	3,707,000	200,000	0
22020672	REFUND OF VARIOUS EXPENSES INRESPECT OF GOVERNMENT ACTIVITIES CARRIED OUT WITH PERSONAL MONEY	200,000	200,000	3,707,000	200,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0	0	0	200,000,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	0	0	0	200,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	15,000,000	15,000,000	19,818,500	15,000,000	0
22020801	MOTOR VEHICLE FUEL COST	10,000,000	10,000,000	17,983,000	10,000,000	0
22020803	PLANTS/ GENERATOR FUEL COST	5,000,000	5,000,000	1,835,500	5,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	18,800,000	18,800,000	9,328,300	18,800,000	0
22021001	REFRESHMENT & MEALS	6,050,000	6,050,000	8,271,300	6,050,000	0
22021002	PUBLICITY & ADVERTISEMENTS	8,000,000	8,000,000	0	8,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	200,000	200,000	0	200,000	0
22021013	RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES/ DISCIPLINE COST	1,000,000	1,000,000	257,000	1,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	2,000,000	2,000,000	800,000	2,000,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	550,000	550,000	0	550,000	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	1,000,000	1,000,000	0	1,000,000	0
23	CAPITAL EXPENDITURE	53,719,861,781	56,138,785,669.70	18,511,337,644.54	45,803,824,000	0
2301	FIXED ASSETS PURCHASED	755,980,381	755,980,381	0	755,980,381	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	755,980,381	755,980,381	0	755,980,381	0
23010104	PURCHASE OF WATER NAVIGATIONAL EQUIPMENT	100,000,000	100,000,000	0	100,000,000	0
23010119	PURCHASE OF POWER GENERATING SET/PLANT	5,380,018	5,380,018	0	5,380,018	0
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	550,600,363	550,600,363	0	550,600,363	0
23010133	PURCHASE OF SURVEYING EQUIPMENT	100,000,000	100,000,000	0	100,000,000	0
2302	CONSTRUCTION / PROVISION	50,725,480,855	53,144,404,743.70	18,460,306,088.83	42,809,443,074	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	50,725,480,855	53,144,404,743.70	18,460,306,088.83	42,809,443,074	0
23020103	PROVISION OF ELECTRICITY TO PUBLIC BUILDINGS	510,000,000	510,000,000	0	510,000,000	0
23020104	CONSTRUCTION / PROVISION OF HOUSING SCHEMES	26,900,091	26,900,091	0	26,900,091	0
23020114	CONSTRUCTION / PROVISION OF ROADS	49,936,279,220	52,355,203,108.70	17,586,963,402.38	41,325,241,439	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	25,000,000	25,000,000	0	20,000,000	0
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	227,301,544	227,301,544	873,342,686.45	927,301,544	0
2303	REHABILITATION / REPAIRS	2,238,400,545	2,238,400,545	51,031,555.71	2,238,400,545	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	2,238,400,545	2,238,400,545	51,031,555.71	2,238,400,545	0
23030113	REHABILITATION / REPAIRS - ROADS	2,138,400,545	2,138,400,545	51,031,555.71	2,138,400,545	0
23030128	REHABILITATION/ REPAIRS OF MECHANIC WORKSHOP	100,000,000	100,000,000	0	100,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



023400100100 MINISTRY OF WORKS						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
704	ECONOMIC AFFAIRS	54,297,721,964	56,716,645,852.70	18,848,110,255.41	46,509,732,492	0
7045	TRANSPORT	54,297,721,964	56,716,645,852.70	18,848,110,255.41	46,509,732,492	0
70451	ROAD TRANSPORT	54,297,721,964	56,716,645,852.70	18,848,110,255.41	46,509,732,492	0

023400100100 MINISTRY OF WORKS									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Perf as @ Sept	2026 Proposed Budget	2026 NUT Tagging
Total					<u>53,719,861,781</u>	<u>56,138,785,669.70</u>	<u>18,511,337,644.54</u>	<u>45,803,824,000</u>	<u>0</u>
06100123003300 - Housing and Urban Development - General	PROVISION OF BASIC EQUIPMENT FOR THE SURVEY/DESIGN UNIT OF MINISTRY OF WORKS LOKOJA	23010133 - PURCHASE OF SURVEYING EQUIPMENT	70451 - ROAD TRANSPORT	12231200 - LOKOJA	100,000,000	100,000,000	0	100,000,000	0
06100123003600 - Housing and Urban Development - General	PROCUREMENT OF PLANT & EQUIPMENT LIKE EXCAVATORS, TRUCKS)	23010119 - PURCHASE OF POWER GENERATING SET/PLANT	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	5,380,018	5,380,018	0	5,380,018	0
06100123003700 - Housing and Urban Development - General	CONSTRUCTION OF ROADS/ELECTRIFICATION FOR POST FLOOD HOUSING ESTATE LOKOJA (5KM AND 2 TRANSFORMERS)	23020104 - CONSTRUCTION / PROVISION OF HOUSING SCHEMES	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	26,900,091	26,900,091	0	26,900,091	0
06100123008800 - Housing and Urban Development - General	PURCHASE OF 6 NOS FIRE ENGINES AND FIRE FIGHTING EQUIPMENT/APPLIANCE	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	400,600,363	400,600,363	0	400,600,363	0
14100123008900 - Power - General	SUPPLY/INSTALLATION OF FIRE EXTINGUISHERS TO GOVERNMENT HOUSE AND MDAS OFFICE (2 EACH) IN LOKOJA	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70451 - ROAD TRANSPORT	12231200 - LOKOJA	150,000,000	150,000,000	0	150,000,000	0
14100123000600 - Power - General	STREET LIGHTING IN THE MAJOR CITIES IN THE 21 LGA (4,000 POLES)	23020123 - CONSTRUCTION OF TRAFFIC /STREET LIGHTS	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	200,401,453	200,401,453	873,342,686.45	900,401,453	0
14100123000700 - Power - General	STREET LIGHTING (ANKPA, EGBE, AYETORO, IHIMA 1,000 POLES)	23020123 - CONSTRUCTION OF TRAFFIC /STREET LIGHTS	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	26,900,091	26,900,091	0	26,900,091	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



14100123000800 - Power - General	LOKOJA - BANDA KARARA-IZIH OHONO- JAMATA-KOTON-KARFE ELECTRIFICATION SCHEME (10 NO. OF TRANSFORMERS)	23020103 - PROVISION OF ELECTRICITY TO PUBLIC BUILDINGS	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	200,000,000	200,000,000	0	200,000,000	0
14100123000900 - Power - General	ELECTRIFICATION OF URBAN AREA ACROSS THE STATE (AYANGBA, AYETORO, IDAH, OKENE IHIMA 15. NO. OF TRANSFORMERS)	23020103 - PROVISION OF ELECTRICITY TO PUBLIC BUILDINGS	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	200,000,000	200,000,000	0	200,000,000	0
14100124000100 - Power - General	SUPPLY AND INSTALLATION OF 5 TRANSFORMERS IN ISANLU	23020103 - PROVISION OF ELECTRICITY TO PUBLIC BUILDINGS	70451 - ROAD TRANSPORT	12232000 - YAGBA EAST	100,000,000	100,000,000	0	100,000,000	0
14100125000100 - Power - General	RESTORATION OF JEJE ELECTRIFICATION, ISANLU (3 TRANSFORMERS)	23020103 - PROVISION OF ELECTRICITY TO PUBLIC BUILDINGS	70451 - ROAD TRANSPORT	12232000 - YAGBA EAST	10,000,000	10,000,000	0	10,000,000	0
17100123001100 - Road - General	REHABILITATION/EQUIPPING OF CENTRAL MECHANIC WORKSHOP (MINISTRY OF WORKS), LOKOJA	23030128 - REHABILITATION / REPAIRS OF MECHANIC WORKSHOP	70451 - ROAD TRANSPORT	12231200 - LOKOJA	100,000,000	100,000,000	0	100,000,000	0
17100123001200 - Road - General	REHABILITATION/ASPHALT OVERLAY OF IDAH/OKPACHALA/AJEGWU ROAD 35 KM	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12220700 - IDAH	200,000,000	200,000,000	0	200,000,000	0
17100123001300 - Road - General	ON-GOING CONSTRUCTION OF ANKPA/IMANE/MABENE/OKPO ROAD (30KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220300 - ANKPA	200,000,000	200,000,000	0	200,000,000	0
17100123001400 - Road - General	CONSTRUCTION OF ANKPA/OGODO/AKWU ACHARANE ROAD 20KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220300 - ANKPA	200,000,000	200,000,000	0	200,000,000	0
17100123001500 - Road - General	CONSTRUCTION OF OTOKITI GANAJA BY PASS MULTI-LANE CARRAGE WAY ROAD 16.1KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	107,600,363	10,356,310,164.9 5	0	3,000,000,000	0
17100123001600 - Road - General	CONSTRUCTION OF AYERE/OGIDI-KABBA ROAD INCLUDING CULVERTS & BRIDGES (17KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12230900 - IJUMU	100,000,000	100,000,000	0	100,000,000	0
17100123001700 - Road - General	CONSTRUCTION OF IDAH/ ONYEDEGA ROAD (32KM)	23020114 - CONSTRUCTION	70451 - ROAD TRANSPORT	12220600 - IBAJI	0	98,827,701.25	0	0	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



		/ PROVISION OF ROADS							
17100123001800 - Road - General	CONSTRUCTION OF INTERNAL ROAD NETWORK OF KOGI POLY & PHASE II GATE II 15 KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	200,000,000	200,000,000	0	200,000,000	0
17100123001900 - Road - General	CONSTRUCTION OF EFFO /TAKETE-IDE AHARA OTAFUN (BRIDGE) 22KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231300 - MOPA-AMURO	100,000,000	100,000,000	0	100,000,000	0
17100123002000 - Road - General	REHABILITATION/ ASPHALT OVERLAY OF DEKINA/ OLOWA/ ABOCHO- OGBABEDE WITH A SPUR TO AGADA ROAD (46KM)	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12220500 - DEKINA	300,000,000	300,000,000	0	300,000,000	0
17100123002100 - Road - General	CONSTRUCTION OF IYARA ODOKORO ROAD (12.1KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12230900 - IJUMU	50,000,000	50,000,000	0	50,000,000	0
17100123002200 - Road - General	REHABILITATION OF KOTON -KARFE KPAREKE OSUKU ACHARA /TAWARI GEGU ROAD (40.5KM)	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12231100 - KOGI	150,000,000	150,000,000	0	150,000,000	0
17100123002300 - Road - General	CONSTRUCTION OF EBIIYA PATESI/ ADOGO/ UNOSI ROAD 35KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12210200 - AJAOKUTA	300,000,000	300,000,000	0	300,000,000	0
17100123002400 - Road - General	ASPHALT OVERLAY OF GYB JUNCTION /MURTALA MUHAMMED /BARRACK /KABBA JUNCTION ROAD (20.75KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	4,016,494,679	1,516,494,679	35,651,010	2,016,494,679	0
17100123002500 - Road - General	RECONSTRUCTION OF ISANLU TOWNSHIP ROAD (2.5KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12232000 - YAGBA EAST	100,000,000	100,000,000	0	100,000,000	0
17100123002600 - Road - General	REHABILITATION OF OZIOKOKUTU IHIMA OBANGEDE ROAD (3KM)	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12211600 - OKEHI	100,000,000	100,000,000	0	100,000,000	0
17100123002700 - Road - General	CONSTRUCTION OF ANYIGBA TOWNSHIP ROAD 20 KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220500 - DEKINA	100,000,000	100,000,000	0	100,000,000	0
17100123002800 - Road - General	CONSTRUCTION/ REHABILITATION OF OTHER STATE ROADS 210KM (10KM EACH) IN THE 21 LGA	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	100,000,000	100,000,000	0	150,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



17100123002900 - Road - General	REHABILITATION OF ANYIGBA -IYALE- ABEJUKOLO ROAD 20KM	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12220500 - DEKINA	100,000,000	100,000,000	0	100,000,000	0
17100123003000 - Road - General	CONSTRUCTION OF OGUMA- KPANCHE IKENDE- ABEJUKOLO ROAD (60KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220400 - BASSA	100,000,000	100,000,000	0	100,000,000	0
17100123003100 - Road - General	CONSTRUCTION OF IDRISU -OKPTALA- BAGAJI-AJOKPACHI ROAD (19.5KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12221900 - OMALA	100,000,000	100,000,000	0	100,000,000	0
17100123003200 - Road - General	CONSTRUCTION AND DUALIZATION OF ANKPA TOWNSHIP ROAD PHASE I & II (6.5KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220300 - ANKPA	100,000,000	100,000,000	0	100,000,000	0
17100123003300 - Road - General	ODUGBO-MOZUM ROADS INCLUDING 3 & 4 SPAN BRIDGES (27KM) FEDERAL	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220400 - BASSA	100,000,000	100,000,000	0	100,000,000	0
17100123003400 - Road - General	REHABILITATION OF AGEVA- OGORI ROAD (12 KM)	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12211500 - OGORI/MAGONG O	100,000,000	100,000,000	0	100,000,000	0
17100123003500 - Road - General	ONGOING CONSTRUCTION OF IDIORO AYEDE- OGALE ROAD (13KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12230900 - IJUMU	100,000,000	100,000,000	0	100,000,000	0
17100123003600 - Road - General	REHABILITATION OF KABBA TOWNSHIP ROADS 10 KM	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12231000 - KABBA/BUNU	92,000,000	92,000,000	51,031,555.71	92,000,000	0
17100123003800 - Road - General	CONSTRUCTION OF AGASA UPOGORO- OKENE ROAD (10.7KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12211700 - OKENE	269,000,908	269,000,908	0	269,000,908	0
17100123003900 - Road - General	SELECTED ROAD FROM EASTERN SENATORIAL DISTRICTS 60KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	300,000,000	300,000,000	0	3,000,000,000	0
17100123004000 - Road - General	SELECTED ROAD FROM WESTERN SENATORIAL DISTRICTS 60KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	300,000,000	300,000,000	0	3,000,000,000	0
17100123004100 - Road - General	SELECTED ROAD FROM CENTRAL SENATORIAL DISTRICTS 60KM	23020114 - CONSTRUCTION	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	7,813,355,615	12,384,742,000.5 0	11,000,000,000	3,000,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



		/ PROVISION OF ROADS							
17100123004200 - Road - General	CONSTRUCTION/REHABILITATION OF LOKOJA TOWNSHIP ROADS/GANAJA JUNCTION OVERHEAD BRIDGE 30KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	1,245,004,540	1,245,004,540	0	800,000,000	0
17100123004300 - Road - General	CONSRUCTION OF OGAMINANA EBOGA IPAKU-KUROKO JUNCTION ROAD (5.5KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12211700 - OKENE	161,400,545	161,400,545	0	161,400,545	0
17100123004400 - Road - General	ASPHALT OVERLAY OF EGBE TOWNSHIP ROAD 14KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12232100 - YAGBA WEST	110,240,870	110,240,870	0	110,240,870	0
17100123004500 - Road - General	REHABILITATION OF KOTON-KARFE TOWNSHIP (4.46KM) ROAD II	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12231100 - KOGI	100,000,000	100,000,000	0	100,000,000	0
17100123004600 - Road - General	ASPHALT OVERLAY OF IYAMOYE-JEGE-IJOWA ROAD TO ISANLU (73KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12232000 - YAGBA EAST	161,400,545	161,400,545	0	161,400,545	0
17100123004700 - Road - General	CONSRUCTION OF HASSAN KATSINA ROAD (HOUSE OF ASSEMBLY) (11.2KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	2,178,849,343	2,178,849,343	2,000,000,000	1,178,849,343	0
17100123004800 - Road - General	CONSRUCTION OF OFUGO-IKAH ILORI ICHALA ICHEKE ROAD (35KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220500 - DEKINA	100,000,000	100,000,000	0	100,000,000	0
17100123004900 - Road - General	CONSRUCTION OF FELELE AGBAJA ROAD (28KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	100,000,000	100,000,000	0	100,000,000	0
17100123005000 - Road - General	CONSRUCTION OF ACCESS ROAD TO SCHOOL OF DISABLE IYALE (2.5KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220500 - DEKINA	100,000,000	100,000,000	0	100,000,000	0
17100123005100 - Road - General	CONSRUCTION OF OZURI/OGAMINANA/OBAGEDE/OKAITO/KA BBA JUNCTION ROAD (9.4KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12211700 - OKENE	7,544,929,392	5,044,929,392	3,551,312,392.38	4,544,929,392	0
17100123005200 - Road - General	CONSRUCTION OF LION CLUB- GEREGU ROAD (4.974KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12210200 - AJAOKUTA	100,000,000	100,000,000	0	100,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



17100123005300 - Road - General	CONSTRUCTION OF OGUGU AKENOGBOLO LINK ROAD (15KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12221800 - OLAMABORO	10,760,036	10,760,036	0	10,760,036	0
17100123005500 - Road - General	CONSTRUCTION OF ABEJUKOLO TOWNSHIP ROAD AND DUALIZATION (3.6KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12221900 - OMALA	161,400,545	161,400,545	0	161,400,545	0
17100123005600 - Road - General	CONSTRUCTION OF EKIRI ADE/OHUN/ IFE-OLUKOTU ROAD /EKINRIN- ADE TOWNSHIP ROAD 15KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12232000 - YAGBA EAST	100,000,000	100,000,000	0	100,000,000	0
17100123005700 - Road - General	RECONSTRUCTION/ASPHALT OVERLAY OF LOKOJA WARD "A" TOWNSHIP ROAD (4.73KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	100,000,000	100,000,000	0	100,000,000	0
17100123005800 - Road - General	ON GOING DUALIZATION OF DEKINA TOWNSHIP ROAD (8.3KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220500 - DEKINA	100,000,000	100,000,000	0	100,000,000	0
17100123005900 - Road - General	ON GOING CONSTRUCTION OF ODENYI OGUMA/SHERIA ROAD (16KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220400 - BASSA	1,137,000,000	1,137,000,000	0	1,137,000,000	0
17100123006000 - Road - General	ON GOING CONSTRUCTION OF PONYAN-IRELE ROAD (2KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12232000 - YAGBA EAST	50,000,000	50,000,000	0	50,000,000	0
17100123006100 - Road - General	RECONSTRUCTION OF ANKPA-ABEJUKOLO ROAD (56KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220300 - ANKPA	26,900,091	26,900,091	0	26,900,091	0
17100123006300 - Road - General	CONSTRUCTION OF ODO-ERE/ OKUNRAN /OKOLOKE /ISANLU ESA ROAD (14KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12232100 - YAGBA WEST	500,000,000	500,000,000	0	500,000,000	0
17100123006400 - Road - General	CONSTRUCTION OF OKENE TOWNSHIP ROAD (10.7KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12211700 - OKENE	6,500,077,263	1,500,077,263	0	3,500,000,000	0
17100123006500 - Road - General	CONSTRUCTION OF OGORI/MAGONGO TOWNSHIP ROAD 13KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12211500 - OGORI/MAGONGO	100,000,000	100,000,000	0	100,000,000	0
17100123006600 - Road - General	CONSTRUCTION OF OBEHIRA OKENGWE/ IHIMA TOWNSHIP ROAD (21KM)	23020114 - CONSTRUCTION	70451 - ROAD TRANSPORT	12211700 - OKENE	254,000,908	254,000,908	200,000,000	254,000,908	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



		/ PROVISION OF ROADS							
17100123006700 - Road - General	CONSRUCTION OF IYARA TOWNSHIP ROAD 15KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12230900 - IJUMU	50,000,000	50,000,000	0	50,000,000	0
17100123006800 - Road - General	CONSRUCTION/BEAUTIFICATION OF LOKOJA ROUND ABOUTS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	100,000,000	100,000,000	0	100,000,000	0
17100123006900 - Road - General	REHABILITATION OF IBANA JUNCTION /IKEJE /OGUGU/ ETE ROAD 31 KM	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12221800 - OLAMABORO	161,400,545	161,400,545	0	161,400,545	0
17100125000600 - Road - General	CONSRUCTION OF EGBECHE- ENALE ROAD 10KM	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTUR E	70451 - ROAD TRANSPORT	12220400 - BASSA	5,000,000	5,000,000	0	5,000,000	0
17100123007100 - Road - General	CONSRUCTION OF ASENI ROAD (EARTHWORK)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231100 - KOGI	16,140,055	16,140,055	0	16,140,055	0
17100123007300 - Road - General	CONSRUCTION OF ARMY SIGNAL SECRETARIAT ROAD 5KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	5,380,018	5,380,018	0	5,380,018	0
17100123007400 - Road - General	CONSTRUCTION OF OWOWO BRIDGE OF TAKETE-IDE 12KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231300 - MOPA-AMURO	100,000,000	100,000,000	0	100,000,000	0
17100123007500 - Road - General	CONSRUCTION OF ADAVI EBA IHIMA BY PASS ROAD 9KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12210100 - ADAVI	304,601,271	304,601,271	0	304,601,271	0
17100123007600 - Road - General	CONSTRUCTION/REHABILITATION OF EGE IHIMA ROADS 13KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12210100 - ADAVI	376,601,271	376,601,271	0	376,601,271	0
17100123007700 - Road - General	CONSTRUCTION/REHABILITATION OF KABA ASAYA OGIDI - AYERE ROADS 16KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231000 - KABBA/BUNU	269,000,908	269,000,908	0	269,000,908	0
17100123007800 - Road - General	CONSTRUCTION/REHABILITATION OF KABA TO ILUKE BUNU ROAD (35KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231000 - KABBA/BUNU	116,140,054	116,140,054	0	116,140,054	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



17100123007900 - Road - General	CONSTRUCTION OF AYERE TOWNSHIP ROAD 9.5KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12230900 - IJUMU	100,000,000	100,000,000	0	100,000,000	0
17100123008000 - Road - General	CONSTRUCTION OF ITAKPE JUNCTION-FCE- TOTAL FILLING STATION ROAD OKENE (14KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12211700 - OKENE	1,000,000,000	1,000,000,000	0	1,000,000,000	0
17100123008100 - Road - General	CONSTRUCTION OF IDAH TOWNSHIP ROAD 17KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220700 - IDAH	300,000,000	300,000,000	0	300,000,000	0
17100123008300 - Road - General	PROCUREMENT OF EMERGENCY TENDER FOR FLOOD RELATED DISASTER.	23010104 - PURCHASE OF WATER NAVIGATIONAL EQUIPMENT	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	100,000,000	100,000,000	0	100,000,000	0
17100123009400 - Road - General	CONSTRUCTION/REHABILITATION OF OJOKU, ODOGOMU, ENJEMA AFOR ROADS 15KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12211600 - OKEHI	100,000,000	100,000,000	0	100,000,000	0
17100123009500 - Road - General	CONSTRUCTION/ REHABILITATION OF OKABA-ANKPA ROADS 30KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220300 - ANKPA	100,000,000	100,000,000	0	100,000,000	0
17100123009600 - Road - General	OGBONICHA ABEJUKOLO OFABO ROAD 3KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12221900 - OMALA	100,000,000	100,000,000	0	100,000,000	0
17100123009700 - Road - General	CONSTRUCTION OF IJESHI ONICHA-IGO- SAWMILL ROAD 16KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12221800 - OLAMABORO	100,000,000	100,000,000	0	100,000,000	0
17100123009800 - Road - General	CONSTRUCTION OF EMU-JAKURA-OYO IWA ROAD 48KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	100,000,000	100,000,000	0	100,000,000	0
17100123009900 - Road - General	CONSTRUCTION OF EJULE AGOJEJU IBOKO ROAD 25KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220500 - DEKINA	100,000,000	100,000,000	0	100,000,000	0
17100123010000 - Road - General	CONSTRUCTION OF IYALE ODOLU OGANE- INUGWU AGBADA ETUTEKPE ROADS 25KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220500 - DEKINA	100,000,000	100,000,000	0	100,000,000	0
17100123010100 - Road - General	CONSTRUCTION OF IMANE-AKPOH ROADS 15KM	23020114 - CONSTRUCTION	70451 - ROAD TRANSPORT	12221800 - OLAMABORO	100,000,000	100,000,000	0	100,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



		/ PROVISION OF ROADS							
17100123010200 - Road - General	CONSTRUCTION OF ODOMUKPO-OKPATA- OFAPO ROADS 10KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12221900 - OMALA	100,000,000	100,000,000	0	100,000,000	0
17100123010300 - Road - General	CONSTRUCTION/ REHABILITATION OF SELECTED ROADS IN 21 LOCAL HEADQUARTERS 63KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	100,000,000	100,000,000	0	100,000,000	0
17100123010400 - Road - General	CONSTRUCTION OF IMANE OGENAGO ROADS 10KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12221800 - OLAMABORO	100,000,000	100,000,000	0	100,000,000	0
17100123010500 - Road - General	CONSTRUCTION OF IYALE -ATOCHI- OGBOGODO ROADS 25KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220500 - DEKINA	100,000,000	100,000,000	0	100,000,000	0
17100123010600 - Road - General	CONSTRUCTION OF BAGANA- OTUTUBATUROADS 15KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12221900 - OMALA	100,000,000	100,000,000	0	100,000,000	0
17100123010700 - Road - General	CONSTRUCTION OF ABEJUKOLO (GSS) AJADA ROADS 10KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12221900 - OMALA	100,000,000	100,000,000	0	100,000,000	0
17100123010800 - Road - General	CONSTRUCTION OF AMOKE EJINYA- OJIBOGO ROADS 13KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12211600 - OKEHI	100,000,000	100,000,000	0	100,000,000	0
17100123010900 - Road - General	CONSTRUCTION OF IMANE-IDEKPA ROADS 14KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12221800 - OLAMABORO	100,000,000	100,000,000	0	100,000,000	0
17100123011000 - Road - General	CONSTRUCTION OF OJUWO-AJADAMA- OLAHIEBA-OKPATALA ROADS 17KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220300 - ANKPA	100,000,000	100,000,000	0	100,000,000	0
17100123011100 - Road - General	CONSTRUCTION OF AFO-GAMGAM-AJITATA ROADS 12KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220300 - ANKPA	100,000,000	100,000,000	0	100,000,000	0
17100123011200 - Road - General	CONSTRUCTION OF OGODU-OLA- EMEKWUTU ROADS 16KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220300 - ANKPA	100,000,000	100,000,000	0	100,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



17100123011300 - Road - General	CONSTRUCTION OF JAMATA-BUDAN KUPA ROAD 30KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	2,000,000,000	2,000,000,000	800,000,000	1,000,000,000	0
17100123011400 - Road - General	CONSTRUCTION OF OBABARA-UHUOUGUG- UKPAKE 37KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12221900 - OMALA	100,000,000	100,000,000	0	100,000,000	0
17100123011500 - Road - General	CONSTRUCTION OF IYALE ODOLU EFU ALOKO OGENENIGWU ROADS 25KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220800 - IGALAMELA- ODOLU	300,000,000	300,000,000	0	300,000,000	0
17100123011600 - Road - General	REHABILITATION OF OCHADAMU UMOMI ROAD 35KM	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12221400 - OFU	15,000,000	15,000,000	0	15,000,000	0
17100124000100 - Road - General	CONSTRUCTION OF MOPA TOWNSHIP ROAD (9.295KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231300 - MOPA-AMURO	200,000,000	200,000,000	0	200,000,000	0
17100124000200 - Road - General	CONSTRUCTION OF DRAINAGE AND CULVERT	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231300 - MOPA-AMURO	400,000,000	400,000,000	0	400,000,000	0
17100124000300 - Road - General	CONSTRUCTION OF JAMATA ABUGI ROAD 25KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	100,000,000	100,000,000	0	100,000,000	0
17100124000400 - Road - General	CONSTRUCTION OF MOPA ILAI IFE- OLUKOTUN ROAD 15KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231300 - MOPA-AMURO	100,000,000	100,000,000	0	100,000,000	0
17100124000500 - Road - General	CONSTRUCTION OF EFFO OROKERE AIYEDE TAKETE AIYEDAYO ROAD 18KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231300 - MOPA-AMURO	100,000,000	100,000,000	0	100,000,000	0
17100124000600 - Road - General	REHABILITATION OF IBAJI ROAD 30KM	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12220600 - IBAJI	500,000,000	500,000,000	0	500,000,000	0
17100124000700 - Road - General	REHABILITATION OF OLD POLY QUARTERS TO POST FLOOD HOUSING ESTATE ROAD LOKOJA C4 15KM	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12211700 - OKENE	300,000,000	300,000,000	0	300,000,000	0
17100124000800 - Road - General	CONSTRUCTION OF ROADS IN PROPOSED NEW AIRPORT IN KOGI STATE ZARIAGI LOKOJA 78KM	23020114 - CONSTRUCTION	70451 - ROAD TRANSPORT	12210100 - ADAVI	3,500,000,000	1,000,000,000	0	1,000,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



		/ PROVISION OF ROADS							
17100124000900 - Road - General	ELECTRIFICATION OF ONE URBAN AREA IN EACH LGA ACROSS THE STATE.	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	20,000,000	20,000,000	0	20,000,000	0
17100124001000 - Road - General	REHABILITATION/ EQUIPPING OF CENTRAL ELECTRICAL WORKSHOP, MINISTRY OF WORKS, LOKOJA	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	20,000,000	20,000,000	0	20,000,000	0
17100124001100 - Road - General	CONSTRUCTION OF KOGI STATE POLYTECHNIC INTERNAL ROAD NETWORK 10KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	100,000,000	100,000,000	0	100,000,000	0
17100124001200 - Road - General	CONSTRUCTION OF RAYMOND STREET OPULEGA ANKPA ROAD 8KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220300 - ANKPA	100,000,000	100,000,000	0	100,000,000	0
17100125000100 - Road - General	CONSTRUCTION OF NYAMAYAMA / JOSTAN PLAZA (ALTERNATIVE FLOOD ROAD LOKOJA) 7KM C4	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	1,500,000,000	1,500,000,000	0	800,000,000	0
17100125000200 - Road - General	CONSTRUCTION OF MEME BRIDGE ON ZONE 8 ROAD ROUND ABOUT / GYB JUNCTION LOKOJA TO STANDARD	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220500 - DEKINA	1,000,000,000	1,000,000,000	0	1,000,000,000	0
17100125000400 - Road - General	CONSTRUCTION OF OTOYI IRIYONI-ADAVI ROAD 21KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12211700 - OKENE	100,000,000	100,000,000	0	100,000,000	0
17100125000500 - Road - General	CONSTRUCTION OF MOPA OKEAGE IMELA ROAD 15KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231300 - MOPA-AMURO	100,000,000	100,000,000	0	100,000,000	0
17100126000200 - Road - General	CONSTRUCTION OF INTERNAL ROAD NETWORK OF COLLEGE OF EDUCATION MOPA 7 KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231300 - MOPA-AMURO	0	0	0	100,000,000	0
17100126000300 - Road - General	CONSTRUCTION OF INTERNAL ROAD NETWORK OF COLLEGE OF EDUCATION ANKPA 10KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220300 - ANKPA	0	0	0	100,000,000	0
17100126000400 - Road - General	CONSTRUCTION OF INTERNAL ROAD NETWORK OF KOGI STATE UNIVERSITY KABBA 15KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231000 - KABBA/BUNU	0	0	0	100,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



17100126000500 - Road - General	CONSTRUCTION OF INTERNAL ROAD NETWORK OF KOGI STATE UNIVERSITY (PAAU) 15KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220500 - DEKINA	0	0	0	100,000,000	0
17100126000600 - Road - General	CONSTRUCTION OF INTERNAL ROAD NETWORK OF CUSTECH 5KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12211700 - OKENE	0	0	0	100,000,000	0
17100126000700 - Road - General	CONSTRUCTION OF INTERNAL ROAD NETWORK OF COLLEGE OF HEALTH TECHNOLOGY IDAH 6KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220700 - IDAH	0	0	0	100,000,000	0
17100126000800 - Road - General	CONSTRUCTION OF INTERNAL ROAD NETWORK OF ESTATE IN LOKOJA TOWNSHIP 30KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	0	0	0	100,000,000	0
17100126000900 - Road - General	PAYMENT OF OUTSTANDING CLAIMS OF COMPLETED ROADS AND STREET LIGHT PROJECTS IN THE STATE	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	0	0	0	600,000,000	0
14100126000300 - Power - General	INSTALLATIONS OF TRAFFIC LIGHT IN TWO MAJOR CITIES IN EACH OF THE 21 LGA	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	0	0	0	100,000,000	0
14100126000400 - Power - General	INSTALLATIONS OF TRAFFIC LIGHT IN MAJOR CITIES IN THE 21 LGA	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	0	0	0	100,000,000	0



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023400300100 ROAD MAINTENANCE AGENCY						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
2	EXPENDITURES	15,172,278,140	11,183,743,640	7,602,982,762.95	13,094,507,348	0
21	PERSONNEL COST	62,721,824	62,721,824	37,069,947.25	73,485,532	0
2101	SALARY	62,721,824	62,721,824	37,069,947.25	73,485,532	0
210101	SALARIES AND WAGES	62,721,824	62,721,824	37,069,947.25	73,485,532	0
21010101	SALARY	61,623,824	61,623,824	36,529,947.25	72,387,532	0
21010104	AUXILLARY STAFF	1,098,000	1,098,000	540,000	1,098,000	0
22	OTHER RECURRENT COSTS	9,556,316	21,021,816	3,433,000	21,021,816	0
2202	OVERHEAD COST	9,556,316	21,021,816	3,433,000	21,021,816	0
220201	TRAVEL & TRANSPORT - GENERAL	818,116	818,116	545,000	818,116	0
22020102	TRAVEL AND TRANSPORT - OTHERS	818,116	818,116	545,000	818,116	0
220202	UTILITIES - GENERAL	138,200	138,200	0	138,200	0
22020204	ELECTRICITY BILL /CHARGES	138,200	138,200	0	138,200	0
220203	MATERIALS & SUPPLIES - GENERAL	700,000	1,935,000	530,000	1,935,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	500,000	1,735,000	530,000	1,735,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	200,000	200,000	0	200,000	0
220204	MAINTENANCE SERVICES - GENERAL	1,800,000	1,800,000	253,000	1,800,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	300,000	300,000	0	300,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	500,000	500,000	253,000	500,000	0
22020408	MAINTENANCE OF TRACTOR/ HEAVY DUTY EQUIPMENT	1,000,000	1,000,000	0	1,000,000	0
220205	TRAINING - GENERAL	500,000	5,687,500	0	5,687,500	0
22020501	LOCAL TRAINING	500,000	5,687,500	0	5,687,500	0
220206	OTHER SERVICES - GENERAL	500,000	500,000	120,000	500,000	0
22020601	SECURITY SERVICES EXPENSES	500,000	500,000	120,000	500,000	0
220208	FUEL & LUBRICANTS - GENERAL	2,600,000	4,643,000	1,985,000	4,643,000	0
22020803	PLANTS/ GENERATOR FUEL COST	500,000	500,000	255,000	500,000	0
22020806	DIESEL EXPENSES	500,000	1,143,000	255,000	1,143,000	0
22020807	FUEL EXPENSES	1,600,000	3,000,000	1,475,000	3,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	2,500,000	5,500,000	0	5,500,000	0
22021001	REFRESHMENT & MEALS	500,000	500,000	0	500,000	0
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	2,000,000	5,000,000	0	5,000,000	0
23	CAPITAL EXPENDITURE	15,100,000,000	11,100,000,000	7,562,479,815.70	13,000,000,000	0
2301	FIXED ASSETS PURCHASED	100,000,000	100,000,000	0	500,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	100,000,000	100,000,000	0	500,000,000	0
23010110	PURCHASE OF ROAD EQUIPMENT	100,000,000	100,000,000	0	500,000,000	0
2303	REHABILITATION / REPAIRS	15,000,000,000	11,000,000,000	7,562,479,815.70	12,500,000,000	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	15,000,000,000	11,000,000,000	7,562,479,815.70	12,500,000,000	0



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23030113	REHABILITATION / REPAIRS - ROADS	15,000,000,000	11,000,000,000	7,562,479,815.70	12,500,000,000	0
023400300100	ROAD MAINTENANCE AGENCY					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
704	ECONOMIC AFFAIRS	15,172,278,140	11,183,743,640	7,602,982,762.95	13,094,507,348	0
7045	TRANSPORT	15,172,278,140	11,183,743,640	7,602,982,762.95	13,094,507,348	0
70451	ROAD TRANSPORT	15,172,278,140	11,183,743,640	7,602,982,762.95	13,094,507,348	0

02340030010		ROAD MAINTENANCE AGENCY							
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Perf as @ Sept	2026 Proposed Budget	2026 NUT Tagging
Total	-	-	-	-	<u>15,100,000,000</u> 0	<u>11,100,000,000</u>	<u>7,562,479,815.7</u> 0	<u>13,000,000,000</u> 0	<u>0</u>
17100123011700 - Road - General	KOGI STATE ROAD MAINTENANCE AGENCY'S PROJECTS (REHABILITATION OF DILAPIDATED ROADS)	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	15,000,000,000 0	11,000,000,000	7,562,479,815.7 0	12,000,000,000 0	0
17100123011800 - Road - General	ADDITIONAL EQUIPMENT FOR KOGI STATE ROAD MAINTENANCE AGENCY (PROCUREMENT OF CRUSHING MECHINE AND ASPHAT)	23010110 - PURCHASE OF ROAD EQUIPMENT	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	100,000,000	100,000,000	0	500,000,000	0
17100126000100 - Road - General	SURFACE DRESSING OF EGBE - OKURAN -OKOLOKE - ISANLU- ESE ROAD	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12232100 - YAGBA WEST	0	0	0	500,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



023400400100 KOGI STATE FIRE AGENCY						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<u>1</u>	<u>Revenue</u>	<u>60,000,000</u>	<u>60,000,000</u>	<u>5,545,200</u>	<u>60,000,000</u>	<u>0</u>
12	INDEPENDENT REVENUE	60,000,000	60,000,000	5,545,200	60,000,000	0
1202	NON-TAX REVENUE	60,000,000	60,000,000	5,545,200	60,000,000	0
120207	EARNINGS -GENERAL	60,000,000	60,000,000	5,545,200	60,000,000	0
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS /AGENCIES	60,000,000	60,000,000	5,545,200	60,000,000	0
023400400100 KOGI STATE FIRE AGENCY						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>118,129,593</u>	<u>118,129,593</u>	<u>51,836,520.17</u>	<u>137,681,098</u>	<u>0</u>
21	PERSONNEL COST	97,307,322	97,307,322	43,861,520.17	114,621,098	0
2101	SALARY	77,481,408	77,481,408	43,861,520.17	94,795,184	0
210101	SALARIES AND WAGES	77,481,408	77,481,408	43,861,520.17	94,795,184	0
21010101	SALARY	77,481,408	77,481,408	43,861,520.17	94,795,184	0
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	19,825,914	19,825,914	0	19,825,914	0
210201	ALLOWANCES	19,825,914	19,825,914	0	19,825,914	0
21020101	CALL DUTY ALLOWANCE	6,608,638	6,608,638	0	6,608,638	0
21020102	SHIFT ALLOWANCES	6,608,638	6,608,638	0	6,608,638	0
21020103	HAZARD ALLOWANCE	3,304,319	3,304,319	0	3,304,319	0
21020125	UNIFORM ALLOWANCES	3,304,319	3,304,319	0	3,304,319	0
22	OTHER RECURRENT COSTS	20,822,271	20,822,271	7,975,000	23,060,000	0
2202	OVERHEAD COST	20,822,271	20,822,271	7,975,000	23,060,000	0
220201	TRAVEL & TRANSPORT - GENERAL	326,271	326,271	220,000	500,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	326,271	326,271	220,000	500,000	0
220202	UTILITIES - GENERAL	50,000	50,000	0	50,000	0
22020205	TELEPHONE CHARGES	50,000	50,000	0	50,000	0
220203	MATERIALS & SUPPLIES - GENERAL	4,500,000	4,500,000	1,125,000	17,500,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	1,300,000	1,300,000	570,000	1,300,000	0
22020305	UNIFORMS AND OTHER CLOTHINGS	700,000	700,000	125,000	700,000	0
22020323	OFFICE AND GENERAL EXPENSES	1,500,000	1,500,000	430,000	1,500,000	0
22020344	FOAM COMPOUND MATERIAL FOR FIRE FIGHTING	1,000,000	1,000,000	0	14,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	13,736,000	13,736,000	6,500,000	2,500,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	13,336,000	13,336,000	6,355,000	500,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	400,000	400,000	145,000	2,000,000	0
220205	TRAINING - GENERAL	1,500,000	1,500,000	130,000	60,000	0
22020501	LOCAL TRAINING	1,500,000	1,500,000	130,000	60,000	0



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220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	60,000	60,000	0	800,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	60,000	60,000	0	800,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	650,000	650,000	0	1,650,000	0
22021001	REFRESHMENT & MEALS	500,000	500,000	0	150,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	150,000	150,000	0	1,500,000	0
023400400100	KOGI STATE FIRE AGENCY					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
703	PUBLIC ORDER AND SAFETY	118,129,593	118,129,593	51,836,520.17	137,681,098	0
7032	FIRE PROTECTION SERVICES	118,129,593	118,129,593	51,836,520.17	137,681,098	0
70321	FIRE PROTECTION SERVICES	118,129,593	118,129,593	51,836,520.17	137,681,098	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



023600100100 MIN. OF CULTURE & TOURISM						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<u>1</u>	Revenue	<u>880,000</u>	<u>880,000</u>	<u>58,000</u>	<u>550,000</u>	<u>0</u>
12	INDEPENDENT REVENUE	880,000	880,000	58,000	550,000	0
1202	NON-TAX REVENUE	880,000	880,000	58,000	550,000	0
120201	LICENCES - GENERAL	480,000	480,000	28,000	150,000	0
12020127	REGISTRATION OF BEAUTY PAGEANT	480,000	480,000	0	150,000	0
12020173	REGISTRATION OF HOSPITALITY AND TOURISM RELATED ENTERPRISES	0	0	28,000	0	0
120204	FEES - GENERAL	300,000	300,000	0	300,000	0
12020476	CHARGES FROM SEMINARS AND WORKSHOPS	300,000	300,000	0	300,000	0
120207	EARNINGS -GENERAL	100,000	100,000	30,000	100,000	0
12020799	EARNING FROM ENDORSEMENT OF CULTURAL ACTIVITIES	100,000	100,000	30,000	100,000	0
023600100100 MIN. OF CULTURE & TOURISM						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<u>2</u>	EXPENDITURES	<u>435,798,662</u>	<u>435,798,662</u>	<u>78,120,015.55</u>	<u>2,746,673,884</u>	<u>0</u>
21	PERSONNEL COST	99,098,662	99,098,662	48,586,015.55	117,143,884	0
2101	SALARY	99,098,662	99,098,662	48,586,015.55	117,143,884	0
210101	SALARIES AND WAGES	99,098,662	99,098,662	48,586,015.55	117,143,884	0
21010101	SALARY	99,098,662	99,098,662	48,586,015.55	117,143,884	0
22	OTHER RECURRENT COSTS	108,140,000	108,140,000	9,984,000	397,530,000	0
2202	OVERHEAD COST	108,090,000	108,090,000	9,984,000	397,480,000	0
220201	TRAVEL & TRANSPORT - GENERAL	500,000	500,000	448,000	5,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	500,000	500,000	448,000	5,000,000	0
220202	UTILITIES - GENERAL	60,000	60,000	8,500	150,000	0
22020206	SATELLITE BROADCASTING ACCESS CHARGES	60,000	60,000	8,500	150,000	0
220203	MATERIALS & SUPPLIES - GENERAL	53,530,000	53,530,000	7,733,000	64,030,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	500,000	500,000	333,000	2,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	10,000	10,000	0	10,000	0
22020323	OFFICE AND GENERAL EXPENSES	53,020,000	53,020,000	7,400,000	62,020,000	0
220204	MAINTENANCE SERVICES - GENERAL	1,500,000	1,500,000	1,172,000	4,000,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	1,000,000	1,000,000	910,000	2,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	500,000	500,000	262,000	2,000,000	0
220205	TRAINING - GENERAL	1,500,000	1,500,000	0	4,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	1,500,000	1,500,000	0	4,000,000	0
220206	OTHER SERVICES - GENERAL	1,000,000	1,000,000	0	1,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



22020612	SCIENCE & TECHNICAL, ART EXHIBITIONS/ ANNUAL TRADE FAIR FOR EXHIBITION OF PRODUCTS MADE BY PEOPLE WITH DISABILITY /JETS CLUB ACTIVITIES:SCIENCE AND PROJECT EXHIBITION(STATE AND NATIONAL)	1,000,000	1,000,000	0	1,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	50,000,000	50,000,000	622,500	319,300,000	0
22021003	CELEBRATION/ REMEMBRANCE DAY	5,000,000	5,000,000	0	10,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	0	0	0	1,000,000	0
22021032	ALL FESTIVAL BOTH STATE AND NATIONAL EXPENSES	40,000,000	40,000,000	0	300,000,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	4,000,000	4,000,000	622,500	4,300,000	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	1,000,000	1,000,000	0	4,000,000	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	50,000	50,000	0	50,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	50,000	50,000	0	50,000	0
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	50,000	50,000	0	50,000	0
23	CAPITAL EXPENDITURE	228,560,000	228,560,000	19,550,000	2,232,000,000	0
2301	FIXED ASSETS PURCHASED	5,835,000	5,835,000	0	22,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	5,835,000	5,835,000	0	22,000,000	0
23010130	PURCHASE OF RECREATIONAL FACILITIES	5,835,000	5,835,000	0	22,000,000	0
2302	CONSTRUCTION / PROVISION	172,725,000	152,725,000	0	2,150,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	172,725,000	152,725,000	0	2,150,000,000	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	20,000,000	0	0	800,000,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	52,725,000	52,725,000	0	1,210,000,000	0
23020120	CONSTRUCTION OF PRODUCTION FACILITIES	95,000,000	95,000,000	0	110,000,000	0
23020130	CONSTRUCTION /PROVISION OF MUSEUM	5,000,000	5,000,000	0	30,000,000	0
2303	REHABILITATION / REPAIRS	50,000,000	70,000,000	19,550,000	60,000,000	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	50,000,000	70,000,000	19,550,000	60,000,000	0
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	10,000,000	10,000,000	0	30,000,000	0
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	20,000,000	40,000,000	19,550,000	0	0
23030129	REHABILITATION/ REPAIRS OF HOSTEL BUILDINGS	20,000,000	20,000,000	0	30,000,000	0
023600100100	MIN. OF CULTURE & TOURISM					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
708	RECREATION, CULTURE AND RELIGION	435,798,662	435,798,662	78,120,015.55	2,746,673,884	0
7082	CULTURAL SERVICES	435,798,662	435,798,662	78,120,015.55	2,746,673,884	0
70821	CULTURAL SERVICES	435,798,662	435,798,662	78,120,015.55	2,746,673,884	0

023600100100	MIN. OF CULTURE & TOURISM								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Perf as @ Sept	2026 Proposed Budget	2026 NUT Tagging



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



Total					228,560,000	228,560,000	19,550,000	2,232,000,000	0
02100123001300 - Societal Re-orientation - General	PURCHASE OF MUSICAL EQUIPMENT FOR LIFE BAND IN COUNCIL FOR ART AND CULTURE LOKOJA	23010130 - PURCHASE OF RECREATIONAL FACILITIES	70821 - CULTURAL SERVICES	12231200 - LOKOJA	2,000,000	2,000,000	0	2,000,000	0
02100123001400 - Societal Re-orientation - General	CONSTRUCTION OF LIGHT TOWER AT THE CONFLUENCE OF RIVER NIGER AND BENUE (TOURIST CENTRE)	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70821 - CULTURAL SERVICES	12231200 - LOKOJA	20,000,000	20,000,000	0	400,000,000	0
02100123001500 - Societal Re-orientation - General	PROCUREMENT OF ASSESSORIES/ EQUIPMENT TO PROMOTE CULTURAL PROGRAMME IN KOGI STATE	23010130 - PURCHASE OF RECREATIONAL FACILITIES	70821 - CULTURAL SERVICES	12231200 - LOKOJA	3,835,000	3,835,000	0	20,000,000	0
03100123002400 - Poverty Alleviation - General	CONSTRUCTION AND FURNISHING OF AN OPEN- AIR THEATRE (CULTURAL CENTRE) IN LOKOJA	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70821 - CULTURAL SERVICES	12231200 - LOKOJA	20,000,000	0	0	800,000,000	0
06100123004500 - Housing and Urban Development - General	REHABILITATION OF OBASANJO SQUARE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70821 - CULTURAL SERVICES	12231200 - LOKOJA	20,000,000	20,000,000	0	0	0
12100123002100 - Growing the Private Sector - General	REHABILITATION OF EXISTING HISTORICAL RELICS ACROSS THE STATE	23030118 - REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	70821 - CULTURAL SERVICES	12231200 - LOKOJA	10,000,000	10,000,000	0	30,000,000	0
12100123002200 - Growing the Private Sector - General	PPRODUCTION OF TOURISM DEVELOPMENT MASTER PLAN DOCUMENT/ TOURISM POLICY KOGI STATE	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70821 - CULTURAL SERVICES	12231200 - LOKOJA	95,000,000	95,000,000	0	110,000,000	0
12100123002300 - Growing the Private Sector - General	CONSTRUCTION OF ARTS & CRAFTS, TYE AND DYE CENTRE AT ART COUNCIL	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70821 - CULTURAL SERVICES	12231200 - LOKOJA	12,725,000	12,725,000	0	10,000,000	0
12100123002400 - Growing the Private Sector - General	RESTORATION OF LORD LUGUARD REST HOUSE AT MOUNT PATTI TO TOURIST DESTINATION	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70821 - CULTURAL SERVICES	12231200 - LOKOJA	20,000,000	20,000,000	0	800,000,000	0
12100123002500 - Growing the Private Sector - General	CONSTRUCTION OF MINI ARTS & CRAFT GALLERY AT MINISTRY OF CULTURE & TOURISM	23020130 - CONSTRUCTION /PROVISION OF MUSEUM	70821 - CULTURAL SERVICES	12231200 - LOKOJA	5,000,000	5,000,000	0	30,000,000	0
12100123002700 - Growing the Private Sector - General	REHABILITATION OF KOGI STATE HOTELS & TOURISM BOARD BUILDING	23030129 - REHABILITATION/ REPAIRS OF	70821 - CULTURAL SERVICES	12231200 - LOKOJA	20,000,000	20,000,000	0	30,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



		HOSTEL BUILDINGS							
06100125001000 - Housing and Urban Development - General	FURNISHING AND RENOVATION OF OFFICE ACCOMMODATION	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70821 - CULTURAL SERVICES	12231200 - LOKOJA	0	20,000,000	19,550,000	0	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



023600300100 COUNCIL FOR ARTS AND CULTURE						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<u>1</u>	<u>Revenue</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>15,000</u>	<u>1,000,000</u>	<u>0</u>
12	INDEPENDENT REVENUE	1,000,000	1,000,000	15,000	1,000,000	0
1202	NON-TAX REVENUE	1,000,000	1,000,000	15,000	1,000,000	0
120201	LICENCES - GENERAL	200,000	200,000	0	200,000	0
12020137	REGISTRATION /DOCUMENTATION OF THEATRE TROUPES, VISUAL ARTS AND CRAFT PRACTITIONER	200,000	200,000	0	200,000	0
120206	SALES - GENERAL	200,000	200,000	0	200,000	0
12020638	SALES OF ARTS & CULTURE JOURNALS	100,000	100,000	0	100,000	0
12020668	SALES CRAFTS CERAMICS AND SCULPTURE	100,000	100,000	0	100,000	0
120207	EARNINGS -GENERAL	600,000	600,000	15,000	600,000	0
12020732	EARNING FROM GRAPHIC DESIGN	100,000	100,000	0	100,000	0
12020756	EARNING FROM PRINTING SERVICES	100,000	100,000	0	100,000	0
12020763	EARNINGS FROM CULTURAL PERFORMANCES	300,000	300,000	0	300,000	0
12020765	EARNING FROM MUSEUM, RESEARCH AND PUBLICATION	100,000	100,000	15,000	100,000	0
023600300100 COUNCIL FOR ARTS AND CULTURE						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>340,845,957</u>	<u>340,845,957</u>	<u>75,967,569.24</u>	<u>350,172,537</u>	<u>0</u>
21	PERSONNEL COST	132,832,537	132,832,537	73,303,369.24	132,832,537	0
2101	SALARY	132,832,537	132,832,537	73,303,369.24	132,832,537	0
210101	SALARIES AND WAGES	132,832,537	132,832,537	73,303,369.24	132,832,537	0
21010101	SALARY	132,832,537	132,832,537	73,303,369.24	132,832,537	0
22	OTHER RECURRENT COSTS	208,013,420	208,013,420	2,664,200	217,340,000	0
2202	OVERHEAD COST	208,013,420	208,013,420	2,664,200	217,340,000	0
220201	TRAVEL & TRANSPORT - GENERAL	100,000,000	100,000,000	763,900	100,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	100,000,000	100,000,000	763,900	100,000,000	0
220202	UTILITIES - GENERAL	193,420	193,420	0	700,000	0
22020204	ELECTRICITY BILL /CHARGES	93,420	93,420	0	200,000	0
22020205	TELEPHONE CHARGES	100,000	100,000	0	500,000	0
220203	MATERIALS & SUPPLIES - GENERAL	4,020,000	4,020,000	347,900	7,840,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	1,400,000	1,400,000	347,900	1,400,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	240,000	240,000	0	240,000	0
22020305	UNIFORMS AND OTHER CLOTHINGS	100,000	100,000	0	2,000,000	0
22020309	PHOTOGRAPHIC MATERIALS, GRAPHIC ARTS AND DESIGN	200,000	200,000	0	2,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	2,080,000	2,080,000	0	2,200,000	0
220204	MAINTENANCE SERVICES - GENERAL	500,000	500,000	452,500	2,000,000	0



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22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	300,000	300,000	140,000	1,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	200,000	200,000	312,500	1,000,000	0
220205	TRAINING - GENERAL	100,100,000	100,100,000	956,500	101,500,000	0
22020501	LOCAL TRAINING	100,000	100,000	0	1,500,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	100,000,000	100,000,000	956,500	100,000,000	0
220206	OTHER SERVICES - GENERAL	100,000	100,000	44,000	1,000,000	0
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	100,000	100,000	44,000	1,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	3,100,000	3,100,000	99,400	4,300,000	0
22021001	REFRESHMENT & MEALS	2,000,000	2,000,000	72,000	2,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	400,000	400,000	0	800,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	700,000	700,000	27,400	1,500,000	0
023600300100	COUNCIL FOR ARTS AND CULTURE					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
708	RECREATION, CULTURE AND RELIGION	340,845,957	340,845,957	75,967,569.24	350,172,537	0
7082	CULTURAL SERVICES	340,845,957	340,845,957	75,967,569.24	350,172,537	0
70821	CULTURAL SERVICES	340,845,957	340,845,957	75,967,569.24	350,172,537	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



023605200100 HOTEL AND TOURISM BOARD						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<u>1</u>	<u>Revenue</u>	<u>5,300,000</u>	<u>5,300,000</u>	<u>500,000</u>	<u>5,300,000</u>	<u>0</u>
12	INDEPENDENT REVENUE	5,300,000	5,300,000	500,000	5,300,000	0
1202	NON-TAX REVENUE	5,300,000	5,300,000	500,000	5,300,000	0
120201	LICENCES - GENERAL	5,000,000	5,000,000	470,000	5,000,000	0
12020153	HOTEL REGISTRATION	5,000,000	5,000,000	470,000	5,000,000	0
120204	FEES - GENERAL	300,000	300,000	30,000	300,000	0
12020483	PACKAGE TOURS FEE	300,000	300,000	30,000	300,000	0
023605200100 HOTEL AND TOURISM BOARD						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>18,429,745</u>	<u>30,961,572</u>	<u>12,749,235.75</u>	<u>41,004,238</u>	<u>0</u>
21	PERSONNEL COST	15,468,572	15,468,572	7,745,261.37	17,811,238	0
2101	SALARY	15,468,572	15,468,572	7,745,261.37	17,811,238	0
210101	SALARIES AND WAGES	15,468,572	15,468,572	7,745,261.37	17,811,238	0
21010101	SALARY	15,468,572	15,468,572	7,745,261.37	17,811,238	0
22	OTHER RECURRENT COSTS	2,961,173	15,493,000	5,003,974.38	23,193,000	0
2202	OVERHEAD COST	2,961,173	15,493,000	5,003,974.38	23,193,000	0
220201	TRAVEL & TRANSPORT - GENERAL	500,000	2,000,000	940,000	2,000,000	0
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	500,000	2,000,000	940,000	2,000,000	0
220202	UTILITIES - GENERAL	180,400	450,400	97,274.38	450,400	0
22020201	INTERNET ACCESS CHARGES	100,400	200,400	22,274.38	200,400	0
22020203	WATER RATE	50,000	50,000	0	50,000	0
22020205	TELEPHONE CHARGES	30,000	200,000	75,000	200,000	0
220203	MATERIALS & SUPPLIES - GENERAL	670,000	1,246,827	725,000	2,446,827	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	100,000	146,827	197,000	1,146,827	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	70,000	100,000	32,000	300,000	0
22020323	OFFICE AND GENERAL EXPENSES	500,000	1,000,000	496,000	1,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	961,400	5,161,400	1,652,000	5,161,400	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	311,400	1,811,400	770,000	1,811,400	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	300,000	3,000,000	882,000	3,000,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	250,000	250,000	0	250,000	0
22020441	HEALTH FACILITIES MAINTENANCE EXPENSES	100,000	100,000	0	100,000	0
220205	TRAINING - GENERAL	125,000	2,910,000	325,000	8,410,000	0
22020501	LOCAL TRAINING	60,000	1,410,000	50,000	1,410,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	65,000	1,500,000	275,000	7,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	107,000	1,107,000	494,000	1,107,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



22020801	MOTOR VEHICLE FUEL COST	92,000	1,092,000	470,000	1,092,000	0
22020803	PLANTS/ GENERATOR FUEL COST	15,000	15,000	24,000	15,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	417,373	2,617,373	770,700	3,617,373	0
22021001	REFRESHMENT & MEALS	362,373	2,362,373	486,000	2,362,373	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	55,000	255,000	284,700	1,255,000	0
023605200100	HOTEL AND TOURISM BOARD					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
704	ECONOMIC AFFAIRS	18,429,745	30,961,572	12,749,235.75	41,004,238	0
7047	OTHER INDUSTRIES	18,429,745	30,961,572	12,749,235.75	41,004,238	0
70472	HOTELS AND RESTUARANTS	18,429,745	30,961,572	12,749,235.75	41,004,238	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



025000100100 KOGI STATE FISCAL RESPONSIBILITY COMMISSION						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
2	EXPENDITURES	17,680,568	17,680,568	8,284,000	100,042,477	0
22	OTHER RECURRENT COSTS	17,680,568	17,680,568	8,284,000	100,042,477	0
2202	OVERHEAD COST	17,680,568	17,680,568	8,284,000	100,042,477	0
220201	TRAVEL & TRANSPORT - GENERAL	1,429,777	1,429,777	855,000	21,429,777	0
22020102	TRAVEL AND TRANSPORT - OTHERS	1,429,777	1,429,777	855,000	21,429,777	0
220202	UTILITIES - GENERAL	1,100,000	1,100,000	50,000	1,100,000	0
22020201	INTERNET ACCESS CHARGES	1,000,000	1,000,000	50,000	1,000,000	0
22020204	ELECTRICITY BILL /CHARGES	100,000	100,000	0	100,000	0
220203	MATERIALS & SUPPLIES - GENERAL	3,205,700	3,205,700	2,630,000	14,905,700	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	300,000	300,000	294,000	2,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	2,905,700	2,905,700	2,336,000	12,905,700	0
220204	MAINTENANCE SERVICES - GENERAL	1,500,000	1,500,000	1,106,000	2,700,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	1,000,000	1,000,000	816,000	1,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	300,000	300,000	290,000	1,500,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	200,000	200,000	0	200,000	0
220205	TRAINING - GENERAL	4,500,000	4,500,000	0	13,000,000	0
22020501	LOCAL TRAINING	1,500,000	1,500,000	0	10,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	3,000,000	3,000,000	0	3,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	700,000	700,000	611,000	5,000,000	0
22020801	MOTOR VEHICLE FUEL COST	700,000	700,000	611,000	5,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	5,245,091	5,245,091	3,032,000	41,907,000	0
22021001	REFRESHMENT & MEALS	2,000,000	2,000,000	1,300,000	5,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	500,000	500,000	201,000	3,000,000	0
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	300,000	300,000	910,000	20,300,000	0
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	1,557,000	1,557,000	0	1,557,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	838,091	838,091	431,000	2,000,000	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	50,000	50,000	190,000	10,050,000	0
025000100100	KOGI STATE FISCAL RESPONSIBILITY COMMISSION					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
701	GENERAL PUBLIC SERVICES	17,680,568	17,680,568	8,284,000	100,042,477	0
7013	GENERAL SERVICES	17,680,568	17,680,568	8,284,000	100,042,477	0
70132	OVERALL PLANNING AND STATISTICAL SERVICES	17,680,568	17,680,568	8,284,000	100,042,477	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



025200100100 MINISTRY OF WATER RESOURCES						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<u>1</u>	<u>Revenue</u>	<u>250,000</u>	<u>250,000</u>	<u>0</u>	<u>1,000,000</u>	<u>0</u>
12	INDEPENDENT REVENUE	250,000	250,000	0	1,000,000	0
1202	NON-TAX REVENUE	250,000	250,000	0	1,000,000	0
120204	FEES - GENERAL	250,000	250,000	0	1,000,000	0
12020421	CONTRACT DOCUMENT NON- REFUNDABLE TENDER FEES	250,000	250,000	0	1,000,000	0
025200100100 MINISTRY OF WATER RESOURCES						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>12,634,835,273</u>	<u>5,634,835,273</u>	<u>560,547,577.89</u>	<u>10,992,591,492</u>	<u>351,658,000</u>
21	PERSONNEL COST	123,778,873	123,778,873	61,579,577.89	145,524,892	0
2101	SALARY	123,778,873	123,778,873	61,579,577.89	145,524,892	0
210101	SALARIES AND WAGES	123,778,873	123,778,873	61,579,577.89	145,524,892	0
21010101	SALARY	123,778,873	123,778,873	61,579,577.89	145,524,892	0
22	OTHER RECURRENT COSTS	5,398,400	5,398,400	3,968,000	207,448,000	1,658,000
2202	OVERHEAD COST	5,398,400	5,398,400	3,968,000	207,448,000	1,658,000
220201	TRAVEL & TRANSPORT - GENERAL	1,400,000	1,400,000	1,104,000	1,450,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	800,000	800,000	719,000	850,000	0
22020108	TRAVEL OPERATION AND LOGISTICS	600,000	600,000	385,000	600,000	0
220203	MATERIALS & SUPPLIES - GENERAL	1,388,400	1,388,400	1,129,000	201,490,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	650,000	650,000	508,000	700,000	0
22020311	WATER SPARE PARTS / CHEMICALS/ OTHER REGENTS	0	0	0	200,000,000	0
22020322	PUBLICATION OF KOGI STATE STATISTICAL YEAR BOOK/ PLANNING & STATISTIC BOOKS /STATE STATISTICAL MASTER PLAN	20,000	20,000	0	20,000	0
22020323	OFFICE AND GENERAL EXPENSES	718,400	718,400	621,000	770,000	0
220204	MAINTENANCE SERVICES - GENERAL	1,070,000	1,070,000	612,000	1,140,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	200,000	200,000	168,000	200,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	400,000	400,000	197,000	450,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	100,000	100,000	89,000	120,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	350,000	350,000	158,000	350,000	0
22020415	MAINTENANCE OF WATER TESTING EQUIPMENT	20,000	20,000	0	20,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	50,000	50,000	0	50,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	50,000	50,000	0	50,000	0
220208	FUEL & LUBRICANTS - GENERAL	270,000	270,000	238,000	290,000	0
22020801	MOTOR VEHICLE FUEL COST	220,000	220,000	193,000	220,000	0
22020803	PLANTS/ GENERATOR FUEL COST	50,000	50,000	45,000	70,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	1,220,000	1,220,000	885,000	3,028,000	1,658,000



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



22021001	REFRESHMENT & MEALS	600,000	600,000	445,000	700,000	0
22021002	PUBLICITY & ADVERTISEMENTS	100,000	100,000	55,000	100,000	0
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	10,000	10,000	0	10,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	10,000	10,000	0	10,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	200,000	200,000	161,000	250,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	300,000	300,000	224,000	300,000	0
22021064	FOOD AND NUTRITION PROGRAMS EXPENSES	0	0	0	1,658,000	1,658,000
23	CAPITAL EXPENDITURE	12,505,658,000	5,505,658,000	495,000,000	10,639,618,600	350,000,000
2302	CONSTRUCTION / PROVISION	740,000,000	740,000,000	0	869,618,600	350,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	740,000,000	740,000,000	0	869,618,600	350,000,000
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	740,000,000	740,000,000	0	869,618,600	350,000,000
2303	REHABILITATION / REPAIRS	11,764,000,000	4,764,000,000	495,000,000	9,770,000,000	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	11,764,000,000	4,764,000,000	495,000,000	9,770,000,000	0
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	11,764,000,000	4,764,000,000	495,000,000	9,770,000,000	0
2305	OTHER CAPITAL PROJECTS	1,658,000	1,658,000	0	0	0
230501	ACQUISITION OF NON TANGIBLE ASSETS	1,658,000	1,658,000	0	0	0
23050101	RESEARCH AND DEVELOPMENT	1,658,000	1,658,000	0	0	0
025200100100	MINISTRY OF WATER RESOURCES					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
706	HOUSING AND COMMUNITY AMMENITIES	12,634,835,273	5,634,835,273	560,547,577.89	10,992,591,492	351,658,000
7063	WATER SUPPLY	12,634,835,273	5,634,835,273	560,547,577.89	10,992,591,492	351,658,000
70631	WATER SUPPLY	12,634,835,273	5,634,835,273	560,547,577.89	10,992,591,492	351,658,000

025200100100 MINISTRY OF WATER RESOURCES									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Perf as @ Sept	2026 Proposed Budget	2026 NUT Tagging
Total	-	-	-	-	12,505,658,000	5,505,658,000	495,000,000	10,639,618,600	350,000,000
10100123000600 - Water Resources and Rural Deve - General	CONSTRUCTION OF URBAN WATER SCHEME (SIP)	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	0	0	0	50,000,000	0
10100123000700 - Water Resources and Rural Deve - General	REHABILITATION /REPAIR OF WATER SCHEME FOR BOTH URBAN AND SMALL TOWN	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	400,000,000	400,000,000	0	400,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



10100123000900 - Water Resources and Rural Deve - General	MAINTENANCE OF GREATER LOKOJA WATER SCHEME PHASEII	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12231200 - LOKOJA	360,000,000	360,000,000	0	360,000,000	0
10100123001000 - Water Resources and Rural Deve - General	COMPLETION OF 15 MOTORIZED AND HAND PUMP BOREHOLES IN THE STATE	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	360,000,000	360,000,000	0	360,000,000	0
10100123001100 - Water Resources and Rural Deve - General	RELIHABILITATION / UPGRADING OF CENTRAL WATER PROJECT SCHEMES (OKENE ,EKUKU, ADOGO, OGORI, MAGONGO, ESSOMI, EGGE, IDOJIAND KUROKO	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	360,000,000	360,000,000	0	360,000,000	0
10100123001200 - Water Resources and Rural Deve - General	RELIHABILITATION / UPGRADING OF EASTERN WATER PROJECT SCHEMES, (EJULE, ODU, OKPAKILI, IDAH, ANKPA AGALIGA, IMANE, AJAKA, ABEJUKOLO, ANYIGBAAND OGUMA)(BD)	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	200,000,000	200,000,000	0	200,000,000	0
10100123001300 - Water Resources and Rural Deve - General	RELIHABILITATION / UPGRADING OF WESTERN WATER SCHEMES (KABBA WATER PROJECT, OGIDI, MOPA, ISANLU, EGBE, AIYEGUNLE- GGEDE AND OMI)(BD)	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	0	0	0	350,000,000	0
10100123001500 - Water Resources and Rural Deve - General	REHABILITATION AND RETICULATION OF ISANLU WATER SCHEME	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12232000 - YAGBA EAST	350,000,000	350,000,000	0	2,000,000,000	0
10100123001600 - Water Resources and Rural Deve - General	REPAIR/ REPLACEMENT OF WORN OUT WATER SUPPLY EQUIPMENT (CHEMICAL SUPPLY INCLUSIVE)	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	400,000,000	400,000,000	95,000,000	400,000,000	0
10100123001800 - Water Resources and Rural Deve - General	EXPANSION AND RETICULATION OF OKENE WATER WORKS	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12211700 - OKENE	200,000,000	200,000,000	0	200,000,000	0
10100123001900 - Water Resources and Rural Deve - General	REHABILITATION OF MECHANICAL AND HYDRANLIC DREDGING OF OKENE WATER DAM	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12230900 - IJUMU	100,000,000	100,000,000	0	100,000,000	0
10100123002000 - Water Resources and Rural Deve - General	REHABILITATION AND RETICULATION OF AIYEGUNLE-GBEDE, IYAGBEDE AIYETOROGBEDE WATERScheme	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12231200 - LOKOJA	250,000,000	250,000,000	0	250,000,000	0
10100123002100 - Water Resources and Rural Deve - General	RETICULATION AND METERING OF GREATER LOKOJA WATER SUPPLY SCHEMETO LOKOJA METROLIS (BD)	23030104 - REHABILITATION /	70631 - WATER SUPPLY	12220300 - ANKPA	494,000,000	494,000,000	400,000,000	500,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



	AND EXTENSION OF WATER TO FELELE, ZANGO AND FUL PERMANENT SITE	REPAIRS - WATER FACILITIES							
10100123002200 - Water Resources and Rural Deve - General	RESUSCITATION AND RETICULATION OF ANKPA WATER PROJECT	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12210200 - AJAOKUTA	300,000,000	300,000,000	0	300,000,000	0
10100123002300 - Water Resources and Rural Deve - General	REHABILITATION AND RETICULATION OF ADOGO WATER SCHEME	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	200,000,000	200,000,000	0	200,000,000	0
10100123002400 - Water Resources and Rural Deve - General	REHABILITATION AND RETICULATION OF IKUEHI ,OBOROKE AND EIKA OHIZEYIN WATER SCHEME	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	300,000,000	300,000,000	0	300,000,000	300,000,000
10100124000100 - Water Resources and Rural Deve - General	NUT.5.WASH .PROVIDE PORTABLE WATER SUPPLY IN PUBLIC PLACES TO ENHANCE SANITATION AND HYGIENE.	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	50,000,000	50,000,000	0	50,000,000	50,000,000
10100124000200 - Water Resources and Rural Deve - General	NUT 5HRN. TRAINING AND RETRAINING OF WASHCOMS AND VHPS ON SUSTAINABLE AND AFFORDABLE WATER SUPPLY AND HYGIENE PROMOTION IN COMMUNITIES ACROSS THE 21 LGAS.	23050101 - RESEARCH AND DEVELOPMENT	70631 - WATER SUPPLY	12242200 - STATE WIDE	1,658,000	1,658,000	0	0	0
10100124000300 - Water Resources and Rural Deve - General	REHABILITATION OF MOPA TOWNSHIP WATER SCHEMES	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12231300 - MOPA-AMURO	100,000,000	100,000,000	0	100,000,000	0
10100124000400 - Water Resources and Rural Deve - General	PROVISION OF POTABLE WATER TO AIYETEJU AGBAJOGUN AMURO	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12231300 - MOPA-AMURO	30,000,000	30,000,000	0	30,000,000	0
10100124000500 - Water Resources and Rural Deve - General	REHABILITATION OF ODO-ERE WATER SHEMES	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12232100 - YAGBA WEST	50,000,000	50,000,000	0	50,000,000	0
10100124000800 - Water Resources and Rural Deve - General	REHABILITATION OF WATER SCHEMES ACROSS KOGI STATE	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	8,000,000,000	1,000,000,000	0	4,000,000,000	0
10100126000400 - Water Resources and Rural Deve - General	NUT.5.EMERGENCY.SUPPORT WATER SUPPLY INTERVENTION IN EMMERGENCY SETTING	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	0	0	0	3,864,300	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



10100126000300 - Water Resources and Rural Deve - General	NUT.5.WASH.PROVIDE PORTABLE WATER SUPPLY IN SCHOOLS TO ENHANCE EFFECTIVE SANITATION AND HYGIENE ACROSS THE 21LGAS	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	0	0	0	75,754,300	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



025210200100 KOGI STATE WATER BOARD						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<u>1</u>	Revenue	84,490,886	84,490,886	78,100	84,490,886	0
12	INDEPENDENT REVENUE	84,490,886	84,490,886	78,100	84,490,886	0
1202	NON-TAX REVENUE	84,490,886	84,490,886	78,100	84,490,886	0
120204	FEES - GENERAL	84,177,000	84,177,000	78,100	84,177,000	0
12020495	WATER RATE FEE	84,000,000	84,000,000	1,100	84,000,000	0
12020496	WATER CONNECTION /WATER RECONNECTION FEE	177,000	177,000	77,000	177,000	0
120206	SALES - GENERAL	70,136	70,136	0	70,136	0
12020665	SALES WATER BOARD FORM	70,136	70,136	0	70,136	0
120207	EARNINGS -GENERAL	243,750	243,750	0	243,750	0
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS /AGENCIES	243,750	243,750	0	243,750	0
025210200100 KOGI STATE WATER BOARD						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<u>2</u>	EXPENDITURES	589,533,607	589,533,607	60,363,605.42	1,132,671,122	48,654
21	PERSONNEL COST	119,032,860	119,032,860	58,598,605.42	141,017,475	0
2101	SALARY	119,032,860	119,032,860	58,598,605.42	141,017,475	0
210101	SALARIES AND WAGES	119,032,860	119,032,860	58,598,605.42	141,017,475	0
21010101	SALARY	119,032,860	119,032,860	58,598,605.42	141,017,475	0
22	OTHER RECURRENT COSTS	10,500,747	10,500,747	1,765,000	211,653,647	48,654
2202	OVERHEAD COST	10,500,747	10,500,747	1,765,000	211,653,647	48,654
220201	TRAVEL & TRANSPORT - GENERAL	800,000	800,000	152,500	1,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	800,000	800,000	152,500	1,000,000	0
220202	UTILITIES - GENERAL	10,000	10,000	5,000	14,900	0
22020205	TELEPHONE CHARGES	10,000	10,000	5,000	14,900	0
220203	MATERIALS & SUPPLIES - GENERAL	5,235,508	5,235,508	1,399,500	205,235,508	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	500,000	500,000	177,500	500,000	0
22020311	WATER SPARE PARTS / CHEMICALS/ OTHER REGENTS	3,784,508	3,784,508	766,000	203,784,508	0
22020323	OFFICE AND GENERAL EXPENSES	851,000	851,000	456,000	851,000	0
22020345	WATER SUPPLY PRIVATE CONNECTION	100,000	100,000	0	100,000	0
220204	MAINTENANCE SERVICES - GENERAL	1,975,000	1,975,000	150,000	2,623,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	500,000	500,000	0	500,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	700,000	700,000	43,000	700,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	125,000	125,000	107,000	125,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	0	0	0	648,000	0
22020415	MAINTENANCE OF WATER TESTING EQUIPMENT	650,000	650,000	0	650,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



220205	TRAINING - GENERAL	500,000	500,000	0	500,000	0
22020501	LOCAL TRAINING	250,000	250,000	0	250,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	250,000	250,000	0	250,000	0
220208	FUEL & LUBRICANTS - GENERAL	500,000	500,000	0	700,000	0
22020803	PLANTS/ GENERATOR FUEL COST	500,000	500,000	0	700,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	1,480,239	1,480,239	58,000	1,580,239	48,654
22021001	REFRESHMENT & MEALS	511,585	511,585	15,000	511,585	0
22021002	PUBLICITY & ADVERTISEMENTS	200,000	200,000	0	200,000	0
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	200,000	200,000	0	200,000	0
22021013	RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES/ DISCIPLINE COST	200,000	200,000	0	200,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	100,000	100,000	43,000	100,000	0
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	20,000	20,000	0	20,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	200,000	200,000	0	300,000	0
22021064	FOOD AND NUTRITION PROGRAMS EXPENSES	48,654	48,654	0	48,654	48,654
23	CAPITAL EXPENDITURE	460,000,000	460,000,000	0	780,000,000	0
2303	REHABILITATION / REPAIRS	460,000,000	460,000,000	0	430,000,000	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	460,000,000	460,000,000	0	430,000,000	0
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	400,000,000	400,000,000	0	200,000,000	0
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	60,000,000	60,000,000	0	230,000,000	0
2304	PRESERVATION OF THE ENVIRONMENT	0	0	0	350,000,000	0
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	0	0	0	350,000,000	0
23040105	WATER POLLUTION PREVENTION & CONTROL	0	0	0	350,000,000	0
025210200100	KOGI STATE WATER BOARD					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
706	HOUSING AND COMMUNITY AMMENITIES	589,533,607	589,533,607	60,363,605.42	1,132,671,122	48,654
7063	WATER SUPPLY	589,533,607	589,533,607	60,363,605.42	1,132,671,122	48,654
70631	WATER SUPPLY	589,533,607	589,533,607	60,363,605.42	1,132,671,122	48,654

025210200100 KOGI STATE WATER BOARD									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Perf as @ Sept	2026 Proposed Budget	2026 NUT Tagging
Total	-	-	-	-	460,000,000	460,000,000	0	780,000,000	0
10100123002500 - Water Resources and Rural Deve - General	SUPPLY OF WATER CHEMICAL.	23030104 - REHABILITATION /	70631 - WATER SUPPLY	12231200 - LOKOJA	200,000,000	200,000,000	0	0	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



		REPAIRS - WATER FACILITIES							
10100123002600 - Water Resources and Rural Deve - General	REHABILITATION/MAINTENANCE OF EXISTING WATER SCHEMES ACROSS THE STATE.	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12231200 - LOKOJA	200,000,000	200,000,000	0	200,000,000	0
10100123002700 - Water Resources and Rural Deve - General	REHABILITATION OF KOGI STATE WATER BOARD HEAD QUARTER OFFICE.INCLUDE ADMINISTRATION BLOCK, MECHANICAL WORKSHOP STORE HOUSE, CONFERENCE ROOM AND SECURITY POST	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70631 - WATER SUPPLY	12231200 - LOKOJA	60,000,000	60,000,000	0	80,000,000	0
10100126000100 - Water Resources and Rural Deve - General	REHABILITATION AND EQUIPNG OF EXISTING LABORATORY FOR WATER ANALYSIS AT KOGI STATE WATER BOARD HEAD QUARTER FELELE LOKOJA.	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70631 - WATER SUPPLY	12242200 - STATE WIDE	0	0	0	150,000,000	0
10100126000200 - Water Resources and Rural Deve - General	DESILITING OF OKENE WATER WORKS DAM [REMOVER OF SAND PARTICLE]OF 252,000 LITRE CAPACITY.	23040105 - WATER POLLUTION PREVENTION & CONTROL	70631 - WATER SUPPLY	12211700 - OKENE	0	0	0	350,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



025210300100 RURAL WATER AND SANITATION AGENCY (RUWASSA)						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
2	EXPENDITURES	2,910,348,000	2,311,210,320	972,218,931.30	4,579,614,163	0
21	PERSONNEL COST	1,465,000	1,465,000	965,000	2,000,000	0
2101	SALARY	1,465,000	1,465,000	965,000	2,000,000	0
210101	SALARIES AND WAGES	1,465,000	1,465,000	965,000	2,000,000	0
21010104	AUXILLARY STAFF	1,465,000	1,465,000	965,000	2,000,000	0
22	OTHER RECURRENT COSTS	29,483,000	68,995,320	38,380,419.15	27,614,163	0
2202	OVERHEAD COST	29,425,457	68,937,777	38,250,419.15	27,526,618	0
220201	TRAVEL & TRANSPORT - GENERAL	4,520,000	4,520,000	1,805,000	2,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	4,520,000	4,520,000	1,805,000	2,000,000	0
220202	UTILITIES - GENERAL	156,383	557,090	355,419.15	450,000	0
22020204	ELECTRICITY BILL /CHARGES	57,090	257,090	160,419.15	300,000	0
22020205	TELEPHONE CHARGES	99,293	300,000	195,000	150,000	0
220203	MATERIALS & SUPPLIES - GENERAL	2,023,541	3,603,000	2,427,000	2,053,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	420,541	2,000,000	330,000	450,000	0
22020323	OFFICE AND GENERAL EXPENSES	1,603,000	1,603,000	2,097,000	1,603,000	0
220204	MAINTENANCE SERVICES - GENERAL	1,022,432	37,284,928	31,763,000	1,121,928	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	500,504	3,603,000	983,000	600,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	340,000	1,500,000	460,000	340,000	0
22020420	MAINTENANCE OF GARAGE	181,928	32,181,928	30,320,000	181,928	0
220205	TRAINING - GENERAL	608,000	608,000	325,000	608,000	0
22020501	LOCAL TRAINING	608,000	608,000	325,000	608,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	10,758,690	10,758,690	635,000	10,758,690	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	538,100	538,100	150,000	538,100	0
22020706	SURVEYING SERVICES/ FEASIBILITY STUDY	10,220,590	10,220,590	485,000	10,220,590	0
220209	FINANCIAL CHARGES - GENERAL	30,342	300,000	70,000	50,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	30,342	300,000	70,000	50,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	10,306,069	11,306,069	870,000	10,485,000	0
22021001	REFRESHMENT & MEALS	251,069	1,251,069	430,000	400,000	0
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	4,000,000	4,000,000	40,000	4,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	55,000	55,000	155,000	85,000	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	6,000,000	6,000,000	245,000	6,000,000	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	57,543	57,543	130,000	87,545	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



220401	LOCAL GRANTS AND CONTRIBUTIONS	57,543	57,543	130,000	87,545	0
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	57,543	57,543	130,000	87,545	0
23	CAPITAL EXPENDITURE	2,879,400,000	2,240,750,000	932,873,512.15	4,550,000,000	0
2301	FIXED ASSETS PURCHASED	979,400,000	479,400,000	0	1,250,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	979,400,000	479,400,000	0	1,250,000,000	0
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	979,400,000	479,400,000	0	1,250,000,000	0
2302	CONSTRUCTION / PROVISION	1,900,000,000	1,761,350,000	932,873,512.15	3,300,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,900,000,000	1,761,350,000	932,873,512.15	3,300,000,000	0
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	1,900,000,000	1,761,350,000	932,873,512.15	3,300,000,000	0
025210300100 RURAL WATER AND SANITATION AGENCY (RUWASSA)						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
706	HOUSING AND COMMUNITY AMMENITIES	2,910,348,000	2,311,210,320	972,218,931.30	4,579,614,163	0
7063	WATER SUPPLY	2,910,348,000	2,311,210,320	972,218,931.30	4,579,614,163	0
70631	WATER SUPPLY	2,910,348,000	2,311,210,320	972,218,931.30	4,579,614,163	0

025210300100 RURAL WATER AND SANITATION AGENCY (RUWASSA)									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Perf as @ Sept	2026 Proposed Budget	2026 NUT Tagging
Total					2,879,400,000	2,240,750,000	932,873,512.15	4,550,000,000	0
10100124000600 - Water Resources and Rural Deve - General	PURCHASES OF DRILLING RIGS 4NOS	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70631 - WATER SUPPLY	12231200 - LOKOJA	800,000,000	300,000,000	0	1,000,000,000	0
10100124000700 - Water Resources and Rural Deve - General	PROCUREMENT OF HYGIENE FACILITIES IN PUBLIC AREAS SUCH AS HANDWASHING STATIONS .	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70631 - WATER SUPPLY	12231200 - LOKOJA	79,400,000	79,400,000	0	100,000,000	0
10100124000900 - Water Resources and Rural Deve - General	DRILLING OF NEW BOREHOLES IN THE SELECTED RURAL AREAS	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	150,000,000	150,000,000	932,873,512.15	700,000,000	0
10100124001000 - Water Resources and Rural Deve - General	RESURCITATION OF MORIBUND BOREHOLES IN RURALS COMMUNITIES	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	500,000,000	361,350,000	0	600,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



10100124001100 - Water Resources and Rural Deve - General	CONSTRUCTION OF VIP LATRINES IN RURAL AREAS	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	200,000,000	200,000,000	0	600,000,000	0
10100124001200 - Water Resources and Rural Deve - General	CONSTRUCTION OF RUWASSA WATER FACTORY	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12231200 - LOKOJA	400,000,000	400,000,000	0	600,000,000	0
10100124001300 - Water Resources and Rural Deve - General	DRILLING OF 30NOS OF BOREHOLES ACROSS THE THREE SENATORIAL DISTRICT (PEWASH PROJECT)	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	500,000,000	500,000,000	0	500,000,000	0
10100124001400 - Water Resources and Rural Deve - General	CONSTRUCTION OF PUBLIC TOILETS IN SELECTED AREAS ACROSS THE STATE (PEWASH PROJECT)	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	150,000,000	150,000,000	0	300,000,000	0
10100124001500 - Water Resources and Rural Deve - General	PROCUREMENT OF HYGIENE EQUIPMENT (PEWASH PROJECT)	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70631 - WATER SUPPLY	12231200 - LOKOJA	100,000,000	100,000,000	0	150,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



025300100100 MINISTRY OF HOUSING AND URBAN DEVELOPMENT						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
1	Revenue	7,000,000	7,000,000	1,027,800	10,000,000	0
12	INDEPENDENT REVENUE	7,000,000	7,000,000	1,027,800	10,000,000	0
1202	NON-TAX REVENUE	7,000,000	7,000,000	1,027,800	10,000,000	0
120204	FEES - GENERAL	7,000,000	7,000,000	1,027,800	10,000,000	0
12020415	CONTRACTOR REGISTRATION/ RENEWAL FEES	2,000,000	2,000,000	0	0	0
12020421	CONTRACT DOCUMENT NON- REFUNDABLE TENDER FEES	5,000,000	5,000,000	1,027,800	10,000,000	0
025300100100 MINISTRY OF HOUSING AND URBAN DEVELOPMENT						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
2	EXPENDITURES	10,058,978,638	13,567,617,940	4,973,993,042.84	15,033,159,822	0
21	PERSONNEL COST	81,217,846	81,217,846	0	115,643,009	0
2101	SALARY	81,217,846	81,217,846	0	115,643,009	0
210101	SALARIES AND WAGES	81,217,846	81,217,846	0	115,643,009	0
21010101	SALARY	81,217,846	81,217,846	0	115,643,009	0
22	OTHER RECURRENT COSTS	622,790,083	622,790,083	570,385,403.77	1,149,790,081	0
2202	OVERHEAD COST	602,790,083	602,790,083	570,385,403.77	1,144,790,081	0
220201	TRAVEL & TRANSPORT - GENERAL	65,000,000	65,000,000	1,200,000	40,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	15,000,000	15,000,000	1,200,000	15,000,000	0
22020108	TRAVEL OPERATION AND LOGISTICS	50,000,000	50,000,000	0	25,000,000	0
220202	UTILITIES - GENERAL	17,500,188	17,500,188	1,000,000	11,500,186	0
22020201	INTERNET ACCESS CHARGES	5,500,188	5,500,188	100,000	5,500,186	0
22020204	ELECTRICITY BILL /CHARGES	10,000,000	10,000,000	900,000	5,000,000	0
22020205	TELEPHONE CHARGES	2,000,000	2,000,000	0	1,000,000	0
220203	MATERIALS & SUPPLIES - GENERAL	117,464,741	117,464,741	29,170,110	115,464,741	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	10,098,466	10,098,466	5,838,110	10,098,466	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	4,366,275	4,366,275	250,000	4,366,275	0
22020307	DRAWING OFFICE AND SURVEY MATERIALS	3,000,000	3,000,000	0	1,000,000	0
22020309	PHOTOGRAPHIC MATERIALS, GRAPHIC ARTS AND DESIGN	5,000,000	5,000,000	0	5,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	95,000,000	95,000,000	23,082,000	95,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	77,825,154	77,825,154	17,800,000	57,825,154	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	20,000,000	20,000,000	6,500,000	20,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	30,000,000	30,000,000	6,000,000	10,000,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	27,825,154	27,825,154	5,300,000	27,825,154	0
220205	TRAINING - GENERAL	130,000,000	130,000,000	0	90,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



22020501	LOCAL TRAINING	30,000,000	30,000,000	0	10,000,000	0
22020502	INTERNATIONAL TRAINING	100,000,000	100,000,000	0	80,000,000	0
220206	OTHER SERVICES - GENERAL	16,000,000	16,000,000	550,000	11,000,000	0
22020601	SECURITY SERVICES EXPENSES	3,000,000	3,000,000	0	3,000,000	0
22020602	OFFICE RENT	10,000,000	10,000,000	0	5,000,000	0
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	3,000,000	3,000,000	550,000	3,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	20,000,000	20,000,000	512,617,408	700,000,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	20,000,000	20,000,000	512,617,408	700,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	30,000,000	30,000,000	1,700,000	15,000,000	0
22020801	MOTOR VEHICLE FUEL COST	10,000,000	10,000,000	1,100,000	5,000,000	0
22020806	DIESEL EXPENSES	10,000,000	10,000,000	0	5,000,000	0
22020807	FUEL EXPENSES	10,000,000	10,000,000	600,000	5,000,000	0
220209	FINANCIAL CHARGES - GENERAL	1,000,000	1,000,000	9,745.77	1,000,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	1,000,000	1,000,000	9,745.77	1,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	128,000,000	128,000,000	6,338,140	103,000,000	0
22021001	REFRESHMENT & MEALS	30,000,000	30,000,000	6,338,140	5,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	5,000,000	5,000,000	0	5,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	70,000,000	70,000,000	0	70,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	2,000,000	2,000,000	0	2,000,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	20,000,000	20,000,000	0	20,000,000	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	1,000,000	1,000,000	0	1,000,000	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	20,000,000	20,000,000	0	5,000,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	20,000,000	20,000,000	0	5,000,000	0
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	20,000,000	20,000,000	0	5,000,000	0
23	CAPITAL EXPENDITURE	9,354,970,709	12,863,610,011	4,403,607,639.07	13,767,726,732	0
2302	CONSTRUCTION / PROVISION	6,962,021,552	9,470,660,854	3,836,542,221.41	10,590,057,012	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	6,962,021,552	9,470,660,854	3,836,542,221.41	10,590,057,012	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	150,000,000	2,360,571,602	680,000,000	3,150,000,000	0
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	1,102,661,535	1,102,661,535	811,633,651.54	1,102,661,535	0
23020104	CONSTRUCTION / PROVISION OF HOUSING SCHEMES	1,703,501,362	1,703,501,362	75,689,183.18	3,403,501,362	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	233,894,115	531,961,815	105,212,879.56	633,894,115	0
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	800,000,000	800,000,000	500,000,000	800,000,000	0
23020129	CONSTRUCTION/ PROVISION OF FENCING GOVERNMENT BUILDINGS	2,971,964,540	2,971,964,540	1,664,006,507.13	1,500,000,000	0
2303	REHABILITATION / REPAIRS	2,390,259,148	3,390,259,148	567,065,417.66	2,677,669,720	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	2,390,259,148	3,390,259,148	567,065,417.66	2,677,669,720	0
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	1,347,089,882	1,347,089,882	567,065,417.66	1,634,500,454	0
23030103	REHABILITATION / REPAIRS - HOUSING	0	1,000,000,000	0	0	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	1,043,169,266	1,043,169,266	0	1,043,169,266	0
2304	PRESERVATION OF THE ENVIRONMENT	2,690,009	2,690,009	0	500,000,000	0
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	2,690,009	2,690,009	0	500,000,000	0
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	2,690,009	2,690,009	0	500,000,000	0
025300100100 MINISTRY OF HOUSING AND URBAN DEVELOPMENT						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
706	HOUSING AND COMMUNITY AMMENITIES	10,058,978,638	13,567,617,940	4,973,993,042.84	15,033,159,822	0
7061	HOUSING DEVELOPMENT	10,058,978,638	13,567,617,940	4,973,993,042.84	15,033,159,822	0
70611	HOUSING DEVELOPMENT	10,058,978,638	13,567,617,940	4,973,993,042.84	15,033,159,822	0

025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Perf as @ Sept	2026 Proposed Budget	2026 NUT Tagging
Total	-	-	-	-	9,354,970,709	12,863,610,011	4,403,607,639.07	13,767,726,732	0
06100124000100 - Housing and Urban Development - General	RENOVATION/ MAINTENANCE OF STATE SECRETARIAT LOKOJA	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	12231200 - LOKOJA	1,026,900,091	1,026,900,091	0	1,026,900,091	0
06100124000300 - Housing and Urban Development - General	PERIMETER FENCING IN SOME SELECTED GOVERNMENT QUARTERS/ BUILDING ACROSS THE LGAS	23020129 - CONSTRUCTION/ PROVISION OF FENCING GOVERNMENT BUILDINGS	70611 - HOUSING DEVELOPMENT	12231200 - LOKOJA	2,471,964,540	2,471,964,540	1,664,006,507.13	1,000,000,000	0
06100124000400 - Housing and Urban Development - General	CONSTRUCTION OF POLICE BARRACKS IN SELECTED TOWNS ACROSS THE THREE SENATORIAL DISTRICTS	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70611 - HOUSING DEVELOPMENT	12242200 - STATE WIDE	1,102,661,535	1,102,661,535	811,633,651.54	1,102,661,535	0
06100124000500 - Housing and Urban Development - General	POST FLOOD HOUSING ESTATE INCLUDING ITS SOCIAL AMENITIES (ROADS ELECTRICITY AND INFRASTRUCTURES)	23020104 - CONSTRUCTION / PROVISION OF HOUSING SCHEMES	70611 - HOUSING DEVELOPMENT	12231200 - LOKOJA	26,900,091	26,900,091	0	26,900,091	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



06100124000600 - Housing and Urban Development - General	SITE AND SERVICES FOR COMMUNITY RENEWAL	23040104 - INDUSTRIAL POLLUTION PREVENTION & CONTROL	70611 - HOUSING DEVELOPMENT	12231200 - LOKOJA	2,690,009	2,690,009	0	500,000,000	0
06100124000700 - Housing and Urban Development - General	CONSRUCTION OF OPEN-AIR THEATRE FOR ART AND CULTURE	23020104 - CONSTRUCTION / PROVISION OF HOUSING SCHEMES	70611 - HOUSING DEVELOPMENT	12231200 - LOKOJA	176,601,271	176,601,271	75,689,183.18	176,601,271	0
06100124000800 - Housing and Urban Development - General	LANDSCAPING/ RENOVATION OF CIVIL SERVICE COMMISSION COMPOUND AND OFFICES FURNITURE LOKOJA	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	12231200 - LOKOJA	16,269,175	16,269,175	0	16,269,175	0
06100124000900 - Housing and Urban Development - General	RENOVATION OF GOVERNMENT LODGES ACROSS THE STATE	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70611 - HOUSING DEVELOPMENT	12242200 - STATE WIDE	134,500,454	134,500,454	122,722,615.89	134,500,454	0
06100124001000 - Housing and Urban Development - General	LANDSCAPING OF SELECTED GOVERNMENT PREMISES ACROSS THE STATE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70611 - HOUSING DEVELOPMENT	12242200 - STATE WIDE	12,374,042	12,374,042	0	12,374,042	0
06100124001100 - Housing and Urban Development - General	CONSRUCTION OF OFFICE ANNEX FOR CIVIL ENGINEERING DEPARTMENT MINISTRY OF WORKS LOKOJA	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	12242200 - STATE WIDE	50,000,000	50,000,000	50,000,000	50,000,000	0
06100124001200 - Housing and Urban Development - General	RENOVATION OF GOVERNMENT QUARTERS ACROSS THE STATE	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70611 - HOUSING DEVELOPMENT	12242200 - STATE WIDE	1,212,589,428	1,212,589,428	444,342,801.77	1,500,000,000	0
06100124001300 - Housing and Urban Development - General	SLUM UPGRADING AND URBAN RENEWAL PROGRAMS ACROSS THE STATE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70611 - HOUSING DEVELOPMENT	12242200 - STATE WIDE	21,520,073	21,520,073	0	21,520,073	0
06100124001400 - Housing and Urban Development - General	CONSTRUCTION OF LABORATORY BUILDING FOR SOIL TESTING IN LOKOJA	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70611 - HOUSING DEVELOPMENT	12231200 - LOKOJA	100,000,000	100,000,000	0	100,000,000	0
06100124001500 - Housing and Urban Development - General	CONSTRUCTION OF INTRUDERS GATE /ROAD BARRIERS OF SELECTED AREA IN 4 LGA ACROSS THE STATE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70611 - HOUSING DEVELOPMENT	12231200 - LOKOJA	100,000,000	398,067,700	105,212,879.56	500,000,000	0
06100124001700 - Housing and Urban Development - General	CONSTRUCTION OF MINISTRY OF HOUSING AND URBAN	23020101 - CONSTRUCTION /	70611 - HOUSING DEVELOPMENT	12231200 - LOKOJA	100,000,000	100,000,000	0	100,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



	DEVELOPMENT OFFICE COMPLEX LOKOJA	PROVISION OF OFFICE BUILDINGS								
06100124001800 - Housing and Urban Development - General	CONSTRUCTION OF (ODODO VILLA) 1,050 HOUSING UNITS IN ALL THE THREE SENATORIAL DISTRICTS (50 HOUSING UNITS PER LGA)	23020104 - CONSTRUCTION / PROVISION OF HOUSING SCHEMES	70611 - HOUSING DEVELOPMENT	12231200 - LOKOJA	1,500,000,000	1,500,000,000	0	1,500,000,000	0	
06100124001900 - Housing and Urban Development - General	CONSTRUCTION OF MOUNT PATTI RECREATION CENTRE LOKOJA	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	70611 - HOUSING DEVELOPMENT	12231200 - LOKOJA	800,000,000	800,000,000	500,000,000	800,000,000	0	
06100125000700 - Housing and Urban Development - General	FENCING OF ACQUIRED/MARKED AREAS FOR HOUSING ESTATE PROJECTS ACROSS THE THREE SENATORIAL DISTRICTS.	23020129 - CONSTRUCTION/ PROVISION OF FENCING GOVERNMENT BUILDINGS	70611 - HOUSING DEVELOPMENT	12231200 - LOKOJA	500,000,000	500,000,000	0	500,000,000	0	
06100125000800 - Housing and Urban Development - General	CONSTRUCTION OF PENSION OFFICE COMPLEX, LOKOJA	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	12231200 - LOKOJA	0	2,210,571,602	630,000,000	1,500,000,000	0	
06100125000900 - Housing and Urban Development - General	REMODELLING/ RENOVATION OF SOME SELECTED WORKSHOPPING CENTRES IN THE THREE SENATORIAL DISTRICTS	23030103 - REHABILITATION / REPAIRS - HOUSING	70611 - HOUSING DEVELOPMENT	12231200 - LOKOJA	0	1,000,000,000	0	0	0	
06100125000900 - Housing and Urban Development - General	REMODELLING/RENOVATION OF SOME SELECTED WORSHIPPING CENTRE IN THE THREE SENATORIAL DISTRICTS (4 EACH)	23020104 - CONSTRUCTION / PROVISION OF HOUSING SCHEMES	70611 - HOUSING DEVELOPMENT	12242200 - STATE WIDE	0	0	0	1,500,000,000	0	
13100126002500 - Reform of Government and Governance - General	KOGI STATE MASTER PLAN	23020104 - CONSTRUCTION / PROVISION OF HOUSING SCHEMES	70611 - HOUSING DEVELOPMENT	12242200 - STATE WIDE	0	0	0	200,000,000	0	
06100126000200 - Housing and Urban Development - General	CONSTRUCTION OF OFFICE BUILDINGS IN 5 LGA ACROSS THE STATE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	12242200 - STATE WIDE	0	0	0	1,500,000,000	0	



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



025300200100 BUREAU FOR LANDS						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<u>1</u>	<u>Revenue</u>	<u>1,783,710,376</u>	<u>1,783,710,376</u>	<u>523,347,658.56</u>	<u>3,386,786,853</u>	<u>0</u>
12	INDEPENDENT REVENUE	1,783,710,376	1,783,710,376	523,347,658.56	3,386,786,853	0
1202	NON-TAX REVENUE	1,783,710,376	1,783,710,376	523,347,658.56	3,386,786,853	0
120204	FEES - GENERAL	773,710,376	773,710,376	310,053,122.04	1,316,415,952	0
12020407	PROCESSING FEE WITH RIGHT OF OCCUPANCY (R OF O)	25,000,000	25,000,000	279,385,038.15	600,000,000	0
12020408	PROCESSING FEE WITH CERTIFICATE OF OCCUPANCY (C OF O)	25,000,000	25,000,000	662,815.36	31,250,000	0
12020410	CHARTING FEE FOR CERTIFICATE OF OCCUPANCY (C OF O)	50,000,000	50,000,000	664,000	62,500,000	0
12020411	SURVEY BILL FEE FOR CERTIFICATE OF OCCUPANCY (C OF O)	9,000,000	9,000,000	165,375	11,250,000	0
12020415	CONTRACTOR REGISTRATION/ RENEWAL FEES	0	0	125,000	0	0
12020416	SURVEY DEPOSIT FEE FOR CERTIFICATE OF OCCUPANCY (C OF O)	50,000,000	50,000,000	773,000	62,500,000	0
12020419	CONVERSION FEES	0	0	0	10,000,000	0
12020420	SURVEY VERIFICATION	6,000,000	6,000,000	131,500	7,500,000	0
12020426	CHARTING FEE FOR RIGHT OF OCCUPANCY (R OF O)	30,000,000	30,000,000	2,206,617	37,500,000	0
12020427	DEPOSIT FEE FOR RIGHT OF OCCUPANCY (R OF O)	94,500,000	94,500,000	5,202,461.88	119,250,000	0
12020428	ADMINISTRATIVE CHARGES	113,200,000	113,200,000	2,312,779.50	134,705,952	0
12020429	CHANGE OF OWNERSHIP	87,500,000	87,500,000	0	0	0
12020431	GEOGRAPHICAL INFORMATION SYSTEM (GIS) FEES	50,000,000	50,000,000	0	0	0
12020432	APPLICATION FEES FOR PLOT ALLOCATION	62,500,000	62,500,000	2,255,000	75,000,000	0
12020435	RECERTIFICATION & CONFIRMATION	1,500,000	1,500,000	90,000	1,000,000	0
12020440	CHANGE OF LAND USE	1,440,000	1,440,000	250,000	1,440,000	0
12020455	ENVIRONMENTAL IMPACT ASSESSMENT FEES	10,070,376	10,070,376	10,944,499.67	20,000,000	0
12020464	PROCESSING OF PRIVATE LAYOUT	8,000,000	8,000,000	0	8,000,000	0
12020465	SITE ANALYSIS	10,000,000	10,000,000	180,000	12,000,000	0
12020466	DOCUMENT REG AND SEARCH	20,000,000	20,000,000	2,580,535.48	22,500,000	0
12020467	RENTAL VALUATION FEES	120,000,000	120,000,000	2,124,500	100,020,000	0
120207	EARNINGS -GENERAL	10,000,000	10,000,000	10,000	8,000,000	0
12020728	EARNINGS FROM RESEARCH AND DOCUMENTATION	10,000,000	10,000,000	10,000	8,000,000	0
120209	RENT ON LAND & OTHERS - GENERAL	1,000,000,000	1,000,000,000	213,284,536.52	2,062,370,901	0
12020906	GROUND RENTS	1,000,000,000	1,000,000,000	213,284,536.52	1,047,809,522	0
12020908	LAND USE CHARGE	0	0	0	1,014,561,379	0
025300200100 BUREAU FOR LANDS						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>1,737,136,800</u>	<u>2,442,536,800</u>	<u>976,920,043.95</u>	<u>2,423,327,020</u>	<u>0</u>
21	PERSONNEL COST	416,000,000	416,000,000	205,831,654	418,000,000	0
2101	SALARY	416,000,000	416,000,000	205,831,654	418,000,000	0



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210101	SALARIES AND WAGES	416,000,000	416,000,000	205,831,654	418,000,000	0
21010101	SALARY	390,000,000	390,000,000	193,831,954.17	390,000,000	0
21010104	AUXILLARY STAFF	26,000,000	26,000,000	11,999,699.83	28,000,000	0
22	OTHER RECURRENT COSTS	125,300,000	130,700,000	124,452,638.95	150,000,000	0
2202	OVERHEAD COST	125,300,000	130,700,000	124,452,638.95	150,000,000	0
220201	TRAVEL & TRANSPORT - GENERAL	10,000,000	10,000,000	5,397,500	12,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	10,000,000	10,000,000	5,397,500	12,000,000	0
220202	UTILITIES - GENERAL	300,000	300,000	0	200,000	0
22020204	ELECTRICITY BILL /CHARGES	200,000	200,000	0	100,000	0
22020205	TELEPHONE CHARGES	100,000	100,000	0	100,000	0
220203	MATERIALS & SUPPLIES - GENERAL	32,000,000	32,000,000	75,765,638.95	35,000,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	7,000,000	7,000,000	2,717,662.50	7,000,000	0
22020307	DRAWING OFFICE AND SURVEY MATERIALS	10,000,000	10,000,000	0	10,000,000	0
22020309	PHOTOGRAPHIC MATERIALS, GRAPHIC ARTS AND DESIGN	3,000,000	3,000,000	0	3,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	12,000,000	12,000,000	73,047,976.45	15,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	33,000,000	38,400,000	17,453,050	37,800,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	8,000,000	8,000,000	7,432,850	10,400,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,000,000	7,400,000	3,313,200	7,400,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	10,000,000	10,000,000	6,707,000	10,000,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	5,000,000	5,000,000	0	5,000,000	0
22020448	PROPERTY IDENTIFICATION AND ENUMERATION EXPENSES	8,000,000	8,000,000	0	5,000,000	0
220205	TRAINING - GENERAL	10,000,000	10,000,000	2,187,000	15,000,000	0
22020501	LOCAL TRAINING	2,000,000	2,000,000	35,000	5,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	8,000,000	8,000,000	2,152,000	10,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	12,000,000	12,000,000	11,469,350	20,000,000	0
22020801	MOTOR VEHICLE FUEL COST	12,000,000	12,000,000	11,469,350	20,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	28,000,000	28,000,000	12,180,100	30,000,000	0
22021001	REFRESHMENT & MEALS	14,000,000	14,000,000	7,105,100	14,000,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	4,000,000	4,000,000	3,345,000	6,000,000	0
22021035	EXPENSES INCIDENTAL TO ENVIRONMENTAL IMPACT ASSESSMENT /RIGHT OF WAYS	10,000,000	10,000,000	1,730,000	10,000,000	0
23	CAPITAL EXPENDITURE	1,195,836,800	1,895,836,800	646,635,751	1,855,327,020	0
2301	FIXED ASSETS PURCHASED	965,836,800	1,715,836,800	573,908,807	1,519,396,800	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	965,836,800	1,715,836,800	573,908,807	1,519,396,800	0
23010101	PURCHASE / ACQUISITION OF LAND	600,836,800	1,300,836,800	541,759,022	650,000,000	0
23010105	PURCHASE OF MOTOR VEHICLES	70,000,000	70,000,000	0	271,500,000	0
23010111	PURCHASE OF TRACTORS	10,000,000	10,000,000	0	70,300,000	0
23010113	PURCHASE OF COMPUTERS	15,000,000	15,000,000	0	15,530,000	0
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	110,000,000	160,000,000	30,849,785	70,360,000	0
23010133	PURCHASE OF SURVEYING EQUIPMENT	120,000,000	120,000,000	1,300,000	441,706,800	0



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23010140	PURCHASE OF OFFICE EQUIPMENT	40,000,000	40,000,000	0	0	0
2302	CONSTRUCTION / PROVISION	130,000,000	80,000,000	22,996,339	230,730,220	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	130,000,000	80,000,000	22,996,339	230,730,220	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	100,000,000	50,000,000	6,271,720	150,000,000	0
23020114	CONSTRUCTION / PROVISION OF ROADS	0	0	0	50,200,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	30,000,000	30,000,000	16,724,619	30,530,220	0
2303	REHABILITATION / REPAIRS	40,000,000	40,000,000	49,730,605	40,200,000	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	40,000,000	40,000,000	49,730,605	40,200,000	0
23030122	REHABILITATION /REPAIRS OF BOUNDARY POST	40,000,000	40,000,000	49,730,605	40,200,000	0
2304	PRESERVATION OF THE ENVIRONMENT	20,000,000	20,000,000	0	0	0
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	20,000,000	20,000,000	0	0	0
23040102	EROSION & FLOOD CONTROL	20,000,000	20,000,000	0	0	0
2305	OTHER CAPITAL PROJECTS	40,000,000	40,000,000	0	65,000,000	0
230501	ACQUISITION OF NON TANGIBLE ASSETS	40,000,000	40,000,000	0	65,000,000	0
23050102	COMPUTER SOFTWARE ACQUISITION	40,000,000	40,000,000	0	65,000,000	0
025300200100	BUREAU FOR LANDS					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
706	HOUSING AND COMMUNITY AMMENITIES	1,737,136,800	2,442,536,800	976,920,043.95	2,423,327,020	0
7062	COMMUNITY DEVELOPMENT	1,737,136,800	2,442,536,800	976,920,043.95	2,423,327,020	0
70621	COMMUNITY DEVELOPMENT	1,737,136,800	2,442,536,800	976,920,043.95	2,423,327,020	0

025300200100		BUREAU FOR LANDS							
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Perf as @ Sept	2026 Proposed Budget	2026 NUT Tagging
Total					1,195,836,800	1,895,836,800	646,635,751	1,855,327,020	0
06100123004600 - Housing and Urban Development - General	CONSTRUCTION OF OFFICE BUILDING IDAH, OKENE, KABBA	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	100,000,000	50,000,000	6,271,720	150,000,000	0
06100123004800 - Housing and Urban Development - General	PURCHASE OF TWO TOYOTA HILUX, ONE SIENNA	23010105 - PURCHASE OF MOTOR VEHICLES	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	70,000,000	70,000,000	0	271,500,000	0
06100123004900 - Housing and Urban Development - General	MAPPING AND UPDATING OF MAP OF TOWNS AND VILLAGES	23010133 - PURCHASE OF SURVEYING EQUIPMENT	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	40,000,000	40,000,000	1,300,000	300,100,000	0
06100123005000 - Housing and Urban Development - General	LAND COMPENSATION FOR PEOPLE LAND USED FOR DEVELOPMENT	23010101 - PURCHASE /	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	600,836,800	1,300,836,800	541,759,022	650,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



		ACQUISITION OF LAND							
06100123005100 - Housing and Urban Development - General	PURCHASE OF 10 HP COMPUTERS SYSTEM FOR OFFICE USED	23010113 - PURCHASE OF COMPUTERS	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	15,000,000	15,000,000	0	15,530,000	0
06100123005300 - Housing and Urban Development - General	PROCUREMENT SITE AND SERVICES EQUIPMENT	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	50,000,000	50,000,000	30,849,785	0	0
06100123005400 - Housing and Urban Development - General	OPENNING OF ROADS IN LAYOUT PLANS(REVIEW OF PLANS) TPS191,197 AND 33	23020114 - CONSTRUCTION / PROVISION OF ROADS	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	0	0	0	50,200,000	0
09100123000300 - Environmental Improvement - General	COUNTERPART FUND FOR GIS EQUIPMENT	23010140 - PURCHASE OF OFFICE EQUIPMENT	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	40,000,000	40,000,000	0	0	0
09100123000400 - Environmental Improvement - General	URBAN RENEWAL PROJECT (SARKI-NOMA, KABAWA, ADANKOLO, KARAWORO, CANTONMENT, GADUMO, GANAJA, LOKONGOM)	23040102 - EROSION & FLOOD CONTROL	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	20,000,000	20,000,000	0	0	0
09100123000600 - Environmental Improvement - General	ESTABLISHMENT OF CONTROL POINT/CONTINUES OPERATING REFERENCE SYSTEM (CORS) STATION	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	30,000,000	30,000,000	16,724,619	30,530,220	0
09100123000700 - Environmental Improvement - General	SURVEY PROJECT ACROSS THE STATE	23010133 - PURCHASE OF SURVEYING EQUIPMENT	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	40,000,000	40,000,000	0	0	0
09100123000800 - Environmental Improvement - General	ACQUISITION OF SURVEY INSTRUMENTS. ONE LEICA TOTAL STATION TSO7 2" R500 , ONE UNMANNED AERIAL VEHICLE (SURVEY GRADE DT1 MATRICE 350 RTC, TWO LEICA VIVER GES 16, ONE DIGITAL THEODOLITE, ONE DIGITAL LEVEL AND IT ACCESSORY.	23010133 - PURCHASE OF SURVEYING EQUIPMENT	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	40,000,000	40,000,000	0	141,606,800	0
11100123003200 - Information Communication and Technology - General	PROCUREMENT OF DATA CENTRE INFRASTRUCTURE [ON-SITE AND OFF SITE] ,SERVER, STORAGE HARD DISK DRIVE/SOILD STATE DISK ,INTERNET FACILITY	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	20,000,000	70,000,000	0	20,200,000	0
11100123003300 - Information Communication and Technology - General	BACKUP AND DISASTER RECOVERY SYSTEM [ON-SITE AND OFF-SITE] FOR STORAGE HARD PERSONAL COMPUTER(PC)	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	10,000,000	10,000,000	0	20,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



11100123003400 - Information Communication and Technology - General	PROCUREMENT OF SOFTWARE LICENSES ; ELETRONIC DOCUMENT MANAGEMENT SOFTWARE SYSTEM(EMDSC).	23050102 - COMPUTER SOFTWARE ACQUISITION	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	40,000,000	40,000,000	0	65,000,000	0
13100123009000 - Reform of Government and Governance - General	RE-DESIGN OF DEVELOPMENT PLANS,TOWN PLANNING SCHEME AND IMPLEMENTATION.	23030122 - REHABILITATION /REPAIRS OF BOUNDARY POST	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	40,000,000	40,000,000	49,730,605	40,200,000	0
13100123009100 - Reform of Government and Governance - General	PROCUREMENT OF IMAGERY: FOR 16KM RADIUS	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	30,000,000	30,000,000	0	30,160,000	0
17100123012100 - Road - General	REFURBISHING OF 1 NO OF EARTH MOVING EQUIPMENT OF BULDOZER AND LOWBIRD EXCAVATOR; (I)TPS 227 LOCATION- OPPOSITE CUSTECH, ALONG OKENE-LOKOJA HIGHWAY, OSARA. (II) TPS 226 LOCATION-UPPER MEME, ALONG GANAJA - BARRACKS BYE-PASS, LOKOJA.	23010111 - PURCHASE OF TRACTORS	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	10,000,000	10,000,000	0	70,300,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



025300300100 KOGI STATE UTILITY INFRASTRUCTURE MANAGEMENT AND COMPLIANCE AGENCY						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
1	Revenue	1,043,400,000	1,043,400,000	366,798,000	789,050,000	0
12	INDEPENDENT REVENUE	1,043,400,000	1,043,400,000	366,798,000	789,050,000	0
1202	NON-TAX REVENUE	1,043,400,000	1,043,400,000	366,798,000	789,050,000	0
120201	LICENCES - GENERAL	1,041,000,000	1,041,000,000	366,798,000	786,750,000	0
12020128	RIGHT OF WAY PERMIT FOR FIBER OPTIC CABLE, ELECTRICITY CABLE, GAS PIPELINES, SEWAGE PIPES ETC	458,000,000	458,000,000	365,398,000	646,875,000	0
12020129	PERMIT FOR MASTS/ TOWERS /TRANSFORMERS/ PARABOLIC ANTENNAS/ ROOFTOP ANTENNAS	300,000,000	300,000,000	0	52,500,000	0
12020130	ANNUAL RENEWAL OF PERMITS FOR MASTS /TOWERS	3,000,000	3,000,000	1,400,000	10,175,000	0
12020131	ANNUAL RENEWAL OF RIGHT OF WAY	280,000,000	280,000,000	0	77,200,000	0
120204	FEES - GENERAL	2,400,000	2,400,000	0	2,300,000	0
12020421	CONTRACT DOCUMENT NON- REFUNDABLE TENDER FEES	1,200,000	1,200,000	0	1,200,000	0
12020462	APPLICATION AND PROCESSING FEE FOR NEW UTILITY INFRASTRUCTURE DEPLOYMENT	1,200,000	1,200,000	0	1,100,000	0
025300300100 KOGI STATE UTILITY INFRASTRUCTURE MANAGEMENT AND COMPLIANCE AGENCY						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
2	EXPENDITURES	461,950,000	461,950,000	18,986,911.34	411,950,000	0
21	PERSONNEL COST	65,000,000	65,000,000	9,839,011.34	65,000,000	0
2101	SALARY	50,000,000	50,000,000	9,839,011.34	50,000,000	0
210101	SALARIES AND WAGES	50,000,000	50,000,000	9,839,011.34	50,000,000	0
21010104	AUXILLARY STAFF	50,000,000	50,000,000	9,839,011.34	50,000,000	0
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	15,000,000	15,000,000	0	15,000,000	0
210201	ALLOWANCES	15,000,000	15,000,000	0	15,000,000	0
21020103	HAZARD ALLOWANCE	15,000,000	15,000,000	0	15,000,000	0
22	OTHER RECURRENT COSTS	192,950,000	192,950,000	9,147,900	222,950,000	0
2202	OVERHEAD COST	192,950,000	192,950,000	9,147,900	192,950,000	0
220201	TRAVEL & TRANSPORT - GENERAL	12,000,000	12,000,000	500,000	12,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	12,000,000	12,000,000	500,000	12,000,000	0
220202	UTILITIES - GENERAL	24,000,000	24,000,000	0	24,000,000	0
22020201	INTERNET ACCESS CHARGES	7,000,000	7,000,000	0	7,000,000	0
22020204	ELECTRICITY BILL /CHARGES	3,000,000	3,000,000	0	3,000,000	0
22020205	TELEPHONE CHARGES	4,000,000	4,000,000	0	4,000,000	0



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22020211	HOSTING OF THE STATE WEBSITE EXPENSES/ WEBSITE DEVELOPMENT AND MAINTENANCE	10,000,000	10,000,000	0	10,000,000	0
220203	MATERIALS & SUPPLIES - GENERAL	23,000,000	23,000,000	2,327,500	23,000,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	1,500,000	1,500,000	0	1,500,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	1,500,000	1,500,000	0	1,500,000	0
22020323	OFFICE AND GENERAL EXPENSES	20,000,000	20,000,000	2,327,500	20,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	7,000,000	7,000,000	190,000	7,000,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	5,000,000	5,000,000	190,000	5,000,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	2,000,000	2,000,000	0	2,000,000	0
220205	TRAINING - GENERAL	30,000,000	30,000,000	0	30,000,000	0
22020501	LOCAL TRAINING	15,000,000	15,000,000	0	15,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	15,000,000	15,000,000	0	15,000,000	0
220206	OTHER SERVICES - GENERAL	8,000,000	8,000,000	0	8,000,000	0
22020602	OFFICE RENT	8,000,000	8,000,000	0	8,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	15,000,000	15,000,000	590,000	15,000,000	0
22020801	MOTOR VEHICLE FUEL COST	15,000,000	15,000,000	590,000	15,000,000	0
220209	FINANCIAL CHARGES - GENERAL	500,000	500,000	0	500,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	500,000	500,000	0	500,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	73,450,000	73,450,000	5,540,400	73,450,000	0
22021001	REFRESHMENT & MEALS	20,600,000	20,600,000	5,270,400	20,600,000	0
22021002	PUBLICITY & ADVERTISEMENTS	10,000,000	10,000,000	0	10,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	10,000,000	10,000,000	0	10,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	850,000	850,000	0	850,000	0
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	3,000,000	3,000,000	0	3,000,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	4,000,000	4,000,000	0	4,000,000	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	25,000,000	25,000,000	270,000	25,000,000	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	0	0	0	30,000,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	0	0	0	30,000,000	0
22040112	TAKE OFF GRANT FOR THE IMPLEMENTATION OF NEWLY CREATED AGENCY/DEPARTMENT	0	0	0	30,000,000	0
23	CAPITAL EXPENDITURE	204,000,000	204,000,000	0	124,000,000	0
2301	FIXED ASSETS PURCHASED	54,000,000	54,000,000	0	124,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	54,000,000	54,000,000	0	124,000,000	0
23010113	PURCHASE OF COMPUTERS	20,000,000	20,000,000	0	20,000,000	0
23010114	PURCHASE OF COMPUTER PRINTERS	4,000,000	4,000,000	0	4,000,000	0
23010144	PURCHASE OF POWER INSTILLATION EQUIPMENT	10,000,000	10,000,000	0	50,000,000	0
23010146	PURCHASE OF MOTOR CYCLES	20,000,000	20,000,000	0	50,000,000	0
2302	CONSTRUCTION / PROVISION	150,000,000	150,000,000	0	0	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	150,000,000	150,000,000	0	0	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	150,000,000	150,000,000	0	0	0
025300300100	KOGI STATE UTILITY INFRASTRUCTURE MANAGEMENT AND COMPLIANCE AGENCY					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
706	HOUSING AND COMMUNITY AMMENITIES	461,950,000	461,950,000	18,986,911.34	411,950,000	0
7062	COMMUNITY DEVELOPMENT	461,950,000	461,950,000	18,986,911.34	411,950,000	0
70621	COMMUNITY DEVELOPMENT	461,950,000	461,950,000	18,986,911.34	411,950,000	0

025300300100	KOGI STATE UTILITY INFRASTRUCTURE MANAGEMENT AND COMPLIANCE AGENCY								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Perf as @ Sept	2026 Proposed Budget	2026 NUT Tagging
Total					204,000,000	204,000,000	0	124,000,000	0
11100123003500 - Information Communication and Technology - General	PURCHASE OF 25 NOS OF COMPUTERS	23010113 - PURCHASE OF COMPUTERS	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	20,000,000	20,000,000	0	20,000,000	0
11100123003600 - Information Communication and Technology - General	PURCHASE OF 1 NO OF ENNTERPRISE COMPUTER PRINTERS	23010114 - PURCHASE OF COMPUTER PRINTERS	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	4,000,000	4,000,000	0	4,000,000	0
12100123002800 - Growing the Private Sector - General	TAKE OFF GRANT/ CAPITALIZATION OF KOGI STATE UTILITY INFRASTRUCTURE MANAGEMENT AND COMPLIANCE AGENCY	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	150,000,000	150,000,000	0	0	0
13100123009200 - Reform of Government and Governance - General	PURCHASE OF 2NOS OF MOTOR CYCLE FOR SURVEILLANCE	23010146 - PURCHASE OF MOTOR CYCLES	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	20,000,000	20,000,000	0	50,000,000	0
14100123001000 - Power - General	INSTALLATION OF 15KVA POWER INFRASTRUCTURE (INVERTER SOLAR SYSTEM)	23010144 - PURCHASE OF POWER	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	10,000,000	10,000,000	0	50,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



		INSTALLATION EQUIPMENT							



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



025300900100 KOGI STATE TOWN PLANNING AND DEVELOPMENT BOARD						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
1	Revenue	193,802,000	193,802,000	109,883,681.90	814,174,242	0
12	INDEPENDENT REVENUE	193,802,000	193,802,000	109,883,681.90	814,174,242	0
1202	NON-TAX REVENUE	193,802,000	193,802,000	109,883,681.90	814,174,242	0
120201	LICENCES - GENERAL	0	0	0	600,024,000	0
12020175	ANNUAL PERMIT FOR USAGE OF ROAD SETBACK AND PARKING	0	0	0	600,024,000	0
120204	FEES - GENERAL	189,372,160	189,372,160	81,486,237.57	202,745,605	0
12020402	BUILDING POST APPROVAL FEES	16,069,272	16,069,272	6,528,143.80	15,768,675	0
12020405	DESIGN AND MAINTENANCE OF STREET NAMING	3,102,250	3,102,250	1,772,454	9,200,000	0
12020428	ADMINISTRATIVE CHARGES	7,852,420	7,852,420	22,352,948.71	17,289,180	0
12020445	BUILDING PLAN APPROVAL	104,720,360	104,720,360	20,339,444.12	97,632,000	0
12020447	SITE AND BUILDING INSPECTION	12,222,000	12,222,000	4,594,000	12,835,000	0
12020451	BUILDING PLAN REGISTRATION	12,222,000	12,222,000	4,548,741	12,835,000	0
12020452	BUILDING PLAN PROCESSING	31,433,858	31,433,858	14,749,895.94	37,185,750	0
12020454	BILL BOARD/ SINGAGE FEES	1,750,000	1,750,000	6,600,610	0	0
120205	FINES - GENERAL	2,500,000	2,500,000	302,036.35	1,316,400	0
12020501	PENALTY	2,500,000	2,500,000	302,036.35	1,316,400	0
120207	EARNINGS -GENERAL	1,929,840	1,929,840	28,095,407.98	10,088,237	0
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS /AGENCIES	1,929,840	1,929,840	28,095,407.98	10,088,237	0
025300900100 KOGI STATE TOWN PLANNING AND DEVELOPMENT BOARD						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
2	EXPENDITURES	267,705,247	285,905,247	154,718,551.12	504,301,600	0
21	PERSONNEL COST	199,585,247	199,585,247	120,097,451.12	236,261,600	0
2101	SALARY	199,585,247	199,585,247	120,097,451.12	236,261,600	0
210101	SALARIES AND WAGES	199,585,247	199,585,247	120,097,451.12	236,261,600	0
21010101	SALARY	199,585,247	199,585,247	120,097,451.12	236,261,600	0
22	OTHER RECURRENT COSTS	68,120,000	86,320,000	34,621,100	268,040,000	0
2202	OVERHEAD COST	68,120,000	86,320,000	34,621,100	268,040,000	0
220201	TRAVEL & TRANSPORT - GENERAL	2,000,000	2,000,000	1,102,000	5,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	2,000,000	2,000,000	1,102,000	5,000,000	0
220202	UTILITIES - GENERAL	1,400,000	1,400,000	0	3,000,000	0
22020204	ELECTRICITY BILL /CHARGES	600,000	600,000	0	1,500,000	0
22020205	TELEPHONE CHARGES	800,000	800,000	0	1,500,000	0



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220203	MATERIALS & SUPPLIES - GENERAL	22,920,000	23,420,000	7,235,000	44,000,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	4,500,000	4,500,000	1,152,000	10,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	120,000	620,000	150,000	1,000,000	0
22020307	DRAWING OFFICE AND SURVEY MATERIALS	800,000	800,000	410,000	2,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	17,500,000	17,500,000	5,523,000	31,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	9,500,000	18,200,000	10,605,600	49,540,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	4,000,000	4,000,000	1,934,900	8,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	2,000,000	3,000,000	2,391,100	6,000,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,000,000	10,000,000	6,069,600	20,000,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	500,000	1,200,000	210,000	3,000,000	0
22020408	MAINTENANCE OF TRACTOR/ HEAVY DUTY EQUIPMENT	0	0	0	12,540,000	0
220205	TRAINING - GENERAL	800,000	800,000	255,000	7,000,000	0
22020501	LOCAL TRAINING	800,000	800,000	255,000	2,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	0	0	0	5,000,000	0
220206	OTHER SERVICES - GENERAL	16,000,000	17,500,000	2,234,500	112,000,000	0
22020601	SECURITY SERVICES EXPENSES	700,000	2,200,000	730,000	3,000,000	0
22020602	OFFICE RENT	800,000	800,000	0	2,000,000	0
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	1,500,000	1,500,000	304,500	2,000,000	0
22020622	ROAD OPENING/DEMOLITION EXERCISE /SCHEME (SITE AND SERVICES) /COURT SUMMONS (OVER ILLEGAL STRUCTURES)/SIGN POST AND STREET NAMING	12,000,000	12,000,000	1,200,000	100,000,000	0
22020656	SITE ANALYSIS REPORT AND ENVIRONMENTAL IMPACT ASSESSMENT	1,000,000	1,000,000	0	5,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	400,000	400,000	0	3,000,000	0
22020702	LEGAL SERVICES /PREROGATIVE OF MERCYEXPENSES/ IMPLEMENTATION OF ACJ LAW 2017	400,000	400,000	0	3,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	7,000,000	10,000,000	6,727,000	18,500,000	0
22020801	MOTOR VEHICLE FUEL COST	4,000,000	7,000,000	5,817,000	15,000,000	0
22020808	LUBRICANTS EXPENSES	3,000,000	3,000,000	910,000	3,500,000	0
220209	FINANCIAL CHARGES - GENERAL	500,000	500,000	0	1,000,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	500,000	500,000	0	1,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	7,600,000	12,100,000	6,462,000	25,000,000	0
22021001	REFRESHMENT & MEALS	1,000,000	5,000,000	3,291,000	10,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	1,500,000	1,500,000	232,000	3,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	1,000,000	1,000,000	50,000	2,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	600,000	1,100,000	330,000	2,000,000	0
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	500,000	500,000	0	1,000,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	3,000,000	3,000,000	2,559,000	7,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
025300900100	KOGI STATE TOWN PLANNING AND DEVELOPMENT BOARD					
706	HOUSING AND COMMUNITY AMMENITIES	267,705,247	285,905,247	154,718,551.12	504,301,600	0
7062	COMMUNITY DEVELOPMENT	267,705,247	285,905,247	154,718,551.12	504,301,600	0
70621	COMMUNITY DEVELOPMENT	267,705,247	285,905,247	154,718,551.12	504,301,600	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



026200100100 MINISTRY OF RURAL AND ENERGY DEVELOPMENT						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
1	Revenue	603,000,000	603,000,000	6,076,776,834.52	15,252,840,333	0
12	INDEPENDENT REVENUE	3,000,000	3,000,000	570,000	25,500,000	0
1202	NON-TAX REVENUE	3,000,000	3,000,000	570,000	25,500,000	0
120204	FEES - GENERAL	3,000,000	3,000,000	570,000	25,500,000	0
12020415	CONTRACTOR REGISTRATION/ RENEWAL FEES	2,500,000	2,500,000	570,000	5,000,000	0
12020417	EXPRESSION OF INTEREST FEE	0	0	0	20,000,000	0
12020421	CONTRACT DOCUMENT NON- REFUNDABLE TENDER FEES	500,000	500,000	0	500,000	0
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	600,000,000	600,000,000	6,076,206,834.52	15,227,340,333	0
1403	LOANS/ BORROWINGS RECEIPT	600,000,000	600,000,000	6,076,206,834.52	15,227,340,333	0
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	600,000,000	600,000,000	6,076,206,834.52	15,227,340,333	0
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	600,000,000	600,000,000	6,076,206,834.52	15,227,340,333	0
026200100100 MINISTRY OF RURAL AND ENERGY DEVELOPMENT						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
2	EXPENDITURES	17,049,493,225	14,079,493,225	8,668,814,782.01	32,753,720,187	0
21	PERSONNEL COST	152,326,056	157,326,056	54,429,634.37	171,279,408	0
2101	SALARY	152,326,056	157,326,056	54,429,634.37	171,279,408	0
210101	SALARIES AND WAGES	152,326,056	157,326,056	54,429,634.37	171,279,408	0
21010101	SALARY	152,326,056	152,326,056	53,274,634.37	163,279,408	0
21010104	AUXILLARY STAFF	0	5,000,000	1,155,000	8,000,000	0
22	OTHER RECURRENT COSTS	874,380,000	674,380,000	123,685,253.56	1,179,400,446	0
2202	OVERHEAD COST	874,380,000	674,380,000	123,685,253.56	1,179,400,446	0
220201	TRAVEL & TRANSPORT - GENERAL	500,000	500,000	0	500,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	500,000	500,000	0	500,000	0
220202	UTILITIES - GENERAL	80,000	80,000	0	80,000	0
22020205	TELEPHONE CHARGES	80,000	80,000	0	80,000	0
220203	MATERIALS & SUPPLIES - GENERAL	12,000,000	12,000,000	1,985,000	17,000,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	3,000,000	3,000,000	1,413,000	7,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	9,000,000	9,000,000	572,000	10,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	8,500,000	8,500,000	688,000	208,000,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	3,500,000	3,500,000	315,000	8,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	5,000,000	5,000,000	373,000	200,000,000	0
220205	TRAINING - GENERAL	2,700,000	2,700,000	0	2,200,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



22020501	LOCAL TRAINING	700,000	700,000	0	200,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	2,000,000	2,000,000	0	2,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	840,500,000	640,500,000	120,391,753.56	937,570,446	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	440,500,000	140,500,000	7,962,200	200,000,000	0
22020703	KOGI ELECTRICITY REGULATORY COMMISSION EXPENSES	400,000,000	500,000,000	112,429,553.56	737,570,446	0
220209	FINANCIAL CHARGES - GENERAL	100,000	100,000	0	50,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	100,000	100,000	0	50,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	10,000,000	10,000,000	620,500	14,000,000	0
22021001	REFRESHMENT & MEALS	3,000,000	3,000,000	620,500	6,500,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	3,000,000	3,000,000	0	1,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	1,500,000	1,500,000	0	1,500,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	2,500,000	2,500,000	0	5,000,000	0
23	CAPITAL EXPENDITURE	16,022,787,169	13,247,787,169	8,490,699,894.08	31,403,040,333	0
2301	FIXED ASSETS PURCHASED	625,000,000	625,000,000	500,000,000	2,100,500,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	625,000,000	625,000,000	500,000,000	2,100,500,000	0
23010144	PURCHASE OF POWER INSTILLATION EQUIPMENT	625,000,000	625,000,000	500,000,000	2,100,500,000	0
2302	CONSTRUCTION / PROVISION	15,097,787,169	12,322,787,169	7,990,699,894.08	29,252,540,333	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	15,097,787,169	12,322,787,169	7,990,699,894.08	29,252,540,333	0
23020103	PROVISION OF ELECTRICITY TO PUBLIC BUILDINGS	11,295,287,169	7,320,287,169	4,217,694,939.58	10,750,000,000	0
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	301,000,000	301,000,000	0	250,000,000	0
23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000,000	4,700,000,000	3,773,004,954.50	18,252,340,333	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	1,500,000	1,500,000	0	200,000	0
2303	REHABILITATION / REPAIRS	300,000,000	300,000,000	0	50,000,000	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	300,000,000	300,000,000	0	50,000,000	0
23030114	REHABILITATION / REPAIRS - TRACTORS / OTHER HEAVY VEHICLES	300,000,000	300,000,000	0	50,000,000	0
026200100100	MINISTRY OF RURAL AND ENERGY DEVELOPMENT					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
706	HOUSING AND COMMUNITY AMMENITIES	17,049,493,225	14,079,493,225	8,668,814,782.01	32,753,720,187	0
7062	COMMUNITY DEVELOPMENT	17,049,493,225	14,079,493,225	8,668,814,782.01	32,753,720,187	0
70621	COMMUNITY DEVELOPMENT	17,049,493,225	14,079,493,225	8,668,814,782.01	32,753,720,187	0

026200100100	MINISTRY OF RURAL AND ENERGY DEVELOPMENT								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Perf as @ Sept	2026 Proposed Budget	2026 NUT Tagging



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



Total	-	-	-	-	<u>16,022,787,16</u> <u>9</u>	<u>13,247,787,16</u> <u>9</u>	<u>8,490,699,894.08</u>	<u>31,403,040,33</u> <u>3</u>	<u>0</u>
03100123002500 - Poverty Alleviation - General	PROVISION OF GRANTS FOR COMMUNITY SELF HELP PROJECTS	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	1,500,000	1,500,000	0	200,000	0
10100123002800 - Water Resources and Rural Deve - General	RURAL WATER SUPPLY SCHEME ACROSS THE THREE SENATORIAL DISTRICT	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70621 - COMMUNITY DEVELOPMENT	12242200 - STATE WIDE	301,000,000	301,000,000	0	250,000,000	0
14100123001100 - Power - General	ELECTRIFICATION SCHEMES, GOVERNOR'S ACCELERATED ELECTRIFICATION OF COMMUNITIES ACROSS THE STATE	23020103 - PROVISION OF ELECTRICITY TO PUBLIC BUILDINGS	70621 - COMMUNITY DEVELOPMENT	12242200 - STATE WIDE	10,020,287,169	6,020,287,169	3,667,694,939.58	10,000,000,000	0
14100123001200 - Power - General	PURCHASE OF 500 NOS OF TRANSFORMERS	23010144 - PURCHASE OF POWER INSTILLATION EQUIPMENT	70621 - COMMUNITY DEVELOPMENT	12242200 - STATE WIDE	500,000,000	500,000,000	500,000,000	1,000,000,000	0
14100123001300 - Power - General	PURCHASE OF 100NOS OF ELECTRICAL TESTING EQUIPMNT	23010144 - PURCHASE OF POWER INSTILLATION EQUIPMENT	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	100,000,000	100,000,000	0	500,000	0
14100123001500 - Power - General	ELECTRIFICATION OF CUSTECH ON 33KV LINE & ASSOCIATED ACCESSORIES & KOGI WEST SENATORIAL DISTRICT	23020103 - PROVISION OF ELECTRICITY TO PUBLIC BUILDINGS	70621 - COMMUNITY DEVELOPMENT	12210100 - ADAVI	1,275,000,000	1,300,000,000	550,000,000	750,000,000	0
14100125000200 - Power - General	INSTALLATION OF 96KVA INTEGRATED SOLAR ENERGY FOR GRAPHIC NEWSPAPER	23010144 - PURCHASE OF POWER INSTILLATION EQUIPMENT	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	25,000,000	25,000,000	0	700,000,000	0
17100123012200 - Road - General	CONSTRUCTION OF RURAL FEEDER ROADS IN KOGI STATE	23020114 - CONSTRUCTION / PROVISION OF ROADS	70621 - COMMUNITY DEVELOPMENT	12242200 - STATE WIDE	200,000,000	200,000,000	0	25,000,000	0
17100123012300 - Road - General	OVERHAULING OF MRD HEAVY DUTY EQUIPMENT (BULLDOZER D8, CAT PAYLOADER, CAT MOTOR GRADER, ROLLER COMPACTOR, HYAB CRANE MOUNTED VEHICLE AND 2NOS OF MERCEDES BENZ TIPPERS.	23030114 - REHABILITATION / REPAIRS - TRACTORS / OTHER HEAVY VEHICLES	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	300,000,000	300,000,000	0	50,000,000	0
17100123012400 - Road - General	CONSTRUCTION OF RURAL ACCESS ROADS FOR AGRICULTURAL	23020114 - CONSTRUCTION /	70621 - COMMUNITY DEVELOPMENT	12242200 - STATE WIDE	1,800,000,000	3,000,000,000	3,773,004,954.50	15,227,340,333	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



	MARKETING (WORLD BANK PROJECT)	PROVISION OF ROADS							
17100125000300 - Road - General	REHABILITATION OF 47 EXISTING ROADS (249.35KM) (RARA)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70621 - COMMUNITY DEVELOPMENT	12242200 - STATE WIDE	1,500,000,000	1,500,000,000	0	3,000,000,000	0
14100126000100 - Power - General	HYBRID POWER (SOLAR) INSTALLATION AT IDP CAMPS /MDAS	23010144 - PURCHASE OF POWER INSTILLATION EQUIPMENT	70621 - COMMUNITY DEVELOPMENT	12242200 - STATE WIDE	0	0	0	400,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



026200200100 RURAL ACCESS ROAD AGENCY (RARA)						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
2	EXPENDITURES	3,821,978	3,821,978	0	503,821,978	0
22	OTHER RECURRENT COSTS	3,821,978	3,821,978	0	503,821,978	0
2202	OVERHEAD COST	3,821,978	3,821,978	0	3,821,978	0
220201	TRAVEL & TRANSPORT - GENERAL	800,632	800,632	0	800,632	0
22020102	TRAVEL AND TRANSPORT - OTHERS	800,632	800,632	0	800,632	0
220202	UTILITIES - GENERAL	77,850	77,850	0	77,850	0
22020204	ELECTRICITY BILL /CHARGES	77,850	77,850	0	77,850	0
220203	MATERIALS & SUPPLIES - GENERAL	419,000	419,000	0	419,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	319,000	319,000	0	319,000	0
22020323	OFFICE AND GENERAL EXPENSES	100,000	100,000	0	100,000	0
220204	MAINTENANCE SERVICES - GENERAL	1,970,336	1,970,336	0	1,970,336	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	1,197,786	1,197,786	0	1,197,786	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	772,550	772,550	0	772,550	0
220205	TRAINING - GENERAL	103,800	103,800	0	103,800	0
22020501	LOCAL TRAINING	103,800	103,800	0	103,800	0
220209	FINANCIAL CHARGES - GENERAL	6,172	6,172	0	6,172	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	6,172	6,172	0	6,172	0
220210	MISCELLANEOUS EXPENSES GENERAL	444,188	444,188	0	444,188	0
22021001	REFRESHMENT & MEALS	103,800	103,800	0	103,800	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	51,900	51,900	0	51,900	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	288,488	288,488	0	288,488	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	0	0	0	500,000,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	0	0	0	500,000,000	0
22040112	TAKE OFF GRANT FOR THE IMPLEMENTATION OF NEWLY CREATED AGENCY/DEPARTMENT	0	0	0	500,000,000	0
026200200100 RURAL ACCESS ROAD AGENCY (RARA)						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
706	HOUSING AND COMMUNITY AMMENITIES	3,821,978	3,821,978	0	503,821,978	0
7062	COMMUNITY DEVELOPMENT	3,821,978	3,821,978	0	503,821,978	0
70621	COMMUNITY DEVELOPMENT	3,821,978	3,821,978	0	503,821,978	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



026200300100 STATE ROAD FUND MANAGEMENT AND ADMINISTRATION BOARD (KOSRFMAB)						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
2	<i>EXPENDITURES</i>	0	0	0	<u>300,000,000</u>	0
22	<i>OTHER RECURRENT COSTS</i>	0	0	0	<u>300,000,000</u>	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	0	0	0	<u>300,000,000</u>	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	0	0	0	<u>300,000,000</u>	0
22040112	TAKE OFF GRANT FOR THE IMPLEMENTATION OF NEWLY CREATED AGENCY/DEPARTMENT	0	0	0	300,000,000	0
026200300100 STATE ROAD FUND MANAGEMENT AND ADMINISTRATION BOARD (KOSRFMAB)						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
706	HOUSING AND COMMUNITY AMMENITIES	0	0	0	<u>300,000,000</u>	0
7062	COMMUNITY DEVELOPMENT	0	0	0	<u>300,000,000</u>	0
70621	COMMUNITY DEVELOPMENT	0	0	0	<u>300,000,000</u>	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



027100100100 MINISTRY OF LIVESTOCK DEVELOPMENT						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<u>1</u>	<u>Revenue</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,359,735,904</u>	<u>0</u>
12	INDEPENDENT REVENUE	0	0	0	32,220,000	0
1202	NON-TAX REVENUE	0	0	0	32,220,000	0
120201	LICENCES - GENERAL	0	0	0	30,220,000	0
12020105	ANIMAL TRADE LICENSE	0	0	0	25,140,000	0
12020106	HIDES AND SKIN BUYER LICENSE	0	0	0	80,000	0
12020136	REGISTRATION OF SLAUGHTER SLABS /MEAT	0	0	0	5,000,000	0
120204	FEES - GENERAL	0	0	0	2,000,000	0
12020443	CLINICAL TREATMENT CHARGES (VET)	0	0	0	2,000,000	0
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	0	0	0	10,327,515,904	0
1403	LOANS/ BORROWINGS RECEIPT	0	0	0	10,327,515,904	0
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	0	0	0	10,327,515,904	0
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	0	0	0	10,327,515,904	0
027100100100 MINISTRY OF LIVESTOCK DEVELOPMENT						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>0</u>	<u>943,000,000</u>	<u>95,367,210</u>	<u>14,104,978,952</u>	<u>2,665,900</u>
21	PERSONNEL COST	0	0	0	468,103,052	0
2101	SALARY	0	0	0	468,103,052	0
210101	SALARIES AND WAGES	0	0	0	468,103,052	0
21010101	SALARY	0	0	0	468,103,052	0
22	OTHER RECURRENT COSTS	0	343,000,000	95,367,210	1,104,725,900	2,665,900
2202	OVERHEAD COST	0	318,000,000	95,367,210	1,079,725,900	2,665,900
220201	TRAVEL & TRANSPORT - GENERAL	0	45,000,000	38,310,710	60,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	0	45,000,000	38,310,710	60,000	0
220202	UTILITIES - GENERAL	0	1,000,000	369,000	5,000,000	0
22020204	ELECTRICITY BILL /CHARGES	0	1,000,000	369,000	5,000,000	0
220203	MATERIALS & SUPPLIES - GENERAL	0	50,000,000	27,211,500	410,000,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	0	20,000,000	1,680,000	20,000,000	0
22020304	DRUGS AND MEDICAL SUPPLIES	0	0	0	100,000,000	0
22020317	ONE HEALTH PLATFORM FOR ANIMAL HEALTH	0	0	0	50,000,000	0
22020318	COOPERATIVE DEVELOPMENT AND LIVELIHOOD SUPPORT	0	0	0	200,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	0	30,000,000	25,531,500	40,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	0	140,000,000	25,192,500	140,000,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	0	20,000,000	860,000	20,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	0	30,000,000	18,693,000	30,000,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0	30,000,000	2,630,000	30,000,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	0	10,000,000	0	10,000,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	0	50,000,000	3,009,500	50,000,000	0
220205	TRAINING - GENERAL	0	50,000,000	0	365,000,000	0
22020501	LOCAL TRAINING	0	40,000,000	0	355,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	0	10,000,000	0	10,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	0	32,000,000	4,283,500	159,665,900	2,665,900
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	0	10,000,000	1,891,000	10,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	0	10,000,000	0	10,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	0	2,000,000	0	2,000,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	0	5,000,000	2,392,500	5,000,000	0
22021042	PREVENTION AND CONTROL OF LIVESTOCK TUBERCULOSIS ACROSS THE STATE	0	0	0	25,000,000	0
22021064	FOOD AND NUTRITION PROGRAMS EXPENSES	0	0	0	2,665,900	2,665,900
22021096	PROCUREMENT OF VACCINES FOR TRANSBOUNDARY ANIMAL DISEASES /ANIMAL VACCINATION EXERCISE ACROSS THE STATE	0	0	0	100,000,000	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	0	5,000,000	0	5,000,000	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	0	25,000,000	0	25,000,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	0	25,000,000	0	25,000,000	0
22040112	TAKE OFF GRANT FOR THE IMPLEMENTATION OF NEWLY CREATED AGENCY/DEPARTMENT	0	25,000,000	0	25,000,000	0
23	CAPITAL EXPENDITURE	0	600,000,000	0	12,532,150,000	0
2301	FIXED ASSETS PURCHASED	0	0	0	820,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	0	0	0	820,000,000	0
23010113	PURCHASE OF COMPUTERS	0	0	0	120,000,000	0
23010145	PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	0	0	0	700,000,000	0
2302	CONSTRUCTION / PROVISION	0	600,000,000	0	11,412,150,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0	600,000,000	0	11,412,150,000	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0	0	0	50,000,000	0
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0	0	0	200,000,000	0
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	0	100,000,000	0	200,000,000	0
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	0	0	0	792,000,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0	0	0	400,000,000	0
23020120	CONSTRUCTION OF PRODUCTION FACILITIES	0	0	0	8,770,150,000	0
23020124	CONSTRUCTION OF MARKETS/ PARKS	0	500,000,000	0	1,000,000,000	0
2305	OTHER CAPITAL PROJECTS	0	0	0	300,000,000	0
230501	ACQUISITION OF NON TANGIBLE ASSETS	0	0	0	300,000,000	0
23050101	RESEARCH AND DEVELOPMENT	0	0	0	300,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



027100100100 MINISTRY OF LIVESTOCK DEVELOPMENT						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
704	ECONOMIC AFFAIRS	0	943,000,000	95,367,210	14,104,978,952	2,665,900
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	0	943,000,000	95,367,210	14,104,978,952	2,665,900
70421	AGRICULTURE	0	943,000,000	95,367,210	14,104,978,952	2,665,900

027100100100 MINISTRY OF LIVESTOCK DEVELOPMENT									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Perf as @ Sept	2026 Proposed Budget	2026 NUT Tagging
Total	-	-	-	-	0	600,000,000	0	12,532,150,000	0
01020223000100 - Meat processing and marketing	CONSTRUCTION OF ABOTTOIR, SLAUGHTERING SLAB VERTINARY CLINC ACROSS THE STATE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70421 - AGRICULTURE	12231200 - LOKOJA	0	100,000,000	0	100,000,000	0
01020223000200 - Meat processing and marketing	CONSTRUCTION OF LIVESTOCK MARKET BUILDING FOR 3 SENATORIAL DISTRICT AND LIVESTOCK DEVELOPMENT PROJECT	23020124 - CONSTRUCTION OF MARKETS/ PARKS	70421 - AGRICULTURE	12231200 - LOKOJA	0	500,000,000	0	500,000,000	0
01020223000100 - Meat processing and marketing	CONSTRUCTION/PROVISION OF HOSPITALS/HEALTH CENTRES	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70421 - AGRICULTURE	12242200 - STATE WIDE	0	0	0	100,000,000	0
01020223000200 - Meat processing and marketing	CONSTRUCTIONS OF MARKET /PARKS	23020124 - CONSTRUCTION OF MARKETS/ PARKS	70421 - AGRICULTURE	12242200 - STATE WIDE	0	0	0	500,000,000	0
01100126000100 - Agriculture Programme Not Elsewhere Classified	CONSTRUCTION OF 11 NOS QUARANTINE DUTY POST AT SOME ENTRANCE POINT OF KOGI STATE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70421 - AGRICULTURE	12242200 - STATE WIDE	0	0	0	50,000,000	0
01100126000200 - Agriculture Programme Not Elsewhere Classified	CONSTRUCTION OF SOLAR POWERED COLDROOM AND OTHER INFRASTRUCTURE IN 3 SENETORIAL DISTRICTS	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70421 - AGRICULTURE	12242200 - STATE WIDE	0	0	0	400,000,000	0
01100126000300 - Agriculture Programme Not Elsewhere Classified	ESTABLISHMENT OF PILOT PASTURE DEVELOPMENT SCHEME IN 3 SENATORIAL DISTRICT	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	12242200 - STATE WIDE	0	0	0	30,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



01020126000100 - Ruminant (cattle, sheep & goats) production and marketing	ESTABLISHMENT OF MULTIPLICATION AND BREEDING CENTRE FOR IMPROVED SMALL AND LARGE RUMINANT IN 3 SENATORIAL DISTRICT	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	12242200 - STATE WIDE	0	0	0	200,000,000	0
01060126000100 - Forest regeneration and conservation	ESTABLISHMENT OF KOGI STATE MODULAR RANCH	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	12242200 - STATE WIDE	0	0	0	500,000,000	0
01060126000200 - Forest regeneration and conservation	DEVELOPMENT OF GRAZING RESERVES AND RANGES ACROSS 3 SENATORIAL DISTRICT	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	12242200 - STATE WIDE	0	0	0	62,000,000	0
01020326000100 - Poultry, pig, and micro livestock production	ESTABLISHMENT OF MICRO LIVESTOCK PRODUCTION CLUSTERS IN 21 LGAs (L-PRES)	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70421 - AGRICULTURE	12242200 - STATE WIDE	0	0	0	6,300,000,000	0
01020326000200 - Poultry, pig, and micro livestock production	ESTABLISHMENT OF PIG PRODUCTION AND PROCESSING CENTRES IN 21 LGAs (L-PRES)	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70421 - AGRICULTURE	12242200 - STATE WIDE	0	0	0	1,820,150,000	0
01050126000100 - Commercial aquaculture development (fish production, feed mills development, fishing inputs etc.)	ESTABLISHMENT OF MINI HACHERIES IN 3 SENATORIAL DISTRICT	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70421 - AGRICULTURE	12242200 - STATE WIDE	0	0	0	150,000,000	0
01050126000200 - Commercial aquaculture development (fish production, feed mills development, fishing inputs etc.)	ESTABLISHMENT OF EGG TRAY PRODUCTION FACILITY IN LOKOJA	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70421 - AGRICULTURE	12231200 - LOKOJA	0	0	0	100,000,000	0
01030226000100 - Intensive crop and vegetable production (irrigation, crop diversification etc.)	CONSTRUCTION OF WATER FACILITY FOR LIVESTOCK PRODUCTION IN 21 LGAs	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70421 - AGRICULTURE	12242200 - STATE WIDE	0	0	0	200,000,000	0
01020126000200 - Ruminant (cattle, sheep & goats) production and marketing	ESTABLISHMENT OF SMALL RUMINANT PRODUCTION/ FATTENING CENTRES IN 3 SENATORIAL DISTRICT	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70421 - AGRICULTURE	12242200 - STATE WIDE	0	0	0	150,000,000	0
01020126000300 - Ruminant (cattle, sheep & goats) production and marketing	ESTABLISHMENT OF LARGE RUMINANT PRODUCTION CENTRE IN THE 3 SENATORIAL DISTRICT	23020120 - CONSTRUCTION	70421 - AGRICULTURE	12242200 - STATE WIDE	0	0	0	250,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



goats) production and marketing		OF PRODUCTION FACILITIES							
01100126000400 - Agriculture Programme Not Elsewhere Classified	ESTABLISHMENT OF TECHNOLOGY AND INNOVATION PLATFORM FOR POULTRY PRODUCTION AT THE MINISTRY HEADQUARTERS	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	12242200 - STATE WIDE	0	0	0	300,000,000	0
01100126000500 - Agriculture Programme Not Elsewhere Classified	ESTABLISHMENT OF DIGITAL SYSTEMS FOR IMAGING OF GRAZING RESERVES AND LIVESTOCK RECORDS	23010145 - PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	70421 - AGRICULTURE	12242200 - STATE WIDE	0	0	0	600,000,000	0
01100126000600 - Agriculture Programme Not Elsewhere Classified	ESTABLISHMENT OF DATA BASE FOR ENUMERATION OF LIVESTOCK FARMERS AND NOMADS IN LOKOJA	23010113 - PURCHASE OF COMPUTERS	70421 - AGRICULTURE	12242200 - STATE WIDE	0	0	0	120,000,000	0
01010226000100 - Agriculture sector coordination mechanisms	ESTABLISHMENT OF CENTRE FOR CORDINATING NATIONAL ANIMALS IDENTIFICATION AND TRACABILITY SYSTEM (NAITS) IN KOGI STATE	23010145 - PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	70421 - AGRICULTURE	12242200 - STATE WIDE	0	0	0	100,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



031801100100 KOGI STATE JUDICIAL SERVICE COMMISSION						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<u>1</u>	<u>Revenue</u>	<u>300,000</u>	<u>300,000</u>	<u>0</u>	<u>300,000</u>	<u>0</u>
12	INDEPENDENT REVENUE	300,000	300,000	0	300,000	0
1202	NON-TAX REVENUE	300,000	300,000	0	300,000	0
120206	SALES - GENERAL	300,000	300,000	0	300,000	0
12020617	SALES OF APPLICATION / EMPLOYMENT FORM	300,000	300,000	0	300,000	0
031801100100 KOGI STATE JUDICIAL SERVICE COMMISSION						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>586,477,135</u>	<u>586,477,135</u>	<u>143,756,032.06</u>	<u>650,938,255</u>	<u>0</u>
21	PERSONNEL COST	199,911,856	199,911,856	118,218,726.71	236,409,976	0
2101	SALARY	196,411,856	196,411,856	118,218,726.71	232,909,976	0
210101	SALARIES AND WAGES	196,411,856	196,411,856	118,218,726.71	232,909,976	0
21010101	SALARY	196,411,856	196,411,856	118,218,726.71	232,909,976	0
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	3,500,000	3,500,000	0	3,500,000	0
210201	ALLOWANCES	3,500,000	3,500,000	0	3,500,000	0
21020130	FURNITURE ALLOWANCE FOR CHIEF REGISTRAR/ JSC SECRETARY	3,500,000	3,500,000	0	3,500,000	0
22	OTHER RECURRENT COSTS	88,865,279	88,865,279	25,537,305.35	98,622,279	0
2202	OVERHEAD COST	87,165,279	87,165,279	25,447,305.35	96,522,279	0
220201	TRAVEL & TRANSPORT - GENERAL	14,000,000	14,000,000	4,215,200	16,000,000	0
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	1,000,000	1,000,000	0	1,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	10,000,000	10,000,000	4,215,200	12,000,000	0
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	3,000,000	3,000,000	0	3,000,000	0
220202	UTILITIES - GENERAL	300,000	300,000	95,000	450,000	0
22020201	INTERNET ACCESS CHARGES	150,000	150,000	45,000	150,000	0
22020202	PURCHASE OF SOFTWARE LICENCE /LICENCE RENEWAL	50,000	50,000	0	50,000	0
22020204	ELECTRICITY BILL /CHARGES	50,000	50,000	50,000	200,000	0
22020205	TELEPHONE CHARGES	50,000	50,000	0	50,000	0
220203	MATERIALS & SUPPLIES - GENERAL	13,700,000	13,700,000	5,845,800	16,700,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	4,000,000	4,000,000	1,520,000	6,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	100,000	100,000	0	100,000	0
22020305	UNIFORMS AND OTHER CLOTHINGS	50,000	50,000	0	50,000	0
22020308	PURCHASE OF ELECTRICAL ADDING MACHINE FOR THE INTERNAL AUDIT UNIT	150,000	150,000	0	150,000	0
22020311	WATER SPARE PARTS / CHEMICALS/ OTHER REGENTS	100,000	100,000	0	100,000	0
22020322	PUBLICATION OF KOGI STATE STATISTICAL YEAR BOOK/ PLANNING & STATISTIC BOOKS /STATE STATISTICAL MASTER PLAN	100,000	100,000	0	100,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



22020323	OFFICE AND GENERAL EXPENSES	8,900,000	8,900,000	4,325,800	9,900,000	0
22020346	PRODUCTION OF I.D CARD /STATE CALENDAR /DIARIES/ NOMINAL ROLL	300,000	300,000	0	300,000	0
220204	MAINTENANCE SERVICES - GENERAL	13,500,000	13,500,000	2,490,500	15,477,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	5,100,000	5,100,000	1,793,300	6,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	3,000,000	3,000,000	488,200	4,000,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,500,000	2,500,000	65,000	2,000,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	400,000	400,000	0	400,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	2,500,000	2,500,000	144,000	3,077,000	0
220205	TRAINING - GENERAL	6,000,000	6,000,000	633,000	6,000,000	0
22020501	LOCAL TRAINING	500,000	500,000	0	500,000	0
22020502	INTERNATIONAL TRAINING	500,000	500,000	0	500,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	5,000,000	5,000,000	633,000	5,000,000	0
220206	OTHER SERVICES - GENERAL	250,000	250,000	0	250,000	0
22020601	SECURITY SERVICES EXPENSES	150,000	150,000	0	150,000	0
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	100,000	100,000	0	100,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,500,000	1,500,000	0	1,500,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	1,500,000	1,500,000	0	1,500,000	0
220208	FUEL & LUBRICANTS - GENERAL	11,350,000	11,350,000	5,974,000	12,450,000	0
22020801	MOTOR VEHICLE FUEL COST	11,000,000	11,000,000	5,931,000	12,000,000	0
22020803	PLANTS/ GENERATOR FUEL COST	200,000	200,000	43,000	300,000	0
22020806	DIESEL EXPENSES	50,000	50,000	0	50,000	0
22020808	LUBRICANTS EXPENSES	100,000	100,000	0	100,000	0
220209	FINANCIAL CHARGES - GENERAL	95,279	95,279	33,005.35	95,279	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	95,279	95,279	33,005.35	95,279	0
220210	MISCELLANEOUS EXPENSES GENERAL	26,470,000	26,470,000	6,160,800	27,600,000	0
22021001	REFRESHMENT & MEALS	23,350,000	23,350,000	5,905,800	23,500,000	0
22021002	PUBLICITY & ADVERTISEMENTS	220,000	220,000	30,000	300,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	500,000	500,000	0	500,000	0
22021013	RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES/ DISCIPLINE COST	1,200,000	1,200,000	0	1,200,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	500,000	500,000	0	1,000,000	0
22021015	SUBSCRIPTION TO PROFESSIONAL BODIES/ PARLIAMETARY /ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS	100,000	100,000	0	100,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	600,000	600,000	225,000	1,000,000	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	700,000	700,000	0	700,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	700,000	700,000	0	700,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	700,000	700,000	0	700,000	0
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	1,000,000	1,000,000	90,000	1,400,000	0
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	1,000,000	1,000,000	90,000	1,400,000	0
22080119	FINANCIAL ASSISTANCE TO NEEDIES	1,000,000	1,000,000	90,000	1,400,000	0
23	CAPITAL EXPENDITURE	297,700,000	297,700,000	0	315,906,000	0
2301	FIXED ASSETS PURCHASED	95,200,000	95,200,000	0	115,206,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	95,200,000	95,200,000	0	115,206,000	0
23010105	PURCHASE OF MOTOR VEHICLES	80,000,000	80,000,000	0	21,000,000	0
23010113	PURCHASE OF COMPUTERS	12,000,000	12,000,000	0	0	0
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0	0	0	2,106,000	0
23010119	PURCHASE OF POWER GENERATING SET/PLANT	1,200,000	1,200,000	0	2,100,000	0
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	2,000,000	2,000,000	0	90,000,000	0
2302	CONSTRUCTION / PROVISION	202,500,000	202,500,000	0	200,700,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	202,500,000	202,500,000	0	200,700,000	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	20,000,000	20,000,000	0	2,700,000	0
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	2,500,000	2,500,000	0	13,000,000	0
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	180,000,000	180,000,000	0	185,000,000	0
031801100100	KOGI STATE JUDICIAL SERVICE COMMISSION					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
703	PUBLIC ORDER AND SAFETY	586,477,135	586,477,135	143,756,032.06	650,938,255	0
7033	LAW COURTS	586,477,135	586,477,135	143,756,032.06	650,938,255	0
70331	LAW COURTS	586,477,135	586,477,135	143,756,032.06	650,938,255	0

031801100100 KOGI STATE JUDICIAL SERVICE COMMISSION									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Perf as @ Sept	2026 Proposed Budget	2026 NUT Tagging
Total	-	-	-	-	297,700,000	297,700,000	0	315,906,000	0
03100123002600 - Poverty Alleviation - General	FIRE PREVENTIVE EQUIPMENT(5NOS EXTINGUISHERS AND 1NO FIRE ALARM)	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70331 - LAW COURTS	12231200 - LOKOJA	2,000,000	2,000,000	0	90,000,000	0
03100123002700 - Poverty Alleviation - General	PROVISION OF 13NOS OF UTILITY VEHICLES	23010105 - PURCHASE OF MOTOR VEHICLES	70331 - LAW COURTS	12231200 - LOKOJA	80,000,000	80,000,000	0	21,000,000	0
03100123002800 - Poverty Alleviation - General	PROVISION OF MOTORIZED BOREHOLE	23020105 - CONSTRUCTION /	70331 - LAW COURTS	12231200 - LOKOJA	2,500,000	2,500,000	0	13,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



		PROVISION OF WATER FACILITIES							
11100123003700 - Information Communication and Technology - General	PROCUREMENT OF 15NOS OF DESKTOP AND 8NOS OF LAPTOP	23010113 - PURCHASE OF COMPUTERS	70331 - LAW COURTS	12231200 - LOKOJA	12,000,000	12,000,000	0	0	0
13100123009500 - Reform of Government and Governance - General	PROVISION OF 1 NO 250KVA GENERATING SET FOR THE JUDICIAL SERVICE COMMISSION	23010119 - PURCHASE OF POWER GENERATING SET/PLANT	70331 - LAW COURTS	12231200 - LOKOJA	1,200,000	1,200,000	0	2,100,000	0
13100123009600 - Reform of Government and Governance - General	CONSTRUCTION OF LIBRARY BLOCK TO PROVIDE ARCHIVE FOR THE COMMISSION (JSC)	23020111 - CONSTRUCTION / PROVISION OF LIBRARIES	70331 - LAW COURTS	12231200 - LOKOJA	180,000,000	180,000,000	0	185,000,000	0
13100123009700 - Reform of Government and Governance - General	CONSTRUCTION / FURNISHING OF JUDICIAL SERVICE COMMISSION OFFICE SECRETARIAT	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	20,000,000	20,000,000	0	2,700,000	0
03100123002900 - Poverty Alleviation - General	PROCUREMENT OF 2NOS OF SHARP AR6020 PHOTOCOPIER MACHINE	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70331 - LAW COURTS	12242200 - STATE WIDE	0	0	0	2,106,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



031805100100 HIGH COURT OF JUSTICE						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<u>1</u>	<u>Revenue</u>	<u>25,000,000</u>	<u>25,000,000</u>	<u>9,697,905.68</u>	<u>75,000,000</u>	<u>0</u>
12	INDEPENDENT REVENUE	25,000,000	25,000,000	9,697,905.68	75,000,000	0
1202	NON-TAX REVENUE	25,000,000	25,000,000	9,697,905.68	75,000,000	0
120204	FEES - GENERAL	25,000,000	25,000,000	9,697,905.68	75,000,000	0
12020422	COURT FEE	13,000,000	13,000,000	9,382,964.94	39,000,000	0
12020436	PROBATE FEE	5,000,000	5,000,000	314,940.74	15,000,000	0
12020438	APPEAL FEE	5,000,000	5,000,000	0	15,000,000	0
12020474	AFFIDAVIT FEES/ OATH FEE	2,000,000	2,000,000	0	6,000,000	0
031805100100 HIGH COURT OF JUSTICE						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>7,133,688,181</u>	<u>7,133,688,181</u>	<u>3,322,395,790.02</u>	<u>8,277,982,925</u>	<u>0</u>
21	PERSONNEL COST	3,416,846,870	3,261,846,870	2,907,241,954.75	4,047,120,633	0
2101	SALARY	3,233,346,870	3,048,346,870	2,730,331,696.37	3,814,620,633	0
210101	SALARIES AND WAGES	3,233,346,870	3,048,346,870	2,730,331,696.37	3,814,620,633	0
21010101	SALARY	3,233,346,870	3,048,346,870	2,730,331,696.37	3,814,620,633	0
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	183,500,000	213,500,000	176,910,258.38	232,500,000	0
210201	ALLOWANCES	182,500,000	212,500,000	176,910,258.38	232,500,000	0
21020104	MAGISTRATE DRESSING ALLOWANCE	1,000,000	1,000,000	0	3,000,000	0
21020117	STATE WITNESS CLAIM ALLOWANCES	1,000,000	1,000,000	0	2,000,000	0
21020118	COUNSEL ASSIGNED TO COURT ALLOWANCES	1,000,000	1,000,000	0	2,000,000	0
21020119	CORONERS INQUEST ALLOWANCES	1,000,000	1,000,000	0	2,000,000	0
21020122	RECESS ALLOWANCE/ VACATION & RESEARCH ALLOWANCE FOR JUDGES	88,000,000	118,000,000	114,000,000	120,000,000	0
21020128	HOUSING ALLOWANCE FOR JUDGES	87,000,000	87,000,000	62,254,008	100,000,000	0
21020130	FURNITURE ALLOWANCE FOR CHIEF REGISTRAR/ JSC SECRETARY	3,500,000	3,500,000	656,250.38	3,500,000	0
210202	SOCIAL CONTRIBUTIONS	1,000,000	1,000,000	0	0	0
21020203	GROUP LIFE INSURANCE	1,000,000	1,000,000	0	0	0
22	OTHER RECURRENT COSTS	1,373,464,729	1,828,464,729	383,988,835.27	2,062,516,293	0
2202	OVERHEAD COST	1,365,464,729	1,820,464,729	383,988,835.27	2,049,516,293	0
220201	TRAVEL & TRANSPORT - GENERAL	650,000,000	550,000,000	55,280,744	540,516,293	0
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	300,000,000	200,000,000	7,370,500	200,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	40,000,000	40,000,000	38,879,244	50,000,000	0
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	300,000,000	300,000,000	0	280,516,293	0
22020108	TRAVEL OPERATION AND LOGISTICS	10,000,000	10,000,000	9,031,000	10,000,000	0
220202	UTILITIES - GENERAL	5,300,000	5,300,000	162,500	23,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



22020201	INTERNET ACCESS CHARGES	1,000,000	1,000,000	162,500	5,000,000	0
22020202	PURCHASE OF SOFTWARE LICENCE /LICENCE RENEWAL	2,000,000	2,000,000	0	5,000,000	0
22020203	WATER RATE	100,000	100,000	0	1,000,000	0
22020204	ELECTRICITY BILL /CHARGES	1,000,000	1,000,000	0	5,000,000	0
22020205	TELEPHONE CHARGES	200,000	200,000	0	5,000,000	0
22020206	SATELLITE BROADCASTING ACCESS CHARGES	1,000,000	1,000,000	0	2,000,000	0
220203	MATERIALS & SUPPLIES - GENERAL	75,200,000	95,200,000	31,928,944	130,000,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	30,000,000	30,000,000	8,335,200	50,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	4,000,000	4,000,000	0	5,000,000	0
22020304	DRUGS AND MEDICAL SUPPLIES	100,000	100,000	0	1,000,000	0
22020305	UNIFORMS AND OTHER CLOTHINGS	2,000,000	2,000,000	0	2,000,000	0
22020308	PURCHASE OF ELECTRICAL ADDING MACHINE FOR THE INTERNAL AUDIT UNIT	1,000,000	1,000,000	0	5,000,000	0
22020310	PURCHASE OF TEXTBOOKS AND TEACHING EQUIPMENT / LAW BOOKS	4,000,000	4,000,000	215,000	2,000,000	0
22020312	LIBRARY EXPENSES	5,000,000	5,000,000	0	5,000,000	0
22020314	HEALTH CENTRE CONSUMABLE	100,000	100,000	0	1,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	28,000,000	48,000,000	23,378,744	58,000,000	0
22020346	PRODUCTION OF I.D CARD /STATE CALENDAR /DIARIES/ NOMINAL ROLL	1,000,000	1,000,000	0	1,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	195,200,000	225,200,000	172,596,289	285,000,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	80,000,000	80,000,000	76,099,800	100,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	30,000,000	60,000,000	31,766,244	80,000,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	83,000,000	83,000,000	64,730,245	100,000,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	2,000,000	2,000,000	0	3,000,000	0
22020416	MAINTENANCE OF ELECTRIC COOKERS IN GOVT. QUARTERS	100,000	100,000	0	1,000,000	0
22020441	HEALTH FACILITIES MAINTENANCE EXPENSES	100,000	100,000	0	1,000,000	0
220205	TRAINING - GENERAL	160,000,000	455,000,000	150,000	455,000,000	0
22020501	LOCAL TRAINING	5,000,000	5,000,000	0	5,000,000	0
22020502	INTERNATIONAL TRAINING	5,000,000	300,000,000	0	300,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	150,000,000	150,000,000	150,000	150,000,000	0
220206	OTHER SERVICES - GENERAL	101,800,000	101,800,000	76,498,333.04	143,000,000	0
22020601	SECURITY SERVICES EXPENSES	700,000	700,000	653,400	8,000,000	0
22020602	OFFICE RENT	10,000,000	10,000,000	0	30,000,000	0
22020603	RESIDENTIAL RENT/HIRE OF PRIVATE HOUSES	10,000,000	10,000,000	0	20,000,000	0
22020604	SECURITY OPERATIONS	80,500,000	80,500,000	75,724,933.04	82,000,000	0
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	500,000	500,000	120,000	2,000,000	0
22020660	HEALTH INTERVENTIONS PROGRAMME TO KOGI STATE	100,000	100,000	0	1,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,000,000	1,000,000	0	2,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	1,000,000	1,000,000	0	2,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	32,400,000	52,400,000	36,128,125.23	109,000,000	0
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	200,000	200,000	0	2,000,000	0
22020803	PLANTS/ GENERATOR FUEL COST	1,000,000	1,000,000	0	2,000,000	0
22020804	COOKING GAS /FUEL COST	100,000	100,000	0	1,000,000	0
22020806	DIESEL EXPENSES	1,000,000	1,000,000	0	3,000,000	0
22020807	FUEL EXPENSES	30,000,000	50,000,000	36,128,125.23	100,000,000	0
22020808	LUBRICANTS EXPENSES	100,000	100,000	0	1,000,000	0
220209	FINANCIAL CHARGES - GENERAL	2,000,000	2,000,000	0	8,000,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	1,000,000	1,000,000	0	3,000,000	0
22020902	INSURANCE PREMIUM	1,000,000	1,000,000	0	5,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	142,564,729	332,564,729	11,243,900	354,000,000	0
22021001	REFRESHMENT & MEALS	15,864,729	15,864,729	10,853,000	20,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	1,000,000	1,000,000	82,000	5,000,000	0
22021003	CELEBRATION/ REMEMBRANCE DAY	100,000,000	100,000,000	0	100,000,000	0
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	200,000	200,000	0	2,000,000	0
22021010	ALL SPORT COMPETITION EXPENSES	1,000,000	1,000,000	0	5,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	10,000,000	200,000,000	108,900	200,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	2,000,000	2,000,000	200,000	3,000,000	0
22021015	SUBSCRIPTION TO PROFESSIONAL BODIES/ PARLIAMENTARY /ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS	1,000,000	1,000,000	0	2,000,000	0
22021016	CONDUTUNG ELECTION/ ELECTION TRIBUNALS EXPENSES	5,000,000	5,000,000	0	5,000,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	6,000,000	6,000,000	0	10,000,000	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	500,000	500,000	0	2,000,000	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	2,000,000	2,000,000	0	5,000,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	2,000,000	2,000,000	0	5,000,000	0
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	2,000,000	2,000,000	0	5,000,000	0
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	6,000,000	6,000,000	0	8,000,000	0
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	6,000,000	6,000,000	0	8,000,000	0
22080103	FINANCIAL ASSISTANCE TO KOGI STATE LAW STUDENTS IN THE NIGERIAN LAW SCHOOLS	2,000,000	2,000,000	0	2,000,000	0
22080119	FINANCIAL ASSISTANCE TO NEEDIES	4,000,000	4,000,000	0	6,000,000	0
23	CAPITAL EXPENDITURE	2,343,376,582	2,043,376,582	31,165,000	2,168,345,999	0
2301	FIXED ASSETS PURCHASED	548,400,000	548,400,000	31,165,000	685,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	548,400,000	548,400,000	31,165,000	685,000,000	0
23010105	PURCHASE OF MOTOR VEHICLES	131,000,000	131,000,000	0	200,000,000	0
23010108	PURCHASE OF BUSES	30,000,000	30,000,000	0	50,000,000	0
23010113	PURCHASE OF COMPUTERS	197,400,000	197,400,000	14,665,000	240,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



23010119	PURCHASE OF POWER GENERATING SET/PLANT	10,000,000	10,000,000	0	15,000,000	0
23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	10,000,000	10,000,000	0	10,000,000	0
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	10,000,000	10,000,000	0	10,000,000	0
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	50,000,000	50,000,000	0	50,000,000	0
23010132	PURCHASE OF SECURITY GADGETS	10,000,000	10,000,000	0	10,000,000	0
23010145	PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	100,000,000	100,000,000	16,500,000	100,000,000	0
2302	CONSTRUCTION / PROVISION	1,559,976,582	1,259,976,582	0	1,178,345,999	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,559,976,582	1,259,976,582	0	1,178,345,999	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	1,124,976,582	974,976,582	0	888,345,999	0
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	400,000,000	250,000,000	0	250,000,000	0
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	10,000,000	10,000,000	0	10,000,000	0
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	25,000,000	25,000,000	0	30,000,000	0
2303	REHABILITATION / REPAIRS	235,000,000	235,000,000	0	305,000,000	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	235,000,000	235,000,000	0	305,000,000	0
23030113	REHABILITATION / REPAIRS - ROADS	5,000,000	5,000,000	0	5,000,000	0
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	230,000,000	230,000,000	0	300,000,000	0
031805100100	HIGH COURT OF JUSTICE					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
703	PUBLIC ORDER AND SAFETY	7,132,688,181	7,132,688,181	3,322,395,790.02	8,277,982,925	0
7033	LAW COURTS	7,132,688,181	7,132,688,181	3,322,395,790.02	8,277,982,925	0
70331	LAW COURTS	7,132,688,181	7,132,688,181	3,322,395,790.02	8,277,982,925	0
710	SOCIAL PROTECTION	1,000,000	1,000,000	0	0	0
7103	SURVIVORS	1,000,000	1,000,000	0	0	0
71031	SURVIVORS	1,000,000	1,000,000	0	0	0

031805100100 HIGH COURT OF JUSTICE									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Perf as @ Sept	2026 Proposed Budget	2026 NUT Tagging
Total					2,343,376,582	2,043,376,582	31,165,000	2,168,345,999	0
03100123002900 - Poverty Alleviation - General	PROVISION OF FIRE PREVENTIVE DEVICE (HCJ)	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70331 - LAW COURTS	12231200 - LOKOJA	10,000,000	10,000,000	0	10,000,000	0
10100123003000 - Water Resources and Rural Deve - General	PROVISION OF MOTORIZED BOREHOLE WITH OVERHEAD TANK (HCJ)	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70331 - LAW COURTS	12231200 - LOKOJA	10,000,000	10,000,000	0	10,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



11100123003800 - Information Communication and Technology - General	PURCHASE OF 40NOS OF LAPTOP FOR MAGISTRATE AND AREA COURT JUDGES (HCJ)	23010113 - PURCHASE OF COMPUTERS	70331 - LAW COURTS	12231200 - LOKOJA	30,000,000	30,000,000	0	40,000,000	0
11100123003900 - Information Communication and Technology - General	PROVISION OF CENTRAL COMMUNICATION SYSTEM (INTER-COMMUNICATION) AT THE HIGH COURT OF JUSTICE COMPLEX	23010145 - PURCHASE OF ICT INSTALLATION TOOLS/ MATERIALS	70331 - LAW COURTS	12231200 - LOKOJA	100,000,000	100,000,000	16,500,000	100,000,000	0
11100123004000 - Information Communication and Technology - General	COMPUTERIZATION OF HIGH COURT TO PROVIDE COMPUTER AND INTERNET SERVICES TO ALL COURT BUILDINGS IN THE STATE	23010113 - PURCHASE OF COMPUTERS	70331 - LAW COURTS	12231200 - LOKOJA	150,000,000	150,000,000	5,755,000	150,000,000	0
11100123004100 - Information Communication and Technology - General	PURCHASE OF TEN (10NOS) COMPUTERS AND PRINTERS	23010113 - PURCHASE OF COMPUTERS	70331 - LAW COURTS	12231200 - LOKOJA	17,400,000	17,400,000	8,910,000	50,000,000	0
13100123009800 - Reform of Government and Governance - General	CONSTRUCTION AND EQUIPPING OF JUDICIARY MEDICAL CLINIC AT THE HIGH COURT COMPLEX	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70331 - LAW COURTS	12231200 - LOKOJA	25,000,000	25,000,000	0	30,000,000	0
13100123009900 - Reform of Government and Governance - General	CONSTRUCTION OF FAMILY COURT PROJECT (CHILD RIGHT ACT LAW) (HCJ)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	200,000,000	200,000,000	0	40,000,000	0
13100123010000 - Reform of Government and Governance - General	CONSTRUCTION OF MULTI- DOOR COURT HOUSE/ ALTERNATIVE DISPUTE RESOLUTION CENTRE (HCJ)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	100,000,000	100,000,000	0	160,000,000	0
13100123010100 - Reform of Government and Governance - General	CONSTRUCTION OF CEREMONIAL COURT HALL FOR HIGH COURT	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	200,000,000	200,000,000	0	200,000,000	0
13100123010200 - Reform of Government and Governance - General	CONSTRUCTION & FURNISHING OF STAFF CANTEEN AT THE HIGH COURT COMPLEX	23010120 - PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	70331 - LAW COURTS	12231200 - LOKOJA	10,000,000	10,000,000	0	10,000,000	0
13100123010300 - Reform of Government and Governance - General	PURCHASE OF STAFF 18 SEATERS BUS AND UTILITY VEHICLES (HCJ)	23010108 - PURCHASE OF BUSES	70331 - LAW COURTS	12231200 - LOKOJA	30,000,000	30,000,000	0	50,000,000	0
13100123010400 - Reform of Government and Governance - General	PURCHASE OF VEHICLE FOR CHIEF JUDGE & OTHER HIGH COURT JUDGES	23010105 - PURCHASE OF MOTOR VEHICLES	70331 - LAW COURTS	12231200 - LOKOJA	101,000,000	101,000,000	0	100,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



13100123010500 - Reform of Government and Governance - General	PURCHASE OF 25NOS GEN. SET AND ACCESSORIES FOR ALL HIGH COURTS IN THE STATE	23010119 - PURCHASE OF POWER GENERATING SET/PLANT	70331 - LAW COURTS	12231200 - LOKOJA	10,000,000	10,000,000	0	15,000,000	0
13100123010700 - Reform of Government and Governance - General	PURCHASE OF VEHICLE FOR CHIEF REGISTRAR, DEPUTY CHIEF REGISTRAR/ DIRECTOR & MAGISTRATES HIGH COURT OF JUSTICE	23010105 - PURCHASE OF MOTOR VEHICLES	70331 - LAW COURTS	12231200 - LOKOJA	30,000,000	30,000,000	0	100,000,000	0
13100123010800 - Reform of Government and Governance - General	CONSTRUCTION/ FURNISHING OF PROTOTYPE OFFICE BLOCK TO SERVE AS ARCHIVES (HCJ)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	180,000,000	30,000,000	0	30,000,000	0
13100123010900 - Reform of Government and Governance - General	PURCHASE OF LAW BOOKS AND BOOK SHELVE AND OTHER LIBRARY FACILITIES (HCJ)	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70331 - LAW COURTS	12231200 - LOKOJA	50,000,000	50,000,000	0	50,000,000	0
13100123011000 - Reform of Government and Governance - General	PROCUREMENT OF SECURITY APPLIANCES AND GADGETS FOR ALL COURTS ACROSS 21 LGAs IN THE STATE	23010132 - PURCHASE OF SECURITY GADGETS	70331 - LAW COURTS	12242200 - STATE WIDE	10,000,000	10,000,000	0	10,000,000	0
13100123011100 - Reform of Government and Governance - General	CONSTRUCTION OF JUDGES QUARTERS & OTHER HIGH COURT OF JUSTICE PROJECTS	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70331 - LAW COURTS	12242200 - STATE WIDE	200,000,000	200,000,000	0	200,000,000	0
13100123011200 - Reform of Government and Governance - General	CONSTRUCTION OF GUEST HOUSE IN LOKOJA AND EIGHT ZONAL OFFICES (HCJ)	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70331 - LAW COURTS	12242200 - STATE WIDE	200,000,000	50,000,000	0	50,000,000	0
13100123011300 - Reform of Government and Governance - General	RENOVATION/ REHABILITATION OF COURT BUILDINGS ACROSS THE STATE (HCJ)	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70331 - LAW COURTS	12242200 - STATE WIDE	230,000,000	230,000,000	0	300,000,000	0
13100123011400 - Reform of Government and Governance - General	CONSTRUCTION OF ADDITIONAL COURT BUILDING IN THE STATE (HCJ)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12242200 - STATE WIDE	434,976,582	434,976,582	0	448,345,999	0
13100123011500 - Reform of Government and Governance - General	LANDSCAPING OF HIGH COURT COMPLEX, LOKOJA	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	10,000,000	10,000,000	0	10,000,000	0
17100123012500 - Road - General	RESURFACING OF THE ACCESS ROAD AND THE INTERNAL ROAD	23030113 - REHABILITATION / REPAIRS - ROADS	70331 - LAW COURTS	12231200 - LOKOJA	5,000,000	5,000,000	0	5,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



	NETWORK IN THE HIGH COURT COMPLEX								



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



031805200100 CUSTOMARY COURT OF APPEAL						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<u>1</u>	<u>Revenue</u>	<u>500,000</u>	<u>500,000</u>	<u>15,500</u>	<u>500,000</u>	<u>0</u>
12	INDEPENDENT REVENUE	500,000	500,000	15,500	500,000	0
1202	NON-TAX REVENUE	500,000	500,000	15,500	500,000	0
120204	FEES - GENERAL	500,000	500,000	15,500	500,000	0
12020422	COURT FEE	500,000	500,000	15,500	500,000	0
031805200100 CUSTOMARY COURT OF APPEAL						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>6,044,052,992</u>	<u>6,044,052,992</u>	<u>701,965,148</u>	<u>8,215,844,720</u>	<u>0</u>
21	PERSONNEL COST	903,064,849	903,064,849	393,541,598	1,352,871,144	0
2101	SALARY	778,703,149	778,703,149	373,093,598	1,153,785,444	0
210101	SALARIES AND WAGES	778,703,149	778,703,149	373,093,598	1,153,785,444	0
21010101	SALARY	778,703,149	778,703,149	373,093,598	1,153,785,444	0
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	124,361,700	124,361,700	20,448,000	199,085,700	0
210201	ALLOWANCES	79,217,700	79,217,700	20,448,000	126,417,700	0
21020122	RECESS ALLOWANCE/ VACATION & RESEARCH ALLOWANCE FOR JUDGES	43,902,000	43,902,000	20,448,000	90,517,700	0
21020128	HOUSING ALLOWANCE FOR JUDGES	25,200,000	25,200,000	0	32,400,000	0
21020130	FURNITURE ALLOWANCE FOR CHIEF REGISTRAR/ JSC SECRETARY	10,115,700	10,115,700	0	3,500,000	0
210202	SOCIAL CONTRIBUTIONS	45,144,000	45,144,000	0	72,668,000	0
21020203	GROUP LIFE INSURANCE	45,144,000	45,144,000	0	72,668,000	0
22	OTHER RECURRENT COSTS	715,988,143	829,848,143	302,454,550	2,167,348,143	0
2202	OVERHEAD COST	713,950,143	827,810,143	301,204,550	2,162,310,143	0
220201	TRAVEL & TRANSPORT - GENERAL	104,003,043	217,863,043	52,105,500	997,863,043	0
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	26,265,000	26,265,000	26,058,500	46,265,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	31,598,043	31,598,043	25,952,000	51,598,043	0
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	46,140,000	160,000,000	95,000	900,000,000	0
220202	UTILITIES - GENERAL	87,380,000	87,380,000	9,642,700	191,380,000	0
22020201	INTERNET ACCESS CHARGES	1,557,000	1,557,000	589,000	3,557,000	0
22020202	PURCHASE OF SOFTWARE LICENCE /LICENCE RENEWAL	5,190,000	5,190,000	862,500	5,190,000	0
22020203	WATER RATE	2,000,000	2,000,000	1,978,200	2,000,000	0
22020204	ELECTRICITY BILL /CHARGES	1,557,000	1,557,000	555,000	3,557,000	0
22020205	TELEPHONE CHARGES	2,076,000	2,076,000	1,249,000	2,076,000	0
22020207	ALTERNATIVE POWER GENERATION	75,000,000	75,000,000	4,409,000	175,000,000	0
220203	MATERIALS & SUPPLIES - GENERAL	83,464,900	83,464,900	49,711,300	117,464,900	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	12,456,000	12,456,000	9,587,800	17,456,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	1,660,800	1,660,800	243,000	1,660,800	0
22020304	DRUGS AND MEDICAL SUPPLIES	1,557,000	1,557,000	900,000	5,557,000	0
22020308	PURCHASE OF ELECTRICAL ADDING MACHINE FOR THE INTERNAL AUDIT UNIT	622,800	622,800	0	622,800	0
22020310	PURCHASE OF TEXTBOOKS AND TEACHING EQUIPMENT / LAW BOOKS	7,785,000	7,785,000	3,885,000	12,785,000	0
22020312	LIBRARY EXPENSES	2,595,000	2,595,000	0	2,595,000	0
22020322	PUBLICATION OF KOGI STATE STATISTICAL YEAR BOOK/ PLANNING & STATISTIC BOOKS /STATE STATISTICAL MASTER PLAN	311,400	311,400	0	311,400	0
22020323	OFFICE AND GENERAL EXPENSES	51,830,000	51,830,000	35,095,500	71,830,000	0
22020346	PRODUCTION OF I.D CARD /STATE CALENDAR /DIARIES/ NOMINAL ROLL	4,646,900	4,646,900	0	4,646,900	0
220204	MAINTENANCE SERVICES - GENERAL	98,658,500	98,658,500	69,025,300	100,158,500	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	15,190,000	15,190,000	15,076,900	25,190,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	7,000,000	7,000,000	6,244,000	7,000,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	38,500,000	38,500,000	35,878,900	30,000,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	25,000,000	25,000,000	5,596,000	25,000,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	12,190,000	12,190,000	6,229,500	12,190,000	0
22020415	MAINTENANCE OF WATER TESTING EQUIPMENT	778,500	778,500	0	778,500	0
220205	TRAINING - GENERAL	52,089,000	52,089,000	6,742,000	127,089,000	0
22020501	LOCAL TRAINING	15,519,000	15,519,000	6,331,000	25,519,000	0
22020502	INTERNATIONAL TRAINING	15,000,000	15,000,000	0	80,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	21,570,000	21,570,000	411,000	21,570,000	0
220206	OTHER SERVICES - GENERAL	170,532,000	170,532,000	56,805,500	190,532,000	0
22020601	SECURITY SERVICES EXPENSES	17,975,000	17,975,000	11,895,500	17,975,000	0
22020602	OFFICE RENT	0	0	0	20,000,000	0
22020604	SECURITY OPERATIONS	150,000,000	150,000,000	44,450,000	150,000,000	0
22020672	REFUND OF VARIOUS EXPENSES INRESPECT OF GOVERNMENT ACTIVITIES CARRIED OUT WITH PERSONAL MONEY	2,557,000	2,557,000	460,000	2,557,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,193,700	2,193,700	0	2,193,700	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	2,193,700	2,193,700	0	2,193,700	0
220208	FUEL & LUBRICANTS - GENERAL	60,400,000	60,400,000	38,258,100	170,400,000	0
22020801	MOTOR VEHICLE FUEL COST	5,000,000	5,000,000	4,953,100	30,000,000	0
22020803	PLANTS/ GENERATOR FUEL COST	15,000,000	15,000,000	9,335,000	50,000,000	0
22020806	DIESEL EXPENSES	30,000,000	30,000,000	23,120,000	60,000,000	0
22020808	LUBRICANTS EXPENSES	10,400,000	10,400,000	850,000	30,400,000	0
220209	FINANCIAL CHARGES - GENERAL	1,038,000	1,038,000	0	1,038,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	1,038,000	1,038,000	0	1,038,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	54,191,000	54,191,000	18,914,150	264,191,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



22021001	REFRESHMENT & MEALS	10,899,000	10,899,000	10,682,800	10,899,000	0
22021002	PUBLICITY & ADVERTISEMENTS	5,785,000	5,785,000	2,110,000	5,785,000	0
22021010	ALL SPORT COMPETITION EXPENSES	5,000,000	5,000,000	0	5,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	20,760,000	20,760,000	3,756,350	200,760,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	1,038,000	1,038,000	0	1,038,000	0
22021015	SUBSCRIPTION TO PROFESSIONAL BODIES/ PARLIAMENTARY /ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS	5,000,000	5,000,000	1,330,000	35,000,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	5,709,000	5,709,000	1,035,000	5,709,000	0
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	2,038,000	2,038,000	1,250,000	5,038,000	0
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	2,038,000	2,038,000	1,250,000	5,038,000	0
22080119	FINANCIAL ASSISTANCE TO NEEDIES	2,038,000	2,038,000	1,250,000	5,038,000	0
23	CAPITAL EXPENDITURE	4,425,000,000	4,311,140,000	5,969,000	4,695,625,433	0
2301	FIXED ASSETS PURCHASED	2,265,000,000	2,151,140,000	5,969,000	2,145,625,433	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	2,265,000,000	2,151,140,000	5,969,000	2,145,625,433	0
23010108	PURCHASE OF BUSES	700,000,000	700,000,000	5,969,000	650,000,000	0
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	350,000,000	350,000,000	0	15,000,000	0
23010117	PURCHASE OF SHREDDING MACHINES	15,000,000	15,000,000	0	600,000,000	0
23010119	PURCHASE OF POWER GENERATING SET/PLANT	250,000,000	250,000,000	0	250,000,000	0
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	200,000,000	86,140,000	0	80,625,433	0
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	600,000,000	600,000,000	0	200,000,000	0
23010128	PURCHASE OF SECURITY EQUIPMENT	150,000,000	150,000,000	0	350,000,000	0
2302	CONSTRUCTION / PROVISION	2,160,000,000	2,160,000,000	0	2,550,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	2,160,000,000	2,160,000,000	0	2,550,000,000	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	1,660,000,000	1,660,000,000	0	1,600,000,000	0
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	200,000,000	200,000,000	0	250,000,000	0
23020127	CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURES	300,000,000	300,000,000	0	700,000,000	0
031805200100	CUSTOMARY COURT OF APPEAL					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
703	PUBLIC ORDER AND SAFETY	5,998,908,992	5,998,908,992	701,965,148	8,143,176,720	0
7033	LAW COURTS	5,998,908,992	5,998,908,992	701,965,148	8,143,176,720	0
70331	LAW COURTS	5,998,908,992	5,998,908,992	701,965,148	8,143,176,720	0
710	SOCIAL PROTECTION	45,144,000	45,144,000	0	72,668,000	0
7103	SURVIVORS	45,144,000	45,144,000	0	72,668,000	0
71031	SURVIVORS	45,144,000	45,144,000	0	72,668,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



03180520010 CUSTOMARY COURT OF APPEAL									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Perf as @ Sept	2026 Proposed Budget	2026 NUT Tagging
Total					4,425,000,000	4,311,140,000	5,969,000	4,695,625,433	0
03100123003000 - Poverty Alleviation - General	PROCUREMENT OF SOPHISTICATED FIRE FIGHTING EQUIPMENT IN THE CUSTOMARY COURTS ACROSS THE 21 LGAs	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70331 - LAW COURTS	12231200 - LOKOJA	200,000,000	86,140,000	0	80,625,433	0
06100123005700 - Housing and Urban Development - General	CONSTRUCTION/ PROVISION OF OFFICE BUILDINGS	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	110,000,000	110,000,000	0	250,000,000	0
06100123005800 - Housing and Urban Development - General	CONSTRUCTION OF CUSTOMARY COURT LOWER AND UPPER BUILDING	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	200,000,000	200,000,000	0	700,000,000	0
10100123003100 - Water Resources and Rural Deve - General	PROVISION OF OVERHEAD TANK AND BOREHOLES IN UPPER AND LOWER CUSTOMARY COURT	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70331 - LAW COURTS	12231200 - LOKOJA	200,000,000	200,000,000	0	250,000,000	0
11100123004200 - Information Communication and Technology - General	ESTABLISHMENT OF ICT INFRASTRUCTURES/ CENTRE	23020127 - CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURES	70331 - LAW COURTS	12231200 - LOKOJA	300,000,000	300,000,000	0	700,000,000	0
11100123004300 - Information Communication and Technology - General	PURCHASE OF SHREDDING MACHINE 10 NO.	23010117 - PURCHASE OF SHREDDING MACHINES	70331 - LAW COURTS	12231200 - LOKOJA	15,000,000	15,000,000	0	600,000,000	0
13100123011700 - Reform of Government and Governance - General	PURCHASE OF 5NOS VEHICLES FOR JUDGES, MEMBERS AND ONE STAFF BUS	23010108 - PURCHASE OF BUSES	70331 - LAW COURTS	12231200 - LOKOJA	700,000,000	700,000,000	5,969,000	650,000,000	0
13100123011800 - Reform of Government and Governance - General	PURCHASE OF POWER GENERATING SET	23010119 - PURCHASE OF POWER GENERATING SET/PLANT	70331 - LAW COURTS	12231200 - LOKOJA	250,000,000	250,000,000	0	250,000,000	0
13100123011900 - Reform of Government and Governance - General	CONSTRUCTION AND FURNISHING OF PROTOTYPE COURT HOUSES OUTSIDE LOKOJA	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12242200 - STATE WIDE	700,000,000	700,000,000	0	200,000,000	0
13100123012000 - Reform of Government and Governance - General	CONSTRUCTION OF LIBRARY/ ARCHIVE OFFICE BLOCK AND PURCHASE OF LAW BOOKS	23010125 - PURCHASE OF	70331 - LAW COURTS	12231200 - LOKOJA	600,000,000	600,000,000	0	200,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



		LIBRARY BOOKS & EQUIPMENT							
13100123012100 - Reform of Government and Governance - General	CONSTRUCTION AND FURNISHING OF PROTOTYPE ADMIN. OFFICE BLOCK	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	650,000,000	650,000,000	0	450,000,000	0
13100123012200 - Reform of Government and Governance - General	PROCUREMENT OF SECURITY GADGETS AT CUSTOMARY COURT OF APPEAL HEADQUATER	23010128 - PURCHASE OF SECURITY EQUIPMENT	70331 - LAW COURTS	12231200 - LOKOJA	150,000,000	150,000,000	0	350,000,000	0
13100123012300 - Reform of Government and Governance - General	PROCUREMENT OF OFFICE EQUIPMENT IN THE SHARIA COURT OF APPEAL E.G AIR CONDITIONER,	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70331 - LAW COURTS	12231200 - LOKOJA	350,000,000	350,000,000	0	15,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



031805300100 SHARIA COURT OF APPEAL						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<u>1</u>	<u>Revenue</u>	<u>2,000,000</u>	<u>2,000,000</u>	<u>6,560</u>	<u>2,300,000</u>	<u>0</u>
12	INDEPENDENT REVENUE	2,000,000	2,000,000	6,560	2,300,000	0
1202	NON-TAX REVENUE	2,000,000	2,000,000	6,560	2,300,000	0
120204	FEES - GENERAL	2,000,000	2,000,000	6,560	2,300,000	0
12020438	APPEAL FEE	400,000	400,000	6,500	500,000	0
12020474	AFFIDAVIT FEES/ OATH FEE	1,600,000	1,600,000	60	1,800,000	0
031805300100 SHARIA COURT OF APPEAL						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>4,483,956,298</u>	<u>4,483,956,298</u>	<u>569,241,033.07</u>	<u>5,380,596,216</u>	<u>0</u>
21	PERSONNEL COST	1,425,691,298	1,425,691,298	376,946,399.82	1,143,963,216	0
2101	SALARY	1,314,238,937	1,314,238,937	333,956,399.82	982,510,855	0
210101	SALARIES AND WAGES	1,314,238,937	1,314,238,937	333,956,399.82	982,510,855	0
21010101	SALARY	1,314,238,937	1,314,238,937	333,956,399.82	982,510,855	0
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	111,452,361	111,452,361	42,990,000	161,452,361	0
210201	ALLOWANCES	101,452,361	101,452,361	42,920,000	151,452,361	0
21020122	RECESS ALLOWANCE/ VACATION & RESEARCH ALLOWANCE FOR JUDGES	25,000,000	25,000,000	10,160,000	75,000,000	0
21020128	HOUSING ALLOWANCE FOR JUDGES	72,952,361	72,952,361	32,760,000	72,952,361	0
21020130	FURNITURE ALLOWANCE FOR CHIEF REGISTRAR/ JSC SECRETARY	3,500,000	3,500,000	0	3,500,000	0
210202	SOCIAL CONTRIBUTIONS	10,000,000	10,000,000	70,000	10,000,000	0
21020203	GROUP LIFE INSURANCE	10,000,000	10,000,000	70,000	10,000,000	0
22	OTHER RECURRENT COSTS	588,275,000	588,275,000	165,882,133.25	796,000,000	0
2202	OVERHEAD COST	587,275,000	587,275,000	164,882,133.25	791,000,000	0
220201	TRAVEL & TRANSPORT - GENERAL	175,000,000	175,000,000	30,414,500	264,000,000	0
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	40,000,000	40,000,000	1,250,000	40,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	40,000,000	40,000,000	17,059,250	120,000,000	0
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	70,000,000	70,000,000	0	64,000,000	0
22020108	TRAVEL OPERATION AND LOGISTICS	25,000,000	25,000,000	12,105,250	40,000,000	0
220202	UTILITIES - GENERAL	4,550,000	4,550,000	1,023,000	7,500,000	0
22020201	INTERNET ACCESS CHARGES	800,000	800,000	63,000	1,500,000	0
22020203	WATER RATE	250,000	250,000	140,000	1,000,000	0
22020204	ELECTRICITY BILL /CHARGES	3,500,000	3,500,000	820,000	5,000,000	0
220203	MATERIALS & SUPPLIES - GENERAL	50,100,000	50,100,000	26,607,761.25	91,000,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	3,500,000	3,500,000	1,121,800	5,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	600,000	600,000	0	1,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



22020323	OFFICE AND GENERAL EXPENSES	46,000,000	46,000,000	25,485,961.25	85,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	82,000,000	82,000,000	18,413,977.50	108,500,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	15,000,000	15,000,000	3,018,657.50	20,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	10,000,000	10,000,000	2,950,000	15,000,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	51,000,000	51,000,000	10,333,000	60,000,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	4,000,000	4,000,000	624,520	10,000,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	2,000,000	2,000,000	1,487,800	3,500,000	0
220205	TRAINING - GENERAL	90,000,000	90,000,000	1,144,000	105,000,000	0
22020501	LOCAL TRAINING	30,000,000	30,000,000	174,000	30,000,000	0
22020502	INTERNATIONAL TRAINING	15,000,000	15,000,000	0	20,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	45,000,000	45,000,000	970,000	55,000,000	0
220206	OTHER SERVICES - GENERAL	141,050,000	141,050,000	71,963,000	151,500,000	0
22020603	RESIDENTIAL RENT/HIRE OF PRIVATE HOUSES	350,000	350,000	150,000	500,000	0
22020604	SECURITY OPERATIONS	140,000,000	140,000,000	71,790,000	150,000,000	0
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	700,000	700,000	23,000	1,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,500,000	1,500,000	250,000	2,500,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	1,500,000	1,500,000	250,000	2,500,000	0
220208	FUEL & LUBRICANTS - GENERAL	27,000,000	27,000,000	6,949,800	30,500,000	0
22020801	MOTOR VEHICLE FUEL COST	5,000,000	5,000,000	492,000	7,500,000	0
22020803	PLANTS/ GENERATOR FUEL COST	2,000,000	2,000,000	531,000	3,000,000	0
22020806	DIESEL EXPENSES	20,000,000	20,000,000	5,926,800	20,000,000	0
220209	FINANCIAL CHARGES - GENERAL	3,000,000	3,000,000	1,483,994.50	5,000,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	3,000,000	3,000,000	1,483,994.50	5,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	13,075,000	13,075,000	6,632,100	25,500,000	0
22021001	REFRESHMENT & MEALS	5,000,000	5,000,000	3,531,300	7,500,000	0
22021002	PUBLICITY & ADVERTISEMENTS	75,000	75,000	15,000	1,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	2,500,000	2,500,000	2,500,000	10,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	3,000,000	3,000,000	180,000	3,000,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	1,500,000	1,500,000	405,800	2,000,000	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	1,000,000	1,000,000	0	2,000,000	0
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	1,000,000	1,000,000	1,000,000	5,000,000	0
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	1,000,000	1,000,000	1,000,000	5,000,000	0
22080119	FINANCIAL ASSISTANCE TO NEEDIES	1,000,000	1,000,000	1,000,000	5,000,000	0
23	CAPITAL EXPENDITURE	2,469,990,000	2,469,990,000	26,412,500	3,440,633,000	0
2301	FIXED ASSETS PURCHASED	325,000,000	325,000,000	2,630,000	485,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	325,000,000	325,000,000	2,630,000	485,000,000	0
23010105	PURCHASE OF MOTOR VEHICLES	80,000,000	80,000,000	0	120,000,000	0
23010108	PURCHASE OF BUSES	200,000,000	200,000,000	0	300,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



23010113	PURCHASE OF COMPUTERS	5,000,000	5,000,000	1,400,000	10,000,000	0
23010119	PURCHASE OF POWER GENERATING SET/PLANT	15,000,000	15,000,000	0	30,000,000	0
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	20,000,000	20,000,000	1,230,000	20,000,000	0
23010128	PURCHASE OF SECURITY EQUIPMENT	5,000,000	5,000,000	0	5,000,000	0
2302	CONSTRUCTION / PROVISION	1,914,990,000	1,914,990,000	4,100,100	2,705,633,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,914,990,000	1,914,990,000	4,100,100	2,705,633,000	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	1,894,990,000	1,894,990,000	0	2,680,633,000	0
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	20,000,000	20,000,000	4,100,100	25,000,000	0
2303	REHABILITATION / REPAIRS	230,000,000	230,000,000	19,682,400	250,000,000	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	230,000,000	230,000,000	19,682,400	250,000,000	0
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	230,000,000	230,000,000	19,682,400	250,000,000	0
031805300100	SHARIA COURT OF APPEAL					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
703	PUBLIC ORDER AND SAFETY	4,473,956,298	4,473,956,298	569,171,033.07	5,370,596,216	0
7033	LAW COURTS	4,473,956,298	4,473,956,298	569,171,033.07	5,370,596,216	0
70331	LAW COURTS	4,473,956,298	4,473,956,298	569,171,033.07	5,370,596,216	0
710	SOCIAL PROTECTION	10,000,000	10,000,000	70,000	10,000,000	0
7103	SURVIVORS	10,000,000	10,000,000	70,000	10,000,000	0
71031	SURVIVORS	10,000,000	10,000,000	70,000	10,000,000	0

031805300100 SHARIA COURT OF APPEAL									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Perf as @ Sept	2026 Proposed Budget	2026 NUT Tagging
Total					2,469,990,000	2,469,990,000	26,412,500	3,440,633,000	0
06100123005900 - Housing and Urban Development - General	CONSTRUCTION OF UPPER SHERIA COURT BUILDING	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	80,000,000	80,000,000	0	100,000,000	0
06100123006000 - Housing and Urban Development - General	CONSTRUCTION OF LOWER SHERIA COURT BUILDING	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	80,000,000	80,000,000	0	100,000,000	0
10100123003200 - Water Resources and Rural Deve - General	PROVISION OF BOREHOLE WITH OVERHEAD TANK AT THE SHARIA COURT HEADQUARTERS	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70331 - LAW COURTS	12231200 - LOKOJA	20,000,000	20,000,000	4,100,100	25,000,000	0
11100123004400 - Information	PROVISION OF COMPUTER SET & ACCESSORIES TO ALL SHARIA	23010113 - PURCHASE OF COMPUTERS	70331 - LAW COURTS	12231200 - LOKOJA	5,000,000	5,000,000	1,400,000	10,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



Communication and Technology - General	COURT CHAMBERS & DIRECTORATES								
13100123012400 - Reform of Government and Governance - General	SHARIA COURT OF APPEAL HEADQUARTER BUILDING PROJECT	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	1,654,990,000	1,654,990,000	0	2,400,633,000	0
13100123012600 - Reform of Government and Governance - General	PROCUREMENT OF VEHICLE FOR CHIEF REGISTRAR, & DIRECTORS IN SHARIA COURT OF APPEAL	23010105 - PURCHASE OF MOTOR VEHICLES	70331 - LAW COURTS	12231200 - LOKOJA	80,000,000	80,000,000	0	120,000,000	0
13100123012700 - Reform of Government and Governance - General	PROCUREMENT OF VEHICLE FOR GRAND KHADIS AND OTHER KHADIS INCLUDING STAFF BUS	23010108 - PURCHASE OF BUSES	70331 - LAW COURTS	12231200 - LOKOJA	200,000,000	200,000,000	0	300,000,000	0
13100123012800 - Reform of Government and Governance - General	PROCUREMENT OF GENERATING SETS FOR SHARIA COURT IN HEADQUARTER	23010119 - PURCHASE OF POWER GENERATING SET/PLANT	70331 - LAW COURTS	12231200 - LOKOJA	15,000,000	15,000,000	0	30,000,000	0
13100123012900 - Reform of Government and Governance - General	PROCUREMENT OF FIRE PREVENTIVE AND SAFETY APPLIANCES.	23010128 - PURCHASE OF SECURITY EQUIPMENT	70331 - LAW COURTS	12231200 - LOKOJA	5,000,000	5,000,000	0	5,000,000	0
13100123013000 - Reform of Government and Governance - General	PROCUREMENT OF LAW BOOKS AND LIBRARY FACILITY (SHARIA)	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70331 - LAW COURTS	12231200 - LOKOJA	20,000,000	20,000,000	1,230,000	20,000,000	0
13100123013100 - Reform of Government and Governance - General	CONSTRUCTION OF OFFICE BLOCK TO SERVE AS ARCHIVES	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	80,000,000	80,000,000	0	80,000,000	0
13100123013200 - Reform of Government and Governance - General	REHABILITATION/ UPGRADING OF SHARIA COURT OF APPEAL BUILDINGS	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	230,000,000	230,000,000	19,682,400	250,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



032600100100 MINISTRY OF JUSTICE						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<u>1</u>	<u>Revenue</u>	<u>10,310,500</u>	<u>10,310,500</u>	<u>5,500,000</u>	<u>18,500,000</u>	<u>0</u>
12	INDEPENDENT REVENUE	10,310,500	10,310,500	5,500,000	18,500,000	0
1202	NON-TAX REVENUE	10,310,500	10,310,500	5,500,000	18,500,000	0
120204	FEES - GENERAL	10,000,000	10,000,000	4,950,000	18,000,000	0
12020421	CONTRACT DOCUMENT NON- REFUNDABLE TENDER FEES	10,000,000	10,000,000	4,950,000	18,000,000	0
120206	SALES - GENERAL	310,500	310,500	550,000	500,000	0
12020662	SALES OF STATUTES (KOGI STATE LAWS)	310,500	310,500	550,000	500,000	0
032600100100 MINISTRY OF JUSTICE						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>4,535,872,290</u>	<u>4,589,572,290</u>	<u>955,222,678.13</u>	<u>4,982,728,077</u>	<u>0</u>
21	PERSONNEL COST	699,449,290	699,449,290	376,053,956.88	799,148,077	0
2101	SALARY	699,449,290	699,449,290	376,053,956.88	799,148,077	0
210101	SALARIES AND WAGES	699,449,290	699,449,290	376,053,956.88	799,148,077	0
21010101	SALARY	699,449,290	699,449,290	376,053,956.88	799,148,077	0
22	OTHER RECURRENT COSTS	3,049,180,000	2,602,880,000	549,168,721.25	3,383,580,000	0
2202	OVERHEAD COST	2,988,980,000	2,542,680,000	549,168,721.25	3,323,380,000	0
220201	TRAVEL & TRANSPORT - GENERAL	43,000,000	43,000,000	4,660,000	127,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	6,000,000	6,000,000	660,000	20,000,000	0
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	30,000,000	30,000,000	0	100,000,000	0
22020108	TRAVEL OPERATION AND LOGISTICS	7,000,000	7,000,000	4,000,000	7,000,000	0
220202	UTILITIES - GENERAL	3,000,000	3,000,000	2,736,500	3,000,000	0
22020211	HOSTING OF THE STATE WEBSITE EXPENSES/ WEBSITE DEVELOPMENT AND MAINTENANCE	3,000,000	3,000,000	2,736,500	3,000,000	0
220203	MATERIALS & SUPPLIES - GENERAL	49,180,000	49,180,000	31,992,100	63,980,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	15,000,000	15,000,000	6,584,100	15,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	1,000,000	1,000,000	47,000	1,000,000	0
22020310	PURCHASE OF TEXTBOOKS AND TEACHING EQUIPMENT / LAW BOOKS	3,000,000	3,000,000	161,000	3,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	30,180,000	30,180,000	25,200,000	44,980,000	0
220204	MAINTENANCE SERVICES - GENERAL	5,400,000	55,400,000	45,337,200	103,000,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	3,000,000	3,000,000	2,120,000	3,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	2,400,000	52,400,000	43,217,200	100,000,000	0
220205	TRAINING - GENERAL	101,000,000	101,000,000	9,510,000	105,000,000	0
22020501	LOCAL TRAINING	1,000,000	1,000,000	100,000	5,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	100,000,000	100,000,000	9,410,000	100,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



220206	OTHER SERVICES - GENERAL	160,000,000	160,000,000	1,050,000	191,500,000	0
22020624	CITIZENS RIGHT COMMISSION EXPENSES	2,000,000	2,000,000	0	2,000,000	0
22020635	KOGI STATE OPEN GOVERNMENT PARTNERSHIP (OGP) INTENTION TO STRENGTHEN SOME MDAs ACTIVITIES FOR OPTIMAL PERFORMANCE	15,000,000	15,000,000	1,050,000	11,500,000	0
22020657	COMMITTEES WORK EXPENSES/ ALLOWANCES	40,000,000	40,000,000	0	110,000,000	0
22020665	CHILD RIGHTS IMPLEMENTATION IN KOGI STATE	18,000,000	18,000,000	0	18,000,000	0
22020691	GENDER-BASED VIOLENCE (GBV) RESPONSIVE SERVICE DELIVERY	85,000,000	85,000,000	0	50,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,561,000,000	2,061,000,000	446,593,025	2,580,000,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	30,000,000	30,000,000	0	30,000,000	0
22020702	LEGAL SERVICES /PREROGATIVE OF MERCYEXPENSES/ IMPLEMENTATION OF ACJ LAW 2017	1,031,000,000	531,000,000	280,408,000	1,050,000,000	0
22020704	STATE CASES /JUDGEMENT DEBTS SETTLEMENT/ ASSIZES EXPENSES /ASSESSOR'S FEES	1,500,000,000	1,500,000,000	166,185,025	1,500,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	5,000,000	5,000,000	1,926,000	5,000,000	0
22020801	MOTOR VEHICLE FUEL COST	3,000,000	3,000,000	1,265,000	3,000,000	0
22020803	PLANTS/ GENERATOR FUEL COST	2,000,000	2,000,000	661,000	2,000,000	0
220209	FINANCIAL CHARGES - GENERAL	500,000	500,000	323,896.25	500,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	500,000	500,000	323,896.25	500,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	60,900,000	64,600,000	5,040,000	144,400,000	0
22021001	REFRESHMENT & MEALS	12,000,000	12,000,000	1,358,000	100,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	1,300,000	4,000,000	1,639,000	4,000,000	0
22021003	CELEBRATION/ REMEMBRANCE DAY	2,000,000	2,000,000	0	2,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	1,000,000	1,000,000	100,000	1,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	700,000	700,000	550,000	2,000,000	0
22021015	SUBSCRIPTION TO PROFESSIONAL BODIES/ PARLIAMENTARY /ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS	40,200,000	40,200,000	0	20,200,000	0
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	200,000	1,200,000	300,000	1,200,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	3,500,000	3,500,000	1,093,000	14,000,000	0
2203	LOANS AND ADVANCES	200,000	200,000	0	200,000	0
220301	STAFF LOANS & ADVANCES	200,000	200,000	0	200,000	0
22030101	MOTOR VEHICLE/ BICYCLE ADVANCE	200,000	200,000	0	200,000	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	7,000,000	7,000,000	0	7,000,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	7,000,000	7,000,000	0	7,000,000	0
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	7,000,000	7,000,000	0	7,000,000	0
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	53,000,000	53,000,000	0	53,000,000	0
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	53,000,000	53,000,000	0	53,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



22080103	FINANCIAL ASSISTANCE TO KOGI STATE LAW STUDENTS IN THE NIGERIAN LAW SCHOOLS	50,000,000	50,000,000	0	50,000,000	0
22080119	FINANCIAL ASSISTANCE TO NEEDIES	3,000,000	3,000,000	0	3,000,000	0
23	CAPITAL EXPENDITURE	787,243,000	1,287,243,000	30,000,000	800,000,000	0
2302	CONSTRUCTION / PROVISION	700,000,000	1,200,000,000	30,000,000	700,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	700,000,000	1,200,000,000	30,000,000	700,000,000	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	700,000,000	1,200,000,000	30,000,000	700,000,000	0
2305	OTHER CAPITAL PROJECTS	87,243,000	87,243,000	0	100,000,000	0
230501	ACQUISITION OF NON TANGIBLE ASSETS	87,243,000	87,243,000	0	100,000,000	0
23050101	RESEARCH AND DEVELOPMENT	87,243,000	87,243,000	0	100,000,000	0
032600100100	MINISTRY OF JUSTICE					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
703	PUBLIC ORDER AND SAFETY	4,535,872,290	4,589,572,290	955,222,678.13	4,982,728,077	0
7033	LAW COURTS	4,535,872,290	4,589,572,290	955,222,678.13	4,982,728,077	0
70331	LAW COURTS	4,535,872,290	4,589,572,290	955,222,678.13	4,982,728,077	0

032600100100		MINISTRY OF JUSTICE							
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Perf as @ Sept	2026 Proposed Budget	2026 NUT Tagging
Total					787,243,000	1,287,243,000	30,000,000	800,000,000	0
07100123000100 - Gender - General	ESTABLISHMENT OF SPECIAL COURTS(JUVENILE, MENTAL DERAILED PEOPLE ETC.)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	100,000,000	100,000,000	0	100,000,000	0
07100123000200 - Gender - General	CONSTRUCTION OF SEXUAL ASSAULT REFERRAL CENTRE (SARC'S)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	100,000,000	100,000,000	0	100,000,000	0
13100123013300 - Reform of Government and Governance - General	REVISION AND PRINTING OF REVISED LAWS OF KOGI STATE	23050101 - RESEARCH AND DEVELOPMENT	70331 - LAW COURTS	12231200 - LOKOJA	87,243,000	87,243,000	0	100,000,000	0
13100123013500 - Reform of Government and Governance - General	CONSTRUCTION OF OFFICE COMPLEX FOR MINISTRY OF JUSTICE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	500,000,000	1,000,000,000	30,000,000	500,000,000	0
032600700100	KOGI STATE OFFICE OF THE PUBLIC DEFENDER AND CITIZENS' RIGHTS COMMISSION								



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
2	EXPENDITURES	470,467,455	470,467,455	12,175,006.59	519,529,561	0
21	PERSONNEL COST	50,480,922	50,480,922	0	60,719,561	0
2101	SALARY	50,480,922	50,480,922	0	60,719,561	0
210101	SALARIES AND WAGES	50,480,922	50,480,922	0	60,719,561	0
21010101	SALARY	50,480,922	50,480,922	0	60,719,561	0
22	OTHER RECURRENT COSTS	289,986,533	289,986,533	12,175,006.59	321,750,000	0
2202	OVERHEAD COST	268,786,533	268,786,533	12,053,006.59	300,550,000	0
220201	TRAVEL & TRANSPORT - GENERAL	70,000,000	70,000,000	5,506,000	70,300,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	17,000,000	17,000,000	5,506,000	17,000,000	0
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	47,000,000	47,000,000	0	47,300,000	0
22020108	TRAVEL OPERATION AND LOGISTICS	6,000,000	6,000,000	0	6,000,000	0
220202	UTILITIES - GENERAL	3,100,000	3,100,000	88,000	3,100,000	0
22020201	INTERNET ACCESS CHARGES	2,000,000	2,000,000	0	2,000,000	0
22020205	TELEPHONE CHARGES	100,000	100,000	38,000	100,000	0
22020211	HOSTING OF THE STATE WEBSITE EXPENSES/ WEBSITE DEVELOPMENT AND MAINTENANCE	1,000,000	1,000,000	50,000	1,000,000	0
220203	MATERIALS & SUPPLIES - GENERAL	26,686,533	26,686,533	2,119,900	29,000,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	5,000,000	5,000,000	202,900	5,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	3,000,000	3,000,000	36,000	3,000,000	0
22020310	PURCHASE OF TEXTBOOKS AND TEACHING EQUIPMENT / LAW BOOKS	10,000,000	10,000,000	0	10,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	8,686,533	8,686,533	1,881,000	11,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	11,000,000	11,000,000	588,500	11,000,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	5,000,000	5,000,000	511,500	5,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	1,000,000	1,000,000	77,000	1,000,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	5,000,000	5,000,000	0	5,000,000	0
220205	TRAINING - GENERAL	17,000,000	17,000,000	0	42,000,000	0
22020501	LOCAL TRAINING	7,000,000	7,000,000	0	22,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	10,000,000	10,000,000	0	20,000,000	0
220206	OTHER SERVICES - GENERAL	5,000,000	5,000,000	0	5,000,000	0
22020691	GENDER-BASED VIOLENCE (GBV) RESPONSIVE SERVICE DELIVERY	5,000,000	5,000,000	0	5,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	40,000,000	40,000,000	0	40,000,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	10,000,000	10,000,000	0	10,000,000	0
22020704	STATE CASES /JUDGEMENT DEBTS SETTLEMENT/ ASSIZES EXPENSES /ASSESSOR'S FEES	30,000,000	30,000,000	0	30,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	11,000,000	11,000,000	499,500	11,000,000	0
22020801	MOTOR VEHICLE FUEL COST	3,000,000	3,000,000	499,500	0	0
22020803	PLANTS/ GENERATOR FUEL COST	1,000,000	1,000,000	0	0	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



22020807	FUEL EXPENSES	5,000,000	5,000,000	0	9,000,000	0
22020808	LUBRICANTS EXPENSES	2,000,000	2,000,000	0	2,000,000	0
220209	FINANCIAL CHARGES - GENERAL	1,000,000	1,000,000	28,581.59	1,000,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	1,000,000	1,000,000	28,581.59	1,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	84,000,000	84,000,000	3,222,525	88,150,000	0
22021001	REFRESHMENT & MEALS	16,000,000	16,000,000	312,875	16,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	2,300,000	2,300,000	170,000	2,300,000	0
22021003	CELEBRATION/ REMEMBRANCE DAY	10,000,000	10,000,000	0	10,000,000	0
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	10,000,000	10,000,000	2,193,200	20,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	1,000,000	1,000,000	0	1,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	500,000	500,000	40,000	500,000	0
22021015	SUBSCRIPTION TO PROFESSIONAL BODIES/ PARLIAMENTARY /ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS	37,200,000	37,200,000	215,500	37,200,000	0
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	500,000	500,000	0	500,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	6,500,000	6,500,000	290,950	650,000	0
2203	LOANS AND ADVANCES	200,000	200,000	0	200,000	0
220301	STAFF LOANS & ADVANCES	200,000	200,000	0	200,000	0
22030101	MOTOR VEHICLE/ BICYCLE ADVANCE	200,000	200,000	0	200,000	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	20,000,000	20,000,000	0	20,000,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	20,000,000	20,000,000	0	20,000,000	0
22040112	TAKE OFF GRANT FOR THE IMPLEMENTATION OF NEWLY CREATED AGENCY/DEPARTMENT	10,000,000	10,000,000	0	10,000,000	0
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	10,000,000	10,000,000	0	10,000,000	0
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	1,000,000	1,000,000	122,000	1,000,000	0
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	1,000,000	1,000,000	122,000	1,000,000	0
22080119	FINANCIAL ASSISTANCE TO NEEDIES	1,000,000	1,000,000	122,000	1,000,000	0
23	CAPITAL EXPENDITURE	130,000,000	130,000,000	0	137,060,000	0
2301	FIXED ASSETS PURCHASED	20,000,000	20,000,000	0	20,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	20,000,000	20,000,000	0	20,000,000	0
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	5,000,000	5,000,000	0	5,000,000	0
23010113	PURCHASE OF COMPUTERS	5,000,000	5,000,000	0	5,000,000	0
23010140	PURCHASE OF OFFICE EQUIPMENT	10,000,000	10,000,000	0	10,000,000	0
2302	CONSTRUCTION / PROVISION	100,000,000	100,000,000	0	100,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	100,000,000	100,000,000	0	100,000,000	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	100,000,000	100,000,000	0	100,000,000	0
2303	REHABILITATION / REPAIRS	10,000,000	10,000,000	0	17,060,000	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	10,000,000	10,000,000	0	17,060,000	0



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23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	10,000,000	10,000,000	0	17,060,000	0
032600700100	KOGI STATE OFFICE OF THE PUBLIC DEFENDER AND CITIZENS' RIGHTS COMMISSION					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
703	PUBLIC ORDER AND SAFETY	470,467,455	470,467,455	12,175,006.59	519,529,561	0
7033	LAW COURTS	470,467,455	470,467,455	12,175,006.59	519,529,561	0
70331	LAW COURTS	470,467,455	470,467,455	12,175,006.59	519,529,561	0

032600700100	KOGI STATE OFFICE OF THE PUBLIC DEFENDER AND CITIZENS' RIGHTS COMMISSION								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Perf as @ Sept	2026 Proposed Budget	2026 NUT Tagging
Total					130,000,000	130,000,000	0	137,060,000	0
06100123006200 - Housing and Urban Development - General	CONSTRUCTION OF OFFICE ACCOMODATION FOR PUBLIC DEFENDER AND CITIZEN'S RIGHT COMMISSION	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	100,000,000	100,000,000	0	100,000,000	0
06100125000100 - Housing and Urban Development - General	PROCUREMENT OF OFFICE FURNITURE (15 CHAIRS, 6 TABLES, 5 FILING CABINETS, OTHER FIXTURES THAT CREATE A COMFORTABLE WORKING ENVIRONMENT) AND 5 FITTINGS INCLUDING AIR CONDITION	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70331 - LAW COURTS	12231200 - LOKOJA	5,000,000	5,000,000	0	5,000,000	0
06100125000200 - Housing and Urban Development - General	PURCHASE OF 10 COMPUTERS SETS, 5 LAPTOPS AND ACCESSORIES	23010113 - PURCHASE OF COMPUTERS	70331 - LAW COURTS	12231200 - LOKOJA	5,000,000	5,000,000	0	5,000,000	0
06100125000300 - Housing and Urban Development - General	PROCUREMENT OF OFFICE EQUIPMENT (3 PRINTERS, 2 SCANNERS, 2 PHOTOCOPIES)	23010140 - PURCHASE OF OFFICE EQUIPMENT	70331 - LAW COURTS	12231200 - LOKOJA	10,000,000	10,000,000	0	10,000,000	0
06100125000400 - Housing and Urban Development - General	RENOVATION OF OFFICE OF THE PUBLIC DEFENDER AND CITIZEN'S RIGHTS COMMISSION	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	10,000,000	10,000,000	0	17,060,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



046300100100 KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
1	Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,000,000</u>	<u>0</u>
12	INDEPENDENT REVENUE	0	0	0	6,000,000	0
1202	NON-TAX REVENUE	0	0	0	6,000,000	0
120204	FEES - GENERAL	0	0	0	6,000,000	0
12020415	CONTRACTOR REGISTRATION/ RENEWAL FEES	0	0	0	2,000,000	0
12020421	CONTRACT DOCUMENT NON- REFUNDABLE TENDER FEES	0	0	0	4,000,000	0
046300100100 KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
2	EXPENDITURES	<u>0</u>	<u>1,395,000,000</u>	<u>0</u>	<u>10,776,980,000</u>	<u>0</u>
21	PERSONNEL COST	0	0	0	250,000,000	0
2101	SALARY	0	0	0	250,000,000	0
210101	SALARIES AND WAGES	0	0	0	250,000,000	0
21010101	SALARY	0	0	0	250,000,000	0
22	OTHER RECURRENT COSTS	0	675,000,000	0	2,766,980,000	0
2202	OVERHEAD COST	0	675,000,000	0	2,766,980,000	0
220201	TRAVEL & TRANSPORT - GENERAL	0	36,000,000	0	300,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	0	36,000,000	0	300,000,000	0
220202	UTILITIES - GENERAL	0	4,000,000	0	30,000,000	0
22020204	ELECTRICITY BILL /CHARGES	0	1,500,000	0	16,500,000	0
22020205	TELEPHONE CHARGES	0	2,500,000	0	13,500,000	0
220203	MATERIALS & SUPPLIES - GENERAL	0	474,000,000	0	1,157,000,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	0	5,000,000	0	25,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	0	4,000,000	0	12,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	0	15,000,000	0	120,000,000	0
22020327	EMERGENCY RELIEF /DISASTER /PURCHASE OF RELIEVE MATERIALS LOADING AND OFF LOADING	0	450,000,000	0	1,000,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	0	19,000,000	0	51,000,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	0	12,000,000	0	40,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	0	7,000,000	0	11,000,000	0
220205	TRAINING - GENERAL	0	60,000,000	0	250,000,000	0
22020501	LOCAL TRAINING	0	15,000,000	0	85,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	0	45,000,000	0	165,000,000	0
220206	OTHER SERVICES - GENERAL	0	0	0	240,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



22020601	SECURITY SERVICES EXPENSES	0	0	0	240,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0	14,000,000	0	120,000,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	0	14,000,000	0	120,000,000	0
220209	FINANCIAL CHARGES - GENERAL	0	500,000	0	6,000,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	0	500,000	0	6,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	0	67,500,000	0	612,980,000	0
22021001	REFRESHMENT & MEALS	0	35,000,000	0	190,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	0	19,000,000	0	57,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	0	1,500,000	0	4,500,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	0	0	0	20,000,000	0
22021069	BOARD MEETING EXPENSES	0	8,000,000	0	241,480,000	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	0	4,000,000	0	100,000,000	0
23	CAPITAL EXPENDITURE	0	720,000,000	0	7,760,000,000	0
2301	FIXED ASSETS PURCHASED	0	720,000,000	0	2,060,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	0	720,000,000	0	2,060,000,000	0
23010105	PURCHASE OF MOTOR VEHICLES	0	450,000,000	0	1,000,000,000	0
23010109	PURCHASE OF BOATS	0	0	0	200,000,000	0
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0	270,000,000	0	500,000,000	0
23010113	PURCHASE OF COMPUTERS	0	0	0	100,000,000	0
23010144	PURCHASE OF POWER INSTILLATION EQUIPMENT	0	0	0	260,000,000	0
2302	CONSTRUCTION / PROVISION	0	0	0	4,700,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0	0	0	4,700,000,000	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0	0	0	1,200,000,000	0
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	0	0	0	1,000,000,000	0
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	0	0	0	1,000,000,000	0
23020114	CONSTRUCTION / PROVISION OF ROADS	0	0	0	1,500,000,000	0
2303	REHABILITATION / REPAIRS	0	0	0	1,000,000,000	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0	0	0	1,000,000,000	0
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	0	0	0	500,000,000	0
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	0	0	0	500,000,000	0
046300100100	KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
704	ECONOMIC AFFAIRS	0	1,395,000,000	0	10,776,980,000	0
7043	FUEL AND ENERGY	0	1,395,000,000	0	10,776,980,000	0
70432	PETROLUEM AND NATURAL GAS	0	1,395,000,000	0	10,776,980,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



046300100100 KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Perf as @ Sept	2026 Proposed Budget	2026 NUT Tagging
Total					0	720,000,000	0	7,760,000,000	0
13100123007800 - Reform of Government and Governance - General	PURCHASE OF 6NOS MOTOR VEHICLES (TOYOTA HILUX)	23010105 - PURCHASE OF MOTOR VEHICLES	70432 - PETROLUUM AND NATURAL GAS	12231200 - LOKOJA	0	450,000,000	0	0	0
05100124000100 - Education Not Elsewhere Classified	PROCUREMENT OF OFFICE FURNITURE AND EQUIPMENT (TABLES, CHAIRS & CABINETS etc)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70432 - PETROLUUM AND NATURAL GAS	12231200 - LOKOJA	0	270,000,000	0	0	0
21100126000100 - Oil and Gas Infrastructure - General	PURCHASE OF 6 NOS OF MOTOR VEHICLES TOYOTA HILUX, 2 EIGHTEEN SITTER BUSES, 3 SPEED BOATS, 7 MOTOR CYCLES AND 3 PRIDO TOYOTA JEEP	23010105 - PURCHASE OF MOTOR VEHICLES	70432 - PETROLUUM AND NATURAL GAS	12231200 - LOKOJA	0	0	0	1,000,000,000	0
21100126000200 - Oil and Gas Infrastructure - General	PROCUREMENT OF 18 HP LAPTOPS AND 4 HP DESKTOP COMPUTERS	23010113 - PURCHASE OF COMPUTERS	70432 - PETROLUUM AND NATURAL GAS	12231200 - LOKOJA	0	0	0	100,000,000	0
21100126000300 - Oil and Gas Infrastructure - General	CONSTRUCTION OF CLINICS AT 3 COMMUNITIES (ANOCHA, IHILE & ODEKE)	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70432 - PETROLUUM AND NATURAL GAS	12231200 - LOKOJA	0	0	0	1,000,000,000	0
21100126000400 - Oil and Gas Infrastructure - General	CONSTRUCTION OF 2 BLOCK OF CLASSROOMS EACH AT OBALE, ODOLU & AKWURO COMMUNITIES	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70432 - PETROLUUM AND NATURAL GAS	12231200 - LOKOJA	0	0	0	1,000,000,000	0
21100126000500 - Oil and Gas Infrastructure - General	CONSTRUCTION OF 70 KM ROADS AND DRAINAGE FROM ODOGWU - OMABO	23020114 - CONSTRUCTION / PROVISION OF ROADS	70432 - PETROLUUM AND NATURAL GAS	12231200 - LOKOJA	0	0	0	1,500,000,000	0
21100126000600 - Oil and Gas Infrastructure - General	INSTALLATION OF 3 IN 1 SOLAR STREET LIGHT FOR 10 EACH FOR 10 COMMUNITIES	23010144 - PURCHASE OF POWER INSTILLATION EQUIPMENT	70432 - PETROLUUM AND NATURAL GAS	12231200 - LOKOJA	0	0	0	260,000,000	0
21100126000700 - Oil and Gas Infrastructure - General	CONSTRUCTION OF COMMISSION HEADQUARTER/EQUIPING OF OFFICE BUILDING AT IFONU COMMUNITY	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70432 - PETROLUUM AND NATURAL GAS	12231200 - LOKOJA	0	0	0	1,200,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



21100126000800 - Oil and Gas Infrastructure - General	PROCUREMENT OF OFFICE 20 TABLES INCLUDING MEETING HALL TABLES AND 50 CHAIRS	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70432 - PETROLUEM AND NATURAL GAS	12231200 - LOKOJA	0	0	0	500,000,000	0
21100126000900 - Oil and Gas Infrastructure - General	RENOVATION OF CLINICS AT 3 COMMUNITIES (ECNENO, ONYEDEGA & ONUGWA)	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70432 - PETROLUEM AND NATURAL GAS	12231200 - LOKOJA	0	0	0	500,000,000	0
21100126001000 - Oil and Gas Infrastructure - General	PROCUREMENT OF A BOAT EQUIPPED WITH CLINICAL TOOLS AT IBAJI LGA	23010109 - PURCHASE OF BOATS	70432 - PETROLUEM AND NATURAL GAS	12231200 - LOKOJA	0	0	0	200,000,000	0
21100126001100 - Oil and Gas Infrastructure - General	RENOVATION OF OF 2 BLOCK OF CLASSROOMS EACH AT AGBALIGBOJO, EJULE-ONU COMMUNITIES	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70432 - PETROLUEM AND NATURAL GAS	12231200 - LOKOJA	0	0	0	500,000,000	0



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051300100100 MINISTRY OF YOUTH & SPORTS						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<u>1</u>	<u>Revenue</u>	<u>200,000</u>	<u>200,000</u>	<u>9,000</u>	<u>300,000</u>	<u>0</u>
12	INDEPENDENT REVENUE	200,000	200,000	9,000	300,000	0
1202	NON-TAX REVENUE	200,000	200,000	9,000	300,000	0
120201	LICENCES - GENERAL	200,000	200,000	9,000	300,000	0
12020138	REGISTRATION AND RENEWAL OF VOLUNTARY ADULT/YOUTH CLUBS/ASSOCIATION FEES	200,000	200,000	9,000	300,000	0
051300100100 MINISTRY OF YOUTH & SPORTS						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>4,760,843,739</u>	<u>4,133,243,739</u>	<u>540,274,082.67</u>	<u>5,839,163,491</u>	<u>15,000,000</u>
21	PERSONNEL COST	109,294,539	109,294,539	141,837,782.67	360,552,629	0
2101	SALARY	109,294,539	109,294,539	141,837,782.67	360,552,629	0
210101	SALARIES AND WAGES	109,294,539	109,294,539	141,837,782.67	360,552,629	0
21010101	SALARY	109,294,539	109,294,539	141,837,782.67	360,552,629	0
22	OTHER RECURRENT COSTS	2,849,769,200	2,222,169,200	398,436,300	4,179,610,862	15,000,000
2202	OVERHEAD COST	1,977,809,200	1,350,209,200	322,540,300	3,029,610,862	15,000,000
220201	TRAVEL & TRANSPORT - GENERAL	15,800,000	15,800,000	390,000	168,000,000	0
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	6,000,000	6,000,000	0	8,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	4,000,000	4,000,000	390,000	10,000,000	0
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	5,800,000	5,800,000	0	150,000,000	0
220203	MATERIALS & SUPPLIES - GENERAL	833,500,000	133,500,000	3,708,300	889,680,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	5,000,000	5,000,000	2,952,500	10,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	300,000	300,000	215,000	300,000	0
22020313	PURCHASE OF RAIN BOOT	200,000	200,000	0	300,000	0
22020323	OFFICE AND GENERAL EXPENSES	828,000,000	128,000,000	540,800	879,080,000	0
220204	MAINTENANCE SERVICES - GENERAL	54,548,338	54,548,338	999,200	463,800,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	2,100,000	2,100,000	185,000	3,100,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	51,298,338	51,298,338	784,200	60,000,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	400,000	400,000	0	400,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	250,000	250,000	0	300,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	500,000	500,000	30,000	400,000,000	0
220205	TRAINING - GENERAL	3,700,100	3,700,100	11,247,000	6,700,100	0
22020501	LOCAL TRAINING	700,100	700,100	0	700,100	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	3,000,000	3,000,000	11,247,000	6,000,000	0
220206	OTHER SERVICES - GENERAL	400,500,000	400,500,000	24,500	451,000,000	0



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22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	500,000	500,000	24,500	1,000,000	0
22020631	SPORT INTERVENTION PROGRAMME/ LOCAL SPORT PROGRAMME (TALENT HUNT)	350,000,000	350,000,000	0	400,000,000	0
22020660	HEALTH INTERVENTIONS PROGRAMME TO KOGI STATE	50,000,000	50,000,000	0	50,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	300,800,000	300,800,000	0	400,000,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	300,800,000	300,800,000	0	400,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	35,000,000	35,000,000	2,503,000	40,000,000	0
22020801	MOTOR VEHICLE FUEL COST	35,000,000	35,000,000	2,503,000	40,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	333,960,762	406,360,762	303,668,300	610,430,762	15,000,000
22021001	REFRESHMENT & MEALS	15,000,000	15,000,000	40,800	20,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	600,000	1,000,000	978,000	2,000,000	0
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	0	72,000,000	60,900,000	170,000,000	0
22021010	ALL SPORT COMPETITION EXPENSES	250,550,450	250,550,450	240,985,500	350,550,450	0
22021013	RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES/ DISCIPLINE COST	350,312	350,312	0	350,312	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	300,000	300,000	89,000	300,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	280,000	280,000	100,000	350,000	0
22021039	NG-CARES OPERATION COSTS	50,780,000	50,780,000	0	50,780,000	0
22021064	FOOD AND NUTRITION PROGRAMS EXPENSES	15,000,000	15,000,000	575,000	15,000,000	15,000,000
22021098	MONITORING ACTIVITIES AND FOLLOW UP	1,100,000	1,100,000	0	1,100,000	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	350,000,000	350,000,000	0	400,000,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	350,000,000	350,000,000	0	400,000,000	0
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	350,000,000	350,000,000	0	400,000,000	0
22080126	GOVERNMENT SUPPORT TO KOGI STATE NATIONAL YOUTH COUNCIL OF NIGERIA (NYCN)	250,000,000	250,000,000	50,200,000	350,000,000	0
22080127	GOVERNMENT SUPPORT TO KOGI STATE YOUTH PARLIAMENT	90,000,000	90,000,000	0	100,000,000	0
22080128	GOVERNMENT SUPPORT TO NATIONAL ASSOCIATION OF KOGI STATE/ NATIONAL STUDENTS (NAKOSS) /(NANS)	110,000,000	110,000,000	0	200,000,000	0
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	521,960,000	521,960,000	75,896,000	750,000,000	0
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	521,960,000	521,960,000	75,896,000	750,000,000	0
22080119	FINANCIAL ASSISTANCE TO NEEDIES	71,960,000	71,960,000	25,696,000	100,000,000	0
23	CAPITAL EXPENDITURE	1,801,780,000	1,801,780,000	0	1,299,000,000	0
2301	FIXED ASSETS PURCHASED	65,000,000	65,000,000	0	75,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	65,000,000	65,000,000	0	75,000,000	0
23010119	PURCHASE OF POWER GENERATING SET/PLANT	0	0	0	10,000,000	0
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	65,000,000	65,000,000	0	65,000,000	0
2302	CONSTRUCTION / PROVISION	1,161,000,000	1,161,000,000	0	834,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,161,000,000	1,161,000,000	0	834,000,000	0
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	226,000,000	226,000,000	0	276,000,000	0



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23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	400,000,000	400,000,000	0	358,000,000	0
23020120	CONSTRUCTION OF PRODUCTION FACILITIES	450,000,000	450,000,000	0	200,000,000	0
23020129	CONSTRUCTION/ PROVISION OF FENCING GOVERNMENT BUILDINGS	85,000,000	85,000,000	0	0	0
2303	REHABILITATION / REPAIRS	362,000,000	362,000,000	0	365,000,000	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	362,000,000	362,000,000	0	365,000,000	0
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	362,000,000	362,000,000	0	365,000,000	0
2305	OTHER CAPITAL PROJECTS	213,780,000	213,780,000	0	25,000,000	0
230501	ACQUISITION OF NON TANGIBLE ASSETS	213,780,000	213,780,000	0	25,000,000	0
23050101	RESEARCH AND DEVELOPMENT	68,000,000	68,000,000	0	0	0
23050102	COMPUTER SOFTWARE ACQUISITION	25,000,000	25,000,000	0	25,000,000	0
23050106	ECONOMIC EMPOWERMENT	120,780,000	120,780,000	0	0	0
051300100100	MINISTRY OF YOUTH & SPORTS					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
708	RECREATION, CULTURE AND RELIGION	4,760,843,739	4,133,243,739	540,274,082.67	5,839,163,491	15,000,000
7081	RECREATIONAL AND SPORTING SERVICES	4,760,843,739	4,133,243,739	540,274,082.67	5,839,163,491	15,000,000
70811	RECREATIONAL AND SPORTING SERVICES	4,760,843,739	4,133,243,739	540,274,082.67	5,839,163,491	15,000,000

05130010010		MINISTRY OF YOUTH & SPORTS							
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Perf as @ Sept	2026 Proposed Budget	2026 NUT Tagging
Total					1,801,780,000	1,801,780,000	0	1,299,000,000	0
02100123001600 - Societal Re-orientation - General	CONSTRUCTION OF NYSC PERMANENT ORIENTATION CAMP FENCE	23020129 - CONSTRUCTION/ PROVISION OF FENCING GOVERNMENT BUILDINGS	70811 - RECREATIONAL AND SPORTING SERVICES	12231200 - LOKOJA	85,000,000	85,000,000	0	0	0
03100123003100 - Poverty Alleviation - General	LABOUR INTENSIVE PUBLIC WORKS FOR BUSINESS DEVELOPMENT(CARES)	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70811 - RECREATIONAL AND SPORTING SERVICES	12231200 - LOKOJA	450,000,000	450,000,000	0	200,000,000	0
08100123000300 - Youth - General	QUARTELY SUMMIT OF ALL TERTIARY STUDENTS BODIES IN KOGI STATE	23050101 - RESEARCH AND DEVELOPMENT	70811 - RECREATIONAL AND SPORTING SERVICES	12231200 - LOKOJA	35,000,000	35,000,000	0	0	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



08100123000400 - Youth - General	NATIONAL ASSOCIATION OF KOGI STATE STUDENTS ANNUAL CONVENTION TO ENHANCE CAPACITY DEVELOPMENT	23050101 - RESEARCH AND DEVELOPMENT	70811 - RECREATIONAL AND SPORTING SERVICES	12231200 - LOKOJA	15,000,000	15,000,000	0	0	0
08100123000500 - Youth - General	YOUTH ADVANCEMENT AND DEVELOPMENT FOR YESSO PWF.	23050101 - RESEARCH AND DEVELOPMENT	70811 - RECREATIONAL AND SPORTING SERVICES	12231200 - LOKOJA	11,000,000	11,000,000	0	0	0
08100123000600 - Youth - General	CONSTRUCTION AND EQUIPPING OF SKILL ACQUISITION CENTRES FOR YOUTH EMPOWERMENT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70811 - RECREATIONAL AND SPORTING SERVICES	12231200 - LOKOJA	400,000,000	400,000,000	0	358,000,000	0
08100123000700 - Youth - General	CONSTRUCTION OF: (A) 45X25M HANDBALL COURT (B) 25X18M BASKETBALL COURT (C) 23X12M VOLLEYBALL COURT, EACH IN THE 3 SENATORIAL DISTRICT WITH ASPHALT OVERLAY	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70811 - RECREATIONAL AND SPORTING SERVICES	12231200 - LOKOJA	16,000,000	16,000,000	0	16,000,000	0
08100123000800 - Youth - General	RENOVATION OF MULTI- PURPOSE INDOOR SPORTS HALL AT LOKONGOMA SPORTS CENTRE	23030111 - REHABILITATION / REPAIRS - SPORTING FACILITIES	70811 - RECREATIONAL AND SPORTING SERVICES	12231200 - LOKOJA	12,000,000	12,000,000	0	15,000,000	0
08100123000900 - Youth - General	PROVISION OF ARENA EQUIPMENT IN LOKOJA	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70811 - RECREATIONAL AND SPORTING SERVICES	12231200 - LOKOJA	60,000,000	60,000,000	0	60,000,000	0
08100123001000 - Youth - General	RENOVATION/ UPGRADING OF CONFLUENCE STADIUM TO FIFA STANDARD	23030111 - REHABILITATION / REPAIRS - SPORTING FACILITIES	70811 - RECREATIONAL AND SPORTING SERVICES	12231200 - LOKOJA	350,000,000	350,000,000	0	350,000,000	0
08100123001100 - Youth - General	CONSTRUCTION OF LAWN TENNIS COMPLEX AND STANDARD SWIMMING POOL.	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70811 - RECREATIONAL AND SPORTING SERVICES	12231200 - LOKOJA	150,000,000	150,000,000	0	200,000,000	0
08100123001200 - Youth - General	YOUTHS MOBILISATION PROGRAMMES	23050106 - ECONOMIC EMPOWERMENT	70811 - RECREATIONAL AND SPORTING SERVICES	12231200 - LOKOJA	120,780,000	120,780,000	0	0	0
08100125000100 - Youth - General	PROCUREMENT OF SPORTS EQUIPMENT FOR FESTIVAL SPORTS	23010126 - PURCHASE OF SPORTING / GAMING EQUIPMENT	70811 - RECREATIONAL AND SPORTING SERVICES	12231200 - LOKOJA	65,000,000	65,000,000	0	65,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



11100123004500 - Information Communication and Technology - General	CREATION AND DEVELOPMENT OF DATABASE OF YOUTHS ORGANISATION ACTIVE IN DEVELOPMENT COOPERATION	23050102 - COMPUTER SOFTWARE ACQUISITION	70811 - RECREATIONAL AND SPORTING SERVICES	12231200 - LOKOJA	25,000,000	25,000,000	0	25,000,000	0
13100123013600 - Reform of Government and Governance - General	YESSO SKILL FOR JOB (S4J) TO ENHACE CAPACITY DEVELOPMENT	23050101 - RESEARCH AND DEVELOPMENT	70811 - RECREATIONAL AND SPORTING SERVICES	12231200 - LOKOJA	7,000,000	7,000,000	0	0	0
03100126000100 - Poverty Alleviation - General	PROCUREMENT OF GENERATING SET	23010119 - PURCHASE OF POWER GENERATING SET/PLANT	70811 - RECREATIONAL AND SPORTING SERVICES	12231200 - LOKOJA	0	0	0	10,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



051300200100 KOGI STATE SPORTS COUNCIL						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<u>1</u>	<u>Revenue</u>	<u>6,200,000</u>	<u>6,200,000</u>	<u>175,000</u>	<u>760,000</u>	<u>0</u>
12	INDEPENDENT REVENUE	6,200,000	6,200,000	175,000	760,000	0
1202	NON-TAX REVENUE	6,200,000	6,200,000	175,000	760,000	0
120207	EARNINGS -GENERAL	4,200,000	4,200,000	175,000	400,000	0
12020720	EARNINGS FROM STADIUM GATE TAKING	200,000	200,000	0	200,000	0
12020739	EARNINGS FROM USED OF STADIUM (RELIGION AND POLITICAL RELLIES)	4,000,000	4,000,000	175,000	200,000	0
120209	RENT ON LAND & OTHERS - GENERAL	2,000,000	2,000,000	0	360,000	0
12020907	EARNINGS FROM RENT ON STADIUM	2,000,000	2,000,000	0	360,000	0
051300200100 KOGI STATE SPORTS COUNCIL						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>211,038,043</u>	<u>211,038,043</u>	<u>211,887,532.07</u>	<u>242,023,393</u>	<u>0</u>
21	PERSONNEL COST	127,521,241	127,521,241	65,357,532.07	127,521,241	0
2101	SALARY	127,521,241	127,521,241	65,357,532.07	127,521,241	0
210101	SALARIES AND WAGES	127,521,241	127,521,241	65,357,532.07	127,521,241	0
21010101	SALARY	127,521,241	127,521,241	65,357,532.07	127,521,241	0
22	OTHER RECURRENT COSTS	83,516,802	83,516,802	146,530,000	114,502,152	0
2202	OVERHEAD COST	83,516,802	83,516,802	146,530,000	114,502,152	0
220201	TRAVEL & TRANSPORT - GENERAL	878,500	878,500	0	878,500	0
22020102	TRAVEL AND TRANSPORT - OTHERS	722,800	722,800	0	722,800	0
22020108	TRAVEL OPERATION AND LOGISTICS	155,700	155,700	0	155,700	0
220202	UTILITIES - GENERAL	103,800	103,800	0	55,000	0
22020204	ELECTRICITY BILL /CHARGES	51,900	51,900	0	5,000	0
22020205	TELEPHONE CHARGES	51,900	51,900	0	50,000	0
220203	MATERIALS & SUPPLIES - GENERAL	819,000	819,000	190,000	50,000	0
22020323	OFFICE AND GENERAL EXPENSES	819,000	819,000	190,000	50,000	0
220204	MAINTENANCE SERVICES - GENERAL	1,207,600	1,207,600	245,000	3,300,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	307,600	307,600	245,000	2,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	600,000	600,000	0	1,000,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	300,000	300,000	0	300,000	0
220205	TRAINING - GENERAL	118,652	118,652	0	118,652	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	118,652	118,652	0	118,652	0
220210	MISCELLANEOUS EXPENSES GENERAL	80,389,250	80,389,250	146,095,000	110,100,000	0
22021001	REFRESHMENT & MEALS	259,500	259,500	95,000	50,000	0
22021002	PUBLICITY & ADVERTISEMENTS	129,750	129,750	0	50,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



22021010	ALL SPORT COMPETITION EXPENSES	80,000,000	80,000,000	146,000,000	110,000,000	0
051300200100	KOGI STATE SPORTS COUNCIL					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
708	RECREATION, CULTURE AND RELIGION	211,038,043	211,038,043	211,887,532.07	242,023,393	0
7081	RECREATIONAL AND SPORTING SERVICES	211,038,043	211,038,043	211,887,532.07	242,023,393	0
70811	RECREATIONAL AND SPORTING SERVICES	211,038,043	211,038,043	211,887,532.07	242,023,393	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



051400100100 MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
1	Revenue	5,869,564	5,869,564	1,615,000	5,869,564	0
12	INDEPENDENT REVENUE	5,869,564	5,869,564	1,615,000	5,869,564	0
1202	NON-TAX REVENUE	5,869,564	5,869,564	1,615,000	5,869,564	0
120201	LICENCES - GENERAL	4,117,594	4,117,594	924,000	4,117,594	0
12020115	CHURCH MARRIAGE LICENCES	1,000,000	1,000,000	80,000	1,000,000	0
12020138	REGISTRATION AND RENEWAL OF VOLUNTARY ADULT/YOUTH CLUBS/ASSOCIATION FEES	1,682,719	1,682,719	508,000	1,682,719	0
12020140	REGISTRATION /RENEWAL OF ORPHANAGE HOMES	1,034,875	1,034,875	246,000	1,034,875	0
12020147	REGISTRATION/ RENEWAL OF DAY-CARE CENTRES	400,000	400,000	90,000	400,000	0
120204	FEES - GENERAL	1,208,220	1,208,220	541,000	1,208,220	0
12020453	NOTICE OF MARRIAGE FEE	1,208,220	1,208,220	541,000	1,208,220	0
120207	EARNINGS -GENERAL	543,750	543,750	150,000	543,750	0
12020797	EARNING FROM AMUSEMENT PARKS	543,750	543,750	150,000	543,750	0
051400100100 MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
2	EXPENDITURES	3,201,988,362	2,801,988,362	154,788,468.48	4,037,676,766	583,883,100
21	PERSONNEL COST	203,125,612	203,125,612	107,119,268.48	218,649,958	0
2101	SALARY	203,125,612	203,125,612	107,119,268.48	218,649,958	0
210101	SALARIES AND WAGES	203,125,612	203,125,612	107,119,268.48	218,649,958	0
21010101	SALARY	203,125,612	203,125,612	107,119,268.48	218,649,958	0
22	OTHER RECURRENT COSTS	1,558,423,000	1,158,423,000	44,544,200	1,903,487,058	573,883,100
2202	OVERHEAD COST	1,537,923,000	1,137,923,000	39,244,200	1,882,987,058	573,883,100
220201	TRAVEL & TRANSPORT - GENERAL	10,000,000	10,000,000	2,700,000	218,649,958	0
22020102	TRAVEL AND TRANSPORT - OTHERS	10,000,000	10,000,000	2,700,000	218,649,958	0
220202	UTILITIES - GENERAL	2,354,000	2,354,000	154,000	2,454,000	0
22020203	WATER RATE	50,000	50,000	0	50,000	0
22020204	ELECTRICITY BILL /CHARGES	204,000	204,000	0	204,000	0
22020205	TELEPHONE CHARGES	100,000	100,000	10,000	200,000	0
22020206	SATELLITE BROADCASTING ACCESS CHARGES	2,000,000	2,000,000	144,000	2,000,000	0
220203	MATERIALS & SUPPLIES - GENERAL	740,000,000	340,000,000	7,262,700	756,000,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	3,000,000	3,000,000	282,500	3,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	737,000,000	337,000,000	6,980,200	753,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	30,000,000	30,000,000	7,046,000	40,000,000	0



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22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	5,000,000	5,000,000	1,957,000	10,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	5,000,000	5,000,000	159,000	5,000,000	0
22020439	GBV SITUATION ROOM AND DATA MANAGEMENTCENTRE EXPENSES	20,000,000	20,000,000	4,930,000	25,000,000	0
220205	TRAINING - GENERAL	160,000,000	160,000,000	714,500	160,000,000	0
22020501	LOCAL TRAINING	50,000,000	50,000,000	92,000	50,000,000	0
22020502	INTERNATIONAL TRAINING	90,000,000	90,000,000	150,000	90,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	20,000,000	20,000,000	472,500	20,000,000	0
220206	OTHER SERVICES - GENERAL	18,000,000	18,000,000	500,000	18,000,000	0
22020612	SCIENCE & TECHNICAL, ART EXHIBITIONS/ ANNUAL TRADE FAIR FOR EXHIBITION OF PRODUCTS MADE BY PEOPLE WITH DISABILITY /JETS CLUB ACTIVITIES:SCIENCE AND PROJECT EXHIBITION(STATE AND NATIONAL)	3,000,000	3,000,000	0	3,000,000	0
22020660	HEALTH INTERVENTIONS PROGRAMME TO KOGI STATE	5,000,000	5,000,000	0	5,000,000	0
22020691	GENDER-BASED VIOLENCE(GBV) RESPONSIVE SERVICE DELIVERY	10,000,000	10,000,000	500,000	10,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	577,569,000	577,569,000	20,867,000	687,883,100	573,883,100
22021001	REFRESHMENT & MEALS	1,000,000	1,000,000	1,045,000	2,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	12,000,000	12,000,000	490,000	12,000,000	0
22021003	CELEBRATION/ REMEMBRANCE DAY	55,000,000	55,000,000	16,592,000	85,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	10,000,000	10,000,000	0	10,000,000	0
22021064	FOOD AND NUTRITION PROGRAMS EXPENSES	494,569,000	494,569,000	2,680,000	573,883,100	573,883,100
22021098	MONITORING ACTIVITIES AND FOLLOW UP	5,000,000	5,000,000	60,000	5,000,000	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	500,000	500,000	0	500,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	500,000	500,000	0	500,000	0
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	500,000	500,000	0	500,000	0
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	20,000,000	20,000,000	5,300,000	20,000,000	0
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	20,000,000	20,000,000	5,300,000	20,000,000	0
22080119	FINANCIAL ASSISTANCE TO NEEDIES	20,000,000	20,000,000	5,300,000	20,000,000	0
23	CAPITAL EXPENDITURE	1,440,439,750	1,440,439,750	3,125,000	1,915,539,750	10,000,000
2301	FIXED ASSETS PURCHASED	333,000,000	333,000,000	3,125,000	388,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	333,000,000	333,000,000	3,125,000	388,000,000	0
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	282,000,000	282,000,000	0	282,000,000	0
23010128	PURCHASE OF SECURITY EQUIPMENT	26,000,000	26,000,000	0	106,000,000	0
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	10,000,000	10,000,000	0	0	0
23010132	PURCHASE OF SECURITY GADGETS	15,000,000	15,000,000	3,125,000	0	0
2302	CONSTRUCTION / PROVISION	454,000,000	454,000,000	0	773,100,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	454,000,000	454,000,000	0	773,100,000	0
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	3,000,000	3,000,000	0	2,100,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	401,000,000	401,000,000	0	701,000,000	0
23020124	CONSTRUCTION OF MARKETS/ PARKS	50,000,000	50,000,000	0	70,000,000	0



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2303	REHABILITATION / REPAIRS	129,000,000	129,000,000	0	175,000,000	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	129,000,000	129,000,000	0	175,000,000	0
23030103	REHABILITATION / REPAIRS - HOUSING	50,000,000	50,000,000	0	70,000,000	0
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	79,000,000	79,000,000	0	105,000,000	0
2305	OTHER CAPITAL PROJECTS	524,439,750	524,439,750	0	579,439,750	10,000,000
230501	ACQUISITION OF NON TANGIBLE ASSETS	524,439,750	524,439,750	0	579,439,750	10,000,000
23050101	RESEARCH AND DEVELOPMENT	130,000,000	130,000,000	0	130,000,000	10,000,000
23050106	ECONOMIC EMPOWERMENT	394,439,750	394,439,750	0	449,439,750	0
051400100100 MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
710	SOCIAL PROTECTION	3,201,988,362	2,801,988,362	154,788,468.48	4,037,676,766	583,883,100
7104	FAMILY AND CHILDREN	3,201,988,362	2,801,988,362	154,788,468.48	4,037,676,766	583,883,100
71041	FAMILY AND CHILDREN	3,201,988,362	2,801,988,362	154,788,468.48	4,037,676,766	583,883,100

051400100100 MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Perf as @ Sept	2026 Proposed Budget	2026 NUT Tagging
Total					1,440,439,750	1,440,439,750	3,125,000	1,915,539,750	10,000,000
02100123001700 - Societal Re-orientation - General	IMPLEMENTATION ON KOGI STATE ACTION PLAN ON PEACE AND SECURITY FOR WOMEN AND CHILDREN	23010132 - PURCHASE OF SECURITY GADGETS	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	15,000,000	15,000,000	3,125,000	0	0
02100123001800 - Societal Re-orientation - General	PROCUREMENT OF SECURITY GADGETS TO ENSURE SAFETY ACTIVITY	23010128 - PURCHASE OF SECURITY EQUIPMENT	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	1,000,000	1,000,000	0	1,000,000	0
02100123001900 - Societal Re-orientation - General	RENOVATION OF MINISTRY'S DAY CARE CENTRE AT FAREC	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	24,000,000	24,000,000	0	50,000,000	0
02100123002000 - Societal Re-orientation - General	CONSTRUCTION OF CHILD CARE CENTRES AND ORPHANAGE HOMES IN THE 3 SENATORIAL DISTRICT	23050106 - ECONOMIC EMPOWERMENT	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	24,000,000	24,000,000	0	24,000,000	0
02100123002100 - Societal Re-orientation - General	RENOVATION AND EQUIPPING DROP IN CENTRE ALOMA	23030103 - REHABILITATION / REPAIRS - HOUSING	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	50,000,000	50,000,000	0	70,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



03100123003200 - Poverty Alleviation - General	PROCUREMENT OF GRINDING MACHINES AND OTHER SUPPORT DEVICES FOR THE EMPOWERMENT OF 500 WOMEN ACROSS THE STATE	23050106 - ECONOMIC EMPOWERMENT	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	0	0	0	75,000,000	0
03100123003300 - Poverty Alleviation - General	CONSTRUCTION OF CHILDREN PARLIAMENTARIAN CENTRE IN CENTRE IN LOKOJA	23010128 - PURCHASE OF SECURITY EQUIPMENT	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	25,000,000	25,000,000	0	105,000,000	0
03100123003400 - Poverty Alleviation - General	CONSTRUCTION OG THE GOVERNMENT CHILDREN'S RECEPTION CENTRE/ORPHANAGE HOME IN LOKOJA	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	5,000,000	5,000,000	0	150,000,000	0
03100123003500 - Poverty Alleviation - General	REHABILITATION / REPAIR OF THE DISABLED CENTRE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	5,000,000	5,000,000	0	5,000,000	0
03100123003600 - Poverty Alleviation - General	ESTABLISHMENT OF DAY CARE CENTRE FOR ELDERLY	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	50,000,000	50,000,000	0	50,000,000	0
03100123003700 - Poverty Alleviation - General	PROCUREMENT/FURNISHING OF REHABILITATION CENTRE FOR THE DISABLE	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	2,000,000	2,000,000	0	2,000,000	0
03100123003800 - Poverty Alleviation - General	KOGI STATE INTERVENTION FOR WIDOWS AND ORPHANS TO ESTABLISH BUSINESS CENTRE (SIP)	23020124 - CONSTRUCTION OF MARKETS/ PARKS	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	50,000,000	50,000,000	0	70,000,000	0
03100123003900 - Poverty Alleviation - General	KOGI STATE INTERVENTION FOR THE PHYSICALLY CHALLENGED SUPPORTING EQUIPMENT (SIP)	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	10,000,000	10,000,000	0	0	0
03100123004000 - Poverty Alleviation - General	SOCIAL TRANSFER AND LIVELIHOOD GRANT (CARES)	23050106 - ECONOMIC EMPOWERMENT	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	100,000,000	100,000,000	0	50,000,000	0
03100123004100 - Poverty Alleviation - General	KOGI STATE INTERVENTION ON SEXUAL/ GENDER VIOLENCE OPERATION/ DATA MANAGEMENT EQUIPMENT	23050106 - ECONOMIC EMPOWERMENT	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	70,000,000	70,000,000	0	100,000,000	0
05010224000100 - Human and institutional capacity performance management	NUT 2HRN. BUILD CAPACITY (TRAINING) OF CAREGIVERS IN ORPHANAGES IN THE STATE ON ASSESSMENT OF NUTRITIONAL STATUS AND APPROPRIATE INFANT AND YOUNG CHILD FEEDING PRACTICES	23050101 - RESEARCH AND DEVELOPMENT	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	10,000,000	10,000,000	0	10,000,000	10,000,000



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06100123006300 - Housing and Urban Development - General	CONSTRUCTION OF SPRINTER HUMANITARIAN CENTRE, OKURA	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	71041 - FAMILY AND CHILDREN	12220500 - DEKINA	25,000,000	25,000,000	0	25,000,000	0
06100125000600 - Housing and Urban Development - General	CONSTRUCTION OF GOVERNMENT ORPHANAGE HOME/SAFE SPACE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	201,000,000	201,000,000	0	261,000,000	0
07100123000300 - Gender - General	CONSTRUCTION OF NURSERY/ PRIMARY SCHOOL, GADUMO INCLUDING FENCING	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	3,000,000	3,000,000	0	2,100,000	0
07100123000400 - Gender - General	REHABILITATION/FURNISHING OF MINISTRY OF WOMEN AFFAIRS OFFICE COMPLEX	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	280,000,000	280,000,000	0	280,000,000	0
07100123000500 - Gender - General	WOMEN EMPOWERMENT (3 SENATORIAL DISTRICTS)	23050106 - ECONOMIC EMPOWERMENT	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	100,439,750	100,439,750	0	100,439,750	0
07100123000600 - Gender - General	CREDIT FACILITIES TO WOMEN GROUPS E.G WIDOWS/ WOMEN FUND FOR ECONOMIC EMPOWERMENT (WOFE)	23050106 - ECONOMIC EMPOWERMENT	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	100,000,000	100,000,000	0	100,000,000	0
07100123000700 - Gender - General	ANNUAL NATIONAL COUNCIL CONFERENCE FOR WOMEN AFFAIRS AND SOCIAL DEVELOPMENT TO ENHACE CAPACITY DEVELOPMENT	23050101 - RESEARCH AND DEVELOPMENT	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	120,000,000	120,000,000	0	120,000,000	0
07100123000800 - Gender - General	CONSTRUCTION OF SEXUAL ASSAULT REFERRAL CENTRE (SARC'S)	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	50,000,000	50,000,000	0	15,000,000	0
13100123013700 - Reform of Government and Governance - General	CONSTRUCTION OF REMAND HOME AND JUVENILE COURT, LOKOJA	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	100,000,000	100,000,000	0	100,000,000	0
13100123013800 - Reform of Government and Governance - General	RENOVATION OF AMUSEMENT PARKS LOKOJA	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	20,000,000	20,000,000	0	150,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



051400200100 KOGI STATE OFFICE FOR DISABILITY AFFAIRS						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
2	EXPENDITURES	348,270,259	348,270,259	31,702,000	441,612,259	0
21	PERSONNEL COST	6,102,259	6,102,259	1,225,000	6,102,259	0
2101	SALARY	6,102,259	6,102,259	1,225,000	6,102,259	0
210101	SALARIES AND WAGES	6,102,259	6,102,259	1,225,000	6,102,259	0
21010104	AUXILLARY STAFF	6,102,259	6,102,259	1,225,000	6,102,259	0
22	OTHER RECURRENT COSTS	215,768,000	215,768,000	30,477,000	235,510,000	0
2202	OVERHEAD COST	160,768,000	160,768,000	30,151,000	180,510,000	0
220201	TRAVEL & TRANSPORT - GENERAL	27,400,000	27,400,000	582,000	29,500,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	2,400,000	2,400,000	582,000	4,500,000	0
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	25,000,000	25,000,000	0	25,000,000	0
220202	UTILITIES - GENERAL	14,510,000	14,510,000	0	14,510,000	0
22020201	INTERNET ACCESS CHARGES	2,000,000	2,000,000	0	2,000,000	0
22020203	WATER RATE	50,000	50,000	0	50,000	0
22020204	ELECTRICITY BILL /CHARGES	1,500,000	1,500,000	0	1,500,000	0
22020205	TELEPHONE CHARGES	960,000	960,000	0	960,000	0
22020211	HOSTING OF THE STATE WEBSITE EXPENSES/ WEBSITE DEVELOPMENT AND MAINTENANCE	10,000,000	10,000,000	0	10,000,000	0
220203	MATERIALS & SUPPLIES - GENERAL	14,858,000	14,858,000	3,236,000	17,000,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	858,000	858,000	820,000	2,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	14,000,000	14,000,000	2,416,000	15,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	30,000,000	30,000,000	8,501,500	32,500,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	2,500,000	2,500,000	1,500,000	4,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	19,500,000	19,500,000	2,390,000	19,500,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,000,000	3,000,000	3,453,500	4,000,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	5,000,000	5,000,000	1,158,000	5,000,000	0
220205	TRAINING - GENERAL	12,000,000	12,000,000	2,202,000	17,000,000	0
22020501	LOCAL TRAINING	2,000,000	2,000,000	0	2,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	10,000,000	10,000,000	2,202,000	15,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	3,000,000	3,000,000	0	3,000,000	0
22020702	LEGAL SERVICES /PREROGATIVE OF MERCYEXPENSES/ IMPLEMENTATION OF ACJ LAW 2017	3,000,000	3,000,000	0	3,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	10,000,000	10,000,000	3,699,000	12,000,000	0
22020801	MOTOR VEHICLE FUEL COST	3,000,000	3,000,000	2,350,000	5,000,000	0
22020807	FUEL EXPENSES	5,000,000	5,000,000	1,349,000	5,000,000	0
22020808	LUBRICANTS EXPENSES	2,000,000	2,000,000	0	2,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	49,000,000	49,000,000	11,930,500	55,000,000	0
22021001	REFRESHMENT & MEALS	7,000,000	7,000,000	1,930,500	10,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



22021002	PUBLICITY & ADVERTISEMENTS	10,000,000	10,000,000	0	10,000,000	0
22021003	CELEBRATION/ REMEMBRANCE DAY	15,000,000	15,000,000	10,000,000	18,000,000	0
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	2,000,000	2,000,000	0	2,000,000	0
22021010	ALL SPORT COMPETITION EXPENSES	15,000,000	15,000,000	0	15,000,000	0
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	55,000,000	55,000,000	326,000	55,000,000	0
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	55,000,000	55,000,000	326,000	55,000,000	0
22080119	FINANCIAL ASSISTANCE TO NEEDIES	55,000,000	55,000,000	326,000	55,000,000	0
23	CAPITAL EXPENDITURE	126,400,000	126,400,000	0	200,000,000	0
2301	FIXED ASSETS PURCHASED	26,400,000	26,400,000	0	200,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	26,400,000	26,400,000	0	200,000,000	0
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	26,400,000	26,400,000	0	200,000,000	0
2302	CONSTRUCTION / PROVISION	100,000,000	100,000,000	0	0	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	100,000,000	100,000,000	0	0	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	100,000,000	100,000,000	0	0	0
051400200100	KOGI STATE OFFICE FOR DISABILITY AFFAIRS					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
710	SOCIAL PROTECTION	348,270,259	348,270,259	31,702,000	441,612,259	0
7104	FAMILY AND CHILDREN	348,270,259	348,270,259	31,702,000	441,612,259	0
71041	FAMILY AND CHILDREN	348,270,259	348,270,259	31,702,000	441,612,259	0

051400200100 KOGI STATE OFFICE FOR DISABILITY AFFAIRS									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Perf as @ Sept	2026 Proposed Budget	2026 NUT Tagging
Total					126,400,000	126,400,000	0	200,000,000	0
03100123004200 - Poverty Alleviation - General	EQUIPPING OF REHABILITATION CENTRE FOR THE DISABLED	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	6,400,000	6,400,000	0	200,000,000	0
03100123004300 - Poverty Alleviation - General	FURNISHING OF REHABILITATION CENTRE FOR THE DISABLE	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	20,000,000	20,000,000	0	0	0
07100123000900 - Gender - General	CONSTRUCTION OF KOGI STATE REHABILITY AND SKILL ACQUISITION CENTRE FOR PERSON WITH DISABILITY	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	100,000,000	100,000,000	0	0	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



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KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



051700100100 MINISTRY OF EDUCATION						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<u>1</u>	Revenue	<u>476,940,000</u>	<u>476,940,000</u>	<u>224,644,989.27</u>	<u>60,613,353,821</u>	<u>0</u>
12	INDEPENDENT REVENUE	476,940,000	476,940,000	224,644,989.27	529,083,800	0
1202	NON-TAX REVENUE	476,940,000	476,940,000	224,644,989.27	529,083,800	0
120201	LICENCES - GENERAL	39,960,000	39,960,000	3,041,500	34,200,000	0
12020143	REGISTRATION /RENEWAL OF PRIVATE INSTITUTION FEES	28,960,000	28,960,000	3,041,500	23,180,000	0
12020166	CERTIFICATE FOR APPROVED SCHOOLS	11,000,000	11,000,000	0	11,020,000	0
120204	FEES - GENERAL	421,980,000	421,980,000	221,303,489.27	474,883,800	0
12020421	CONTRACT DOCUMENT NON- REFUNDABLE TENDER FEES	2,000,000	2,000,000	10,000	2,000,000	0
12020424	FIRST SCHOOL LEAVING CERTIFICATE	135,000,000	135,000,000	21,878,842.32	187,903,800	0
12020433	EXAMINATION FEES	234,500,000	234,500,000	198,142,050.95	234,500,000	0
12020450	SCHOOL APPROVAL ASSESSMENT	10,480,000	10,480,000	0	10,480,000	0
12020468	ESTABLISHMENT OF NURSERY /PRIMARY SCHOOL PROCESSING FEES	40,000,000	40,000,000	1,272,596	40,000,000	0
120205	FINES - GENERAL	15,000,000	15,000,000	300,000	20,000,000	0
12020510	PENALTY FOR UNREGISTERED SCHOOLS	15,000,000	15,000,000	300,000	20,000,000	0
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	0	0	0	60,084,270,021	0
1403	LOANS/ BORROWINGS RECEIPT	0	0	0	60,084,270,021	0
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	0	0	0	60,084,270,021	0
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	0	0	0	60,084,270,021	0
051700100100 MINISTRY OF EDUCATION						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<u>2</u>	EXPENDITURES	<u>6,975,481,631</u>	<u>5,500,481,631</u>	<u>1,796,576,533.22</u>	<u>67,671,632,467</u>	<u>68,809,510</u>
21	PERSONNEL COST	388,905,642	388,905,642	216,820,680.45	460,172,241	0
2101	SALARY	388,905,642	388,905,642	216,820,680.45	460,172,241	0
210101	SALARIES AND WAGES	388,905,642	388,905,642	216,820,680.45	460,172,241	0
21010101	SALARY	388,905,642	388,905,642	216,820,680.45	460,172,241	0
22	OTHER RECURRENT COSTS	430,600,000	455,600,000	191,285,268.77	4,202,690,062	48,459,510
2202	OVERHEAD COST	430,600,000	455,600,000	191,285,268.77	4,112,690,062	48,459,510
220201	TRAVEL & TRANSPORT - GENERAL	30,000,000	30,000,000	16,008,220	30,000,000	0
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	15,000,000	15,000,000	3,914,300	15,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	15,000,000	15,000,000	12,093,920	15,000,000	0
220202	UTILITIES - GENERAL	2,500,000	2,500,000	154,063.77	2,500,000	0
22020204	ELECTRICITY BILL /CHARGES	2,000,000	2,000,000	118,563.77	2,000,000	0
22020205	TELEPHONE CHARGES	500,000	500,000	35,500	500,000	0
220203	MATERIALS & SUPPLIES - GENERAL	92,100,000	92,100,000	52,274,100	225,122,952	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	3,000,000	3,000,000	3,000,000	3,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	100,000	100,000	20,000	100,000	0
22020322	PUBLICATION OF KOGI STATE STATISTICAL YEAR BOOK/ PLANNING & STATISTIC BOOKS /STATE STATISTICAL MASTER PLAN	1,000,000	1,000,000	0	1,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	88,000,000	88,000,000	49,254,100	221,022,952	0
220204	MAINTENANCE SERVICES - GENERAL	11,500,000	11,500,000	9,228,220	11,500,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	8,000,000	8,000,000	7,838,360	8,000,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	1,500,000	1,500,000	1,389,860	1,500,000	0
22020441	HEALTH FACILITIES MAINTENANCE EXPENSES	2,000,000	2,000,000	0	2,000,000	0
220205	TRAINING - GENERAL	12,000,000	37,000,000	210,000	1,980,000,000	0
22020501	LOCAL TRAINING	10,000,000	35,000,000	130,000	278,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	2,000,000	2,000,000	80,000	2,000,000	0
22020541	GOVERNMENT INTERVENTION ON PAYMENT OF EXAMINATION FEES FOR STUDENTS IN PUBLIC SCHOOLS:WAEC & JAMB, BECE, CEE	0	0	0	1,700,000,000	0
220206	OTHER SERVICES - GENERAL	256,000,000	256,000,000	106,725,765	1,761,607,600	0
22020612	SCIENCE & TECHNICAL, ART EXHIBITIONS/ ANNUAL TRADE FAIR FOR EXHIBITION OF PRODUCTS MADE BY PEOPLE WITH DISABILITY /JETS CLUB ACTIVITIES:SCIENCE AND PROJECT EXHIBITION(STATE AND NATIONAL)	1,000,000	1,000,000	0	21,000,000	0
22020639	CONDUCT OF EXAMS EXPENSES	250,000,000	250,000,000	106,725,765	250,000,000	0
22020653	PROJECT MANAGEMENT AND SYSTEM STRENGTHENING (AGILE PROJECT)	0	0	0	1,445,607,600	0
22020660	HEALTH INTERVENTIONS PROGRAMME TO KOGI STATE	2,000,000	2,000,000	0	2,000,000	0
22020662	ACCREDITATION OF TECHNICAL SCHOOLS /ACCREDITATION OF SERVICE PROVIDERS/ ACCREDITATION OF COURSES	0	0	0	40,000,000	0
22020691	GENDER-BASED VIOLENCE(GBV) RESPONSIVE SERVICE DELIVERY	3,000,000	3,000,000	0	3,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,000,000	2,000,000	350,000	2,000,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	2,000,000	2,000,000	350,000	2,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	24,500,000	24,500,000	6,334,900	99,959,510	48,459,510
22021001	REFRESHMENT & MEALS	12,000,000	12,000,000	4,314,400	12,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	1,000,000	1,000,000	0	1,000,000	0
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	2,500,000	2,500,000	1,427,500	7,500,000	0
22021010	ALL SPORT COMPETITION EXPENSES	3,000,000	3,000,000	400,000	3,000,000	0
22021032	ALL FESTIVAL BOTH STATE AND NATIONAL EXPENSES	1,000,000	1,000,000	0	1,000,000	0
22021064	FOOD AND NUTRITION PROGRAMS EXPENSES	0	0	0	48,459,510	48,459,510
22021098	MONITORING ACTIVITIES AND FOLLOW UP	5,000,000	5,000,000	193,000	27,000,000	0
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	0	0	0	90,000,000	0
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	0	0	0	90,000,000	0
22080115	PAYMENT OF SCHOLARSHIP/ BURSARY ALLOWANCE TO KOGI STUDENTS IN TERTIARY INSTITUTIONS AND ASSOCIATED COSTS	0	0	0	90,000,000	0
23	CAPITAL EXPENDITURE	6,155,975,989	4,655,975,989	1,388,470,584	63,008,770,164	20,350,000



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2301	FIXED ASSETS PURCHASED	625,281,025	625,281,025	0	998,664,246	0			
230101	PURCHASE OF FIXED ASSETS - GENERAL	625,281,025	625,281,025	0	998,664,246	0			
23010101	PURCHASE / ACQUISITION OF LAND	10,000,000	10,000,000	0	0	0			
23010113	PURCHASE OF COMPUTERS	34,000,000	34,000,000	0	100,000,000	0			
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	269,800,000	269,800,000	0	627,964,246	0			
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	180,981,025	180,981,025	0	154,000,000	0			
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	20,000,000	20,000,000	0	30,000,000	0			
23010132	PURCHASE OF SECURITY GADGETS	10,000,000	10,000,000	0	25,200,000	0			
23010140	PURCHASE OF OFFICE EQUIPMENT	10,000,000	10,000,000	0	30,000,000	0			
23010145	PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	80,000,000	80,000,000	0	0	0			
23010146	PURCHASE OF MOTOR CYCLES	10,500,000	10,500,000	0	31,500,000	0			
2302	CONSTRUCTION / PROVISION	264,438,975	264,438,975	0	30,949,960,975	0			
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	264,438,975	264,438,975	0	30,949,960,975	0			
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	15,000,000	15,000,000	0	150,000,000	0			
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	95,760,000	95,760,000	0	75,000,000	0			
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	90,000,000	90,000,000	0	30,696,282,000	0			
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	53,678,975	53,678,975	0	28,678,975	0			
23020124	CONSTRUCTION OF MARKETS/ PARKS	10,000,000	10,000,000	0	0	0			
2303	REHABILITATION / REPAIRS	3,591,990,979	2,091,990,979	0	30,793,794,943	0			
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	3,591,990,979	2,091,990,979	0	30,793,794,943	0			
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	3,558,490,979	2,058,490,979	0	30,793,794,943	0			
23030110	REHABILITATION / REPAIRS - LIBRARIES	33,500,000	33,500,000	0	0	0			
2304	PRESERVATION OF THE ENVIRONMENT	0	0	0	20,350,000	20,350,000			
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	0	0	0	20,350,000	20,350,000			
23040106	PLANTING AND CULTIVATION	0	0	0	20,350,000	20,350,000			
2305	OTHER CAPITAL PROJECTS	1,674,265,010	1,674,265,010	1,388,470,584	246,000,000	0			
230501	ACQUISITION OF NON TANGIBLE ASSETS	1,674,265,010	1,674,265,010	1,388,470,584	246,000,000	0			
23050101	RESEARCH AND DEVELOPMENT	1,659,265,010	1,659,265,010	1,388,470,584	230,000,000	0			
23050102	COMPUTER SOFTWARE ACQUISITION	15,000,000	15,000,000	0	16,000,000	0			
051700100100 MINISTRY OF EDUCATION									
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging			
709	EDUCATION	6,975,481,631	5,500,481,631	1,796,576,533.22	67,671,632,467	68,809,510			
7098	EDUCATION N.E.C.	6,975,481,631	5,500,481,631	1,796,576,533.22	67,671,632,467	68,809,510			
70981	EDUCATION N.E.C	6,975,481,631	5,500,481,631	1,796,576,533.22	67,671,632,467	68,809,510			
051700100100 MINISTRY 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 Revised Budget	2025 Perf as @ Sept	2026 Proposed Budget	2026 NUT Tagging



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



Total					6,155,975,989	4,655,975,989	1,388,470,584	63,008,770,164	20,350,000
02100123002200 - Societal Re-orientation - General	CONSTRUCTION OF A BLOCK OF 5 OFFICES IN THE MINISTRY OF EDUCATION HEADQUARTER AND A BLOCK OF 2 OFFICES EACH FOR THE AREA EVALUATORS OF EDUCATION (AEES) IN THE 21 LGAS WITHIN ONE YEAR	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70981 - EDUCATION N.E.C	12231200 - LOKOJA	15,000,000	15,000,000	0	150,000,000	0
02100123002300 - Societal Re-orientation - General	CAPACITY BUILDING FOR 100 GUARDIANS AND COUNSELORS IN SCHOOLS WITHIN ONE YEAR	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	10,000,000	10,000,000	0	0	0
02100123002400 - Societal Re-orientation - General	RENOVATION OF COMMUNITY SECONDARY SCHOOL AGASSA	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12211700 - OKENE	50,000,000	50,000,000	0	50,000,000	0
02100123002500 - Societal Re-orientation - General	RENOVATION OF COMMUNITY SECONDARY SCHOOL, OLOWA	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12220500 - DEKINA	6,000,000	6,000,000	0	11,000,000	0
05010123000100 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	REVIEW OF THE STATE EDUCATION STRATEGIC PLAN	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	20,000,000	20,000,000	0	0	0
05010123000200 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	YEARLY CONDUCT OF STATE EDUCATION SUMMIT WITH RELEVANT STAKEHODERS	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	30,000,000	30,000,000	0	0	0
05010123000300 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	ESTABLISHMENT OF SCHOOL - BASED MANAGEMENT COMMITTEE (SBMC) IN 284 GRANT-AIDED SECONDARY SCHOOLS	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	7,500,000	7,500,000	0	0	0
05010123000400 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	ESTABLISHMENT OF KOGI STATE SENIOR SECONDARY EDUCATION BOARD KGSSEB	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70981 - EDUCATION N.E.C	12231200 - LOKOJA	25,000,000	25,000,000	0	0	0
05010125000100 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	CONVERSION AND RENOVATION OF JEJE HIGH SCHOOL (JHS) TO PUBLIC SCHOOL. C4	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12231200 - LOKOJA	10,000,000	10,000,000	0	0	0
05010223000100 - Human and institutional capacity performance management	PROVISION OF VOCATIONAL SKILLS EQUIPMENT TO 21 CENTRES IN ALL THE 21 LGAS:(1)42 SETS SEWING	23010124 - PURCHASE OF TEACHING /	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	50,000,000	50,000,000	0	50,000,000	0



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	MACHINES(2) 42 SETS OF EMBROIDERY MACHINES (3) 42 WELDING MACHINES (4)210 PIECES OF CLIPPERS FOR YOUTH AND ADULT EDUCATION	LEARNING AID EQUIPMENT							
05010223000200 - Human and institutional capacity performance management	HUMAN CAPITAL DEVELOPMENT (HCD):QUARTELY SENSITIZATION AND ADVOCACY FOR HUMAN RESOURCES DEVELOPMENT FOR EFFICIENT SERVICE DELIVERY ON CAPACITY BUILDING AND DEVELOPMENT	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	10,000,000	10,000,000	0	0	0
05010224000200 - Human and institutional capacity performance management	NUT SHRN. 5.2.8 TRAINING OF 20 NUMBER OF TEACHERS /CAREGIVER ON PRACTICES AND TABOOS THAT AFFECTS NUTRITIONAL STATUS OF WOMEN AND ADOLESCENT GIRLS HEALTH AND HYGIENE	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	4,058,000	4,058,000	320,000	0	0
05010224000300 - Human and institutional capacity performance management	NUT SHRN. 5.2.9 TRAINING OF 10 NUMBERS OF PEER EDUCATORS (ADOLESCENT AND YOUNG GIRLS) ON PRACTICES AND TABOOS THAT AFFECTS NUTRITIONAL STATUS OF WOMEN AND GIRLS HEALTH AND HYGIENE	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	1,707,010	1,707,010	0	0	0
05010423000100 - Integrated supportive supervision	PROVISION OF MOTORCYCLES FOR 21 EDUCATION AREA EVALUATORS (INPECTORS) IN 21 LGAS	23010146 - PURCHASE OF MOTOR CYCLES	70981 - EDUCATION N.E.C	12231200 - LOKOJA	10,500,000	10,500,000	0	31,500,000	0
05020223000100 - Advocacy and sensitization	REDUCTION OF OUT-OF-SCHOOL CHILDREN:(OOSC) RATE VIA:HOME - GROW SCHOOL FEEDING PROGRAMME,SECOND CHANCE EDUCATION, COMMUNITY AWARENESS AND ENGAGEMENT FROM 60% TO 35%	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	50,000,000	50,000,000	0	0	0
05020523000100 - Parental and community support	GOVERNMENT INTERVENTION ON PAYMENT OF EXAMINATION FEES FOR STUDENTS IN PUBLIC SCHOOLS:WAEC & JAMB 23,000,BECE 45,000 CEE 51,000	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	1,000,000,000	1,000,000,000	1,348,689,584	0	0
05020523000200 - Parental and community support	PROVISION OF BURSARY AWARDS TO 10 EXECUTIVE OFFICERS TO ATTEND COURSES WITHIN A YEAR	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	50,000,000	50,000,000	15,000,000	0	0
05020623000100 - Tertiary institutions' new courses accreditation	ACCREDITATION OF TECHINCAL COURSES :(1)BUILDING AND CONSTRUCTIONS (2)ELECTRICAL	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	40,000,000	40,000,000	0	0	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



	INSTALLATIONS AND MAINTENANCE (3)CARPENTRY AND JOINERY (4)FURNITURE AND UPHOLSTERY AND (5)ICT AT GTC ANKPA,GTC IDAH,GTC OBOROKE AND GTC MOPA								
05030123000100 - Inclusive Education	EDUCATION FOR ALL /SDG4:NATIONAL AND STATE COMPETITION FOR STUDENTS IN SCIENCES WITH 1 YEAR	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	10,000,000	10,000,000	0	0	0
05030123000200 - Inclusive Education	SUBSIDY FOR STATE EXAMINATION: BASIC 6 EVALUATION EXAMINATION	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	26,000,000	26,000,000	0	0	0
05030123000300 - Inclusive Education	PROVISION OF EQUAL ACCESS TO QUALITY EDUCATION(ECCDE/BASIC)	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	50,000,000	50,000,000	0	0	0
05030223000100 - Special education	INCLUSIVE EDUCATION (LEARNERS WITH SPECIAL NEEDS)	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	50,000,000	50,000,000	0	0	0
05030223000200 - Special education	INCLUSIVE EDUCATION/ PROVISION OF LEARNING AIDS (BRAIDS TYPEWRITER, HEARING AID, WHEEL CHAIR AND OTHERS) FOR SPECIAL EDUCATION (LEARNERS WITH SPECIAL NEED) IN 3 SPECIAL SCHOOLS AT IYALE, EGBE AND ZANGO DAJI	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	50,000,000	50,000,000	0	100,000,000	0
05030423000100 - Second chance education	DEVELOPMENT OF E-LEARNING PROGRAMME(MOBILE APPLICATION) FOR TEACHERS, STUDENTS AND PUPILS ACROSS THE STATE	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	60,000,000	60,000,000	24,461,000	100,000,000	0
05030523000100 - Girls/Boys child education	GIRL CHILD EDUCATION IN UBE/POST BASIC: MATHEMATICS AND SCIENCE COMPETITION FOR GIRL CHILD, HEALTH PROGRAMMES	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	50,000,000	50,000,000	0	0	0
05030524000100 - Girls/Boys child education	ESTABLISHMENT OF GOVERNMENT DAY SECONDARY SCHOOL ZANGO DAJI	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12210100 - ADAVI	50,000,000	50,000,000	0	50,000,000	0
05040223000100 - Instructional and learning materials	SUPPLY OF SCIENCES LABORATORY EQUIPMENT TO PHYSICS ,CHEMISTRY, BIOLOGY, AGRIC, HOMEC AND ICT LABS IN 21 GOVERNMENT SCIENCE SECONDARY SCHOOLS IN 21 LGAS	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	50,000,000	50,000,000	0	377,964,246	0



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05040223000200 - Instructional and learning materials	SUPPLY OF 120,000 COPIES OF CUSTOMISED MATHEMATICS AND ENGLISH TEXTBOOKS TO SECONDARY SCHOOLS	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	50,981,025	50,981,025	0	54,000,000	0
05040223000300 - Instructional and learning materials	PROVISION OF EQUIPMENT TO AID GENDER ISSUES IN BASIC AND POST BASIC EDUCATION :EQUIPMENT -126 KNITTING MACHINES ,SEWING MACHINES ,132 DRYERS AND 132 HAIR ROLLERS WHILE LEARNING MATERIALS ARE 300 WHITE BOARDS,126 CARTONS OF MARKERS AND 126 CARTONS OF CARDBOARD SHEETS.	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	100,000,000	100,000,000	0	100,000,000	0
05040223000400 - Instructional and learning materials	PROVISIONS OF 25,000 COPIES NEW CURRICULUMS AND TEACHER'S GUIDE ACROSS ALL SUBJECTS IN BASIC AND POST BASIC LEVELS.	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	50,000,000	50,000,000	0	100,000,000	0
05050123000200 - Schools' infrastructure construction and rehabilitation	RENOVATIONS /REHABILITATIONS OF 15 SECONDARY SCHOOLS PERIMETER FENCING ACROSS THE STATE IN ALL LGA	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12231200 - LOKOJA	210,000,000	210,000,000	0	0	0
05050123000300 - Schools' infrastructure construction and rehabilitation	RENOVATIONS /REMODELLING OF SECONDARY SCHOOLS ACROSS THE STATE (ALL)	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	2,202,490,979	702,490,979	0	2,030,414,522	0
05050123000400 - Schools' infrastructure construction and rehabilitation	PROVISIONS OF LEARNING OF INFRASTRUCTURE IN PUBLIC SCHOOLS	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	50,000,000	50,000,000	0	0	0
05050123000500 - Schools' infrastructure construction and rehabilitation	ESTABLISHMENT OF EJIGBO COMMUNITY SECONDARY SCHOOL	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12220300 - ANKPA	20,000,000	20,000,000	0	30,000,000	0
05050123000600 - Schools' infrastructure construction and rehabilitation	RENOVATION/UPGRADING OF EXISTING TECHNICAL SCHOOLS (ANKPA, IDAH,OBOROKE AND MOPA)	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	270,000,000	270,000,000	0	150,000,000	0
05050123000700 - Schools' infrastructure construction and rehabilitation	RENOVATION AND EXPANSION LEARNING ENVIRONMENT IN 42 SCHOOLS 2 PER LGA (GYB LEGACY/MODEL SCHOOL PROJECT)	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	100,000,000	100,000,000	0	100,000,000	0
05050123000800 - Schools' infrastructure	RENOVATION OF ABDULAZIZ ATTA MEMORIAL COLLEGE(AAMCO), OKENE	23030106 - REHABILITATION /	70981 - EDUCATION N.E.C	12211700 - OKENE	200,000,000	200,000,000	0	100,000,000	0



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construction and rehabilitation		REPAIRS - PUBLIC SCHOOLS							
05050123000900 - Schools' infrastructure construction and rehabilitation	RENOVATION OF GOVERNMENT SECONDARY SCHOOL OGAMINANA	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12210100 - ADAVI	100,000,000	100,000,000	0	100,000,000	0
05050123001000 - Schools' infrastructure construction and rehabilitation	RENOVATION OF OKENE SECONDARY SCHOOL	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12211700 - OKENE	75,000,000	75,000,000	0	75,000,000	0
05050123001100 - Schools' infrastructure construction and rehabilitation	PROCUREMENT OF EQUIPMENT TO GOVERNMENT TECHNICAL SCHOOLS WORKSHOP:AUTO-MECHANIC W/SHOP, WELDING AND FABRICATION W/SHOP , CARPENTRY AND JOINERY W/SHOP AND OTHERS	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	80,000,000	80,000,000	0	100,000,000	0
05050124000100 - Schools' infrastructure construction and rehabilitation	RENOVATION OF ECWA SECONDARY SCHOOL, MOPA	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12231300 - MOPA-AMURO	20,000,000	20,000,000	0	20,000,000	0
05050124000200 - Schools' infrastructure construction and rehabilitation	RENOVATION OF PUBLIC PRIMARY SCHOOL IN ISANLU	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12232000 - YAGBA EAST	20,000,000	20,000,000	0	20,000,000	0
05050125001700 - Schools' infrastructure construction and rehabilitation	RENOVATION OF GOVERNMENT SECONDARY SCHOOL (GSS) ABEJUKOLO	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12221900 - OMALA	230,000,000	230,000,000	0	50,000,000	0
05050323000100 - Libraries and laboratories	RENOVATION OF STATE LIBRARY COMPLEX / PROVISION OF READERS INFRASTRUCTURE AND BOOKS	23030110 - REHABILITATION / REPAIRS - LIBRARIES	70981 - EDUCATION N.E.C	12231200 - LOKOJA	33,500,000	33,500,000	0	0	0
05050323000200 - Libraries and laboratories	UPGRADING OF SCIENCE LABORATORY IN ALL SPECIAL SCIENCE SECONDARY SCHOOLS ACROSS THE STATE	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	65,000,000	65,000,000	0	65,000,000	0
05050423000100 - Water, sanitation and hygiene	DISINFECTANT FOR SCHOOLS, MOTORIZED BOREHOLE FOR WATER SUPPLY IN SCHOOLS AND ADVOCACY ON BACK TO SCHOOL	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70981 - EDUCATION N.E.C	12231200 - LOKOJA	20,760,000	20,760,000	0	0	0
05050423000200 - Water, sanitation and hygiene	CONSTRUCTION OF VIP TOILETS AND SANITATION FOR SCHOOLS ACROSS THE STATE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	28,678,975	28,678,975	0	28,678,975	0



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05050523000100 - School safety	INFRARED THERMOMETER FOR TEMPERATURE READING AND FIRST AIDS KITS	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	19,800,000	19,800,000	0	0	0
05050523000200 - School safety	PROCUREMENT AND INSTALLATION OF CCTV CAMERA TO 3 SCHOOLS PER LGA IN THE STATE (4 CCTV CAMERA IN 63 SCHOOLS)	23010132 - PURCHASE OF SECURITY GADGETS	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	10,000,000	10,000,000	0	25,200,000	0
05060123000100 - ICT equipment, software and expertise	ACQUISITION OF 15 PLOTS OF LAND FOR EDUCATION RESOURCE CENTRE	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	50,000,000	50,000,000	0	30,000,000	0
05060123000200 - ICT equipment, software and expertise	GOVERNMENT INTERVENTION ON SCIENCE E-LIBRARY , CBT CENTRE(SIP)	23010145 - PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	70981 - EDUCATION N.E.C	12231200 - LOKOJA	50,000,000	50,000,000	0	0	0
05060223000100 - Research and development	MATHS IMPROVEMENT PROJECT IN COLLABORATION WITH NATIONAL MATHEMATICAL CENTRE;TRAINING OF 21 MATHEMATICS TEACHERS AND 1,050 STUDENTS	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	20,000,000	20,000,000	0	0	0
05060223000200 - Research and development	KOGI WIDE GOVERNOR'S ANNUAL ACADEMIC EXCELLENCE COMPETITION IN SECONDARY SCHOOLS ACROSS THE STATE	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	10,000,000	10,000,000	0	0	0
05060323000100 - Data and data management	UPGRADING OF FACILITIES AT EDUCATION MANAGEMENT INFORMATION SYSTEM UNIT (EMIS), MOE HEADQUARTERS	23050102 - COMPUTER SOFTWARE ACQUISITION	70981 - EDUCATION N.E.C	12231200 - LOKOJA	15,000,000	15,000,000	0	16,000,000	0
05100123000100 - Education Not Elsewhere Classified	PROCUREMENT OF SPORTS EQUIPMENT IN SCHOOLS -15 VOLLEYBALL COURTS, 15 BADMINTON COURTS, 15 LAWN TENNIS COURTS ,15 TABLE TENNIS BOARD	23010126 - PURCHASE OF SPORTING / GAMING EQUIPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	20,000,000	20,000,000	0	30,000,000	0
05100123000300 - Education Not Elsewhere Classified	ESTABLISHMENT OF 90 SCHOOL GARDENS ACROSS THE STATE	23010101 - PURCHASE / ACQUISITION OF LAND	70981 - EDUCATION N.E.C	12231200 - LOKOJA	10,000,000	10,000,000	0	0	0
05100123000400 - Education Not Elsewhere Classified	SCHOLARSHIP FOR 10 EDUCATION OFFICERS FOR FURTHER STUDIES AND EDUCATION RESEARCH WITHIN 1 YEAR	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	50,000,000	50,000,000	0	0	0
10100123003300 - Water Resources and Rural Deve - General	RENOVATION,SINKING OF BOREHOLE AND PROVISION OF DESK IN GOVERNMENT GIRLS	23020105 - CONSTRUCTION /	70981 - EDUCATION N.E.C	12231200 - LOKOJA	75,000,000	75,000,000	0	75,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



	MODEL SECONDARY SCHOOL, OGBONICHA	PROVISION OF WATER FACILITIES							
11100123004600 - Information Communication and Technology - General	PROVISION OF 2 LAPTOPS,1 PRINTER AND OTHER ACCESSORIES FOR EACH DEPARTMENT IN THE MINISTRY OF EDUCATION HEADQUARTER	23010140 - PURCHASE OF OFFICE EQUIPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	10,000,000	10,000,000	0	30,000,000	0
11100123004700 - Information Communication and Technology - General	GOVERNMENT INTERVENTION ON ICT PARK/HUB(SIP)	23010145 - PURCHASE OF ICT INSTALLATION TOOLS/ MATERIALS	70981 - EDUCATION N.E.C	12231200 - LOKOJA	30,000,000	30,000,000	0	0	0
11100123004800 - Information Communication and Technology - General	ESTABLISHMENT OF ONE (1 NO.) PILOT ICT CENTRE IN ONE SECONDARY PER LOCAL GOVERNMENT	23010113 - PURCHASE OF COMPUTERS	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	34,000,000	34,000,000	0	100,000,000	0
13100123013900 - Reform of Government and Governance - General	CONSTRUCTION OF ADDITIONAL OFFICE COMPLEX FOR MINISTRY OF EDUCATION AND RENOVATION OF THE UPSTAIR BLOCK	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12231200 - LOKOJA	10,000,000	10,000,000	0	0	0
13100123014000 - Reform of Government and Governance - General	RESTRUCTURING OF THE GENERAL STORE AT THE MINISTRY OF EDUCATION HEADQUARTER	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12231200 - LOKOJA	10,000,000	10,000,000	0	0	0
13100123014100 - Reform of Government and Governance - General	TRAINING FOR 1000 EDUCATION OFFICERS AND TEACHERS WITHIN 1 YEAR	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	10,000,000	10,000,000	0	0	0
13100123014200 - Reform of Government and Governance - General	CONSTRUCTION OF BIO. TECH PRODUCTION PROJECT CENTRE FOR PRODUCTION OF SOAP, HAND SANITIZER AND OTHERS	23020124 - CONSTRUCTION OF MARKETS/ PARKS	70981 - EDUCATION N.E.C	12231200 - LOKOJA	10,000,000	10,000,000	0	0	0
05020326000100 - School feeding	NUT .1. SBPS ESTABLISHMENT OF90 SCHOOL GARDEN ACROSS THE STATE WITH THE USE OF SIMPLE FARM TOOLS TO COMPLEMENT SCHOOL FEEDING PROGRAMME	23040106 - PLANTING AND CULTIVATION	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	0	0	0	20,350,000	20,350,000
05050126001700 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF CLASSROOMS IN SELECTED NUMBER OF SCHOOLS ACROSS THE STATE (AGILE PROJECT)	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	0	0	0	30,616,282,000	0
05050126001800 - Schools' infrastructure construction and rehabilitation	RENOVATION OF CLASSROOMS IN SELECTED NUMBER OF SCHOOLS ACROSS THE STATE (AGILE PROJECT)	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	0	0	0	28,022,380,421	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



051700200100 STATE UNIVERSAL BASIC EDUCATION BOARD						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<u>1</u>	<u>Revenue</u>	<u>3,609,125,550</u>	<u>3,609,125,550</u>	<u>3,608,517,000</u>	<u>3,717,860,000</u>	<u>0</u>
12	INDEPENDENT REVENUE	9,125,550	9,125,550	8,517,000	21,860,000	0
1202	NON-TAX REVENUE	9,125,550	9,125,550	8,517,000	21,860,000	0
120204	FEES - GENERAL	9,125,550	9,125,550	8,072,000	21,860,000	0
12020421	CONTRACT DOCUMENT NON- REFUNDABLE TENDER FEES	9,125,550	9,125,550	8,072,000	21,860,000	0
120207	EARNINGS -GENERAL	0	0	445,000	0	0
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS /AGENCIES	0	0	445,000	0	0
13	AID AND GRANTS	3,600,000,000	3,600,000,000	3,600,000,000	3,696,000,000	0
1302	GRANTS	3,600,000,000	3,600,000,000	3,600,000,000	3,696,000,000	0
130201	DOMESTIC GRANTS	3,600,000,000	3,600,000,000	3,600,000,000	3,600,000,000	0
13020102	CAPITAL GRANTS FROM FGN	3,600,000,000	3,600,000,000	3,600,000,000	3,600,000,000	0
130202	FOREIGN GRANTS	0	0	0	96,000,000	0
13020202	CAPITAL FOREIGN GRANTS	0	0	0	96,000,000	0
051700200100 STATE UNIVERSAL BASIC EDUCATION BOARD						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>7,608,636,791</u>	<u>3,608,636,791</u>	<u>2,283,859,750.46</u>	<u>7,709,612,802</u>	<u>0</u>
21	PERSONNEL COST	370,760,791	370,760,791	209,043,175.36	371,578,177	0
2101	SALARY	370,760,791	370,760,791	209,043,175.36	371,578,177	0
210101	SALARIES AND WAGES	370,760,791	370,760,791	209,043,175.36	371,578,177	0
21010101	SALARY	370,760,791	370,760,791	209,043,175.36	371,578,177	0
22	OTHER RECURRENT COSTS	37,876,000	37,876,000	9,000,000	138,034,625	0
2202	OVERHEAD COST	37,876,000	37,876,000	9,000,000	138,034,625	0
220201	TRAVEL & TRANSPORT - GENERAL	6,000,000	6,000,000	0	2,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	6,000,000	6,000,000	0	2,000,000	0
220202	UTILITIES - GENERAL	2,000,000	2,000,000	900,000	984,625	0
22020203	WATER RATE	0	0	0	300,000	0
22020204	ELECTRICITY BILL /CHARGES	2,000,000	2,000,000	900,000	450,000	0
22020205	TELEPHONE CHARGES	0	0	0	234,625	0
220203	MATERIALS & SUPPLIES - GENERAL	2,000,000	2,000,000	5,025,000	16,500,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	2,000,000	2,000,000	825,000	6,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	0	0	4,200,000	10,500,000	0
220204	MAINTENANCE SERVICES - GENERAL	12,000,000	12,000,000	760,000	3,500,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	12,000,000	12,000,000	760,000	2,500,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	0	0	0	1,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



220205	TRAINING - GENERAL	0	0	0	2,500,000	0
22020501	LOCAL TRAINING	0	0	0	2,500,000	0
220206	OTHER SERVICES - GENERAL	6,000,000	6,000,000	30,000	4,701,000	0
22020601	SECURITY SERVICES EXPENSES	6,000,000	6,000,000	30,000	4,701,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0	0	0	1,000,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	0	0	0	1,000,000	0
220209	FINANCIAL CHARGES - GENERAL	0	0	0	50,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	0	0	0	50,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	9,876,000	9,876,000	2,285,000	106,799,000	0
22021001	REFRESHMENT & MEALS	9,876,000	9,876,000	2,285,000	5,200,000	0
22021002	PUBLICITY & ADVERTISEMENTS	0	0	0	800,000	0
22021009	FAMILY LIFE AND HIV/HEALTH EDUCATION	0	0	0	96,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	0	0	0	2,500,000	0
22021032	ALL FESTIVAL BOTH STATE AND NATIONAL EXPENSES	0	0	0	1,000,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	0	0	0	1,299,000	0
23	CAPITAL EXPENDITURE	7,200,000,000	3,200,000,000	2,065,816,575.10	7,200,000,000	0
2302	CONSTRUCTION / PROVISION	7,200,000,000	3,200,000,000	2,065,816,575.10	7,200,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	7,200,000,000	3,200,000,000	2,065,816,575.10	7,200,000,000	0
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	7,200,000,000	3,200,000,000	2,065,816,575.10	7,200,000,000	0
051700200100	STATE UNIVERSAL BASIC EDUCATION BOARD					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
709	EDUCATION	7,608,636,791	3,608,636,791	2,283,859,750.46	7,709,612,802	0
7091	PRE-PRIMARY AND PRIMARY EDUCATION	7,608,636,791	3,608,636,791	2,283,859,750.46	7,709,612,802	0
70912	PRIMARY EDUCATION	7,608,636,791	3,608,636,791	2,283,859,750.46	7,709,612,802	0

05170020010		STATE UNIVERSAL BASIC EDUCATION BOARD							
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Perf as @ Sept	2026 Proposed Budget	2026 NUT Tagging
Total					7,200,000,000	3,200,000,000	2,065,816,575.10	7,200,000,000	0
05050123001200 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION/ RENOVATION OF SCHOOL BUILDINGS/ SCHOOL FURNITURES/ BOREHOLE/ VIP TOILETS	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	12231200 - LOKOJA	7,200,000,000	3,200,000,000	2,065,816,575.10	7,200,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



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KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



051700800100 KOGI STATE LIBRARY BOARD						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<u>1</u>	<u>Revenue</u>	<u>10,020,000</u>	<u>10,020,000</u>	<u>0</u>	<u>1,600,000</u>	<u>0</u>
12	INDEPENDENT REVENUE	10,020,000	10,020,000	0	1,600,000	0
1202	NON-TAX REVENUE	10,020,000	10,020,000	0	1,600,000	0
120207	EARNINGS -GENERAL	3,350,000	3,350,000	0	1,200,000	0
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS /AGENCIES	1,350,000	1,350,000	0	750,000	0
12020787	EARNING FROM E-LIBRARY/ CBT CENTRE	2,000,000	2,000,000	0	450,000	0
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	6,670,000	6,670,000	0	400,000	0
12020803	RENT FROM SECRETARIAT/ GOVERNMENT OPEN SPACE	6,670,000	6,670,000	0	400,000	0
051700800100 KOGI STATE LIBRARY BOARD						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>40,502,552</u>	<u>40,502,552</u>	<u>17,741,559.59</u>	<u>51,300,426</u>	<u>0</u>
21	PERSONNEL COST	35,250,000	35,250,000	15,025,559.59	35,250,000	0
2101	SALARY	35,250,000	35,250,000	15,025,559.59	35,250,000	0
210101	SALARIES AND WAGES	35,250,000	35,250,000	15,025,559.59	35,250,000	0
21010101	SALARY	35,000,000	35,000,000	14,845,559.59	35,000,000	0
21010104	AUXILLARY STAFF	250,000	250,000	180,000	250,000	0
22	OTHER RECURRENT COSTS	5,252,552	5,252,552	2,716,000	16,050,426	0
2202	OVERHEAD COST	5,252,552	5,252,552	2,716,000	16,050,426	0
220201	TRAVEL & TRANSPORT - GENERAL	173,520	173,520	60,000	1,673,520	0
22020102	TRAVEL AND TRANSPORT - OTHERS	99,407	99,407	60,000	1,599,407	0
22020108	TRAVEL OPERATION AND LOGISTICS	74,113	74,113	0	74,113	0
220202	UTILITIES - GENERAL	84,919	84,919	0	84,919	0
22020201	INTERNET ACCESS CHARGES	10,276	10,276	0	10,276	0
22020203	WATER RATE	37,057	37,057	0	37,057	0
22020205	TELEPHONE CHARGES	37,586	37,586	0	37,586	0
220203	MATERIALS & SUPPLIES - GENERAL	1,702,415	1,702,415	977,000	7,600,289	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	500,000	500,000	498,400	2,500,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	187,737	187,737	111,900	187,737	0
22020312	LIBRARY EXPENSES	602,126	602,126	290,000	2,500,000	0
22020323	OFFICE AND GENERAL EXPENSES	412,552	412,552	76,700	2,412,552	0
220204	MAINTENANCE SERVICES - GENERAL	563,526	563,526	300,000	563,526	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	500,000	500,000	300,000	500,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	63,526	63,526	0	63,526	0
220205	TRAINING - GENERAL	18,528	18,528	0	118,528	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



22020501	LOCAL TRAINING	18,528	18,528	0	118,528	0
220206	OTHER SERVICES - GENERAL	522,763	522,763	312,150.80	822,763	0
22020601	SECURITY SERVICES EXPENSES	31,763	31,763	0	331,763	0
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	491,000	491,000	312,150.80	491,000	0
220208	FUEL & LUBRICANTS - GENERAL	552,938	552,938	500,000	2,052,938	0
22020801	MOTOR VEHICLE FUEL COST	500,000	500,000	500,000	2,000,000	0
22020803	PLANTS/ GENERATOR FUEL COST	52,938	52,938	0	52,938	0
220209	FINANCIAL CHARGES - GENERAL	26,469	26,469	5,849.20	26,469	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	26,469	26,469	5,849.20	26,469	0
220210	MISCELLANEOUS EXPENSES GENERAL	1,607,474	1,607,474	561,000	3,107,474	0
22021001	REFRESHMENT & MEALS	500,000	500,000	216,000	1,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	38,655	38,655	35,000	38,655	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	68,819	68,819	60,000	68,819	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	1,000,000	1,000,000	250,000	2,000,000	0
051700800100	KOGI STATE LIBRARY BOARD					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
709	EDUCATION	40,502,552	40,502,552	17,741,559.59	51,300,426	0
7097	R & D EDUCATION	40,502,552	40,502,552	17,741,559.59	51,300,426	0
70971	R & D EDUCATION	40,502,552	40,502,552	17,741,559.59	51,300,426	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



051700900100 ADULT & NON-FORMAL EDUCATION BOARD						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<u>1</u>	<u>Revenue</u>	<u>70,000</u>	<u>70,000</u>	<u>0</u>	<u>70,000</u>	<u>0</u>
12	INDEPENDENT REVENUE	70,000	70,000	0	70,000	0
1202	NON-TAX REVENUE	70,000	70,000	0	70,000	0
120204	FEES - GENERAL	70,000	70,000	0	70,000	0
12020414	EVENING CLASSES/EXTRA- MURAL CENTRES/CLASSES	25,000	25,000	0	25,000	0
12020425	REGISTRATION OF POST LITERACY CLASSES (EXAM)	15,000	15,000	0	15,000	0
12020433	EXAMINATION FEES	10,000	10,000	0	10,000	0
12020441	FEES FROM VOCATIONAL IMPROVEMENT CENTRES	20,000	20,000	0	20,000	0
051700900100 ADULT & NON-FORMAL EDUCATION BOARD						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>113,005,873</u>	<u>113,005,873</u>	<u>41,756,801</u>	<u>198,211,884</u>	<u>0</u>
21	PERSONNEL COST	87,853,873	87,853,873	40,436,401	158,289,884	0
2101	SALARY	42,853,873	42,853,873	22,436,401	50,289,884	0
210101	SALARIES AND WAGES	42,853,873	42,853,873	22,436,401	50,289,884	0
21010101	SALARY	42,853,873	42,853,873	22,436,401	50,289,884	0
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	45,000,000	45,000,000	18,000,000	108,000,000	0
210201	ALLOWANCES	45,000,000	45,000,000	18,000,000	108,000,000	0
21020108	AUXILIARY STAFF & IT STUDENTS ALLOWANCE	45,000,000	45,000,000	18,000,000	108,000,000	0
22	OTHER RECURRENT COSTS	25,152,000	25,152,000	1,320,400	39,922,000	0
2202	OVERHEAD COST	25,152,000	25,152,000	1,320,400	39,922,000	0
220201	TRAVEL & TRANSPORT - GENERAL	1,000,000	1,000,000	421,000	1,500,000	0
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	1,000,000	1,000,000	421,000	1,500,000	0
220202	UTILITIES - GENERAL	200,000	200,000	0	3,000,000	0
22020201	INTERNET ACCESS CHARGES	200,000	200,000	0	3,000,000	0
220203	MATERIALS & SUPPLIES - GENERAL	1,820,000	1,820,000	255,400	5,920,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	1,000,000	1,000,000	159,400	2,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	60,000	60,000	0	800,000	0
22020322	PUBLICATION OF KOGI STATE STATISTICAL YEAR BOOK/ PLANNING & STATISTIC BOOKS /STATE STATISTICAL MASTER PLAN	40,000	40,000	0	1,500,000	0
22020323	OFFICE AND GENERAL EXPENSES	720,000	720,000	96,000	1,620,000	0
220204	MAINTENANCE SERVICES - GENERAL	1,800,000	1,800,000	199,000	2,800,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	1,000,000	1,000,000	130,000	1,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	500,000	500,000	34,000	1,500,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	100,000	100,000	0	100,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	200,000	200,000	35,000	200,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



220205	TRAINING - GENERAL	14,700,000	14,700,000	0	17,000,000	0
22020501	LOCAL TRAINING	14,700,000	14,700,000	0	17,000,000	0
220206	OTHER SERVICES - GENERAL	1,052,000	1,052,000	0	2,052,000	0
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	52,000	52,000	0	52,000	0
22020639	CONDUCT OF EXAMS EXPENSES	1,000,000	1,000,000	0	2,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	700,000	700,000	445,000	1,200,000	0
22020801	MOTOR VEHICLE FUEL COST	500,000	500,000	405,000	1,000,000	0
22020803	PLANTS/ GENERATOR FUEL COST	200,000	200,000	40,000	200,000	0
220209	FINANCIAL CHARGES - GENERAL	50,000	50,000	0	300,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	50,000	50,000	0	300,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	3,830,000	3,830,000	0	6,150,000	0
22021001	REFRESHMENT & MEALS	360,000	360,000	0	500,000	0
22021002	PUBLICITY & ADVERTISEMENTS	100,000	100,000	0	500,000	0
22021003	CELEBRATION/ REMEMBRANCE DAY	200,000	200,000	0	500,000	0
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	1,520,000	1,520,000	0	3,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	150,000	150,000	0	150,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	1,500,000	1,500,000	0	1,500,000	0
051700900100	ADULT & NON-FORMAL EDUCATION BOARD					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
709	EDUCATION	113,005,873	113,005,873	41,756,801	198,211,884	0
7095	EDUCATION NOT DEFINABLE BY LEVEL	113,005,873	113,005,873	41,756,801	198,211,884	0
70951	EDUCATION NOT DEFINABLE BY LEVEL	113,005,873	113,005,873	41,756,801	198,211,884	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



051701800100 KOGI STATE POLYTECHNIC, LOKOJA						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<u>1</u>	<u>Revenue</u>	<u>676,083,450</u>	<u>676,083,450</u>	<u>250,138,283.70</u>	<u>852,397,700</u>	<u>0</u>
12	INDEPENDENT REVENUE	676,083,450	676,083,450	250,138,283.70	852,397,700	0
1202	NON-TAX REVENUE	676,083,450	676,083,450	250,138,283.70	852,397,700	0
120204	FEES - GENERAL	506,694,450	506,694,450	250,138,283.70	836,749,700	0
12020409	TUITION FEES/ SDC TUITION FEES	382,118,450	382,118,450	250,138,283.70	711,999,700	0
12020412	TRANSCRIPT FEES	124,376,000	124,376,000	0	14,100,000	0
12020421	CONTRACT DOCUMENT NON- REFUNDABLE TENDER FEES	200,000	200,000	0	100,000	0
12020487	ORIGINAL CERTIFICATE FEE	0	0	0	82,775,000	0
12020488	COLLECTION OF STATEMENT OF RESULT FEE	0	0	0	27,775,000	0
120206	SALES - GENERAL	109,389,000	109,389,000	0	15,360,000	0
12020607	SALES OF FORMS	100,000,000	100,000,000	0	15,360,000	0
12020633	SALES OF STUDENT I.D. CARDS	9,389,000	9,389,000	0	0	0
120207	EARNINGS -GENERAL	60,000,000	60,000,000	0	288,000	0
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS /AGENCIES	60,000,000	60,000,000	0	288,000	0
051701800100 KOGI STATE POLYTECHNIC, LOKOJA						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
2	EXPENDITURES	8,635,006,531	7,135,006,531	3,138,745,757.47	8,539,114,232	2,500,000
21	PERSONNEL COST	5,064,226,531	3,564,226,531	2,881,598,423.79	5,294,809,232	0
2101	SALARY	5,039,226,531	3,539,226,531	2,881,598,423.79	5,269,809,232	0
210101	SALARIES AND WAGES	5,039,226,531	3,539,226,531	2,881,598,423.79	5,269,809,232	0
21010101	SALARY	5,002,426,531	3,502,426,531	2,869,101,178.24	5,233,009,232	0
21010104	AUXILLARY STAFF	36,800,000	36,800,000	12,497,245.55	36,800,000	0
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	25,000,000	25,000,000	0	25,000,000	0
210201	ALLOWANCES	25,000,000	25,000,000	0	25,000,000	0
21020105	FURNITURE ALLOWANCE /1ST - 28TH DAYS ALLOWANCE	25,000,000	25,000,000	0	25,000,000	0
22	OTHER RECURRENT COSTS	1,177,380,000	1,177,380,000	245,381,629.79	1,476,805,000	2,500,000
2202	OVERHEAD COST	1,149,880,000	1,149,880,000	236,560,479.79	1,449,305,000	2,500,000
220201	TRAVEL & TRANSPORT - GENERAL	36,350,000	36,350,000	11,777,154	36,350,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	25,600,000	25,600,000	11,777,154	25,600,000	0
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	5,000,000	5,000,000	0	5,000,000	0
22020107	FIELD TRIP EXPENSES	750,000	750,000	0	750,000	0
22020108	TRAVEL OPERATION AND LOGISTICS	5,000,000	5,000,000	0	5,000,000	0
220202	UTILITIES - GENERAL	51,500,000	51,500,000	7,947,131.51	82,500,000	0
22020201	INTERNET ACCESS CHARGES	10,000,000	10,000,000	0	25,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



22020203	WATER RATE	4,000,000	4,000,000	1,908,606.63	10,000,000	0
22020204	ELECTRICITY BILL /CHARGES	30,000,000	30,000,000	4,862,524.88	40,000,000	0
22020205	TELEPHONE CHARGES	7,500,000	7,500,000	1,176,000	7,500,000	0
220203	MATERIALS & SUPPLIES - GENERAL	218,500,000	218,500,000	37,891,933.63	261,875,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	16,875,000	16,875,000	10,699,170.10	25,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	4,500,000	4,500,000	222,400	4,500,000	0
22020304	DRUGS AND MEDICAL SUPPLIES	20,000,000	20,000,000	0	20,000,000	0
22020305	UNIFORMS AND OTHER CLOTHINGS	3,500,000	3,500,000	0	3,500,000	0
22020311	WATER SPARE PARTS / CHEMICALS/ OTHER REGENTS	13,875,000	13,875,000	2,474,400	13,875,000	0
22020312	LIBRARY EXPENSES	10,000,000	10,000,000	332,500	10,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	140,000,000	140,000,000	24,163,463.53	150,000,000	0
22020346	PRODUCTION OF I.D CARD /STATE CALENDAR /DIARIES/ NOMINAL ROLL	9,750,000	9,750,000	0	35,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	150,500,000	150,500,000	17,219,791.11	160,550,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	25,000,000	25,000,000	6,395,200	10,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	10,000,000	10,000,000	228,500	15,000,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	40,000,000	40,000,000	667,250	45,000,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	10,000,000	10,000,000	506,000	15,000,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	5,000,000	5,000,000	2,755,224.33	5,000,000	0
22020409	WORKSHOP MAINTENANCE	5,500,000	5,500,000	253,700	5,050,000	0
22020421	MAINTENANCE OF HOSTELS	15,000,000	15,000,000	552,066.78	18,000,000	0
22020423	REPAIR AND MAINTENANCE OF BOREHOLE	7,500,000	7,500,000	457,000	15,000,000	0
22020432	MAINTENANCE OF BROADCASTING EQUIPMENT/ ICT EQUIPMENT/GOVERNMENT HOUSE BROADBAND CONNECTIVITY AND ICT EXPENSES	7,500,000	7,500,000	2,339,650	7,500,000	0
22020434	ELECTRICAL INSTALLATION/ REPAIRS	25,000,000	25,000,000	3,065,200	25,000,000	0
220205	TRAINING - GENERAL	36,840,000	36,840,000	11,770,973	40,840,000	0
22020501	LOCAL TRAINING	13,000,000	13,000,000	1,843,000	13,000,000	0
22020502	INTERNATIONAL TRAINING	2,500,000	2,500,000	0	6,500,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	10,000,000	10,000,000	5,702,253	10,000,000	0
22020541	GOVERNMENT INTERVENTION ON PAYMENT OF EXAMINATION FEES FOR STUDENTS IN PUBLIC SCHOOLS:WAEC & JAMB, BECE, CEE	11,340,000	11,340,000	4,225,720	11,340,000	0
220206	OTHER SERVICES - GENERAL	248,065,000	248,065,000	25,661,661.17	448,065,000	0
22020601	SECURITY SERVICES EXPENSES	20,000,000	20,000,000	3,327,250	20,000,000	0
22020602	OFFICE RENT	4,515,000	4,515,000	1,187,735.65	4,515,000	0
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	55,000,000	55,000,000	15,183,564.02	55,000,000	0
22020639	CONDUCT OF EXAMS EXPENSES	50,500,000	50,500,000	5,563,886.50	50,500,000	0
22020660	HEALTH INTERVENTIONS PROGRAMME TO KOGI STATE	1,250,000	1,250,000	0	1,250,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



22020662	ACCREDITATION OF TECHNICAL SCHOOLS /ACCREDITATION OF SERVICE PROVIDERS/ ACCREDITATION OF COURSES	115,550,000	115,550,000	0	315,550,000	0
22020672	REFUND OF VARIOUS EXPENSES INRESPECT OF GOVERNMENT ACTIVITIES CARRIED OUT WITH PERSONAL MONEY	1,250,000	1,250,000	399,225	1,250,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	11,500,000	11,500,000	0	20,500,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	6,500,000	6,500,000	0	15,500,000	0
22020702	LEGAL SERVICES /PREROGATIVE OF MERCYEXPENSES/ IMPLEMENTATION OF ACJ LAW 2017	5,000,000	5,000,000	0	5,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	142,500,000	142,500,000	35,170,415.44	142,500,000	0
22020801	MOTOR VEHICLE FUEL COST	25,000,000	25,000,000	12,992,378	25,000,000	0
22020803	PLANTS/ GENERATOR FUEL COST	7,500,000	7,500,000	1,980,030	7,500,000	0
22020806	DIESEL EXPENSES	110,000,000	110,000,000	20,198,007.44	110,000,000	0
220209	FINANCIAL CHARGES - GENERAL	30,000,000	30,000,000	239,078.76	30,000,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	10,000,000	10,000,000	239,078.76	10,000,000	0
22020902	INSURANCE PREMIUM	20,000,000	20,000,000	0	20,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	224,125,000	224,125,000	88,882,341.17	226,125,000	2,500,000
22021001	REFRESHMENT & MEALS	85,000,000	85,000,000	40,877,650	85,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	15,000,000	15,000,000	1,591,928.73	15,000,000	0
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	3,500,000	3,500,000	0	5,500,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	7,500,000	7,500,000	884,100	7,500,000	0
22021013	RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES/ DISCIPLINE COST	625,000	625,000	0	625,000	0
22021015	SUBSCRIPTION TO PROFESSIONAL BODIES/ PARLIAMENTARY /ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS	5,000,000	5,000,000	0	5,000,000	0
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	20,000,000	20,000,000	7,166,802.44	20,000,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	85,000,000	85,000,000	38,361,860	85,000,000	0
22021064	FOOD AND NUTRITION PROGRAMS EXPENSES	2,500,000	2,500,000	0	2,500,000	2,500,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	15,000,000	15,000,000	5,598,600	15,000,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	15,000,000	15,000,000	5,598,600	15,000,000	0
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	15,000,000	15,000,000	5,598,600	15,000,000	0
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	12,500,000	12,500,000	3,222,550	12,500,000	0
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	12,500,000	12,500,000	3,222,550	12,500,000	0
22080119	FINANCIAL ASSISTANCE TO NEEDIES	12,500,000	12,500,000	3,222,550	12,500,000	0
23	CAPITAL EXPENDITURE	2,393,400,000	2,393,400,000	11,765,703.89	1,767,500,000	0
2301	FIXED ASSETS PURCHASED	1,045,000,000	1,045,000,000	1,019,000	1,050,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,045,000,000	1,045,000,000	1,019,000	1,050,000,000	0
23010105	PURCHASE OF MOTOR VEHICLES	850,000,000	850,000,000	779,000	850,000,000	0
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	55,000,000	55,000,000	0	55,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



23010113	PURCHASE OF COMPUTERS	25,000,000	25,000,000	0	25,000,000	0
23010114	PURCHASE OF COMPUTER PRINTERS	20,000,000	20,000,000	240,000	20,000,000	0
23010115	PURCHASE OF PHOTOCOPYING MACHINES	25,000,000	25,000,000	0	25,000,000	0
23010118	PURCHASE OF SCANNERS	10,000,000	10,000,000	0	15,000,000	0
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	20,000,000	20,000,000	0	20,000,000	0
23010128	PURCHASE OF SECURITY EQUIPMENT	40,000,000	40,000,000	0	40,000,000	0
2302	CONSTRUCTION / PROVISION	1,220,900,000	1,220,900,000	10,746,703.89	583,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,220,900,000	1,220,900,000	10,746,703.89	583,000,000	0
23020114	CONSTRUCTION / PROVISION OF ROADS	550,000,000	550,000,000	0	300,000,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	105,900,000	105,900,000	297,200	28,000,000	0
23020127	CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURES	360,000,000	360,000,000	0	100,000,000	0
23020128	CONSTRUCTION/ PROVISION OF HOTEL BUILDINGS	150,000,000	150,000,000	0	100,000,000	0
23020129	CONSTRUCTION/ PROVISION OF FENCING GOVERNMENT BUILDINGS	55,000,000	55,000,000	10,449,503.89	55,000,000	0
2303	REHABILITATION / REPAIRS	32,500,000	32,500,000	0	32,500,000	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	32,500,000	32,500,000	0	32,500,000	0
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	20,000,000	20,000,000	0	20,000,000	0
23030102	REHABILITATION / REPAIRS - ELECTRICITY	12,500,000	12,500,000	0	12,500,000	0
2305	OTHER CAPITAL PROJECTS	95,000,000	95,000,000	0	102,000,000	0
230501	ACQUISITION OF NON TANGIBLE ASSETS	95,000,000	95,000,000	0	102,000,000	0
23050101	RESEARCH AND DEVELOPMENT	77,000,000	77,000,000	0	77,000,000	0
23050102	COMPUTER SOFTWARE ACQUISITION	18,000,000	18,000,000	0	25,000,000	0
051701800100	KOGI STATE POLYTECHNIC, LOKOJA					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
709	EDUCATION	8,635,006,531	7,135,006,531	3,138,745,757.47	8,539,114,232	2,500,000
7094	TERTIARY EDUCATION	8,635,006,531	7,135,006,531	3,138,745,757.47	8,539,114,232	2,500,000
70942	SECOND STAGE OF TERTIARY EDUCATION	8,635,006,531	7,135,006,531	3,138,745,757.47	8,539,114,232	2,500,000

051701800100	KOGI STATE POLYTECHNIC, LOKOJA								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Perf as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<i>Total</i>	-	-	-	-	<u>2,393,400,000</u>	<u>2,393,400,000</u>	<u>11,765,703.89</u>	<u>1,767,500,000</u>	<u>0</u>



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



05010323000200 - Education sector coordination mechanisms	PROVISION OF VEHICLES FOR KOGI STATE POLYTECHNICS PRINCIPAL OFFICERS. (ONE PRADE VX JEEP, & FOUR[4] TOYOTA COROLLA LEATHER SEAT EXECUTIVE).	23010105 - PURCHASE OF MOTOR VEHICLES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	550,000,000	550,000,000	0	650,000,000	0
05010323000300 - Education sector coordination mechanisms	FAIRLY USED TOYOTA CAMRY FOR DEANS AND 19 DIRECTORS .	23010105 - PURCHASE OF MOTOR VEHICLES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	300,000,000	300,000,000	779,000	200,000,000	0
05010325000100 - Education sector coordination mechanisms	PURCHASE OF 25 NOS OF MODERN TABLES AND CHAIRS FOR REGISTRY AND BURSAR DEPARTMENT.	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	55,000,000	55,000,000	0	55,000,000	0
05030125000100 - Inclusive Education	RESEARCH AND DEVELOPMENT FOR ALL SCIENCE STUDENTS	23050101 - RESEARCH AND DEVELOPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	77,000,000	77,000,000	0	77,000,000	0
05050123001300 - Schools' infrastructure construction and rehabilitation	PROVISION OF ADDITIONAL STRUCTURES/ PERIMETER FENCING INCLUDING SECURITY SURVELLENCE APPARATUS/ PEDESTRIAN BRIDGE AND MAINTENANCE OF EXISTING ONES AT THE KOGI STATE POLYTECHNIC LOKOJA	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	0	0	297,200	0	0
05050123001400 - Schools' infrastructure construction and rehabilitation	ESTABLISHMENT OF SCHOOL OF AGRICULTURAL ENGINEERING AT KOGI STATE POLYTECHNICS, LOKOJA.	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	77,000,000	77,000,000	0	0	0
05050125000800 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF INTERNAL ROADS WITHIN THE POLYTECHNICS CAMPUS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	550,000,000	550,000,000	0	300,000,000	0
05050125000900 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION /PROVISION OF FENCING POLYTECHNIC BUILDINGS	23020129 - CONSTRUCTION/ PROVISION OF FENCING GOVERNMENT BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	55,000,000	55,000,000	10,449,503.89	55,000,000	0
05050125001000 - Schools' infrastructure construction and rehabilitation	RENOVATION OF POLYTECHNIC STAFF QUARTERS	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	20,000,000	20,000,000	0	20,000,000	0
05050125001100 - Schools' infrastructure	REPLACEMENT AND REPOSITION OF ELECTRICAL POLES AND OTHER	23030102 - REHABILITATION /	70942 - SECOND STAGE OF	12231200 - LOKOJA	12,500,000	12,500,000	0	12,500,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



construction and rehabilitation	EQUIPMENT WITH POLYTECHNIC CAMPUS	REPAIRS - ELECTRICITY	TERTIARY EDUCATION						
05050125001200 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF GUEST INN IN MAIN CAMPUS LOKOJA	23020128 - CONSTRUCTION/ PROVISION OF HOTEL BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	150,000,000	150,000,000	0	100,000,000	0
05050323000300 - Libraries and laboratories	CONSTRUCTION/ EQUIPPING OF LABORATORIES FOR ENGINEERING COURSES IN KOGI STATE POLYTECHNIC, LOKOJA	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	28,900,000	28,900,000	0	28,000,000	0
05060125000200 - ICT equipment, software and expertise	CONSTRUCTION OF ICT BUILDING AT POLY CAMPUS	23020127 - CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	360,000,000	360,000,000	0	100,000,000	0
05060125000300 - ICT equipment, software and expertise	PURCHASE OF 18NOS OFFICE HP COMPUTER LAPTOPS FOR VARIOUS OFFICES	23010113 - PURCHASE OF COMPUTERS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	25,000,000	25,000,000	0	25,000,000	0
05060125000400 - ICT equipment, software and expertise	PURCHASE OF 18NOS OFFICE HP LARSER JET COMPUTER PRINTERS FOR VARIOUS OFFICES	23010114 - PURCHASE OF COMPUTER PRINTERS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	20,000,000	20,000,000	240,000	20,000,000	0
05060125000500 - ICT equipment, software and expertise	PURCHASE OF 9NOS OFFICE PHOTOCOPYING MACHINES FOR VARIOUS OFFICES	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	25,000,000	25,000,000	0	25,000,000	0
05060125000600 - ICT equipment, software and expertise	PURCHASE OF 12NOS OFFICE SCANNERS FOR VARIOUS OFFICES	23010118 - PURCHASE OF SCANNERS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	10,000,000	10,000,000	0	15,000,000	0
05060125000700 - ICT equipment, software and expertise	PROCUREMENT AND INSTALLATION OF SECURITY GADGETS/ CCTV AT STRATEGIC LOCATIONS WITHIN POLYTECHNICS CAMPUS	23010128 - PURCHASE OF SECURITY EQUIPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	40,000,000	40,000,000	0	40,000,000	0
05060125000800 - ICT equipment, software and expertise	PROCUREMENT OF QUICK BOOK SOFTWARE ACQUISITION FOR VARIOUS ACCOUNTING WORK	23050102 - COMPUTER SOFTWARE ACQUISITION	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	18,000,000	18,000,000	0	25,000,000	0
05100125000400 - Education Not Elsewhere Classified	PURCHASE/ REPLACEMENT OF SOME EQUIPMENT SUCH AS 20 NOS OF BEDS, APPARATUS ETC. AT POLYTECHNICS CLINIC	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	20,000,000	20,000,000	0	20,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



051701900100 COLLEGE OF EDUCATION, ANKPA						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
1	Revenue	86,432,800	86,432,800	25,512,000	100,013,300	0
12	INDEPENDENT REVENUE	86,432,800	86,432,800	25,512,000	100,013,300	0
1202	NON-TAX REVENUE	86,432,800	86,432,800	25,512,000	100,013,300	0
120204	FEES - GENERAL	83,932,800	83,932,800	25,512,000	91,013,300	0
12020409	TUITION FEES/ SDC TUITION FEES	54,332,800	54,332,800	25,512,000	71,258,300	0
12020412	TRANSCRIPT FEES	1,000,000	1,000,000	0	1,005,000	0
12020423	ACCEPTANCE OF ADMISSION LETTER	600,000	600,000	0	6,000,000	0
12020458	ACCOMMODATION FEE	1,000,000	1,000,000	0	6,250,000	0
12020487	ORIGINAL CERTIFICATE FEE	25,000,000	25,000,000	0	2,500,000	0
12020488	COLLECTION OF STATEMENT OF RESULT FEE	0	0	0	4,000,000	0
12020498	DEMONSTRATION PRIMARY SCHOOL/ SECONDARY SCHOOL FEE	2,000,000	2,000,000	0	0	0
120207	EARNINGS -GENERAL	2,500,000	2,500,000	0	9,000,000	0
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS /AGENCIES	2,500,000	2,500,000	0	9,000,000	0
051701900100 COLLEGE OF EDUCATION, ANKPA						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
2	EXPENDITURES	2,804,229,625	3,152,229,625	1,301,472,986.47	3,032,281,376	0
21	PERSONNEL COST	2,524,554,660	2,524,554,660	1,236,964,051.58	2,685,506,411	0
2101	SALARY	2,488,854,660	2,488,854,660	1,236,826,301.58	2,646,506,411	0
210101	SALARIES AND WAGES	2,488,854,660	2,488,854,660	1,236,826,301.58	2,646,506,411	0
21010101	SALARY	2,483,754,660	2,483,754,660	1,234,963,367.02	2,641,406,411	0
21010102	OVERTIME PAYMENT	100,000	100,000	0	100,000	0
21010104	AUXILLARY STAFF	5,000,000	5,000,000	1,862,934.56	5,000,000	0
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	31,200,000	31,200,000	137,750	34,500,000	0
210201	ALLOWANCES	31,200,000	31,200,000	137,750	34,500,000	0
21020105	FURNITURE ALLOWANCE /1ST - 28TH DAYS ALLOWANCE	6,000,000	6,000,000	0	6,000,000	0
21020108	AUXILIARY STAFF & IT STUDENTS ALLOWANCE	3,000,000	3,000,000	0	3,000,000	0
21020114	BOARD MEMBERS/ EARNED ALLOWANCES	12,000,000	12,000,000	98,750	15,000,000	0
21020115	STAFF WELFARE ALLOWANCES	5,000,000	5,000,000	39,000	5,000,000	0
21020120	OVERSEAS DUTY ALLOWANCES	5,200,000	5,200,000	0	5,500,000	0
2103	SOCIAL BENEFITS	4,500,000	4,500,000	0	4,500,000	0
210301	SOCIAL BENEFITS	4,500,000	4,500,000	0	4,500,000	0
21030103	DEATH BENEFITS	4,500,000	4,500,000	0	4,500,000	0
22	OTHER RECURRENT COSTS	218,251,000	218,251,000	20,206,434.89	285,351,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



2202	OVERHEAD COST	215,751,000	215,751,000	19,958,234.89	284,151,000	0
220201	TRAVEL & TRANSPORT - GENERAL	30,851,000	30,851,000	4,663,784.56	30,851,000	0
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	12,000,000	12,000,000	400,500	12,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	13,500,000	13,500,000	4,263,284.56	13,500,000	0
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	5,000,000	5,000,000	0	5,000,000	0
22020108	TRAVEL OPERATION AND LOGISTICS	351,000	351,000	0	351,000	0
220202	UTILITIES - GENERAL	5,300,000	5,300,000	156,241	5,300,000	0
22020201	INTERNET ACCESS CHARGES	3,000,000	3,000,000	42,241	3,000,000	0
22020204	ELECTRICITY BILL /CHARGES	1,800,000	1,800,000	0	1,800,000	0
22020205	TELEPHONE CHARGES	500,000	500,000	114,000	500,000	0
220203	MATERIALS & SUPPLIES - GENERAL	38,350,000	38,350,000	6,607,080	81,150,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	5,000,000	5,000,000	150,500	5,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	500,000	500,000	0	500,000	0
22020304	DRUGS AND MEDICAL SUPPLIES	6,000,000	6,000,000	0	6,000,000	0
22020305	UNIFORMS AND OTHER CLOTHINGS	1,300,000	1,300,000	0	1,300,000	0
22020306	FOOD STUFF /CATERING MATERIALS SUPPLIES	200,000	200,000	0	200,000	0
22020308	PURCHASE OF ELECTRICAL ADDING MACHINE FOR THE INTERNAL AUDIT UNIT	50,000	50,000	0	50,000	0
22020309	PHOTOGRAPHIC MATERIALS, GRAPHIC ARTS AND DESIGN	50,000	50,000	0	50,000	0
22020310	PURCHASE OF TEXTBOOKS AND TEACHING EQUIPMENT / LAW BOOKS	3,500,000	3,500,000	0	3,800,000	0
22020311	WATER SPARE PARTS / CHEMICALS/ OTHER REGENTS	2,000,000	2,000,000	121,000	2,000,000	0
22020312	LIBRARY EXPENSES	300,000	300,000	0	100,000	0
22020313	PURCHASE OF RAIN BOOT	100,000	100,000	0	1,500,000	0
22020314	HEALTH CENTRE CONSUMABLE	1,500,000	1,500,000	2,907,300	15,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	17,850,000	17,850,000	3,428,280	45,650,000	0
220204	MAINTENANCE SERVICES - GENERAL	31,710,000	31,710,000	4,386,200	31,710,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	5,000,000	5,000,000	1,426,500	500,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	500,000	500,000	1,409,400	9,500,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	9,500,000	9,500,000	981,300	4,000,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	4,000,000	4,000,000	0	350,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	350,000	350,000	207,000	500,000	0
22020408	MAINTENANCE OF TRACTOR/ HEAVY DUTY EQUIPMENT	500,000	500,000	0	100,000	0
22020415	MAINTENANCE OF WATER TESTING EQUIPMENT	100,000	100,000	362,000	60,000	0
22020416	MAINTENANCE OF ELECTRIC COOKERS IN GOVT. QUARTERS	60,000	60,000	0	600,000	0
22020418	MAINTENANCE OF STREET LIGHT	600,000	600,000	0	4,500,000	0
22020421	MAINTENANCE OF HOSTELS	4,500,000	4,500,000	0	1,000,000	0
22020426	MAINTENANCE OF EDUCATION EQUIPMENT AND MATERIALS	1,000,000	1,000,000	0	100,000	0
22020427	MAINTENANCE OF REFUSE/ DUMPSITE AND SEPTIC TANK EMPTIER	100,000	100,000	0	1,000,000	0
22020434	ELECTRICAL INSTALLATION/ REPAIRS	1,000,000	1,000,000	0	4,500,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



22020441	HEALTH FACILITIES MAINTENANCE EXPENSES	4,500,000	4,500,000	0	5,000,000	0
220205	TRAINING - GENERAL	14,000,000	14,000,000	295,500	15,500,000	0
22020501	LOCAL TRAINING	6,200,000	6,200,000	0	10,400,000	0
22020502	INTERNATIONAL TRAINING	3,300,000	3,300,000	295,500	4,500,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	4,500,000	4,500,000	0	600,000	0
220206	OTHER SERVICES - GENERAL	55,340,000	55,340,000	640,000	87,140,000	0
22020601	SECURITY SERVICES EXPENSES	3,000,000	3,000,000	640,000	3,500,000	0
22020604	SECURITY OPERATIONS	3,500,000	3,500,000	0	2,640,000	0
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	1,640,000	1,640,000	0	400,000	0
22020639	CONDUCT OF EXAMS EXPENSES	7,000,000	7,000,000	0	40,000,000	0
22020660	HEALTH INTERVENTIONS PROGRAMME TO KOGI STATE	200,000	200,000	0	600,000	0
22020662	ACCREDITATION OF TECHNICAL SCHOOLS /ACCREDITATION OF SERVICE PROVIDERS/ ACCREDITATION OF COURSES	40,000,000	40,000,000	0	40,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	200,000	200,000	0	400,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	200,000	200,000	0	400,000	0
220208	FUEL & LUBRICANTS - GENERAL	21,000,000	21,000,000	1,169,639.03	17,700,000	0
22020801	MOTOR VEHICLE FUEL COST	5,000,000	5,000,000	116,000	200,000	0
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	3,500,000	3,500,000	170,000	4,000,000	0
22020803	PLANTS/ GENERATOR FUEL COST	12,000,000	12,000,000	750,000	3,500,000	0
22020806	DIESEL EXPENSES	500,000	500,000	133,639.03	10,000,000	0
220209	FINANCIAL CHARGES - GENERAL	1,000,000	1,000,000	418,290.30	900,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	400,000	400,000	18,290.30	500,000	0
22020902	INSURANCE PREMIUM	600,000	600,000	400,000	400,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	18,000,000	18,000,000	1,621,500	13,500,000	0
22021001	REFRESHMENT & MEALS	3,500,000	3,500,000	921,500	600,000	0
22021002	PUBLICITY & ADVERTISEMENTS	250,000	250,000	0	3,500,000	0
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	250,000	250,000	700,000	250,000	0
22021010	ALL SPORT COMPETITION EXPENSES	2,500,000	2,500,000	0	250,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	3,000,000	3,000,000	0	2,500,000	0
22021015	SUBSCRIPTION TO PROFESSIONAL BODIES/ PARLIAMENTARY /ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS	3,500,000	3,500,000	0	2,000,000	0
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	3,000,000	3,000,000	0	2,400,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	1,000,000	1,000,000	0	1,000,000	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	1,000,000	1,000,000	0	1,000,000	0
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	2,500,000	2,500,000	248,200	1,200,000	0
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	2,500,000	2,500,000	248,200	1,200,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



22080119	FINANCIAL ASSISTANCE TO NEEDIES	2,500,000	2,500,000	248,200	1,200,000	0
23	CAPITAL EXPENDITURE	61,423,965	409,423,965	44,302,500	61,423,965	0
2301	FIXED ASSETS PURCHASED	0	205,000,000	0	0	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	0	205,000,000	0	0	0
23010105	PURCHASE OF MOTOR VEHICLES	0	205,000,000	0	0	0
2302	CONSTRUCTION / PROVISION	0	56,000,000	0	0	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0	56,000,000	0	0	0
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	0	56,000,000	0	0	0
2303	REHABILITATION / REPAIRS	61,423,965	148,423,965	44,302,500	61,423,965	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	61,423,965	148,423,965	44,302,500	61,423,965	0
23030102	REHABILITATION / REPAIRS - ELECTRICITY	0	37,000,000	0	0	0
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	0	50,000,000	0	0	0
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	61,423,965	61,423,965	44,302,500	61,423,965	0
051701900100	COLLEGE OF EDUCATION, ANKPA					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
709	EDUCATION	2,799,729,625	3,147,729,625	1,301,472,986.47	3,027,781,376	0
7094	TERTIARY EDUCATION	2,799,729,625	3,147,729,625	1,301,472,986.47	3,027,781,376	0
70941	FIRST STAGE OF TERTIARY EDUCATION	2,799,729,625	3,147,729,625	1,301,472,986.47	3,027,781,376	0
710	SOCIAL PROTECTION	4,500,000	4,500,000	0	4,500,000	0
7103	SURVIVORS	4,500,000	4,500,000	0	4,500,000	0
71031	SURVIVORS	4,500,000	4,500,000	0	4,500,000	0

051701900100		COLLEGE OF EDUCATION, ANKPA							
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Perf as @ Sept	2026 Proposed Budget	2026 NUT Tagging
Total					61,423,965	409,423,965	44,302,500	61,423,965	0
05050123001500 - Schools' infrastructure construction and rehabilitation	EXPANSION OF FACILITIES(LECTURE HALL) AT COLLEGE OF EDUCATION, ANKPA	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION	12220300 - ANKPA	61,423,965	61,423,965	44,302,500	61,423,965	0
05050425000100 - Water, sanitation and hygiene	UPGRADING OF EXISTING WATER INFRASTRUCTURE AT COE ANKPA	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70941 - FIRST STAGE OF TERTIARY EDUCATION	12220300 - ANKPA	0	50,000,000	0	0	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



05100125000500 - Education Not Elsewhere Classified	REPAIRS OF GENERATOR/REPLACEMENT OF DAMAGE WIRES AT COE ANKPA	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	70941 - FIRST STAGE OF TERTIARY EDUCATION	12220300 - ANKPA	0	5,000,000	0	0	0
05050125002100 - Schools' infrastructure construction and rehabilitation	RENOVATION OF BLOCKS OF CLASSROOMS AT COE ANKPA	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70941 - FIRST STAGE OF TERTIARY EDUCATION	12220300 - ANKPA	0	56,000,000	0	0	0
05100125000600 - Education Not Elsewhere Classified	PROVISION OF SOLAR LIGHT AT COE ANKPA	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	70941 - FIRST STAGE OF TERTIARY EDUCATION	12220300 - ANKPA	0	22,000,000	0	0	0
05050125002200 - Schools' infrastructure construction and rehabilitation	RENOVATION OF COE ANKPA PROVOST OFFICIAL LODGE	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	70941 - FIRST STAGE OF TERTIARY EDUCATION	12220300 - ANKPA	0	10,000,000	0	0	0
05100125000700 - Education Not Elsewhere Classified	PURCHASE OF OFFICIAL VEHICLE FOR COE ANKPA PROVOST (1NO OF PRADO JEEP AND BACKUP HILUX)	23010105 - PURCHASE OF MOTOR VEHICLES	70941 - FIRST STAGE OF TERTIARY EDUCATION	12220300 - ANKPA	0	205,000,000	0	0	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



051702000100 COLLEGE OF EDUCATION TECHNICAL, MOPA						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<u>1</u>	Revenue	23,207,500	23,207,500	5,533,300	40,266,351	0
12	INDEPENDENT REVENUE	23,207,500	23,207,500	5,533,300	40,266,351	0
1202	NON-TAX REVENUE	23,207,500	23,207,500	5,533,300	40,266,351	0
120204	FEES - GENERAL	21,130,000	21,130,000	5,533,300	34,916,351	0
12020409	TUITION FEES/ SDC TUITION FEES	20,077,750	20,077,750	5,533,300	32,416,351	0
12020423	ACCEPTANCE OF ADMISSION LETTER	1,052,250	1,052,250	0	2,500,000	0
120206	SALES - GENERAL	1,977,500	1,977,500	0	5,250,000	0
12020631	SALES OF ADMISSION FORMS	1,977,500	1,977,500	0	5,250,000	0
120207	EARNINGS -GENERAL	100,000	100,000	0	100,000	0
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS /AGENCIES	100,000	100,000	0	100,000	0
051702000100 COLLEGE OF EDUCATION TECHNICAL, MOPA						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<u>2</u>	EXPENDITURES	9,398,745,316	2,898,745,316	684,635,196.95	9,921,999,870	0
21	PERSONNEL COST	1,206,230,316	1,206,230,316	680,182,916.95	1,230,299,870	0
2101	SALARY	1,206,230,316	1,206,230,316	680,182,916.95	1,230,299,870	0
210101	SALARIES AND WAGES	1,206,230,316	1,206,230,316	680,182,916.95	1,230,299,870	0
21010101	SALARY	1,206,230,316	1,206,230,316	680,182,916.95	1,230,299,870	0
22	OTHER RECURRENT COSTS	942,515,000	442,515,000	4,452,280	796,700,000	0
2202	OVERHEAD COST	940,215,000	440,215,000	4,452,280	794,200,000	0
220201	TRAVEL & TRANSPORT - GENERAL	13,900,000	13,900,000	799,430	18,500,000	0
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	11,350,000	11,350,000	799,430	11,500,000	0
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	0	0	0	6,000,000	0
22020108	TRAVEL OPERATION AND LOGISTICS	2,550,000	2,550,000	0	1,000,000	0
220202	UTILITIES - GENERAL	2,950,000	2,950,000	202,350	16,500,000	0
22020203	WATER RATE	0	0	0	2,000,000	0
22020204	ELECTRICITY BILL /CHARGES	2,950,000	2,950,000	202,350	2,000,000	0
22020206	SATELLITE BROADCASTING ACCESS CHARGES	0	0	0	12,500,000	0
220203	MATERIALS & SUPPLIES - GENERAL	72,515,000	72,515,000	117,500	64,600,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	11,335,000	11,335,000	0	1,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	0	0	0	5,550,000	0
22020304	DRUGS AND MEDICAL SUPPLIES	0	0	0	3,000,000	0
22020305	UNIFORMS AND OTHER CLOTHINGS	3,250,000	3,250,000	0	2,000,000	0
22020306	FOOD STUFF /CATERING MATERIALS SUPPLIES	0	0	0	5,000,000	0
22020307	DRAWING OFFICE AND SURVEY MATERIALS	3,500,000	3,500,000	0	11,900,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



22020311	WATER SPARE PARTS / CHEMICALS/ OTHER REGENTS	0	0	0	5,450,000	0
22020312	LIBRARY EXPENSES	2,730,000	2,730,000	0	5,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	49,700,000	49,700,000	117,500	19,700,000	0
22020346	PRODUCTION OF I.D CARD /STATE CALENDAR /DIARIES/ NOMINAL ROLL	2,000,000	2,000,000	0	6,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	13,850,000	13,850,000	665,000	25,000,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	2,300,000	2,300,000	665,000	3,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	1,500,000	1,500,000	0	7,000,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	5,550,000	5,550,000	0	3,000,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	1,500,000	1,500,000	0	1,000,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	1,000,000	1,000,000	0	3,500,000	0
22020415	MAINTENANCE OF WATER TESTING EQUIPMENT	0	0	0	5,500,000	0
22020441	HEALTH FACILITIES MAINTENANCE EXPENSES	2,000,000	2,000,000	0	2,000,000	0
220205	TRAINING - GENERAL	18,050,000	18,050,000	530,000	26,700,000	0
22020501	LOCAL TRAINING	12,750,000	12,750,000	530,000	19,700,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	5,300,000	5,300,000	0	7,000,000	0
220206	OTHER SERVICES - GENERAL	767,550,000	267,550,000	0	528,200,000	0
22020601	SECURITY SERVICES EXPENSES	7,200,000	7,200,000	0	5,000,000	0
22020602	OFFICE RENT	4,000,000	4,000,000	0	3,000,000	0
22020603	RESIDENTIAL RENT/HIRE OF PRIVATE HOUSES	2,000,000	2,000,000	0	2,000,000	0
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	850,000	850,000	0	3,200,000	0
22020639	CONDUCT OF EXAMS EXPENSES	1,500,000	1,500,000	0	8,000,000	0
22020660	HEALTH INTERVENTIONS PROGRAMME TO KOGI STATE	2,000,000	2,000,000	0	500,000,000	0
22020662	ACCREDITATION OF TECHNICAL SCHOOLS /ACCREDITATION OF SERVICE PROVIDERS/ ACCREDITATION OF COURSES	750,000,000	250,000,000	0	2,000,000	0
22020672	REFUND OF VARIOUS EXPENSES INRESPECT OF GOVERNMENT ACTIVITIES CARRIED OUT WITH PERSONAL MONEY	0	0	0	5,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,750,000	2,750,000	0	3,750,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	2,750,000	2,750,000	0	3,750,000	0
220208	FUEL & LUBRICANTS - GENERAL	3,500,000	3,500,000	0	11,500,000	0
22020801	MOTOR VEHICLE FUEL COST	2,500,000	2,500,000	0	3,500,000	0
22020803	PLANTS/ GENERATOR FUEL COST	1,000,000	1,000,000	0	1,500,000	0
22020807	FUEL EXPENSES	0	0	0	6,500,000	0
220209	FINANCIAL CHARGES - GENERAL	500,000	500,000	0	9,400,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	500,000	500,000	0	5,900,000	0
22020902	INSURANCE PREMIUM	0	0	0	3,500,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	44,650,000	44,650,000	2,138,000	90,050,000	0
22021001	REFRESHMENT & MEALS	17,350,000	17,350,000	1,010,000	22,850,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



22021002	PUBLICITY & ADVERTISEMENTS	1,000,000	1,000,000	728,000	3,000,000	0
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	0	0	0	30,000,000	0
22021010	ALL SPORT COMPETITION EXPENSES	1,000,000	1,000,000	0	5,000,000	0
22021013	RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES/ DISCIPLINE COST	1,100,000	1,100,000	0	4,500,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	500,000	500,000	0	7,000,000	0
22021015	SUBSCRIPTION TO PROFESSIONAL BODIES/ PARLIAMENTARY /ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS	3,250,000	3,250,000	0	3,000,000	0
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	3,000,000	3,000,000	400,000	3,500,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	15,250,000	15,250,000	0	5,200,000	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	2,200,000	2,200,000	0	6,000,000	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	2,300,000	2,300,000	0	2,500,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	2,300,000	2,300,000	0	2,500,000	0
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	2,300,000	2,300,000	0	2,500,000	0
23	CAPITAL EXPENDITURE	7,250,000,000	1,250,000,000	0	7,895,000,000	0
2301	FIXED ASSETS PURCHASED	0	0	0	445,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	0	0	0	445,000,000	0
23010105	PURCHASE OF MOTOR VEHICLES	0	0	0	300,000,000	0
23010108	PURCHASE OF BUSES	0	0	0	145,000,000	0
2302	CONSTRUCTION / PROVISION	0	0	0	6,950,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0	0	0	6,950,000,000	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0	0	0	1,500,000,000	0
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	0	0	0	250,000,000	0
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	0	0	0	2,800,000,000	0
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	0	0	0	600,000,000	0
23020114	CONSTRUCTION / PROVISION OF ROADS	0	0	0	800,000,000	0
23020131	CONSTRUCTION /PROVISION OF HOSTEL BUILDINGS	0	0	0	1,000,000,000	0
2303	REHABILITATION / REPAIRS	7,250,000,000	1,250,000,000	0	500,000,000	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	7,250,000,000	1,250,000,000	0	500,000,000	0
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	7,250,000,000	1,250,000,000	0	500,000,000	0
051702000100	COLLEGE OF EDUCATION TECHNICAL, MOPA					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
709	EDUCATION	9,398,745,316	2,898,745,316	684,635,196.95	9,921,999,870	0
7094	TERTIARY EDUCATION	9,398,745,316	2,898,745,316	684,635,196.95	9,921,999,870	0
70941	FIRST STAGE OF TERTIARY EDUCATION	9,398,745,316	2,898,745,316	684,635,196.95	9,921,999,870	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



05170200010 0 COLLEGE OF EDUCATION TECHNICAL, MOPA									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Perf as @ Sept	2026 Proposed Budget	2026 NUT Tagging
Total					7,250,000,000	1,250,000,000	0	7,895,000,000	0
05050123001600 - Schools' infrastructure construction and rehabilitation	REHABILITATION OF 7 CLASS ROOMS	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION	12231300 - MOPA-AMURO	7,250,000,000	1,250,000,000	0	500,000,000	0
05050126000400 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF 2 STOREY BUILDINGS AS STAFF OFFICES WITH 100 OFFICES EACH	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	12231300 - MOPA-AMURO	0	0	0	1,500,000,000	0
05050126000500 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF 3 KILOMETERS INTERNAL ROADS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70941 - FIRST STAGE OF TERTIARY EDUCATION	12231300 - MOPA-AMURO	0	0	0	800,000,000	0
05010326000100 - Education sector coordination mechanisms	PROCUREMENT OF 1 32 SEATER COASTER BUS' AND 2 '18 SEATER BUSES' FOR STAFF AND STUDENTS	23010108 - PURCHASE OF BUSES	70941 - FIRST STAGE OF TERTIARY EDUCATION	12231300 - MOPA-AMURO	0	0	0	145,000,000	0
05010326000200 - Education sector coordination mechanisms	PROCUREMENT OF 5 UTILITY VEHICLES FOR THE PROVOST AND MANAGEMENT STAFF	23010105 - PURCHASE OF MOTOR VEHICLES	70941 - FIRST STAGE OF TERTIARY EDUCATION	12231300 - MOPA-AMURO	0	0	0	300,000,000	0
05050126000600 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF A '2,000 CAPACITY STOREY BUILDING' FOR LIBRARY	23020111 - CONSTRUCTION / PROVISION OF LIBRARIES	70941 - FIRST STAGE OF TERTIARY EDUCATION	12231300 - MOPA-AMURO	0	0	0	600,000,000	0
05050126000700 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF 50 ROOMS (3-4 STUDENTS PER ROOM) FOR MALE STUDENTS AND 50 ROOMS (3-4 STUDENTS PER ROOM) FOR FEMALE STUDENTS HOSTELS	23020131 - CONSTRUCTION /PROVISION OF HOSTEL BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	12231300 - MOPA-AMURO	0	0	0	1,000,000,000	0
05050126000800 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF 50 BED CAPACITY COLLEGE CLINIC	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70941 - FIRST STAGE OF TERTIARY EDUCATION	12231300 - MOPA-AMURO	0	0	0	250,000,000	0
05050126000900 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF '100 STUDENTS CAPACITY' SCIENCE LABORATORIES (PHYSICS, CHEMISTRY, BIOLOGY,INTEGRATED,	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION	12231300 - MOPA-AMURO	0	0	0	2,800,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



	AGRIC AND COMPUTER) AND '100 STUDENTS CAPACITY' TECHNICAL WORKSHOP FOR (AUTOMOBILE, BUILDING, WOODWORKS, ELECTRICAL ELECTRONICS AND METAL) ALSO, CONSTRUCTION OF 4 '500 STUDENTS CAPACITY LECTURE THEATRE', AND A '1,200 SEATER CAPACITY' AUDITORIUM.								
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KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



051702100100 PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
1	Revenue	1,802,500,000	1,802,500,000	1,150,000,000	2,367,727,200	0
12	INDEPENDENT REVENUE	1,802,500,000	1,802,500,000	1,150,000,000	2,367,727,200	0
1202	NON-TAX REVENUE	1,802,500,000	1,802,500,000	1,150,000,000	2,367,727,200	0
120204	FEES - GENERAL	1,698,000,000	1,698,000,000	1,150,000,000	2,319,291,850	0
12020409	TUITION FEES/ SDC TUITION FEES	1,499,500,000	1,499,500,000	1,150,000,000	2,120,791,850	0
12020412	TRANSCRIPT FEES	20,000,000	20,000,000	0	20,000,000	0
12020423	ACCEPTANCE OF ADMISSION LETTER	50,000,000	50,000,000	0	50,000,000	0
12020448	POST UTME SCREENING FEES	16,000,000	16,000,000	0	16,000,000	0
12020458	ACCOMMODATION FEE	36,000,000	36,000,000	0	36,000,000	0
12020487	ORIGINAL CERTIFICATE FEE	70,000,000	70,000,000	0	70,000,000	0
12020492	MEDICAL CERTIFICATE	6,500,000	6,500,000	0	6,500,000	0
120207	EARNINGS -GENERAL	104,500,000	104,500,000	0	48,435,350	0
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS /AGENCIES	72,000,000	72,000,000	0	15,935,350	0
12020786	MATRICULATION/ MATRICULATION GOWN	32,500,000	32,500,000	0	32,500,000	0
051702100100 PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
2	EXPENDITURES	8,225,599,270	8,572,599,270	3,881,945,501.27	10,179,248,351	0
21	PERSONNEL COST	5,423,099,270	5,488,099,270	2,881,955,841.02	6,417,248,351	0
2101	SALARY	4,623,099,270	4,643,099,270	2,769,753,842.02	5,480,248,351	0
210101	SALARIES AND WAGES	4,623,099,270	4,643,099,270	2,769,753,842.02	5,480,248,351	0
21010101	SALARY	4,593,099,270	4,593,099,270	2,733,234,842.02	5,410,248,351	0
21010104	AUXILLARY STAFF	30,000,000	50,000,000	36,519,000	70,000,000	0
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	800,000,000	800,000,000	110,100,000	937,000,000	0
210201	ALLOWANCES	800,000,000	800,000,000	110,100,000	937,000,000	0
21020107	NYSC ALLOWANCES	0	0	0	7,000,000	0
21020114	BOARD MEMBERS/ EARNED ALLOWANCES	600,000,000	600,000,000	92,000,000	500,000,000	0
21020120	OVERSEAS DUTY ALLOWANCES	0	0	0	40,000,000	0
21020122	RECESS ALLOWANCE/ VACATION & RESEARCH ALLOWANCE FOR JUDGES	0	0	0	100,000,000	0
21020124	MEDICAL STUDENT ALLOWANCE	0	0	0	20,000,000	0
21020132	SABATICAL/ VISITING LECTURER ALLOWANCE	200,000,000	200,000,000	18,100,000	250,000,000	0
21020135	FURNITURE ALLOWANCE FOR DEPUTY CLERKS AND EXECUTIVE SECRETARY OF THE COMMISSION	0	0	0	20,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



2103	SOCIAL BENEFITS	0	45,000,000	2,101,999	0	0
210301	SOCIAL BENEFITS	0	45,000,000	2,101,999	0	0
21030104	SEVERANCE GRATUITY	0	45,000,000	2,101,999	0	0
22	OTHER RECURRENT COSTS	967,500,000	1,249,500,000	781,276,415.91	1,587,000,000	0
2202	OVERHEAD COST	965,500,000	1,234,500,000	779,481,415.91	1,585,000,000	0
220201	TRAVEL & TRANSPORT - GENERAL	132,000,000	132,000,000	114,044,060	188,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	45,000,000	45,000,000	43,681,810	75,000,000	0
22020107	FIELD TRIP EXPENSES	12,000,000	12,000,000	11,860,700	18,000,000	0
22020108	TRAVEL OPERATION AND LOGISTICS	75,000,000	75,000,000	58,501,550	95,000,000	0
220202	UTILITIES - GENERAL	75,500,000	85,500,000	72,264,099.45	114,500,000	0
22020201	INTERNET ACCESS CHARGES	35,000,000	35,000,000	27,361,755.40	50,000,000	0
22020203	WATER RATE	7,500,000	7,500,000	7,468,200	10,000,000	0
22020204	ELECTRICITY BILL /CHARGES	28,000,000	38,000,000	33,520,624.05	45,000,000	0
22020205	TELEPHONE CHARGES	5,000,000	5,000,000	3,913,520	9,500,000	0
220203	MATERIALS & SUPPLIES - GENERAL	190,200,000	200,200,000	147,561,300.50	346,500,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	65,000,000	65,000,000	55,337,933	90,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	10,000,000	10,000,000	8,536,150	13,000,000	0
22020304	DRUGS AND MEDICAL SUPPLIES	25,000,000	35,000,000	8,999,200	34,000,000	0
22020306	FOOD STUFF /CATERING MATERIALS SUPPLIES	7,500,000	7,500,000	3,238,600	9,000,000	0
22020310	PURCHASE OF TEXTBOOKS AND TEACHING EQUIPMENT / LAW BOOKS	6,000,000	6,000,000	5,621,500	10,000,000	0
22020322	PUBLICATION OF KOGI STATE STATISTICAL YEAR BOOK/ PLANNING & STATISTIC BOOKS /STATE STATISTICAL MASTER PLAN	2,200,000	2,200,000	608,000	6,500,000	0
22020323	OFFICE AND GENERAL EXPENSES	74,500,000	74,500,000	65,219,917.50	184,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	138,300,000	219,300,000	108,062,817.91	183,500,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	12,000,000	42,000,000	32,195,770	17,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	6,000,000	37,000,000	7,790,500	10,000,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	88,000,000	100,000,000	41,538,656.91	110,000,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	10,000,000	18,000,000	11,071,860	13,000,000	0
22020421	MAINTENANCE OF HOSTELS	7,000,000	7,000,000	5,657,966	7,500,000	0
22020423	REPAIR AND MAINTENANCE OF BOREHOLE	6,300,000	6,300,000	4,458,565	11,000,000	0
22020446	MAINTENANCE OF VC'S LODGE EXPENSES/ VCS OFFICE AND SENATE EXPENSES.	9,000,000	9,000,000	5,349,500	15,000,000	0
220205	TRAINING - GENERAL	29,000,000	29,000,000	16,830,500	167,000,000	0
22020501	LOCAL TRAINING	9,000,000	9,000,000	4,110,500	30,000,000	0
22020502	INTERNATIONAL TRAINING	0	0	0	100,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	20,000,000	20,000,000	12,720,000	37,000,000	0
220206	OTHER SERVICES - GENERAL	75,500,000	103,500,000	67,152,260	150,500,000	0
22020601	SECURITY SERVICES EXPENSES	32,000,000	50,000,000	30,185,000	7,500,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	3,500,000	3,500,000	3,473,760	8,000,000	0
22020639	CONDUCT OF EXAMS EXPENSES	40,000,000	50,000,000	33,493,500	15,000,000	0
22020662	ACCREDITATION OF TECHNICAL SCHOOLS /ACCREDITATION OF SERVICE PROVIDERS/ ACCREDITATION OF COURSES	0	0	0	120,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	20,000,000	20,000,000	1,770,000	270,000,000	0
22020702	LEGAL SERVICES /PREROGATIVE OF MERCYEXPENSES/ IMPLEMENTATION OF ACJ LAW 2017	20,000,000	20,000,000	1,770,000	270,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	180,000,000	300,000,000	177,609,721.80	2,000,000	0
22020807	FUEL EXPENSES	180,000,000	300,000,000	177,609,721.80	2,000,000	0
220209	FINANCIAL CHARGES - GENERAL	11,000,000	11,000,000	511,171.25	109,000,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	1,000,000	1,000,000	511,171.25	14,000,000	0
22020902	INSURANCE PREMIUM	10,000,000	10,000,000	0	95,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	114,000,000	134,000,000	73,675,485	54,000,000	0
22021001	REFRESHMENT & MEALS	70,000,000	90,000,000	62,670,955	10,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	6,000,000	6,000,000	3,519,670	13,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	5,000,000	5,000,000	4,339,430	9,000,000	0
22021015	SUBSCRIPTION TO PROFESSIONAL BODIES/ PARLIAMENTARY /ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS	7,000,000	7,000,000	3,145,430	15,000,000	0
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	26,000,000	26,000,000	0	7,000,000	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	2,000,000	15,000,000	1,795,000	2,000,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	2,000,000	15,000,000	1,795,000	2,000,000	0
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	2,000,000	15,000,000	1,795,000	2,000,000	0
23	CAPITAL EXPENDITURE	1,835,000,000	1,835,000,000	218,713,244.34	2,175,000,000	0
2301	FIXED ASSETS PURCHASED	310,000,000	310,000,000	4,890,000	465,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	310,000,000	310,000,000	4,890,000	465,000,000	0
23010105	PURCHASE OF MOTOR VEHICLES	160,000,000	160,000,000	0	465,000,000	0
23010113	PURCHASE OF COMPUTERS	150,000,000	150,000,000	4,890,000	0	0
2302	CONSTRUCTION / PROVISION	405,000,000	405,000,000	6,763,008.34	715,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	405,000,000	405,000,000	6,763,008.34	715,000,000	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	105,000,000	105,000,000	0	50,000,000	0
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	0	0	0	200,000,000	0
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	0	0	0	200,000,000	0
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	0	0	0	100,000,000	0
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	200,000,000	200,000,000	6,763,008.34	165,000,000	0
23020129	CONSTRUCTION/ PROVISION OF FENCING GOVERNMENT BUILDINGS	100,000,000	100,000,000	0	0	0
2303	REHABILITATION / REPAIRS	920,000,000	920,000,000	41,912,000	995,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	920,000,000	920,000,000	41,912,000	995,000,000	0
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	140,000,000	140,000,000	12,880,000	230,000,000	0
23030103	REHABILITATION / REPAIRS - HOUSING	0	0	0	50,000,000	0
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	300,000,000	300,000,000	0	30,000,000	0
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	110,000,000	110,000,000	0	300,000,000	0
23030113	REHABILITATION / REPAIRS - ROADS	200,000,000	200,000,000	0	50,000,000	0
23030127	REHABILITATION/ REPAIRS- ICT INFRASTRUCTURES	0	0	0	125,000,000	0
23030129	REHABILITATION/ REPAIRS OF HOSTEL BUILDINGS	170,000,000	170,000,000	29,032,000	210,000,000	0
2305	OTHER CAPITAL PROJECTS	200,000,000	200,000,000	165,148,236	0	0
230501	ACQUISITION OF NON TANGIBLE ASSETS	200,000,000	200,000,000	165,148,236	0	0
23050101	RESEARCH AND DEVELOPMENT	200,000,000	200,000,000	165,148,236	0	0
051702100100	PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
709	EDUCATION	8,225,599,270	8,572,599,270	3,881,945,501.27	10,179,248,351	0
7094	TERTIARY EDUCATION	8,225,599,270	8,572,599,270	3,881,945,501.27	10,179,248,351	0
70942	SECOND STAGE OF TERTIARY EDUCATION	8,225,599,270	8,572,599,270	3,881,945,501.27	10,179,248,351	0

05170210010 0 PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Perf as @ Sept	2026 Proposed Budget	2026 NUT Tagging
Total					1,835,000,000	1,835,000,000	218,713,244.34	2,175,000,000	0
05010325000200 - Education sector coordination mechanisms	PURCHASE OF 2NOS VEHICLES (BURSARY & REGISTRY)	23010105 - PURCHASE OF MOTOR VEHICLES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	40,000,000	40,000,000	0	170,000,000	0
05010325000300 - Education sector coordination mechanisms	PURCHASE OF 4NOS OF VEHICLE FOR DEANS OF FACULTY/PG SCHOOL	23010105 - PURCHASE OF MOTOR VEHICLES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	120,000,000	120,000,000	0	250,000,000	0
05020623000500 - Tertiary institutions' new courses accreditation	ACCREDITATION OF COURSES AT KSU, ANYIGBA	23050101 - RESEARCH AND DEVELOPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	200,000,000	200,000,000	165,148,236	0	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



05040325000100 - Teaching and non-teaching staff capacity building	INTERNATIONAL CONFERENCE (IFAC CAPACITY BUILDING)	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	50,000,000	50,000,000	0	0	0
05050123001700 - Schools' infrastructure construction and rehabilitation	RENOVATION/ EXPANSION OF UNIVERSITY CLINIC	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	0	0	0	30,000,000	0
05050123001800 - Schools' infrastructure construction and rehabilitation	REHABILITATION OF DANGANA HOSTEL BUILDING	23030129 - REHABILITATION/ REPAIRS OF HOSTEL BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	170,000,000	170,000,000	29,032,000	210,000,000	0
05050123001900 - Schools' infrastructure construction and rehabilitation	RENOVATION OF PRINCIPAL OFFICIAL QUARTERS	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	0	0	0	120,000,000	0
05050123002000 - Schools' infrastructure construction and rehabilitation	DEVELOPMENT OF CONSULTANCY COMPLEX	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	0	0	0	50,000,000	0
05050123002100 - Schools' infrastructure construction and rehabilitation	RENOVATION OF UNIVERSITY GUEST HOUSE	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	100,000,000	100,000,000	9,980,000	110,000,000	0
05050123002200 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION/ PROVISION OF SPORTING FACILITIES AT PAAU STADIUM, LOKOJA	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	200,000,000	200,000,000	6,763,008.34	165,000,000	0
05050123002300 - Schools' infrastructure construction and rehabilitation	PURCHASE OF 4 NOS OF OFFICIAL VEHICLES FOR PRINCIPAL OFFICER	23010105 - PURCHASE OF MOTOR VEHICLES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	0	0	0	45,000,000	0
05050123002400 - Schools' infrastructure construction and rehabilitation	RENOVATION OF PRINTING PRESS BUILDING	23030127 - REHABILITATION/ REPAIRS- ICT INFRASTRUCTURES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	0	0	0	125,000,000	0
05050123002500 - Schools' infrastructure construction and rehabilitation	ROAD CONSTRUCTION/ REHABILITATION(KSU INTERNAL ROADS)	23030113 - REHABILITATION / REPAIRS - ROADS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	200,000,000	200,000,000	0	50,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



05050125001300 - Schools' infrastructure construction and rehabilitation	RENOVATION OF CENTRAL STORES	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	110,000,000	110,000,000	0	300,000,000	0
05050125001400 - Schools' infrastructure construction and rehabilitation	RENOVATION OF SENATE BUILDING(PAAU, ANYIGBA)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	105,000,000	105,000,000	0	0	0
05050125001500 - Schools' infrastructure construction and rehabilitation	RENOVATION OF VICE CHANCELLOR RESIDENT	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	40,000,000	40,000,000	2,900,000	0	0
05050125001600 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF MBBS STRUCTURES	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	250,000,000	250,000,000	0	0	0
05050523000400 - School safety	CONSTRUCTION OF KOGI STATE UNIVERSITY PERIMETER FENCING	23020129 - CONSTRUCTION/ PROVISION OF FENCING GOVERNMENT BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	100,000,000	100,000,000	0	0	0
05060125000900 - ICT equipment, software and expertise	PURCHASE OF 40 SETS OF COMPUTERS	23010113 - PURCHASE OF COMPUTERS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	150,000,000	150,000,000	4,890,000	0	0
05050126001000 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF UNIVERSITY SECONDARY SCH(PAAU)	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	0	0	0	100,000,000	0
05050126001100 - Schools' infrastructure construction and rehabilitation	INTERMEDIATE STAFF QUARTERS(20 BLOCKS @ 10M EACH))	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	0	0	0	200,000,000	0
05050126001200 - Schools' infrastructure construction and rehabilitation	RENOVATION OF PRINCIPAL OFFICERS QUARTER	23030103 - REHABILITATION / REPAIRS - HOUSING	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	0	0	0	50,000,000	0
05050126001300 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF MBBS HOSTEL AT THE TEACHING HOSPITAL	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	0	0	0	200,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



051702200100 KOGI STATE UNIVERSITY, KABBA						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
1	Revenue	1,828,897,200	1,828,897,200	1,828,849,764.15	5,651,475,600	0
12	INDEPENDENT REVENUE	328,897,200	328,897,200	302,855,650	651,475,600	0
1201	TAX REVENUE	26,250,000	26,250,000	0	40,640,000	0
120103	OTHER TAXES	26,250,000	26,250,000	0	40,640,000	0
12010311	EDUCATION DEVELOPMENT LEVY	26,250,000	26,250,000	0	40,640,000	0
1202	NON-TAX REVENUE	302,647,200	302,647,200	302,855,650	610,835,600	0
120204	FEES - GENERAL	272,888,450	272,888,450	302,855,650	475,362,800	0
12020409	TUITION FEES/ SDC TUITION FEES	175,638,450	175,638,450	302,855,650	307,044,800	0
12020423	ACCEPTANCE OF ADMISSION LETTER	35,000,000	35,000,000	0	19,250,000	0
12020433	EXAMINATION FEES	8,750,000	8,750,000	0	35,960,000	0
12020434	LIBRARY FEES	3,500,000	3,500,000	0	17,980,000	0
12020448	POST UTME SCREENING FEES	3,500,000	3,500,000	0	8,750,000	0
12020449	NON- REFUNDABLE CAUTION FEES	8,750,000	8,750,000	0	35,960,000	0
12020479	LABORATING SERVICES FEE	23,750,000	23,750,000	0	17,980,000	0
12020492	MEDICAL CERTIFICATE	8,750,000	8,750,000	0	13,288,000	0
12020499	GAMES/ SPORT FEES	5,250,000	5,250,000	0	19,150,000	0
120206	SALES - GENERAL	7,000,000	7,000,000	0	132,847,800	0
12020617	SALES OF APPLICATION / EMPLOYMENT FORM	3,500,000	3,500,000	0	3,830,000	0
12020633	SALES OF STUDENT I.D. CARDS	3,500,000	3,500,000	0	129,017,800	0
120207	EARNINGS -GENERAL	22,758,750	22,758,750	0	2,625,000	0
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS /AGENCIES	19,258,750	19,258,750	0	2,625,000	0
12020786	MATRICULATION/ MATRICULATION GOWN	3,500,000	3,500,000	0	0	0
13	AID AND GRANTS	1,500,000,000	1,500,000,000	1,525,994,114.15	5,000,000,000	0
1302	GRANTS	1,500,000,000	1,500,000,000	1,525,994,114.15	5,000,000,000	0
130201	DOMESTIC GRANTS	1,500,000,000	1,500,000,000	1,525,994,114.15	5,000,000,000	0
13020104	CAPITAL GRANTS FROM LGAS	1,500,000,000	1,500,000,000	1,525,994,114.15	5,000,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



051702200100 KOGI STATE UNIVERSITY, KABBA						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
2	EXPENDITURES	24,388,337,789	22,009,337,789	2,889,920,795.02	25,049,800,000	0
21	PERSONNEL COST	1,122,537,789	1,242,537,789	370,330,648.74	1,332,000,000	0
2101	SALARY	1,082,537,789	1,122,537,789	300,192,253.96	1,100,000,000	0
210101	SALARIES AND WAGES	1,082,537,789	1,122,537,789	300,192,253.96	1,100,000,000	0
21010101	SALARY	1,052,537,789	1,052,537,789	266,640,272.66	1,000,000,000	0
21010104	AUXILLARY STAFF	20,000,000	60,000,000	28,691,981.30	80,000,000	0
21010109	SALARY OF VIGILANTE GROUP	10,000,000	10,000,000	4,860,000	20,000,000	0
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	40,000,000	120,000,000	70,138,394.78	232,000,000	0
210201	ALLOWANCES	40,000,000	120,000,000	70,138,394.78	232,000,000	0
21020105	FURNITURE ALLOWANCE /1ST - 28TH DAYS ALLOWANCE	10,000,000	10,000,000	0	12,000,000	0
21020114	BOARD MEMBERS/ EARNED ALLOWANCES	20,000,000	80,000,000	50,682,298	120,000,000	0
21020132	SABATICAL/ VISITING LECTURER ALLOWANCE	10,000,000	30,000,000	19,456,096.78	100,000,000	0
22	OTHER RECURRENT COSTS	2,010,800,000	3,061,800,000	948,666,482.91	5,617,800,000	0
2202	OVERHEAD COST	1,996,000,000	3,047,000,000	948,461,482.91	5,589,800,000	0
220201	TRAVEL & TRANSPORT - GENERAL	120,000,000	110,000,000	24,182,180	250,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	55,000,000	55,000,000	8,312,710	150,000,000	0
22020108	TRAVEL OPERATION AND LOGISTICS	65,000,000	55,000,000	15,869,470	100,000,000	0
220202	UTILITIES - GENERAL	128,500,000	63,500,000	9,493,000	113,000,000	0
22020201	INTERNET ACCESS CHARGES	15,000,000	15,000,000	363,000	25,000,000	0
22020203	WATER RATE	30,000,000	10,000,000	0	25,000,000	0
22020204	ELECTRICITY BILL /CHARGES	1,000,000	1,000,000	0	3,000,000	0
22020205	TELEPHONE CHARGES	82,500,000	37,500,000	9,130,000	60,000,000	0
220203	MATERIALS & SUPPLIES - GENERAL	397,500,000	455,500,000	103,744,207.55	881,000,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	82,500,000	82,500,000	9,156,210.50	95,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	30,000,000	30,000,000	4,354,547	35,000,000	0
22020309	PHOTOGRAPHIC MATERIALS, GRAPHIC ARTS AND DESIGN	1,000,000	1,000,000	425,000	3,000,000	0
22020310	PURCHASE OF TEXTBOOKS AND TEACHING EQUIPMENT / LAW BOOKS	60,000,000	100,000,000	11,984,000	140,000,000	0
22020322	PUBLICATION OF KOGI STATE STATISTICAL YEAR BOOK/ PLANNING & STATISTIC BOOKS /STATE STATISTICAL MASTER PLAN	8,000,000	8,000,000	0	15,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	214,000,000	229,000,000	75,722,850.05	583,000,000	0
22020346	PRODUCTION OF I.D CARD /STATE CALENDAR /DIARIES/ NOMINAL ROLL	2,000,000	5,000,000	2,101,600	10,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	490,000,000	498,000,000	30,557,416.75	860,000,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	30,000,000	30,000,000	11,105,825	70,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	110,000,000	110,000,000	318,000	150,000,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	235,000,000	235,000,000	15,171,174.25	350,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



22020404	MAINTENANCE OF PLANTS /GENERATORS	55,000,000	55,000,000	3,892,417.50	120,000,000	0
22020418	MAINTENANCE OF STREET LIGHT	2,000,000	10,000,000	0	50,000,000	0
22020421	MAINTENANCE OF HOSTELS	52,000,000	52,000,000	0	90,000,000	0
22020423	REPAIR AND MAINTENANCE OF BOREHOLE	3,000,000	3,000,000	0	15,000,000	0
22020446	MAINTENANCE OF VC'S LODGE EXPENSES/ VCS OFFICE AND SENATE EXPENSES.	3,000,000	3,000,000	70,000	15,000,000	0
220205	TRAINING - GENERAL	105,000,000	145,000,000	100,545,270.60	250,000,000	0
22020501	LOCAL TRAINING	20,000,000	30,000,000	19,836,093.60	50,000,000	0
22020502	INTERNATIONAL TRAINING	40,000,000	60,000,000	35,748,221	100,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	45,000,000	55,000,000	44,960,956	100,000,000	0
220206	OTHER SERVICES - GENERAL	114,000,000	1,134,000,000	494,430,288	2,012,800,000	0
22020601	SECURITY SERVICES EXPENSES	64,000,000	1,084,000,000	472,873,000	1,842,800,000	0
22020603	RESIDENTIAL RENT/HIRE OF PRIVATE HOUSES	5,000,000	5,000,000	2,228,788	20,000,000	0
22020604	SECURITY OPERATIONS	5,000,000	0	0	0	0
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	15,000,000	20,000,000	9,028,500	50,000,000	0
22020639	CONDUCT OF EXAMS EXPENSES	20,000,000	20,000,000	10,300,000	60,000,000	0
22020662	ACCREDITATION OF TECHNICAL SCHOOLS /ACCREDITATION OF SERVICE PROVIDERS/ ACCREDITATION OF COURSES	5,000,000	5,000,000	0	30,000,000	0
22020672	REFUND OF VARIOUS EXPENSES INRESPECT OF GOVERNMENT ACTIVITIES CARRIED OUT WITH PERSONAL MONEY	0	0	0	10,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	10,000,000	10,000,000	0	25,000,000	0
22020702	LEGAL SERVICES /PREROGATIVE OF MERCYEXPENSES/ IMPLEMENTATION OF ACJ LAW 2017	10,000,000	10,000,000	0	25,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	220,000,000	220,000,000	46,338,236.70	480,000,000	0
22020806	DIESEL EXPENSES	100,000,000	100,000,000	5,450,800	300,000,000	0
22020807	FUEL EXPENSES	120,000,000	120,000,000	40,887,436.70	180,000,000	0
220209	FINANCIAL CHARGES - GENERAL	85,000,000	85,000,000	55,376,000	175,000,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	15,000,000	15,000,000	0	25,000,000	0
22020903	VALUATION /PAYMENT OF INSURANCE PREMIUM ON GOVERNMENT BUILDINGS & PROPERTIES/VEHICLES	70,000,000	70,000,000	55,376,000	150,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	326,000,000	326,000,000	83,794,883.31	543,000,000	0
22021001	REFRESHMENT & MEALS	110,000,000	110,000,000	42,161,845.31	185,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	20,000,000	20,000,000	6,809,975	40,000,000	0
22021010	ALL SPORT COMPETITION EXPENSES	20,000,000	20,000,000	1,092,773	35,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	30,000,000	30,000,000	17,971,290	60,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	7,000,000	7,000,000	0	15,000,000	0
22021015	SUBSCRIPTION TO PROFESSIONAL BODIES/ PARLIAMENTARY /ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS	4,000,000	4,000,000	552,800	10,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	5,000,000	5,000,000	0	8,000,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	130,000,000	130,000,000	15,206,200	190,000,000	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	13,800,000	13,800,000	105,000	23,000,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	13,800,000	13,800,000	105,000	23,000,000	0
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	13,800,000	13,800,000	105,000	23,000,000	0
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	1,000,000	1,000,000	100,000	5,000,000	0
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	1,000,000	1,000,000	100,000	5,000,000	0
22080119	FINANCIAL ASSISTANCE TO NEEDIES	1,000,000	1,000,000	100,000	5,000,000	0
23	CAPITAL EXPENDITURE	21,255,000,000	17,705,000,000	1,570,923,663.37	18,100,000,000	0
2301	FIXED ASSETS PURCHASED	5,345,000,000	6,395,000,000	887,815,705	5,850,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	5,345,000,000	6,395,000,000	887,815,705	5,850,000,000	0
23010108	PURCHASE OF BUSES	400,000,000	1,100,000,000	630,000,000	1,000,000,000	0
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,500,000,000	1,500,000,000	40,405,515	1,000,000,000	0
23010113	PURCHASE OF COMPUTERS	300,000,000	300,000,000	16,564,222.50	300,000,000	0
23010119	PURCHASE OF POWER GENERATING SET/PLANT	200,000,000	200,000,000	165,429,087.50	300,000,000	0
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	650,000,000	1,000,000,000	34,919,900	800,000,000	0
23010128	PURCHASE OF SECURITY EQUIPMENT	250,000,000	250,000,000	0	350,000,000	0
23010140	PURCHASE OF OFFICE EQUIPMENT	25,000,000	25,000,000	496,980	80,000,000	0
23010146	PURCHASE OF MOTOR CYCLES	2,020,000,000	2,020,000,000	0	2,020,000,000	0
2302	CONSTRUCTION / PROVISION	15,910,000,000	10,910,000,000	676,358,403.37	11,900,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	15,910,000,000	10,910,000,000	676,358,403.37	11,900,000,000	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	1,500,000,000	1,500,000,000	251,699,778.63	1,500,000,000	0
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	700,000,000	700,000,000	0	700,000,000	0
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	500,000,000	500,000,000	0	500,000,000	0
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	8,600,000,000	3,600,000,000	0	6,000,000,000	0
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	800,000,000	800,000,000	0	100,000,000	0
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	250,000,000	250,000,000	0	300,000,000	0
23020114	CONSTRUCTION / PROVISION OF ROADS	1,500,000,000	1,500,000,000	0	1,000,000,000	0
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	60,000,000	60,000,000	2,000,000	0	0
23020131	CONSTRUCTION /PROVISION OF HOSTEL BUILDINGS	2,000,000,000	2,000,000,000	422,658,624.74	1,800,000,000	0
2303	REHABILITATION / REPAIRS	0	400,000,000	6,749,555	350,000,000	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0	400,000,000	6,749,555	350,000,000	0
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	0	0	6,749,555	50,000,000	0
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0	400,000,000	0	300,000,000	0
051702200100	KOGI STATE UNIVERSITY, KABBA					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
709	EDUCATION	24,388,337,789	22,009,337,789	2,889,920,795.02	25,049,800,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



7094	TERTIARY EDUCATION	24,388,337,789	22,009,337,789	2,889,920,795.02	25,039,800,000	0
70942	SECOND STAGE OF TERTIARY EDUCATION	24,388,337,789	22,009,337,789	2,889,920,795.02	25,039,800,000	0
7098	EDUCATION N.E.C.	0	0	0	10,000,000	0
70981	EDUCATION N.E.C	0	0	0	10,000,000	0

05170220010 0	KOGI STATE UNIVERSITY, KABBA								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Perf as @ Sept	2026 Proposed Budget	2026 NUT Tagging
Total					21,255,000,000	17,705,000,000	1,570,923,663.37	18,100,000,000	0
05010324000100 - Education sector coordination mechanisms	PURCHASE OF 1NO TOYOTA COASTER BUS & 3NOS TOYOTA HIACE BUS	23010108 - PURCHASE OF BUSES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	400,000,000	1,100,000,000	630,000,000	1,000,000,000	0
05010324000200 - Education sector coordination mechanisms	PURCHASE OF 10 TRICYCLES FOR THE UNIVERSITY LOCAL RUNNING	23010146 - PURCHASE OF MOTOR CYCLES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	2,000,000,000	2,000,000,000	0	2,000,000,000	0
05010324000300 - Education sector coordination mechanisms	PURCHASE OF 5 NOS OF SECURITY OPERATIONAL MOTOR- CYCLES	23010146 - PURCHASE OF MOTOR CYCLES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	20,000,000	20,000,000	0	20,000,000	0
05050123002600 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF OFFICE BUILDING	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	1,500,000,000	1,500,000,000	251,699,778.63	1,500,000,000	0
05050123002700 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF UNIVERSITY AUDITORIUM	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	1,000,000,000	1,000,000,000	0	1,000,000,000	0
05050123002800 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF UNIVERSITY SENATE BUILDING.	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	2,500,000,000	500,000,000	0	1,000,000,000	0
05050123002900 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF UNIVERSITY LIBRARY	23020111 - CONSTRUCTION / PROVISION OF LIBRARIES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	800,000,000	800,000,000	0	100,000,000	0
05050123003000 - Schools' infrastructure	CONSTRUCTION OF UNIVERSITY ICT CENTER.	23020107 - CONSTRUCTION /	70942 - SECOND STAGE OF	12231000 - KABBA/BUNU	1,100,000,000	1,100,000,000	0	1,000,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



construction and rehabilitation		PROVISION OF PUBLIC SCHOOLS	TERTIARY EDUCATION						
05050123003100 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION/ REHABILITATION OF UNIVERSITY CAMPUS ROAD NETWORK	23020114 - CONSTRUCTION / PROVISION OF ROADS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	1,500,000,000	1,500,000,000	0	1,000,000,000	0
05050123003200 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION/ MAINTENANCE OF STUDENT HOTELS (KSUK)	23020131 - CONSTRUCTION /PROVISION OF HOSTEL BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	2,000,000,000	2,000,000,000	422,658,624.74	1,800,000,000	0
05050125000600 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF FACULTY OF SCIENCE	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	4,000,000,000	1,000,000,000	0	3,000,000,000	0
05050125001800 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF STAFF QUARTERS (KSU)	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	700,000,000	700,000,000	0	700,000,000	0
05050125001900 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION AND EQUIPPING OF UNIVERSITY CLINIC (KSU)	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	500,000,000	500,000,000	0	500,000,000	0
05050324000100 - Libraries and laboratories	PROCUREMENT OF LABORATORY EQUIPMENT	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	650,000,000	1,000,000,000	34,919,900	800,000,000	0
05060123000400 - ICT equipment, software and expertise	PURCHASE OF 2NOs OF COMPUTERS AND ACCESSORIES	23010113 - PURCHASE OF COMPUTERS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	300,000,000	300,000,000	16,564,222.50	300,000,000	0
05100124000100 - Education Not Elsewhere Classified	PROCUREMENT OF OFFICE FURNITURE (TABLES, CHAIRS)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	1,500,000,000	1,500,000,000	40,405,515	1,000,000,000	0
05100124000200 - Education Not Elsewhere Classified	PURCHASE OF 10 NOs OF REFRIGERATORS AND AIR CONDITIONERS	23010140 - PURCHASE OF OFFICE EQUIPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	25,000,000	25,000,000	496,980	80,000,000	0
05100124000300 - Education Not Elsewhere Classified	PURCHASE OF A GENERATING SET PLUS INSTALLATION (500KVA)	23010119 - PURCHASE OF POWER	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	200,000,000	200,000,000	165,429,087.50	300,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



		GENERATING SET/PLANT							
05100125000100 - Education Not Elsewhere Classified	CONSTRUCTION PROVISION OF SPORTING FACILITY	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	250,000,000	250,000,000	0	300,000,000	0
05100125000200 - Education Not Elsewhere Classified	CONSTRUCTION PROVISION OF RECREATIONAL FACILITY	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	60,000,000	60,000,000	2,000,000	0	0
05100125000300 - Education Not Elsewhere Classified	PURCHASE AND INSTALLATION OF SECURITY GAGET/ CCTV AT STRATEGIC LOCATIONS WITHIN THE KOGI STATE UNIVERSITY, KABBA	23010128 - PURCHASE OF SECURITY EQUIPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	250,000,000	250,000,000	0	350,000,000	0
05050125002000 - Schools' infrastructure construction and rehabilitation	RENOVATION OF BLOCKS OF CLASSROOMS	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	0	400,000,000	0	300,000,000	0
05050123000200 - Schools' infrastructure construction and rehabilitation	RENOVATION/ REHABILITATION OF SCHOOLS AND PERIMETER FENCING ACROSS THE STATE (ALL LGA)	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	0	0	6,749,555	0	0
05050426000100 - Water, sanitation and hygiene	DRILLING OF BOREHOLE	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	0	0	0	50,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



051702500100 CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
1	Revenue	3,129,865,000	3,129,865,000	694,498,648.45	9,357,296,941	0
12	INDEPENDENT REVENUE	789,865,000	789,865,000	694,498,648.45	2,006,535,550	0
1202	NON-TAX REVENUE	789,865,000	789,865,000	694,498,648.45	2,006,535,550	0
120204	FEES - GENERAL	789,865,000	789,865,000	694,498,648.45	2,001,535,550	0
12020409	TUITION FEES/ SDC TUITION FEES	784,865,000	784,865,000	694,498,648.45	1,892,880,550	0
12020421	CONTRACT DOCUMENT NON- REFUNDABLE TENDER FEES	5,000,000	5,000,000	0	3,950,000	0
12020423	ACCEPTANCE OF ADMISSION LETTER	0	0	0	53,875,000	0
12020448	POST UTME SCREENING FEES	0	0	0	9,000,000	0
12020458	ACCOMMODATION FEE	0	0	0	41,830,000	0
120207	EARNINGS -GENERAL	0	0	0	2,500,000	0
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS /AGENCIES	0	0	0	2,500,000	0
120211	INVESTMENT INCOME	0	0	0	2,500,000	0
12021101	INTEREST/DIVIDENDS ON GOVERNMENT INVESTMENTS	0	0	0	2,500,000	0
13	AID AND GRANTS	2,340,000,000	2,340,000,000	0	7,350,761,391	0
1302	GRANTS	2,340,000,000	2,340,000,000	0	7,350,761,391	0
130201	DOMESTIC GRANTS	2,340,000,000	2,340,000,000	0	7,350,761,391	0
13020104	CAPITAL GRANTS FROM LGAS	2,340,000,000	2,340,000,000	0	7,350,761,391	0
051702500100 CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
2	EXPENDITURES	18,497,558,317	21,516,058,317	7,421,522,109.43	18,288,950,677	0
21	PERSONNEL COST	2,191,058,317	2,186,058,317	1,059,653,012.29	2,650,635,677	0
2101	SALARY	2,024,058,317	2,074,058,317	1,025,717,741.23	2,535,635,677	0
210101	SALARIES AND WAGES	2,024,058,317	2,074,058,317	1,025,717,741.23	2,535,635,677	0
21010101	SALARY	1,909,058,317	1,909,058,317	913,989,918.32	2,364,635,677	0
21010104	AUXILLARY STAFF	80,000,000	100,000,000	64,330,822.91	105,000,000	0
21010109	SALARY OF VIGILANTE GROUP	35,000,000	65,000,000	47,397,000	66,000,000	0
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	167,000,000	112,000,000	33,935,271.06	115,000,000	0
210201	ALLOWANCES	157,000,000	102,000,000	33,935,271.06	105,000,000	0
21020102	SHIFT ALLOWANCES	10,000,000	10,000,000	0	15,000,000	0
21020103	HAZARD ALLOWANCE	10,000,000	10,000,000	0	10,000,000	0
21020105	FURNITURE ALLOWANCE /1ST - 28TH DAYS ALLOWANCE	32,000,000	7,000,000	2,250,000	15,000,000	0
21020109	MEDICAL ALLOWANCE	20,000,000	20,000,000	9,500,000	20,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



21020132	SABATICAL/ VISITING LECTURER ALLOWANCE	85,000,000	55,000,000	22,185,271.06	45,000,000	0
210202	SOCIAL CONTRIBUTIONS	10,000,000	10,000,000	0	10,000,000	0
21020201	STATE'S HEALTH INSURANCE CONTRIBUTION	10,000,000	10,000,000	0	10,000,000	0
22	OTHER RECURRENT COSTS	2,201,000,000	4,272,500,000	2,489,258,032.97	4,026,315,000	0
2202	OVERHEAD COST	2,189,000,000	4,252,500,000	2,483,107,532.97	3,983,815,000	0
220201	TRAVEL & TRANSPORT - GENERAL	125,000,000	138,000,000	73,593,694	122,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	70,000,000	75,000,000	47,562,154	65,500,000	0
22020108	TRAVEL OPERATION AND LOGISTICS	55,000,000	63,000,000	26,031,540	56,500,000	0
220202	UTILITIES - GENERAL	67,000,000	69,000,000	28,767,610.66	106,005,000	0
22020201	INTERNET ACCESS CHARGES	50,000,000	50,000,000	21,106,350	40,000,000	0
22020203	WATER RATE	1,000,000	1,000,000	0	1,000,000	0
22020204	ELECTRICITY BILL /CHARGES	10,000,000	10,000,000	5,671,260.66	25,805,000	0
22020205	TELEPHONE CHARGES	1,000,000	3,000,000	1,990,000	4,200,000	0
22020207	ALTERNATIVE POWER GENERATION	5,000,000	5,000,000	0	35,000,000	0
220203	MATERIALS & SUPPLIES - GENERAL	430,000,000	1,210,000,000	407,259,025.29	904,700,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	15,000,000	95,000,000	85,117,268.50	125,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	3,000,000	3,000,000	775,350	1,200,000	0
22020304	DRUGS AND MEDICAL SUPPLIES	25,000,000	25,000,000	4,586,500	27,000,000	0
22020305	UNIFORMS AND OTHER CLOTHINGS	10,000,000	10,000,000	0	11,000,000	0
22020310	PURCHASE OF TEXTBOOKS AND TEACHING EQUIPMENT / LAW BOOKS	80,000,000	110,000,000	3,169,600	55,000,000	0
22020311	WATER SPARE PARTS / CHEMICALS/ OTHER REAGENTS	30,000,000	5,000,000	1,000,000	15,000,000	0
22020322	PUBLICATION OF KOGI STATE STATISTICAL YEAR BOOK/ PLANNING & STATISTIC BOOKS /STATE STATISTICAL MASTER PLAN	1,000,000	1,000,000	0	1,500,000	0
22020323	OFFICE AND GENERAL EXPENSES	261,000,000	896,000,000	297,670,306.79	639,000,000	0
22020346	PRODUCTION OF I.D CARD /STATE CALENDAR /DIARIES/ NOMINAL ROLL	5,000,000	65,000,000	14,940,000	30,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	737,000,000	720,000,000	442,555,110.87	683,500,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	20,000,000	30,000,000	18,561,000	35,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	150,000,000	80,000,000	24,895,717.50	85,000,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	420,000,000	390,000,000	274,232,895.44	380,000,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	30,000,000	30,000,000	24,000,880.28	25,000,000	0
22020421	MAINTENANCE OF HOSTELS	50,000,000	110,000,000	67,381,517.65	80,000,000	0
22020422	PROVISION/ MAINTENANCE OF SOLAR LIGHT	20,000,000	20,000,000	0	10,000,000	0
22020423	REPAIR AND MAINTENANCE OF BOREHOLE	5,000,000	8,000,000	4,235,400	9,000,000	0
22020432	MAINTENANCE OF BROADCASTING EQUIPMENT/ ICT EQUIPMENT/GOVERNMENT HOUSE BROADBAND CONNECTIVITY AND ICT EXPENSES	5,000,000	5,000,000	0	5,000,000	0



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22020439	GBV SITUATION ROOM AND DATA MANAGEMENTCENTRE EXPENSES	25,000,000	35,000,000	25,126,000	40,000,000	0
22020446	MAINTENANCE OF VC'S LODGE EXPENSES/ VCS OFFICE AND SENATE EXPENSES.	7,000,000	7,000,000	2,178,700	10,000,000	0
22020448	PROPERTY IDENTIFICATION AND ENUMERATION EXPENSES	5,000,000	5,000,000	1,943,000	4,500,000	0
220205	TRAINING - GENERAL	90,000,000	140,000,000	109,746,765.26	177,500,000	0
22020501	LOCAL TRAINING	10,000,000	10,000,000	3,633,800	12,000,000	0
22020502	INTERNATIONAL TRAINING	40,000,000	90,000,000	78,263,499.06	110,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	40,000,000	40,000,000	27,849,466.20	55,500,000	0
220206	OTHER SERVICES - GENERAL	117,000,000	1,048,500,000	746,237,113.03	1,013,500,000	0
22020601	SECURITY SERVICES EXPENSES	50,000,000	830,000,000	565,704,403.78	852,000,000	0
22020603	RESIDENTIAL RENT/HIRE OF PRIVATE HOUSES	30,000,000	152,000,000	131,500,000	105,000,000	0
22020639	CONDUCT OF EXAMS EXPENSES	12,000,000	16,500,000	15,457,048	19,500,000	0
22020662	ACCREDITATION OF TECHNICAL SCHOOLS /ACCREDITATION OF SERVICE PROVIDERS/ ACCREDITATION OF COURSES	25,000,000	50,000,000	33,575,661.25	37,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	10,000,000	10,000,000	510,000	7,000,000	0
22020702	LEGAL SERVICES /PREROGATIVE OF MERCYEXPENSES/ IMPLEMENTATION OF ACJ LAW 2017	10,000,000	10,000,000	510,000	7,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	220,000,000	302,000,000	209,083,376.56	215,000,000	0
22020806	DIESEL EXPENSES	150,000,000	195,000,000	138,239,486.56	120,000,000	0
22020807	FUEL EXPENSES	70,000,000	107,000,000	70,843,890	95,000,000	0
220209	FINANCIAL CHARGES - GENERAL	130,500,000	194,500,000	163,554,269.86	251,050,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	500,000	500,000	231,063.82	1,050,000	0
22020902	INSURANCE PREMIUM	80,000,000	134,000,000	124,184,218.54	175,000,000	0
22020903	VALUATION /PAYMENT OF INSURANCE PREMIUM ON GOVERNMENT BUILDINGS & PROPERTIES/VEHICLES	50,000,000	60,000,000	39,138,987.50	75,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	262,500,000	420,500,000	301,800,567.44	503,560,000	0
22021001	REFRESHMENT & MEALS	80,000,000	180,000,000	131,010,303.44	200,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	5,000,000	5,000,000	1,622,340	4,500,000	0
22021010	ALL SPORT COMPETITION EXPENSES	5,000,000	5,000,000	3,034,640	7,500,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	50,000,000	50,000,000	40,649,809	65,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	7,000,000	7,000,000	0	9,000,000	0
22021015	SUBSCRIPTION TO PROFESSIONAL BODIES/ PARLIAMENTARY /ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS	2,500,000	2,500,000	1,570,000	8,560,000	0
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	13,000,000	21,000,000	16,657,575	22,000,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	50,000,000	100,000,000	72,932,500	122,000,000	0
22021069	BOARD MEETING EXPENSES	50,000,000	50,000,000	34,323,400	65,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



2203	LOANS AND ADVANCES	10,000,000	10,000,000	0	30,000,000	0
220301	STAFF LOANS & ADVANCES	10,000,000	10,000,000	0	30,000,000	0
22030103	OTHER LOANS AND ADVANCES	10,000,000	10,000,000	0	30,000,000	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	2,000,000	10,000,000	6,150,500	12,500,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	2,000,000	10,000,000	6,150,500	12,500,000	0
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	2,000,000	10,000,000	6,150,500	12,500,000	0
23	CAPITAL EXPENDITURE	14,105,500,000	15,057,500,000	3,872,611,064.17	11,612,000,000	0
2301	FIXED ASSETS PURCHASED	2,325,500,000	3,090,500,000	1,186,708,905	2,195,500,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	2,325,500,000	3,090,500,000	1,186,708,905	2,195,500,000	0
23010106	PURCHASE OF VANS	750,000,000	975,000,000	725,230,000	820,000,000	0
23010113	PURCHASE OF COMPUTERS	107,500,000	607,500,000	397,268,360	440,500,000	0
23010115	PURCHASE OF PHOTOCOPYING MACHINES	8,000,000	48,000,000	16,755,000	180,000,000	0
23010119	PURCHASE OF POWER GENERATING SET/PLANT	100,000,000	100,000,000	27,183,855	100,000,000	0
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	100,000,000	100,000,000	0	45,000,000	0
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	50,000,000	50,000,000	17,412,190	75,000,000	0
23010132	PURCHASE OF SECURITY GADGETS	10,000,000	10,000,000	0	185,000,000	0
23010144	PURCHASE OF POWER INSTILLATION EQUIPMENT	1,200,000,000	1,200,000,000	2,859,500	350,000,000	0
2302	CONSTRUCTION / PROVISION	11,530,000,000	11,827,000,000	2,685,702,159.17	9,291,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	11,530,000,000	11,827,000,000	2,685,702,159.17	9,291,000,000	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	5,380,000,000	5,277,000,000	5,474,500	2,385,000,000	0
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	25,000,000	25,000,000	557,781,028	26,000,000	0
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	500,000,000	500,000,000	124,968,375.80	650,000,000	0
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	350,000,000	350,000,000	0	120,000,000	0
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	15,000,000	15,000,000	6,235,000	240,000,000	0
23020114	CONSTRUCTION / PROVISION OF ROADS	2,500,000,000	2,500,000,000	727,940,444.85	700,000,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	1,750,000,000	2,150,000,000	751,149,358.02	4,405,000,000	0
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	10,000,000	10,000,000	0	15,000,000	0
23020131	CONSTRUCTION /PROVISION OF HOSTEL BUILDINGS	1,000,000,000	1,000,000,000	512,153,452.50	750,000,000	0
2303	REHABILITATION / REPAIRS	100,000,000	50,000,000	0	50,000,000	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	100,000,000	50,000,000	0	50,000,000	0
23030102	REHABILITATION / REPAIRS - ELECTRICITY	100,000,000	50,000,000	0	50,000,000	0
2305	OTHER CAPITAL PROJECTS	150,000,000	90,000,000	200,000	75,500,000	0
230501	ACQUISITION OF NON TANGIBLE ASSETS	150,000,000	90,000,000	200,000	75,500,000	0
23050101	RESEARCH AND DEVELOPMENT	150,000,000	90,000,000	200,000	75,500,000	0
051702500100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA					



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
709	EDUCATION	18,497,558,317	21,516,058,317	7,421,522,109.43	18,288,950,677	0
7094	TERTIARY EDUCATION	18,497,558,317	21,516,058,317	7,421,522,109.43	18,288,950,677	0
70942	SECOND STAGE OF TERTIARY EDUCATION	18,497,558,317	21,516,058,317	7,421,522,109.43	18,288,950,677	0

05170250010 0 CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Perf as @ Sept	2026 Proposed Budget	2026 NUT Tagging
Total					14,105,500,000	15,057,500,000	3,872,611,064.17	11,612,000,000	0
05010323000400 - Education sector coordination mechanisms	PURCHASE OF 5NOS OF MOTOR VEHICLES (HILUX)	23010106 - PURCHASE OF VANS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	750,000,000	975,000,000	725,230,000	820,000,000	0
05040324000100 - Teaching and non-teaching staff capacity building	TRAINING AND RESEARCH FOR MANPOWER DEVELOPMENT	23050101 - RESEARCH AND DEVELOPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	150,000,000	90,000,000	200,000	75,500,000	0
05050123003300 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION/ EQUIPPING OF ADMIN. BLOCK (CUSTECH)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	1,800,000,000	1,800,000,000	5,474,500	500,000,000	0
05050123003400 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF LECTURE HALLS & THEATERS	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	1,200,000,000	1,097,000,000	0	500,000,000	0
05050123003500 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION/ EQUIPPING STAFF QUARTERS (CUSTECH)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	500,000,000	500,000,000	0	500,000,000	0
05050123003600 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION/ EQUIPPING OF UNIVERSITY LIBRARY (CUSTECH)	23020111 - CONSTRUCTION / PROVISION OF LIBRARIES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	350,000,000	350,000,000	0	120,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



05050123003700 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION/ EQUIPPING OF UNIVERSITY CLINIC (CUSTECH)	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	500,000,000	500,000,000	124,968,375.80	650,000,000	0
05050123003800 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION/ MAINTENANCE OF STUDENT HOSTELS (CUSTECH)	23020131 - CONSTRUCTION /PROVISION OF HOSTEL BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	1,000,000,000	1,000,000,000	512,153,452.50	750,000,000	0
05050123003900 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION/ EQUIPPING OF COLLEGE OF MEDICINE, FACULTY OF ENGINEERING, SENATE BUILDING AND FACULTY OF COMPUTING AND INFORMATION TECHNOLOGY (CUSTECH)	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	1,500,000,000	1,500,000,000	214,062,293	800,000,000	0
05050123004000 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION/ PROVISION OF SPORTING FACILITIES (CUSTECH)	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	15,000,000	15,000,000	6,235,000	240,000,000	0
05050123004100 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION/ PROVISION OF RECREATIONAL FACILITIES (CUSTECH)	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	10,000,000	10,000,000	0	15,000,000	0
05050123004200 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF CUSTECH INTERNAL ROADS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	2,500,000,000	2,500,000,000	727,940,444.85	700,000,000	0
05050124000300 - Schools' infrastructure construction and rehabilitation	REPLACEMENT / MAINTENANCE OF ELECTRICITY EQUIPMENT	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	100,000,000	50,000,000	0	50,000,000	0
05050124000400 - Schools' infrastructure construction and rehabilitation	PURCHASE AND INSTILLATION OF 2NOs OF TRANSFORMERS	23010144 - PURCHASE OF POWER INSTILLATION EQUIPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	1,200,000,000	1,200,000,000	2,859,500	350,000,000	0
05050124000500 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF CHAIRS AND TABLES TO EQUIPMENT STUDENTS LECTURE HALLS	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	50,000,000	450,000,000	269,544,275.01	350,000,000	0
05050124000600 - Schools' infrastructure construction and rehabilitation	PROCUREMENT OF PLANT	23010119 - PURCHASE OF POWER	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	100,000,000	100,000,000	27,183,855	100,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



		GENERATING SET/PLANT							
05050125000100 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION/EQUIPPING OF FACULTY OF SCIENCE AND TECHNOLOGY EDUCATION (CUSTECH)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	1,800,000,000	1,800,000,000	0	800,000,000	0
05050125000200 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION/EQUIPPING OF CUSTECH BUSINESS VENTURE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	50,000,000	50,000,000	0	80,000,000	0
05050125000300 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION/EQUIPPING OF CUSTECH MICRO-FINANCE BANK	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	80,000,000	80,000,000	0	85,000,000	0
05050125000400 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION/EQUIPPING OF SCIENCE LABORATORIES	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	50,000,000	50,000,000	202,183,382.26	275,000,000	0
05050125000500 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION/EQUIPPING OF CONVOCATION SQUARE (CUSTECH)	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	100,000,000	100,000,000	65,359,407.75	100,000,000	0
05050323000400 - Libraries and laboratories	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	50,000,000	50,000,000	17,412,190	75,000,000	0
05050423000300 - Water, sanitation and hygiene	CONSTRUCTION/PROVISION OF WATER FACILITIES (CUSTECH)	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	25,000,000	25,000,000	557,781,028	26,000,000	0
05050523000500 - School safety	PROCUREMENT AND INSTALLATION OF SECURITY GADGETS (CCTV CAMERA)	23010132 - PURCHASE OF SECURITY GADGETS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	10,000,000	10,000,000	0	185,000,000	0
05050524000100 - School safety	PURCHASE OF FIRE FIGHTING EQUIPMENT	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	100,000,000	100,000,000	0	45,000,000	0
05060123000500 - ICT equipment, software and expertise	PURCHASE OF 40 NOS OF COMPUTERS	23010113 - PURCHASE OF COMPUTERS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	55,000,000	555,000,000	381,723,360	400,000,000	0
05060123000600 - ICT equipment, software and expertise	PURCHASE OF 3 NOS OF PHOTOCOPYING MACHINES	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	8,000,000	48,000,000	16,755,000	180,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



05060125000100 - ICT equipment, software and expertise	PURCHASE OF 35 NOS OF LAPTOP COMPUTERS	23010113 - PURCHASE OF COMPUTERS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	52,500,000	52,500,000	15,545,000	40,500,000	0
05050126000100 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION/EQUIPPING OF FACULTY OF AGRICULTURE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	0	0	0	1,000,000,000	0
05100126000100 - Education Not Elsewhere Classified	CONSTRUCTION/EQUIPPING OF CUSTECH ANIMAL FARM(AQUACULTURE FARMS,DAIRY FARMS & MIXED LIVESTOCK FARMS)	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	0	0	0	500,000,000	0
05050126000200 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION/EQUIPPING OF CUSTECH CENTRAL STORE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	0	0	0	800,000,000	0
05050126000300 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION/EQUIPPING OF WORKS AND PHYSICAL PLANNING UNIT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	0	0	0	500,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



051705400100 KOGI STATE SENIOR SECONDARY EDUCATION BOARD						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
1	Revenue	3,000,000	3,000,000	0	0	0
12	INDEPENDENT REVENUE	3,000,000	3,000,000	0	0	0
1202	NON-TAX REVENUE	3,000,000	3,000,000	0	0	0
120207	EARNINGS -GENERAL	3,000,000	3,000,000	0	0	0
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS /AGENCIES	3,000,000	3,000,000	0	0	0
051705400100 KOGI STATE SENIOR SECONDARY EDUCATION BOARD						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
2	EXPENDITURES	10,257,598,853	8,257,598,853	6,284,305,812.01	14,564,833,123	0
21	PERSONNEL COST	9,964,393,261	7,964,393,261	5,898,495,365.81	7,029,941,819	0
2101	SALARY	9,964,393,261	7,964,393,261	5,898,495,365.81	7,029,941,819	0
210101	SALARIES AND WAGES	9,964,393,261	7,964,393,261	5,898,495,365.81	7,029,941,819	0
21010101	SALARY	9,960,893,261	7,960,893,261	5,892,635,365.81	7,014,941,819	0
21010104	AUXILLARY STAFF	3,500,000	3,500,000	5,860,000	15,000,000	0
22	OTHER RECURRENT COSTS	293,205,592	293,205,592	385,810,446.20	934,891,304	0
2202	OVERHEAD COST	292,855,592	292,855,592	385,570,446.20	934,383,264	0
220201	TRAVEL & TRANSPORT - GENERAL	4,850,500	4,850,500	3,656,500	5,280,600	0
22020102	TRAVEL AND TRANSPORT - OTHERS	4,850,500	4,850,500	3,656,500	5,280,600	0
220202	UTILITIES - GENERAL	1,000,000	1,000,000	0	2,400,300	0
22020205	TELEPHONE CHARGES	1,000,000	1,000,000	0	2,400,300	0
220203	MATERIALS & SUPPLIES - GENERAL	13,500,000	13,500,000	9,682,800	130,566,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	3,500,000	3,500,000	3,955,000	4,000,000	0
22020310	PURCHASE OF TEXTBOOKS AND TEACHING EQUIPMENT / LAW BOOKS	2,200,000	2,200,000	620,500	2,500,000	0
22020323	OFFICE AND GENERAL EXPENSES	7,800,000	7,800,000	5,107,300	124,066,000	0
220204	MAINTENANCE SERVICES - GENERAL	9,550,000	9,550,000	5,275,200	10,122,844	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	4,800,000	4,800,000	4,374,500	5,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	4,750,000	4,750,000	900,700	5,122,844	0
220205	TRAINING - GENERAL	8,600,000	8,600,000	5,188,000	11,071,550	0
22020501	LOCAL TRAINING	4,100,000	4,100,000	720,000	5,870,850	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	4,500,000	4,500,000	4,468,000	5,200,700	0
220206	OTHER SERVICES - GENERAL	223,850,111	223,850,111	342,723,935	730,041,470	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



22020612	SCIENCE & TECHNICAL, ART EXHIBITIONS/ ANNUAL TRADE FAIR FOR EXHIBITION OF PRODUCTS MADE BY PEOPLE WITH DISABILITY /JETS CLUB ACTIVITIES:SCIENCE AND PROJECT EXHIBITION(STATE AND NATIONAL)	2,100,111	2,100,111	0	324,141,470	0
22020639	CONDUCT OF EXAMS EXPENSES	200,000,000	200,000,000	326,433,260	380,000,000	0
22020660	HEALTH INTERVENTIONS PROGRAMME TO KOGI STATE	750,000	750,000	0	1,400,000	0
22020662	ACCREDITATION OF TECHNICAL SCHOOLS /ACCREDITATION OF SERVICE PROVIDERS/ ACCREDITATION OF COURSES	1,000,000	1,000,000	243,200	1,500,000	0
22020672	REFUND OF VARIOUS EXPENSES INRESPECT OF GOVERNMENT ACTIVITIES CARRIED OUT WITH PERSONAL MONEY	20,000,000	20,000,000	16,047,475	23,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	500,000	500,000	0	5,820,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	500,000	500,000	0	5,820,000	0
220208	FUEL & LUBRICANTS - GENERAL	4,450,000	4,450,000	3,159,036.20	5,200,000	0
22020801	MOTOR VEHICLE FUEL COST	2,500,000	2,500,000	3,096,536.20	3,000,000	0
22020803	PLANTS/ GENERATOR FUEL COST	1,950,000	1,950,000	62,500	2,200,000	0
220209	FINANCIAL CHARGES - GENERAL	700,000	700,000	0	850,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	700,000	700,000	0	850,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	25,854,981	25,854,981	15,884,975	33,030,500	0
22021001	REFRESHMENT & MEALS	6,950,500	6,950,500	9,364,975	8,050,000	0
22021002	PUBLICITY & ADVERTISEMENTS	652,500	652,500	155,000	1,000,000	0
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	750,000	750,000	0	1,180,500	0
22021010	ALL SPORT COMPETITION EXPENSES	3,900,560	3,900,560	0	4,500,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	500,000	500,000	130,000	700,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	500,000	500,000	0	1,500,000	0
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	7,100,120	7,100,120	300,000	8,300,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	1,400,801	1,400,801	1,040,000	1,800,000	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	4,100,500	4,100,500	4,895,000	6,000,000	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	350,000	350,000	240,000	508,040	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	350,000	350,000	240,000	508,040	0
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	350,000	350,000	240,000	508,040	0
23	CAPITAL EXPENDITURE	0	0	0	6,600,000,000	0
2301	FIXED ASSETS PURCHASED	0	0	0	2,300,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	0	0	0	2,300,000,000	0
23010113	PURCHASE OF COMPUTERS	0	0	0	300,000,000	0
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	0	0	0	2,000,000,000	0
2302	CONSTRUCTION / PROVISION	0	0	0	3,000,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0	0	0	3,000,000,000	0
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	0	0	0	3,000,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



2303	REHABILITATION / REPAIRS	0	0	0	1,000,000,000	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0	0	0	1,000,000,000	0
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	0	0	0	1,000,000,000	0
2305	OTHER CAPITAL PROJECTS	0	0	0	300,000,000	0
230501	ACQUISITION OF NON TANGIBLE ASSETS	0	0	0	300,000,000	0
23050101	RESEARCH AND DEVELOPMENT	0	0	0	200,000,000	0
23050102	COMPUTER SOFTWARE ACQUISITION	0	0	0	100,000,000	0
051705400100 KOGI STATE SENIOR SECONDARY EDUCATION BOARD						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
709	EDUCATION	10,257,598,853	8,257,598,853	6,284,305,812.01	14,564,833,123	0
7092	SECONDARY EDUCATION	10,257,598,853	8,257,598,853	6,284,305,812.01	14,564,833,123	0
70922	UPPER-SECONDARY EDUCATION	10,257,598,853	8,257,598,853	6,284,305,812.01	14,564,833,123	0

051705400100 KOGI STATE SENIOR SECONDARY EDUCATION BOARD									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Perf as @ Sept	2026 Proposed Budget	2026 NUT Tagging
Total					0	0	0	6,600,000,000	0
05050126001400 - Schools' infrastructure construction and rehabilitation	ESTABLISHMENT OF FOUR NEW SCHOOLS	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70922 - UPPER-SECONDARY EDUCATION	12231200 - LOKOJA	0	0	0	3,000,000,000	0
05050126001500 - Schools' infrastructure construction and rehabilitation	REHABILITATION OF SCHOOL BULILDINGS	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70922 - UPPER-SECONDARY EDUCATION	12231200 - LOKOJA	0	0	0	1,000,000,000	0
05050126001600 - Schools' infrastructure construction and rehabilitation	PROVISIONS OF LEARNING INFRASTRUCTURE IN KOGI STATE SENIOR SECONDARY EDUCATION BOARD	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70922 - UPPER-SECONDARY EDUCATION	12231200 - LOKOJA	0	0	0	2,000,000,000	0
05060126000100 - ICT equipment, software and expertise	EMIS/ICT COMPUTER & COMPUTER ACESSORIES	23010113 - PURCHASE OF COMPUTERS	70922 - UPPER-SECONDARY EDUCATION	12231200 - LOKOJA	0	0	0	300,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



05100126000200 - Education Not Elsewhere Classified	SCIENCE EXHIBITION, QUIZ, SPORTS COMPETITIONS	23050101 - RESEARCH AND DEVELOPMENT	70922 - UPPER- SECONDARY EDUCATION	12231200 - LOKOJA	0	0	0	200,000,000	0
05060126000200 - ICT equipment, software and expertise	PLATFORM LICENSING,ACQUISITION OF HARD & SOFTWARES	23050102 - COMPUTER SOFTWARE ACQUISITION	70922 - UPPER- SECONDARY EDUCATION	12231200 - LOKOJA	0	0	0	100,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



051705600100 STATE SCHOLARSHIP BOARD						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<u>1</u>	<u>Revenue</u>	<u>25,000,000</u>	<u>25,000,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
12	INDEPENDENT REVENUE	25,000,000	25,000,000	0	0	0
1202	NON-TAX REVENUE	25,000,000	25,000,000	0	0	0
120204	FEES - GENERAL	24,000,000	24,000,000	0	0	0
12020470	STUDENTS ONLINE REGISTRATION	24,000,000	24,000,000	0	0	0
120207	EARNINGS -GENERAL	1,000,000	1,000,000	0	0	0
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS /AGENCIES	1,000,000	1,000,000	0	0	0
051705600100 STATE SCHOLARSHIP BOARD						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>3,039,762,876</u>	<u>1,539,762,876</u>	<u>592,648,766.49</u>	<u>2,070,814,274</u>	<u>0</u>
21	PERSONNEL COST	14,190,206	14,190,206	10,203,339.14	45,241,604	0
2101	SALARY	14,190,206	14,190,206	10,203,339.14	45,241,604	0
210101	SALARIES AND WAGES	14,190,206	14,190,206	10,203,339.14	45,241,604	0
21010101	SALARY	14,190,206	14,190,206	10,203,339.14	45,241,604	0
22	OTHER RECURRENT COSTS	3,025,572,670	1,525,572,670	582,445,427.35	2,025,572,670	0
2202	OVERHEAD COST	25,494,820	25,494,820	6,569,071.85	25,494,820	0
220201	TRAVEL & TRANSPORT - GENERAL	6,545,700	6,545,700	3,179,500	6,545,700	0
22020102	TRAVEL AND TRANSPORT - OTHERS	4,545,700	4,545,700	2,662,150	4,545,700	0
22020108	TRAVEL OPERATION AND LOGISTICS	2,000,000	2,000,000	517,350	2,000,000	0
220202	UTILITIES - GENERAL	5,005,500	5,005,500	230,000	5,005,500	0
22020201	INTERNET ACCESS CHARGES	2,500,000	2,500,000	230,000	2,500,000	0
22020204	ELECTRICITY BILL /CHARGES	2,355,500	2,355,500	0	2,355,500	0
22020205	TELEPHONE CHARGES	150,000	150,000	0	150,000	0
220203	MATERIALS & SUPPLIES - GENERAL	1,024,620	1,024,620	170,000	1,024,620	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	464,100	464,100	170,000	464,100	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	77,850	77,850	0	77,850	0
22020323	OFFICE AND GENERAL EXPENSES	482,670	482,670	0	482,670	0
220204	MAINTENANCE SERVICES - GENERAL	1,869,000	1,869,000	326,175	1,869,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	900,000	900,000	204,175	900,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	450,000	450,000	0	450,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	259,500	259,500	0	259,500	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	259,500	259,500	122,000	259,500	0
220205	TRAINING - GENERAL	4,000,000	4,000,000	1,155,000	4,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



22020501	LOCAL TRAINING	1,500,000	1,500,000	0	1,500,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	2,500,000	2,500,000	1,155,000	2,500,000	0
220208	FUEL & LUBRICANTS - GENERAL	2,300,000	2,300,000	373,400	2,300,000	0
22020801	MOTOR VEHICLE FUEL COST	300,000	300,000	373,400	300,000	0
22020803	PLANTS/ GENERATOR FUEL COST	2,000,000	2,000,000	0	2,000,000	0
220209	FINANCIAL CHARGES - GENERAL	2,000,000	2,000,000	444,100.85	2,000,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	2,000,000	2,000,000	444,100.85	2,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	2,750,000	2,750,000	690,896	2,750,000	0
22021001	REFRESHMENT & MEALS	1,500,000	1,500,000	437,800	1,500,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	1,250,000	1,250,000	253,096	1,250,000	0
2203	LOANS AND ADVANCES	77,850	77,850	0	77,850	0
220301	STAFF LOANS & ADVANCES	77,850	77,850	0	77,850	0
22030101	MOTOR VEHICLE/ BICYCLE ADVANCE	77,850	77,850	0	77,850	0
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	3,000,000,000	1,500,000,000	575,876,355.50	2,000,000,000	0
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	3,000,000,000	1,500,000,000	575,876,355.50	2,000,000,000	0
22080115	PAYMENT OF SCHOLARSHIP/ BURSARY ALLOWANCE TO KOGI STUDENTS IN TERTIARY INSTITUTIONS AND ASSOCIATED COSTS	3,000,000,000	1,500,000,000	575,876,355.50	2,000,000,000	0
051705600100	STATE SCHOLARSHIP BOARD					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
709	EDUCATION	3,039,762,876	1,539,762,876	592,648,766.49	2,070,814,274	0
7094	TERTIARY EDUCATION	3,039,762,876	1,539,762,876	592,648,766.49	2,070,814,274	0
70942	SECOND STAGE OF TERTIARY EDUCATION	3,039,762,876	1,539,762,876	592,648,766.49	2,070,814,274	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



051706500100 NIGERIA-KOREA FRIENDSHIP INSTITUTE						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
1	Revenue	10,652,500	10,652,500	3,978,000	12,803,000	0
12	INDEPENDENT REVENUE	10,652,500	10,652,500	3,978,000	12,803,000	0
1202	NON-TAX REVENUE	10,652,500	10,652,500	3,978,000	12,803,000	0
120204	FEES - GENERAL	7,677,500	7,677,500	3,978,000	11,423,000	0
12020409	TUITION FEES/ SDC TUITION FEES	7,277,500	7,277,500	3,978,000	9,161,000	0
12020412	TRANSCRIPT FEES	100,000	100,000	0	300,000	0
12020423	ACCEPTANCE OF ADMISSION LETTER	300,000	300,000	0	240,000	0
12020434	LIBRARY FEES	0	0	0	324,000	0
12020449	NON- REFUNDABLE CAUTION FEES	0	0	0	324,000	0
12020487	ORIGINAL CERTIFICATE FEE	0	0	0	750,000	0
12020492	MEDICAL CERTIFICATE	0	0	0	324,000	0
120206	SALES - GENERAL	2,975,000	2,975,000	0	1,380,000	0
12020622	SALES OF APPLICATION FORM FOR VOCATIONAL INSTITUTION	2,825,000	2,825,000	0	1,200,000	0
12020633	SALES OF STUDENT I.D. CARDS	150,000	150,000	0	180,000	0
051706500100 NIGERIA-KOREA FRIENDSHIP INSTITUTE						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
2	EXPENDITURES	1,557,218,902	1,557,218,902	154,259,249.95	2,179,678,179	0
21	PERSONNEL COST	262,859,415	262,859,415	112,275,521.95	222,931,092	0
2101	SALARY	262,859,415	262,859,415	112,275,521.95	222,931,092	0
210101	SALARIES AND WAGES	262,859,415	262,859,415	112,275,521.95	222,931,092	0
21010101	SALARY	255,859,415	255,859,415	107,435,521.95	215,931,092	0
21010104	AUXILLARY STAFF	7,000,000	7,000,000	4,840,000	7,000,000	0
22	OTHER RECURRENT COSTS	219,446,777	219,446,777	41,983,728	296,246,777	0
2202	OVERHEAD COST	218,446,777	218,446,777	41,933,728	295,246,777	0
220201	TRAVEL & TRANSPORT - GENERAL	45,646,777	45,646,777	1,410,000	50,146,777	0
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	1,500,000	1,500,000	10,000	4,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	2,000,000	2,000,000	1,400,000	4,000,000	0
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	42,146,777	42,146,777	0	42,146,777	0
220202	UTILITIES - GENERAL	4,100,000	4,100,000	1,333,428	4,100,000	0
22020201	INTERNET ACCESS CHARGES	4,000,000	4,000,000	1,333,428	4,000,000	0
22020205	TELEPHONE CHARGES	100,000	100,000	0	100,000	0
220203	MATERIALS & SUPPLIES - GENERAL	16,700,000	16,700,000	2,146,200	36,000,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	4,000,000	4,000,000	844,000	4,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	500,000	500,000	120,000	15,000,000	0
22020305	UNIFORMS AND OTHER CLOTHINGS	200,000	200,000	0	1,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



22020323	OFFICE AND GENERAL EXPENSES	12,000,000	12,000,000	1,182,200	16,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	27,000,000	27,000,000	3,726,500	39,000,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	5,000,000	5,000,000	1,802,000	8,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	4,000,000	4,000,000	928,000	8,000,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	7,000,000	7,000,000	0	7,000,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	4,000,000	4,000,000	996,500	8,000,000	0
22020408	MAINTENANCE OF TRACTOR/ HEAVY DUTY EQUIPMENT	1,000,000	1,000,000	0	2,000,000	0
22020409	WORKSHOP MAINTENANCE	3,000,000	3,000,000	0	3,000,000	0
22020422	PROVISION/ MAINTENANCE OF SOLAR LIGHT	3,000,000	3,000,000	0	3,000,000	0
220205	TRAINING - GENERAL	57,000,000	57,000,000	25,916,000	69,000,000	0
22020501	LOCAL TRAINING	51,000,000	51,000,000	25,835,000	51,000,000	0
22020502	INTERNATIONAL TRAINING	3,000,000	3,000,000	0	3,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	3,000,000	3,000,000	81,000	15,000,000	0
220206	OTHER SERVICES - GENERAL	36,000,000	36,000,000	130,000	56,000,000	0
22020601	SECURITY SERVICES EXPENSES	6,000,000	6,000,000	130,000	6,000,000	0
22020662	ACCREDITATION OF TECHNICAL SCHOOLS /ACCREDITATION OF SERVICE PROVIDERS/ ACCREDITATION OF COURSES	30,000,000	30,000,000	0	50,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	5,000,000	5,000,000	0	5,000,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	5,000,000	5,000,000	0	5,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	9,000,000	9,000,000	4,772,000	16,000,000	0
22020801	MOTOR VEHICLE FUEL COST	4,000,000	4,000,000	2,618,000	8,000,000	0
22020806	DIESEL EXPENSES	5,000,000	5,000,000	2,154,000	8,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	18,000,000	18,000,000	2,499,600	20,000,000	0
22021001	REFRESHMENT & MEALS	6,000,000	6,000,000	1,628,600	6,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	4,000,000	4,000,000	0	4,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	1,000,000	1,000,000	100,000	1,000,000	0
22021013	RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES/ DISCIPLINE COST	1,000,000	1,000,000	0	3,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	1,000,000	1,000,000	0	1,000,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	5,000,000	5,000,000	771,000	5,000,000	0
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	1,000,000	1,000,000	50,000	1,000,000	0
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	1,000,000	1,000,000	50,000	1,000,000	0
22080119	FINANCIAL ASSISTANCE TO NEEDIES	1,000,000	1,000,000	50,000	1,000,000	0
23	CAPITAL EXPENDITURE	1,074,912,710	1,074,912,710	0	1,660,500,310	0
2301	FIXED ASSETS PURCHASED	186,400,000	186,400,000	0	346,500,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	186,400,000	186,400,000	0	346,500,000	0
23010105	PURCHASE OF MOTOR VEHICLES	100,000,000	100,000,000	0	260,000,000	0
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	86,400,000	86,400,000	0	86,500,000	0
2302	CONSTRUCTION / PROVISION	888,512,710	888,512,710	0	1,314,000,310	0



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Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	888,512,710	888,512,710	0	1,314,000,310	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	67,800,000	67,800,000	0	92,600,000	0
23020103	PROVISION OF ELECTRICITY TO PUBLIC BUILDINGS	26,800,800	26,800,800	0	45,600,000	0
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	32,100,500	32,100,500	0	65,900,000	0
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	62,560,000	62,560,000	0	96,500,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	80,600,000	80,600,000	0	80,600,000	0
23020127	CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURES	286,900,310	286,900,310	0	286,900,310	0
23020129	CONSTRUCTION/ PROVISION OF FENCING GOVERNMENT BUILDINGS	134,900,900	134,900,900	0	185,000,000	0
23020131	CONSTRUCTION /PROVISION OF HOSTEL BUILDINGS	196,850,200	196,850,200	0	460,900,000	0
051706500100	NIGERIA-KOREA FRIENDSHIP INSTITUTE					
709	EDUCATION	1,557,218,902	1,557,218,902	154,259,249.95	2,179,678,179	0
7094	TERTIARY EDUCATION	1,557,218,902	1,557,218,902	154,259,249.95	2,179,678,179	0
70942	SECOND STAGE OF TERTIARY EDUCATION	1,557,218,902	1,557,218,902	154,259,249.95	2,179,678,179	0

051706500100 NIGERIA-KOREA FRIENDSHIP INSTITUTE									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Perf as @ Sept	2026 Proposed Budget	2026 NUT Tagging
Total					1,074,912,710	1,074,912,710	0	1,660,500,310	0
05010325000400 - Education sector coordination mechanisms	PURCHASE OF 4NOS OF VEHICLES FOR PRINCIPAL OFFICERS OF NIGERIA KOREA, LOKOJA	23010105 - PURCHASE OF MOTOR VEHICLES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	100,000,000	100,000,000	0	260,000,000	0
05050123004300 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF ADMINISTRATION BLOCK AT NIGERIA KOREA FRIENDSHIP INSTITUTE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	67,800,000	67,800,000	0	92,600,000	0
05050123004400 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF LIBRARY BLOCK AT NIGERIA KOREA INSTITUTE	23020111 - CONSTRUCTION / PROVISION OF LIBRARIES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	62,560,000	62,560,000	0	96,500,000	0
05050123004500 - Schools' infrastructure	CONSTRUCTION OF 2 BLOCKS OF HOSTEL AT NIGERIA KOREA INSTITUTE	23020131 - CONSTRUCTION /PROVISION OF	70942 - SECOND STAGE OF	12231200 - LOKOJA	196,850,200	196,850,200	0	460,900,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



construction and rehabilitation		HOSTEL BUILDINGS	TERTIARY EDUCATION						
05050123004600 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF BLOCK OF CLINIC AT NIGERIA KOREA INSTITUTE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	32,100,500	32,100,500	0	65,900,000	0
05050123004700 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION AND EQUIPPING OF ICT LABORATORY BLOCK	23020127 - CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	286,900,310	286,900,310	0	286,900,310	0
05050123004800 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF LECTURE HALL AT NIGERIA- KOREA FRIENDSHIP INSTITUTE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	80,600,000	80,600,000	0	80,600,000	0
05050123004900 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF PERIMETER FENCING FOR NIGERIA- KOREA FRIENDSHIP INSTITUTE	23020129 - CONSTRUCTION/ PROVISION OF FENCING GOVERNMENT BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	134,900,900	134,900,900	0	185,000,000	0
05050323000500 - Libraries and laboratories	PURCHASE OF LIBRARY BOOKS AND EQUIPMENT	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	86,400,000	86,400,000	0	86,500,000	0
05100123000500 - Education Not Elsewhere Classified	CONNECTION OF NKFI ELECTRICITY TO NATIONAL GRADE	23020103 - PROVISION OF ELECTRICITY TO PUBLIC BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	26,800,800	26,800,800	0	45,600,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



052100100100 MINISTRY OF HEALTH						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
1	Revenue	7,815,811,691	7,815,811,691	2,315,279.20	8,400,929,790	254,326,500
12	INDEPENDENT REVENUE	17,137,338	17,137,338	2,315,279.20	17,000,000	0
1202	NON-TAX REVENUE	17,137,338	17,137,338	2,315,279.20	17,000,000	0
120201	LICENCES - GENERAL	14,637,338	14,637,338	2,150,279.20	16,065,000	0
12020116	REGISTRATION OF NEW HOSPITALS & CLINICS	510,338	510,338	337,000	0	0
12020126	RENEWAL OF HOSPITALS AND PRIVATE CLINICS	5,677,000	5,677,000	1,778,279.20	1,140,000	0
12020142	REGISTRATION/ RENEWAL OF PATENT MEDICINE STORE	7,675,000	7,675,000	35,000	6,890,000	0
12020168	REGISTRATION AND RENEWAL OF SCHOOL / COLLEGE OF HEALTH SCIENCES AND TECHNOLOGY	500,000	500,000	0	7,675,000	0
12020169	REGISTRATION AND RENEWAL OF SCHOOL / COLLEGE OF NURSING SCIENCES	275,000	275,000	0	360,000	0
120204	FEES - GENERAL	500,000	500,000	85,000	435,000	0
12020421	CONTRACT DOCUMENT NON- REFUNDABLE TENDER FEES	500,000	500,000	85,000	435,000	0
120205	FINES - GENERAL	2,000,000	2,000,000	80,000	500,000	0
12020509	PENALTY ON MEDICAL MALPRACTICES	2,000,000	2,000,000	80,000	500,000	0
13	AID AND GRANTS	7,798,674,353	7,798,674,353	0	8,129,603,290	0
1302	GRANTS	7,798,674,353	7,798,674,353	0	8,129,603,290	0
130202	FOREIGN GRANTS	7,798,674,353	7,798,674,353	0	8,129,603,290	0
13020201	CURRENT FOREIGN GRANTS	7,798,674,353	7,798,674,353	0	8,129,603,290	0
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	0	0	0	254,326,500	254,326,500
1403	LOANS/ BORROWINGS RECEIPT	0	0	0	254,326,500	254,326,500
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	0	0	0	254,326,500	254,326,500
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	0	0	0	254,326,500	254,326,500
052100100100 MINISTRY OF HEALTH						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
2	EXPENDITURES	15,635,302,124	13,840,302,124	1,409,813,919.50	21,040,295,633	732,992,656
21	PERSONNEL COST	1,070,256,388	1,070,256,388	493,852,075.17	1,266,929,572	0
2101	SALARY	869,800,488	869,800,488	450,677,375.17	1,065,009,572	0
210101	SALARIES AND WAGES	869,800,488	869,800,488	450,677,375.17	1,065,009,572	0
21010101	SALARY	869,800,488	869,800,488	450,677,375.17	1,065,009,572	0
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	200,455,900	200,455,900	43,174,700	201,920,000	0
210201	ALLOWANCES	200,455,900	200,455,900	43,174,700	201,920,000	0
21020107	NYSC ALLOWANCES	37,834,900	37,834,900	28,522,950	38,527,900	0
21020124	MEDICAL STUDENT ALLOWANCE	38,536,000	38,536,000	0	38,536,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



21020129	MID-WIVES SERVICE SCHEME (MSS) ALLOWANCE	24,085,000	24,085,000	14,651,750	24,856,100	0
21020131	PANDEMIC HAZARD ALLOWANCE FOR HEALTH WORKERS	100,000,000	100,000,000	0	100,000,000	0
22	OTHER RECURRENT COSTS	9,328,482,936	7,103,482,936	619,447,106.50	13,906,126,061	732,992,656
2202	OVERHEAD COST	9,208,362,936	6,983,362,936	619,447,106.50	13,786,006,061	732,992,656
220201	TRAVEL & TRANSPORT - GENERAL	1,038,000	1,038,000	760,000	1,038,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	1,038,000	1,038,000	760,000	1,038,000	0
220202	UTILITIES - GENERAL	50,300,000	50,300,000	0	50,300,000	0
22020204	ELECTRICITY BILL /CHARGES	300,000	300,000	0	300,000	0
22020208	MEDICAL TELE CONSULTATION AND FREE CALL SERVICES	50,000,000	50,000,000	0	50,000,000	0
220203	MATERIALS & SUPPLIES - GENERAL	261,172,000	1,261,172,000	4,201,500	1,645,372,000	0
22020303	EXPENSES ON CLIMATE CHANGE MATERIALS	500,000	500,000	0	30,000,000	0
22020304	DRUGS AND MEDICAL SUPPLIES	250,000,000	250,000,000	0	250,000,000	0
22020319	PROVISION OF WELFARE (HEALTHCARE, RELIEF MATERIALS AND ALTERNATIVE ACCOMMODATION) FOR FLOOD VICTIMS AND IDPs	0	1,000,000,000	0	1,000,000,000	0
22020320	PROCUREMENT OF HIV TEST KITS AND CONSUMABLES	0	0	0	25,000,000	0
22020321	DRUGS CONTROL PROGRAM	0	0	0	10,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	10,672,000	10,672,000	4,201,500	310,372,000	0
22020348	PURCHASE OF SAMPLE REAGENT FOR QUALITY CONTROL LABORATORY	0	0	0	20,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	9,238,000	9,238,000	1,895,000	9,238,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	500,000	500,000	500,000	500,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	2,690,000	2,690,000	1,395,000	2,690,000	0
22020440	MAINTENANCE OF WORLD BANK ASSISTED - HEALTH SYSTEM DEVELOPMENT PROJECT II IN 21 LGA	6,048,000	6,048,000	0	6,048,000	0
220205	TRAINING - GENERAL	6,084,000	6,084,000	0	41,084,000	0
22020501	LOCAL TRAINING	6,084,000	6,084,000	0	41,084,000	0
220206	OTHER SERVICES - GENERAL	8,400,885,065	5,100,885,065	476,515,580	10,056,871,405	0
22020620	HEALTH CARE PLUS ACTIVITIES (MATERNAL AND CHILD HEALTH)	0	0	0	100,000,000	0
22020626	NATIONAL LEPROSY & TB CONTROL PROGRAMME	200,000,000	200,000,000	0	200,000,000	0
22020634	HEALTH SECURITY (EMERGENCY PREPAREDNESS RESPONSE (EPR) AND DISEASE CONTROL)	0	0	0	500,000,000	0
22020646	ONCHOCERCIASIS & NTD PROGRAMME	5,861,344,664	1,861,344,664	0	5,440,731,008	0
22020647	PRIMARY EAR CARE IN KOGI STATE	400,200,000	400,200,000	0	400,200,000	0
22020648	PUBLIC HEALTH EMERGENCY OPERATION CENTRE, LOKOJA (PHEOC)	50,000,000	50,000,000	0	50,000,000	0
22020651	STATE BLOOD TRANSFUSION SERVICES	3,024,000	3,024,000	0	3,024,000	0
22020652	HEALTH INVESTMENT PLAN /HEALTH PROMOTION AND EDUCATION	65,579,004	65,579,004	0	100,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



22020655	ROLL BACK MALARIA /MALARIA ERADICATION PROGRAME	1,271,550,685	1,271,550,685	0	1,271,550,685	0
22020660	HEALTH INTERVENTIONS PROGRAMME TO KOGI STATE	43,162,712	43,162,712	0	43,162,712	0
22020664	ENVIRONMENTAL /OCCUPATIONAL HEALTH SERVICE	1,000,000	1,000,000	0	5,000,000	0
22020677	REPRODUCTIVE HEALTH /CHILD HEALTH ACTIVITIES	1,000,000	1,000,000	0	275,000,000	0
22020690	FREE RURAL MEDICAL OUTREACH	1,000,000	1,000,000	0	1,000,000	0
22020692	NATIONAL HEALTH ACCOUNT/ BOOK & PRROJECT ACCOUNT	3,024,000	3,024,000	0	3,024,000	0
22020696	ODODO HEALTH TRAIN (MEDICA OUTREACH)	500,000,000	1,200,000,000	476,515,580	1,414,179,000	0
22020699	EMERGENCY MEDICAL SERVICES	0	0	0	250,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	100,000,000	100,000,000	6,438,500	100,000,000	0
22020806	DIESEL EXPENSES	100,000,000	100,000,000	6,438,500	100,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	379,645,871	454,645,871	129,636,526.50	1,882,102,656	732,992,656
22021001	REFRESHMENT & MEALS	1,000,000	1,000,000	467,500	1,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	10,000,000	10,000,000	0	10,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	28,024,000	28,024,000	0	28,024,000	0
22021022	STATE COUNCIL ON HEALTH/ NATIONAL COUNCIL ON HEALTH MEETING /HUMAN RESOURCE FOR HEALTH	42,242,371	42,242,371	0	200,000,000	0
22021040	BLINDNESS PREVENTION PROGRAME	1,000,000	1,000,000	0	20,000,000	0
22021045	MEASELS SURVEILLANCE AND MNCH EXPENSES	1,000,000	1,000,000	0	1,000,000	0
22021054	STATE AIDS /STI CONTROLPROGRAME(SASCP) EXPENSES	1,000,000	1,000,000	0	1,000,000	0
22021056	ERADICATION OF POLIO(WHO) PROGRAMME EXPENSES	1,000,000	1,000,000	0	1,000,000	0
22021057	MATERNAL AND PERINATAL SURVEILLANCE EXPENSES	1,000,000	1,000,000	0	1,000,000	0
22021060	CONTROL OF EMERGING PUBLIC HEALTH DISEASE	3,024,000	3,024,000	0	3,024,000	0
22021061	ACCELLERATING OF NUTRITION RESULTS IN NIGERIA (ANRIN)	100,000,000	100,000,000	0	250,000,000	250,000,000
22021062	STATE INTERVENTION FOR MEDICAL ASSISTANCE (BELLO CARE)	75,000,000	150,000,000	125,055,026.50	150,000,000	0
22021064	FOOD AND NUTRITION PROGRAMS EXPENSES	76,293,500	76,293,500	0	482,992,656	482,992,656
22021066	PROVISION OF BASIC HEALTH CARE PROVISION FUNG (GOVT. CASH COMMITMENT) TO PROVIDE BASIC HEALTH FACILITIES	10,000,000	10,000,000	0	100,000,000	0
22021067	LOGISTICS MANAGEMENT COORDINATINGUNIT(LMCU)	1,000,000	1,000,000	0	105,000,000	0
22021068	GOVERNMENT CONNECT ON HUMANITARIAN AND SOCIAL SERVICES	0	0	0	500,000,000	0
22021069	BOARD MEETING EXPENSES	10,000,000	10,000,000	0	10,000,000	0
22021071	CONTROL OF NON-COMMUNICABLE DISEASES(NTD)	1,000,000	1,000,000	0	1,000,000	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	17,062,000	17,062,000	4,114,000	17,062,000	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	112,096,000	112,096,000	0	112,096,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	112,096,000	112,096,000	0	112,096,000	0
22040112	TAKE OFF GRANT FOR THE IMPLEMENTATION OF NEWLY CREATED AGENCY/DEPARTMENT	100,000,000	100,000,000	0	100,000,000	0
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	6,048,000	6,048,000	0	6,048,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



22040114	STATE GOVERNMENT SUPPORT FOR PRIMARY HEALTH CARE IN LGAS	6,048,000	6,048,000	0	6,048,000	0
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	8,024,000	8,024,000	0	8,024,000	0
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	8,024,000	8,024,000	0	8,024,000	0
22080118	EXPENSES ON GOVERNMENT INTERVENTION FOR SENIOR CITIZENS	8,024,000	8,024,000	0	8,024,000	0
23	CAPITAL EXPENDITURE	5,236,562,800	5,666,562,800	296,514,737.83	5,867,240,000	0
2301	FIXED ASSETS PURCHASED	552,456,000	582,456,000	32,055,767	1,742,216,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	552,456,000	582,456,000	32,055,767	1,742,216,000	0
23010105	PURCHASE OF MOTOR VEHICLES	0	0	0	200,000,000	0
23010106	PURCHASE OF VANS	100,000,000	100,000,000	0	150,000,000	0
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0	0	0	300,000,000	0
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	441,408,000	441,408,000	0	1,007,216,000	0
23010144	PURCHASE OF POWER INSTALLATION EQUIPMENT	6,048,000	6,048,000	0	50,000,000	0
23010145	PURCHASE OF ICT INSTALLATION TOOLS/ MATERIALS	5,000,000	35,000,000	32,055,767	35,000,000	0
2302	CONSTRUCTION / PROVISION	2,308,010,800	2,308,010,800	0	2,290,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	2,308,010,800	2,308,010,800	0	2,290,000,000	0
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	0	0	0	950,000,000	0
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	2,298,010,800	2,298,010,800	0	1,190,000,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	10,000,000	10,000,000	0	150,000,000	0
2303	REHABILITATION / REPAIRS	2,363,072,000	2,763,072,000	264,458,970.83	1,832,000,000	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	2,363,072,000	2,763,072,000	264,458,970.83	1,832,000,000	0
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	2,361,072,000	2,761,072,000	264,458,970.83	1,712,000,000	0
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	2,000,000	2,000,000	0	120,000,000	0
2305	OTHER CAPITAL PROJECTS	13,024,000	13,024,000	0	3,024,000	0
230501	ACQUISITION OF NON TANGIBLE ASSETS	13,024,000	13,024,000	0	3,024,000	0
23050101	RESEARCH AND DEVELOPMENT	13,024,000	13,024,000	0	3,024,000	0
052100100100	MINISTRY OF HEALTH					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
707	HEALTH	15,635,302,124	13,840,302,124	1,409,813,919.50	21,040,295,633	732,992,656
7076	HEALTH N.E.C.	15,635,302,124	13,840,302,124	1,409,813,919.50	21,040,295,633	732,992,656
70761	HEALTH N.E.C.	15,635,302,124	13,840,302,124	1,409,813,919.50	21,040,295,633	732,992,656



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



05210010010									
0									
MINISTRY OF HEALTH									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Perf as @ Sept	2026 Proposed Budget	2026 NUT Tagging
Total					5,236,562,800	5,666,562,800	296,514,737.83	5,867,240,000	0
04010223000104 - Human and institutional capacity performance management	SPECIALIZED HEALTH PROFESSIONAL TRAINING TO ENHANCE SKILLS DEVELOPMENT	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	12231200 - LOKOJA	10,000,000	10,000,000	0	0	0
04010323000104 - Health sector coordination mechanisms	PROCUREMENT OF 12 Nos OF AMBULANCES FOR THE STATE HOSPITALS	23010106 - PURCHASE OF VANS	70761 - HEALTH N.E.C.	12231200 - LOKOJA	100,000,000	100,000,000	0	100,000,000	0
04010323000204 - Health sector coordination mechanisms	RENOVATION OF PART OF MINISTRY OF HEALTH OFFICES AND KOSACA	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70761 - HEALTH N.E.C.	12231200 - LOKOJA	2,000,000	2,000,000	0	120,000,000	0
04010323000301 - Health sector coordination mechanisms	RENOVATION OF NPI OFFICE COMPLEX AND COLD CHAIN BUILDING AT LOKOJA.	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	2,000,000	2,000,000	0	2,000,000	0
04010323000504 - Health sector coordination mechanisms	CONSTRUCTION AND EQUIPING OF KOGI STATE HEALTH INSURANCE OFFICE COMPLEX	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	150,000,000	150,000,000	0	0	0
04030723000104 - Emergency services	GOVERNMENT CONNECT ON HUMANITARIAN THROUGH CONSTRUCTION /RENOVATION OF VARIOUS HEALTH FACILITIES	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	500,000,000	500,000,000	0	0	0
04050123000102 - Functional health facilities	REVITALIZATION OF SOME GENERAL AND COTTAGE HOSPITALS ONE PER LGA	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	500,000,000	500,000,000	0	1,000,000,000	0
04050123000202 - Functional health facilities	CONSTRUCTION OF GENERAL HOSPITAL ICHEKE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12221900 - OMALA	40,366,000	40,366,000	0	20,000,000	0
04050123000302 - Functional health facilities	CONSTRUCTION OF 40 BED COTTAGE HOSPITAL ODU OBGoyAGA.	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12220500 - DEKINA	36,288,000	36,288,000	0	20,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



04050123000404 - Functional health facilities	PROCUREMENT OF MEDICAL EQUIPMENT SUCH AS X-RAY MACHINE,ULTRASONOGRAPHY MACHINE, ETC FOR OTHER STATE HOSPITAL (APART FROM SPECIALIST AND ZONAL HOSPITAL)	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	12231200 - LOKOJA	60,000,000	60,000,000	0	300,000,000	0
04050123000504 - Functional health facilities	RENOVATION OF MORTUARIES IN THE STATE (1 PER SENATORIAL DISTRICT)	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	12242200 - STATE WIDE	6,048,000	6,048,000	0	60,000,000	0
04050123000604 - Functional health facilities	CONSTRUCTION OF PUBLIC HEALTH LABORATORY IN LOKOJA	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	12,700,800	12,700,800	0	300,000,000	0
04050123000804 - Functional health facilities	RENOVATION OF CENTRAL MEDICAL STORES TO PHARMAGRADE WAREHOUSE	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	3,024,000	3,024,000	0	300,000,000	0
04050123000902 - Functional health facilities	PROVISION OF INFRASTRUCTURE AND EQUIPMENT FOR ZONAL HOSPITALS AT ANKPA, IDAH, DEKINA AND OKENE (BD)	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	12242200 - STATE WIDE	100,000,000	100,000,000	0	0	0
04050123001003 - Functional health facilities	EQUIPING OF KOGI STATE TEACHING HOSPITAL TEMPORARY SITE (ANYINBGA)	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	12231200 - LOKOJA	100,000,000	100,000,000	0	0	0
04050123001102 - Functional health facilities	RENOVATION AND EQUIPING OF EYE HOSPITAL AND COTTAGE HOSPITAL	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	10,000,000	10,000,000	0	0	0
04050123001203 - Functional health facilities	COMPLETION OF ON-GOING BULDING PROJECT AT COLLEGE OF NURSING, OBANGEDE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70761 - HEALTH N.E.C.	12211600 - OKEHI	10,000,000	10,000,000	0	150,000,000	0
04050123001303 - Functional health facilities	COMPLETION OF ON-GOING BULDING PROJECT AT COLLEGE OF HEALTH SCIENCES AND TECHNOLOGY, IDAH	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12220700 - IDAH	60,480,000	60,480,000	0	150,000,000	0
04050123001401 - Functional health facilities	ESTABLISHMENT OF HEALTH CARE PLUS CENTRE	23020106 - CONSTRUCTION /	70761 - HEALTH N.E.C.	12231200 - LOKOJA	100,000,000	100,000,000	0	0	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



		PROVISION OF HOSPITALS / HEALTH CENTRES							
04050123001504 - Functional health facilities	ESTABLISHMENT OF STATE DIGITAL HEALTH INITIATIVE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	90,720,000	90,720,000	0	150,000,000	0
04050123001704 - Functional health facilities	UPGRADE AND REMODELLING OF SELECTED HOSPITAL ACROSS THE STATE	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	10,000,000	10,000,000	0	0	0
04050123001802 - Functional health facilities	UPGRADING OF 3 PRIMARY HEALTH CARE CENTRES TO COTTAGE HOSPITALS (ONE PER SENATORIAL DISTRICT)	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	30,000,000	30,000,000	0	0	0
04050123001903 - Functional health facilities	CONSTRUCTION OF CENTRAL REFERENCE HOSPITAL, OKENE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	600,000,000	600,000,000	0	0	0
04050123002003 - Functional health facilities	RENOVATION AND REMODELING OF KOGI STATE SPECIALIST HOSPITAL , LOKOJA	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	700,000,000	700,000,000	112,528,500.87	200,000,000	0
04050123002103 - Functional health facilities	UPGRADE OF PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL TO STANDARD	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	100,000,000	500,000,000	151,930,469.96	0	0
04050123002201 - Functional health facilities	CONSTRUCTION OF COMPREHENSIVE HEALTH CENTRE, MOPA	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	100,000,000	100,000,000	0	0	0
04050123002304 - Functional health facilities	ESTABLISHMENT AND EQUIPMENT OF MINI DRUGS MANUFACTURING UNIT	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	12231200 - LOKOJA	30,000,000	30,000,000	0	0	0
04050123002404 - Functional health facilities	ESTABLISHMENT OF DRUG CONTROL PROGRAM CENTRE	23010122 - PURCHASE OF HEALTH /	70761 - HEALTH N.E.C.	12231200 - LOKOJA	6,048,000	6,048,000	0	0	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



		MEDICAL EQUIPMENT							
04050123002604 - Functional health facilities	ESTERBLISHMENT OF CANCER CONTROL CENTRE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	50,000,000	50,000,000	0	0	0
04050123002702 - Functional health facilities	CONSTRUCTION OF 4 NEW COTTAGE HOSPITAL (OBAJANA,GEREGU AND CHRUSHER)	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	300,000,000	300,000,000	0	0	0
04050123002802 - Functional health facilities	RENOVATION OF ULTRAL MODERN GENERAL HOSPITALS (GEGU BEKI, BADOKO AND ISANLU)	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	12242200 - STATE WIDE	1,000,000,000	1,000,000,000	0	150,000,000	0
04050124000102 - Functional health facilities	CONSTRUCTION OF COTTAGE HOSPITAL ZANGO DAJI	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12210100 - ADAVI	50,000,000	50,000,000	0	50,000,000	0
04050124000202 - Functional health facilities	CONSTRUCTION OF COTTAGE HOSPITAL AGBAJA	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	50,000,000	50,000,000	0	0	0
04050124000302 - Functional health facilities	CONSTRUCTION OF COTTAGE HOSPITAL AIYETEJU AGBAJOGUN AMURO	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	50,000,000	50,000,000	0	0	0
04050124000402 - Functional health facilities	CONSTRUCTION OF COTTAGE HOSPITAL KUPA	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	50,000,000	50,000,000	0	0	0
04050323000104 - Facility electrification, water and sanitation	PROCUREMENT AND INSTALLATION OF ENERGY (SOLAR) IN SELECTED HOSPITALS	23010144 - PURCHASE OF POWER INSTILLATION EQUIPMENT	70761 - HEALTH N.E.C.	12231200 - LOKOJA	6,048,000	6,048,000	0	50,000,000	0
04060123000101 - Sustainable drug supply	PROCUREMENT OF DRUGS AND HEALTH EQUIPMENT LIKE PH METERS,HOT PLATES, LIGHT MICROSCOPEETC TO BE	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	12231200 - LOKOJA	50,000,000	50,000,000	0	0	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



	DISTRIBUTED TO STATE HOSPITALS (STATE MEDICAL STORE)								
04070323000104 - Research and development (Institutional Review Board, Clinical Trials)	HEALTH SYSTEM RESEARCH FOR THE DEVELOPMENT OF HEALTH STAFF IN THE STATE	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	12242200 - STATE WIDE	3,024,000	3,024,000	0	3,024,000	0
04080323000104 - Emergency Operation Centres (EOC)	ESTABLISHMENT OF MERGENCY MEDICAL SERVICES /TRAUMA CENTRE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	48,384,000	48,384,000	0	0	0
04080323000204 - Emergency Operation Centres (EOC)	ESTABLISHMENT OF EMERGENCY PREPAREDNESS RESPONSE (EPR) CENTRE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	9,072,000	9,072,000	0	0	0
04080323000304 - Emergency Operation Centres (EOC)	ESTABLISHMENT OF FOUR (4) BLOOD BANKS ONE PER SENATORIAL DISTRICT AND LOKOJA	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	12242200 - STATE WIDE	18,144,000	18,144,000	0	80,000,000	0
04100123000203 - Health Not Elsewhere Classified	PURCHASE OF 3NOS OF INCENERATOR	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	12231200 - LOKOJA	27,216,000	27,216,000	0	27,216,000	0
04100123000304 - Health Not Elsewhere Classified	HEALTH MANAGEMENT INFORMATION SYSTEM EQUIPMENT SUCH AS LAPTOPS,PRINTERS AND ICT EQUIPMENT/STATE HEALTH DATA BANK	23010145 - PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	70761 - HEALTH N.E.C.	12231200 - LOKOJA	5,000,000	35,000,000	32,055,767	35,000,000	0
04100123000404 - Health Not Elsewhere Classified	STATE PHARMACEUTICAL MANUFACTURING OUTFIT AND RECAPITALISATION OF SDSS	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	12231200 - LOKOJA	50,000,000	50,000,000	0	0	0
04050126000104 - Functional health facilities	REFURBISHMENT OF 12 Nos OF AMBULANCES FOR THE STATE HOSPITALS	23010106 - PURCHASE OF VANS	70761 - HEALTH N.E.C.	12242200 - STATE WIDE	0	0	0	50,000,000	0
04050126000204 - Functional health facilities	PROCUREMENT OF OPERATIONAL VEHICLES FOR DRUGS MANAGEMENT AGENCY (DMSMA)	23010105 - PURCHASE OF MOTOR VEHICLES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	0	0	0	200,000,000	0
04050126000303 - Functional health facilities	COMPLETION OF ON-GOING BUILDING BLOCK AT PAAUTH ANYIGBA	23020106 - CONSTRUCTION / PROVISION OF	70761 - HEALTH N.E.C.	12220500 - DEKINA	0	0	0	250,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



		HOSPITALS / HEALTH CENTRES							
04010326000103 - Health sector coordination mechanisms	PROCUREMENT OF MEDICAL EQUIPMENT FOR PAAUTH ANYIGBA	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	12220500 - DEKINA	0	0	0	300,000,000	0
04050126000404 - Functional health facilities	CONSTRUCTION OF STUDENTS AND STAFF QUARTERS AT PAAUTH	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70761 - HEALTH N.E.C.	12220500 - DEKINA	0	0	0	450,000,000	0
04050126000503 - Functional health facilities	CONSTRUCTION OF RESIDENTIAL QUARTERS FOR STAFF OF SPECILIST HOSPITAL, LOKOJA	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70761 - HEALTH N.E.C.	12231200 - LOKOJA	0	0	0	500,000,000	0
04100126000203 - Health Not Elsewhere Classified	PROCUREMENT OF ADDITIONAL MEDICAL EQUIPMENT FOR SPECIALIST HOSPITAL, LOKOJA	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	12231200 - LOKOJA	0	0	0	150,000,000	0
04100126000302 - Health Not Elsewhere Classified	PROCUREMENT OF ADDITIONAL MEDICAL EQUIPMENT FOR ULTRAL MODERN GENERAL HOSPITALS (GEGU BEKI, BADOKO, IDAH AND ISANLU)	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	12242200 - STATE WIDE	0	0	0	150,000,000	0
04100126000404 - Health Not Elsewhere Classified	PROCUREMENT OF OFFICE FURNITURE FOR HEALTH MDAs (MOH, HMB,DMSMA & KOSACA)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70761 - HEALTH N.E.C.	12242200 - STATE WIDE	0	0	0	300,000,000	0
04080326000104 - Emergency Operation Centres (EOC)	CONSTRUCTION OF STATE EMERGENCY MEDICAL SERVICES AND AMBULANCE SYSTEM OFFICE IN MOH	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	0	0	0	250,000,000	0



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052100200100 KOGI STATE HEALTH INSURANCE AGENCY						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
1	Revenue	1,816,200,000	1,816,200,000	1,600,000	3,926,900,488	0
12	INDEPENDENT REVENUE	4,200,000	4,200,000	1,600,000	5,200,000	0
1202	NON-TAX REVENUE	4,200,000	4,200,000	1,600,000	5,200,000	0
120201	LICENCES - GENERAL	4,200,000	4,200,000	1,600,000	4,200,000	0
12020125	ACCREDITATION OF HEALTHCARE PROVIDERS/FACILITIES	3,500,000	3,500,000	1,380,000	3,500,000	0
12020134	REGISTRATION OF HEALTHCARE PROVIDERS /FACILITIES	700,000	700,000	220,000	700,000	0
120207	EARNINGS -GENERAL	0	0	0	1,000,000	0
12020703	EARNING FROM THE REPLACEMENT OF ID. CARD	0	0	0	1,000,000	0
13	AID AND GRANTS	1,812,000,000	1,812,000,000	0	3,921,700,488	0
1302	GRANTS	1,812,000,000	1,812,000,000	0	3,921,700,488	0
130201	DOMESTIC GRANTS	1,812,000,000	1,812,000,000	0	3,921,700,488	0
13020105	CURRENT GRANTS FROM OTHER SOURCES	1,812,000,000	1,812,000,000	0	3,921,700,488	0
052100200100 KOGI STATE HEALTH INSURANCE AGENCY						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
2	EXPENDITURES	1,914,261,180	3,214,261,180	850,297,561.82	3,209,441,939	0
21	PERSONNEL COST	102,261,180	102,261,180	0	120,741,451	0
2101	SALARY	102,261,180	102,261,180	0	120,741,451	0
210101	SALARIES AND WAGES	102,261,180	102,261,180	0	120,741,451	0
21010101	SALARY	102,261,180	102,261,180	0	120,741,451	0
22	OTHER RECURRENT COSTS	1,812,000,000	1,812,000,000	850,297,561.82	2,888,700,488	0
2202	OVERHEAD COST	1,517,000,000	1,517,000,000	623,033,811.82	2,538,700,488	0
220201	TRAVEL & TRANSPORT - GENERAL	3,257,800	3,257,800	3,118,200	5,500,800	0
22020102	TRAVEL AND TRANSPORT - OTHERS	3,257,800	3,257,800	3,118,200	5,500,800	0
220202	UTILITIES - GENERAL	6,150,000	6,150,000	5,738,000	18,800,500	0
22020201	INTERNET ACCESS CHARGES	1,500,000	1,500,000	1,460,000	3,000,000	0
22020204	ELECTRICITY BILL /CHARGES	3,600,000	3,600,000	3,391,500	5,750,500	0
22020211	HOSTING OF THE STATE WEBSITE EXPENSES/ WEBSITE DEVELOPMENT AND MAINTENANCE	1,050,000	1,050,000	886,500	10,050,000	0
220203	MATERIALS & SUPPLIES - GENERAL	17,015,600	17,015,600	16,615,823.16	74,150,500	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	1,500,000	1,500,000	1,341,200	4,575,500	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	15,600	15,600	0	560,500	0
22020323	OFFICE AND GENERAL EXPENSES	15,500,000	15,500,000	15,274,623.16	69,014,500	0
220204	MAINTENANCE SERVICES - GENERAL	41,450,000	41,450,000	41,092,480	127,500,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	1,500,000	1,500,000	1,482,300	2,500,000	0



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22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	1,000,000	1,000,000	981,500	4,500,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	600,000	600,000	550,100	3,500,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	1,000,000	1,000,000	745,000	1,500,000	0
22020432	MAINTENANCE OF BROADCASTING EQUIPMENT/ ICT EQUIPMENT/GOVERNMENT HOUSE BROADBAND CONNECTIVITY AND ICT EXPENSES	37,350,000	37,350,000	37,333,580	115,500,000	0
220205	TRAINING - GENERAL	18,220,000	18,220,000	18,143,157	60,250,125	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	18,220,000	18,220,000	18,143,157	60,250,125	0
220206	OTHER SERVICES - GENERAL	1,177,781,414	1,177,781,414	491,674,635.16	1,898,589,214	0
22020618	HEALTH INSURANCE EXPENSES (CAPITATION, SERVICE FEES, ICT MAINTENANCE, ADMINISTRATIVE FEES AND RE-INSURANCE)	880,000,000	880,000,000	489,765,035.16	1,557,308,500	0
22020662	ACCREDITATION OF TECHNICAL SCHOOLS /ACCREDITATION OF SERVICE PROVIDERS/ ACCREDITATION OF COURSES	2,000,500	2,000,500	1,909,600	20,500,000	0
22020667	BASIC HEALTH CARE PROVISION FUND (STATE CASH COMMITMENT)	295,780,914	295,780,914	0	320,780,714	0
220208	FUEL & LUBRICANTS - GENERAL	2,600,000	2,600,000	2,559,600	5,885,513	0
22020801	MOTOR VEHICLE FUEL COST	2,600,000	2,600,000	2,559,600	5,885,513	0
220209	FINANCIAL CHARGES - GENERAL	500,000	500,000	464,073.64	1,050,400	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	500,000	500,000	464,073.64	1,050,400	0
220210	MISCELLANEOUS EXPENSES GENERAL	250,025,186	250,025,186	43,627,842.86	346,973,436	0
22021001	REFRESHMENT & MEALS	5,003,486	5,003,486	4,991,062.40	5,003,486	0
22021002	PUBLICITY & ADVERTISEMENTS	10,500,300	10,500,300	10,475,423.40	40,500,000	0
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	8,000,000	8,000,000	7,939,957.06	15,750,500	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	205,944,200	205,944,200	0	205,944,200	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	800,000	800,000	667,500	2,500,000	0
22021022	STATE COUNCIL ON HEALTH/ NATIONAL COUNCIL ON HEALTH MEETING /HUMAN RESOURCE FOR HEALTH	1,000,000	1,000,000	900,000	4,500,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	3,620,000	3,620,000	3,586,000	7,620,000	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	15,157,200	15,157,200	15,067,900	65,155,250	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	295,000,000	295,000,000	227,263,750	350,000,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	295,000,000	295,000,000	227,263,750	350,000,000	0
22040115	SPECIAL GRANTS TO BOARD OF INTERNAL REVENUE ON REVENUE GENERATION (OUTSIDE 10% MANDATORY COMMISSION)	295,000,000	295,000,000	227,263,750	350,000,000	0
23	CAPITAL EXPENDITURE	0	1,300,000,000	0	200,000,000	0
2301	FIXED ASSETS PURCHASED	0	1,300,000,000	0	200,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	0	1,300,000,000	0	200,000,000	0
23010102	PURCHASE OF OFFICE BUILDINGS	0	950,000,000	0	0	0
23010105	PURCHASE OF MOTOR VEHICLES	0	350,000,000	0	200,000,000	0



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Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
052100200100	KOGI STATE HEALTH INSURANCE AGENCY					
707	HEALTH	1,914,261,180	3,214,261,180	850,297,561.82	3,209,441,939	0
7074	PUBLIC HEALTH SERVICES	1,914,261,180	3,214,261,180	850,297,561.82	3,209,441,939	0
70741	PUBLIC HEALTH SERVICES	1,914,261,180	3,214,261,180	850,297,561.82	3,209,441,939	0

05210020010 KOGI STATE HEALTH INSURANCE AGENCY									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Perf as @ Sept	2026 Proposed Budget	2026 NUT Tagging
Total					0	1,300,000,000	0	200,000,000	0
04050125001303 - Functional health facilities	PROCUREMENT OF PERMANENT OFFICE ACCOMODITY FOR THE AGENCY	23010102 - PURCHASE OF OFFICE BUILDINGS	70741 - PUBLIC HEALTH SERVICES	12231200 - LOKOJA	0	950,000,000	0	0	0
04010325000203 - Health sector coordination mechanisms	PROCUREMENT OF OPERATIONAL VEHICLES FOR THE AGENCY	23010105 - PURCHASE OF MOTOR VEHICLES	70741 - PUBLIC HEALTH SERVICES	12231200 - LOKOJA	0	350,000,000	0	200,000,000	0



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052100300100 PRIMARY HEALTHCARE DEVELOPMENT AGENCY						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
1	Revenue	2,200,000,000	2,200,000,000	0	4,900,000,000	0
13	AID AND GRANTS	800,000,000	800,000,000	0	3,400,000,000	0
1302	GRANTS	800,000,000	800,000,000	0	3,400,000,000	0
130201	DOMESTIC GRANTS	800,000,000	800,000,000	0	3,400,000,000	0
13020106	CAPITAL GRANTS FROM OTHER SOURCES	800,000,000	800,000,000	0	3,400,000,000	0
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	1,400,000,000	1,400,000,000	0	1,500,000,000	0
1403	LOANS/ BORROWINGS RECEIPT	1,400,000,000	1,400,000,000	0	1,500,000,000	0
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	1,400,000,000	1,400,000,000	0	1,500,000,000	0
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	1,400,000,000	1,400,000,000	0	1,500,000,000	0
052100300100 PRIMARY HEALTHCARE DEVELOPMENT AGENCY						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
2	EXPENDITURES	9,198,043,635	12,791,840,685	6,616,732,283.85	18,554,539,936	1,778,323,401
21	PERSONNEL COST	299,303,434	299,303,434	124,796,821.54	300,000,000	0
2101	SALARY	299,303,434	299,303,434	124,796,821.54	300,000,000	0
210101	SALARIES AND WAGES	299,303,434	299,303,434	124,796,821.54	300,000,000	0
21010101	SALARY	299,303,434	299,303,434	124,796,821.54	300,000,000	0
22	OTHER RECURRENT COSTS	8,274,609,302	11,868,406,352	6,431,935,462.31	9,282,485,035	1,676,268,500
2202	OVERHEAD COST	8,274,609,302	11,868,406,352	6,431,935,462.31	9,282,485,035	1,676,268,500
220201	TRAVEL & TRANSPORT - GENERAL	4,000,000	4,000,000	1,192,000	4,000,000	0
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	2,000,000	2,000,000	565,000	2,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	2,000,000	2,000,000	627,000	2,000,000	0
220202	UTILITIES - GENERAL	3,200,000	3,200,000	105,000	100,960,000	0
22020201	INTERNET ACCESS CHARGES	200,000	200,000	105,000	460,000	0
22020204	ELECTRICITY BILL /CHARGES	0	0	0	1,000,000	0
22020210	HEALTH MANAGEMENT INFORMATION SYSTEM/ HOSPITAL INFORMATION MANAGEMENT	3,000,000	3,000,000	0	99,500,000	0
220203	MATERIALS & SUPPLIES - GENERAL	316,604,368	316,604,368	2,982,000	694,940,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	800,000	800,000	801,000	1,000,000	0
22020304	DRUGS AND MEDICAL SUPPLIES	25,912,100	25,912,100	0	274,200,000	0
22020322	PUBLICATION OF KOGI STATE STATISTICAL YEAR BOOK/ PLANNING & STATISTIC BOOKS /STATE STATISTICAL MASTER PLAN	4,000,000	4,000,000	0	5,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	27,400,000	27,400,000	2,181,000	39,240,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



22020327	EMERGENCY RELIEF DISASTER /PURCHASE OF RELIEVE MATERIALS LOADING AND OFF LOADING	0	0	0	500,000	0
22020329	POLIO AND NON-POLIO SIAS, MEASLES, SIPDS AND LIDS	258,492,268	258,492,268	0	375,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	87,500,000	87,500,000	938,000	88,500,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	1,000,000	1,000,000	0	2,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	1,000,000	1,000,000	868,000	1,000,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	200,000	200,000	0	200,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	300,000	300,000	0	300,000	0
22020436	VACCINE COLD CHAIN STORE MAINTENANCE	85,000,000	85,000,000	70,000	85,000,000	0
220205	TRAINING - GENERAL	6,000,000	6,000,000	0	18,600,000	0
22020501	LOCAL TRAINING	2,000,000	2,000,000	0	2,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	4,000,000	4,000,000	0	16,600,000	0
220206	OTHER SERVICES - GENERAL	6,830,670,222	10,424,467,272	6,395,811,465.18	6,594,725,924	0
22020602	OFFICE RENT	12,000,000	12,000,000	11,700,000	18,000,000	0
22020652	HEALTH INVESTMENT PLAN /HEALTH PROMOTION AND EDUCATION	32,021,900	32,021,900	0	172,000,000	0
22020656	SITE ANALYSIS REPORT AND ENVIRONMENTAL IMPACT ASSESSMENT	500,000	500,000	0	500,000	0
22020660	HEALTH INTERVENTIONS PROGRAMME TO KOGI STATE	1,286,584,400	1,286,584,400	0	900,000,000	0
22020667	BASIC HEALTH CARE PROVISION FUND (STATE CASH COMMITMENT)	625,000,000	850,000,000	504,452,749.48	840,000,000	0
22020681	IMMUNIZATION PLUS AND MALARIA PROGRESS BY ACCELERATING COVERAGE AND TANSFORMING SERVICES (IMPACT)	4,505,150,000	7,873,947,050	5,879,658,715.70	1,500,000,000	0
22020682	FAMILY PLANNING AND POPULATION CONTROL	51,188,000	51,188,000	0	129,000,000	0
22020683	REPRODUCTIVE, MATERNAL, NEWBORN CHILD, ADOLESCENT AND ELDERLY HEALTH (RMNCAEH) INTERVENTION	25,000,000	25,000,000	0	2,742,000,002	0
22020684	COMMUNITY BASED HEALTH WORKERS (CBHW)	233,225,922	233,225,922	0	233,225,922	0
22020698	STATE EMMERGENCY ROUTINE IMMUNIZATION COORDINATING CENTRE (SERICC)	60,000,000	60,000,000	0	60,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	4,000,000	4,000,000	2,080,000	8,000,000	0
22020801	MOTOR VEHICLE FUEL COST	2,000,000	2,000,000	1,780,000	4,000,000	0
22020803	PLANTS/ GENERATOR FUEL COST	2,000,000	2,000,000	300,000	4,000,000	0
220209	FINANCIAL CHARGES - GENERAL	300,000	300,000	0	300,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	300,000	300,000	0	300,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	1,022,334,712	1,022,334,712	28,826,997.13	1,772,459,111	1,676,268,500
22021001	REFRESHMENT & MEALS	12,350,611	12,350,611	1,427,500	12,650,611	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



22021002	PUBLICITY & ADVERTISEMENTS	600,000	600,000	0	600,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	200,000	200,000	0	200,000	0
22021013	RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES/ DISCIPLINE COST	200,000	200,000	0	1,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	569,101	569,101	233,000	2,000,000	0
22021022	STATE COUNCIL ON HEALTH/ NATIONAL COUNCIL ON HEALTH MEETING /HUMAN RESOURCE FOR HEALTH	1,000,000	1,000,000	0	9,840,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	500,000	500,000	84,000	2,000,000	0
22021061	ACCELERATING OF NUTRITION RESULTS IN NIGERIA (ANRIN)	500,000,000	500,000,000	27,082,497.13	500,000,000	500,000,000
22021064	FOOD AND NUTRITION PROGRAMS EXPENSES	489,515,000	489,515,000	0	1,176,268,500	1,176,268,500
22021069	BOARD MEETING EXPENSES	10,000,000	10,000,000	0	20,000,000	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	7,400,000	7,400,000	0	47,900,000	0
23	CAPITAL EXPENDITURE	624,130,899	624,130,899	60,000,000	8,972,054,901	102,054,901
2301	FIXED ASSETS PURCHASED	70,000,000	70,000,000	60,000,000	172,054,901	102,054,901
230101	PURCHASE OF FIXED ASSETS - GENERAL	70,000,000	70,000,000	60,000,000	172,054,901	102,054,901
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70,000,000	70,000,000	60,000,000	70,000,000	0
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	0	0	0	102,054,901	102,054,901
2302	CONSTRUCTION / PROVISION	234,950,899	234,950,899	0	400,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	234,950,899	234,950,899	0	400,000,000	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	234,950,899	234,950,899	0	400,000,000	0
2303	REHABILITATION / REPAIRS	300,000,000	300,000,000	0	8,400,000,000	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	300,000,000	300,000,000	0	8,400,000,000	0
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	300,000,000	300,000,000	0	8,400,000,000	0
2305	OTHER CAPITAL PROJECTS	19,180,000	19,180,000	0	0	0
230501	ACQUISITION OF NON TANGIBLE ASSETS	19,180,000	19,180,000	0	0	0
23050101	RESEARCH AND DEVELOPMENT	19,180,000	19,180,000	0	0	0
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
707	HEALTH	9,198,043,635	12,791,840,685	6,616,732,283.85	18,554,539,936	1,778,323,401
7074	PUBLIC HEALTH SERVICES	9,198,043,635	12,791,840,685	6,616,732,283.85	18,554,539,936	1,778,323,401
70741	PUBLIC HEALTH SERVICES	9,198,043,635	12,791,840,685	6,616,732,283.85	18,554,539,936	1,778,323,401



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



05210030010 0 PRIMARY HEALTHCARE DEVELOPMENT AGENCY									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Perf as @ Sept	2026 Proposed Budget	2026 NUT Tagging
Total					624,130,899	624,130,899	60,000,000	8,972,054,901	102,054,901
04010323000701 - Health sector coordination mechanisms	CONSTRUCTION FURNISHING OF KOGI STATE HEALTH INSURANCE OFFICE BUILDING	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70741 - PUBLIC HEALTH SERVICES	12231200 - LOKOJA	234,950,899	234,950,899	0	400,000,000	0
04030624000101 - Nutrition	NUT 3HRN. BUILD CAPACITY (TRAINING) OF 3 HEALTHCARE PROVIDERS ON THE USE OF READY-TO- USE THERAPEUTIC FOOD (RUTF) FOR THE TREATMENT OF SAM AND MALNUTRITION	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	12231200 - LOKOJA	710,000	710,000	0	0	0
04030624000201 - Nutrition	NUT 3SBCC. PROVIDE EDUCATION (CAPACITY BUILDING) TO THE GENERAL PUBLIC ON RISK FACTORS AND INCREASE SERVICES FOR DIET RELATED NON- COMMUNICABLE DISEASES (DRNCD) AT HEALTH FACILITIES	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	12231200 - LOKOJA	6,790,000	6,790,000	0	0	0
04030624000301 - Nutrition	NUT 3HRN. BUILD CAPACITY OF 60 NOS OF HEALTH CARE PROVIDERS ON MANAGEMENT OF SEVERE ACUTE MALNUTRITION (SAM, IMAM, CMAM, SC, ITP) AS A MINIMUM PACKAGE OF MNCH SERVICES;	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	12231200 - LOKOJA	7,900,000	7,900,000	0	0	0
04030624000401 - Nutrition	NUT 3FSCP. CONDUCT NUTRITION AND CONSUMER EDUCATION ON IMPROVED FOOD QUALITY AND SAFETY IN THE STATE	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	12231200 - LOKOJA	3,780,000	3,780,000	0	0	0
04050123002901 - Functional health facilities	RENOVATION OF 111 PRIMARY HEALTH CARE CENTRES IN THE THREE SENATORIAL DISTRICT	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	12231200 - LOKOJA	300,000,000	300,000,000	0	8,400,000,000	0
04050123003001 - Functional health facilities	ESTABLISHMENT OF STATE EMERGENCY ROUTINE IMMUNIZATION COORDINATING CENTRE (SERICC)	23010122 - PURCHASE OF HEALTH /	70741 - PUBLIC HEALTH SERVICES	12231200 - LOKOJA	60,000,000	60,000,000	60,000,000	60,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



		MEDICAL EQUIPMENT							
04060223000101 - Vaccines supply chain	VACCINE COLD CHAIN STORE MAINTENANCE	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	12231200 - LOKOJA	10,000,000	10,000,000	0	10,000,000	0
04070426000204 - Monitoring and Evaluation (M&E)	NUT.2.MIYCN.TO PROMOTE THE ESTABLISHMENT OF BABY FRIENDLY CENTERS IN HEALTH FACILITIES AND PUBLIC PLACES.	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	12242200 - STATE WIDE	0	0	0	71,343,400	71,343,400
04100126001904 - Health Not Elsewhere Classified	NUT.3.ME.TO PROCURE EQUIPMENTS FOR MONITORING OF GROWTH AND PROMOTION AT HEALTH FACILITIES .(MUAC TAPE, ADULT & INFANT WEIGHING SCALE, HEIGHTOMETER,TAPE RULE)	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	12242200 - STATE WIDE	0	0	0	30,711,501	30,711,501



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



052102600100 PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
1	Revenue	51,100,000	51,100,000	42,995,500	154,000,000	0
12	INDEPENDENT REVENUE	51,100,000	51,100,000	42,995,500	154,000,000	0
1202	NON-TAX REVENUE	51,100,000	51,100,000	42,995,500	154,000,000	0
120204	FEES - GENERAL	32,100,000	32,100,000	42,995,500	88,800,000	0
12020457	STATIONERIES AND CONSULTATION FEE	8,000,000	8,000,000	42,995,500	3,000,000	0
12020472	OPHTHALMIC SERVICES /OPHTHAMOLOGY FEE	1,000,000	1,000,000	0	2,000,000	0
12020473	DENTAL SERVICES FEE	500,000	500,000	0	1,500,000	0
12020475	AMBULANCE SERVICES (HIRING) FEE	500,000	500,000	0	3,000,000	0
12020478	X-RAY SERVICES /ULTRASOUND SCAN /MRI /CT SCAN /HSG /MAMMOGRAPHY FEE	3,000,000	3,000,000	0	8,000,000	0
12020479	LABORATING SERVICES FEE	100,000	100,000	0	0	0
12020482	MORTUARY SERVICES FEE	500,000	500,000	0	1,000,000	0
12020484	NHIS/ HMO FEE	2,000,000	2,000,000	0	35,000,000	0
12020491	SURGICAL OPERATION /ECG& ECHO /ENT (EAR, NOSE & THROAT) FEES	8,000,000	8,000,000	0	15,000,000	0
12020492	MEDICAL CERTIFICATE	1,000,000	1,000,000	0	1,500,000	0
12020493	SERVICE CHARGE (DRF)	500,000	500,000	0	3,800,000	0
12020494	HOSPITAL BED CHARGES /DELIVERY /NUTRITION & DIETARY SERVICE FEES	7,000,000	7,000,000	0	15,000,000	0
120206	SALES - GENERAL	19,000,000	19,000,000	0	65,200,000	0
12020620	SALES OF DRUGS /PHARMACY SERVICES	9,000,000	9,000,000	0	17,700,000	0
12020642	SALES OF APER & PROMOTION FORMS	0	0	0	500,000	0
12020654	SALES OF OXYGEN IN CYLINDER	0	0	0	2,000,000	0
12020666	SALES FROM HDRF (DRUGS, REAGENTS & CONSUMABLE)	10,000,000	10,000,000	0	45,000,000	0
052102600100 PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
2	EXPENDITURES	1,775,353,188	1,775,353,188	503,908,079.69	4,642,117,166	0
21	PERSONNEL COST	1,522,433,188	1,522,433,188	475,190,820.95	1,804,815,666	0
2101	SALARY	1,502,433,188	1,502,433,188	436,080,820.95	1,769,815,666	0
210101	SALARIES AND WAGES	1,502,433,188	1,502,433,188	436,080,820.95	1,769,815,666	0
21010101	SALARY	1,502,433,188	1,502,433,188	436,080,820.95	1,769,815,666	0
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	20,000,000	20,000,000	39,110,000	35,000,000	0
210201	ALLOWANCES	20,000,000	20,000,000	39,110,000	35,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



21020107	NYSC ALLOWANCES	5,000,000	5,000,000	9,260,000	30,000,000	0
21020113	ALLOWANCES FOR CASUAL LABORERS AND ITF ATTACHMENT	15,000,000	15,000,000	29,850,000	5,000,000	0
22	OTHER RECURRENT COSTS	82,920,000	82,920,000	28,717,258.75	162,250,000	0
2202	OVERHEAD COST	82,920,000	82,920,000	28,717,258.75	161,250,000	0
220201	TRAVEL & TRANSPORT - GENERAL	2,500,000	2,500,000	1,017,000	5,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	2,500,000	2,500,000	1,017,000	5,000,000	0
220202	UTILITIES - GENERAL	3,500,000	3,500,000	10,000	5,600,000	0
22020201	INTERNET ACCESS CHARGES	100,000	100,000	5,000	2,000,000	0
22020204	ELECTRICITY BILL /CHARGES	3,000,000	3,000,000	5,000	3,000,000	0
22020205	TELEPHONE CHARGES	100,000	100,000	0	300,000	0
22020206	SATELLITE BROADCASTING ACCESS CHARGES	300,000	300,000	0	300,000	0
220203	MATERIALS & SUPPLIES - GENERAL	41,500,000	41,500,000	20,777,058.75	94,700,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	6,000,000	6,000,000	2,412,500	3,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	500,000	500,000	0	200,000	0
22020304	DRUGS AND MEDICAL SUPPLIES	25,000,000	25,000,000	15,498,688.75	70,000,000	0
22020310	PURCHASE OF TEXTBOOKS AND TEACHING EQUIPMENT / LAW BOOKS	500,000	500,000	0	500,000	0
22020311	WATER SPARE PARTS / CHEMICALS/ OTHER REAGENTS	1,000,000	1,000,000	0	0	0
22020323	OFFICE AND GENERAL EXPENSES	8,500,000	8,500,000	2,865,870	21,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	13,000,000	13,000,000	3,055,100	21,000,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	3,000,000	3,000,000	0	3,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	2,000,000	2,000,000	504,000	3,000,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,000,000	3,000,000	1,492,900	5,000,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	1,500,000	1,500,000	465,000	3,000,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	2,000,000	2,000,000	389,000	2,000,000	0
22020441	HEALTH FACILITIES MAINTENANCE EXPENSES	1,500,000	1,500,000	204,200	5,000,000	0
220205	TRAINING - GENERAL	3,000,000	3,000,000	15,000	7,000,000	0
22020501	LOCAL TRAINING	1,000,000	1,000,000	15,000	2,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	2,000,000	2,000,000	0	5,000,000	0
220206	OTHER SERVICES - GENERAL	3,000,000	3,000,000	1,261,500	4,000,000	0
22020601	SECURITY SERVICES EXPENSES	1,000,000	1,000,000	0	1,000,000	0
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	2,000,000	2,000,000	1,261,500	3,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	9,220,000	9,220,000	2,315,600	13,250,000	0
22020801	MOTOR VEHICLE FUEL COST	2,000,000	2,000,000	60,000	3,000,000	0
22020803	PLANTS/ GENERATOR FUEL COST	7,000,000	7,000,000	2,255,600	10,000,000	0
22020806	DIESEL EXPENSES	200,000	200,000	0	200,000	0
22020807	FUEL EXPENSES	20,000	20,000	0	50,000	0
220209	FINANCIAL CHARGES - GENERAL	200,000	200,000	0	200,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	200,000	200,000	0	200,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	7,000,000	7,000,000	266,000	10,500,000	0
22021001	REFRESHMENT & MEALS	1,000,000	1,000,000	266,000	3,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	700,000	700,000	0	1,000,000	0
22021013	RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES/ DISCIPLINE COST	2,000,000	2,000,000	0	3,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	300,000	300,000	0	500,000	0
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	2,000,000	2,000,000	0	2,000,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	1,000,000	1,000,000	0	1,000,000	0
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	0	0	0	1,000,000	0
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	0	0	0	1,000,000	0
22080119	FINANCIAL ASSISTANCE TO NEEDIES	0	0	0	1,000,000	0
23	CAPITAL EXPENDITURE	170,000,000	170,000,000	0	2,675,051,500	0
2301	FIXED ASSETS PURCHASED	105,000,000	105,000,000	0	935,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	105,000,000	105,000,000	0	935,000,000	0
23010106	PURCHASE OF VANS	70,000,000	70,000,000	0	335,000,000	0
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	35,000,000	35,000,000	0	550,000,000	0
23010144	PURCHASE OF POWER INSTILLATION EQUIPMENT	0	0	0	50,000,000	0
2302	CONSTRUCTION / PROVISION	0	0	0	830,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0	0	0	830,000,000	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0	0	0	380,000,000	0
23020128	CONSTRUCTION/ PROVISION OF HOTEL BUILDINGS	0	0	0	300,000,000	0
23020129	CONSTRUCTION/ PROVISION OF FENCING GOVERNMENT BUILDINGS	0	0	0	150,000,000	0
2303	REHABILITATION / REPAIRS	55,000,000	55,000,000	0	60,447,500	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	55,000,000	55,000,000	0	60,447,500	0
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	30,000,000	30,000,000	0	50,447,500	0
23030130	REHABILITATION/ REPAIRS OF FENCE FOR GOVERNMENT BUILDINGS	25,000,000	25,000,000	0	10,000,000	0
2305	OTHER CAPITAL PROJECTS	10,000,000	10,000,000	0	849,604,000	0
230501	ACQUISITION OF NON TANGIBLE ASSETS	10,000,000	10,000,000	0	849,604,000	0
23050101	RESEARCH AND DEVELOPMENT	10,000,000	10,000,000	0	335,000,000	0
23050102	COMPUTER SOFTWARE ACQUISITION	0	0	0	300,000,000	0
23050103	MONITORING AND EVALUATION	0	0	0	214,604,000	0
052102600100	PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



707	HEALTH	1,775,353,188	1,775,353,188	503,908,079.69	4,642,117,166	0
7073	HOSPITAL SERVICES	1,775,353,188	1,775,353,188	503,908,079.69	4,642,117,166	0
70731	GENERAL HOSPITAL SERVICES	1,522,433,188	1,522,433,188	475,190,820.95	1,804,815,666	0
70732	SPECIALIZED HOSPITAL SERVICES	252,920,000	252,920,000	28,717,258.75	2,837,301,500	0

05210260010 0 PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Perf as @ Sept	2026 Proposed Budget	2026 NUT Tagging
Total					170,000,000	170,000,000	0	2,675,051,500	0
04010323000803 - Health sector coordination mechanisms	PROCUREMENT AND REFURBISHMENT OF 10 NOs OF AMBULANCES FOR THE STATE HOSPITALS	23010106 - PURCHASE OF VANS	70732 - SPECIALIZED HOSPITAL SERVICES	12220500 - DEKINA	70,000,000	70,000,000	0	335,000,000	0
04040323000103 - In service training (continuing education)	PROCUREMENT OF HEALTH EQUIPMENT FOR ACCREDITATION OF TRAINING AT KSUTH ANYIGBA	23050101 - RESEARCH AND DEVELOPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12220500 - DEKINA	10,000,000	10,000,000	0	335,000,000	0
04050123003103 - Functional health facilities	UPGRADING AND EQUIPPING OF TEACHING HOSPITAL 'S TEMPORARY SITE.	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70732 - SPECIALIZED HOSPITAL SERVICES	12220500 - DEKINA	30,000,000	30,000,000	0	50,447,500	0
04050123003203 - Functional health facilities	PROVISION OF BASIC MEDICAL EQUIPMENT FOR TRAINING	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12220500 - DEKINA	30,000,000	30,000,000	0	400,000,000	0
04050123003303 - Functional health facilities	PROCUREMENT OF 2 NOs OF PHYSIOTHERAPY MACHINES	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12220500 - DEKINA	5,000,000	5,000,000	0	150,000,000	0
04050123003403 - Functional health facilities	RENOVATION/ PERIMETER FENCING OF THE HOSPITAL	23030130 - REHABILITATION/ REPAIRS OF FENCE	70732 - SPECIALIZED	12220500 - DEKINA	25,000,000	25,000,000	0	10,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



		FOR GOVERNMENT BUILDINGS	HOSPITAL SERVICES						
04050123003403 - Functional health facilities	PROCUREMENT AND INSTALLATION OF SOLAR ENERGY	23010144 - PURCHASE OF POWER INSTILLATION EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12220500 - DEKINA	0	0	0	50,000,000	0
04050123003403 - Functional health facilities	CONSRUCTION AND EQUIPING OF THE HOSPITAL	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70732 - SPECIALIZED HOSPITAL SERVICES	12220500 - DEKINA	0	0	0	380,000,000	0
04050123003403 - Functional health facilities	CONSTRUCTION OF STUDENT HOSTELS	23020128 - CONSTRUCTION/ PROVISION OF HOTEL BUILDINGS	70732 - SPECIALIZED HOSPITAL SERVICES	12220500 - DEKINA	0	0	0	300,000,000	0
04050123003403 - Functional health facilities	RENOVATION OF PERIMETER FENCING OF THE HOSPITAL	23020129 - CONSTRUCTION/ PROVISION OF FENCING GOVERNMENT BUILDINGS	70732 - SPECIALIZED HOSPITAL SERVICES	12220500 - DEKINA	0	0	0	150,000,000	0
04100126001703 - Health Not Elsewhere Classified	DIGITALIZATION AND NETWORKING OF HOSPITAL	23050102 - COMPUTER SOFTWARE ACQUISITION	70732 - SPECIALIZED HOSPITAL SERVICES	12220500 - DEKINA	0	0	0	300,000,000	0
04070426000103 - Monitoring and Evaluation (M&E)	STAFF EVALUATION, VERIFICATION AND VALIDATION	23050103 - MONITORING AND EVALUATION	70732 - SPECIALIZED HOSPITAL SERVICES	12220500 - DEKINA	0	0	0	214,604,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



052102700100 KOGI STATE SPECIALIST HOSPITAL, LOKOJA						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
1	Revenue	451,000,000	451,000,000	295,688,575.50	650,000,000	0
12	INDEPENDENT REVENUE	451,000,000	451,000,000	295,688,575.50	650,000,000	0
1202	NON-TAX REVENUE	451,000,000	451,000,000	295,688,575.50	650,000,000	0
120204	FEES - GENERAL	308,500,000	308,500,000	260,130,379.38	453,000,000	0
12020472	OPHTHALMIC SERVICES /OPHTHAMOLOGY FEE	2,500,000	2,500,000	181,085,004.65	3,000,000	0
12020475	AMBULANCE SERVICES (HIRING) FEE	4,000,000	4,000,000	0	4,000,000	0
12020478	X-RAY SERVICES /ULTRASOUND SCAN /MRI /CT SCAN /HSG /MAMMOGRAPHY FEE	10,000,000	10,000,000	0	20,000,000	0
12020479	LABORATING SERVICES FEE	60,000,000	60,000,000	36,898,789.11	80,000,000	0
12020482	MORTUARY SERVICES FEE	15,000,000	15,000,000	0	25,000,000	0
12020484	NHIS/ HMO FEE	155,000,000	155,000,000	42,146,585.62	245,000,000	0
12020491	SURGICAL OPERATION /ECG& ECHO /ENT (EAR, NOSE & THROAT) FEES	30,000,000	30,000,000	0	40,000,000	0
12020493	SERVICE CHARGE (DRF)	12,000,000	12,000,000	0	16,000,000	0
12020494	HOSPITAL BED CHARGES /DELIVERY /NUTRITION & DIETARY SERVICE FEES	20,000,000	20,000,000	0	20,000,000	0
120206	SALES - GENERAL	142,500,000	142,500,000	35,558,196.12	197,000,000	0
12020620	SALES OF DRUGS /PHARMACY SERVICES	110,000,000	110,000,000	35,558,196.12	150,000,000	0
12020628	SALES OF OPD CARDS/ GOPD CARDS /CONSULTATION	20,000,000	20,000,000	0	30,000,000	0
12020666	SALES FROM HDRF (DRUGS, REAGENTS & CONSUMABLE)	12,500,000	12,500,000	0	17,000,000	0
052102700100 KOGI STATE SPECIALIST HOSPITAL, LOKOJA						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
2	EXPENDITURES	2,546,423,251	2,546,423,251	1,492,192,642.10	4,551,442,318	0
21	PERSONNEL COST	2,152,394,479	2,159,894,479	1,289,910,935.38	2,544,746,399	0
2101	SALARY	2,152,394,479	2,159,894,479	1,289,910,935.38	2,544,746,399	0
210101	SALARIES AND WAGES	2,152,394,479	2,159,894,479	1,289,910,935.38	2,544,746,399	0
21010101	SALARY	2,138,894,479	2,138,894,479	1,271,939,935.38	2,521,746,399	0
21010104	AUXILLARY STAFF	13,500,000	21,000,000	17,971,000	23,000,000	0
22	OTHER RECURRENT COSTS	258,028,772	250,528,772	202,281,706.71	572,403,019	0
2202	OVERHEAD COST	256,828,772	249,328,772	202,211,706.71	571,203,019	0
220201	TRAVEL & TRANSPORT - GENERAL	9,500,000	9,500,000	4,154,100	1,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	9,500,000	9,500,000	4,154,100	1,000,000	0
220202	UTILITIES - GENERAL	42,257,328	2,437,328	237,500	3,522,328	0
22020201	INTERNET ACCESS CHARGES	500,000	500,000	237,500	500,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



22020203	WATER RATE	160,000	160,000	0	160,000	0
22020204	ELECTRICITY BILL /CHARGES	40,797,328	977,328	0	977,328	0
22020210	HEALTH MANAGEMENT INFORMATION SYSTEM/ HOSPITAL INFORMATION MANAGEMENT	800,000	800,000	0	1,885,000	0
220203	MATERIALS & SUPPLIES - GENERAL	136,247,789	146,847,789	116,107,254.40	286,178,570	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	8,500,075	8,500,075	7,215,280	15,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	350,000	350,000	0	350,000	0
22020304	DRUGS AND MEDICAL SUPPLIES	102,500,000	102,500,000	73,624,460.20	202,328,570	0
22020311	WATER SPARE PARTS / CHEMICALS/ OTHER REGENTS	14,500,000	25,100,000	28,500,214.20	55,000,000	0
22020322	PUBLICATION OF KOGI STATE STATISTICAL YEAR BOOK/ PLANNING & STATISTIC BOOKS /STATE STATISTICAL MASTER PLAN	1,000,000	1,000,000	0	1,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	9,397,714	9,397,714	6,767,300	12,500,000	0
220204	MAINTENANCE SERVICES - GENERAL	15,844,348	28,064,348	34,325,300.84	63,800,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	1,000,000	2,200,000	1,679,400	4,500,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	2,000,000	5,400,000	4,385,000	7,000,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,500,000	2,500,000	2,386,000	4,500,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	2,247,429	5,367,429	5,859,677.50	9,000,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	8,296,919	11,796,919	20,015,223.34	38,000,000	0
22020441	HEALTH FACILITIES MAINTENANCE EXPENSES	800,000	800,000	0	800,000	0
220205	TRAINING - GENERAL	500,000	2,500,000	210,000	16,073,000	0
22020501	LOCAL TRAINING	500,000	2,500,000	210,000	16,073,000	0
220206	OTHER SERVICES - GENERAL	12,723,029	15,223,029	9,215,150	98,095,000	0
22020601	SECURITY SERVICES EXPENSES	5,500,000	5,500,000	2,808,000	8,160,000	0
22020603	RESIDENTIAL RENT/HIRE OF PRIVATE HOUSES	300,000	300,000	0	300,000	0
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	5,923,029	8,423,029	6,407,150	12,000,000	0
22020660	HEALTH INTERVENTIONS PROGRAMME TO KOGI STATE	1,000,000	1,000,000	0	77,635,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,000,000	2,000,000	216,000	26,000,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	2,000,000	2,000,000	216,000	26,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	26,826,857	27,826,857	14,542,190	28,526,857	0
22020801	MOTOR VEHICLE FUEL COST	1,200,000	1,200,000	331,000	1,200,000	0
22020806	DIESEL EXPENSES	25,326,857	25,326,857	13,201,190	25,326,857	0
22020807	FUEL EXPENSES	300,000	1,300,000	1,010,000	2,000,000	0
220209	FINANCIAL CHARGES - GENERAL	40,000	40,000	9,586.47	500,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	40,000	40,000	9,586.47	500,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	10,889,421	14,889,421	23,194,625	47,507,264	0
22021001	REFRESHMENT & MEALS	1,200,000	5,200,000	5,282,875	10,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



22021002	PUBLICITY & ADVERTISEMENTS	5,635,764	5,635,764	2,210,900	5,635,764	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	350,000	350,000	0	350,000	0
22021013	RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES/ DISCIPLINE COST	803,657	803,657	975,000	4,821,500	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	700,000	700,000	600,000	1,500,000	0
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	200,000	200,000	0	200,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	2,000,000	2,000,000	14,125,850	25,000,000	0
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	1,200,000	1,200,000	70,000	1,200,000	0
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	1,200,000	1,200,000	70,000	1,200,000	0
22080119	FINANCIAL ASSISTANCE TO NEEDIES	1,200,000	1,200,000	70,000	1,200,000	0
23	CAPITAL EXPENDITURE	136,000,000	136,000,000	0	1,434,292,900	0
2301	FIXED ASSETS PURCHASED	136,000,000	136,000,000	0	754,152,900	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	136,000,000	136,000,000	0	754,152,900	0
23010105	PURCHASE OF MOTOR VEHICLES	0	0	0	230,000,000	0
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	136,000,000	136,000,000	0	524,152,900	0
2302	CONSTRUCTION / PROVISION	0	0	0	680,140,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0	0	0	680,140,000	0
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	0	0	0	680,140,000	0
052102700100 KOGI STATE SPECIALIST HOSPITAL, LOKOJA						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
707	HEALTH	2,546,423,251	2,546,423,251	1,492,192,642.10	4,551,442,318	0
7073	HOSPITAL SERVICES	2,546,423,251	2,546,423,251	1,492,192,642.10	4,551,442,318	0
70732	SPECIALIZED HOSPITAL SERVICES	2,546,423,251	2,546,423,251	1,492,192,642.10	4,551,442,318	0

052102700100 KOGI STATE SPECIALIST HOSPITAL, LOKOJA									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Perf as @ Sept	2026 Proposed Budget	2026 NUT Tagging
Total					136,000,000	136,000,000	0	1,434,292,900	0
04050123003703 - Functional health facilities	PROVISION OF 10 NOS OF OXYGEN PLANT	23010122 - PURCHASE OF HEALTH /	70732 - SPECIALIZED	12231200 - LOKOJA	50,000,000	50,000,000	0	50,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



		MEDICAL EQUIPMENT	HOSPITAL SERVICES						
04050123003803 - Functional health facilities	PROCUREMENT OF VENTILATOR MACHINES	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12231200 - LOKOJA	0	0	0	40,000,000	0
04050123003903 - Functional health facilities	PROCUREMENT OF PHYSIOTHERAPY MACHINES	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12231200 - LOKOJA	0	0	0	10,000,000	0
04050123004003 - Functional health facilities	PROVISION OF INCUBATOR MACHINES	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12231200 - LOKOJA	0	0	0	6,000,000	0
04050124000503 - Functional health facilities	PURCHASE AND INSTALLATION OF ELECTRONIC MEDICAL RECORDS SYSTEM AND HARDWARE	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12231200 - LOKOJA	20,000,000	20,000,000	0	64,400,000	0
04050124000603 - Functional health facilities	EXPANSION OF EXISTING MORGUE	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12231200 - LOKOJA	26,000,000	26,000,000	0	26,000,000	0
04050124000903 - Functional health facilities	PURCHASE OF 1NO OF TOYOTA LAND CRUISER	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12231200 - LOKOJA	40,000,000	40,000,000	0	100,000,000	0
04050126000603 - Functional health facilities	CONSTRUCTION OF OUTPATIENTCLINIC COMPLEX GENERAL,SURGICAL,PAEDIATRICS MEDICAL AND DIALYSIS COMPLEX. RENOVATION OF THE HOSPITAL ROOF. CREATION OF SIDE LAB.	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70732 - SPECIALIZED HOSPITAL SERVICES	12231100 - KOGI	0	0	0	631,750,000	0
04100126000503 - Health Not Elsewhere Classified	PROVISION OF 10 NO. OXYGEN CONCENTRATOR	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70732 - SPECIALIZED HOSPITAL SERVICES	12231100 - KOGI	0	0	0	3,850,000	0
04100126000603 - Health Not Elsewhere Classified	PROVISION OF DIATHERMY MACHINE	23020106 - CONSTRUCTION / PROVISION OF	70732 - SPECIALIZED HOSPITAL SERVICES	12231100 - KOGI	0	0	0	13,300,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



		HOSPITALS / HEALTH CENTRES							
04100126000703 - Health Not Elsewhere Classified	PROVISION OF DIALYSIS BED	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70732 - SPECIALIZED HOSPITAL SERVICES	12231100 - KOGI	0	0	0	3,000,000	0
04100126000803 - Health Not Elsewhere Classified	PROVISION OF 10 NO. SUCTIONING MACHINE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70732 - SPECIALIZED HOSPITAL SERVICES	12231100 - KOGI	0	0	0	2,240,000	0
04100126000903 - Health Not Elsewhere Classified	PROVISION OF 2 NO. RADIANT WARMER MACHINE	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12231100 - KOGI	0	0	0	3,080,000	0
04100126001003 - Health Not Elsewhere Classified	PROVISION OF PHOTOTHERAPY MACHINES	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12231100 - KOGI	0	0	0	1,396,500	0
04100126001103 - Health Not Elsewhere Classified	PROVISION OF ENDOSCOPIC MACHINE	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12231100 - KOGI	0	0	0	21,000,000	0
04100126001203 - Health Not Elsewhere Classified	PROVISION OF ENT EQUIPMENT	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12231100 - KOGI	0	0	0	60,000,000	0
04100126001303 - Health Not Elsewhere Classified	PROVISION OF ORTHOPEDIC EQUIPMENT	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12231100 - KOGI	0	0	0	39,376,400	0
04100126001403 - Health Not Elsewhere Classified	PROVISION OF OPHTHALMOLOGY EQUIPMENT	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12231100 - KOGI	0	0	0	38,500,000	0
04050124000503 - Functional health facilities	UPGRADE OF ELECTRONIC MEDICAL RECORDS SYSTEM AND HARDWARE	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12242200 - STATE WIDE	0	0	0	64,400,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



04050124000603 - Functional health facilities	EXPANSION OF EXISTING MORGUE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70732 - SPECIALIZED HOSPITAL SERVICES	12242200 - STATE WIDE	0	0	0	26,000,000	0
04050124000703 - Functional health facilities	PURCHASE OF UTILITY VEHICLES (2 TOYOTA HILUX)	23010105 - PURCHASE OF MOTOR VEHICLES	70732 - SPECIALIZED HOSPITAL SERVICES	12242200 - STATE WIDE	0	0	0	100,000,000	0
04050124000803 - Functional health facilities	PURCHASE OF 3 NOS. TOYOTA CAMRY (CMAC, ADMIN AND ACCOUNT)	23010105 - PURCHASE OF MOTOR VEHICLES	70732 - SPECIALIZED HOSPITAL SERVICES	12242200 - STATE WIDE	0	0	0	30,000,000	0
04050124000903 - Functional health facilities	PURCHASE OF TOYOTA LAND CRUISER	23010105 - PURCHASE OF MOTOR VEHICLES	70732 - SPECIALIZED HOSPITAL SERVICES	12242200 - STATE WIDE	0	0	0	100,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



052102800100 CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
1	Revenue	190,900,000	190,900,000	5,143,650,201.87	6,332,874,368	0
12	INDEPENDENT REVENUE	190,900,000	190,900,000	209,046,499	332,874,368	0
1202	NON-TAX REVENUE	190,900,000	190,900,000	209,046,499	332,874,368	0
120204	FEES - GENERAL	125,500,000	125,500,000	201,530,254	214,596,067	0
12020472	OPHTHALMIC SERVICES /OPHTHAMOLOGY FEE	3,000,000	3,000,000	187,798,650	3,754,260	0
12020473	DENTAL SERVICES FEE	1,700,000	1,700,000	107,000	1,700,000	0
12020475	AMBULANCE SERVICES (HIRING) FEE	4,000,000	4,000,000	129,000	3,531,600	0
12020478	X-RAY SERVICES /ULTRASOUND SCAN /MRI /CT SCAN /HSG /MAMMOGRAPHY FEE	35,000,000	35,000,000	4,108,800	58,055,220	0
12020479	LABORATING SERVICES FEE	37,000,000	37,000,000	2,685,400	47,210,940	0
12020484	NHIS/ HMO FEE	10,000,000	10,000,000	3,762,804	46,428,647	0
12020489	PHYSIOTHERAPY SERVICE CHARGES FEE	1,800,000	1,800,000	190,000	3,434,400	0
12020491	SURGICAL OPERATION /ECG& ECHO /ENT (EAR, NOSE & THROAT) FEES	18,000,000	18,000,000	1,023,500	23,057,100	0
12020494	HOSPITAL BED CHARGES /DELIVERY /NUTRITION & DIETARY SERVICE FEES	15,000,000	15,000,000	1,725,100	27,423,900	0
120206	SALES - GENERAL	64,800,000	64,800,000	7,324,745	112,788,841	0
12020620	SALES OF DRUGS /PHARMACY SERVICES	53,000,000	53,000,000	5,631,245	89,698,962	0
12020628	SALES OF OPD CARDS/ GOPD CARDS /CONSULTATION	10,000,000	10,000,000	1,154,500	16,748,479	0
12020654	SALES OF OXYGEN IN CYLINDER	1,800,000	1,800,000	539,000	6,341,400	0
120207	EARNINGS -GENERAL	600,000	600,000	191,500	5,489,460	0
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS /AGENCIES	600,000	600,000	191,500	5,489,460	0
13	AID AND GRANTS	0	0	4,934,603,702.87	6,000,000,000	0
1302	GRANTS	0	0	4,934,603,702.87	6,000,000,000	0
130201	DOMESTIC GRANTS	0	0	4,934,603,702.87	6,000,000,000	0
13020104	CAPITAL GRANTS FROM LGAS	0	0	4,934,603,702.87	6,000,000,000	0
052102800100 CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
2	EXPENDITURES	12,811,000,000	13,893,000,000	2,972,862,809.47	11,990,631,563	0
21	PERSONNEL COST	2,542,000,000	2,554,000,000	475,586,978.03	3,023,331,563	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



2101	SALARY	2,142,000,000	2,142,000,000	468,208,545.38	2,563,331,563	0
210101	SALARIES AND WAGES	2,142,000,000	2,142,000,000	468,208,545.38	2,563,331,563	0
21010101	SALARY	1,976,533,815	1,976,533,815	400,715,650.19	2,363,331,563	0
21010104	AUXILLARY STAFF	165,466,185	165,466,185	67,492,895.19	200,000,000	0
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	400,000,000	412,000,000	7,378,432.65	460,000,000	0
210201	ALLOWANCES	400,000,000	412,000,000	7,378,432.65	460,000,000	0
21020101	CALL DUTY ALLOWANCE	0	8,000,000	4,417,432.65	20,000,000	0
21020107	NYSC ALLOWANCES	400,000,000	400,000,000	2,961,000	430,000,000	0
21020108	AUXILIARY STAFF & IT STUDENTS ALLOWANCE	0	4,000,000	0	10,000,000	0
22	OTHER RECURRENT COSTS	639,000,000	1,709,000,000	975,209,921.14	1,657,300,000	0
2202	OVERHEAD COST	639,000,000	1,709,000,000	975,209,921.14	1,657,300,000	0
220201	TRAVEL & TRANSPORT - GENERAL	25,000,000	25,000,000	5,359,000	25,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	25,000,000	25,000,000	5,359,000	25,000,000	0
220202	UTILITIES - GENERAL	26,800,000	26,800,000	4,175,700	30,800,000	0
22020201	INTERNET ACCESS CHARGES	20,000,000	20,000,000	4,175,700	20,000,000	0
22020204	ELECTRICITY BILL /CHARGES	6,000,000	6,000,000	0	10,000,000	0
22020210	HEALTH MANAGEMENT INFORMATION SYSTEM/ HOSPITAL INFORMATION MANAGEMENT	800,000	800,000	0	800,000	0
220203	MATERIALS & SUPPLIES - GENERAL	310,000,000	310,000,000	111,911,996.58	310,000,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	13,000,000	13,000,000	4,921,300	13,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	2,000,000	2,000,000	0	2,000,000	0
22020304	DRUGS AND MEDICAL SUPPLIES	260,000,000	260,000,000	93,055,696.58	260,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	35,000,000	35,000,000	13,935,000	35,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	59,200,000	469,200,000	391,570,226.91	295,000,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	5,000,000	5,000,000	1,593,475	35,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	10,000,000	10,000,000	2,037,025	15,000,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	10,000,000	10,000,000	4,233,030	15,000,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	17,200,000	17,200,000	4,178,500	20,000,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	7,000,000	7,000,000	3,103,250	10,000,000	0
22020441	HEALTH FACILITIES MAINTENANCE EXPENSES	10,000,000	420,000,000	376,424,946.91	200,000,000	0
220205	TRAINING - GENERAL	10,000,000	10,000,000	847,000	10,000,000	0
22020501	LOCAL TRAINING	10,000,000	10,000,000	847,000	10,000,000	0
220206	OTHER SERVICES - GENERAL	41,000,000	251,000,000	6,731,710	260,000,000	0
22020601	SECURITY SERVICES EXPENSES	10,000,000	10,000,000	1,775,000	15,000,000	0
22020603	RESIDENTIAL RENT/HIRE OF PRIVATE HOUSES	20,000,000	20,000,000	0	20,000,000	0
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	6,000,000	6,000,000	1,693,000	10,000,000	0
22020660	HEALTH INTERVENTIONS PROGRAMME TO KOGI STATE	5,000,000	5,000,000	1,195,000	5,000,000	0



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22020662	ACCREDITATION OF TECHNICAL SCHOOLS /ACCREDITATION OF SERVICE PROVIDERS/ ACCREDITATION OF COURSES	0	200,000,000	240,000	200,000,000	0
22020672	REFUND OF VARIOUS EXPENSES INRESPECT OF GOVERNMENT ACTIVITIES CARRIED OUT WITH PERSONAL MONEY	0	10,000,000	1,828,710	10,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	6,500,000	6,500,000	759,500	6,500,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	6,500,000	6,500,000	759,500	6,500,000	0
220208	FUEL & LUBRICANTS - GENERAL	104,000,000	104,000,000	37,753,322.75	135,000,000	0
22020801	MOTOR VEHICLE FUEL COST	4,000,000	4,000,000	3,686,200	25,000,000	0
22020806	DIESEL EXPENSES	90,000,000	90,000,000	31,151,100	90,000,000	0
22020807	FUEL EXPENSES	10,000,000	10,000,000	2,916,022.75	20,000,000	0
220209	FINANCIAL CHARGES - GENERAL	2,000,000	452,000,000	399,415,074.44	504,000,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	2,000,000	2,000,000	1,019,400	4,000,000	0
22020902	INSURANCE PREMIUM	0	450,000,000	398,395,674.44	500,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	54,500,000	54,500,000	16,686,390.46	81,000,000	0
22021001	REFRESHMENT & MEALS	10,000,000	10,000,000	8,736,600	20,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	10,000,000	10,000,000	1,285,400.46	10,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	10,000,000	10,000,000	400,000	10,000,000	0
22021013	RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES/ DISCIPLINE COST	4,000,000	4,000,000	580,000	4,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	5,000,000	5,000,000	1,309,000	5,000,000	0
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	3,500,000	3,500,000	350,000	20,000,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	12,000,000	12,000,000	4,025,390	12,000,000	0
23	CAPITAL EXPENDITURE	9,630,000,000	9,630,000,000	1,522,065,910.30	7,310,000,000	0
2301	FIXED ASSETS PURCHASED	0	1,050,000,000	63,452,400	600,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	0	1,050,000,000	63,452,400	600,000,000	0
23010105	PURCHASE OF MOTOR VEHICLES	0	350,000,000	19,950,000	0	0
23010113	PURCHASE OF COMPUTERS	0	0	0	100,000,000	0
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0	700,000,000	43,502,400	500,000,000	0
2302	CONSTRUCTION / PROVISION	8,930,000,000	8,230,000,000	1,458,613,510.30	6,050,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	8,930,000,000	8,230,000,000	1,458,613,510.30	6,050,000,000	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	1,200,000,000	1,000,000,000	0	350,000,000	0
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	6,050,000,000	5,550,000,000	354,530,525.90	3,000,000,000	0
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	280,000,000	280,000,000	0	1,200,000,000	0
23020131	CONSTRUCTION /PROVISION OF HOSTEL BUILDINGS	1,400,000,000	1,400,000,000	1,104,082,984.40	1,500,000,000	0
2303	REHABILITATION / REPAIRS	700,000,000	350,000,000	0	600,000,000	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	700,000,000	350,000,000	0	600,000,000	0
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	700,000,000	350,000,000	0	500,000,000	0



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23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0	0	0	100,000,000	0
2305	OTHER CAPITAL PROJECTS	0	0	0	60,000,000	0
230501	ACQUISITION OF NON TANGIBLE ASSETS	0	0	0	60,000,000	0
23050102	COMPUTER SOFTWARE ACQUISITION	0	0	0	60,000,000	0
052102800100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
707	HEALTH	12,811,000,000	13,893,000,000	2,972,862,809.47	11,990,631,563	0
7073	HOSPITAL SERVICES	12,811,000,000	13,893,000,000	2,972,862,809.47	11,990,631,563	0
70732	SPECIALIZED HOSPITAL SERVICES	12,811,000,000	13,893,000,000	2,972,862,809.47	11,990,631,563	0

052102800100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Perf as @ Sept	2026 Proposed Budget	2026 NUT Tagging
Total					9,630,000,000	9,630,000,000	1,522,065,910.30	7,310,000,000	0
04050125000103 - Functional health facilities	CONSTRUCTION AND EQUIPPING OF ADMINISTRATIVE BLOCK	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70732 - SPECIALIZED HOSPITAL SERVICES	12211700 - OKENE	1,200,000,000	1,000,000,000	0	350,000,000	0
04050125000203 - Functional health facilities	CONSTRUCTION AND EQUIPPING OF HOUSE OFFICER'S QUARTERS	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70732 - SPECIALIZED HOSPITAL SERVICES	12211700 - OKENE	1,000,000,000	1,000,000,000	0	700,000,000	0
04050125000303 - Functional health facilities	CONSTRUCTION AND EQUIPPING OF CMD QUARTERS	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70732 - SPECIALIZED HOSPITAL SERVICES	12211700 - OKENE	250,000,000	250,000,000	0	500,000,000	0
04050125000403 - Functional health facilities	CONSTRUCTION AND EQUIPPING OF BLOCKS OF FLATS FOR MEDICAL DOCTORS	23020102 - CONSTRUCTION / PROVISION OF	70732 - SPECIALIZED	12211700 - OKENE	1,200,000,000	1,200,000,000	354,530,525.90	300,000,000	0



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		RESIDENTIAL BUILDINGS	HOSPITAL SERVICES						
04050125000503 - Functional health facilities	CONSTRUCTION AND EQUIPPING OF FLATS FOR CONSULTANT DOCTORS	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70732 - SPECIALIZED HOSPITAL SERVICES	12211700 - OKENE	1,200,000,000	1,200,000,000	0	1,500,000,000	0
04050125000603 - Functional health facilities	CONSTRUCTION AND EQUIPPING OF FLATS FOR STAFF	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70732 - SPECIALIZED HOSPITAL SERVICES	12211700 - OKENE	2,400,000,000	1,900,000,000	0	0	0
04050125000703 - Functional health facilities	CONSTRUCTION AND EQUIPPING OF HOSPITAL MORTUARY	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70732 - SPECIALIZED HOSPITAL SERVICES	12211700 - OKENE	90,000,000	90,000,000	0	0	0
04050125000803 - Functional health facilities	CONSTRUCTION AND EQUIPPING OF LAUNDRY DEPARTMENT	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70732 - SPECIALIZED HOSPITAL SERVICES	12211700 - OKENE	90,000,000	90,000,000	0	200,000,000	0
04050125000903 - Functional health facilities	CONSTRUCTION AND EQUIPPING OF CENTRAL AND STORE STERILIZATION DEPARTMENT	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70732 - SPECIALIZED HOSPITAL SERVICES	12211700 - OKENE	100,000,000	100,000,000	0	0	0
04050125001003 - Functional health facilities	CONSTRUCTION AND EQUIPPING OF MEDICAL STUDENTS/NURSES HOSTELS	23020131 - CONSTRUCTION /PROVISION OF HOSTEL BUILDINGS	70732 - SPECIALIZED HOSPITAL SERVICES	12211700 - OKENE	1,400,000,000	1,400,000,000	1,104,082,984.40	1,500,000,000	0
04050125001103 - Functional health facilities	COMPLETION AND RENOVATION OF WORK OF THE OLD HOSPITAL BUILDINGS	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70732 - SPECIALIZED HOSPITAL SERVICES	12211700 - OKENE	700,000,000	350,000,000	0	500,000,000	0
04050125001203 - Functional health facilities	PROCUREMENT OF RADIOLOGICAL EQUIPMENT	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12211700 - OKENE	0	200,000,000	43,502,400	500,000,000	0
04100125000103 - Health Not Elsewhere Classified	PROCUREMENT AND DELIVERY OF MOTOR VEHICLES	23010105 - PURCHASE OF MOTOR VEHICLES	70732 - SPECIALIZED HOSPITAL SERVICES	12211700 - OKENE	0	350,000,000	19,950,000	0	0



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04100126000103 - Health Not Elsewhere Classified	PROCUREMENT OF 1No. INCINERATOR AND WET SCRUBBER	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12211700 - OKENE	0	500,000,000	0	0	0
04050126000703 - Functional health facilities	CONSTRUCTION AND EQUIPPING OF CONSULTING ROOMS	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70732 - SPECIALIZED HOSPITAL SERVICES	12211600 - OKEHI	0	0	0	500,000,000	0
04050126000803 - Functional health facilities	CONSTRUCTION AND EQUIPPING OF INCINERATOR/WELD SCRUBBER	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70732 - SPECIALIZED HOSPITAL SERVICES	12211600 - OKEHI	0	0	0	500,000,000	0
04100126001503 - Health Not Elsewhere Classified	PROCUREMENT OF 50NOS COMPUTER LAPTOPS, DESKTOPS	23010113 - PURCHASE OF COMPUTERS	70732 - SPECIALIZED HOSPITAL SERVICES	12211600 - OKEHI	0	0	0	100,000,000	0
04100126001603 - Health Not Elsewhere Classified	UPGRADE OF ELECTRONIC MEDICAL RECORD (EMR) FACILITY AT CUSTECHTH, OSARA	23050102 - COMPUTER SOFTWARE ACQUISITION	70732 - SPECIALIZED HOSPITAL SERVICES	12211600 - OKEHI	0	0	0	60,000,000	0
04050126000903 - Functional health facilities	REHABILITATION AND EQUIPPING OF HOSPITAL CENTRAL STORE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70732 - SPECIALIZED HOSPITAL SERVICES	12211600 - OKEHI	0	0	0	50,000,000	0
04050126001003 - Functional health facilities	REHABILITATION AND EQUIPPING OF HOSPITAL CENTRAL PHARMACEUTICAL STORE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70732 - SPECIALIZED HOSPITAL SERVICES	12211600 - OKEHI	0	0	0	50,000,000	0



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052110200100 KOGI STATE HOSPITAL MANAGEMENT BOARD						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
1	Revenue	110,000,000	110,000,000	81,485,150	225,000,000	0
12	INDEPENDENT REVENUE	110,000,000	110,000,000	81,485,150	225,000,000	0
1202	NON-TAX REVENUE	110,000,000	110,000,000	81,485,150	225,000,000	0
120204	FEES - GENERAL	19,300,000	19,300,000	45,607,900	29,000,000	0
12020472	OPHTHALMIC SERVICES /OPHTHAMOLOGY FEE	1,000,000	1,000,000	43,666,250	1,000,000	0
12020473	DENTAL SERVICES FEE	1,000,000	1,000,000	0	1,000,000	0
12020475	AMBULANCE SERVICES (HIRING) FEE	3,300,000	3,300,000	0	5,000,000	0
12020478	X-RAY SERVICES /ULTRASOUND SCAN /MRI /CT SCAN /HSG /MAMMOGRAPHY FEE	1,000,000	1,000,000	0	2,000,000	0
12020479	LABORATING SERVICES FEE	2,000,000	2,000,000	90,000	4,500,000	0
12020482	MORTUARY SERVICES FEE	3,000,000	3,000,000	46,800	3,500,000	0
12020491	SURGICAL OPERATION /ECG& ECHO /ENT (EAR, NOSE & THROAT) FEES	3,000,000	3,000,000	75,000	5,000,000	0
12020492	MEDICAL CERTIFICATE	3,000,000	3,000,000	0	3,000,000	0
12020494	HOSPITAL BED CHARGES /DELIVERY /NUTRITION & DIETARY SERVICE FEES	2,000,000	2,000,000	1,729,850	4,000,000	0
120206	SALES - GENERAL	90,000,000	90,000,000	2,552,100	195,000,000	0
12020628	SALES OF OPD CARDS/ GOPD CARDS /CONSULTATION	30,000,000	30,000,000	1,953,200	90,000,000	0
12020666	SALES FROM HDRF (DRUGS, REAGENTS & CONSUMABLE)	60,000,000	60,000,000	598,900	105,000,000	0
120207	EARNINGS -GENERAL	700,000	700,000	33,325,150	1,000,000	0
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS /AGENCIES	700,000	700,000	33,325,150	1,000,000	0
052110200100 KOGI STATE HOSPITAL MANAGEMENT BOARD						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
2	EXPENDITURES	6,831,896,049	5,331,896,049	4,062,016,945.83	8,669,487,549	0
21	PERSONNEL COST	6,704,365,449	5,204,365,449	3,584,306,464.65	7,507,654,449	0
2101	SALARY	6,697,365,449	5,197,365,449	3,582,995,464.65	7,500,654,449	0
210101	SALARIES AND WAGES	6,697,365,449	5,197,365,449	3,582,995,464.65	7,500,654,449	0
21010101	SALARY	6,697,365,449	5,197,365,449	3,582,995,464.65	7,500,654,449	0
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	7,000,000	7,000,000	1,311,000	7,000,000	0
210201	ALLOWANCES	7,000,000	7,000,000	1,311,000	7,000,000	0
21020105	FURNITURE ALLOWANCE /1ST - 28TH DAYS ALLOWANCE	7,000,000	7,000,000	1,311,000	7,000,000	0
22	OTHER RECURRENT COSTS	127,530,600	127,530,600	477,710,481.18	161,833,100	0
2202	OVERHEAD COST	125,530,600	125,530,600	476,955,481.18	159,833,100	0



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220201	TRAVEL & TRANSPORT - GENERAL	30,000,000	50,000,000	43,872,340	60,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	30,000,000	50,000,000	43,872,340	60,000,000	0
220202	UTILITIES - GENERAL	713,500	713,500	0	713,500	0
22020203	WATER RATE	110,000	110,000	0	110,000	0
22020204	ELECTRICITY BILL /CHARGES	300,000	300,000	0	300,000	0
22020205	TELEPHONE CHARGES	303,500	303,500	0	303,500	0
220203	MATERIALS & SUPPLIES - GENERAL	5,007,600	13,007,600	4,117,720	7,507,600	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	3,500,000	3,500,000	2,386,320	5,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	207,600	207,600	0	207,600	0
22020323	OFFICE AND GENERAL EXPENSES	1,300,000	9,300,000	1,731,400	2,300,000	0
220204	MAINTENANCE SERVICES - GENERAL	22,050,000	22,050,000	7,910,400	21,012,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	8,000,000	8,000,000	1,040,500	8,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	5,500,000	5,500,000	2,212,500	5,500,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,595,000	2,595,000	2,450,000	1,557,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	2,955,000	2,955,000	150,000	2,955,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	3,000,000	3,000,000	2,057,400	3,000,000	0
220205	TRAINING - GENERAL	3,500,000	3,500,000	400,000	3,500,000	0
22020501	LOCAL TRAINING	2,500,000	2,500,000	0	2,500,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	1,000,000	1,000,000	400,000	1,000,000	0
220206	OTHER SERVICES - GENERAL	4,000,000	4,000,000	401,835,623.18	4,000,000	0
22020601	SECURITY SERVICES EXPENSES	2,000,000	2,000,000	0	2,000,000	0
22020660	HEALTH INTERVENTIONS PROGRAMME TO KOGI STATE	2,000,000	2,000,000	401,835,623.18	2,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	3,000,000	3,000,000	0	3,000,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	500,000	500,000	0	500,000	0
22020702	LEGAL SERVICES /PREROGATIVE OF MERCYEXPENSES/ IMPLEMENTATION OF ACJ LAW 2017	2,500,000	2,500,000	0	2,500,000	0
220208	FUEL & LUBRICANTS - GENERAL	2,650,000	2,650,000	0	4,600,000	0
22020801	MOTOR VEHICLE FUEL COST	2,000,000	2,000,000	0	4,000,000	0
22020803	PLANTS/ GENERATOR FUEL COST	50,000	50,000	0	100,000	0
22020806	DIESEL EXPENSES	600,000	600,000	0	500,000	0
220209	FINANCIAL CHARGES - GENERAL	259,500	259,500	0	300,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	259,500	259,500	0	300,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	54,350,000	26,350,000	18,819,398	55,200,000	0
22021001	REFRESHMENT & MEALS	1,000,000	1,000,000	850,000	1,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	500,000	500,000	0	500,000	0
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	1,200,000	1,200,000	0	1,200,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	150,000	150,000	0	1,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



22021013	RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES/ DISCIPLINE COST	1,500,000	1,500,000	0	1,500,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	50,000,000	22,000,000	17,969,398	50,000,000	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	2,000,000	2,000,000	755,000	2,000,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	2,000,000	2,000,000	755,000	2,000,000	0
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	2,000,000	2,000,000	755,000	2,000,000	0
23	CAPITAL EXPENDITURE	0	0	0	1,000,000,000	0
2301	FIXED ASSETS PURCHASED	0	0	0	1,000,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	0	0	0	1,000,000,000	0
23010145	PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	0	0	0	1,000,000,000	0
052110200100	KOGI STATE HOSPITAL MANAGEMENT BOARD					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
707	HEALTH	6,831,896,049	5,331,896,049	4,062,016,945.83	8,669,487,549	0
7073	HOSPITAL SERVICES	6,831,896,049	5,331,896,049	4,062,016,945.83	8,669,487,549	0
70731	GENERAL HOSPITAL SERVICES	6,831,896,049	5,331,896,049	4,062,016,945.83	8,669,487,549	0

05211020010	KOGI STATE HOSPITAL MANAGEMENT BOARD								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Perf as @ Sept	2026 Proposed Budget	2026 NUT Tagging
Total					0	0	0	1,000,000,000	0
04100126001802 - Health Not Elsewhere Classified	DIGITALIZATION OF 5 ZONAL HOSPITALS ACROSS THE STATE	23010145 - PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	70731 - GENERAL HOSPITAL SERVICES	12242200 - STATE WIDE	0	0	0	1,000,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



052110400100 COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
1	Revenue	122,765,000	122,765,000	87,500,000	150,000,000	0
12	INDEPENDENT REVENUE	122,765,000	122,765,000	87,500,000	150,000,000	0
1201	TAX REVENUE	6,600,000	6,600,000	20,115,000	7,000,000	0
120103	OTHER TAXES	6,600,000	6,600,000	20,115,000	7,000,000	0
12010311	EDUCATION DEVELOPMENT LEVY	6,600,000	6,600,000	20,115,000	7,000,000	0
1202	NON-TAX REVENUE	116,165,000	116,165,000	67,385,000	143,000,000	0
120204	FEES - GENERAL	85,215,000	85,215,000	56,330,000	80,100,000	0
12020409	TUITION FEES/ SDC TUITION FEES	5,000,000	5,000,000	4,200,000	1,000,000	0
12020412	TRANSCRIPT FEES	750,000	750,000	500,000	6,000,000	0
12020415	CONTRACTOR REGISTRATION/ RENEWAL FEES	4,400,000	4,400,000	1,885,000	2,500,000	0
12020423	ACCEPTANCE OF ADMISSION LETTER	2,400,000	2,400,000	700,000	4,000,000	0
12020433	EXAMINATION FEES	11,165,000	11,165,000	9,250,000	9,000,000	0
12020434	LIBRARY FEES	3,850,000	3,850,000	1,645,000	4,000,000	0
12020449	NON- REFUNDABLE CAUTION FEES	7,700,000	7,700,000	3,110,000	9,000,000	0
12020458	ACCOMMODATION FEE	12,000,000	12,000,000	11,800,000	6,600,000	0
12020459	INSTRUMENT FEES	3,850,000	3,850,000	1,645,000	4,000,000	0
12020460	TRANSPORTATION FEES	15,950,000	15,950,000	14,620,000	5,000,000	0
12020461	ENVIRONMENTAL CLEANING FEE	4,950,000	4,950,000	1,765,000	7,500,000	0
12020476	CHARGES FROM SEMINARS AND WORKSHOPS	5,500,000	5,500,000	2,000,000	1,500,000	0
12020479	LABORATING SERVICES FEE	7,700,000	7,700,000	3,210,000	20,000,000	0
120206	SALES - GENERAL	13,700,000	13,700,000	3,435,000	31,850,000	0
12020617	SALES OF APPLICATION / EMPLOYMENT FORM	6,000,000	6,000,000	0	12,000,000	0
12020632	SALES OF MANAGEMENT HAND BOOK	1,375,000	1,375,000	840,000	7,500,000	0
12020633	SALES OF STUDENT I.D. CARDS	1,375,000	1,375,000	830,000	6,175,000	0
12020665	SALES WATER BOARD FORM	4,950,000	4,950,000	1,765,000	6,175,000	0
120207	EARNINGS -GENERAL	17,250,000	17,250,000	7,620,000	31,050,000	0
12020728	EARININGS FROM RESEARCH AND DOCUMENTATION	5,500,000	5,500,000	2,130,000	17,000,000	0
12020740	EARNINGS FROM SHOP RENTAGE	50,000	50,000	0	5,000,000	0
12020746	EARNING FROM HIRE OF DESK AND CHAIR	7,700,000	7,700,000	3,210,000	9,000,000	0
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS /AGENCIES	4,000,000	4,000,000	2,280,000	50,000	0
052110400100 COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



2	EXPENDITURES	1,031,634,262	1,031,634,262	424,125,672.79	1,054,773,161	0
21	PERSONNEL COST	721,334,262	721,334,262	333,562,528.44	725,473,161	0
2101	SALARY	721,334,262	721,334,262	333,562,528.44	725,473,161	0
210101	SALARIES AND WAGES	721,334,262	721,334,262	333,562,528.44	725,473,161	0
21010101	SALARY	711,334,262	711,334,262	325,143,960.91	705,473,161	0
21010104	AUXILLARY STAFF	10,000,000	10,000,000	8,418,567.53	20,000,000	0
22	OTHER RECURRENT COSTS	214,800,000	214,800,000	82,831,144.35	238,300,000	0
2202	OVERHEAD COST	214,800,000	214,800,000	82,831,144.35	238,300,000	0
220201	TRAVEL & TRANSPORT - GENERAL	5,000,000	5,000,000	1,562,500	5,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	5,000,000	5,000,000	1,562,500	5,000,000	0
220202	UTILITIES - GENERAL	6,500,000	6,500,000	2,492,650	6,500,000	0
22020201	INTERNET ACCESS CHARGES	2,000,000	2,000,000	697,000	2,000,000	0
22020203	WATER RATE	2,000,000	2,000,000	753,000	2,000,000	0
22020204	ELECTRICITY BILL /CHARGES	2,000,000	2,000,000	963,650	2,000,000	0
22020205	TELEPHONE CHARGES	500,000	500,000	79,000	500,000	0
220203	MATERIALS & SUPPLIES - GENERAL	49,000,000	49,000,000	21,373,266.34	56,500,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	2,000,000	2,000,000	730,450	2,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	1,000,000	1,000,000	150,000	1,000,000	0
22020304	DRUGS AND MEDICAL SUPPLIES	8,000,000	8,000,000	1,536,000	10,000,000	0
22020305	UNIFORMS AND OTHER CLOTHINGS	2,000,000	2,000,000	0	2,000,000	0
22020311	WATER SPARE PARTS / CHEMICALS/ OTHER REGENTS	5,000,000	5,000,000	4,791,200	7,000,000	0
22020312	LIBRARY EXPENSES	2,000,000	2,000,000	65,000	2,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	28,000,000	28,000,000	13,749,616.34	31,500,000	0
22020346	PRODUCTION OF I.D CARD /STATE CALENDAR /DIARIES/ NOMINAL ROLL	1,000,000	1,000,000	351,000	1,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	28,000,000	28,000,000	7,228,450	31,500,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	15,000,000	15,000,000	3,611,150	15,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	1,000,000	1,000,000	110,000	1,000,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,500,000	3,500,000	1,186,650	4,000,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	1,500,000	1,500,000	122,250	1,500,000	0
22020421	MAINTENANCE OF HOSTELS	7,000,000	7,000,000	2,198,400	10,000,000	0
220205	TRAINING - GENERAL	13,000,000	13,000,000	6,202,300	17,000,000	0
22020501	LOCAL TRAINING	3,000,000	3,000,000	800,000	4,000,000	0
22020502	INTERNATIONAL TRAINING	1,000,000	1,000,000	0	1,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	9,000,000	9,000,000	5,402,300	12,000,000	0
220206	OTHER SERVICES - GENERAL	33,500,000	33,500,000	11,845,044	37,500,000	0
22020601	SECURITY SERVICES EXPENSES	2,000,000	2,000,000	490,000	3,000,000	0
22020603	RESIDENTIAL RENT/HIRE OF PRIVATE HOUSES	4,000,000	4,000,000	3,000,000	4,000,000	0
22020639	CONDUCT OF EXAMS EXPENSES	12,000,000	12,000,000	5,535,894	15,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



22020660	HEALTH INTERVENTIONS PROGRAMME TO KOGI STATE	500,000	500,000	0	500,000	0
22020662	ACCREDITATION OF TECHNICAL SCHOOLS /ACCREDITATION OF SERVICE PROVIDERS/ ACCREDITATION OF COURSES	15,000,000	15,000,000	2,819,150	15,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	500,000	500,000	0	500,000	0
22020702	LEGAL SERVICES /PREROGATIVE OF MERCYEXPENSES/ IMPLEMENTATION OF ACJ LAW 2017	500,000	500,000	0	500,000	0
220208	FUEL & LUBRICANTS - GENERAL	39,000,000	39,000,000	16,664,100	35,000,000	0
22020801	MOTOR VEHICLE FUEL COST	32,000,000	32,000,000	16,420,300	30,000,000	0
22020803	PLANTS/ GENERATOR FUEL COST	3,000,000	3,000,000	153,800	2,000,000	0
22020806	DIESEL EXPENSES	4,000,000	4,000,000	90,000	3,000,000	0
220209	FINANCIAL CHARGES - GENERAL	300,000	300,000	49,734.01	300,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	300,000	300,000	49,734.01	300,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	40,000,000	40,000,000	15,413,100	48,500,000	0
22021001	REFRESHMENT & MEALS	20,000,000	20,000,000	12,354,850	25,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	2,000,000	2,000,000	66,000	2,000,000	0
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	1,000,000	1,000,000	40,500	1,500,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	2,000,000	2,000,000	858,000	3,000,000	0
22021013	RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES/ DISCIPLINE COST	2,000,000	2,000,000	0	3,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	1,000,000	1,000,000	0	1,000,000	0
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	6,000,000	6,000,000	0	6,000,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	6,000,000	6,000,000	2,093,750	7,000,000	0
23	CAPITAL EXPENDITURE	95,500,000	95,500,000	7,732,000	91,000,000	0
2301	FIXED ASSETS PURCHASED	65,500,000	65,500,000	0	16,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	65,500,000	65,500,000	0	16,000,000	0
23010105	PURCHASE OF MOTOR VEHICLES	40,000,000	40,000,000	0	3,000,000	0
23010108	PURCHASE OF BUSES	10,000,000	10,000,000	0	3,000,000	0
23010113	PURCHASE OF COMPUTERS	2,500,000	2,500,000	0	0	0
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	3,000,000	3,000,000	0	10,000,000	0
23010128	PURCHASE OF SECURITY EQUIPMENT	10,000,000	10,000,000	0	0	0
2302	CONSTRUCTION / PROVISION	30,000,000	30,000,000	7,732,000	75,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	30,000,000	30,000,000	7,732,000	75,000,000	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	10,000,000	10,000,000	0	15,000,000	0
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	10,000,000	10,000,000	7,732,000	0	0
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	10,000,000	10,000,000	0	60,000,000	0
052110400100	COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE					



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
709	EDUCATION	1,031,634,262	1,031,634,262	424,125,672.79	1,054,773,161	0
7094	TERTIARY EDUCATION	1,031,634,262	1,031,634,262	424,125,672.79	1,054,773,161	0
70941	FIRST STAGE OF TERTIARY EDUCATION	1,031,634,262	1,031,634,262	424,125,672.79	1,054,773,161	0

05211040010 0 COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE									
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Perf as @ Sept	2026 Proposed Budget	2026 NUT Tagging
Total					95,500,000	95,500,000	7,732,000	91,000,000	0
04010323001003 - Health sector coordination mechanisms	FURNISHING OF ADMINISTRATIVE BLOCK, HOSTEL AND CLINIC.	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION	12211600 - OKEHI	10,000,000	10,000,000	0	60,000,000	0
04010323001103 - Health sector coordination mechanisms	PURCHASE OF 1NO OF 18 SEATERS BUS	23010108 - PURCHASE OF BUSES	70941 - FIRST STAGE OF TERTIARY EDUCATION	12211600 - OKEHI	10,000,000	10,000,000	0	3,000,000	0
04010323001203 - Health sector coordination mechanisms	CONSTRUCTION/ FURNISHING OF OFFICE BUILDING	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	12211600 - OKEHI	10,000,000	10,000,000	0	15,000,000	0
04010323001303 - Health sector coordination mechanisms	PURCHASE OF 4NOS OF VEHICLES FOR PRINCIPAL OFFICERS OF COLLEGE OF NURSING, OBANGEDE	23010105 - PURCHASE OF MOTOR VEHICLES	70941 - FIRST STAGE OF TERTIARY EDUCATION	12211600 - OKEHI	40,000,000	40,000,000	0	3,000,000	0
04050123004103 - Functional health facilities	CONSTRUCTION OF ADDITIONAL FACILITIES/ BUILDING AT COLLEGE OF NURSING OBANGEDE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70941 - FIRST STAGE OF TERTIARY EDUCATION	12211600 - OKEHI	10,000,000	10,000,000	7,732,000	0	0
04070123000103 - Routine information system	PURCHASE OF 5 NOS OF COMPUTERS LAPTOP	23010113 - PURCHASE OF COMPUTERS	70941 - FIRST STAGE OF TERTIARY EDUCATION	12211600 - OKEHI	2,500,000	2,500,000	0	0	0
04100123000603 - Health Not Elsewhere Classified	PROVISION OF CCTV/ SECURITY DEVICES	23010128 - PURCHASE OF	70941 - FIRST STAGE OF	12211600 - OKEHI	10,000,000	10,000,000	0	0	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



		SECURITY EQUIPMENT	TERTIARY EDUCATION						
04100123000703 - Health Not Elsewhere Classified	PURCHASE OF LIBRARY BOOKS/ EQUIPMENT	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	12211600 - OKEHI	3,000,000	3,000,000	0	10,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



052110600100 COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
1	Revenue	86,815,150	86,815,150	69,359,000	119,293,000	0
12	INDEPENDENT REVENUE	86,815,150	86,815,150	69,359,000	119,293,000	0
1202	NON-TAX REVENUE	86,815,150	86,815,150	69,359,000	119,293,000	0
120204	FEES - GENERAL	81,915,150	81,915,150	67,543,000	114,043,000	0
12020409	TUITION FEES/ SDC TUITION FEES	79,455,150	79,455,150	67,543,000	110,343,000	0
12020423	ACCEPTANCE OF ADMISSION LETTER	500,000	500,000	0	1,200,000	0
12020458	ACCOMMODATION FEE	960,000	960,000	0	1,000,000	0
12020487	ORIGINAL CERTIFICATE FEE	1,000,000	1,000,000	0	1,500,000	0
120206	SALES - GENERAL	4,900,000	4,900,000	1,816,000	5,250,000	0
12020607	SALES OF FORMS	4,500,000	4,500,000	1,816,000	4,500,000	0
12020667	SALES FROM PURE WATER FACTORY	400,000	400,000	0	750,000	0
052110600100 COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
2	EXPENDITURES	1,036,787,041	1,044,867,041	397,603,867.83	976,219,295	0
21	PERSONNEL COST	719,734,591	719,734,591	347,780,045.19	635,701,564	0
2101	SALARY	713,684,591	713,684,591	347,780,045.19	629,651,564	0
210101	SALARIES AND WAGES	713,684,591	713,684,591	347,780,045.19	629,651,564	0
21010101	SALARY	713,684,591	713,684,591	347,780,045.19	629,651,564	0
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	6,050,000	6,050,000	0	6,050,000	0
210201	ALLOWANCES	6,050,000	6,050,000	0	6,050,000	0
21020105	FURNITURE ALLOWANCE /1ST - 28TH DAYS ALLOWANCE	6,050,000	6,050,000	0	6,050,000	0
22	OTHER RECURRENT COSTS	83,800,650	91,880,650	33,843,622.64	243,000,650	0
2202	OVERHEAD COST	78,300,650	82,380,650	28,665,622.64	236,000,650	0
220201	TRAVEL & TRANSPORT - GENERAL	4,000,000	6,000,000	3,586,000	5,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	4,000,000	6,000,000	3,586,000	5,000,000	0
220202	UTILITIES - GENERAL	1,600,650	1,600,650	0	1,100,650	0
22020201	INTERNET ACCESS CHARGES	1,000,000	1,000,000	0	500,000	0
22020203	WATER RATE	63,300	63,300	0	63,300	0
22020204	ELECTRICITY BILL /CHARGES	300,000	300,000	0	300,000	0
22020205	TELEPHONE CHARGES	237,350	237,350	0	237,350	0
220203	MATERIALS & SUPPLIES - GENERAL	17,200,000	17,200,000	6,125,500	19,800,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	1,000,000	1,000,000	168,000	2,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	500,000	500,000	0	500,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



22020304	DRUGS AND MEDICAL SUPPLIES	500,000	500,000	180,000	500,000	0
22020305	UNIFORMS AND OTHER CLOTHINGS	400,000	400,000	0	1,000,000	0
22020311	WATER SPARE PARTS / CHEMICALS/ OTHER REGENTS	1,000,000	1,000,000	80,000	1,000,000	0
22020312	LIBRARY EXPENSES	500,000	500,000	394,000	1,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	12,800,000	12,800,000	5,303,500	13,300,000	0
22020346	PRODUCTION OF I.D CARD /STATE CALENDAR /DIARIES/ NOMINAL ROLL	500,000	500,000	0	500,000	0
220204	MAINTENANCE SERVICES - GENERAL	17,500,000	18,200,000	7,510,400	21,000,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	5,000,000	5,000,000	2,724,500	7,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	1,500,000	2,200,000	1,032,900	3,000,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	6,000,000	6,000,000	3,023,000	6,000,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	2,000,000	2,000,000	0	2,000,000	0
22020421	MAINTENANCE OF HOSTELS	3,000,000	3,000,000	730,000	3,000,000	0
220205	TRAINING - GENERAL	6,500,000	6,500,000	1,229,500	8,000,000	0
22020501	LOCAL TRAINING	1,500,000	1,500,000	574,500	2,000,000	0
22020502	INTERNATIONAL TRAINING	3,000,000	3,000,000	0	2,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	2,000,000	2,000,000	655,000	4,000,000	0
220206	OTHER SERVICES - GENERAL	10,300,000	10,300,000	0	161,000,000	0
22020601	SECURITY SERVICES EXPENSES	2,000,000	2,000,000	0	3,000,000	0
22020639	CONDUCT OF EXAMS EXPENSES	3,000,000	3,000,000	0	3,000,000	0
22020660	HEALTH INTERVENTIONS PROGRAMME TO KOGI STATE	300,000	300,000	0	1,000,000	0
22020662	ACCREDITATION OF TECHNICAL SCHOOLS /ACCREDITATION OF SERVICE PROVIDERS/ ACCREDITATION OF COURSES	5,000,000	5,000,000	0	154,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,400,000	2,400,000	2,000,000	2,800,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	2,000,000	2,000,000	2,000,000	2,500,000	0
22020702	LEGAL SERVICES /PREROGATIVE OF MERCYEXPENSES/ IMPLEMENTATION OF ACJ LAW 2017	400,000	400,000	0	300,000	0
220208	FUEL & LUBRICANTS - GENERAL	6,500,000	6,500,000	1,458,400	6,500,000	0
22020801	MOTOR VEHICLE FUEL COST	4,000,000	4,000,000	1,458,400	4,000,000	0
22020803	PLANTS/ GENERATOR FUEL COST	1,000,000	1,000,000	0	1,000,000	0
22020806	DIESEL EXPENSES	1,500,000	1,500,000	0	1,500,000	0
220209	FINANCIAL CHARGES - GENERAL	400,000	400,000	216,822.64	400,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	400,000	400,000	216,822.64	400,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	11,900,000	13,280,000	6,539,000	10,400,000	0
22021001	REFRESHMENT & MEALS	6,000,000	7,380,000	5,740,000	6,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	1,000,000	1,000,000	0	500,000	0
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	500,000	500,000	0	500,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	3,000,000	3,000,000	0	2,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



22021013	RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES/ DISCIPLINE COST	400,000	400,000	230,000	400,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	1,000,000	1,000,000	569,000	1,000,000	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	5,500,000	9,500,000	5,178,000	7,000,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	5,500,000	9,500,000	5,178,000	7,000,000	0
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	5,500,000	9,500,000	5,178,000	7,000,000	0
23	CAPITAL EXPENDITURE	233,251,800	233,251,800	15,980,200	97,517,081	0
2301	FIXED ASSETS PURCHASED	30,000,000	30,000,000	0	57,517,081	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	30,000,000	30,000,000	0	57,517,081	0
23010105	PURCHASE OF MOTOR VEHICLES	30,000,000	30,000,000	0	57,517,081	0
2302	CONSTRUCTION / PROVISION	100,000,000	100,000,000	6,808,000	30,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	100,000,000	100,000,000	6,808,000	30,000,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	100,000,000	100,000,000	6,808,000	30,000,000	0
2303	REHABILITATION / REPAIRS	73,251,800	73,251,800	8,177,200	10,000,000	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	73,251,800	73,251,800	8,177,200	10,000,000	0
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	73,251,800	73,251,800	8,177,200	10,000,000	0
2305	OTHER CAPITAL PROJECTS	30,000,000	30,000,000	995,000	0	0
230501	ACQUISITION OF NON TANGIBLE ASSETS	30,000,000	30,000,000	995,000	0	0
23050101	RESEARCH AND DEVELOPMENT	30,000,000	30,000,000	995,000	0	0
052110600100	COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
709	EDUCATION	1,036,787,041	1,044,867,041	397,603,867.83	976,219,295	0
7094	TERTIARY EDUCATION	1,036,787,041	1,044,867,041	397,603,867.83	976,219,295	0
70941	FIRST STAGE OF TERTIARY EDUCATION	1,036,787,041	1,044,867,041	397,603,867.83	976,219,295	0

052110600100	COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Perf as @ Sept	2026 Proposed Budget	2026 NUT Tagging
Total					233,251,800	233,251,800	15,980,200	97,517,081	0
04010323001403 - Health sector coordination mechanisms	RENOVATION OF EXISTING STRUCTURE/ BUILDING AT THE COLLEGE OF HEALTH SCIENCE, IDAH	23030105 - REHABILITATION / REPAIRS -	70941 - FIRST STAGE OF	12220700 - IDAH	73,251,800	73,251,800	8,177,200	10,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



		HOSPITAL / HEALTH CENTRES	TERTIARY EDUCATION						
04010323001503 - Health sector coordination mechanisms	PURCHASE OF 2NOS OF UTILITY VEHICLE	23010105 - PURCHASE OF MOTOR VEHICLES	70941 - FIRST STAGE OF TERTIARY EDUCATION	12220700 - IDAH	30,000,000	30,000,000	0	57,517,081	0
04050123004203 - Functional health facilities	CONSTRUCTION OF INFRASTRUCTURE FACILITIES/ BUILDING AT THE COLLEGE OF HEALTH SCIENCE AND TECH. IDAH	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70941 - FIRST STAGE OF TERTIARY EDUCATION	12220700 - IDAH	100,000,000	100,000,000	6,808,000	30,000,000	0
04100123000803 - Health Not Elsewhere Classified	ACCREDITATION OF COURSES AT COLLEGE OF HEALTH SCIENCE IDAH	23050101 - RESEARCH AND DEVELOPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	12220700 - IDAH	30,000,000	30,000,000	995,000	0	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



052110800100 KOGI STATE HIV/AIDS CONTROL AGENCY						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
2	EXPENDITURES	27,400,000	27,400,000	0	27,400,000	0
22	OTHER RECURRENT COSTS	27,400,000	27,400,000	0	27,400,000	0
2202	OVERHEAD COST	27,400,000	27,400,000	0	27,400,000	0
220201	TRAVEL & TRANSPORT - GENERAL	1,500,000	1,500,000	0	1,500,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	1,500,000	1,500,000	0	1,500,000	0
220202	UTILITIES - GENERAL	700,000	700,000	0	700,000	0
22020204	ELECTRICITY BILL /CHARGES	500,000	500,000	0	500,000	0
22020205	TELEPHONE CHARGES	200,000	200,000	0	200,000	0
220203	MATERIALS & SUPPLIES - GENERAL	600,000	600,000	0	600,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	500,000	500,000	0	500,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	100,000	100,000	0	100,000	0
220204	MAINTENANCE SERVICES - GENERAL	2,500,000	2,500,000	0	2,500,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	1,500,000	1,500,000	0	1,500,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	1,000,000	1,000,000	0	1,000,000	0
220205	TRAINING - GENERAL	2,500,000	2,500,000	0	2,500,000	0
22020501	LOCAL TRAINING	2,500,000	2,500,000	0	2,500,000	0
220206	OTHER SERVICES - GENERAL	15,000,000	15,000,000	0	15,000,000	0
22020660	HEALTH INTERVENTIONS PROGRAMME TO KOGI STATE	15,000,000	15,000,000	0	15,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	500,000	500,000	0	500,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	500,000	500,000	0	500,000	0
220209	FINANCIAL CHARGES - GENERAL	250,000	250,000	0	250,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	250,000	250,000	0	250,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	3,850,000	3,850,000	0	3,850,000	0
22021001	REFRESHMENT & MEALS	850,000	850,000	0	850,000	0
22021002	PUBLICITY & ADVERTISEMENTS	1,000,000	1,000,000	0	1,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	1,000,000	1,000,000	0	1,000,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	1,000,000	1,000,000	0	1,000,000	0
052110800100 KOGI STATE HIV/AIDS CONTROL AGENCY						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
707	HEALTH	27,400,000	27,400,000	0	27,400,000	0
7074	PUBLIC HEALTH SERVICES	27,400,000	27,400,000	0	27,400,000	0
70741	PUBLIC HEALTH SERVICES	27,400,000	27,400,000	0	27,400,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



053500100100 MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
1	Revenue	25,755,000,000	25,755,000,000	100,882,000	37,454,220,000	0
12	INDEPENDENT REVENUE	255,000,000	255,000,000	100,882,000	254,220,000	0
1202	NON-TAX REVENUE	255,000,000	255,000,000	100,882,000	254,220,000	0
120201	LICENCES - GENERAL	740,000	740,000	582,500	5,760,000	0
12020133	REGISTRATION /RENEWAL OF POWER SAW OPERATION	140,000	140,000	20,000	4,200,000	0
12020141	REGISTRATION /RENEWAL OF SAW MILLERS	600,000	600,000	562,500	1,560,000	0
120202	MINING RENTS	10,000,000	10,000,000	65,200,000	0	0
12020232	REGISTRATION FEES FROM SOLID MINERALS OPERATION	10,000,000	10,000,000	65,200,000	0	0
120204	FEES - GENERAL	0	0	0	15,000,000	0
12020406	CONSULTANCY REGISTRATION / RENEWAL CHARGES	0	0	0	15,000,000	0
120206	SALES - GENERAL	15,000,000	15,000,000	6,380,000	229,260,000	0
12020623	SALES OF FOREST PRODUCTS	15,000,000	15,000,000	6,380,000	229,260,000	0
120207	EARNINGS -GENERAL	229,260,000	229,260,000	28,719,500	4,200,000	0
12020709	EARNINGS FROM TREE FELLING OPERATION	229,260,000	229,260,000	28,719,500	4,200,000	0
13	AID AND GRANTS	3,000,000,000	3,000,000,000	0	3,000,000,000	0
1302	GRANTS	3,000,000,000	3,000,000,000	0	3,000,000,000	0
130201	DOMESTIC GRANTS	3,000,000,000	3,000,000,000	0	3,000,000,000	0
13020101	CURRENT GRANTS FROM FGN	3,000,000,000	3,000,000,000	0	3,000,000,000	0
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	22,500,000,000	22,500,000,000	0	34,200,000,000	0
1403	LOANS/ BORROWINGS RECEIPT	22,500,000,000	22,500,000,000	0	34,200,000,000	0
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	22,500,000,000	22,500,000,000	0	34,200,000,000	0
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	22,500,000,000	22,500,000,000	0	34,200,000,000	0
053500100100 MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
2	EXPENDITURES	11,861,664,259	12,001,664,259	29,474,278,617.27	13,734,312,142	0
21	PERSONNEL COST	300,364,259	300,364,259	158,386,581.16	300,017,142	0
2101	SALARY	300,364,259	300,364,259	158,386,581.16	300,017,142	0
210101	SALARIES AND WAGES	300,364,259	300,364,259	158,386,581.16	300,017,142	0
21010101	SALARY	300,364,259	300,364,259	158,386,581.16	300,017,142	0
22	OTHER RECURRENT COSTS	4,761,300,000	3,161,300,000	1,830,833,950	5,286,300,000	0
2202	OVERHEAD COST	4,761,100,000	3,161,100,000	1,830,833,950	5,286,100,000	0
220201	TRAVEL & TRANSPORT - GENERAL	19,000,000	19,000,000	0	14,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	4,000,000	4,000,000	0	4,000,000	0
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	15,000,000	15,000,000	0	10,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



220202	UTILITIES - GENERAL	600,000	600,000	0	600,000	0
22020204	ELECTRICITY BILL /CHARGES	500,000	500,000	0	500,000	0
22020205	TELEPHONE CHARGES	100,000	100,000	0	100,000	0
220203	MATERIALS & SUPPLIES - GENERAL	23,000,000	23,000,000	10,596,950	23,000,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	7,000,000	7,000,000	2,289,950	7,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	16,000,000	16,000,000	8,307,000	16,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	49,000,000	49,000,000	0	44,000,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	45,000,000	45,000,000	0	40,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	3,000,000	3,000,000	0	3,000,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	1,000,000	1,000,000	0	1,000,000	0
220205	TRAINING - GENERAL	5,000,000	5,000,000	0	5,000,000	0
22020501	LOCAL TRAINING	5,000,000	5,000,000	0	5,000,000	0
220206	OTHER SERVICES - GENERAL	1,619,000,000	2,019,000,000	1,820,237,000	2,814,000,000	0
22020601	SECURITY SERVICES EXPENSES	10,000,000	10,000,000	0	5,000,000	0
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	1,600,000,000	2,000,000,000	1,820,237,000	2,800,000,000	0
22020635	KOGI STATE OPEN GOVERNMENT PARTNERSHIP (OGP) INTENTION TO STRENGTHEN SOME MDAs ACTIVITIES FOR OPTIMAL PERFORMANCE	9,000,000	9,000,000	0	9,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	5,000,000	5,000,000	0	10,000,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	5,000,000	5,000,000	0	5,000,000	0
22020706	SURVEYING SERVICES/ FEASIBILITY STUDY	0	0	0	5,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	3,040,500,000	1,040,500,000	0	2,375,500,000	0
22021001	REFRESHMENT & MEALS	5,000,000	5,000,000	0	5,000,000	0
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	30,000,000	30,000,000	0	15,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	500,000	500,000	0	500,000	0
22021093	FLOOD DISASTER PREPARADNESS	3,000,000,000	1,000,000,000	0	2,350,000,000	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	5,000,000	5,000,000	0	5,000,000	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	200,000	200,000	0	200,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	200,000	200,000	0	200,000	0
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	200,000	200,000	0	200,000	0
23	CAPITAL EXPENDITURE	6,800,000,000	8,540,000,000	27,485,058,086.11	8,147,995,000	0
2301	FIXED ASSETS PURCHASED	865,000,000	2,605,000,000	1,800,000,000	3,382,295,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	865,000,000	2,605,000,000	1,800,000,000	3,382,295,000	0
23010107	PURCHASE OF TRUCKS	335,000,000	335,000,000	0	1,863,880,000	0
23010121	PURCHASE OF RESIDENTIAL FURNITURE	20,000,000	20,000,000	0	163,415,000	0
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	20,000,000	20,000,000	0	10,000,000	0
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	60,000,000	60,000,000	0	60,000,000	0
23010142	PURCHASE OF CLIMATE MANAGEMENT EQUIPMENT/ MATERIALS	30,000,000	1,770,000,000	1,800,000,000	1,000,000,000	0
23010143	PURCHASE OF CLEANING AND FUMIGATING TOOLS	300,000,000	300,000,000	0	100,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



23010144	PURCHASE OF POWER INSTILLATION EQUIPMENT	40,000,000	40,000,000	0	25,000,000	0
23010146	PURCHASE OF MOTOR CYCLES	60,000,000	60,000,000	0	160,000,000	0
2302	CONSTRUCTION / PROVISION	3,700,000,000	3,700,000,000	22,643,723,204.52	1,690,700,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	3,700,000,000	3,700,000,000	22,643,723,204.52	1,690,700,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	3,700,000,000	3,700,000,000	22,643,723,204.52	1,690,700,000	0
2304	PRESERVATION OF THE ENVIRONMENT	2,230,000,000	2,230,000,000	3,041,334,881.59	3,075,000,000	0
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	2,230,000,000	2,230,000,000	3,041,334,881.59	3,075,000,000	0
23040101	TREE PLANTING	1,130,000,000	1,130,000,000	2,541,334,881.59	1,975,000,000	0
23040102	EROSION & FLOOD CONTROL	1,100,000,000	1,100,000,000	500,000,000	1,100,000,000	0
2305	OTHER CAPITAL PROJECTS	5,000,000	5,000,000	0	0	0
230501	ACQUISITION OF NON TANGIBLE ASSETS	5,000,000	5,000,000	0	0	0
23050103	MONITORING AND EVALUATION	5,000,000	5,000,000	0	0	0
053500100100	MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
705	ENVIRONMENTAL PROTECTION	11,861,664,259	12,001,664,259	29,474,278,617.27	13,734,312,142	0
7056	ENVIRONMENTAL PROTECTION N.E.C.	11,861,664,259	12,001,664,259	29,474,278,617.27	13,734,312,142	0
70561	ENVIRONMENTAL PROTECTION N.E.C.	11,861,664,259	12,001,664,259	29,474,278,617.27	13,734,312,142	0

05350010010 0		MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT							
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Perf as @ Sept	2026 Proposed Budget	2026 NUT Tagging
Total					6,800,000,000	8,540,000,000	27,485,058,086.11	8,147,995,000	0
03100123004400 - Poverty Alleviation - General	CONSTRUCTION OF PUBLIC TOILETS IN SELECTED AREAS ACROSS THE STATE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	10,000,000	10,000,000	0	10,000,000	0
03100123004600 - Poverty Alleviation - General	PROCUREMENT OF 250 NO OF HOUSEHOLD DUSTBINS	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	20,000,000	20,000,000	0	20,000,000	0
03100123004700 - Poverty Alleviation - General	PROCUREMENT OF 25 NO REFUSE TROLLIES	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	10,000,000	10,000,000	0	10,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



03100123004800 - Poverty Alleviation - General	PROCUREMENT OF 2NOS COMPACTOR TRUCK AND 1 NO PAYLOADER.	23010107 - PURCHASE OF TRUCKS	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	175,000,000	175,000,000	0	1,657,340,000	0
03100123004900 - Poverty Alleviation - General	PURCHASE OF A SEPTIC TANK EMPTIER, 2 NO. TIPPERS & DISINFECTANTS	23010107 - PURCHASE OF TRUCKS	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	160,000,000	160,000,000	0	206,540,000	0
06100123006400 - Housing and Urban Development - General	COMPLETION OF LABORATORY, FURNISHING & PURCHASE OF REAGENTS	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	10,000,000	10,000,000	0	10,000,000	0
06100123006500 - Housing and Urban Development - General	BEAUTIFICATION OF LOKOJA TOWNSHIP THROUGH PLANTING OF TREES AND ERECTING OF BEAUTIFUL STRUCTURE	23040101 - TREE PLANTING	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	10,000,000	10,000,000	0	500,000,000	0
09100123000900 - Environmental Improvement - General	CONSTRUCTION OF GUTTERS AND CULVERTS FOR EROSION CONTROL IN SOME SELECTED LOCAL GOVERNMENT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	100,000,000	100,000,000	0	100,000,000	0
09100123001000 - Environmental Improvement - General	STATE CONTRIBUTION TO ACReSAL	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	300,000,000	300,000,000	0	0	0
09100123001100 - Environmental Improvement - General	RELOCATION OF COMMUNITIES ON WATER CHANNEL/ FLOOD PRONE AREAS	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	20,000,000	20,000,000	0	20,000,000	0
09100123001200 - Environmental Improvement - General	PROCUREMENT OF CLEANING EQUIPMENT (RAKE, SHOVELS CUTLASSES, WHEELBARROW, HEAD PAN)FOR CLEANING SERVICES IN PUBLIC PLACES/ STREET IN 4 CITIES (LOKOJA, OKENE, KABBA AND DEKINA) - UN HABIBTAT CONTRIBUTION	23010143 - PURCHASE OF CLEANING AND FUMIGATING TOOLS	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	300,000,000	300,000,000	0	100,000,000	0
09100124000200 - Environmental Improvement - General	REHABILITATION, CHANNELIZATION AND EROSION CONTROL WORKS IN SOME SELECTED COMMUNITIES ACROSS THE STATE (ACRESAL)	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12242200 - STATE WIDE	2,650,000,000	2,650,000,000	22,643,723,204.52	1,300,000,000	0
09100124000300 - Environmental Improvement - General	AFFORESTATION AND TREE PLANTING ACTIVITIES (ACRESAL AND STATE CONTRIBUTION).	23040101 - TREE PLANTING	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	100,000,000	100,000,000	1,582,925,475.39	450,000,000	0
09100124000400 - Environmental Improvement - General	REHABILITATION OF FOREST RESERVES IN OFARACHI, OLLE AND	23040101 - TREE PLANTING	70561 - ENVIRONMENTAL	12231200 - LOKOJA	1,000,000,000	1,000,000,000	958,409,406.20	1,000,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



	OSARA (ACRESAL AND STATE CONTRIBUTION).		PROTECTION N.E.C.						
09100125000100 - Environmental Improvement - General	STATE CONTRIBUTION TO NEWMAP (NEWMAP EIB) FOR SUB-WATERSHED EROSION CONTROL	23040102 - EROSION & FLOOD CONTROL	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	250,000,000	250,000,000	0	500,000,000	0
09100125000200 - Environmental Improvement - General	CONSTRUCTION OF SUB-WATERSHED EROSION CONTROL (NEWMAP EIB)	23040102 - EROSION & FLOOD CONTROL	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	850,000,000	850,000,000	500,000,000	600,000,000	0
09100125000400 - Environmental Improvement - General	PROCUREMENT OF ENVIRONMENTAL EQUIPMENT E.G 10NOs OF OPEN KEKE NAPEP FOR WASTE DISPOSAL	23010146 - PURCHASE OF MOTOR CYCLES	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	60,000,000	60,000,000	0	160,000,000	0
09100125000500 - Environmental Improvement - General	PURCHASE OF 10NOs MOTORCYCLES AS ENVIRONMENTAL EQUIPMENT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	60,000,000	60,000,000	0	20,700,000	0
12100123002900 - Growing the Private Sector - General	CONSTRUCTION OF RIVER EMBARKMENT IN SOME SELECTED PLACE C4	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	500,000,000	500,000,000	0	200,000,000	0
12100123003000 - Growing the Private Sector - General	PROVISION OF 300 NOs OF COMMUNAL BEEN FOR DISPOSAL OF WASTE	23010121 - PURCHASE OF RESIDENTIAL FURNITURE	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	20,000,000	20,000,000	0	163,415,000	0
12100123003100 - Growing the Private Sector - General	FEASIBILITIES STUDIES	23050103 - MONITORING AND EVALUATION	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	5,000,000	5,000,000	0	0	0
12100123003200 - Growing the Private Sector - General	EXTENSION OF LAB. BUILDING AT KOSEPA, LOKOJA AND EQUIPMENT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	10,000,000	10,000,000	0	10,000,000	0
20100123000500 - CLIMATE CHANGE - General	TREE PLANTING PROGRAMME ACROSS THE STATE (CLIMATE CHANGE)	23040101 - TREE PLANTING	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12242200 - STATE WIDE	20,000,000	20,000,000	0	25,000,000	0
20100123000700 - CLIMATE CHANGE - General	CONSTRUCTION OF WEATHER STATION AND INSTALLATION OF EQUIPMENT AT CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY, OSARA. (CLIMATE CHANGE)	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	40,000,000	40,000,000	0	20,000,000	0
20100123000800 - CLIMATE CHANGE - General	PROVISION OF 15 NOS SOLAR POWER STREET LIGHT IN 3 SENATORIAL DISTRICT	23010144 - PURCHASE OF POWER	70561 - ENVIRONMENTAL	12231200 - LOKOJA	10,000,000	10,000,000	0	10,000,000	0



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		INSTALLATION EQUIPMENT	PROTECTION N.E.C.						
20100123000900 - CLIMATE CHANGE - General	INSTALLATION AND RETICULATION OF 15 NOS SOLAR POWER BOREHOLE IN 3 SENATORIAL DISTRICT (CLIMATE CHANGE)	23010144 - PURCHASE OF POWER INSTILLATION EQUIPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	30,000,000	30,000,000	0	15,000,000	0
20100123001000 - CLIMATE CHANGE - General	PURCHASE AND DISTRIBUTION OF 6KG GAS CYLINDER TO FLOOD VICTIMS ACROSS THE STATE. (CLIMATE CHANGE)	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	30,000,000	30,000,000	0	30,000,000	0
20100123001100 - CLIMATE CHANGE - General	CONTROL OF DRAINAGE AND CULVERT AS ECOLOGICAL PROBLEM (CLIMATE CHANGE)	23010142 - PURCHASE OF CLIMATE MANAGEMENT EQUIPMENT/ MATERIALS	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	30,000,000	1,770,000,000	1,800,000,000	1,000,000,000	0
20100123001300 - CLIMATE CHANGE - General	DISASTER INTERVENTION IN 15 SECONDARY SCHOOLS ACROSS THE 3 SENATORIAL DISTRICTS (FIRE DISASTER, WINDSTORM AND RAINSTORM) (CLIMATE CHANGE)	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12242200 - STATE WIDE	20,000,000	20,000,000	0	10,000,000	0



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052111300100 DRUGS AND MEDICAL SUPPLY MANAGEMENT AGENCY						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
1	Revenue	2,280,000	2,280,000	250,000	2,830,000	0
12	INDEPENDENT REVENUE	2,280,000	2,280,000	250,000	2,830,000	0
1202	NON-TAX REVENUE	2,280,000	2,280,000	250,000	2,830,000	0
120201	LICENCES - GENERAL	80,000	80,000	150,000	530,000	0
12020161	SPECIAL ADVERTISEMENT RATE/ SECOND PARTY SIGNAGE	30,000	30,000	0	30,000	0
12020167	REGISTRATION/ RENEWAL OF PHARMACEUTICAL DRUGS SUPPLIERS	50,000	50,000	150,000	500,000	0
120204	FEES - GENERAL	200,000	200,000	100,000	300,000	0
12020421	CONTRACT DOCUMENT NON- REFUNDABLE TENDER FEES	200,000	200,000	100,000	300,000	0
120206	SALES - GENERAL	2,000,000	2,000,000	0	2,000,000	0
12020669	2% SALES MARKUP FROM FACILITIES MONTHLY	2,000,000	2,000,000	0	2,000,000	0
052111300100 DRUGS AND MEDICAL SUPPLY MANAGEMENT AGENCY						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
2	EXPENDITURES	987,400,000	287,400,000	9,187,500	2,299,700,000	2,500,000
22	OTHER RECURRENT COSTS	987,400,000	287,400,000	9,187,500	2,299,700,000	2,500,000
2202	OVERHEAD COST	987,400,000	287,400,000	9,187,500	2,299,700,000	2,500,000
220201	TRAVEL & TRANSPORT - GENERAL	2,500,000	2,500,000	1,676,000	2,500,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	2,500,000	2,500,000	1,676,000	2,500,000	0
220202	UTILITIES - GENERAL	2,750,000	2,750,000	0	2,750,000	0
22020204	ELECTRICITY BILL /CHARGES	300,000	300,000	0	300,000	0
22020205	TELEPHONE CHARGES	150,000	150,000	0	150,000	0
22020211	HOSTING OF THE STATE WEBSITE EXPENSES/ WEBSITE DEVELOPMENT AND MAINTENANCE	2,300,000	2,300,000	0	2,300,000	0
220203	MATERIALS & SUPPLIES - GENERAL	918,500,000	218,500,000	2,599,000	2,220,500,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	2,500,000	2,500,000	422,000	2,500,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	500,000	500,000	13,000	500,000	0
22020304	DRUGS AND MEDICAL SUPPLIES	100,000,000	100,000,000	139,000	100,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	13,500,000	13,500,000	2,025,000	13,500,000	0
22020348	PURCHASE OF SAMPLE REAGENT FOR QUALITY CONTROL LABORATORY	0	0	0	500,000,000	0
22020354	CAPITALIZATION OF DRUGS AGENCY FOR PROCUREMENT OF DRUGS AND MEDICAL CONSUMABLES	802,000,000	102,000,000	0	1,604,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	9,000,000	9,000,000	2,400,000	15,500,000	0



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22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	2,000,000	2,000,000	2,000,000	5,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	1,500,000	1,500,000	400,000	5,000,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	2,500,000	2,500,000	0	2,500,000	0
22020423	REPAIR AND MAINTENANCE OF BOREHOLE	3,000,000	3,000,000	0	3,000,000	0
220205	TRAINING - GENERAL	23,450,000	23,450,000	880,000	23,450,000	0
22020501	LOCAL TRAINING	15,000,000	15,000,000	0	15,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	8,450,000	8,450,000	880,000	8,450,000	0
220208	FUEL & LUBRICANTS - GENERAL	5,500,000	5,500,000	406,500	5,500,000	0
22020801	MOTOR VEHICLE FUEL COST	3,000,000	3,000,000	363,000	3,000,000	0
22020806	DIESEL EXPENSES	1,000,000	1,000,000	0	1,000,000	0
22020807	FUEL EXPENSES	1,500,000	1,500,000	43,500	1,500,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	25,700,000	25,700,000	1,226,000	29,500,000	2,500,000
22021001	REFRESHMENT & MEALS	1,500,000	1,500,000	284,000	5,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	3,000,000	3,000,000	392,000	3,000,000	0
22021004	AWARENESS, ENLIGHTENMENT AND SENSITIZATION	2,000,000	2,000,000	0	2,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	700,000	700,000	0	1,000,000	0
22021022	STATE COUNCIL ON HEALTH/ NATIONAL COUNCIL ON HEALTH MEETING /HUMAN RESOURCE FOR HEALTH	1,000,000	1,000,000	0	1,000,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	3,000,000	3,000,000	200,000	3,000,000	0
22021064	FOOD AND NUTRITION PROGRAMS EXPENSES	2,500,000	2,500,000	0	2,500,000	2,500,000
22021069	BOARD MEETING EXPENSES	4,000,000	4,000,000	0	4,000,000	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	8,000,000	8,000,000	350,000	8,000,000	0
052111300100	DRUGS AND MEDICAL SUPPLY MANAGEMENT AGENCY					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
707	HEALTH	987,400,000	287,400,000	9,187,500	2,299,700,000	2,500,000
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	987,400,000	287,400,000	9,187,500	2,299,700,000	2,500,000
70711	PHARMACEUTICAL PRODUCTS	987,400,000	287,400,000	9,187,500	2,299,700,000	2,500,000



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053501600100 STATE ENVIRONMENTAL PROTECTION AGENCY						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<u>1</u>	<i>Revenue</i>	<u>71,500,000</u>	<u>71,500,000</u>	<u>45,593,600</u>	<u>120,000,000</u>	<u>0</u>
12	INDEPENDENT REVENUE	71,500,000	71,500,000	45,593,600	120,000,000	0
1201	TAX REVENUE	60,000,000	60,000,000	45,488,600	100,000,000	0
120103	OTHER TAXES	60,000,000	60,000,000	45,488,600	100,000,000	0
12010312	ENVIRONMENTAL LEVY	60,000,000	60,000,000	45,488,600	100,000,000	0
1202	NON-TAX REVENUE	11,500,000	11,500,000	105,000	20,000,000	0
120201	LICENCES - GENERAL	1,500,000	1,500,000	5,000	2,000,000	0
12020118	ENVIRONMENTAL PERMIT	1,500,000	1,500,000	5,000	2,000,000	0
120204	FEES - GENERAL	3,000,000	3,000,000	0	10,000,000	0
12020455	ENVIRONMENTAL IMPACT ASSESSMENT FEES	3,000,000	3,000,000	0	10,000,000	0
120207	EARNINGS -GENERAL	7,000,000	7,000,000	100,000	8,000,000	0
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS /AGENCIES	7,000,000	7,000,000	100,000	8,000,000	0
053501600100 STATE ENVIRONMENTAL PROTECTION AGENCY						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<u>2</u>	<i>EXPENDITURES</i>	<u>75,876,419</u>	<u>77,826,419</u>	<u>47,409,394.27</u>	<u>86,266,676</u>	<u>0</u>
21	PERSONNEL COST	70,896,419	70,896,419	45,741,994.27	79,336,676	0
2101	SALARY	70,896,419	70,896,419	45,741,994.27	79,336,676	0
210101	SALARIES AND WAGES	70,896,419	70,896,419	45,741,994.27	79,336,676	0
21010101	SALARY	70,896,419	70,896,419	45,741,994.27	79,336,676	0
22	OTHER RECURRENT COSTS	4,980,000	6,930,000	1,667,400	6,930,000	0
2202	OVERHEAD COST	4,980,000	6,930,000	1,667,400	6,930,000	0
220201	TRAVEL & TRANSPORT - GENERAL	3,000,000	3,000,000	639,300	3,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	3,000,000	3,000,000	639,300	3,000,000	0
220202	UTILITIES - GENERAL	50,000	50,000	0	50,000	0
22020204	ELECTRICITY BILL /CHARGES	50,000	50,000	0	50,000	0
220203	MATERIALS & SUPPLIES - GENERAL	1,050,000	1,200,000	254,000	1,200,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	1,000,000	1,000,000	254,000	1,000,000	0
22020305	UNIFORMS AND OTHER CLOTHINGS	50,000	200,000	0	200,000	0
220204	MAINTENANCE SERVICES - GENERAL	500,000	1,500,000	548,200	1,500,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	500,000	1,500,000	548,200	1,500,000	0
220205	TRAINING - GENERAL	50,000	250,000	15,000	250,000	0
22020501	LOCAL TRAINING	50,000	250,000	15,000	250,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	100,000	100,000	0	100,000	0
22020706	SURVEYING SERVICES/ FEASIBILITY STUDY	100,000	100,000	0	100,000	0



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220209	FINANCIAL CHARGES - GENERAL	30,000	30,000	0	30,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	30,000	30,000	0	30,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	200,000	800,000	210,900	800,000	0
22021001	REFRESHMENT & MEALS	200,000	800,000	210,900	800,000	0
053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
705	ENVIRONMENTAL PROTECTION	75,876,419	77,826,419	47,409,394.27	86,266,676	0
7056	ENVIRONMENTAL PROTECTION N.E.C.	75,876,419	77,826,419	47,409,394.27	86,266,676	0
70561	ENVIRONMENTAL PROTECTION N.E.C.	75,876,419	77,826,419	47,409,394.27	86,266,676	0



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053501800100 KOGI STATE CLIMATE CHANGE AGENCY						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>700,000,000</u>	<u>0</u>
22	OTHER RECURRENT COSTS	0	0	0	700,000,000	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	0	0	0	700,000,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	0	0	0	700,000,000	0
22040112	TAKE OFF GRANT FOR THE IMPLEMENTATION OF NEWLY CREATED AGENCY/DEPARTMENT	0	0	0	700,000,000	0
053501800100 KOGI STATE CLIMATE CHANGE AGENCY						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
705	ENVIRONMENTAL PROTECTION	0	0	0	700,000,000	0
7056	ENVIRONMENTAL PROTECTION N.E.C.	0	0	0	700,000,000	0
70561	ENVIRONMENTAL PROTECTION N.E.C.	0	0	0	700,000,000	0



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053505300100 SANITATION & WASTE MANAGEMENT BOARD						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
1	Revenue	101,300,000	101,300,000	3,561,000	101,880,000	0
12	INDEPENDENT REVENUE	101,300,000	101,300,000	3,561,000	101,880,000	0
1202	NON-TAX REVENUE	101,300,000	101,300,000	3,561,000	101,880,000	0
120201	LICENCES - GENERAL	1,000,000	1,000,000	45,000	1,000,000	0
12020152	REGISTRATION OF PRIVATE SERVICE PROVIDERS UNDER PUBLIC PRIVATE PARTNERSHIP INITIATIVE (PPPI)	1,000,000	1,000,000	45,000	1,000,000	0
120204	FEES - GENERAL	80,420,000	80,420,000	948,000	81,000,000	0
12020463	COLLECTION AND DISPOSAL OF SOLID WASTE FROM PREMISES FEE	66,020,000	66,020,000	0	66,000,000	0
12020480	FUMIGATION SERVICES BY THE BOARD	400,000	400,000	948,000	1,000,000	0
12020481	DUMPSITE USERS CHARGE FEE	14,000,000	14,000,000	0	14,000,000	0
120205	FINES - GENERAL	5,650,000	5,650,000	54,000	5,650,000	0
12020511	SANITATION DAY EXERCISE FINE	400,000	400,000	40,000	400,000	0
12020512	ENFORCEMENT & PROSECUTION OF SANITARY DEFAULTERS	5,150,000	5,150,000	0	5,150,000	0
12020513	RELEASE OF ARRESTED STRAY ANIMALS	100,000	100,000	14,000	100,000	0
120206	SALES - GENERAL	2,230,000	2,230,000	0	2,230,000	0
12020611	PROCEED FROM AUCTION SALES OF CONFISCATED ITEMS	2,030,000	2,030,000	0	2,030,000	0
12020621	AUCTION SALES	200,000	200,000	0	200,000	0
120207	EARNINGS -GENERAL	12,000,000	12,000,000	2,514,000	12,000,000	0
12020702	EARNINGS FROM SEPTIC TANK EMPTIER	1,000,000	1,000,000	0	1,000,000	0
12020705	EARNINGS FROM DOCUMENTATION/ RENEWAL OF REGULATED PREMISES I.E. SCHOOLS, RESTAURANTS, HOTELS, BAKERIES ETC	11,000,000	11,000,000	2,514,000	11,000,000	0
053505300100 SANITATION & WASTE MANAGEMENT BOARD						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
2	EXPENDITURES	1,488,660,171	1,488,660,171	317,042,511.72	1,701,331,567	0
21	PERSONNEL COST	665,464,714	665,464,714	317,042,511.72	787,752,731	0
2101	SALARY	665,464,714	665,464,714	317,042,511.72	787,752,731	0
210101	SALARIES AND WAGES	665,464,714	665,464,714	317,042,511.72	787,752,731	0
21010101	SALARY	645,964,714	645,964,714	303,542,511.72	768,252,731	0
21010104	AUXILLARY STAFF	19,500,000	19,500,000	13,500,000	19,500,000	0
22	OTHER RECURRENT COSTS	823,195,457	823,195,457	0	913,578,836	0
2202	OVERHEAD COST	823,195,457	823,195,457	0	913,578,836	0
220202	UTILITIES - GENERAL	170,000	170,000	0	170,000	0
22020205	TELEPHONE CHARGES	170,000	170,000	0	170,000	0
220203	MATERIALS & SUPPLIES - GENERAL	153,000,000	153,000,000	0	163,500,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	2,900,000	2,900,000	0	3,400,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	100,000	100,000	0	100,000	0
22020323	OFFICE AND GENERAL EXPENSES	150,000,000	150,000,000	0	160,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	445,509,730	445,509,730	0	516,509,730	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	200,000,000	200,000,000	0	221,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	5,359,730	5,359,730	0	5,359,730	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	150,000	150,000	0	150,000	0
22020427	MAINTENANCE OF REFUSE/ DUMPSITE AND SEPTIC TANK EMPTIER	240,000,000	240,000,000	0	290,000,000	0
220205	TRAINING - GENERAL	150,000	150,000	0	250,000	0
22020501	LOCAL TRAINING	150,000	150,000	0	250,000	0
220206	OTHER SERVICES - GENERAL	91,000,000	91,000,000	0	91,000,000	0
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	85,000,000	85,000,000	0	85,000,000	0
22020672	REFUND OF VARIOUS EXPENSES INRESPECT OF GOVERNMENT ACTIVITIES CARRIED OUT WITH PERSONAL MONEY	6,000,000	6,000,000	0	6,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	130,865,727	130,865,727	0	140,365,727	0
22020801	MOTOR VEHICLE FUEL COST	130,865,727	130,865,727	0	140,365,727	0
220209	FINANCIAL CHARGES - GENERAL	200,000	200,000	0	300,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	200,000	200,000	0	300,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	2,300,000	2,300,000	0	1,483,379	0
22021001	REFRESHMENT & MEALS	200,000	200,000	0	300,000	0
22021002	PUBLICITY & ADVERTISEMENTS	100,000	100,000	0	150,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	150,000	150,000	0	650,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	350,000	350,000	0	383,379	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	1,500,000	1,500,000	0	0	0
053505300100	SANITATION & WASTE MANAGEMENT BOARD					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
705	ENVIRONMENTAL PROTECTION	1,488,660,171	1,488,660,171	317,042,511.72	1,701,331,567	0
7051	WASTE MANAGEMENT	1,488,660,171	1,488,660,171	317,042,511.72	1,701,331,567	0
70511	WASTE MANAGEMENT	1,488,660,171	1,488,660,171	317,042,511.72	1,701,331,567	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



055100100100 MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
1	Revenue	1,234,150,000	1,234,150,000	0	2,500,150,000	0
12	INDEPENDENT REVENUE	150,000	150,000	0	150,000	0
1202	NON-TAX REVENUE	150,000	150,000	0	150,000	0
120204	FEES - GENERAL	150,000	150,000	0	150,000	0
12020421	CONTRACT DOCUMENT NON- REFUNDABLE TENDER FEES	150,000	150,000	0	150,000	0
13	AID AND GRANTS	1,234,000,000	1,234,000,000	0	2,500,000,000	0
1302	GRANTS	1,234,000,000	1,234,000,000	0	2,500,000,000	0
130201	DOMESTIC GRANTS	1,234,000,000	1,234,000,000	0	2,500,000,000	0
13020103	CURRENT GRANTS FROM LGAS	1,234,000,000	1,234,000,000	0	2,500,000,000	0
055100100100 MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
2	EXPENDITURES	7,657,521,218	7,657,521,218	2,082,931,526.51	5,342,103,093	50,000,000
21	PERSONNEL COST	1,671,921,218	1,671,921,218	932,915,972.87	1,684,203,093	0
2101	SALARY	1,671,921,218	1,671,921,218	932,915,972.87	1,684,203,093	0
210101	SALARIES AND WAGES	1,671,921,218	1,671,921,218	932,915,972.87	1,684,203,093	0
21010101	SALARY	166,321,218	166,321,218	90,915,972.87	178,603,093	0
21010110	SALARY OF TRADITIONAL RULERS	1,505,600,000	1,505,600,000	842,000,000	1,505,600,000	0
22	OTHER RECURRENT COSTS	1,615,600,000	1,615,600,000	1,150,015,553.64	1,792,900,000	50,000,000
2202	OVERHEAD COST	1,615,600,000	1,615,600,000	1,150,015,553.64	1,792,900,000	50,000,000
220201	TRAVEL & TRANSPORT - GENERAL	35,000,000	35,000,000	35,000,000	50,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	35,000,000	35,000,000	35,000,000	50,000,000	0
220202	UTILITIES - GENERAL	7,000,000	7,000,000	4,000,000	8,000,000	0
22020204	ELECTRICITY BILL /CHARGES	2,000,000	2,000,000	1,000,000	3,000,000	0
22020205	TELEPHONE CHARGES	5,000,000	5,000,000	3,000,000	5,000,000	0
220203	MATERIALS & SUPPLIES - GENERAL	1,204,000,000	1,204,000,000	800,625,000	664,000,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	20,000,000	20,000,000	19,065,000	60,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	60,000,000	60,000,000	52,100,000	60,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	1,124,000,000	1,124,000,000	729,460,000	544,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	45,500,000	45,500,000	41,500,000	150,000,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	10,000,000	10,000,000	6,000,000	50,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	35,500,000	35,500,000	35,500,000	100,000,000	0
220205	TRAINING - GENERAL	15,000,000	15,000,000	10,000,000	208,400,000	0
22020501	LOCAL TRAINING	15,000,000	15,000,000	10,000,000	50,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	0	0	0	158,400,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	40,000,000	40,000,000	10,000,000	40,000,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	40,000,000	40,000,000	10,000,000	40,000,000	0
220209	FINANCIAL CHARGES - GENERAL	900,000	900,000	35,553.64	500,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	900,000	900,000	35,553.64	500,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	268,200,000	268,200,000	248,855,000	672,000,000	50,000,000
22021001	REFRESHMENT & MEALS	175,000,000	175,000,000	163,500,000	500,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	43,000,000	43,000,000	43,785,000	50,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	9,000,000	9,000,000	8,000,000	20,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	700,000	700,000	700,000	2,000,000	0
22021064	FOOD AND NUTRITION PROGRAMS EXPENSES	30,000,000	30,000,000	25,450,000	50,000,000	50,000,000
22021098	MONITORING ACTIVITIES AND FOLLOW UP	10,500,000	10,500,000	7,420,000	50,000,000	0
23	CAPITAL EXPENDITURE	4,370,000,000	4,370,000,000	0	1,865,000,000	0
2301	FIXED ASSETS PURCHASED	1,700,000,000	1,700,000,000	0	1,800,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,700,000,000	1,700,000,000	0	1,800,000,000	0
23010106	PURCHASE OF VANS	800,000,000	800,000,000	0	900,000,000	0
23010141	PURCHASE OF OFFICE TOOLS /MATERIALS	900,000,000	900,000,000	0	900,000,000	0
2302	CONSTRUCTION / PROVISION	2,550,000,000	2,550,000,000	0	15,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	2,550,000,000	2,550,000,000	0	15,000,000	0
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	30,000,000	30,000,000	0	0	0
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	500,000,000	500,000,000	0	0	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	2,020,000,000	2,020,000,000	0	15,000,000	0
2303	REHABILITATION / REPAIRS	120,000,000	120,000,000	0	50,000,000	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	120,000,000	120,000,000	0	50,000,000	0
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	90,000,000	90,000,000	0	0	0
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	30,000,000	30,000,000	0	50,000,000	0
055100100100	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
706	HOUSING AND COMMUNITY AMMENITIES	7,657,521,218	7,657,521,218	2,082,931,526.51	5,342,103,093	50,000,000
7062	COMMUNITY DEVELOPMENT	7,657,521,218	7,657,521,218	2,082,931,526.51	5,342,103,093	50,000,000
70621	COMMUNITY DEVELOPMENT	7,657,521,218	7,657,521,218	2,082,931,526.51	5,342,103,093	50,000,000

055100100100	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS					
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KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Perf as @ Sept	2026 Proposed Budget	2026 NUT Tagging
Total					4,370,000,000	4,370,000,000	0	1,865,000,000	0
06100125000500 - Housing and Urban Development - General	CONSRUCTION OF MAGERI OF LOKOJA PALACE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	500,000,000	500,000,000	0	0	0
13100123014500 - Reform of Government and Governance - General	A LEGACY PROJECT (STATE / LGA JOINT PROJECTS) CONSTRUCTION OF RECREATIONAL PARK/ SKILL ACQUISITION CENTRE.	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	500,000,000	500,000,000	0	0	0
13100123014600 - Reform of Government and Governance - General	COMPLETION & FURNISHING OF TRADITIONAL CHIEFS GUEST HOUSES/ SECRETARIAT HOUSE, LOKOJA	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	30,000,000	30,000,000	0	0	0
13100123014700 - Reform of Government and Governance - General	RENOVATION AND FURNISHING OF OLD OFFICE BUILDING OF MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	30,000,000	30,000,000	0	50,000,000	0
13100123014800 - Reform of Government and Governance - General	RENOVATION OF ATTAH IGALA'S PALACE AND 3 ROYAL MEJISTY'S PALACES.	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	60,000,000	60,000,000	0	0	0
13100123014900 - Reform of Government and Governance - General	PROVISION OF CHIEFS LODGE/ PROVISION OF UTILITIES	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	30,000,000	30,000,000	0	0	0
13100123015000 - Reform of Government and Governance - General	CONSTRUCTION OF CENTRAL STORE (MINISTRY FOR LOCAL GOVERNMENT & CHIEFTAINCY AFFAIRS)	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	500,000,000	500,000,000	0	0	0
13100123015100 - Reform of Government and Governance - General	CRAFTING & CARVING OF TRADITIONAL ARTISTIC SYMBOL OF AUTHORITY FOR GRADED CHIEFS	23010141 - PURCHASE OF OFFICE TOOLS /MATERIALS	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	900,000,000	900,000,000	0	900,000,000	0
13100123015200 - Reform of Government and Governance - General	CONSTRUCTION OF OBARO OF KABBA PALACE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	500,000,000	500,000,000	0	0	0
13100123015300 - Reform of Government and Governance - General	CONSTRUCTION OF AGBANA OF ISANLU PALACE	23020118 - CONSTRUCTION /	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	500,000,000	500,000,000	0	0	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



		PROVISION OF INFRASTRUCTURE							
13100123015400 - Reform of Government and Governance - General	PROCUREMENT OF 2 No OF HILLUX (NEW)	23010106 - PURCHASE OF VANS	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	800,000,000	800,000,000	0	900,000,000	0
13100124001000 - Reform of Government and Governance - General	CONSTRUCTION OF INFRASTRUCTURE IN THE 21 LOCAL GOVERNMENT BY STATE GOVERNMENT AS A SUPPORT TO LOCAL GOVERNMENT COUNCILS	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	20,000,000	20,000,000	0	15,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



055400100100 MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
2	EXPENDITURES	23,659,000,000	31,659,000,000	18,413,241,122.31	18,989,660,000	0
21	PERSONNEL COST	5,000,000	5,000,000	5,050,000	100,000,000	0
2101	SALARY	5,000,000	5,000,000	5,050,000	100,000,000	0
210101	SALARIES AND WAGES	5,000,000	5,000,000	5,050,000	100,000,000	0
21010104	AUXILLARY STAFF	5,000,000	5,000,000	5,050,000	100,000,000	0
22	OTHER RECURRENT COSTS	23,454,000,000	31,454,000,000	18,408,191,122.31	18,689,660,000	0
2202	OVERHEAD COST	369,000,000	369,000,000	8,330,000	2,204,000,000	0
220201	TRAVEL & TRANSPORT - GENERAL	125,000,000	125,000,000	1,830,000	25,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	50,000,000	50,000,000	1,830,000	10,000,000	0
22020108	TRAVEL OPERATION AND LOGISTICS	75,000,000	75,000,000	0	15,000,000	0
220202	UTILITIES - GENERAL	27,000,000	27,000,000	400,000	17,000,000	0
22020203	WATER RATE	5,000,000	5,000,000	0	5,000,000	0
22020204	ELECTRICITY BILL /CHARGES	5,000,000	5,000,000	400,000	5,000,000	0
22020205	TELEPHONE CHARGES	10,000,000	10,000,000	0	5,000,000	0
22020206	SATELLITE BROADCASTING ACCESS CHARGES	7,000,000	7,000,000	0	2,000,000	0
220203	MATERIALS & SUPPLIES - GENERAL	16,000,000	16,000,000	3,180,000	16,000,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	8,000,000	8,000,000	2,030,000	8,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	8,000,000	8,000,000	1,150,000	8,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	97,000,000	97,000,000	1,110,000	67,000,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	15,000,000	15,000,000	0	5,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	12,000,000	12,000,000	100,000	12,000,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	30,000,000	30,000,000	1,010,000	15,000,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	10,000,000	10,000,000	0	5,000,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	20,000,000	20,000,000	0	20,000,000	0
22020423	REPAIR AND MAINTENANCE OF BOREHOLE	5,000,000	5,000,000	0	5,000,000	0
22020434	ELECTRICAL INSTALLATION/ REPAIRS	5,000,000	5,000,000	0	5,000,000	0
220205	TRAINING - GENERAL	15,000,000	15,000,000	0	2,005,000,000	0
22020501	LOCAL TRAINING	15,000,000	15,000,000	0	2,005,000,000	0
220206	OTHER SERVICES - GENERAL	15,000,000	15,000,000	1,360,000	15,000,000	0
22020602	OFFICE RENT	10,000,000	10,000,000	0	10,000,000	0
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	5,000,000	5,000,000	1,360,000	5,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	5,000,000	5,000,000	0	5,000,000	0
22020801	MOTOR VEHICLE FUEL COST	5,000,000	5,000,000	0	5,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	69,000,000	69,000,000	450,000	54,000,000	0



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22021001	REFRESHMENT & MEALS	20,000,000	20,000,000	450,000	20,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	8,000,000	8,000,000	0	3,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	20,000,000	20,000,000	0	20,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	4,000,000	4,000,000	0	4,000,000	0
22021015	SUBSCRIPTION TO PROFESSIONAL BODIES/ PARLIAMENTARY /ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS	7,000,000	7,000,000	0	2,000,000	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	10,000,000	10,000,000	0	5,000,000	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	15,000,000	15,000,000	0	10,000,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	15,000,000	15,000,000	0	10,000,000	0
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	15,000,000	15,000,000	0	10,000,000	0
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	23,070,000,000	31,070,000,000	18,399,861,122.31	16,475,660,000	0
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	23,070,000,000	31,070,000,000	18,399,861,122.31	16,475,660,000	0
22080110	FUEL SUBSIDY REMOVAL PALLIATIVES	20,000,000,000	30,000,000,000	18,399,861,122.31	15,925,660,000	0
22080119	FINANCIAL ASSISTANCE TO NEEDIES	70,000,000	70,000,000	0	50,000,000	0
22080121	CASH TRANSFER EXPENSES	3,000,000,000	1,000,000,000	0	500,000,000	0
23	CAPITAL EXPENDITURE	200,000,000	200,000,000	0	200,000,000	0
2302	CONSTRUCTION / PROVISION	200,000,000	200,000,000	0	200,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	200,000,000	200,000,000	0	200,000,000	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	100,000,000	100,000,000	0	100,000,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	100,000,000	100,000,000	0	100,000,000	0
055400100100 MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
710	SOCIAL PROTECTION	23,659,000,000	31,659,000,000	18,413,241,122.31	18,989,660,000	0
7109	SOCIAL PROTECTION N.E.C.	23,659,000,000	31,659,000,000	18,413,241,122.31	18,989,660,000	0
71091	SOCIAL PROTECTION N.E.C.	23,659,000,000	31,659,000,000	18,413,241,122.31	18,989,660,000	0

055400100100	MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION								
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Perf as @ Sept	2026 Proposed Budget	2026 NUT Tagging



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



Total					<u>200,000,000</u>	<u>200,000,000</u>	<u>0</u>	<u>200,000,000</u>	<u>0</u>
13100123014300 - Reform of Government and Governance - General	CONSTRUCTION OF WAREHOUSE FOR HUMANITARIAT OFFICE, LOKOJA	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	71091 - SOCIAL PROTECTION N.E.C.	12231200 - LOKOJA	100,000,000	100,000,000	0	100,000,000	0
13100123014400 - Reform of Government and Governance - General	CONSTRUCTION OF OFFICE ACCOMODATION	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	71091 - SOCIAL PROTECTION N.E.C.	12231200 - LOKOJA	100,000,000	100,000,000	0	100,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



055400100300 KOGI STATE SOCIAL INVESTMENT PROGRAMME AGENCY (SIP)						
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
2	EXPENDITURES	1,997,000,000	1,997,000,000	146,899,556	2,203,000,000	0
21	PERSONNEL COST	150,000,000	150,000,000	50,639,441	160,000,000	0
2101	SALARY	150,000,000	150,000,000	50,639,441	160,000,000	0
210101	SALARIES AND WAGES	150,000,000	150,000,000	50,639,441	160,000,000	0
21010104	AUXILLARY STAFF	150,000,000	150,000,000	50,639,441	160,000,000	0
22	OTHER RECURRENT COSTS	1,847,000,000	1,847,000,000	96,260,115	2,043,000,000	0
2202	OVERHEAD COST	637,000,000	637,000,000	96,200,565	733,000,000	0
220201	TRAVEL & TRANSPORT - GENERAL	70,000,000	70,000,000	21,645,000	70,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	40,000,000	40,000,000	5,250,000	40,000,000	0
22020108	TRAVEL OPERATION AND LOGISTICS	30,000,000	30,000,000	16,395,000	30,000,000	0
220202	UTILITIES - GENERAL	15,000,000	15,000,000	4,904,590	15,000,000	0
22020206	SATELLITE BROADCASTING ACCESS CHARGES	15,000,000	15,000,000	4,904,590	15,000,000	0
220203	MATERIALS & SUPPLIES - GENERAL	102,000,000	102,000,000	25,223,500	121,000,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	20,000,000	20,000,000	1,073,500	20,000,000	0
22020305	UNIFORMS AND OTHER CLOTHINGS	5,000,000	5,000,000	100,000	4,000,000	0
22020322	PUBLICATION OF KOGI STATE STATISTICAL YEAR BOOK/ PLANNING & STATISTIC BOOKS /STATE STATISTICAL MASTER PLAN	25,000,000	25,000,000	13,700,000	45,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	52,000,000	52,000,000	10,350,000	52,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	190,000,000	190,000,000	24,488,500	190,000,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	50,000,000	50,000,000	370,000	50,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	50,000,000	50,000,000	15,905,000	50,000,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	40,000,000	40,000,000	0	40,000,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	20,000,000	20,000,000	0	20,000,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	30,000,000	30,000,000	8,213,500	30,000,000	0
220205	TRAINING - GENERAL	40,000,000	40,000,000	100,000	40,000,000	0
22020501	LOCAL TRAINING	30,000,000	30,000,000	0	30,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	10,000,000	10,000,000	100,000	10,000,000	0
220206	OTHER SERVICES - GENERAL	35,000,000	35,000,000	305,400	110,000,000	0
22020601	SECURITY SERVICES EXPENSES	5,000,000	5,000,000	0	80,000,000	0
22020603	RESIDENTIAL RENT/HIRE OF PRIVATE HOUSES	25,000,000	25,000,000	0	25,000,000	0
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	5,000,000	5,000,000	305,400	5,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	25,000,000	25,000,000	12,958,775	35,000,000	0
22020801	MOTOR VEHICLE FUEL COST	15,000,000	15,000,000	11,886,275	25,000,000	0
22020803	PLANTS/ GENERATOR FUEL COST	10,000,000	10,000,000	1,072,500	10,000,000	0



KOGI STATE 2026 DRAFT BUDGET ESTIMATES, DETAILS ANALYSIS.



220209	FINANCIAL CHARGES - GENERAL	1,000,000	1,000,000	0	1,000,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	1,000,000	1,000,000	0	1,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	159,000,000	159,000,000	6,574,800	151,000,000	0
22021001	REFRESHMENT & MEALS	10,000,000	10,000,000	2,602,800	10,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	10,000,000	10,000,000	2,652,000	10,000,000	0
22021003	CELEBRATION/ REMEMBRANCE DAY	0	0	0	2,000,000	0
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	0	0	0	20,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	10,000,000	10,000,000	600,000	10,000,000	0
22021013	RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES/ DISCIPLINE COST	4,000,000	4,000,000	0	4,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	5,000,000	5,000,000	320,000	5,000,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	10,000,000	10,000,000	400,000	10,000,000	0
22021069	BOARD MEETING EXPENSES	10,000,000	10,000,000	0	10,000,000	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	100,000,000	100,000,000	0	70,000,000	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	10,000,000	10,000,000	59,550	10,000,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	10,000,000	10,000,000	59,550	10,000,000	0
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	10,000,000	10,000,000	59,550	10,000,000	0
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	1,200,000,000	1,200,000,000	0	1,300,000,000	0
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	1,200,000,000	1,200,000,000	0	1,300,000,000	0
22080114	ASSIST AND EMPOWER POOR AND VULNERABLE PEOPLE ACROSS ALL LGAS IN KOGI STATE	1,200,000,000	1,200,000,000	0	1,300,000,000	0
055400100300	KOGI STATE SOCIAL INVESTMENT PROGRAMME AGENCY (SIP)					
Code	Description	2025 Original Budget	2025 Revised Budget	2025 Performance as @ Sept	2026 Proposed Budget	2026 NUT Tagging
710	SOCIAL PROTECTION	1,997,000,000	1,997,000,000	146,899,556	2,203,000,000	0
7107	SOCIAL EXCLUSION N.E.C	1,997,000,000	1,997,000,000	146,899,556	2,181,000,000	0
71071	SOCIAL EXCLUSION N.E.C.	1,997,000,000	1,997,000,000	146,899,556	2,181,000,000	0
7109	SOCIAL PROTECTION N.E.C.	0	0	0	22,000,000	0
71091	SOCIAL PROTECTION N.E.C.	0	0	0	22,000,000	0