

KOGI STATE GOVERNMENT OF NIGERIA
OFFICE OF THE ACCOUNTANT-GENERAL



AUDITED FINANCIAL STATEMENTS

(IPSAS ACCRUAL)

FOR THE YEAR ENDED 31 DECEMBER 2024



KOGI STATE GOVERNMENT
MINISTRY OF FINANCE, BUDGET AND
ECONOMIC PLANNING

Financial Statement for the year ended 31 December 2024

Forward by the Honourable Commissioner of Finance, Budget & Economic Planning

In alignment with the commitment of His Excellency, the Governor of Kogi State, to entrench transparency and accountability, the State has consistently demonstrated diligence in the timely publication of its Audited Financial Statements.

It is worth noting that Kogi was one of the foremost States in Nigeria that adopted the International Public Sector Accounting Standards (IPSAS) accrual basis which has significantly advanced the State's objectives of fiscal transparency in financial reporting and governance.

Today there is continuity and deliberate efforts for greater investments in physical infrastructure, aiming to sustainably enhance the quality of life for citizens while reducing recurrent overhead costs. This strategic focus on long-term development has helped secure a brighter future for the State.

It the year under review the State spent a substantial portion of her recurrent expenditure on strategic investments in social service, such as the Health Insurance Scheme, quarterly food palliative support to vulnerable groups and payment of WAEC for Student in Public Secondary Schools in the State.

With each passing year since adopting IPSAS accrual accounting in 2016, the quality and depth of the State's financial disclosures have steadily improved, setting higher benchmarks annually.

It is my sincere hope that stakeholders, including development partners and other users, will find the 2024 Financial Statements valuable for meeting their various information needs.

Best Regards.

Asiwaju Idris Asiru, FCA

Honourable Commissioner of Finance, Budget & Economic Planning





KOGI STATE GOVERNMENT OF NIGERIA

OFFICE OF THE ACCOUNTANT GENERAL

RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

These Financial Statements have been prepared in accordance with the provisions of the Finance (Control and Management) Act 1958 now CAP F26 LFN 2004. The Financial Statements comply with the provisions of International Public Sector Accounting Standards (IPSAS) accrual basis of accounting, issued by the International Public Sector Accounting Standard Board (IPSASB) for the three tiers of Government in Nigeria vide National Treasury Circular Ref. No. **OAGF/CAD/POL/C.0301/VOL.1/01, dated 23 October 2014.**

To fulfill accounting and reporting responsibilities, the Accountant-General is responsible for establishing and maintaining adequate system of internal controls designed to provide reasonable assurance that the transactions recorded are within statutory authority and they adequately disclose the use of all public financial resources by the government for the year ended 31 December 2024.

As the Accountant-General, and the State's Accounting Officer for receipts and payments of government, I am saddled with the responsibility of general supervision of accounts and the preparation of the Accrual- Basis IPSAS Financial Statements.

Therefore, I accept responsibility for the integrity of these Financial Statements, and the information contained therein.

7/7/2025

Haj. Dr. Habib O. Tijjani (FCNA)

FRC/2023/PRO/ANAN/002/493402

Accountant-General,

Kogi State.



KOGI STATE GOVERNMENT OF NIGERIA

OFFICE OF THE ACCOUNTANT GENERAL

REPORT OF THE ACCOUNTANT-GENERAL, KOGI STATE WITH THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024.

1. Introduction

In compliance with Section 101 of the Financial Regulation, as well as the provisions of the Finance (Control and Management) Act 1958, now CAP F.26 LFN 2004, I have the honour and privilege to present the report on the accounts of the Kogi State Government of Nigeria for the financial year ended 31 December 2024, together with the notes therein. The preparation and presentation of this Financial Statements have been made to comply with the provisions of the International Public Sector Accounting Standards (IPSAS), Accrual Basis of Accounting.

2. Legal Basis and Accounting Framework

These Financial Statements have been prepared following the provisions of the **Finance (Control and Management) Act 1958** now **CAP F26 LFN 2004**, as well as the National Treasury Circular **TRY/A5 & B5/2016.OAGF/CAD/26/V.III/7**. The statements comply with the provisions of the International Public Sector Accounting Standards (IPSAS) Accrual Basis, issued by the International Public Sector Accounting Standard Board (IPSASB) for the three tiers of government in Nigeria.

By the provisions of the Finance (Control and Management) Act, 1958 and Section 101 of Financial Instruction (FI), the Accountant-General is responsible for the preparation of Financial Statements. The Accountant-General is the Chief Accounting Officer for the receipts and payments of the Government of Kogi State. He is responsible for the general supervision of accounting activities in all Ministries, Departments and Agencies within the State, and for compilation of the Annual Financial Statements of Accounts, and of such other Statements of Accounts as may be required by law.

In discharging this statutory responsibility, he;

- ✓ Ensures that all Ministries, Departments and Agencies keep proper books and records which disclose with reasonable assurance and accuracy of the financial position of the State.
- ✓ Takes such steps as are reasonably open to him to safeguard the assets of the State and to prevent and detect fraud and irregularities.
- ✓ Establishes and maintains an adequate system of internal control designed to provide reasonable assurance that the transactions recorded reflected the deployment of all financial resources by the Government.
- ✓ Ensures that in preparing the financial statements, he uses appropriate accounting policies consistently, and supported by reasonable and prudent judgments and estimates, and that all applicable accounting standards have been followed.

3. Highlights of 2024 Budget Performance

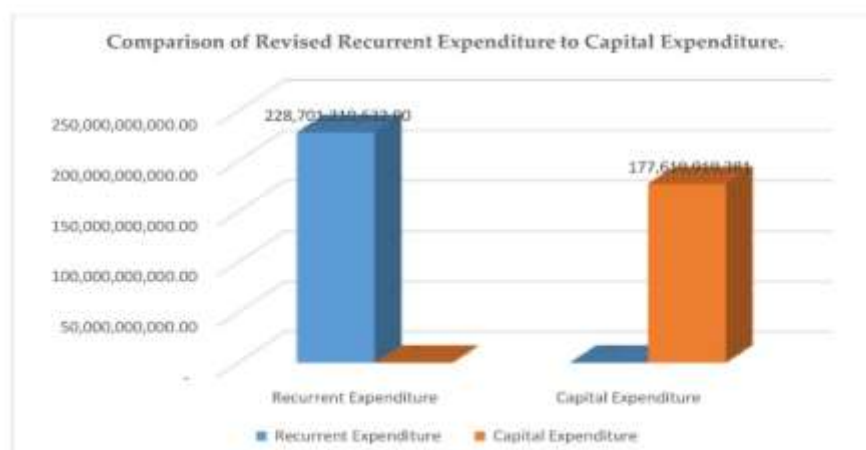
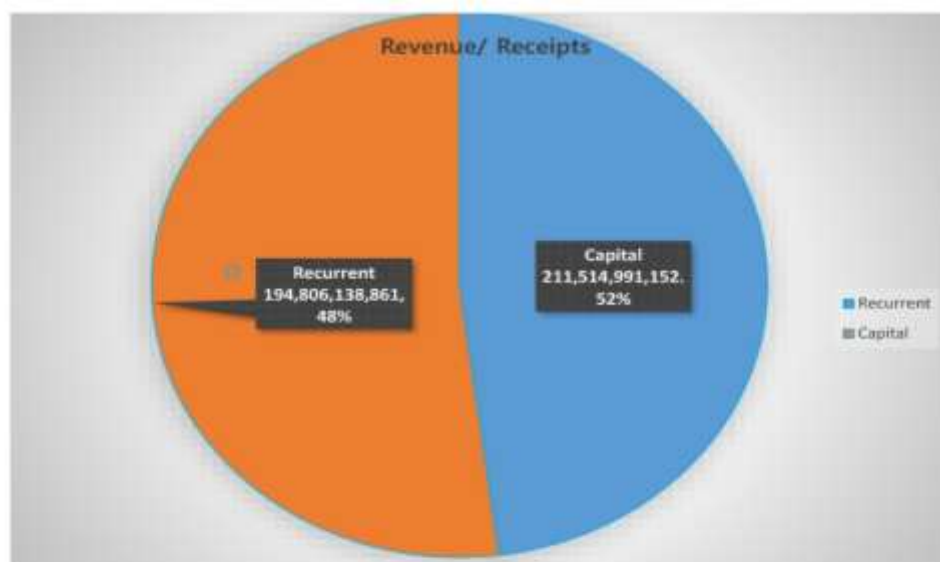
By the provision of Section 121 of the 1999 Constitution of the Federal Republic of Nigeria, as amended, the State Governor, His Excellency, Alhaji Ahmed Usman Ododo presented the 2024 Budget tagged **"Budget of Consolidation and Continuity for Inclusive Growth"** (Appropriation Bill) to the State House of Assembly on 11th December 2023. The Bill was passed into Appropriation Act by the House of Assembly on 20th December, 2023 and assented to by His Excellency, Alhaji Ahmed Usman Ododo, the Executive Governor of Kogi State on 29th December, 2023. The Appropriation Act consists of recurrent revenue of ₦168,406,138,861, and capital receipt of ₦89,872,362,478. It also consists of a recurrent expenditure of ₦145,736,429,609 and capital expenditure of ₦112,542,071,730, thereby, bringing total revenue and total expenditure to ₦258,278,501,339 respectively.

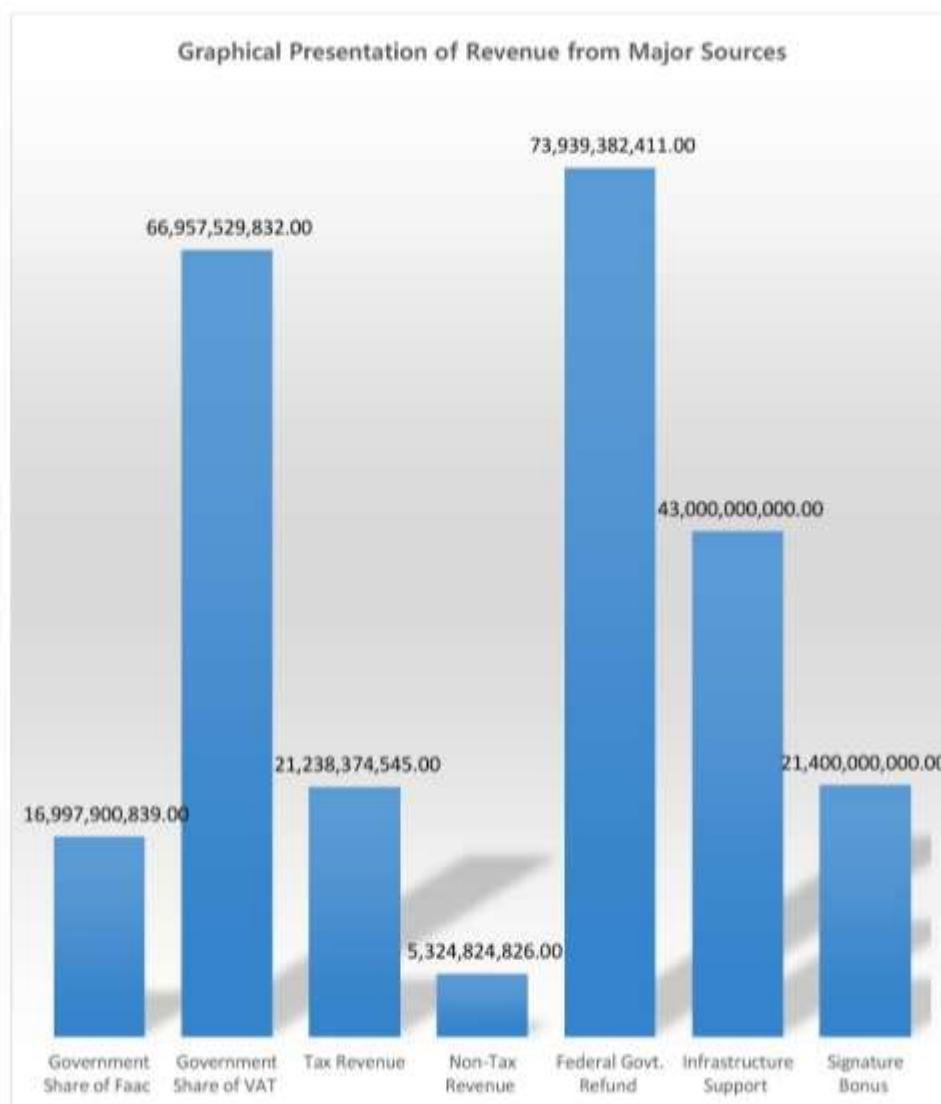
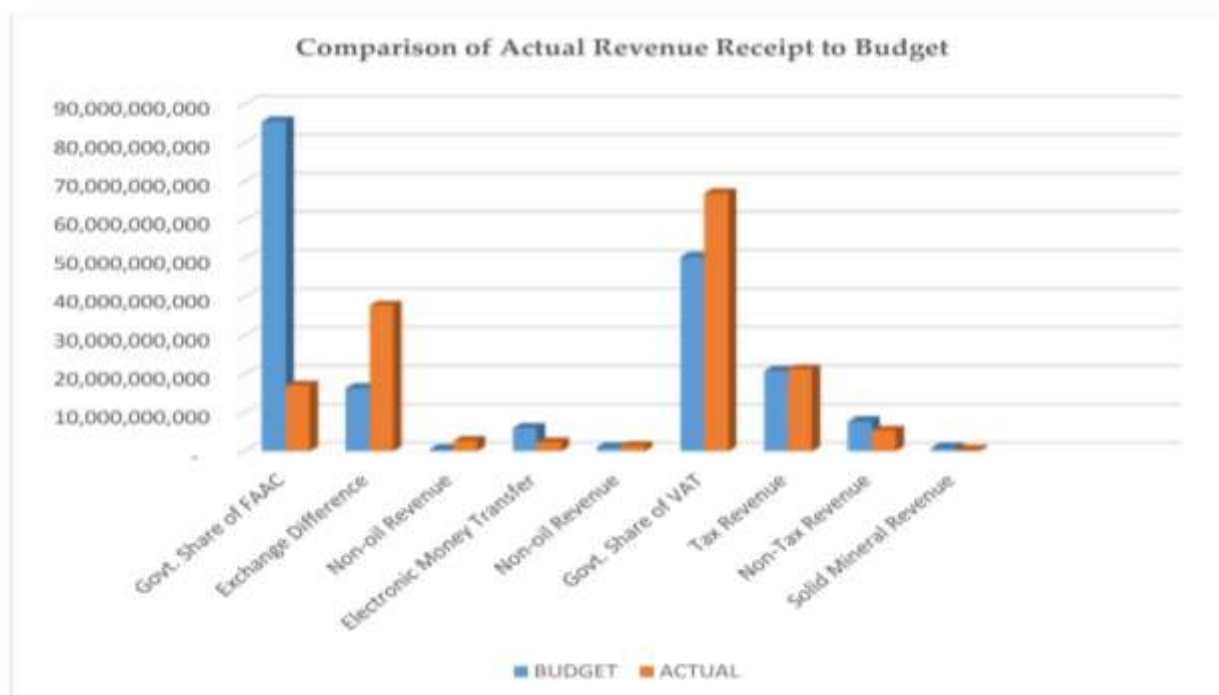
However, there was a need to revise the budget for revenues not forecasted but were received during the year. In effect, the revised budget together with other supplementary budgets within the period consists of a recurrent revenue of ₦194,806,138,861 and capital receipt of ₦211,514,991,152. Similarly, the recurrent expenditure was revised to ₦228,701,210,632 and capital expenditure to ₦177,619,919,381 bringing the total revised revenue and expenditure to ₦406,321,130,013, respectively.

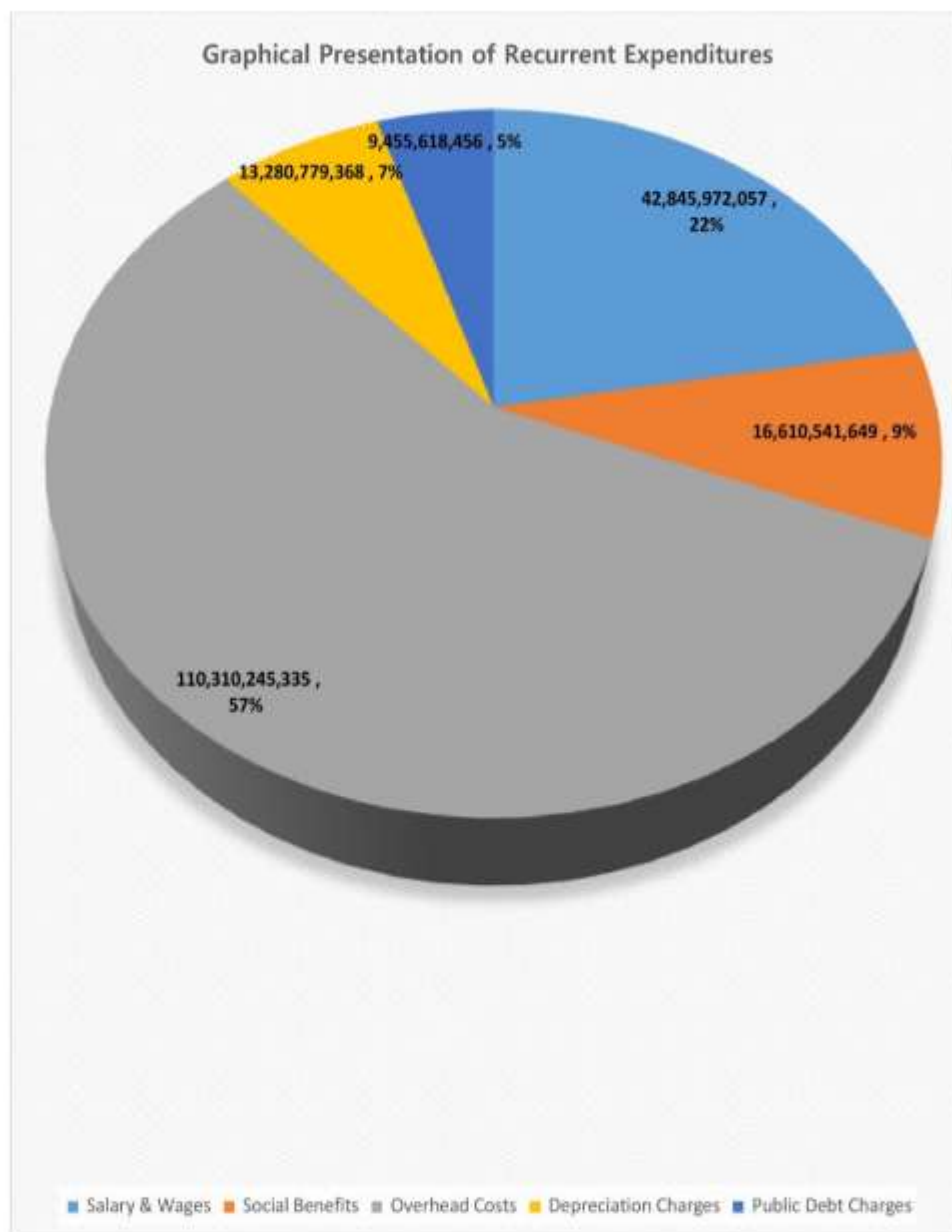
In line with **IPSAS 24**, Public Sector Entities (PSE) are to discharge their accountability obligations to enhance the transparency of their financial statements by demonstrating compliance with the approved budget for which they are held publicly accountable. In compliance with this, below is the presentation of the summary of the Revised Budget Information in the Financial Statements for the year ended 31 December 2024.

| Revised 2024 Budget | | | | |
|---------------------|------------------------|------------|------------------------|------------|
| Description | Revenue/Receipts | % | Expenditure | % |
| Recurrent | 194,806,138,861 | 47.94 | 228,701,210,632 | 56.29 |
| Capital | 211,514,991,152 | 52.06 | 177,619,919,381 | 43.71 |
| Total | 406,321,130,013 | 100 | 406,321,130,013 | 100 |

2024 Revised Budget: (Recurrent Revenue & Expenditure; Capital Receipts & Expenditure).







 7/7/2025
Haj. Dr. Habibat O. Tijjani (FCNA)
Accountant-General
Kogi State



OFFICE OF THE STATE AUDITOR GENERAL KOGI STATE GOVERNMENT OF NIGERIA

Our Ref:

AUDIT CERTIFICATE

The consolidated Financial Statements of the Government of Kogi State of Nigeria for the year ended 31 December 2024 and all accompanying notes have been audited in accordance with section 125 Sub-Section 5 of the Constitution of the Federal Republic of Nigeria, 1999 (as amended) and Section 8(b) of Kogi State Public Audit Law, 2018, and other matters connected therewith, repealed and reenacted 2021.

RESPONSIBILITY OF THE ACCOUNTANT-GENERAL

In compliance with Section 125 Sub-section 5 of the Constitution of the Federal Republic of Nigeria 1999 as amended and the provisions of the Finance (Control and Management) Act 1958 now CAP F26 LFN 2004 as well as the National Treasury Circular TRY/A5 & B5/2016.OAGF/CAD/26/V.III/7, the Accountant General of the State is responsible for the preparation of Financial Statements. He is responsible for establishing and maintaining adequate system of internal control designed to provide reasonable assurance that the transactions recorded met statutory requirements and adequately disclosed the use of Public Resources by the Government and to give reasonable assurance that the Financial Statements are free of all forms of material misstatements.

RESPONSIBILITY OF THE AUDITOR-GENERAL

The Auditor-General's responsibility is to express an independent opinion on the Financial Statements of the State based on his audit in compliance with Section 125 Sub-Section 5 of the Constitution of the Federal Republic of Nigeria 1999 as amended; Section 41 Sub-Section 1 of Kogi State Fiscal Responsibility Law of 2012, Laws of Kogi State of Nigeria, Financial Instruction No 102 and Section 8(b) of Kogi State Public Audit Law, 2018, and other matters connected therewith, repealed and re-enacted 2021. The Financial Instruction states that "The Auditor-General is responsible for the audit of accounts of all accounting Officers and all persons entrusted with the collection, receipt, custody and issue or payment of public moneys or with the receipt, custody, issue, sale, transfer or delivery of any stamps, securities, stores or other Government property and for the certification of Accountant-General's Annual Financial Statements and Annual Appropriation Accounts of all Ministries and Departments". An audit in this context involves the examination on a test basis, of evidence relevant to the amounts and disclosures in the financial statements prepared by the Accountant-General, including an assessment of the significant estimates and judgments made in the preparation of the Financial Statements and whether the accounting policies are appropriate to State Government's circumstances, consistently applied and adequately disclosed.

BASIS OF OPINION

The Audit was conducted in accordance with international standard on Auditing and generally accepted Public Sector auditing standard. These standards require compliance with ethical requirements, and to plan and perform the audit to obtain reasonable assurance that the financial statements are free from material misstatements whether due to fraud or error. During the audit, we evaluated the overall adequacy of the information presented in the General-Purpose Financial Statements (GPFS), which was prepared in accordance with International Public Sector Accounting Standards (IPSAS) Accrual Basis. I obtained all the information and explanation that to the best of my knowledge were necessary for the purpose of the audit. This audit has provided me with reasonable evidence and assurances which formed the basis for my independent opinion.

OPINION

In my opinion the Financial Statements agree with the books of accounts and records and give a true and fair view of the Financial Position of the Government of Kogi State for the year ended 31 December 2024, and the transactions for the fiscal year ended on that date.

SPECIAL OPINION

In pursuant to the requirements for disclosures for the **State Action on Business Enabling Reform (SABER), Nigeria Human Capital Opportunities for Prosperity and Equity (HOPE) – Governance and Nigeria Community Action for Resilience and Economic Stimulus (NG-CARES) Programme for Results and their component Delivery Platforms (DPs)**, I have audited the accounts of these programmes and their components through their respective establishments.

In my opinion, the accounts of **SABER, HOPE – Governance and NG-CARES Programme** and their components agreed with the books of accounts and records as audited by me, and give a true and fair view of their financial transactions at 31 December 2024.

Therefore, the State is eligible to receive the reimbursement from the results achieved under the Federal Government and the World Bank Supported referred above for result subject to predefined criteria.


 21/07/2025


Alhaji Yakubu. Y. Okala FCA, MBA, B.Sc.

FRC/2018/ICAN/00000017735


Auditor General, Kogi State


Lokoja, Nigeria

| KOGI STATE GOVERNMENT OF NIGERIA | | | | | | | | |
|---|--|---------------|-------|-----------------------------|------------------------|-------------------------|------------------------|-----------------------|
| CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE (INCOME & EXPENDITURE) | | | | | | | | |
| FOR THE YEAR ENDED 31 DECEMBER 2024 | | | | | | | | |
| Previous Year Actual (2023) | DESCRIPTION | NCOA CODES | NOTES | YEAR ENDED 31 DECEMBER 2024 | | | | |
| (N) | | | | (N) | (N) | (N) | (N) | (N) |
| YEAR 2023 | CASH INFLOW FROM OPERATING ACTIVITIES: | | | Actual 2024 | Final Budget | Supplementary Budget | Original Budget | Variance |
| 58,204,939,785 | Government Share of FAAC (Statutory Revenue) | 110101 | 1 | 60,822,661,097 | 85,650,179,027 | - | 85,650,179,027 | (24,827,517,930) |
| 34,825,825,153 | Government Share of Value Added Tax (VAT) | 11010201 | 1 | 66,957,529,832 | 50,417,078,421 | - | 34,017,078,421 | 16,540,451,411 |
| 16,926,380,381 | Tax Revenue | 1201 | 2 | 22,406,154,122 | 21,763,849,924 | - | 21,752,349,924 | 642,304,198 |
| 5,425,294,632 | Non- Tax Revenue | 1202 | 3 | 5,324,824,826 | 7,777,361,308 | - | 6,166,549,442 | (2,452,536,482) |
| 34,711,308,145 | Aid and Grants | 1301 & 1302 | 4 | 120,319,966,050 | 107,287,377,526 | - | 37,811,040,578 | 13,032,588,524 |
| 883,173 | Gain/Loss on Investment | 120211 | 5 | (154,400) | - | - | - | (154,400) |
| 467,898,371 | Other Sundry Receipts/Refunds | 140701 | 6 | 145,591,003,210 | 64,894,126,882 | - | 287,000,000 | 80,696,876,328 |
| (12,262,302) | Gain/loss on Disposal of Assets | N/A | 12 | 15,484,000 | - | - | - | 15,484,000 |
| 150,550,267,337 | Total Inflows (A) | | | 421,437,468,737 | 337,789,973,088 | - | 185,684,197,392 | 83,647,495,649 |
| | Cash Outflows from Operating Activities: | | | | | - | | |
| 36,465,489,606 | Salaries & Wages | 210101 | 7 | 42,845,972,057 | 48,708,801,910 | - | 43,659,900,702 | 5,862,829,853.21 |
| 14,263,433,503 | Social Benefits (Pension and Gratuity) | 2103 | 8 | 16,610,541,649 | 13,721,800,000 | - | 13,721,800,000 | (2,888,741,649.12) |
| 52,033,284,329 | Overhead Cost | 2202 | 9 | 110,191,401,138 | 126,759,795,187 | - | 65,064,936,130 | 16,568,394,049 |
| 10,111,888,079 | Depreciation for PPE | N/A | 16 | 13,280,779,368 | - | - | - | (13,280,779,367.51) |
| 145,293,000 | Amortisation Charges | N/A | 10 | 145,293,000 | - | - | - | (145,293,000.00) |
| 113,019,388,517 | Total Outflows (B) | | | 183,073,987,211 | 189,190,397,097 | - | 122,446,636,832 | 6,116,409,886 |
| 37,530,878,820 | Surplus from Operating Activities for the Period = C (A-B) | | | 238,363,481,525 | | | | |
| | Less: | | | | | | | - |
| 8,719,743,629 | Public Debt Charges | 2206 | 11a | 9,455,618,456 | 10,564,782,805 | | 10,564,782,805 | 1,109,164,349 |
| 23,277,285,290 | Gain/Loss on Foreign Exchange Transactions | N/A | 11b | 29,977,066,658 | - | | - | (29,977,066,658) |
| 5,533,849,901 | Total Non-Operating Revenue/Expenses | | | 198,930,796,411 | | | | |
| 5,533,849,901 | Surplus/Deficit from Ordinary Operating Activities | | | 198,930,796,411 | | | | |
| 5,533,849,901 | Net Surplus for the Period | | | 198,930,796,411 | | | | |
|  Haj. Dr. Habibatu C. Tijani (FCNA) Accountant-General Kogi State | | | | | | | | |

| KOGI STATE GOVERNMENT OF NIGERIA | | | | | | |
|--|-----------------|-------|-----------------------------|--------------------------|-----------------------------|------------------------|
| CONSOLIDATED STATEMENT OF FINANCIAL POSITION | | | | | | |
| FOR THE YEAR ENDED 31 DECEMBER 2024 | | | | | | |
| ASSETS | | | YEAR ENDED 31 DECEMBER 2024 | | YEAR ENDED 31 DECEMBER 2023 | |
| Current Assets: | NCOA CODES | NOTES | N | N | N | N |
| Cash & Cash Equivalents | 310101-310201 | 13 | 101,314,530,112 | | 17,669,173,292 | |
| Receivables | 310601 | 14 | 5,897,340,311 | | 5,868,827,036 | |
| Pre-Payment on Mining Right | 310801 | 21 | 290,586,000 | | 435,879,000 | |
| Total Current Assets (A) | | | 107,502,456,423 | 107,502,456,423 | 23,973,879,327 | 23,973,879,327 |
| Non-Current Assets | | | | | | |
| Investments | 310901 & 310902 | 15 | 715,898,796 | | 704,338,229 | |
| Accumulated Sinking Fund | | 22 | 13,808,334,052 | | 13,291,334,052 | |
| Properties, Plants & Equipment | 320101 - 320110 | 16 | 398,061,433,311 | | 336,122,743,864 | |
| Biological Assets | 320101 - 320110 | 17 | 593,712,029,920 | | 593,712,029,920 | |
| Total Non-Current Assets (B) | | | 1,006,297,696,079 | 1,006,297,696,079 | 943,830,446,065 | 943,830,446,065 |
| Total Assets C = (A + B) | | | | 1,113,800,152,502 | | 967,804,325,393 |
| LIABILITIES | | | | | | |
| Current Liabilities | | | | | | |
| Short -Term Loans backed by Local ISPO | 410201 | S.18 | 1,298,245,614 | | 1,508,771,930 | |
| Short -Term Loans as per DMO Record | 410201 | S.18 | 24,398,946,491 | | 33,380,086,760 | |
| Payables | 410401 & 410501 | 20 | 6,570,094,205 | | 4,606,010,991 | |
| Total Current Liabilities (D) | | | 32,267,286,310 | 32,267,286,310 | 39,494,869,681 | 39,494,869,681 |
| Non-Current Liabilities: | | | | | | |
| Long -Term Borrowings - Internal | 420301 | 19.1 | 10,618,537,977 | | 83,822,252,558 | |
| Long -Term Borrowings - External | 420301 | 19.2 | 80,469,972,210 | | 46,026,359,956 | |
| Total Non-Current Liabilities: | | | 91,088,510,187 | 91,088,510,187 | 129,848,612,515 | 129,848,612,515 |
| Total Liabilities F = (D + E) | | | | 123,355,796,497 | | 169,343,482,196 |
| Net Assets G = (C - F) | | | | 990,444,356,005 | | 798,460,843,197 |
| Net Assets/Equity | | | | | | |
| Reserves B/F | 430301 | 23 | 791,513,559,593 | | 792,926,993,296 | |
| Accumulated Surpluses for the Year | 430201 | | 198,930,796,411.37 | | 5,533,849,901 | |
| TOTAL NET ASSETS/EQUITY | | | 990,444,356,005 | 990,444,356,005 | 798,460,843,197 | 798,460,843,197 |
|  Haj. Dr. Habibat O. Tijjani (FCNA) Accountant-General Kogi State | | | | | | |

| KOGI STATE GOVERNMENT OF NIGERIA | | | | | | |
|--|-----------------------------|----------|-------------------------|-------------------------|-----------------------------|-------------------------|
| FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 | | | | | | |
| CONSOLIDATED STATEMENT OF CASHFLOW FOR THE YEAR ENDED 31 DECEMBER 2024 | | | | | | |
| DESCRIPTION | YEAR ENDED 31 DECEMBER 2024 | | | | YEAR ENDED 31 DECEMBER 2023 | |
| Cash-Inflows From Operating Activities | NCOA CODE | NOTES | | | | |
| Government Share of FAAC (Statutory Revenue) | 110101 | 1 | 60,822,661,097 | | 58,204,939,785 | |
| Government Share of Value Added Tax (VAT) | 11010201 | 1 | 66,957,529,832 | | 34,825,825,153 | |
| Tax Revenue | 1201 | 2 | | | | |
| Personal Income Tax (PAYE) | 12010102 | S.2 | 16,294,968,494 | | 11,746,844,905 | |
| Direct Assessment Tax | 12010104 | S.2 | 89,376,690 | | 140,846,094 | |
| Withholding Tax | 12010105 | S.2 | 3,316,872,345 | | 1,989,539,132 | |
| Consumption Tax | 12010108 | S.2 | 4,846,012 | | 5,340,995 | |
| Property Tax (Capital Gain) | 12010109 | S.2 | 84,000 | | 269,700 | |
| Other tax Revenue | N/A | S.2 | 2,394,460,001 | | 3,989,947,182 | |
| Specialist Hospital Revolving Tax | N/A | S.2 | 305,546,580 | | 253,592,373 | |
| Non- Tax Revenue | | | | | | |
| License & Permits | 1202 | 3 | 247,351,500 | | 341,860,407 | |
| Fines & Fees etc | 12020 | 3 | 3,001,524,420 | | 878,594,719 | |
| Sales-General | 12020 | 3 | 157,491,391 | | 13,856,916 | |
| Earnings-Generals | 12020 | 3 | 1,697,359,739 | | 2,741,095,888 | |
| Rents of Government Properties | 12020 | 3 | 221,097,776 | | 1,449,886,702 | |
| Aid & Grants | 1301 & 1302 | 4 | 120,319,966,050 | | 34,711,308,145 | |
| Other Sundry Refunds | 140701 | 6 | 145,591,003,210 | | 467,898,371 | |
| Sales of Government Properties | | S. 12 | 21,798,000 | | 38,386,698 | |
| Total Inflows From Operating Activities | | | 421,443,937,137 | 421,443,937,137 | 151,800,033,164 | 151,800,033,164 |
| Outflows From Operating Activities | | | | | | |
| Salaries & Wages | 210101 | 7 | 42,845,972,057 | | 36,465,489,606 | |
| Social Benefits (Pension and Gratuity) | 2103 | 8 | 13,537,988,338 | | 15,863,433,503 | |
| Overhead Cost | 2202 | 9 | 110,191,401,138 | | 52,033,284,329 | |
| Finance Cost (Public Debt Charges) | 2206 | 11a | 9,455,618,456 | | 8,719,743,629 | |
| Total Out-Flow From Operating Activities | | | 176,030,979,988 | 176,030,979,988 | 113,081,951,067 | 113,081,951,067 |
| Net Cashflow From Operating Activities | | | 245,412,957,149 | 245,412,957,149 | 38,718,082,097 | 38,718,082,097 |
| Cash In-Flows From Investing Activities | | | | | | |
| Disposal of Stock | | | 2,323,719 | - | - | - |
| Less | | | | | | |
| Cash Out-Flows From Investing Activities | | | | | | |
| Purchase/Construction /Rehabilitation of PPE | | 16 | (75,219,468,815) | | (50,371,677,023) | |
| Acquisition of Investment | | S.5 | (13,370,486) | | - | |
| Net Cashflow From Investing Activities | | | (75,230,515,582) | (75,230,515,582) | (50,371,677,023) | (50,371,677,023) |
| Financing Activities | | | | | | |
| Cash In-Flows From Financing Activities | | | | | | |
| Proceeds on Borrowing From Long-Term Loans | | 19 | | - | - | |
| Proceeds on Borrowing From Short-Term Loans | | 18 | 3,589,045,693 | | 30,000,000,000 | |
| Net Borrowings From Short & Long Term Loans | | | 3,589,045,693 | 3,589,045,693 | 30,000,000,000 | 30,000,000,000 |
| Less | | | | | | |
| Cash Out-Flows From Financing Activities | | | | | | |
| Repayment of Borrowing on Short-Term Loans | | 18 | (12,780,712,278) | | (8,633,618,163) | |
| Repayment of Borrowing on Long-Term Loans | | 19 | (77,345,418,162) | | (5,568,102,927) | |
| Net Repayment of Borrowing on Short & Long-Term Loans | | | (90,126,130,440) | (90,126,130,440) | (14,201,721,090) | (14,201,721,090) |
| Net Cashflow From Financing Activities | | | (86,537,084,747) | (86,537,084,747) | 15,798,278,910 | 15,798,278,910 |
| Net Cashflow From All Activities | | | 83,645,356,820 | 83,645,356,820 | 4,144,683,984 | 4,144,683,984 |
| Opening Cash Balance (01/01/2024) | | | 17,669,173,292 | | 13,524,489,308 | - |
| Closing Cash Balance (31/12/2024) | | | 101,314,530,112 | | 17,669,173,292 | 17,669,173,292 |
|  7/7/2025 Haj. Dr. Habib O. Tijjani (FCNA) Accountant-General Kogi State | | | | | | |

| KOGI STATE GOVERNMENT OF NIGERIA | | | | | | | | |
|--|-----------|-----------------|------------------------|------------------------------|--------------------------------|------------------------|-------------------|-------------------------------|
| FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 | | | | | | | | |
| CONSOLIDATED STATEMENT OF CHANGES IN ASSETS/EQUITY | | | | | | | | |
| Description | NCOA Code | Note | Capital Grant | Exchange Translation Reserve | Accumulated Surplus / Deficits | Total | Minority Interest | Attributable to Owners (100%) |
| Opening Balance as at 1 January 2023 | | Stmt. 2 of 2023 | 792,926,993,297 | - | - | 792,926,993,297 | - | - |
| Changes in Accounting Policy | | | - | - | - | - | - | - |
| Restated Balance | | | 792,926,993,297 | - | - | 792,926,993,297 | - | - |
| Surplus on Revaluation of Property | | | - | - | - | - | - | - |
| Deficit on Revaluation of Investment | | | - | | | - | | |
| Net Gain and Losses not Recognised in the Statement of Financial Performance | | | - | - | - | - | - | - |
| Net Surplus for the Period | | Stmt. 2 of 2023 | - | - | 5,533,849,901 | 5,533,849,901 | - | - |
| Balance as at 31 December 2023 | | | 792,926,993,297 | - | 5,533,849,901 | 798,460,843,198 | - | - |
| Deficit on Revaluation of Property (Prior Year Adjustment) | | Note 23 | (6,947,283,603.75) | - | - | (6,947,283,604) | - | - |
| Surplus on Revaluation of Investment | | | - | - | - | - | - | - |
| Net Gain and Losses not Recognised in the Statement of Financial Performance | | | - | - | - | - | - | - |
| Net Surplus/Deficit for the Period | | Stmt. 2 of 2024 | - | - | 198,930,796,411 | 198,930,796,411 | - | - |
| Balance as at 31 December 2024 | | | 785,979,709,693 | - | 204,464,646,312 | 990,444,356,005 | - | - |
|  Haj. Dr. Habibat O. Tijjani (FCNA) Accountant-General Kogi State | | | | | | | | |

| KOGI STATE GOVERNMENT OF NIGERIA | | | |
|--|---------|--------------------------------|--------------------------------|
| FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 | | | |
| RECONCILIATION OF NET SURPLUS/DEFICIT TO NET CASH FLOW FROM OPERATING ACTIVITIES | | | |
| DESCRIPTION | NOTE | YEAR ENDED 31 DECEMBER 2024 | YEAR ENDED 31 DECEMBER 2023 |
| Net Surplus as Per Statement of Financial Performance | | 198,930,796,411 | 5,533,849,901 |
| Add/(Less): Accrued Tax and Non-Tax Income | | - | (1,200,000,000) |
| Payable (Gratuity) | 20 | 3,072,553,311 | 1,600,000,000 |
| Net Surplus from Operating Activities | | 202,003,349,722 | 5,133,849,901 |
| Add/(Less) Non-Cash Items: | | | |
| Depreciation | 16 | 13,280,779,368 | 10,111,888,079 |
| Amortisation | 10 | 145,293,000 | 145,293,000 |
| Gain on Investment | 5 | 154,400 | (883,173) |
| Earnings from Sales of Government Property | S.12 | 21,798,000 | 38,386,698 |
| Other Sundry Refunds | | | |
| Gain/Loss on Disposal of Assets | 12 | (15,484,000) | 12,262,302 |
| Gain/Loss on Foreign Exchange Transactions | 11b | 29,977,066,658 | 23,277,285,290 |
| Total Net Surplus /Deficit From Operating Activities | | 245,412,957,149 | 38,718,082,097 |
| Add/(Less) Movements in Statement of Financial Position Items | | | |
| Increase/(Decrease) in Short-Term Loan = Proceeds from Borrowing | 18 | 3,589,045,693 | 30,000,000,000 |
| Increase/(Decrease) in Long-Term Loan (Proceeds from Borrowing) | | | - |
| Increase/(Decrease) in Loan Repayment within the year, 2024 (DMO-Report) | 18 & 19 | (90,148,223,973) | (14,201,721,090) |
| Total Movement in Working Capital Items | | (86,559,178,280) | 15,798,278,910 |
| Add/(Less) Items Classified as Investing Activities: | | | |
| Disposal of Stock | S.5 | (2,323,719) | |
| Acquisition of Investment | S.5 | 13,370,486 | |
| Purchase of Property, Plants & Equipment (PPE) | 16 | (75,219,468,815) | (50,371,677,023) |
| Total Items Classified as Investing Activities | | (75,208,422,048) | (50,371,677,023) |
| Net Cash Flow From All Operating Activities | | 83,645,356,821 | 4,144,683,984 |
| Opeining Cash & Cash Equivalent as at 01 January, 2024 | | 17,669,173,292 | 13,524,489,308 |
| Cash & Cash Equivalent as at 31 December 2024 | | 101,314,530,112 | 17,669,173,292 |
|  Haj. Dr. Habibatu C. Tijani (FCNA) Accountant-General Kogi State | | | |

| KOGI STATE GOVERNMENT OF NIGERIA | | | | | |
|--|---|------------------------|------------------------|------------------------|------------------------|
| FINANCIAL STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2024 | | | | | |
| STATEMENT OF COMPARISON OF BUDGET TO ACTUAL | | | | | |
| | | YEAR 2024 BUDGET | | | |
| | Recurrent Revenue | Original Budget | Final Budget | Actual | Variance |
| 1 | Government Share of FAAC (Statutory Revenue) | 85,650,179,027 | 85,650,179,027 | 16,997,900,839 | (68,652,278,188) |
| 2 | Exchange Difference | 6,392,704,874 | 16,392,704,874 | 37,886,019,550 | 21,493,314,676 |
| 3 | Non-oil Revenue | 418,303,951 | 418,303,951 | 2,652,289,547 | 2,233,985,596 |
| 4 | Electronic Money Transfer | 6,000,000,000 | 6,000,000,000 | 2,297,603,084 | (3,702,396,916) |
| 5 | Solid Mineral Revenue | 910,368,701 | 910,368,701 | 279,213,531 | (631,155,170) |
| 6 | Government Share of VAT | 34,017,078,421 | 50,417,078,421 | 66,957,529,832 | 16,540,451,411 |
| 7 | Tax Revenue | 21,752,349,924 | 21,763,849,924 | 22,406,154,122 | 642,304,198 |
| 8 | Non-Tax Revenue | 6,166,549,442 | 7,777,361,308 | 5,324,824,826 | (2,452,536,482) |
| 9 | Ecological Fund | - | - | 709,634,545 | 709,634,545 |
| 10 | Sales of Government Properties | - | - | 21,798,000 | 21,798,000 |
| 11 | Gain/Loss on Investment | - | - | (154,400) | (154,400) |
| 12 | Other Sundry Refunds | 287,000,000 | 64,894,126,882 | 145,591,003,210 | 80,696,876,328 |
| | Total Recurrent Revenue | 161,594,534,340 | 254,223,973,088 | 301,123,816,687 | 46,899,843,599 |
| | Capital Receipts | | | | |
| 1 | NIGERIA COVID-19 Action Recovery & Economic Stimulus (PforR) NG-CARES | 4,100,000,000 | 4,100,000,000 | 6,903,713,161 | 2,803,713,161 |
| 2 | Federal Government Refund | 61,833,222,163 | | 72,215,765,400 | 72,215,765,400 |
| 3 | Infrastructure Support | 40,000,000,000 | 40,000,000,000 | 43,000,000,000 | 3,000,000,000 |
| 4 | Signature Bonus | 20,500,000,000 | 20,500,000,000 | 21,400,000,000 | 900,000,000 |
| 5 | Immunization Plus & Malaria Progress by Accelerated Coverage & Transforming Service | 3,233,000,000 | 6,233,000,000 | 8,014,334,044 | 1,781,334,044 |
| 6 | Flood Intervention | 1,500,000,000 | 1,500,000,000 | 3,000,000,000 | 1,500,000,000 |
| 7 | Livestock Productivity & Resilience Support Project - L-PRES | 11,233,000,000 | 11,233,000,000 | 6,141,200,000 | (5,091,800,000) |
| | Total Capital Receipts | 142,399,222,163 | 83,566,000,000 | 160,675,012,605 | 77,109,012,605 |
| | Total Receipts (Recurrent & Capital) | 303,993,756,503 | 337,789,973,088 | 461,798,829,292 | 124,008,856,204 |
| | Recurrent Expenditures | | | | |
| 1 | Salaries & Wages | 43,659,900,702 | 48,708,801,910 | 42,845,972,057 | 5,862,829,853 |
| 2 | Social Benefits (Pension and Gratuity) | 13,721,800,000 | 13,721,800,000 | 16,610,541,649 | (2,888,741,649) |
| 3 | Overhead Cost | 65,064,936,130 | 126,759,795,187 | 110,191,401,138 | 16,568,394,049 |
| 4 | Public Debt Charges | 10,564,782,805 | 10,564,782,805 | 9,455,618,456 | 1,109,164,349 |
| | Total Recurrent Expenditures | 133,011,419,637 | 199,755,179,902 | 179,103,533,300 | 20,651,646,602 |
| | Capital Expenditure | | | | |
| | Property, Plant & Equipment (PPE) | 102,542,071,730 | 107,619,919,381 | 75,219,468,815 | 32,400,450,566 |
| | Total Expenditure | 235,553,491,367 | 307,375,099,283 | 254,323,002,114 | 53,052,097,169 |
|  7/7/2025 Haj. Dr. Habib O. Tijani (FCNA) Accountant-General Kogi State | | | | | |

KOGI STATE GOVERNMENT OF NIGERIA

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

SEVEN (7) YEARS FINANCIAL SUMMARY (TREND ANALYSIS) OF ACTUAL REVENUE AND EXPENDITURE

| Revenue | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 |
|---|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------|
| Government Share of FAAC | 60,822,661,097 | 58,204,939,785 | 47,173,016,778 | 41,718,995,458 | 42,246,772,174 | 48,741,034,875 | 63,022,947,449 |
| Government Share of VAT | 66,957,529,832 | 34,825,825,153 | 25,251,903,741 | 20,650,495,318 | 14,643,922,997 | 12,086,864,902 | 11,259,138,718 |
| Tax Revenue | 22,406,154,122 | 16,926,380,381 | 14,164,586,645 | 19,179,077,650 | 11,345,191,081 | 10,993,913,198 | 6,942,732,056 |
| Non-Tax Revenue | 5,324,824,826 | 5,425,294,632 | 3,718,972,050 | 4,226,536,213 | 6,110,028,448 | 6,205,293,207 | 4,520,456,754 |
| Aids & Grants | 120,319,966,050 | 34,711,308,145 | 18,010,195,145 | 2,409,661,900 | 22,564,803,409 | 2,977,389,612 | 36,691,242 |
| Gain/Loss on Investments | (154,400) | 883,173 | 427,564 | 305,545 | 476,147 | - | 143,952,448 |
| Gain/Loss on Disposal of Assets | 15,484,000 | (12,262,302) | 215,717,406 | - | - | - | - |
| Refund From Federal Government | 72,215,765,400 | - | - | - | 8,084,150,461 | - | - |
| Other Sundry Refunds | 145,591,003,210 | 467,898,371 | 89,880,146 | 26,017,678 | 3,366,119 | - | - |
| Total Revenue | 493,653,234,137 | 150,550,267,337 | 108,624,699,475 | 88,211,089,762 | 104,998,710,836 | 81,004,495,795 | 85,925,918,667 |
| Expenditure | | | | | | | |
| Salary & Wages | 42,845,972,057 | 36,465,489,606 | 32,844,509,249 | 26,379,083,949 | 25,572,872,394 | 33,740,343,885 | 25,037,072,557 |
| Social Benefits (Pension & Gratuity) | 16,610,541,649 | 14,263,433,503 | 12,071,676,999 | 12,028,855,328 | 10,366,920,483 | 25,607,295,090 | 5,436,782,295 |
| Overhead Costs | 110,191,401,138 | 52,033,284,329 | 35,123,030,632 | 31,737,709,795 | 27,167,437,017 | 29,826,174,501 | 25,045,082,830 |
| Depreciation Charges | 13,280,779,368 | 10,111,888,079 | 8,535,713,715 | 8,649,776,594 | 7,804,772,208 | 5,563,868,631 | 1,711,364,363 |
| Public Debt Charges | 9,455,618,456 | 8,719,743,629 | 8,875,859,333 | 3,580,111,538 | 3,689,429,942 | 5,464,735,019 | 520,527,175 |
| Acquisition Of Property, Plants & Equipment (PPE) | 75,219,468,815 | 50,371,677,023 | 46,938,446,684 | 27,783,364,874 | 14,045,174,638 | 28,589,764,955 | 16,169,140,400 |
| Impairment (Loss) on Investment | - | - | - | - | - | 38,061,617 | - |
| Total Expenditure | 267,603,781,482 | 171,965,516,169 | 144,389,236,612 | 110,158,902,078 | 88,646,606,683 | 128,830,243,697 | 73,919,969,620 |
| Cash & Cash Equivalent | 101,314,530,112 | 17,669,173,292 | 14,267,820,772 | 35,045,304,552 | 46,352,804,441 | 32,456,282,771 | 16,497,916,896 |

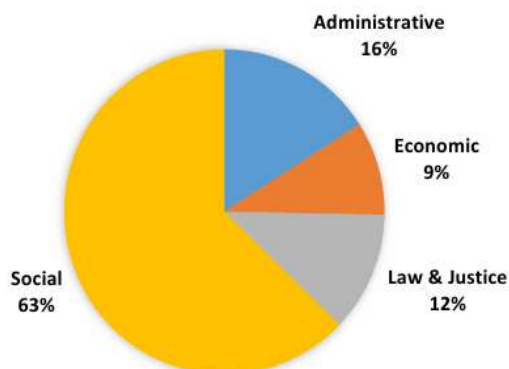


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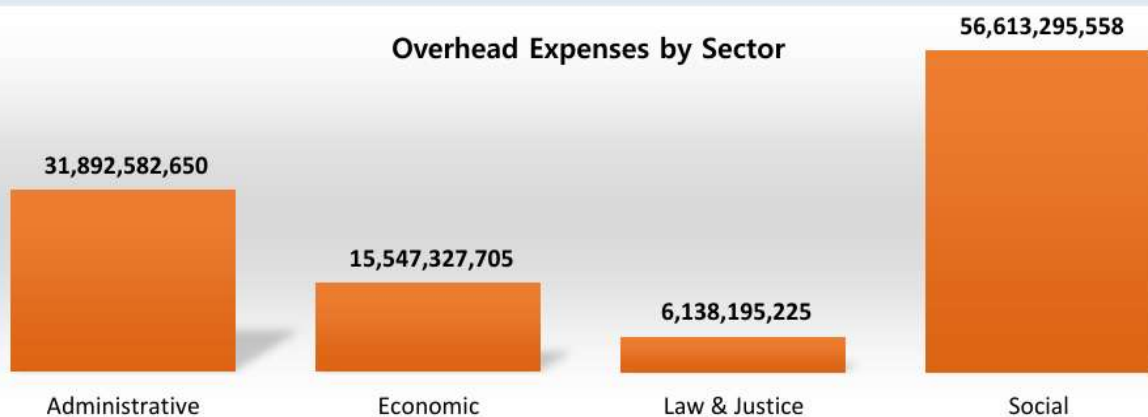
Haj. Dr. Habibet O. Tijjani (FCNA)
Accountant-General
Kogi State

| Sectorial Analysis of Salary & Overhead | | | | |
|---|----------------|----------------|-----------------|-----------------|
| S/No. | Sector | Salary Exp. | Overhead Exp. | Total |
| 1 | Administrative | 6,847,848,813 | 31,892,582,650 | 38,740,431,463 |
| 2 | Economic | 3,992,666,455 | 15,547,327,705 | 19,539,994,159 |
| 3 | Law & Justice | 5,121,451,399 | 6,138,195,225 | 11,259,646,624 |
| 4 | Social | 26,884,005,391 | 56,613,295,558 | 83,497,300,949 |
| Grand Total | | 42,845,972,057 | 110,191,401,138 | 153,037,373,195 |

SECTORIAL ANALYSIS OF SALARY

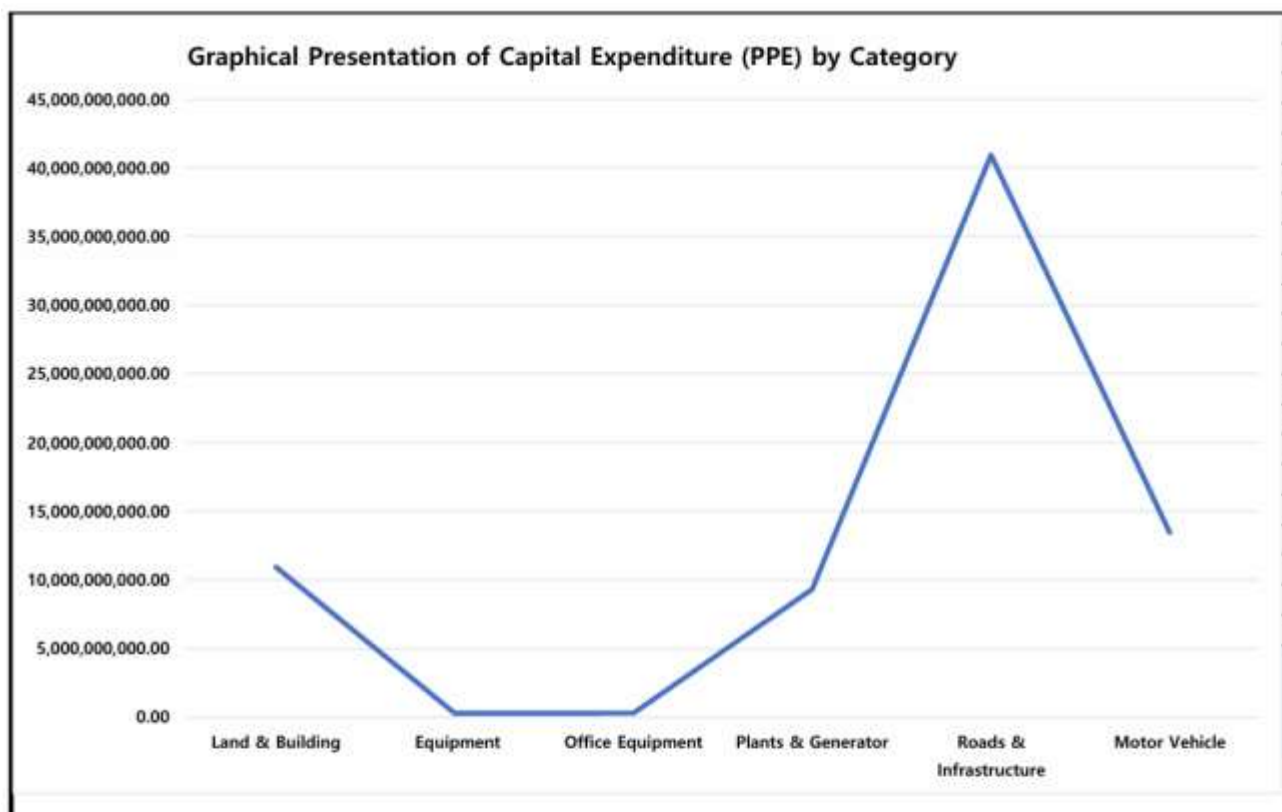


Overhead Expenses by Sector




Capital Expenditure by Category

| | Description | Amount | |
|--|------------------------|--------------------------|--|
| | Land & Building | 10,927,923,128.01 | |
| | Equipment | 285,892,123.51 | |
| | Office Equipment | 291,608,758.25 | |
| | Plants & Generator | 9,319,843,562.91 | |
| | Roads & Infrastructure | 40,938,051,365.34 | |
| | Motor Vehicle | 13,456,149,876.92 | |
| | Total | 75,219,468,814.94 | |



| Capital Expenditure by Administrative Entity | | |
|--|--|-----------------|
| S/No. | ADMIN | ACTUAL FOR 2024 |
| 1 | 021500100100 Ministry of Agriculture | 1,360,063,000 |
| 2 | 025300100100 Bureau of Lands & Urban Development | 450,810,669 |
| 3 | 011100100100 Government House | 12,398,978,227 |
| 4 | 012500100100 Office of The Head of Civil Service | 4,331,446,650 |
| 5 | 011200300100 Kogi State House of Assembly | 110,788,000 |
| 6 | 023400100100 Ministry of Works And Housing | 32,583,087,376 |
| 7 | 025210300100 Rural Water & Sanitation Agency | 995,182,000 |
| 8 | 023400300100 Road Maintenance Agency | 8,638,767,564 |
| 9 | 051700100100 Ministry of Education, Science And Technology | 116,889,232 |
| 10 | 052100100100 Ministry of Health | 529,624,033 |
| 11 | 025300100100 Ministry of Housing & Urban Development | 2,578,383,568 |
| 12 | 026200100100 Ministry of Rural And Energy Development | 9,784,564,855 |
| 13 | 023300100100 Ministry of Solid Mineral | 500,000,000 |
| 14 | 025200100100 Ministry of Water Resources | 346,873,950 |
| 15 | 011100100200 Deputy Governor's Office | 494,009,692 |
| TOTAL | | 75,219,468,815 |

| KOGI STATE GOVERNMENT OF NIGERIA | | |
|--|--------------------|------------------------|
| FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 | | |
| NOTE 9 | | |
| Sectorial Analysis of Overhead | | |
| S/No. | Sector | Amount |
| 1 | Administrative | 31,892,582,650 |
| 2 | Economic | 15,547,327,705 |
| 3 | Law & Justice | 6,138,195,225 |
| 4 | Social | 56,613,295,558 |
| | Grand Total | 110,191,401,138 |
|  Haj. Dr. Habib O. Tijjani (FCNA) Accountant-General Kogi State | | |

| KOGI STATE GOVERNMENT OF NIGERIA | | | | | | | |
|--|--|----------------------|--------------------|----------------------|----------------------|----------------------|----------------------|
| KOGI STATE NG-CARES PROGRAM DISCLOSURE STATEMENT | | | | | | | |
| CONSOLIDATED FINANCIAL STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2024 | | | | | | | |
| MINISTRIES DEPARTMENTS & AGENCIES | | 2024 Expenditure | | | 2023 Expenditure | | |
| | | Recurrent | Capital | Total | Recurrent | Capital | Total |
| 1 | Ministry of Women Affairs & Social Development -Cash Transfer Unit | 223,978,206 | 800,000,000 | 1,023,978,206 | 3,236,885,661 | 7,394,939 | 3,244,280,600 |
| 2 | Labour Intensive Public Works: Ministry of Youth & Sport | 30,650,000 | - | 30,650,000 | 374,081,497 | 81,125,743 | 455,207,240 |
| 3 | FADAMA Project : Ministry of Agriculture | 257,205,075 | - | 257,205,075 | 95,466,091 | - | 95,466,091 |
| 4 | APPEAL Project: Ministry of Agriculture | - | - | - | 1,187,405,888 | 1,116,431,084 | 2,303,836,973 |
| 5 | Kogi Enterprise Development Agency: Min. of Commerce & Industry | - | - | - | 36,884,900 | - | 36,884,900 |
| 6 | Community & Social Development Agency: Ministry of Finance | 2,348,281,318 | 173,877,743 | 2,522,159,061 | 571,896,611 | - | 571,896,611 |
| 7 | NG-CARES: State Co-ordinating Unit (Ministry of Finance | 78,761,212 | 8,039,000 | 86,800,212 | 60,921,077 | - | 60,921,077 |
| | Grand Total | 2,938,875,811 | 981,916,743 | 3,920,792,554 | 5,563,541,725 | 1,204,951,767 | 6,768,493,492 |
| <div>  <div> 7/7/2025 Haj. Dr. Habib O. Tijjani (FCNA) Accountant-General Kogi State </div> </div> | | | | | | | |



KOGI STATE GOVERNMENT OF NIGERIA

OFFICE OF THE ACCOUNTANT GENERAL

KOGI STATE STATEMENT OF ACCOUNTING POLICIES.

1. **Accounting Principles, Concepts & Conventions**

The objectives of the financial statements are to provide information about the financial position, financial performance and the cash flows of the Kogi State Government that would be useful to wide range of users. Being a Public Sector Entity, the objectives were developed specifically to provide information useful for decision making and to demonstrate the level of Kogi State Government's accountability for the resources entrusted to it.

The key considerations for accounting principles to be followed when preparing the financial statements are those laid out in Kogi State Government's Financial Regulations and Public Finance Management Law (2011) and those described in IPSAS -1. These include fair presentation, accrual bases, going concern, consistency of presentation, aggregation, offsetting, and comparative information.

2. **The Appropriation Law**

The Appropriation Law used for the purpose of presentation of these financial statements was that enacted by the Kogi State House of Assembly and assented to by His Excellency, the Executive Governor of Kogi State, Alhaji Ahmed Usman Ododo on 29 December 2024. This Law shall be sighted as the **(KOGI STATE APPROPRIATION LAW, 2024).**

3. **Basis of Preparation**

a) **Statement of Compliance**

In line with the recommendation of the Federation Account Allocation Committee (FAAC) for the adoption of IPSAS-Accrual Accounting for all Public Sector Entities (PSE) in Nigeria with effect from 01 January 2016, Kogi State Government transits from the IPSAS Cash-Basis of accounting to IPSAS Accrual Basis of accounting as first-time adopter in 2016 and has subsequently maintained such.

The Adoption of an Accrual Basis of accounting helps in the assessment of financial performance as the financial statements reflect all expenses whether paid or not and all income whether received or not, together with the comprehensive information on the financial position (i.e., assets and liabilities) and the Changes in Net Equity of the State Government. To this end, a Standardized Chart of Account (COA) alongside a set of General-Purpose Financial Statements (GPFS) was domesticated and adopted.

b) Notes to the General-Purpose Financial Statements (GPFS)

The Accounting Policies form part of the Notes to the General-Purpose Financial Statement (GPFS). The Notes are prepared in systematic manner. The items in the Statements are **cross-referenced** to the related information in the Notes and in accordance with the Format provided in the Standardized General Purpose Financial Statements GPFS.

c) Basis of Measurement

The General Purpose Financial Statements (GPFS) are prepared under the historical cost convention and following the International Public Sector Accounting Standards (IPSAS) accrual basis of accounting and other applicable standards as defined by the Fiscal Responsibility Commission (FRC), the Financial Reporting Council of Nigeria (FRCN) and with the provisions of the Constitution of the Federal Republic of Nigeria 1999 as amended, the Finance Control and Management Act (1958) now CAP F.26 LFN 2004 and in agreement with the Standardized Reporting Format approved by the Federation Account Allocation Committee (FAAC) of the Federal Republic of Nigeria in 2013.

To ensure effective and efficient utilization of the Charts of Accounts (COA) and the GPFS, Accounting Policies have been developed by the Kogi State Government as a set of guidelines to direct the processes and procedures relating to financial reporting in Government financial statements.

Consequently, and in line with the Format, the 2023 Consolidated Financial Statements comprise the followings; -

- i) Consolidated Statement of Financial Performance,
- ii) Consolidated Statement of Financial Position,
- iii) Consolidated Statement of Cash-Flow Statement,
- iv) Consolidated Statement of Changes in Equity,
- v) Consolidated Statement of Comparison of Budget and Actual,
- vi) Notes to the Financial Statements
- vii) Accounting Policies and other explanatory statements or notes.

- d) Understandability** – This Financial Statements have been prepared in a manner that information herein can be comprehended and understandable by a reasonable user.
- e) Relevance** – Only information and content that are relevant to potential user are incorporated into this Financial Statements and the accompanying notes are put together in a manner that can assist the users to evaluate past, present, or future events.
- f) Materiality** – All Information and items that are material in nature for which omission or misstatement could influence the decisions of users have been adequately disclosed in the Financial Statement and relevant notes to the accounts.
- g) Reliability** –Best efforts were made to ensure reliability of all information included in the Financial Statement and ensure the Financial Statements is free from material error and bias and can be depended upon by users.
- h) Prudence** – Degree of caution was exercised in all judgments needed in making any estimates required, such that assets or revenue are not overstated, and liabilities or expenses are not understated.
- i) Completeness** – All efforts were made to ensure completeness of information included in the financial statements.

- j) **Comparability** – Where necessary, information regarding previous years were provided to afford user opportunity for comparative analysis as may be required from time to time.
- k) **Going Concern.** The financial Statement was prepared bearing in mind that Kogi State Government shall continue to exist in the foreseeable future.
- k) **Consistency** – The Accounting Policies and method adopted for recognition of assets and liabilities and classification of items included in the Financial Statements were consistent over the years to allow ease of comparability.
- l) **Presentation Currency**
All amounts must be presented in the currency of the Nigeria Naira (₦) which is the functional currency of the Kogi State Government.
- j) **Statement of Cash flow**
This statement shall be prepared using the direct method in accordance with the format provided in the GPFS.

The Cashflow statement shall consists of three (3) sections:

- a) Operating activities – These include cash received from all income sources of the Government and record the cash payments made for the supply of goods and services.
- b) Investing activities - These are the activities relating to the acquisition and disposal of non-current assets.
- c) Financing activities - These comprise the change in equity and debt capital structure of the PSE.

4.0 Basis of Accounting

The Kogi State General Purpose Financial Statements (GPFS) are prepared under the **Accrual Basis of Accounting**. The State migrated from IPSAS Cash basis to IPSAS Accrual Basis of accounting effective, 2016 and has maintained such till date.

4.1 Consolidation Policy (applicable to controlling entities)

- ii) All MDA of the Government shall be consolidated except Commercial Public Sector Entities (CPSE).

- iii) Consolidation of the GPFS shall be in agreement with the provisions of all the relevant legal requirements.
- iv) Controlled entities are fully consolidated from the date in which control is transferred to the Public Entity. They are de-consolidated from the date that control ceases.
- v) Controlling Entity with interest in a CPSE should account for such by presenting it as an investment, recognizing the Net assets of the Investee Entity in the Statement of Financial Position

5.0 Accounting Period

The Accounting year of the State Government's Financial Statements (Fiscal Year) is from 01 January to 31 December. The accounting year is divided into twelve (12) Calendar months (Periods) and is set up as such in the accounting system.

5.1 Budget Figures

These are figure from the approved budget in accordance with the Appropriation Act. In any year where there is a revised Budget, the revised budget figures are used in the financial statements.

6.0 Revenue

Revenue includes only the gross inflow of economic benefits or service potential received or is receivable by the State on its account. Those amounts collected as an agent of the government or on behalf of third parties are not considered revenue. Revenue is measured at the fair value of the consideration received or receivable.

6.1 Revenue from Non-exchange Transactions

These are transactions from which Kogi State Government receives value, without directly giving appropriately equal value in exchange. This includes mainly direct and indirect taxes. In addition to taxes, Kogi State Government also receives payments from other parties, such as transfers, grants, fines and donations.

6.2 Taxes Receipts

Taxes are an economic benefit or service potential compulsorily paid or payable to Kogi State Government, in accordance with laws and/or regulations,

established to provide revenue to the Government. Taxes do not include fines or other penalties imposed for breach of the law. Kogi State Government recognizes revenue from taxes by reference to the earning of assessable income by the taxpayers. Taxes are measured at the fair value of the consideration received or receivable to Kogi State Inland Revenue Service. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.

Kogi State Government taxes include Pay-As-You-Earn, Tax on Contract, Withholding Tax, Entertainment Tax, Capital Gain Tax, Stamp Duties, Development Levy, Property Tax, Business Premises and Other tax receipts.

6.3 Levies, Fees, and Fines

These are inflows of future economic benefits or service potentials from non-exchange transactions other than taxes. They are an economic benefit or service potential received or receivable by Kogi State Government, as determined by Kogi State laws or by a court and other law enforcement bodies, as a consequence of the breach of laws or regulations and are recognized at the point when the levy is being imposed.

6.4 Statutory Allocation

Statutory allocation is income from the revenue allocation system wherein fund is allocated to each federating unit from the Federation Account based on certain predetermined criteria. Statutory allocation is measured at fair value and recognized at the point of receipt.

6.5 Capital Receipts

These include grants and other capital receipts. Capital receipts are measured at fair value or when there is an enforceable claim to receive the asset is free from conditions. Capital receipts are recognized when it is probable that the economic benefits or service potential related to the asset will flow to Kogi State Government and can be measured reliably.

6.6 Other Revenues from Non-Exchange Transactions

These represent revenues from Lottery Board and recovered funds. Revenues from Lottery Board are received from lottery and bet operators in the State. This is recognized at the fair value of the consideration received or receivable.

6.7 Revenue from Exchange Transactions

These are transactions from which Kogi State Government receive consideration, and directly gives approximately equal value in revenue from the sale of goods and services is recognized when the significant risk and rewards of ownership of the goods are transferred to the buyer. This is when the goods have been delivered and when the revenue can be measured reliably, and it is probable that the economic benefits or service potential associated with the transaction will flow to Kogi State Government.

Revenue involving the provision of services is recognized by reference to the stage of completion of the transaction at the reporting date.

Revenue arising from the use by others of Kogi State Government's assets yielding rental income, interest, royalties and dividends or similar distributions, are recognized as they are earned in accordance with the substance of the relevant agreement. Revenue is recognized when the amount can be measured reliably, and the economic benefits or service potential associated with the transaction will probably flow to Kogi State Government. Where the contract outcome cannot be measured reliably, revenue is recognized only to the extent that the expenses incurred are recoverable.

6.8 Revenue From Other Services

Revenue from other services includes proceeds from the Private Sector Developer's Program, toll revenue, proceeds from hospital units and other miscellaneous revenue from exchange transactions. Kogi State Government recognizes revenue from rendering of services as it is earned, that is, as the services are provided. It is measured at the fair value of the consideration received or receivable.

6.9 Investment Income

Investment income consists of dividend income. Dividend income or similar distributions are recognized when Kogi State Government's right to receive payment is established. In the year ended 31 December 2022, gains were made on Kogi State investment.

6.10 Aid and Grants:

- a) Aid and Grants to the state are recognised as income on entitlement, while aid and grants to other governments/agencies are recognised as expenditure on commitment.
- b) Grant should be recognised as either in kind (assets, goods, or service) or Cash.
- c) Assets related grant for which conditions are fully met should be recognised systematically as income in the GPFS to compensate the cost of the Asset (depreciation) it is intended to represent by applying deferred Income method.

6.11 Subsidies, Donations and Endowments

Subsidies, Donations and Endowments to the state are recognised as income when money is received, or entitlement to receive money is established; except where fulfilment of any restrictions attached to these monies is not probable.

6.12 Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on receipt of the asset (cash, goods, services, and property) if it is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the entity and can be measured reliably.

7.0 Cash and cash equivalent

Cash and cash equivalents as shown in the statement of financial position comprises cash-in-hand or bank, deposit held at call with financial institutions and other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

8.0 Inventory

Inventories are stated at the lower of cost, current replacement cost and net realizable value. Net realizable value is the estimated selling price in the ordinary course of business, less any applicable completion and selling expenses. When inventories are held for distribution at no charge or a nominal charge, they are measured at the lower of cost and current replacement cost.

The Current replacement cost is the cost that the Kogi State Government would incur to acquire the asset on the reporting date.

The cost of finished goods and work-in-progress is determined using the first-in, first-out (FIFO) method and comprises raw materials, direct labour, other direct costs, and related production overheads (based on normal operating capacity), incurred in bringing inventory to its present location and condition but excludes borrowing.

9.0 Classification of Financial Instruments

Financial assets or liabilities at fair value through surplus or deficit are financial assets or liabilities held for trading. A financial asset or liability is classified in this category if: acquired principally to sell or repurchase in the short term; or on initial recognition, it is part of a portfolio of identified financial instruments that are managed together and for which there is evidence of a recent pattern of short-term profit-taking. Assets in this category are classified as current assets if expected to be realized within twelve months; otherwise, they are classified as non-current assets.

9.2 Loans and Receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for maturities greater than twelve months after the end of the reporting period. These are classified as non-current assets.

Kogi State Government's loans and receivables comprise 'receivables from exchange transactions', 'recoverable from non-exchange transactions', 'other receivables' and 'cash and cash equivalents' and are presented in the statement of financial position. Loans and receivables are initially recognized at fair value less transaction costs. Subsequently, loans and receivables are measured at amortized cost using the effective interest method less a provision for impairment.

9.2 Available-for-sale Investments

Available-for-sale financial assets are non-derivatives that are either designated in this category or not classified in any of the other categories. They are included in non-current assets unless the investment matures or Kogi

State Government intends to dispose of it within twelve (12) months of the end of the reporting period. Kogi State Government has recognized some of its quoted and unquoted investments as well as managed funds as available-for-sale Investments.

Available-for-sale investments are recognized initially at fair value plus transaction costs and are subsequently carried at fair value. A gain or loss on an available-for-sale financial asset shall be recognized directly in net assets through the Statement of changes in net assets, except for impairment losses and foreign exchange gains and losses, until the financial asset is de-recognized, at which time the cumulative gain or loss previously recognized in net assets shall be recognized in surplus or deficit. On the other hand, interest calculated using the effective interest method is recognized in surplus or deficit. Available-for-sale investments are classified as non-current assets unless an investment matures within twelve months, or the Government expects to dispose of it within twelve months.

9.3 Financial Liabilities at Amortized Cost

Financial Liabilities at amortized cost include Payables, Other Liabilities and Debts. Financial liabilities measured at amortized cost are recognized initially at fair value, net of any transaction costs incurred, and subsequently at amortized cost using the effective interest method. These are classified as current liabilities if payment is due within twelve months. Otherwise, they are presented as non-current liabilities.

10.0 Categories & Measurement

Financial Asset or Financial Liability at Fair Value through Surplus or Deficit. Financial instruments in this category are measured at fair value on both initial recognition and subsequently. Transaction costs are an expense in the statement of financial performance. Surplus and deficit arising from changes in fair value are presented in the statement of financial performance within "other surplus and deficit (net)" in the period in which they arise. Non-derivative financial assets and liabilities at fair value through surplus or deficit are classified as current except for the portion expected to be realized or paid beyond twelve months of the reporting date, which are classified as long-term.

10.1 Recognition & De-recognition

Financial instruments are recognized when Kogi State Government becomes a party to the contractual provisions of the instrument. Planned future transactions, no matter how likely their occurrence may be, are not assets and liabilities because the entity has not become a party to a contract. Financial assets are de-recognized when the rights to receive cash flows from the assets have expired or have been transferred and Kogi State Government has transferred substantially all risks and rewards of ownership. Financial liabilities are de-recognized when the obligation under the liability is discharged, cancelled, or expired.

10.2 Reclassification

Kogi State Government may choose to reclassify a non-derivative trading financial asset out of the holder for the trading category if the financial asset is no longer held to sell in the near term. Financial assets other than loans and receivables are permitted to be re-classified out of the held for trading category only in rare circumstances arising from a single event that is unusual and highly unlikely to recur in the near term. Re-classifications are made at fair value as of the reclassification date. Fair value becomes the new cost or amortized cost as applicable, and no reversals of fair value gains or losses recorded before the reclassification date are subsequently made.

11.0 Financial Instrument

A financial instrument is any contract that gives rise to both a financial asset of one entity and a financial liability or equity instrument of another entity. Kogi State Government classifies its financial assets in the following categories at fair value through surplus or deficit, held to maturity, loans and receivables, and available for sale. The classification depends on the purpose for which the financial assets were acquired.

Kogi State Government classifies its financial liabilities at fair value through surplus or deficit and at amortized cost. Classification of financial liabilities is based on the nature or characteristic of the instrument. The Office of the Accountant-General determines the classification of its financial assets and liabilities at initial recognition.

For the sixth Transitional Financial Statements for the year ended 31 December 2022, Kogi State Government has recognized financial liabilities measured at amortized cost. These include local and foreign debts and investments.

11.1 Offsetting Financial Instruments

Financial assets and liabilities are offset, and the net amount is reported in the statement of financial position when there is a legally enforceable right to offset the recognized amounts and there is an intention to settle on a net basis or realize the asset and settle the liability simultaneously. The legally enforceable right must not be contingent on future events and must be enforceable in the normal course of business.

11.2 Impairment of Financial Assets

Impairment is defined as a loss in the future economic benefits or service potential of an asset, over and above the systematic recognition of the loss of the asset's future economic benefits or service potential through depreciation. Kogi State Government assesses at the end of each reporting period whether there is objective evidence that a financial asset or group of financial assets are impaired. A financial asset or a group of financial assets is impaired and impairment losses are incurred only if there is objective evidence of impairment as a result of one or more events that occurred after the initial recognition of the asset (a 'loss event') and that loss event (or events) has an impact on the estimated future cash flows of the financial asset or group of financial assets that can be reliably estimated.

Evidence of impairment may include an indication that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments, the probability that they will enter bankruptcy or other financial reorganization, and where observable data indicate that there is a measurable decrease in the estimated future cash flows, such as changes in arrears or economic conditions that correlate with the defaults.

For the loans and receivables category, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows (excluding future credit losses that have not been

incurred) discounted at the financial asset's original effective interest rate. The carrying amount of the asset is reduced and the amount of the loss is recognized in the statement of financial performance. If a loan or held-to-maturity investment has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

As a practical expedient, Kogi State Government may measure impairment based on an instrument's fair value using an observable market price. If in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognized (such as an improvement in the debtor's credit rating), the reversal of the previously recognized impairment loss is recognized in the statement of financial performance.

11.3 Financial Instruments Denominated in Foreign Currencies

These are financial instruments denominated in currencies other than the functional currencies that result in the contractual right to collect, or contractual obligation to deliver cash in foreign currencies such as external loans where the amounts payable or receivable are denominated in a foreign currency.

Financial instruments denominated in foreign currencies are initially recognized in the functional currency, by applying to the foreign currency amount, the Spot Exchange Rate between the functional currency and the foreign currency at the date of the transaction. At each subsequent reporting date, these financial instruments are translated using the closing rate.

12.0 Property, Plant & Equipment (PPE).

Kogi State Government performed an Asset Verification Exercise to determine the deemed cost of some Property, Plant & Equipment (PPE) items as at the date of adoption of IPSAS. Recognition of PPE items will be on a class-by-class basis.

Property, Plant and Equipment are stated at historical cost less accumulated depreciation and impairment losses. Historical cost includes expenditure that

is directly attributable to the acquisition or construction of the asset. Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits or the service potentials, associated with the item will flow to Kogi State Government and its cost can be measure reliably.

Repairs and maintenance costs are charged to the statement of financial performance during the financial period in which they are incurred. Finance costs attributable to amounts borrowed by the Kogi State Government to fund the acquisition of property, plant and equipment are expended immediately as they are incurred.

Assets under construction are not depreciated as the assets are not yet available for use. While depreciation on other assets is calculated using the Straight-Line Method to allocate their costs to their residual values over their estimated useful lives.

12.1 Lease of PPE

Leases of property, plant, and equipment where Kogi State Government, as Lessee has substantially all the risks and rewards of ownership are classified as finance leases. Finance leases are capitalized at the inception of the lease agreement at the present value of the minimum lease payments.

Each lease payment is allocated between the liability and finance charges to achieve a constant rate on the balance outstanding. The corresponding rental obligations, net of finance charges, are included in Long-Term liabilities if the tenure is more than one year. The finance cost is charged to the profit or loss over the lease period to produce a constant periodic rate of interest on the remaining balance of the liability for each period.

Property, plant, and equipment acquired under finance leases are depreciated on a straight-line basis over the asset's useful life or over the shorter of the asset's useful life and the lease term.

12.2 Depreciation Rates and Carrying Amount of Property, Plant and Equipment:

The estimation of the useful life of PPE is based on the state's accounting policy. The following standard rates shall be applied to all Kogi State Government's Property, Plants and Equipment.

| Depreciation Rate for Property, Plants and Equipment (PPE) | | |
|---|---------------------------------------|--------------------------|
| S/N | Category of PPE | Depreciation Rate |
| 1 | Land | N/A |
| 2 | Building | 2% |
| 3 | Furnitures and Fittings | 20% |
| 4 | Laboratory Equipment | 20% |
| 5 | Information Technology (IT) Equipment | 25% |
| 6 | Motor and Transport Vehicles | 20% |
| 7 | Office Equipment | 25% |
| 8 | Plants and Machinery | 10% |
| 9 | Road and Infrastructure | 1% |
| 10 | Biological Assets | N/A |
| 11 | Heritage/Legacy Assets | N/A |

12.3 Capitalization

- i) The capitalization threshold shall be N50,000.00 (Fifty Thousand Naira).
- ii) Only amounts spent in connection with the above and whose value exceed N50,000.00 (Fifty Thousand Naira) shall be capitalized.
- iii) All assets equal to or above this amount are recorded in the Fixed Assets Register. However, in certain cases, the Kogi State Government aggregates individually insignificant value items such as chair and tables, printer, and UPS, etc, and apply the capitalization threshold to the aggregate value.
- iv) Where an asset's category already exists for a newly acquired asset below the capitalization threshold, such an asset is capitalised irrespective of its cost and recorded in the Fixed Assets Register under the appropriate category.

12.4 Gain/Losses on Disposal of Assets

Gains or losses on disposals are determined by comparing proceeds less selling expenses with the carrying amount of the disposed asset, and are included in the statement of financial performance.

13.0 Basis for Measurement of Biological Assets:

Kogi State Executive Council at its meeting on 7th December 2016, passed a resolution for the verification of the State Assets and Liabilities as of 31st December 2016. This decision was in tandem with the road map and pre-requisites for the adoption and implementation of the International Public Sector Accounting Standard (IPSAS) Accrual basis of accounting in Nigeria. Considering this decision, a consultant was engaged by the State Government to carry out the verification of the State Assets and Liabilities as o 31st December 2016.

13.1 Valuation of Biological Assets:

Kogi State Biological Assets were measured at Fair Value less cost to sell. The Fair Value is the amount an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. Until revaluation is done as required by IPSAS 27, the present value of biological assets would still be carried forward.

13.2 Justification for the use of Fair Value:

IPSAS 17 transitional provision on the first-time adoption states that "Where the cost of acquisition of an asset is not known, its cost may be estimated by reference to its fair value as at the date of acquisition" and use that fair value as its deemed cost at that date. Thus, Kogi State elects to measure its biological assets at their fair values while subsequent valuation or revaluation shall be done at its real or market value.

14.0 Public Debt Charge

Public debt charges are interest and other expenses incurred by Kogi State Government in connection with the borrowing of funds for qualifying assets. Kogi State Government has adopted the benchmark treatment, under which public debt charges are recognized as an expense in the period in which they are incurred, regardless of how the debts are applied. Interest cost is calculated using the Effective Interest Rate Method (EIRM). The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income/cost for each period.

15.0 Impairment of Non-financial Asset

Impairment is defined as a loss in the future economic benefits or service potential of an asset, over and above the systematic recognition of the loss of the asset's future economic benefits or service potential through depreciation.

Kogi State Government assesses whether there is any indication that an asset may be impaired at each reporting date. If any such indication exists, Kogi State Government will estimate the recoverable amount of the asset. For intangible assets, irrespective of whether there is any indication of impairment, Kogi State Government will test its intangible asset with an indefinite useful life or an intangible asset not yet available for use for impairment annually by comparing its carrying amount with its recoverable amount. If there is an indication that an asset may be impaired, this may indicate that the remaining useful life, the depreciation (amortization) method, or the residual value for the asset needs to be reviewed and adjusted in accordance with the standard applicable to the asset. If the reasons for impairments recognize in previous years no longer apply, the impairment losses are reversed accordingly. The recoverable amount is the higher of an asset's fair value less costs to sell and its value in use. An impairment loss is recognized when the recoverable amount of an asset is less than its carrying amount. The carrying amount of the asset shall be reduced to its recoverable amount.

An impairment loss shall be recognized immediately in surplus or deficit. After the recognition of an impairment loss, the depreciation (amortization) charge for the asset shall be adjusted in future periods to allocate the asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life.

16.0 Cash-generating Units

A cash-generating unit is the smallest identifiable group of assets held with the primary objective of generating a commercial return that generates cash inflows from continuing use that are largely independent of the cash inflows from other assets or groups of assets. Identification of an asset's cash-generating unit involves judgment. If the recoverable amount cannot be determined for an individual asset, Kogi State Government will determine the

recoverable amount of the cash-generating unit to which the asset belongs (the asset's cash-generating unit).

17.0 Foreign Currency Transactions

Items included in the financial statements of each of the Kogi State Government's entities are measured using the currency of the primary economic environment in which the entity operates (the functional currency). The financial statements are presented in Nigerian Naira (₦), which is Kogi State Government's functional and presentation currency. Foreign currency transactions throughout the year are converted into Nigerian Naira at the ruling Central Bank of Nigeria (CBN) rate of exchange at the dates of the transactions. Foreign currency balances as at the year-end are valued at the exchange rates prevailing at that date.

Monetary assets and liabilities denominated in foreign currencies are translated into Nigerian Naira based on the exchange rates applicable at the reporting period. Foreign exchange gains and losses that relate to debts are presented within the finance cost in the statement of financial performance. All other foreign exchange gains and losses are presented in the statement of financial performance on a net basis within other income or other expenses. Non-monetary items that are measured at fair value in foreign currency are translated using the exchange rates at the date when the fair value was determined. Translation differences in assets and liabilities carried at fair value are reported as part of the fair value gain or loss.

18.0 Significant Accounting Judgement, Estimates & Assumptions

18.1 Contingent Assets

A contingent asset is a possible asset that arises from past events and of which the existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Kogi State Government. A contingent asset is disclosed when an inflow of economic benefits or service potential is probable.

18.2 Contingent Liabilities

A contingent liability is a possible obligation that arises from past events and of which the existence will be confirmed only by the occurrence or non-

occurrence of one or more uncertain future events not wholly within the control of the Kogi State Government, or a present obligation that arises from past events but is not recognized because:

- ✓ it is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation or,
- ✓ the amount of the obligation cannot be measured with sufficient reliability.

The preparation of Kogi State Government financial statements in conformity with IPSAS requires management to make judgement, estimates and assumptions that affect the reported amount of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods.

18.3 Estimation and Assumptions

In order to prepare financial statements that conform with IPSAS requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Kogi State Government's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed herein. Consequently, estimates and judgement are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances, thus, Kogi State Government makes estimates and assumptions concerning the future. The resulting accounting estimates will equal the related actual results.

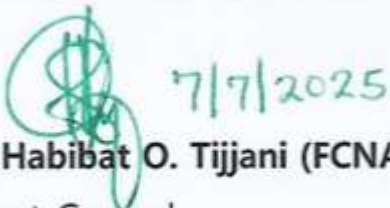
18.4 Fair Value Estimation

Where the fair value of financial assets and financial liabilities recorded in the statement of financial position cannot be derived from active markets, their fair value is determined using valuation techniques including the discounted

cash flow model. The inputs to these models are taken from observable markets variables where possible, but where this is not feasible, judgment is required in establishing fair values. The judgment includes the consideration of inputs such as liquidity risk, credit risk, financial risk, and volatility. Changes in assumptions about these factors could affect the reported fair value of financial instruments.

19.0 Recoverable from Non-Exchange Transactions

A recoverable is recognized when revenue is earned but cash or its equivalent is yet to be received. Following revenue recognition criteria, Kogi State Government has measured its recoverable arising from tax receipts by using a statistical model based on the history of collecting the tax in prior periods.

A handwritten signature in green ink, consisting of a stylized 'H' and 'T' intertwined, followed by the date '7/7/2025' written in the same ink.

Haj. Dr. Habibat O. Tijjani (FCNA)

Accountant-General,
Kogi State.

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

NOTE 1

| | DETAILS | NOTE | AMOUNT (₦) | AMOUNT (₦) |
|----------|---|--------|-----------------------|------------------------|
| 1 | Share of Statutory Allocation From FAAC | | | |
| a | Net Share of Statutory Allocation from FAAC | Supp 1 | (5,379,916,177) | |
| b | All Deductions at Source | Supp 1 | 22,050,817,284 | |
| c | Share of Other Statutory Allocations | Supp 1 | 43,824,760,258 | |
| d | Refund of ISPO on Loans not Disbursed (SUBEB UBA) | Supp 1 | 326,999,732 | |
| | Total (Gross) FAAC Allocation | | 60,822,661,097 | 60,822,661,097 |
| | Add | | | |
| 2 | Value Added Tax (VAT) | Supp 1 | 66,957,529,832 | 66,957,529,832 |
| | Total Revenue From Federation Accounts | | | 127,780,190,928 |

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

NOTE 2

TAX REVENUE

| Tax Revenue | 2024 | | | | 2023 |
|-------------------------------------|--------|-----------------------|-----------------------|--------------------|-----------------------|
| | Note | Actual | Final Budget | Variance | Actual |
| Personal Income Taxes | | | | | |
| Kogi State Internal Revenue Service | Supp 2 | 16,294,968,494 | 14,152,136,066 | 2,142,832,428 | 10,571,983,494 |
| Coporate Tax | | | | | |
| Kogi State Internal Revenue Service | Supp 2 | 5,805,639,047 | 7,600,213,858 | (1,794,574,811) | 6,125,943,104 |
| Specialist Hospital | Supp 2 | 305,546,580 | 11,500,000 | 294,046,580 | 228,453,783 |
| TOTAL | | 22,406,154,122 | 21,763,849,924 | 642,304,198 | 16,926,380,381 |

These are Internally Generated (Tax-Revenue) collected from taxes on income and profits, taxes levied on goods and services, payroll taxes (PAYE) from civil servants and other taxes. In Kogi State such taxes include, PAYE, Direct Assessment Tax, Withholding taxes, Consmption taxes, Property taxes, Capital gain taxes etc.

| KOGI STATE GOVERNMENT OF NIGERIA | | | | |
|--|-----------------------|-------------------------|-------------------------|-----------------------|
| NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 | | | | |
| NOTE 3 | | | | |
| NON-TAX REVENUE | | | | |
| LICENSES & PERMIT | YEAR 2024 | | | YEAR 2023 |
| MDAs | ACTUAL (N) | FINAL BUDGET (N) | VARIANCE (N) | ACTUAL (N) |
| Agric | 586,400.00 | 25,280,000.00 | (24,693,600.00) | 344,801.00 |
| ANNFE | 15,000.00 | 15,000.00 | - | - |
| Art And Culture | 55,000.00 | 500,000.00 | (445,000.00) | 122,000.00 |
| Commerce | 67,776,350.00 | 251,500,000.00 | - 183,723,650.00 | 84,685,823.26 |
| Commodity Exchange | 495,250.00 | 120,000.00 | 375,250.00 | - |
| Culture & Tourism | 20,000.00 | - | 20,000.00 | 154,000.00 |
| CUSSET | 3,910,000.00 | 4,200,000.00 | (290,000.00) | - |
| Drugs and Medical Supply Mgt | 3,610,000.00 | 300,000 | 3,310,000.00 | 122,000.00 |
| Education | 13,726,500.00 | 20,000,000.00 | - 6,273,500.00 | 5,870,000.00 |
| Environment | 120,000.00 | 740,000.00 | (620,000.00) | 50,000.00 |
| Finance & Budget | 120,100.00 | - | 120,100.00 | 80,000.00 |
| Health | 5,262,400.00 | 13,810,338.00 | (8,547,938.00) | 3,132,000.00 |
| Hotel & Tourism | 514,500.00 | 5,000,000.00 | - 4,485,500.00 | 791,750.00 |
| KOSEPA | 520,000.00 | 3,000,000.00 | - 2,480,000.00 | 1,578,000.00 |
| Lands & Urban Dev. | 394,000.00 | 6,000,000.00 | - 5,606,000.00 | 172,890.00 |
| Rural Dev. | 100,000.00 | 2,000,000.00 | - 1,900,000.00 | - |
| Sanitation | 1,021,000.00 | 50,000.00 | 971,000.00 | 30,000.00 |
| Solid Mineral | 11,223,000.00 | - | 11,223,000.00 | - |
| State Auditor Gen | 1,050,000.00 | 770,000.00 | 280,000.00 | 392,944.51 |
| Transport | - | 33,000,000.00 | - 33,000,000.00 | 12,827,698.44 |
| Utility Infrasture | 135,526,000.00 | 566,311,705.00 | (664,365,200.00) | 230,540,500.00 |
| Women Affairs | 1,145,000.00 | 3,617,594.00 | (2,472,594.00) | 1,076,000.00 |
| Youth | 161,000.00 | 100,000.00 | 61,000.00 | 12,000.00 |
| Sub-Total | 247,351,500.00 | 1,169,644,132.00 | (922,292,632.00) | 341,860,407.21 |
| FINES & FESS | | | | |
| Agric | 83,960,400.00 | 64,900,000.00 | 19,060,400.00 | 52,368,351.00 |
| ANNFE | 10,000.00 | 10,000.00 | - | - |
| COE Ankpa | 29,085,000.00 | 78,974,550.00 | - 49,889,550.00 | - |
| COE Kabba | 10,471,150.00 | 17,248,750.00 | (6,777,600.00) | 11,450,950.00 |
| Coll. Of Nursing | 143,100,000.00 | 67,607,000.00 | 75,493,000.00 | 13,790,000.00 |
| Commerce | 8,191,162.82 | 1,200,000.00 | 6,991,162.82 | 100,000.00 |
| Conf. University | 307,685,815.64 | 928,684,000.00 | (620,998,184.36) | 113,927,867.68 |
| Customary | 20,500.00 | 2,000,000.00 | - 1,979,500.00 | - |
| Education | 213,403,642.24 | 223,000,000.00 | (9,596,357.76) | 289,659,521.55 |
| Environment | 26,023,001.50 | 5,000,000.00 | 21,023,001.50 | - |
| Finance & Budget | 100.00 | - | 100.00 | 210,300.00 |
| Health | 363,450.00 | 2,500,000.00 | (2,136,550.00) | 180,000.00 |
| Health Sci & Tech | 59,287,000.00 | 68,007,500.00 | (8,720,500.00) | 61,824,000.00 |
| High Court | 13,308,873.35 | 25,000,000.00 | (11,691,126.65) | 12,780,439.40 |
| HMB | 21,065,720.00 | 14,300,000.00 | 6,765,720.00 | 5,311,950.00 |
| HOS | 83,000.00 | 150,000.00 | - 67,000.00 | - |
| Justice | 600,005.00 | 10,000,000.00 | - 9,399,995.00 | 2,602,120.60 |
| Kogi Poly | 373,893,608.00 | 588,101,400.00 | (214,207,792.00) | - |
| Korea | 3,112,000.00 | 8,550,000.00 | (5,438,000.00) | 2,062,175.50 |
| KOSEPA | 50,535,600.00 | 140,000,000.00 | (89,464,400.00) | 47,107,800.00 |
| KSU Kabba | 128,212,560.35 | 46,970,000.00 | 81,242,560.35 | - |
| KSU Teach. Hospital | 22,407,100.00 | 8,000,000.00 | 14,407,100.00 | 25,798,998.00 |

| | | | | |
|------------------------------------|-------------------------|-------------------------|---------------------------|-----------------------|
| Lands & Urban Dev. | 163,159,046.05 | 327,695,519.00 | (164,536,472.95) | 92,383,516.27 |
| LG. Aud. Gen | 340,000.00 | 1,000,000.00 | - 660,000.00 | 700,000.00 |
| LGSC | 50,000.00 | 550,000.00 | (500,000.00) | 220,000.00 |
| PAAU | 1,200,000,000.00 | 1,208,400,000.00 | - 8,400,000.00 | - |
| Procurement | 24,106,399.74 | 12,000,000.00 | 12,106,399.74 | 8,099,104.08 |
| Ref. Hospital | 21,657,450.00 | 142,695,216.00 | (121,037,766.00) | - |
| Rural Dev. | 225,000.00 | 500,000.00 | - 275,000.00 | 75,000.00 |
| Sanitation | 221,000.00 | 5,650,000.00 | (5,429,000.00) | 122,000.00 |
| Shaira Court | 1,496,393.13 | 1,600,000.00 | - 103,606.87 | 488,950.00 |
| SSG | - | - | - | 45,000.00 |
| SUBEB | 4,875,000.00 | 9,125,550.00 | - 4,250,550.00 | 4,245,000.00 |
| Town Planning | 75,512,772.29 | 185,949,580.00 | (110,436,807.71) | 36,996,288.24 |
| Transport | 12,497,610.37 | 66,000,000.00 | (53,502,389.63) | 90,728,627.57 |
| Utility Infrasture | 1,421,360.00 | 720,000.00 | 701,360.00 | 290,809.30 |
| Water Board | 18,500.00 | 84,247,136.00 | (84,228,636.00) | 144,700.00 |
| Women Affairs | 63,000.00 | - | 63,000.00 | 69,000.00 |
| Works | 1,045,200.00 | 260,600.00 | 784,600.00 | 4,553,437.35 |
| Sub-Total (Fine & Fees) | 3,001,524,420.48 | 4,346,996,801.00 | (1,345,472,380.52) | 878,594,718.54 |
| SALES - GENERAL | | | | |
| Agric | 22,800.00 | 630,000.00 | (607,200.00) | 28,150.00 |
| AG'S Office | 129,268.44 | - | 129,268.44 | 75,406.59 |
| Christian Pilgrims | 4,000.00 | 50,000.00 | - 46,000.00 | - |
| COE Kabba | - | 1,186,500.00 | - 1,186,500.00 | 829,800.00 |
| Coll. Of Nursing | - | 7,675,555.00 | (7,675,555.00) | 4,300,000.00 |
| CSC | 146,000.00 | 5,050,000.00 | - 4,904,000.00 | 396,750.00 |
| Finance & Budget | 22,000.00 | - | 22,000.00 | 73,861.85 |
| Graphic | 662,120.00 | 600,000.00 | 62,120.00 | 374,100.00 |
| Hajj Commission | 2,255,100.00 | 3,500,000.00 | - 1,244,900.00 | 3,375,005.00 |
| HMB | 3,957,820.00 | 30,000,000.00 | - 26,042,180.00 | 3,929,330.00 |
| Information | - | - | - | 6,000.00 |
| Judicial Comm. | 67,600.00 | 300,000.00 | - 232,400.00 | 42,000.00 |
| Justice | - | 310,500.00 | - 310,500.00 | 416,512.50 |
| LGSC | - | 100,000.00 | - 100,000.00 | 10,000.00 |
| Ref. Hospital | 150,224,682.86 | 82,021,104.00 | 68,203,578.86 | - |
| Sub-Total -Sales General | 157,491,391.30 | 131,423,659.00 | 26,067,732.30 | 13,856,915.94 |
| EARNINGS - GENERAL | | | | |
| ADP | - | 3,000,000.00 | (3,000,000.00) | 2,000,000.00 |
| Agric | 800,000.00 | 144,100,000.00 | (143,300,000.00) | 15,306,201.00 |
| Broadcasting | 13,750,819.35 | 15,000,000.00 | (1,249,180.65) | 3,974,537.60 |
| Christian Pilgrims | 910,873.99 | 50,000,000.00 | - 49,089,126.01 | - |
| COE Ankpa | 14,507,000.00 | - | 14,507,000.00 | 70,592,420.00 |
| COE Kabba | 3,257,000.00 | - | 3,257,000.00 | 95,400.00 |
| Coll. Of Nursing | - | 14,750,000.00 | (14,750,000.00) | 107,510,000.00 |
| Commerce | 57,419,480.00 | 101,221,000.00 | (43,801,520.00) | 52,431,000.00 |
| Culture & Tourism | - | - | - | 5,000.00 |
| Environment | 23,813,500.00 | 234,260,000.00 | (210,446,500.00) | 21,337,500.00 |
| FIRE Agency | 3,837,550.00 | 30,000,000.00 | (26,162,450.00) | 7,800,000.35 |
| Graphic | 416,200.00 | 400,000.00 | 16,200.00 | 38,400.00 |
| Health Sci & Tech | 18,980,000.00 | 1,050,000.00 | 17,930,000.00 | - |
| HMB | 38,110,525.00 | 50,700,000.00 | (12,589,475.00) | 39,416,124.55 |
| Hotel & Tourism | 235,000.00 | 20,000.00 | 215,000.00 | 9,550.00 |
| Information | - | - | - | 61,000.00 |
| Investment & Prop. | - | - | - | 336,659.10 |
| Kogi Poly | 574,649,821.52 | 47,808,600.00 | 526,841,221.52 | 850,242,803.30 |
| KOSEPA | 8,025,000.00 | 7,000,000.00 | 1,025,000.00 | 485,500.00 |
| KSU Teach.Hospital | 10,950,630.00 | 8,000,000.00 | 2,950,630.00 | - |
| Land Dev. Board | - | - | - | 3,000.00 |

| | | | | | |
|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Lands & Urban Dev. | 1,667,600.00 | 2,350,000.00 | - | 682,400.00 | 1,768,125.00 |
| Library Board | - | 1,350,000.00 | - | 1,350,000.00 | 570,000.00 |
| Market Dev. Brd | - | - | - | - | 17,222,600.00 |
| Market Dev. Brd | - | - | - | - | 2,811,000.00 |
| PAAU | 800,000,000.00 | 322,300,000.00 | 477,700,000.00 | 1,480,000,000.00 | |
| Ref. Hospital | 107,681,534.05 | 1,440,000.00 | 106,241,534.05 | - | |
| Sanitation | 4,948,600.00 | 92,100,000.00 | (87,151,400.00) | 3,428,100.00 | |
| STECOM | - | 33,000,000.00 | - | 33,000,000.00 | 43,153,779.26 |
| SUBEB | 1,975,000.00 | - | 1,975,000.00 | 5,000.00 | |
| Town Planning | 8,183,537.00 | 7,852,420.00 | 331,117.00 | 8,408,857.66 | |
| Transport | - | 78,538,495.00 | (78,538,495.00) | 10,971,354.04 | |
| Trust Fund | 2,446,467.94 | 2,023,000.00 | 423,467.94 | 110,025.92 | |
| Women Affairs | 793,600.00 | 1,995,720.00 | (1,202,120.00) | 1,001,950.00 | |
| Sub-Total (Earning General) | 1,697,359,738.85 | 1,983,838,730.00 | (286,478,991.15) | 2,995,518,654.97 | |
| RENTS OF GOVERNMENT PROPERTIES | | | | | |
| Commerce | 581,000.00 | 10,000,000.00 | - | 9,419,000.00 | - |
| Culture & Tourism | - | - | - | - | 10,000.00 |
| HOS | 17,573,489.82 | 466,000.00 | 17,107,489.82 | 214,750.00 | |
| Lands & Urban Dev. | 202,773,785.91 | 130,374,986.00 | 72,398,799.91 | 1,195,219,185.28 | |
| Sport Council | 20,000.00 | 1,317,000.00 | - | 1,297,000.00 | 20,000.00 |
| Transport | 149,500.00 | 3,300,000.00 | - | 3,150,500.00 | - |
| Sub-Total (Rent on Govet. Property) | 221,097,775.73 | 145,457,986.00 | 75,639,789.73 | 1,195,463,935.28 | |
| Grand Total | 5,324,824,826.36 | 7,777,361,308.00 | - | 2,452,536,481.64 | 5,425,294,631.94 |
| DESCRIPTION: | ACTUAL | FINAL BUDGET | VARIANCE | ACTUAL | |
| Licenses & Permits | 247,351,500 | 1,169,644,132 | - | 922,292,632 | 341,860,407 |
| Fines & Fees Etc | 3,001,524,420 | 4,346,996,801 | - | 1,345,472,381 | 878,594,719 |
| Sales-General | 157,491,391 | 131,423,659 | 26,067,732 | 13,856,916 | |
| Earnings-General | 1,697,359,739 | 1,983,838,730 | - | 286,478,991 | 2,995,518,655 |
| Rents of Govt. Prpoerties | 221,097,776 | 145,457,986 | 75,639,790 | 1,195,463,935 | |
| Grand Total | 5,324,824,826 | 7,777,361,308 | - | 2,452,536,482 | 5,425,294,632 |
| Non-Tax Revenue is the recurring income earned by the government from sources other than taxes. The most important receipts under this head are interest receipts (received on loans given by the government, interests and dividends receipts from government investments, profits received from public sector companies and other non-tax receipts. In Kogi State, Non-Tax Revenue include, licenses, fees, fines, rents and sales of government properties, earnings from government institutions and agencies etc. | | | | | |

| KOGI STATE GOVERNMENT OF NIGERIA | | | | | |
|--|---|-----------------|----------------|-----------------|----------------|
| NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 | | | | | |
| NOTE 4 | | | | | |
| AID & GRANTS | | 2024 | | | 2023 |
| | | ACTUAL | FINAL BUDGET | VARIANCE | ACTUAL |
| a. | INTERNAL AID & GRANTS: | | | | |
| | RECURRENT - INTERNAL AID & GRANTS: | N | N | N | N |
| 1 | State Fiscal Transparency, Accountability & Sustainability (SFTAS) Program | - | 6,000,000,000 | (6,000,000,000) | 2,738,197,420 |
| 2 | Infrastructural Support | 43,000,000,000 | 24,000,000,000 | 19,000,000,000 | 21,000,000,000 |
| 3 | Refund of SURE-P Program Grants | - | 500,000 | (500,000) | 9,136,354,029 |
| 4 | Nigeria COVID-19 Action Recovery & Economic Stimulus (PforR) NG-CARES | 6,903,713,161 | 4,100,000,000 | 2,803,713,161 | 698,394,994 |
| 5 | Signature Bonus | 21,400,000,000 | - | 21,400,000,000 | - |
| 6 | Flood Intervention | 3,000,000,000 | - | 3,000,000,000 | - |
| | Sub-Total of Recurrent Internal Aid & Grants | 74,303,713,161 | 34,100,500,000 | 40,203,213,161 | 33,572,946,443 |
| b. | CAPITAL - INTERNAL AID & GRANTS: | | | | |
| 6 | NEWMAP Grant From World Bank for Environmental Control /ACRESAL Project | 31,860,718,845 | 1,133,000,000 | 30,727,718,845 | 929,409,849 |
| 7 | Accelerated Nutrition Result In Nigeria (ANRIN) Grant for 2023 From World Bank | - | - | - | 208,951,852 |
| 8 | Immunization Plus & Malaria Progress by Accelerated Coverage & Transforming Service | 8,014,334,044 | - | - | - |
| 9 | Livestock Productivity & Resilience Support Project - L-PRES | 6,141,200,000 | 1,500,000,000 | 4,641,200,000 | - |
| | Sub- Total of Capital Internal Aid & Grants | 46,016,252,889 | 2,633,000,000 | 35,368,918,845 | 1,138,361,701 |
| | Grant Total of Aid & Grants | 120,319,966,050 | 36,733,500,000 | 75,572,132,006 | 34,711,308,145 |

| KOGI STATE GOVERNMENT OF NIGERIA | | | | | | |
|---|----------------------------------|--------|---------------------|----------|-------------------|-------------------|
| NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 | | | | | | |
| NOTE 5 | | | | | | |
| INVESTMENT INCOME | | 2024 | | | | 2023 |
| | | NOTE | ACTUAL | BUDGET | VARIANCE | ACTUAL |
| | | | ₦ | ₦ | ₦ | ₦ |
| | Kogi Investment & Properties Ltd | Supp 5 | (154,400.35) | - | 154,400.35 | 883,172.71 |
| | Total Investment Income | | (154,400.35) | - | 154,400.35 | 883,172.71 |
| Investment in Stock represents the Total Value of Stocks Kogi State Government has in Shares, Bonds and Stocks in both Foreign and Domestic Stock Markets as at 31 December 2024. | | | | | | |

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

NOTE 6

Other Sundry Receipts/Refunds

| DETAILS | | YEAR 2024 | | | | YEAR 2023 |
|---------|---|-----------|--------------------|---------------|-------------------|----------------|
| | | Note | Actual | Budget | Variance | Actual |
| a | Owner -Occupier Repayment | Supp 6 | 163,689,705 | 23,904,719 | (139,784,986) | 83,015,540 |
| b | Vehicle Loan Repayment | Supp 6 | 37,820,977 | 37,000,000 | (820,977) | 26,194,453 |
| c | Refund from Federal Govt. | Supp 6 | 72,215,765,400 | - | (72,215,765,400) | - |
| d | Net Amount Refunded from Withdrawal made by FGN from PPT & Others | Supp 6 | 73,118,930,307 | - | (73,118,930,307) | - |
| e | Sales of Non-Essential Government Assets | Supp 6 | 54,796,821 | 3,000,000,000 | 2,945,203,179 | 358,688,378.10 |
| TOTAL | | | 145,591,003,210.42 | 3,060,904,719 | (142,530,098,491) | 467,898,371 |

| KOGI STATE GOVERNMENT OF NIGERIA | | | | | |
|--|--|--------------------------|--------------------------|--------------------------|-----------------------|
| NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 | | | | | |
| NOTE 7 | | | | | |
| Salaries & Wages | | | | | |
| 7.1 | Personnel Costs: | 2024 | | | 2023 |
| | Details | Actual | Original Budget | Final Budget | Actual |
| | Administrative Sector: | 6,847,848,812.71 | 6,658,732,144.00 | 7,966,205,769.00 | 7,365,565,174 |
| | Economic Sector: | 3,992,666,454.64 | 4,611,684,940.00 | 5,029,199,288.00 | 2,437,202,701 |
| | Social Sector: | 26,884,005,390.78 | 27,918,684,124.00 | 30,407,274,245.00 | 22,373,982,702 |
| | Law & Justice | 5,121,451,398.66 | 4,470,799,494.25 | 5,306,122,608.00 | 4,288,739,029 |
| | Grand Total | 42,845,972,056.79 | 43,659,900,702.25 | 48,708,801,910.00 | 36,465,489,606 |
| | Administrative Sector | | | | |
| | Admin Code & Description | Actual | Original Budget | Final Budget | Varianace |
| | 011100100100 Government House Salary | 246,724,499.65 | 263,214,236.00 | 294,832,469.00 | 48,107,969.35 |
| | 011100100100 Government House Salary of Kogi United & Kogi Queens | 118,200,000.00 | 64,025,000.00 | 184,025,000.00 | 65,825,000.00 |
| | 011100100100 Government House Salary of Vigilante Group | 1,001,526,131.38 | 851,767,085.00 | 1,004,084,385.00 | 2,558,253.62 |
| | 011100100200 Deputy Governors' Office | 53,701,327.59 | 62,472,278.00 | 69,976,671.00 | 16,275,343.41 |
| | 011100600100 Emergency Management Agency | 26,236,134.20 | 24,793,608.00 | 27,771,905.00 | 1,535,770.80 |
| | 011103500100 Kogi State Pension Commission | 64,691,517.54 | 45,000,000.00 | 75,567,622.00 | 10,876,104.46 |
| | 011200100100 Kogi State House of Assembly | 824,009,223.41 | 947,442,697.00 | 1,031,997,947.00 | 207,988,723.59 |
| | 012300100100 Ministry of Information & Communication | 104,160,103.48 | 127,680,208.00 | 143,017,610.00 | 38,857,506.52 |
| | 012300300100 Kogi State Broadcasting Corporation | 134,831,806.11 | 176,184,051.00 | 197,347,908.00 | 62,516,101.89 |
| | 012301300100 Kogi State Newspaper Corporation | 56,992,192.25 | 69,728,941.00 | 78,105,030.00 | 21,112,837.75 |
| | 012400200100 Kogi State Fire Agency | 37,005,498.81 | 37,481,408.00 | 41,983,808.00 | 4,978,309.19 |
| | 012500100100 Office of the Head of Civil Service | 350,252,665.26 | 569,680,775.00 | 638,112,861.00 | 287,860,195.74 |
| | 014000100100 Office of the State Auditor-General | 171,305,600.92 | 189,857,805.00 | 212,664,202.00 | 41,358,601.08 |
| | 014000200100 Office of the Local Govt. Auditor-General | 73,378,259.78 | 109,359,243.00 | 122,495,865.00 | 49,117,605.22 |
| | 014700100100 Civil Service Commission | 43,075,918.92 | 38,241,193.00 | 48,241,193.00 | 5,165,274.08 |
| | 014900100100 Local Govt. Service Commission | 29,701,808.18 | 38,148,676.00 | 42,731,231.00 | 13,029,422.82 |
| | 016100100100 Office of the Secretary to the State Govt. | 93,821,090.46 | 135,810,121.00 | 152,124,117.00 | 58,303,026.54 |
| | 016100100100 Office of the Secretary to the State Govt. (Political Office Holders) | 3,284,427,377.90 | 2,845,043,447.00 | 3,286,800,212.00 | 2,372,834.10 |
| | 016103700100Kogi State HAJJ Commission | 37,496,026.68 | 48,112,808.00 | 53,892,290.00 | 16,396,263.32 |

| | | | | |
|---|-------------------------|-------------------------|-------------------------|-------------------------|
| 016103800100 Christian Pilgrims Commission | 13,822,304.51 | 14,688,564.00 | 16,453,007.00 | 2,630,702.49 |
| Administrative Sub-Sector Total | 6,765,359,487.03 | 6,658,732,144.00 | 7,722,225,333.00 | 956,865,845.97 |
| Economic Sector | Actual | Original Budget | Final Budget | Variance |
| 021500100100 Ministry of Agriculture | 498,272,265.02 | 523,021,746.00 | 585,848,983.00 | 87,576,717.98 |
| 021500300100 Kogi Agricultural Development Project (ADP) | 271,131,541.28 | 284,508,436.00 | 318,684,604.00 | 47,553,062.72 |
| 021500500100 Kogi Agro-Allied Company | 55,483,301.53 | 61,699,955.00 | 69,111,574.00 | 13,628,272.47 |
| 021500600100 Kogi Land Development Board | 17,503,263.29 | 13,661,235.00 | 17,602,271.00 | 99,007.71 |
| 022000100100 Ministry of Finance, Budget & Economic Planning | 177,454,271.46 | 153,730,334.00 | 177,596,970.00 | 142,698.54 |
| 022000110100 Budget & Economic Planning | 93,910,296.22 | 71,640,814.00 | 94,246,564.00 | 336,267.78 |
| 022000700100 Office of the Accountant-General | 441,316,071.17 | 650,000,000.00 | 728,080,318.00 | 286,764,246.83 |
| 022200100100 Ministry of Commerce & Industry | 116,778,954.26 | 127,433,854.00 | 142,741,663.00 | 25,962,708.74 |
| 022900100100 Ministry of Transport | 73,652,315.58 | 60,000,000.00 | 74,207,414.00 | 555,098.42 |
| 023400100100 Ministry of Works & Housing | 203,478,887.29 | 201,869,283.00 | 226,118,541.00 | 22,639,653.71 |
| 023400300100 Road Maintenance Agency | 35,308,590.47 | 44,378,988.00 | 49,709,950.00 | 14,401,359.53 |
| 023600100100 Ministry of Culture & Tourism | 53,706,401.16 | 59,752,755.00 | 66,930,469.00 | 13,224,067.84 |
| 023600300100 Council for Arts & Culture | 85,354,485.31 | 104,485,273.00 | 117,036,417.00 | 31,681,931.69 |
| 023605200100 Hotel & Tourism Board | 8,230,704.53 | 12,954,079.00 | 14,510,169.00 | 6,279,464.47 |
| 025200100100 Ministry of Water Resources | 96,739,708.26 | 70,163,963.00 | 97,163,963.00 | 424,254.74 |
| 025210200100 Kogi State Water Board | 57,458,088.58 | 86,307,673.00 | 96,675,258.00 | 39,217,169.42 |
| 025300100100 Bureau for Lands & Urban Development | 204,332,016.79 | 328,091,215.00 | 367,502,702.00 | 163,170,685.21 |
| 22000800100 Kogi State Internal Revenue Service | 1,155,292,121.47 | 1,529,502,938.00 | 1,529,502,938.00 | 374,210,816.53 |
| 025300900100 Kogi State Town Planning & Development Board | 105,562,322.89 | 118,594,647.00 | 132,840,659.00 | 27,278,336.11 |
| 026200100100 Ministry of Rural Development | 90,348,621.65 | 109,887,752.00 | 123,087,861.00 | 32,739,239.35 |
| Economic Sub-Sector Total | 3,841,314,228.20 | 4,611,684,940.00 | 5,029,199,288.00 | 1,187,885,059.80 |
| Social Sector | Actual | Original Budget | Final Budget | Variance |
| 051300100100 Ministry of Youth & Sport | 51,541,525.90 | 56,860,934.00 | 135,407,185.00 | 83,865,659.10 |
| 051300200100 Kogi State Sport Council | 73,348,706.39 | 97,501,415.00 | 109,213,633.00 | 35,864,926.61 |
| 051400100100 Ministry of Women Affairs & Social Development | 118,726,491.93 | 113,346,414.00 | 126,961,989.00 | 8,235,497.07 |
| 051700100100 Ministry of Education, Science & Technology | 237,435,818.33 | 246,094,218.00 | 275,655,933.00 | 38,220,114.67 |
| 051700200100 State Universal Basic Education Board | 219,636,030.66 | 252,428,859.00 | 282,751,514.00 | 63,115,483.34 |
| 051700800100 Kogi Library Board | 11,639,508.41 | 18,830,255.00 | 21,092,212.00 | 9,452,703.59 |
| 051700900100 Adult & Non-Formal Education Board | 21,639,107.56 | 20,763,557.00 | 23,257,750.00 | 1,618,642.44 |
| 051701800100 Kogi State Polytechnic, Lokoja | 3,269,503,728.33 | 2,959,596,488.00 | 3,315,113,773.00 | 45,610,044.67 |
| 051701900100 College of Education, Ankpa | 1,433,285,408.64 | 1,962,753,598.00 | 1,476,980,636.00 | 43,695,227.36 |
| 051702000100 College of Education Technical, Mopa | 759,124,824.61 | 1,406,230,316.00 | 837,308,915.00 | 78,184,090.39 |
| 051702100100 Kogi State University, Anyigba | 3,142,396,248.81 | 3,391,697,628.00 | 3,799,120,443.00 | 656,724,194.19 |
| 051702100100 Kogi State University, Anyigba (Earned Allowance) | 500,000,000.00 | 450,000,000.00 | 600,000,000.00 | 100,000,000.00 |
| 051702500100 Confluence University of Science & Technology (CUSTECH), Osara | 740,622,934.46 | 951,032,479.00 | 1,065,273,892.00 | 324,650,957.54 |
| 051705400100 Kogi State Science, Technology Education & Teaching Service Commission | 6,312,291,970.10 | 4,707,835,323.00 | 6,372,936,859.00 | 60,644,888.90 |
| 051705600100 State Scholarship Board | 5,765,087.95 | 8,068,891.00 | 9,038,155.00 | 3,273,067.05 |
| 051706500100 Nigeria-Korea Friendship Institute | 125,884,017.74 | 159,226,994.00 | 178,353,908.00 | 52,469,890.26 |
| 051702200100 Kogi State University, Kabba | 278,230,400.79 | 100,000,000.00 | 290,012,357.00 | 11,781,956.21 |
| 052100100100 Ministry of Health | 485,586,362.42 | 405,502,572.00 | 486,212,987.00 | 626,624.58 |
| 052100100100 Ministry of Health NYSC Doctors & Midwives Schemes | 34,420,800.00 | 37,755,900.00 | 37,755,900.00 | 3,335,100.00 |
| 052100300100 Primary Healthcare Development Agency | 133,350,338.50 | 151,147,105.00 | 169,303,434.00 | 35,953,095.50 |
| 052102600100 Kogi State University Teaching Hospital, Anyigba | 493,320,708.88 | 1,583,747,587.00 | 633,747,587.00 | 140,426,878.12 |
| 052102700100 Kogi State Specialist Hospital, Lokoja | 1,411,950,122.80 | 1,527,953,978.00 | 1,711,497,259.00 | 299,547,136.20 |
| 052110200100 Kogi State Hospital Management Board | 3,745,440,266.03 | 3,690,511,087.00 | 4,133,828,440.00 | 388,388,173.97 |
| 052110400100 College of Nursing & Midwifery, Obangede | 344,138,926.02 | 250,000,000.00 | 346,040,159.00 | 1,901,232.98 |

| | | | | | |
|--|---|--|--------------------------|--------------------------|-------------------------|
| | 052110600100 College of Health Science & Technology, Idah | 389,107,831.04 | 415,945,626.00 | 465,910,498.00 | 76,802,666.96 |
| | 052102800100 Kogi State Reference Hospital, Okene | 335,728,446.89 | 1,500,000,000.00 | 400,000,000.00 | 64,271,553.11 |
| | 053500100100 Ministry of Environment | 170,965,560.85 | 167,823,057.00 | 187,982,561.00 | 17,017,000.15 |
| | 053501600100 State Environmental Protection Agency | 51,947,093.84 | 45,183,549.00 | 52,611,158.00 | 664,064.16 |
| | 053505300100 Sanitation & Waste Management Board | 291,533,032.48 | 228,642,642.00 | 292,108,012.00 | 574,979.52 |
| | 053505300100 Sanitation & Waste Management Board | 18,000,000.00 | 19,500,000.00 | 19,500,000.00 | 1,500,000.00 |
| | 055100100100 Ministry of Local Government & Chieftancy Affairs | 87,449,837.43 | 92,580,585.00 | 103,701,695.00 | 16,251,857.57 |
| | 055100100100 Ministry of Local Government & Chieftancy Affairs (Traditional Rulers) | 1,117,100,000.00 | 900,123,067.00 | 1,129,193,067.00 | 12,093,067.00 |
| | Economic Sub-Sector Total | 26,411,111,137.77 | 27,918,684,124.00 | 29,087,871,911.00 | 2,676,760,773.23 |
| | Law & Justice Sector | Actual | Original Budget | Final Budget | Varianace |
| | 031801100100 Kogi State Judicial Service Commission | 141,155,637.80 | 110,232,817.25 | 154,588,499.00 | 13,432,861.20 |
| | 031805100100 High Court of Justice | 2,829,235,434.00 | 2,687,951,000.00 | 2,964,308,566.00 | 135,073,132.00 |
| | 031805200100 Customary Court of Appeal | 667,170,766.90 | 636,094,437.00 | 697,565,598.00 | 30,394,831.10 |
| | 031805300100 Sharia Court of Appeal | 770,823,352.50 | 506,754,464.00 | 556,717,995.00 | (214,105,357.50) |
| | 032600100100 Ministry of Justice | 458,469,739.42 | 529,766,776.00 | 593,404,250.00 | 134,934,510.58 |
| | Law & Justice Sub-Sector Total | 4,866,854,930.62 | 4,470,799,494.25 | 4,966,584,908.00 | 99,729,977.38 |
| Wages/Auxiliary Staff Allowance | | | | | |
| B | Administrative Sector | Economic Code | Actual | Original Budget | Final Budget |
| | 016105500100 State Security Trust Fund | 21010104 Auxiliary Staff | 2,900,973.50 | 4,000,000.00 | 4,000,000.00 |
| | 011200300100 Kogi State House of Assembly | 21020126 Legislative Duty Allowance | 47,168,352.18 | 75,101,994.00 | 75,101,994.00 |
| | 011200300100 Kogi State House of Assembly | 21020127 Outfit Allowance | 6,000,000.00 | 68,438,442.00 | 68,438,442.00 |
| | 012300300100 Kogi State Broadcasting Corporation | 21010104 Auxiliary Staff | 60,000.00 | 0.00 | 100,000.00 |
| | 012500100100 Office of the Head of Civil Service | 21020105 Furniture Allow/ 1st 28- Days Allowance | 26,360,000.00 | 96,340,000.00 | 96,340,000.00 |
| | 012500100100 Office of the Head of Civil Service | 21030104 Severance Gratuity | 6,127,659.60 | - | 15,000,000.00 |
| | 014800100100 State Independent Electoral Commission (SIEC) | 21010104 Auxiliary Staff | 62,677,500.00 | - | 123,592,500.00 |
| | Total | | 82,489,325.68 | 243,880,436.00 | 243,980,436.00 |
| | Economic Sector | Economic Code | Actual | Original Budget | Final Budget |
| | 022000700100 Office of The Accountant General | 21020113 Allowances for Casual Laborers and ITF Attachment | 1,400,000.00 | 3,000,000.00 | 12,000,000.00 |
| | 022000700100 Office of The Accountant General | 21020105 Furniture Allow/ 1st 28- Days Allowance | 26,360,000.00 | - | 40,000,000.00 |
| | 023400300100 Road Maintenance Agency | 21010104 Auxiliary Staff | 2,188,000.00 | 1,098,000.00 | 2,266,000.00 |
| | 022200700100 Kogi State Enterprises Development Agency | 21010104 Auxiliary Staff | 50,221,250.00 | 50,848,000.00 | 50,848,000.00 |
| | 022200700100 Kogi State Enterprises Development Agency | 21020134 Productivity Allowance (Ng-Cares) | 44,450,000.00 | 50,000,000.00 | 50,000,000.00 |
| | 025210300100 Rural Water & Sanitation Agency (RUWASSA) | 21010104 Auxiliary Staff | 345,000.00 | 1,152,854.00 | 1,152,854.00 |
| | 025300100100 Bureau For Lands And Urban Development | 21010104 Auxiliary Staff | 25,686,241.24 | 18,600,000.00 | 25,800,000.00 |
| | 025300200100 Kogi State Utility Infrastructure Management And Compliance Agency | 21010104 Auxiliary Staff | 701,735.20 | 30,000,000.00 | 30,000,000.00 |
| | Total | | 151,352,226.44 | 154,698,854.00 | 212,066,854.00 |
| | Law & Justice Sector | Economic Code | Actual | Original Budget | Final Budget |
| | 031805100100 High Court of Justice | 21020122 Recess Allowance/Vacation & Research Allowance for Judges | 78,000,000.00 | 100,000,000.00 | 85,000,000.00 |
| | 031805100100 High Court of Justice | 21020128 Housing Allowance for Judges | 63,751,568.00 | 90,000,000.00 | 90,000,000.00 |
| | 031805100100 High Court of Justice | 21020130 Furniture Allowance for Chief Registrar/JSC Secretary | 875,000.04 | 3,500,000.00 | 3,500,000.00 |
| | 031805100100 High Court of Justice | 21020104 Magistrate Dressing Allowance | 900,000.00 | 1,000,000.00 | 1,000,000.00 |

| | | | | | |
|--|---|--|-----------------------|------------------------|-----------------------|
| | 031805200100 Customary Court of Appeal | 21020122 Recess Allowance/Vacation & Research Allowance for Judges | 34,130,000.00 | 43,902,000.00 | 43,902,000.00 |
| | 031805200100 Customary Court of Appeal | 21020130 Furniture Allowance for Chief Registrar/JSC Secretary | 3,568,000.00 | 10,115,700.00 | 10,115,700.00 |
| | 031805200100 Customary Court of Appeal | 21020128 Housing Allowance for Judges | 17,511,900.00 | 25,200,000.00 | 25,200,000.00 |
| | 031805300100 Sharia Court of Appeal | 21020122 Recess Allowance/Vacation & Research Allowance for Judges | 21,160,000.00 | 21,160,000.00 | 21,160,000.00 |
| | 031805300100 Sharia Court of Appeal | 21020128 Housing Allowance for Judges | 31,200,000.00 | 56,160,000.00 | 56,160,000.00 |
| | 031805300100 Sharia Court of Appeal | 21020130 Furniture Allowance for Chief Registrar/JSC Secretary | 3,500,000.00 | 3,500,000.00 | 3,500,000.00 |
| | | Total | 254,596,468.04 | 354,537,700.00 | 339,537,700.00 |
| | | | | | |
| | Social Sector | Economic Code | Actual | Original Budget | Final Budget |
| | 051400200100 Kogi State office for Disability Affairs | 21010104 Auxiliary Staff | 1,540,000.00 | 4,800,000.00 | 4,800,000.00 |
| | 051700800100 Kogi Library Board | 21010104 Auxiliary Staff | 233,000.00 | - | 250,000.00 |
| | 051700900100 Adult & Non-Formal Education Board | 21020108 Auxiliary Staff & It Students Allowance | 24,000,000.00 | 34,042,839.00 | 34,042,839.00 |
| | 051701800100 Kogi State Polytechnic, Lokoja | 21010104 Auxiliary Staff | 44,831,473.15 | 30,000,000.00 | 45,000,000.00 |
| | 051701800100 Kogi State Polytechnic, Lokoja | 21020105 Furniture Allowance | 19,100,000.00 | 50,000,000.00 | 50,000,000.00 |
| | 051701900100 College of Education, Ankpa | 21010102 Overtime Payment | - | 155,000.00 | 155,000.00 |
| | 051701900100 College of Education, Ankpa | 21010104 Auxiliary Staff | 4,986,540.03 | 4,500,000.00 | 5,000,000.00 |
| | 051701900100 College of Education, Ankpa | 21020105 Furniture Allowance | - | 4,000,000.00 | 4,000,000.00 |
| | 051701900100 College of Education, Ankpa | 21020108 Auxiliary Staff & IT Students Allowance | 767,000.00 | 2,000,000.00 | 2,000,000.00 |
| | 051701900100 College of Education, Ankpa | 21020114 Board Members/Earned Allowances | 3,247,650.00 | 7,000,000.00 | 7,000,000.00 |
| | 051701900100 College of Education, Ankpa | 21020115 Staff Welfare Allowances | 92,000.00 | 1,400,000.00 | 1,400,000.00 |
| | 051701900100 College of Education, Ankpa | 21020120 Overseas Duty Allowances | - | 1,500,000.00 | 1,500,000.00 |
| | 051702100100 Prince Abubakar Audu University, Anyigba | 21010104 Auxiliary Staff | 24,985,250.00 | 25,000,000.00 | 25,000,000.00 |
| | 051702100100 Prince Abubakar Audu University, Anyigba | 21020132 Sabbatical/Visiting Lecturer Allowance | 84,601,320.00 | 250,000,000.00 | 250,000,000.00 |
| | 051702500100 Confluence University of Science And Technology (Custech), Osara | 21010104 Auxiliary Staff | 65,650,553.68 | 80,000,000.00 | 80,000,000.00 |
| | 051702500100 Confluence University of Science And Technology (Custech), Osara | 21020105 Furniture Allowance | 13,500,000.00 | 32,000,000.00 | 32,000,000.00 |
| | 051702500100 Confluence University of Science And Technology (Custech), Osara | 21020132 Sabbatical/Visiting Lecturer Allowance | 16,737,429.10 | 85,000,000.00 | 85,000,000.00 |
| | 051702500100 Confluence University of Science And Technology (Custech), Osara | 21020109 Medical Allowance | 4,000,000.00 | - | 10,000,000.00 |
| | 051702500100 Confluence University of Science And Technology (Custech), Osara | 21010109 Salary of Vigilante Group | 24,278,050.02 | 35,000,000.00 | 35,000,000.00 |
| | 051705400100 Kogi State Science, Technology Education & Teaching Service Commission | 21010104 Auxiliary Staff | - | 3,500,000.00 | 3,500,000.00 |
| | 051706500100 Nigeria-Korea Friendship Institute | 21010104 Auxiliary Staff | 3,840,000.00 | 4,000,000.00 | 4,000,000.00 |
| | 052100100100 Ministry of Health | 21020107 NYSC Allowances | 34,420,800.00 | 37,755,900.00 | 37,755,900.00 |
| | 052100100100 Ministry of Health | 21020129 Mid-Wives Service Scheme (MSS) Allowance | 24,053,700.00 | 24,085,000.00 | 24,085,000.00 |
| | 052102600100 Prince Abubakar Audu University Teaching Hospital, Anyigba | 21020113 Allowances For Casual Laborers And IT Attachment | 9,000,000.00 | 9,000,000.00 | 9,000,000.00 |

| | | | | | |
|------|---|------------------------------|-----------------------------------|--------------------------|--------------------------|
| | 052102700100 Kogi State Specialist Hospital, Lokoja | 21010104 Auxiliary Staff | 16,094,000.00 | 9,500,000.00 | 16,500,000.00 |
| | 052102800100 Kogi State Reference Hospital, Okene | 21020107 NYSC Allowances | 10,372,500.00 | 500,000,000.00 | 500,000,000.00 |
| | 052110200100 Kogi State Hospital Management Board | 21020105 Furniture Allowance | 19,082,000.00 | 5,300,000.00 | 19,300,000.00 |
| | 052110400100 College of Nursing And Midwifery, Obangede | 21010104 Auxiliary Staff | 5,066,500.00 | 10,000,000.00 | 10,000,000.00 |
| | 052110600100 College of Health Science & Technology, Idah | 21020105 Furniture Allowance | 414,487.03 | 3,613,595.00 | 3,613,595.00 |
| | 053505300100 Sanitation & Waste Management Board | 21010104 Auxiliary Staff | 18,000,000.00 | 19,500,000.00 | 19,500,000.00 |
| | | Total | 472,894,253.01 | 1,272,652,334.00 | 1,319,402,334.00 |
| 16 a | Summary of Staff Salary | | | | |
| | Details | Actual | Original Budget | Final Budget | |
| | Administrative Sector: | 6,765,359,487.03 | 6,658,732,144.00 | 7,722,225,333.00 | |
| | Economic Sector: | 3,841,314,228.20 | 4,611,684,940.00 | 5,029,199,288.00 | |
| | Social Sector: | 26,411,111,137.77 | 27,918,684,124.00 | 29,087,871,911.00 | |
| | Law & Justice | 4,866,854,930.62 | 4,470,799,494.25 | 4,966,584,908.00 | |
| | Grand Total | 41,884,639,783.62 | 43,659,900,702.25 | 46,805,881,440.00 | |
| 16 b | Wages/Auxillary Staff Allowance | | | | |
| | Details | Actual | Original Budget | Final Budget | |
| | Administrative Sector: | 82,489,325.68 | 243,880,436.00 | 243,980,436.00 | |
| | Economic Sector: | 151,352,226.44 | 154,698,854.00 | 212,066,854.00 | |
| | Social Sector: | 472,894,253.01 | 1,272,652,334.00 | 1,319,402,334.00 | |
| | Law & Justice | 254,596,468.04 | 354,537,700.00 | 339,537,700.00 | |
| | Grand Total | 961,332,273.17 | 2,025,769,324.00 | 2,114,987,324.00 | |
| | Summary of Personnel Cost | | | | |
| | Sector | Salary of Staff | Auxillary Staff Allowances | Total (Actual) | Budget |
| | Administrative Sector: | 6,765,359,487.03 | 82,489,325.68 | 6,847,848,812.71 | 7,966,205,769.00 |
| | Economic Sector: | 3,841,314,228.20 | 151,352,226.44 | 3,992,666,454.64 | 5,029,199,288.00 |
| | Social Sector: | 26,411,111,137.77 | 472,894,253.01 | 26,884,005,390.78 | 30,407,274,245.00 |
| | Law & Justice | 4,866,854,930.62 | 254,596,468.04 | 5,121,451,398.66 | 5,306,122,608.00 |
| | | 41,884,639,783.62 | 961,332,273.17 | 42,845,972,056.79 | 48,708,801,910.00 |
| | | | | | |
| | PERSONNEL ANALYSIS | | | | |
| | Description | 2024 | | | 2023 |
| | | Actual | Budget | Variance | Actual |
| | Total No. of Employee at the Beginning of the Year. | 28,292 | 28,292 | - | 27,452 |
| | Total No. of Employee Employed During the Year | 3,578 | 3,657 | 79 | 1,921 |
| | Total No. of Employees Retired/Left During the Year | 2,236 | 2,265 | 29 | 1,081 |
| | No. of Employees at the End of the Year. | 29,634 | 29,684 | 50 | 28,292 |

| KOGI STATE GOVERNMENT OF NIGERIA | | | | | | |
|--|--|-------------------------|-----------------------------------|-----------------|-------------------|----------------|
| NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 | | | | | | |
| NOTE 8 | | | | | | |
| SOCIAL BENEFITS | | YEAR 2024 | | | 2023 | |
| | | ACTUAL | BUDGET | VARIANCE | ACTUAL | |
| 1 | Pension | 12,411,121,338.03 | 12,600,000,000.00 | 188,878,661.97 | 12,638,713,860.77 | |
| 2 | Gratuity | 1,126,100,000.00 | 1,120,000,000.00 | (6,100,000.00) | 1,600,000,000.00 | |
| 3 | Burial Expenses | 767,000.00 | 1,800,000.00 | 1,033,000.00 | 24,719,641.80 | |
| | Sub- Total (Reported in Cashflow) | 13,537,988,338.03 | 13,721,800,000.00 | 183,811,661.97 | 14,263,433,502.57 | |
| | Pension & Gratuity Arrears (Note 20) | 3,072,553,311.09 | - | - | - | |
| | GRAND TOTAL | 16,610,541,649.12 | 13,721,800,000.00 | 183,811,661.97 | 14,263,433,502.57 | |
| In line with Pension Act 2014 and in compliance with IPSAS 39 - Employee Benefits , the Kogi State Government made retirement benefits inform of Pension, Gratuity and Burial expenses to individuals who met the eligibilty criteria to mitigate their social risks upon retirement. | | | | | | |
| Supplementary Notes to Social Benefit | | | | | | |
| Schedule to Social Benefit | | | | | | |
| S/No | MONTH | PENSION- CIVIL SERVANTS | PENSION- POLITICAL OFFICE HOLDERS | PENSION (TOTAL) | GRATUITY | TOTAL |
| 1 | January | 1,095,964,857 | 3,692,047 | 1,099,656,904 | 100,000,000 | 1,199,656,904 |
| 2 | February | 976,304,113 | 3,692,047 | 979,996,161 | 100,000,000 | 1,079,996,161 |
| 3 | March | 1,012,755,056 | 3,692,047 | 1,016,447,104 | 100,000,000 | 1,116,447,104 |
| 4 | April | 995,886,967 | 3,692,047 | 999,579,014 | 100,000,000 | 1,099,579,014 |
| 5 | May | 1,001,111,930 | 3,692,047 | 1,004,803,977 | 100,000,000 | 1,104,803,977 |
| 6 | June | 1,006,834,705 | 3,692,047 | 1,010,526,752 | 100,000,000 | 1,110,526,752 |
| 7 | July | 1,010,611,014 | 3,692,047 | 1,014,303,061 | 100,000,000 | 1,114,303,061 |
| 8 | August | 1,013,824,596 | 3,692,047 | 1,017,516,644 | 100,000,000 | 1,117,516,644 |
| 9 | September | 1,017,892,282 | 3,692,047 | 1,021,584,329 | 100,000,000 | 1,121,584,329 |
| 10 | October | 1,005,808,561 | 3,692,047 | 1,009,500,608 | - | 1,009,500,608 |
| 11 | November | 1,125,335,874 | 3,692,047 | 1,129,027,921 | 226,100,000 | 1,355,127,921 |
| 12 | December | 1,104,486,817 | 3,692,047 | 1,108,178,864 | - | 1,108,178,864 |
| | TOTAL | 12,366,816,771 | 44,304,567 | 12,411,121,338 | 1,126,100,000 | 13,537,221,338 |
| Schedule of Burial Expenses | | | | | | |
| S/No | Description | | | | Amount | |
| 1 | 051701900100 Collgege of Education Ankpa | | | | 767,000.00 | |
| | Total Burial Expense | | | | 767,000.00 | |

| KOGI STATE GOVERNMENT OF NIGERIA | | | | | | |
|--|------------------------------------|--------------------|--------------------|-------------------|-------------------|----------------|
| NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 | | | | | | |
| NOTE 9 | | | | | | |
| SECTORIAL ANALYSIS OF OVERHEAD | | | | | | |
| S/N | SECTOR | YEAR 2024 | | | | 2023 |
| | | NOTE | ACTUAL | BUDGET | VARIANCE | ACTUAL |
| 1 | Administrative | Supp 9 | 31,892,582,649.89 | 38,913,825,533.00 | 7,021,242,883.11 | 25,719,457,097 |
| 2 | Economic | Supp 9 | 15,547,327,704.79 | 16,385,438,989.00 | 838,111,284.21 | 10,524,726,757 |
| 3 | Law & Justice | Supp 9 | 6,138,195,225.22 | 7,757,715,133.00 | 1,619,519,907.78 | 4,158,149,575 |
| 4 | Social | Supp 9 | 56,613,295,557.87 | 63,702,815,532.00 | 7,089,519,974.13 | 11,630,950,900 |
| Grand Total | | | 110,191,401,137.77 | 126,759,795,187 | 16,568,394,049.23 | 52,033,284,329 |
| OVERHEAD COSTS BY FUNCTION | | | | | | |
| | Description | YEAR 2024 | | | YEAR 2023 | |
| | | ACTUAL | BUDGET | VARIANCE | ACTUAL | |
| 1 | Travel & Transport | 2,007,309,136.75 | 3,712,067,098.00 | 1,704,757,961.25 | 1,258,700,320.00 | |
| 2 | Utilities | 1,096,568,618.98 | 1,801,913,881.00 | 705,345,262.02 | 808,850,254.30 | |
| 3 | Materials & Supplies | 9,563,052,476.56 | 11,824,644,067.00 | 2,261,591,590.44 | 7,890,560,487.36 | |
| 4 | Maintenance Services | 3,242,378,589.89 | 5,817,073,655.00 | 2,574,695,065.11 | 2,875,652,364.30 | |
| 5 | Training | 1,767,942,110.05 | 3,317,455,718.00 | 1,549,513,607.95 | 1,450,778,903.50 | |
| 6 | Other Services | 18,005,400,986.14 | 21,361,477,059.00 | 3,356,076,072.86 | 2,987,554,603.20 | |
| 7 | Consulting & Professional Services | 24,767,512,626.39 | 26,562,289,716.00 | 1,794,777,089.61 | 6,587,952,360.00 | |
| 8 | Fuel & Lubricant | 1,169,525,561.13 | 1,976,932,454.00 | 807,406,892.87 | 986,529,740.20 | |
| 9 | Financial Charges | 364,983,957.36 | 579,758,482.00 | 214,774,524.64 | 356,487,952.25 | |
| 10 | Miscellaneous | 48,206,727,074.52 | 49,806,183,057.00 | 1,599,455,982.48 | 26,830,217,344.10 | |
| Total | | 110,191,401,137.77 | 126,759,795,187.00 | 16,568,394,049.23 | 52,033,284,329.21 | |

| KOGI STATE GOVERNMENT OF NIGERIA | |
|--|-----------------------|
| NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 | |
| | |
| NOTE 10 | |
| AMORTISATION OF MINNING RIGHT | |
| Cost | |
| Balance at 1/1/2023 | 581,172,000.00 |
| Addition During the Year | - |
| Balance at 31/12/2023 | 581,172,000.00 |
| Balance at 1/1/2024 | 581,172,000.00 |
| Addition During the Year | - |
| Balance at 31/12/2024 | 581,172,000.00 |
| Amortization | |
| Balance at 1/1/2023 | - |
| Amortization for the year | 145,293,000.00 |
| Balance at 31/12/2023 | 145,293,000.00 |
| Amortization for the year | 145,293,000.00 |
| Balance at 31/12/2024 | 290,586,000.00 |
| Carrying Amount | |
| Balance at 31/12/2024 | 290,586,000.00 |
| Balance at 31/12/2023 | 435,879,000.00 |

| KOGI STATE GOVERNMENT OF NIGERIA | | | | |
|--|----------------------------------|----------------------|-------------------------|-------------------------|
| NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 | | | | |
| NOTE 11 | | | | |
| PUBLIC DEBT CHARGES | | | | |
| NOTE | DESCRIPTIONS | NOTE | 2024 | 2023 |
| 11.1 | External Loan Interest | Sup. Note to Note 11 | 2,183,234,220.00 | 201,541,384.56 |
| 11.2 | Internal Loan Interest | Sup. Note to Note 11 | 7,272,384,235.84 | 8,518,202,244.77 |
| | Total Public Debt Charges | | 9,455,618,455.84 | 8,719,743,629.33 |

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

NOTE 11b

GAIN /LOSS ON FOREIGN EXCHANGE TRANSACTIONS

| NOTE | DESCRIPTION OF LOANS | OPENING BALANCE | PRINCIPAL (PAYMENT) | BALANCE | BALANCE AS AT 31/12/2024 | GAIN/LOSS |
|--------------------|--|--------------------------|-------------------------|--------------------------|-----------------------------|----------------------------|
| | | (N) | (N) | (N) | (N) | (N) |
| 1 | Kogi-Rural Acess & Agricultural Makerting Pro | 3,480,920,799.85 | 7,730,816.07 | 3,473,189,983.78 | 5,582,107,671.30 | (2,108,917,687.52) |
| 2 | Kogi State-Kwara Health/Project ADF (33.41%) CHF | 11,388,039.80 | 627,718.96 | 10,760,320.84 | 17,030,089.46 | (6,269,768.62) |
| 3 | Kogi State-Kwara Health/Project ADF (33.41%) DME | 436,659,504.98 | 24,376,650.08 | 412,282,854.90 | 661,337,893.77 | (249,055,038.87) |
| 4 | Kogi State-Kwara Health/Project ADF (33.41%) FRF | 357,062.91 | 19,950.04 | 337,112.87 | 540,778.64 | (203,665.77) |
| 5 | Kogi State-Kwara Health/Project ADF (33.41%) USD | 2,064,597,284.06 | 115,225,346.60 | 1,949,371,937.46 | 3,328,591,448.39 | (1,379,219,510.93) |
| 6 | Kogi State-Kwara Health/Project ADF (33.41%) EURO | 5,930,574.06 | 331,029.38 | 5,599,544.68 | 8,982,137.56 | (3,382,592.88) |
| 7 | Kogi State-Community Base Poverty Reduction-IDA | 5,796,672,679.77 | 519,675,438.76 | 5,276,997,241.01 | 8,737,839,555.23 | (3,460,842,314.22) |
| 8 | Kogi State-Health System Development -IDA | 3,932,784,009.52 | 288,281,477.92 | 3,644,502,531.60 | 6,041,997,469.25 | (2,397,494,937.65) |
| 9 | Kogi State-HIV AIDS Program - IDA | 1,215,060,749.95 | 87,459,709.56 | 1,127,601,040.39 | 1,856,581,188.75 | (728,980,148.36) |
| 10 | Kogi State- Community & Social Dev. Project | 3,490,424,730.65 | 93,206,541.34 | 3,397,218,189.31 | 5,661,242,035.52 | (2,264,023,846.21) |
| 11 | Kogi State- 2nd Health System additional Financing | 2,106,109,627.86 | 57,352,467.11 | 2,048,757,160.75 | 3,415,086,669.21 | (1,366,329,508.46) |
| 12 | Kogi State - 3rd National Fadama Dev. Project | 3,070,030,580.51 | 80,661,038.65 | 2,989,369,541.86 | 4,979,390,062.65 | (1,990,020,520.79) |
| 13 | Kogi State - 3rd National Fadama Dev. Project (additional Finanacing) | 190,873,778.36 | 80,886,218.19 | 109,987,560.17 | 182,784,335.12 | (72,796,774.95) |
| 14 | Kogi State - Agro Processing productivity Enhancement | 20,224,586,534.10 | 848,182,958.24 | 19,376,403,575.86 | 33,325,933,918.88 | (13,949,530,343.02) |
| GRAND TOTAL | | 46,026,395,956.38 | 2,204,017,360.90 | 43,822,378,595.48 | 73,799,445,253.73 | (29,977,066,658.25) |

KOGI STATE GOVERNMENT OF NIGERIA**NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024****NOTE 12****GAIN/LOSS ON DISPOSAL OF ASSETS**

| Description | Note | 2024 | 2023 |
|------------------------------------|-------------|-------------------|---------------------|
| Assets Disposed | Supp 12 | 15,484,000 | (12,262,302) |
| Gain/Loss on Asset Disposed | | 15,484,000 | (12,262,302) |

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

NOTE 13

BANK BALANCES AS AT 31 DECEMBER 2024

Cash and Cash Equivalent, means cash balances on hand, held in the bank accounts, demand deposits and other highly liquid investments with an original maturity of three (3) months or less. It's part of the day-to-day cash management and which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Cash & cash equivalent is reported under current Assets in the Statement of financial position.

| 13.1 | Balances in World Bank Assisted Projects' Accounts | Amount | Amount |
|------|--|--------------------------|-------------------------|
| | Details | 2024 | 2023 |
| | IMPACT PROJECT | 8,127,775,982.59 | 87,149,398.63 |
| | ANRIN | 92,662,062.53 | 152,413,346.94 |
| | CORREP | 3.50 | 11,219,866.40 |
| | RAAMP | 7,905,456,339.01 | 3,420,828,858.55 |
| | L-PRES | 3,963,465,965.48 | - |
| | AGILE | 104,791,243.47 | 116,951,425.85 |
| | ACReSAL | 32,236,964,481.86 | 1,581,445,031.32 |
| | Total | 52,431,116,078.44 | 5,370,007,927.69 |
| 13.2 | Balances in Sub-Treasury's Accounts | 2024 | 2023 |
| 1 | Ankpa Sub-Treasury | - | 2,764.81 |
| 2 | Okene Sub-Treasury | 13,654.00 | 5,970.93 |
| 3 | Lokoja Sub-Treasury | 62,068.96 | 62,272.96 |
| 4 | Obangede Sub-Treasury | 33,529.45 | 33,529.45 |
| | Sub-Total | 109,252.41 | 104,538.15 |
| 13.3 | Balances in Liason Offices | | |
| | Abuja Liason Office | 4,663.89 | 3,860,927.90 |
| | Sub-Total | 4,663.89 | 3,860,927.90 |
| 13.4 | Balances in MDAs Accounts | | |
| | Sustainable Dev. Goals | - | 12,697.65 |
| | Accountant-General's Office | 30,892,549,596.43 | 1,814,049,985.90 |
| | Adult & Non Formal Education. | 253,797.55 | 24,909.27 |
| | Agric Land Dev. Board | - | 1,945.70 |
| | Agro Allied | 3.54 | 33,042.28 |
| | Auditor Gen. for Local Govt. | 583,476.32 | 177,385.45 |
| | Auditor General | 5,233,600.39 | 1,861,427.07 |
| | Bureau For Public Procurement (BPP) | 3,252,923.86 | 4,617,485.84 |
| | Bureau of Local Govt. Pension Board | - | 3,920.13 |
| | Christian Pilgrims Commission | 16,709,963.12 | 6,799,344.98 |
| | CHST Idah | 14,719,577.68 | 1,471,610.84 |
| | Civil Service Commision | 2,335.53 | 20,090.75 |
| | COE Tech. Kabba | 1,644,347.45 | 620,632.72 |
| | College of Education Ankpa | 3,665,932.23 | 202,073.02 |
| | College of Nursing Obangede | 10,777,212.53 | 5,891,723.70 |
| | Council for Arts and Culture | 39,066.51 | 4,753.14 |
| | CUSTECH, Osara | 678,417,041.90 | 1,946,055,634.09 |

| | | |
|--|------------------|------------------|
| Customary Court | 355,221.82 | - |
| Deputy Governor's Office | 303,994.87 | 8,093.17 |
| Fiscal Responsibility Comm. | 175,137.03 | 126,676.28 |
| Govt. House Administration | 6,773,255.36 | 307,301,210.71 |
| Graphic Newspaper | 2,254,028.99 | 404,425.73 |
| Head of Service | 69,290,613.10 | 108,864,466.45 |
| Hospitals Management Board | 107,980.50 | 6,283.44 |
| Hotels & Tourism Board | 7,559.44 | 2,309.07 |
| House of Assembly | 48,209,971.60 | 190,178,874.53 |
| House of Assembly Service Comm. | 3,040.10 | 59,320.20 |
| High Court | 2,129,875.69 | - |
| KGIRS | 3,631,686,935.85 | 2,832,585,036.46 |
| KOGI ADP | 587,255.94 | 46,661.99 |
| Kogi Broadcasting Corporation | 635,678.55 | 6,131.70 |
| Kogi Properties & Invest. | 2,078,050.47 | 441,038.60 |
| Kogi State University Kabba | 3,801,904,911.15 | - |
| Kogi State Fire Agency | 187,517.65 | 7,684.08 |
| Kogi State Health Insurance Agency | 1,576,845,419.15 | 775,859,228.46 |
| Kogi State Library Board | 2,419.13 | 250,472.09 |
| Kogi State Polytechnic | 219,152,279.24 | 20,876,122.12 |
| Kogi State University Anyigba | 729,290,447.17 | 648,756,770.78 |
| KOSEMA | 4,760.76 | 3,519,538.87 |
| KOGROMA | 7,621.10 | |
| KOSEPA | 10,569.85 | 54,788.01 |
| KSU Teaching Hospital Anyigba | 184,846.67 | 2,652,443.83 |
| Project Financial Monitoring Unit | 7,665,620.28 | - |
| Project Monitoring Office | 5,381,174.76 | - |
| Local Govt. Service Comm. | 9,453,417.24 | 3,604,567.43 |
| MDG | 21,754.08 | |
| Market Dev. Board | 4,193.14 | 3,840.80 |
| Min of Youth and Sports | 184,192.30 | 8,095.12 |
| Min. of Agriculture | 1,017,188.23 | 67,195.57 |
| Min. of Commerce and Industry | 373,067,532.59 | 15,581.50 |
| Min. of Education | 285,216,819.64 | 95,225,125.83 |
| Min. of Environment & Nat. Resources | 27,650,575.36 | 16,623,475.07 |
| Min. of Humanitarian Affairs | 1,884,278.94 | - |
| Min. of Health | 266,107,715.55 | 30,064,695.24 |
| Min. of Information | 1,511,619.11 | 164,227.85 |
| Min. of Lands, Housing & Urban Dev. | 12,083,881.20 | 2,802,896.42 |
| Min. of Local Govt. & Chieftancy Affairs | 8,015,649.68 | 1,431,277.70 |
| Min. of Rural Development | 3,143,393.70 | 2,963,681.26 |
| Min. of Water Resources | 2,427,432.16 | 13,190.03 |
| Min.of Culture and Tourism | 20,134.54 | 12,317.29 |
| Min.of Women Affairs | 222,124.17 | 2,923.43 |
| Ministry of Justice | 31,243,641.01 | 7,106.32 |
| Ministry of Finance | 21,158,212.37 | 32,201,233.47 |
| Ministry of Solid Mineral | 1,420,950.25 | 662.78 |

| | | | |
|--|--|---------------------------|--------------------------|
| | Min. of Science & Innovation Tech. | 1,001,990.75 | - |
| | Ministry of Special Duties | 48,196,446.88 | - |
| | Ministry Of Transport | 29,464.93 | 182,064.50 |
| | Ministry of Works | 313,728.63 | 337,093,445.10 |
| | Nig. Korea Friendship Inst. | 311,678.17 | 61,138.06 |
| | Primary Healthcare Agency | 663,077.10 | 25,081.47 |
| | Public Defender (PDCRC) | 290,808.55 | 243,475.91 |
| | Road Maintenance Agency | 296,772.28 | 187,903,461.96 |
| | Reference Hospital Okene | 3,932,816.86 | - |
| | Rural Water & Sanitation Agency | 3,873,876.39 | 2,904.10 |
| | Sanitation & Waste Mgt Board | 7,122.01 | 3,209.71 |
| | Scholarship Board | 334,270,914.89 | 1,025.12 |
| | Secretary to the State Govt. | 3,606,570.28 | 50,360,039.76 |
| | Specialist Hospital Lokoja | 3,823,288.48 | 9,797,448.23 |
| | Sport Council | 6,179,730.22 | 2,841.98 |
| | State INEC | 1,697,950.91 | 15,513.66 |
| | State Bureau of Statistics | 2,059,223.49 | 734.89 |
| | State Hajj Commission | 118,704,434.16 | 3,243,309.19 |
| | State Pension Board | 272,407,741.09 | 163,116,049.18 |
| | State Security Trust Fund | 47,690,271.73 | 833,754.58 |
| | Sharia Court | 430,664.50 | - |
| | State Water Board | 3,246.34 | 1,544.98 |
| | STETSCOM | 256,326.86 | 24,888.61 |
| | Fixed Deposit | 24,337,851.71 | - |
| | SUBEB | 4,989,363,453.80 | 2,612,779,688.55 |
| | Town planning and dev.board | 262,178.69 | 52,583.88 |
| | Kogi State Investment Promotion | 52,203,878.59 | 52,290.04 |
| | Kogi IFAD Value Chain | 111,812,389.98 | 61,818,540.08 |
| | Youth Development Commission/CSDA | 62,120,976.95 | 6,607.98 |
| | Office of Disability Affairs | 10,160,215.93 | 3,699.74 |
| | Utility Infrastructure | 10,473.88 | 114,145.22 |
| | State Enterprises | 80,414.87 | 5,463,884.99 |
| | Social Investment Program | 1,618,543.47 | 2,556,879.82 |
| | Drugs and Medical Supply Mgt Agency | 2,341,827.82 | 371,314.28 |
| | Balances in MDAs Accounts | 48,883,300,117.71 | 12,295,199,897.78 |
| SUMMARY OF CASH AND BANK BALANCES FOR THE YEAR 2024 | | | |
| NOTE | DESCRIPTION | 2024 | 2023 |
| 13.1 | Balances In World Bank Assisted Projects' Accounts | 52,431,116,078.44 | 5,370,007,927.69 |
| 13.2 | Balances In Sub-Treasury Accounts | 109,252.41 | 104,538.15 |
| 13.3 | Balances In Liaison Offices | 4,663.89 | 3,860,927.90 |
| 13.4 | Balances In MDAs Accounts | 48,883,300,117.71 | 12,295,199,897.78 |
| | TOTAL CASH & BANK BALANCES 31/12/2024 | 101,314,530,112.45 | 17,669,173,291.52 |

| KOGI STATE GOVERNMENT OF NIGERIA | | | | |
|---|--------------------------------|-------------|----------------------|----------------------|
| NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 | | | | |
| NOTE 14 | | | | |
| RECEIVABLES: | | | | |
| Note | Description | Note | 2024 | 2023 |
| 14.1 | KGIRS | Supp 14 | 5,400,661,576 | 5,400,661,576 |
| 14.2 | Car & Motor Cycle Loans | Supp 14 | 92,178,735 | 63,665,460 |
| 14.3 | Sales of Government Properties | Supp 14 | 404,500,000 | 404,500,000 |
| | TOTAL | | 5,897,340,311 | 5,868,827,036 |

| KOGI STATE GOVERNMENT OF NIGERIA | | | | |
|---|---|-------------|-----------------------|-----------------------|
| NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 | | | | |
| NOTE 15 | | | | |
| INVESTMENT IN STOCKS | | | | |
| NOTE | DESCRIPTION OF INVESTMENT: | NOTE | 2024 | 2023 |
| 15.1 | Kogi State Investment in (Nigeria Sovereign Investment Authority) | Supp 5 | 700,884,474.45 | 700,884,474.45 |
| 15.2 | Domestic Investment | Supp 5 | 1,643,835.65 | 3,453,755.00 |
| 15.3 | New Stocks acquired in Year 2024 | Supp 5 | 13,370,485.60 | - |
| | Total Investment | | 715,898,795.70 | 704,338,229.45 |
| Investment in Stock represents the Total Value of Stocks Kogi State Government has in Shares, Bonds and Stocks in both Foreign and Domestic Stock Markets as at 31 December 2024. | | | | |

| KOGI STATE GOVERNMENT OF NIGERIA | | | | | | | | | | |
|---|---|--|---|----------------------|------------------|--------------------|-------------------------|---------------------|------------------|-----------------|
| NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 | | | | | | | | | | |
| NOTE 16 | | | | | | | | | | |
| NOTE | SCHEDULE OF PROPERTY, PLANT & EQUIPMENT (PPE): | | | | | | | | | |
| 16 | Description | Legacy/Heritage Assets Recognized in 2019 (Classified) | Confluence Rice Mill Equipment (Reported as PPE Under Test in 2019) | Furniture & Fittings | Office Equipment | Plants & Machinery | Roads & Infrastructures | Transport Equipment | Land & Buildings | TOTAL |
| | | N | N | N | N | N | N | N | N | N |
| | Balance B/F 01 January 2024 | 1,615,700,000 | 4,463,399,993 | 1,379,852,024 | 2,656,697,803 | 12,269,558,428 | 217,110,174,403 | 14,604,420,993 | 82,022,940,221 | 336,122,743,864 |
| | Addition During the Year, 2024 | - | - | 285,892,124 | 291,608,758 | 9,319,843,563 | 40,938,051,365 | 13,456,149,877 | 10,927,923,128 | 75,219,468,815 |
| | Disposal During thr Year, 2024 | - | - | - | - | - | - | - | - | - |
| | Balance C/F 31 December 2024 | 1,615,700,000 | 4,463,399,993 | 1,665,744,147 | 2,948,306,562 | 21,589,401,991 | 258,048,225,768 | 28,060,570,870 | 92,950,863,349 | 411,342,212,679 |
| | Accumulated Depreciation: | | | | | | | | | |
| | Depreciation Rate | 0% | 0% | 20% | 25% | 10% | 1% | 20% | 2% | |
| | Balance B/F 01 January 2024 | - | - | 2,192,763,854 | 4,776,856,718 | 8,308,143,670 | 11,121,545,859 | 18,299,012,559 | 8,012,461,491 | 52,710,784,150 |
| | Depreciation of Asset Disposed | - | - | - | - | - | - | - | - | - |
| | Balance B/D | | | 2,192,763,854 | 4,776,856,718 | 8,308,143,670 | 11,121,545,859 | 18,299,012,559 | 8,012,461,491 | 52,710,784,150 |
| | Additional Depreciation During the Year, 2024 | - | - | 333,148,829 | 737,076,640 | 2,158,940,199 | 2,580,482,258 | 5,612,114,174 | 1,859,017,267 | 13,280,779,368 |
| | Total Dep. Charge for the Year | - | - | 333,148,829 | 737,076,640 | 2,158,940,199 | 2,580,482,258 | 5,612,114,174 | 1,859,017,267 | 13,280,779,368 |
| | Cummulative Balance C/F 31 December, 2024 | - | - | 2,525,912,683 | 5,513,933,358 | 10,467,083,869 | 13,702,028,116 | 23,911,126,733 | 9,871,478,758 | 65,991,563,518 |
| | Net Book Value | | | | | | | | | |
| | Balance as at 31 December 2024 | 1,615,700,000 | 4,463,399,993 | 1,332,595,318 | 2,211,229,921 | 19,430,461,792 | 255,467,743,510 | 22,448,456,696 | 91,091,846,082 | 398,061,433,311 |
| | Balance as at 31 December 2023 | 1,615,700,000 | 4,463,399,993 | 1,379,852,024 | 2,656,697,803 | 12,269,558,428 | 217,110,174,403 | 14,604,420,993 | 82,022,940,221 | 336,122,743,864 |
| HERITAGE ASSETS: Tangible heritage assets are items such as monuments, archeological sites, historic buildings, works of art, and scientific collections which are intended to be held indefinitely and preserved for the benefit of present and future generations because of their rarity and/or significance in relation, but not limited, to their archeological, architectural, agricultural, artistic, cultural, enviromental, historical, natural, scientific or technological features. | | | | | | | | | | |
| SUPPLEMENTARY NOTES ON PPE (NOTE 16) | | | | | | | | | | |
| 16a. | DESCRIPTION | 2024 | 2023 | | | | | | | |
| | Legacy/Heritage Assets Recognized In 2019 (Classified) | 1,615,700,000 | 1,615,700,000 | | | | | | | |
| | Confluence Rice Mill Equipment (Reported as PPE Under Test In 2019) | 4,463,399,993 | 4,463,399,993 | | | | | | | |
| | Furniture & Fittings | 1,332,595,318 | 1,379,852,024 | | | | | | | |
| | Office Equipment | 2,211,229,921 | 2,656,697,803 | | | | | | | |
| | Plants & Machinery | 19,430,461,792 | 12,269,558,428 | | | | | | | |
| | Roads and Infrastructures | 255,467,743,510 | 217,110,174,403 | | | | | | | |
| | Transport Equipment | 22,448,456,696 | 14,604,420,993 | | | | | | | |
| | Land & Building | 91,091,846,082 | 82,022,940,221 | | | | | | | |
| | TOTAL | 398,061,433,311 | 336,122,743,864 | | | | | | | |

| KOGI STATE GOVERNMENT OF NIGERIA | | | | | |
|--|--|-----------------------------|--------|-------------------|-----------------------------|
| NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 | | | | | |
| NOTE 17 | | | | | |
| BIOLOGICAL ASSETS | | | | | |
| Note | Description | Year Ended 31 December 2024 | | | Year Ended 31 December 2023 |
| | | Actual | Budget | Variance | Actual |
| 17 | BIOLOGICAL ASSETS | 593,712,029,920 | 0 | (593,712,029,920) | 593,712,029,920 |
| TOTAL BIOLOGICAL ASSETS | | 593,712,029,920 | 0 | (593,712,029,920) | 593,712,029,920 |
| Biological Assets are life assets, e.g. animals or plants that are used in agricultural activities. In Kogi State, Biological Assets include, the forest, agricultural plantations, the wild life animals and the fishery. NOTE 2: IPSAS 27 requires Biological Assets to be measured on initial recognition and at each reporting date at it's fair value less costs to sell, except for the case where the fair value cannot be measured reliably. When such fair value cannot be measured reliably, the entity shall disclose for such biological asset an explanation of why fair value cannot be measured reliably. Biological Assets shall be reported separately on the face of Financial Position in the General Purpose Financial Statements. NOTE: Kogi State Biological Assets are measured at each reporting date at its Fair Value less cost to sell. | | | | | |
| SUPPLEMENTARY NOTE ON BIOLOGICAL ASSETS (NOTE 17) | | | | | |
| NOTE | FOREST RESERVE: | | | | |
| 17a. | DESCRIPTION | | | | AMOUNT |
| 1 | PLANTATIONS AND NATURAL FOREST RESERVES AT OKENE LGA | | | | 39,485,000.00 |
| 2 | OSARA FOREST RESERVE & PLANTATION (A & B) | | | | 64,216,900.00 |
| 3 | AJAOKUTA FOREST RESERVE - ACHARANE | | | | 23,058,651,000.00 |
| 4 | KUKUMI ODO NATURAL FOREST RESERVE | | | | 2,869,125,000.00 |
| 5 | OPANDA NATURAL FOREST RESERVE | | | | 49,913,777,000.00 |
| 6 | SOUTHERN ODORU FOREST RESERVE - OFORACHI | | | | 76,208,350,000.00 |
| 7 | NORTHERN ODORU FORESET RESERVE | | | | 49,192,517,000.00 |
| 8 | IBAJI OJOKO FOREST RESERVE - ALADE | | | | 164,791,536,000.00 |
| 9 | OJOFU FOREST ESTATE | | | | 409,500,000.00 |
| 10 | WESTERN OKURA FOREST RESERVE- OFEJUI | | | | 40,125,000,000.00 |
| 11 | OKURA-IYALE FOREST RESERVE-ACHARU PLANTATION | | | | 79,091,547,000.00 |
| 12 | DEKINA FOREST RESERVE | | | | 6,367,787,000.00 |
| 13 | ALLA FOREST RESERVE (OFU LGA) | | | | 5,369,162,000.00 |
| 14 | AKPATOKUN FOREST RESERVE | | | | 39,944,337,000.00 |
| 15 | MOSUN FOREST RESERVE | | | | 53,521,904,000.00 |
| 16 | OINYIN FOREST RESERVE IN (KABBA /BUNNU LGA) | | | | 137,298,750.00 |
| 17 | OINYIN NATURAL FOREST RESERVE | | | | 55,276,100.00 |
| 18 | OLLE NATURAL FOREST RESERVE (KABBA/BUNNU LGA) | | | | 139,370,920.00 |
| 19 | BUNNU FOREST RESERVE (KABBA BUNNU LGA) | | | | 67,813,600.00 |
| 20 | ILAI GBEDE FOREST RESERVE (IJUMU LGA) | | | | 184,323,350.00 |
| 21 | ILAI FOREST RESERVE (MOPA MURO LGA) | | | | 94,265,650.00 |
| 22 | EBA GAME RESERVE (EAST YAGBA LGA) | | | | 544,584,200.00 |
| 23 | OGBE FOREST RESERVE (WEST YAGBA LGA) | | | | 55,850,000.00 |
| 24 | PARK AND GARDENS (KABBA BUNU LGA) | | | | 1,860,050.00 |
| 25 | OSHOKOSHOKO FOREST RESERVE (LOKOJA LGA) | | | | 72,637,200.00 |
| 26 | MOUNT PATTI TEAK 1 & 2 (LOKOJA LGA) | | | | 18,276,750.00 |
| 27 | AGBAJA FOREST RESERVE (LOKOJA LGA) 1 & 2 | | | | 80,690,050.00 |
| 28 | GABO FOREST RESERVE (KOGI LGA) | | | | 34,543,900.00 |
| 29 | ADAGAKI FOREST RESERVE (LOKOJA LGA) | | | | 18,769,350.00 |
| 30 | KAKANDA HILLS FOREST RESERVE (LOKOJA LGA) | | | | 23,445,960.00 |
| 31 | SANAWA FOREST RESERVE (LOKOJA LGA) | | | | 22,936,150.00 |
| 32 | GBAGEDE FOREST RESERVE (LOKOJA LGA) | | | | 20,117,200.00 |
| 33 | SWAMP FOREST RESERVE (LOKOJA LGA) | | | | 185,045,950.00 |
| SUB-TOTAL FOR FOREST RESERVE | | | | | 592,724,000,030.00 |
| B: | FISHERIES STOCK: | | | | |
| 1 | Fisheries Stock | | | | 214,200,000.00 |
| 2 | Contribution of Fishery Components | | | | 65,000,000.00 |
| C: | CASH CROPS PLANTATIONS: | | | | |
| 1 | ALLOMA OIL PALM PLANTATION | | | | 578,592,000.00 |
| 2 | KABBA OIL PALM PLANTATION | | | | 130,237,890.00 |
| D: | Grand Total (A + B + C) = D | | | | |
| | | | | | 593,712,029,920.00 |

| KOGI STATE GOVERNMENT OF NIGERIA | | | | |
|--|--------------------------------|---------|-------------------|-------------------|
| NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 | | | | |
| NOTE 18 | | | | |
| SHORT-TERM LOANS | | | | |
| | DESCRIPTION | NOTE | 2024 | 2023 |
| | Opening Balance as at 1/1/2024 | Supp 18 | 34,888,858,689.79 | 1,958,558,286.78 |
| | Old Loans Now Recognised | Supp 18 | - | 11,563,918,566.32 |
| | Addition During The Year | Supp 18 | 3,589,045,693.02 | 30,000,000,000.00 |
| | Total Loan Amount | | 38,477,904,382.81 | 43,522,476,853.10 |
| | Repayment For The Year | Supp 18 | 12,780,712,277.89 | 8,633,618,163.31 |
| | Closing Balance | | 25,697,192,104.92 | 34,888,858,689.79 |

| KOGI STATE GOVERNMENT OF NIGERIA | | | | | | | |
|--|--|-------------------|--------------------------|-------------------|---------------------|----------------------------|------------------------|
| NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 | | | | | | | |
| NOTE 19 | | | | | | | |
| a | INTERNAL LOANS | | | | | | |
| | Description of Loans | Opening Balance | Addition Within the Year | Total Loan (D+E) | Principal Repayment | Exchange Rate Differential | Balance as at 31/12/24 |
| | | (N) | (N) | (N) | (N) | | (N) |
| 19.1 | CBN- Budget Support Facility | 22,394,971,831.08 | - | 16,249,201,182.00 | 16,249,201,182.00 | | - |
| | Salary Bail Out (Zenith Bank) | 27,284,798,266.88 | - | 26,880,755,681.00 | 26,880,755,681.00 | | - |
| | Salary Bail Out (LGA) | 9,089,685,285.74 | - | 11,359,594,754.10 | 11,359,594,754.10 | | - |
| | Excess Crude - Infrastructural Dev. Loan | 9,089,685,285.74 | - | 8,833,940,312.64 | 1,028,431,452.33 | | 7,805,508,860 |
| | FGN Restructured (Bond) Loan | 696,377,015.49 | - | 696,377,015.49 | 37,801,201.70 | | 658,575,814 |
| | State Bonds (Series 1 & 2) | 1,163,102,686.36 | - | 1,163,102,686.36 | 517,000,000.00 | | 646,102,686 |
| | Commercial Agric. Credit Scheme | 249,698,542.82 | - | 249,698,542.82 | 249,698,542.82 | | - |
| | Micro SME Dev. Fund | 142,857,142.82 | - | 142,857,142.82 | 142,857,142.82 | | - |
| | COVID 19 Health Intervention Fund | 1,682,354,708.87 | - | 1,682,354,708.87 | 174,004,092.02 | | 1,508,350,617 |
| | FGN -Bridge Finance | 12,028,721,828.56 | - | 18,225,336,104.00 | 18,225,336,104.00 | | - |
| | Sub-Total | 83,822,252,594.36 | - | 85,483,218,130.10 | 74,864,680,152.79 | | 10,618,537,977 |
| b. | EXTERNAL LOANS | | | | | | |
| | Description of Loans | Opening Balance | Addition Within the Year | Total Loan | Principal Repayment | Exchange Rate Differential | Balance as at 31/12/24 |
| | | (N) | (N) | (N) | (N) | | (N) |
| 19.2 | External (Multi-Lateral) Loans | 46,026,359,956 | 6,947,283,604 | 52,973,643,561 | 2,480,738,009 | 29,977,066,658 | 80,469,972,209.88 |
| | Grand Total | 129,848,612,551 | 6,947,283,604 | 138,456,861,691 | 77,345,418,162 | | 91,088,510,187 |

EXPLANATORY NOTE

This is to certify that the debt profile (loans) have been reconciled with the 4th quarter of DMO's Report. The addition within the year on external loan is as result of the effect in foreign exchange transactions on the repayment of external loans denominated in foreign currencies amounting to N29,977,066,658 and an addition of new loan of Accelerated Nutrition Result (ANRIN) of N6,947,283,604. The external debt figure as at 31 December 2024 is USD52,412,590.21. This was converted at the rate of N1,535.3176 to a dollar to arrive at N80,469,972,209.88

| KOGI STATE GOVERNMENT OF NIGERIA | | | | | | |
|--|----------------------|--------------------------|----------------------|------------------------------|-----------------------|-----------------------|
| NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 | | | | | | |
| NOTE 20 | | | | | | |
| SCHEDULE OF PAYABLES | | | | | | |
| Description | Opening Balance | 2024 | | | | 2023 |
| | | Addition within the Year | Total Arrears | Payment Made Within the Year | Balance as 31/12/2024 | Balance as 31/12/2023 |
| Contractors Arrears | 468,221,822 | - | 468,221,822 | - | 468,221,822 | 468,221,822 |
| Salary Arrears | 57,323,979 | - | 57,323,979 | 8,470,097 | 48,853,882 | 57,323,979 |
| Pension & Gratuity Arrears | 4,080,465,191 | 3,072,553,311 | 7,153,018,502 | 1,100,000,000 | 6,053,018,502 | 4,080,465,191 |
| Grand Total | 4,606,010,991 | 3,072,553,311 | 7,678,564,302 | 1,108,470,097 | 6,570,094,205 | 4,606,010,991 |

| KOGI STATE GOVERNMENT OF NIGERIA | | |
|---|-------------|-------------|
| NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 | | |
| NOTE 21 | | |
| PRE-PAYMENT ON MINING RIGHT | | |
| DESCRIPTION | 2024 | 2023 |
| Acquisition of Mineral Titles/Mining License by Ministry of Solid Mineral & Natural Resources | 290,586,000 | 435,879,000 |
| The carrying amount of Mining Right Title/License Acquired by Ministry of Solid Mineral & Natural Resources (less amortization, Note 10). | | |

| KOGI STATE GOVERNMENT OF NIGERIA | | | | | |
|---|------------------------------------|-----------------------|-----------------|-------------------------|-------------------|
| NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 | | | | | |
| NOTE 22 | | | | | |
| SINKING FUND DETAILS AS AT 31 DECEMBER 2024 EXTRACTED FROM DMO REPORT | | | | | |
| S/N | DETAILS | | | | AMOUNT |
| A: | Opening Balance as at (01/01/2024) | | | | 13,291,334,052.28 |
| B: | Addition within the Year | | | | 517,000,000.00 |
| S/No | Month | Series 1 - Bond | Series 2 - Bond | Monthly Total Deduction | |
| 1 | January | 47,000,000.00 | - | 47,000,000.00 | |
| 2 | February | 47,000,000.00 | - | 47,000,000.00 | |
| 3 | March | 47,000,000.00 | - | 47,000,000.00 | |
| 4 | April | 47,000,000.00 | - | 47,000,000.00 | |
| 5 | May | - | - | - | |
| 6 | June | - | - | - | |
| 7 | July | 94,000,000.00 | - | 94,000,000.00 | |
| 8 | August | 94,000,000.00 | - | 94,000,000.00 | |
| 9 | September | 94,000,000.00 | - | 94,000,000.00 | |
| 10 | October | - | - | 47,000,000.00 | |
| 11 | November | - | - | - | |
| 12 | December | - | - | - | |
| | Total | 470,000,000.00 | - | 517,000,000.00 | |
| C: | Balance C/F | | | | 13,808,334,052.28 |

These are funds accumulated and set aside or reserved from current earnings by a corporation or government agency for the purpose of periodically redeeming bonds, debentures, and preferred stocks. They are usually set up to repay long-term debts or bonds with an interest rate that is determined by specific number of years and are listed on balance sheets as non-current assets. They are not considered to be assets that are expected to be converted to cash within a year because business cannot use them as a source of working capital.

| KOGI STATE GOVERNMENT OF NIGERIA | | |
|---|------|------------------------|
| NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 | | |
| NOTE 23 | | |
| PRIOR YEAR ADJUSTMENT ON 2023 RESERVES | | |
| DESCRIPTION | NOTE | AMOUNT |
| Balance Brought Down | | 798,460,843,197 |
| Less | | |
| Old Loans now recognised - ANRIN | | 6,947,283,604 |
| Total | | 791,513,559,593 |
| The prior year adjustment is in recognition of a Credit facility (Accelerating of Nutrition Result in Nigeria, ANTRIN) with a moratorium period of 4 years. | | |

| KOGI STATE GOVERNMENT OF NIGERIA | | | | | | | |
|--|--|--------------------------------------|---|-------------------|--------------------|---------------------|-------------------|
| NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 | | | | | | | |
| | | | | | | | |
| SUPPLEMENTARY NOTE TO NOTE 1 | | | | | | | |
| 1a & b | GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) | | | | | | |
| | MONTH | YEAR 2024 | | | YEAR 2023 | | |
| | | 1 (A) | 1 (B) | (A + B = C) | N | N | N |
| | | NET RECEIPT | DEDUCTIONS AT SOURCE | TOTAL | NET RECEIPT | DEDUCTION AT SOURCE | TOTAL |
| | January | 651,014,532.46 | 1,917,268,862.03 | 2,568,283,394.49 | 3,228,545,493.09 | 1,470,029,311.15 | 4,698,574,804.24 |
| | February | 1,072,602,477.91 | 2,131,783,858.56 | 3,204,386,336.47 | 735,312,241.35 | 2,040,167,592.60 | 2,775,479,833.95 |
| | March | (2,113,954,231.07) | 2,222,632,168.27 | 108,677,937.20 | 604,969,411.95 | 2,036,558,098.86 | 2,641,527,510.81 |
| | April | (36,339,810.95) | 2,016,704,612.43 | 1,980,364,801.48 | 1,718,208,126.73 | 1,882,457,959.11 | 3,600,666,085.84 |
| | May | (244,791,887.48) | 1,902,713,308.92 | 1,657,921,421.44 | 1,146,588,913.68 | 1,411,127,248.16 | 2,557,716,161.84 |
| | June | (1,037,521,831.93) | 1,939,444,405.58 | 901,922,573.65 | 2,422,119,381.91 | 1,446,449,630.36 | 3,868,569,012.27 |
| | July | (1,304,979,249.03) | 2,028,640,969.42 | 723,661,720.39 | 1,293,756,814.87 | 875,091,153.77 | 2,168,847,968.64 |
| | August | (1,516,452,787.79) | 2,381,945,089.50 | 865,492,301.71 | 1,923,528,431.22 | 892,530,983.15 | 2,816,059,414.37 |
| | September | (1,328,313,066.08) | 2,387,155,112.56 | 1,058,842,046.48 | 1,662,648,512.42 | 896,363,670.79 | 2,559,012,183.21 |
| | October | (389,412,311.46) | 1,025,639,365.97 | 636,227,054.51 | 1,360,469,451.44 | 1,460,886,566.44 | 2,821,356,017.88 |
| | November | (650,567,634.21) | 1,018,407,372.41 | 367,839,738.20 | 219,828,470.65 | 1,961,797,397.05 | 2,181,625,867.70 |
| | December | 1,518,799,623.03 | 1,078,482,158.00 | 2,597,281,781.03 | 613,029,760.80 | 1,972,686,048.16 | 2,585,715,808.96 |
| | TOTAL | (5,379,916,176.60) | 22,050,817,283.65 | 16,670,901,107.05 | 16,929,005,010.11 | 18,346,145,659.60 | 35,275,150,669.71 |
| 1c | OTHER SHARES OF GOVT. REVENUES: | | | | | | |
| | 2024 | | | | | | |
| | MONTH | C | D | E | F | | |
| | | SHARE OF OTHER STATUTORY ALLOCATIONS | REFUND OF ISPO ON LOANS NOT DISBURSED (SUBEB UBA) | VALUE ADDED TAX | TOTAL | 2023 TOTAL | |
| | January | 2,276,633,148.72 | 27,249,977.66 | 4,903,287,184.83 | 7,207,170,311.21 | 3,068,640,184.97 | |
| | February | 2,107,739,668.58 | 27,249,977.66 | 4,282,720,815.70 | 6,417,710,461.94 | 3,541,099,591.55 | |
| | March | 4,251,643,631.01 | 27,249,977.66 | 4,610,479,873.41 | 8,889,373,482.08 | 3,532,007,536.41 | |
| | April | 2,141,055,918.60 | 27,249,977.66 | 5,658,833,334.27 | 7,827,139,230.53 | 2,444,317,514.92 | |
| | May | 3,284,755,223.04 | 27,249,977.66 | 5,091,371,319.50 | 8,403,376,520.20 | 4,804,165,128.08 | |
| | June | 3,593,773,663.53 | 27,249,977.66 | 5,129,863,025.78 | 8,750,886,666.97 | 3,006,781,613.90 | |
| | July | 5,207,030,232.73 | 27,249,977.66 | 5,613,698,211.29 | 10,847,978,421.68 | 6,292,175,945.61 | |
| | August | 4,266,559,474.00 | 27,249,977.66 | 6,452,107,454.00 | 10,745,916,905.66 | 7,483,191,798.48 | |
| | September | 3,479,684,168.20 | 27,249,977.66 | 5,907,282,373.36 | 9,414,216,519.22 | 5,414,683,941.88 | |
| | October | 4,495,182,389.26 | 27,249,977.66 | 6,087,150,576.64 | 10,609,582,943.56 | 6,090,500,331.49 | |
| | November | 3,999,949,442.65 | 27,249,977.66 | 6,903,396,612.77 | 10,930,596,033.08 | 5,573,127,546.38 | |
| | December | 4,720,753,297.41 | 27,249,977.66 | 6,317,339,050.01 | 11,065,342,325.08 | 6,504,923,133.94 | |
| | TOTAL | 43,824,760,257.73 | 326,999,731.92 | 66,957,529,831.56 | 111,109,289,821.21 | 57,755,614,267.61 | |
| 1c. | OTHER REVENUES FROM FAAC | | | | | | |
| | MONTH | EXCHANGE DIFFERENCE | ELECTRONIC MONEY TRANSFER LEVY (EMTL) | ECOLOGICAL FUND | NON-OIL REVENUE | SOLID MINERAL | TOTAL |
| | January | 1,994,779,956.08 | 211,997,146.19 | 69,856,046.45 | - | - | 2,276,633,148.72 |
| | February | 1,860,741,620.20 | 184,775,397.63 | 62,222,650.75 | - | - | 2,107,739,668.58 |
| | March | 4,005,670,793.41 | 177,035,853.06 | 68,936,984.54 | - | - | 4,251,643,631.01 |
| | April | 1,912,251,575.78 | 171,876,985.04 | 56,927,357.78 | - | - | 2,141,055,918.60 |
| | May | 2,957,407,669.18 | 210,902,676.42 | 116,444,877.44 | - | - | 3,284,755,223.04 |
| | June | 3,351,923,038.41 | 176,068,061.59 | 65,782,563.53 | - | - | 3,593,773,663.53 |
| | July | 3,229,617,411.17 | 182,605,263.65 | - | 1,515,594,027.00 | 279,213,530.91 | 5,207,030,232.73 |
| | August | 3,971,821,861.85 | 219,284,751.18 | 75,452,860.97 | - | - | 4,266,559,474.00 |
| | September | 3,178,548,688.36 | 174,957,909.91 | 126,177,569.93 | - | - | 3,479,684,168.20 |
| | October | 3,143,317,063.10 | 215,169,805.89 | - | 1,136,695,520.27 | - | 4,495,182,389.26 |
| | November | 3,733,534,004.29 | 198,581,804.28 | 67,833,634.08 | - | - | 3,999,949,442.65 |
| | December | 4,546,405,867.90 | 174,347,429.51 | - | - | - | 4,720,753,297.41 |
| | TOTAL | 37,886,019,549.73 | 2,297,603,084.35 | 709,634,545.47 | 2,652,289,547.27 | 279,213,530.91 | 43,824,760,257.73 |

| KOGI STATE GOVERNMENT OF NIGERIA | | | | | |
|--|---|--------------------------|--------------------------|---------------------------|--------------------------|
| NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 | | | | | |
| SUPPLEMENTARY NOTE TO NOTE 2 | | | | | |
| SUPPLEMENTARY NOTE TO NOTE 2 (TAX REVENUE) | | | | | |
| Personal Income Taxes | | | | | |
| Kogi State Internal Revenue Service | | | | | |
| Code | Description | Budget | Actual | Variance | 2023 Actual |
| 12010102 | Pay As You Earn | 14,152,136,066 | 16,294,968,494.15 | 2,142,832,428.15 | 10,571,983,494.45 |
| | Sub-Total | 14,152,136,066 | 16,294,968,494 | 2,142,832,428 | 10,571,983,494 |
| Corporate Taxes | | | | | |
| Kogi State Internal Revenue Service | | | | | |
| 12010104 | Direct Assessment | 309,625,000 | 89,376,689.54 | (220,248,310.46) | 140,846,093.91 |
| 12010303 | Withholding Tax | 2,040,578,760 | 2,149,092,767.89 | 108,514,007.89 | 1,989,539,132.38 |
| 12010106 | Motor Vehicle Resale Tax | - | - | - | - |
| 12010304 | Consumption Tax | 12,385,000 | 4,846,011.50 | (7,538,988.50) | 5,340,995.48 |
| 12010306 | Capital Gain Tax | 9,908,000 | 84,000.00 | (9,824,000.00) | 269,699.99 |
| 12020102 | Enhanced National Drivers Licence | 75,005,913 | 84,902,982.71 | 9,897,069.71 | 57,000,000.00 |
| 12020103 | Learners Permit | 2,443,870 | 2,975,500.00 | 531,630.00 | 2,910,100.00 |
| 12020114 | Motor Vehicle Licences | 90,693,999 | 65,736,273.00 | (24,957,726.00) | 24,750,000.00 |
| 12010317 | Stamp Duty Fees | 92,887,500 | 72,600,501.04 | (20,286,998.96) | 65,864,695.98 |
| 12020119 | Auto Data/Motor Vehicle Registration | 22,773,693 | 42,426,930.94 | 19,653,237.94 | 26,950,000.00 |
| 12020403 | New Number Plate | 114,783,870 | 53,579,000.00 | (61,204,870.00) | 43,200,000.00 |
| 12020151 | Hackney Permit | 7,911,117 | 3,002,700.00 | (4,908,417.00) | 3,050,500.00 |
| 12020105 | Tax Clearance Certificates | 4,952,000 | 1,823,823.41 | (3,128,176.59) | 1,461,676.00 |
| 12010307 | 2% Development Levy | 599,031,436 | 801,235,337.06 | 202,203,901.06 | 505,701,290.28 |
| 12020485 | Earning From Haulage | 1,200,000,000 | 475,217,526.31 | (724,782,473.69) | 465,701,500.00 |
| 12010313 | Tax Audit | 2,600,850,000 | 504,213,290.71 | (2,096,636,709.29) | 2,596,873,581.81 |
| 12010315 | Individual Developmental Levy/ Employee Economic Development Levy | 49,540,000 | 24,737,539.70 | (24,802,460.30) | 6,833,898.89 |
| 12010308 | Infrastructural Maintenance Levy | 94,126,000 | 28,829,460.00 | (65,296,540.00) | 32,784,000.00 |
| 12010314 | Social Service Contribution Levy | 272,717,700 | 233,179,136.50 | (39,538,563.50) | 156,865,938.90 |
| | FMDA Stamp duties & WHT | - | 1,167,779,577.11 | 1,167,779,577.11 | - |
| | Sub-Total | 7,600,213,858.00 | 5,805,639,047.42 | (1,794,574,810.58) | 6,125,943,103.62 |
| Kogi State Specialist Hospital | | | | | |
| 12020472 | Ophthalmic Services Fee | 1,000,000.00 | 151,530,202.65 | 150,530,202.65 | 7,810.00 |
| 12020781 | Other Earnings From Kogi State Specialist Hospital | 10,500,000.00 | 154,016,377.77 | 143,516,377.77 | 228,445,972.92 |
| | Sub Total | 11,500,000.00 | 305,546,580.42 | 294,046,580.42 | 228,453,782.92 |
| | Grand Total | 21,763,849,924.00 | 22,406,154,121.99 | 642,304,197.99 | 16,926,380,380.99 |

| KOGI STATE GOVERNMENT OF NIGERIA | | | | | |
|---|------------------------------|---------------------|----------------------|------------------------|---------------------|
| NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 | | | | | |
| NOTE 3 | | | | | |
| NON-TAX REVENUE | | | | | |
| NOTE 3.1 SCHEDULE TO LICENSES & PERMIT | YEAR ENDED 31 DECEMBER 2024 | | | | YEAR 2023 |
| | MDAs | ACTUAL | FINAL BUDGET | VARIANCE | ACTUAL |
| | | (N) | (N) | (N) | (N) |
| DESCRIPTION OF REVENUE: | | | | | |
| 12020105 Animal Trade License | Agric | 529,100.00 | 25,140,000 | - 24,610,900.00 | 85,000.00 |
| 12020106 Hides And Skin Buyer License | Agric | 47,300.00 | 80,000 | - 32,700.00 | 59,501.00 |
| 12020107 Fishing Licenses/Permit | Agric | 10,000.00 | 60,000 | - 50,000.00 | 70,000.00 |
| 12020135 Registration of Veterinary Clinics | Agric | - | - | - | 130,300.00 |
| Sub-Total | | 586,400.00 | 25,280,000.00 | (24,693,600.00) | 344,801.00 |
| 12020149 Registration of Post Literacy Classes (Exam) | ANNFE | 15,000.00 | 15,000.00 | - | - |
| 12021104 Cultural Performance | Art And Culture | 12,000.00 | 300,000 | - 288,000.00 | 122,000.00 |
| 12020137 Registration/Documentation of Theatre Troups, Visual Arts and Craft Practitioner | Art And Culture | 43,000.00 | 200,000 | - 157,000.00 | - |
| Sub-Total | | 55,000.00 | 500,000.00 | (445,000.00) | 122,000.00 |
| 12021111 Registration / Renewal of Business Premises | Commerce | 67,776,350.00 | 251,500,000.00 | - 183,723,650.00 | 84,685,823.26 |
| 12020101 Registration Of Market Association | Commodity Exchange | 495,250.00 | 120,000 | 375,250.00 | - |
| 12021110 Registration Of Hospitality And Tourism Related Enterprises | Culture & Tourism | 20,000.00 | - | 20,000.00 | 154,000.00 |
| 12020125 Accreditation of Healthcare Providers/Facilities | CUSSET | 3,610,000.00 | 3,500,000 | 110,000.00 | - |
| 12020134 Registration of Healthcare Providers/Facilities | CUSSET | 300,000.00 | 700,000 | - 400,000.00 | - |
| Sub-Total | | 3,910,000.00 | 4,200,000.00 | (290,000.00) | - |
| 12020167 Registration/ Renewal Renewal Pharmaceutical | Drugs and Medical Supply Mgt | 3,610,000.00 | 50,000 | 3,560,000.00 | - |
| 12020143 Registration/Renewal Of Private Institution/Registration Of Day-Care Centres | Education | 13,726,500.00 | 20,000,000.00 | - 6,273,500.00 | 5,870,000.00 |
| 12020133 Registration Of Power Saw Operation | Environment | 30,000.00 | 140,000.00 | - 110,000.00 | 50,000.00 |
| 12020141 Registration of Saw Millers | Environment | 90,000.00 | 600,000.00 | - 510,000.00 | - |
| Sub-Total | | 120,000.00 | 740,000.00 | (620,000.00) | 50,000.00 |
| 12020109 Auctioneers License | Finance & Budget | 120,100.00 | | 120,100.00 | 80,000.00 |
| 12020116 Registration Of New Hospitals And Clinics | Health | 447,500.00 | 510,338.00 | - 62,838.00 | 979,500.00 |
| 12020126 Renewal Of Hospitals and Private Clinic | Health | 2,391,050.00 | 5,675,000.00 | - 3,283,950.00 | 1,665,000.00 |
| 12020142 Registration /Renewal Of Patent Medicine Store | Health | 2,423,850.00 | 7,625,000.00 | - 5,201,150.00 | 7,500.00 |
| 12020125 Accreditation of Healthcare Providers/Facilities | Health Insurance | - | - | - | 320,000.00 |
| 12020134 Registration of Healthcare Providers/Facilities | Health Insurance | - | - | - | 160,000.00 |
| Sub-Total | | 5,262,400.00 | 13,810,338.00 | (8,547,938.00) | 3,132,000.00 |
| 12020153 Hotel Registration | Hotel & Tourism | 514,500.00 | 5,000,000 | - 4,485,500.00 | 791,750.00 |
| 12020118 Environmental Permit | KOSEPA | 520,000.00 | 3,000,000.00 | - 2,480,000.00 | 1,578,000.00 |

| | | | | | | |
|--|------------------------------------|-----------------------|-------------------------|-----------------------|-------------------------|-----------------------|
| 12020120 Survey Verification | Lands & Urban Dev. | 394,000.00 | 6,000,000.00 | - | 5,606,000.00 | 172,890.00 |
| 12020132 Registration of Contractors | Rural Dev. | 100,000.00 | 2,000,000.00 | - | 1,900,000.00 | - |
| 12020152 Registration Of Private Services Providers Under Public Private Initiative (PPP) | Sanitation | 1,021,000.00 | 50,000.00 | | 971,000.00 | 30,000.00 |
| 12020232 Registration Fee from Solid Minerals Operation | Solid Mineral | 11,223,000.00 | - | | 11,223,000.00 | - |
| 12020144 Registration/Renewal Fees Of Accounting And Auditing Firms | State Auditor Gen | 1,050,000.00 | 770,000.00 | | 280,000.00 | 392,944.51 |
| 12020123 Accreditation of Computerised Vehicle Testing Service | Transport | - | 33,000,000.00 | - | 33,000,000.00 | 12,827,698.44 |
| | | | | | | |
| 12020128 Right of Way Permit Fee for Fibre Optic Cable, Electricity Cable, Gas Pipelines, Sewage Pipes ETC | Utility Infrastrure | - | 468,000,000 | - | 468,000,000.00 | 56,818,000.00 |
| 12020129- Permit Fee for Masts/Towers/Transformers/Parabolic Antennas/Roof Top Antenna | Utility Infrastrure | 50,000,000.00 | 80,000,000 | - | 30,000,000.00 | - |
| 12020130 Annual Renewal of Permit for Masts/Towers | Utility Infrastrure | 83,166,000.00 | 61,200,000.00 | | 21,966,000.00 | 150,000.00 |
| 12020131 Annual Renewal of Right of Ways | Utility Infrastrure | 2,360,000.00 | 190,691,200.00 | - | 188,331,200.00 | 173,572,500.00 |
| Sub-Total | | 135,526,000.00 | 799,891,200.00 | | (664,365,200.00) | 230,540,500.00 |
| 12020115 Church Marriage Licences | Women Affairs | 99,000.00 | 500,000.00 | - | 401,000.00 | 20,000.00 |
| 12020138 Fees For Registration Of Voluntary Adult Clubs/Association | Women Affairs | 431,000.00 | 1,682,719.00 | - | 1,251,719.00 | 334,000.00 |
| 12020140 Registration/Renewal Of Orphanage Homes | Women Affairs | 457,000.00 | 1,034,875.00 | - | 577,875.00 | 608,000.00 |
| 12020147 Registration/Renewal Of Private Institution Fees/Registration Of Day-Care Centres | Women Affairs | 158,000.00 | 400,000.00 | - | 242,000.00 | 114,000.00 |
| Sub-Total | | 1,145,000.00 | 3,617,594.00 | | (2,472,594.00) | 1,076,000.00 |
| 12020138 Application Form, Registration, Renewal Of Voluntary Adult/Youths Clubs/Association Fees | Youth | 161,000.00 | 100,000.00 | | 61,000.00 | 12,000.00 |
| TOTAL REVENUE FROM LICENSES & PERMITS | | 247,351,500.00 | 1,169,644,132.00 | | (922,292,632.00) | 341,860,407.21 |
| NOTE 3.2 SCHEDULE TO FINES & FEES | YEAR ENDED 31 DECEMBER 2024 | | | | YEAR 2023 | |
| | MDAs | ACTUAL | FINAL BUDGET | VARIANCE | ACTUAL | |
| DESCRIPTION OF REVENUE: | | (N) | (N) | (N) | (N) | |
| 12020421 Contract Document Non-Refundable Tender Fees/Contract Registration/Registration Of Contractors/Contract Identity Card | Agric | 1,211,950.00 | 800,000 | 411,950.00 | 79,220.00 | |
| 12020429 Registration Of Cashew Sub Buyers/Merchant/Cashew License Buying Agent | Agric | | 3,000,000 | - 3,000,000.00 | 1,385,050.00 | |
| 12020439 Produce Grading Fees | Agric | 81,710,000.00 | 60,100,000 | 21,610,000.00 | 50,067,000.00 | |
| 12020443 Clinical Treatment Charges (Vet) | Agric | 1,038,450.00 | 1,000,000 | 38,450.00 | 837,081.00 | |
| Sub-Total | | 83,960,400.00 | 64,900,000.00 | 19,060,400.00 | 52,368,351.00 | |
| 12020487 Basic Literacy Examination | ANNFE | 10,000.00 | 10,000 | - | | |
| 12020409 Tuition Fees/Sdc Tuition Fees | COE Ankpa | 29,085,000.00 | 78,974,550.00 | - 49,889,550.00 | - | |
| | | | | | | |
| 12020409 Tuition Fees/Sdc Tuition Fees | COE Kabba | 8,987,400.00 | 16,558,750.00 | - 7,571,350.00 | 10,881,400.00 | |
| 12020423 Acceptance Of Admission Letter/Non-Refundable Caution Fees | COE Kabba | 1,483,750.00 | 690,000.00 | 793,750.00 | 554,850.00 | |
| 12020458 Accommodation Fees | COE Kabba | - | - | - | 14,700.00 | |
| Sub-Total | | 10,471,150.00 | 17,248,750.00 | (6,777,600.00) | 11,450,950.00 | |
| 12010311 Education Development Levy | Coll. Of Nursing | - | 3,175,000.00 | - 3,175,000.00 | 600,000.00 | |
| 12020409 Tuition Fee / SDC Tuition Fee | Coll. Of Nursing | 143,100,000.00 | 7,000,000.00 | 136,100,000.00 | 1,150,000.00 | |
| 12020421 Contract Document Non-Refundable Tender Fee | Coll. Of Nursing | - | - | - | 950,000.00 | |
| 12020422 Transcript Fees | Coll. Of Nursing | - | 600,000.00 | - 600,000.00 | 280,000.00 | |
| 12020433 Examination Fee | Coll. Of Nursing | - | 9,207,000.00 | - 9,207,000.00 | 2,150,000.00 | |

| | | | | | | |
|---|-------------------|-----------------------|-----------------------|-------------------------|-----------------------|----------------|
| 12020434 Library Fee | Coll. Of Nursing | - | 3,175,000.00 | - | 3,175,000.00 | 810,000.00 |
| 12020458 Accomodation Fee | Coll. Of Nursing | - | 19,050,000.00 | - | 19,050,000.00 | 3,150,000.00 |
| 12020459 Instrument Fees | Coll. Of Nursing | - | 3,175,000.00 | - | 3,175,000.00 | 700,000.00 |
| 12020460 Transportation Fees | Coll. Of Nursing | - | 12,700,000.00 | - | 12,700,000.00 | 2,050,000.00 |
| 12020461 Environmental Cleaning Fees | Coll. Of Nursing | - | 3,175,000.00 | - | 3,175,000.00 | 500,000.00 |
| 12020476 Charges From Seminars and Workshop | Coll. Of Nursing | - | 3,175,000.00 | - | 3,175,000.00 | 750,000.00 |
| 12020483 Water Board Form | Coll. Of Nursing | - | 3,175,000.00 | - | 3,175,000.00 | 700,000.00 |
| Sub-Total | | 143,100,000.00 | 67,607,000.00 | 75,493,000.00 | 13,790,000.00 | |
| 12020421 Contract Document Non-Refundable Tender Fees | Commerce | 8,187,662.82 | - | 8,187,662.82 | - | |
| 12020437 Local Trade Fair Fee in The State | Commerce | 3,500.00 | 1,200,000.00 | - | 1,196,500.00 | 100,000.00 |
| Sub-Total | | 8,191,162.82 | 1,200,000.00 | 6,991,162.82 | 100,000.00 | |
| 12020421 Contract Document Non-Refundable Tender Fees/Contract Registration/Renewal Fees/Registration Of Contractors/Contract Identity | Conf. University | 223,568,860.95 | 463,342,000.00 | - | 239,773,139.05 | 113,927,867.68 |
| 12020409 Tuition Fees/Sdc Tuition Fees | Conf. University | 84,116,954.69 | 465,342,000 | - | 381,225,045.31 | - |
| Sub-Total | | 307,685,815.64 | 928,684,000.00 | (620,998,184.36) | 113,927,867.68 | |
| 12020422 Court Fees/Probate/Appeal/Oath/Affidavit | Customary | 20,500.00 | 2,000,000.00 | - | 1,979,500.00 | - |
| 12020433 Examination Fees | Education | 180,407,762.24 | 81,000,000.00 | - | 99,407,762.24 | 289,024,521.55 |
| 12020468 Establishment Of Nursery/Primary School Processing Fees | Education | 2,135,600.00 | 1,000,000.00 | - | 1,135,600.00 | 635,000.00 |
| 12020421 Contract Document Non-Refundable Tender Fees/Contract Registration/Registration Of Contractors/Contract Identity Card | Education | 1,162,000.00 | - | - | 1,162,000.00 | - |
| 12020510 Penalty for Unregistered Schools | Education | 100,000.00 | 45,000,000.00 | - | 44,900,000.00 | - |
| 12020424 First School Leaving Certificate | Education | 29,440,100.00 | 96,000,000.00 | - | 66,559,900.00 | - |
| 12020446 Project Implementation Committee / Project Management and Administrative Fees | Education | 158,180.00 | - | - | 158,180.00 | - |
| Sub-Total | | 213,403,642.24 | 223,000,000.00 | (9,596,357.76) | 289,659,521.55 | |
| 12020406 Charges From Consultancy Sales of Forest Products and Taskforce | Environment | 26,023,001.50 | 5,000,000.00 | - | 21,023,001.50 | - |
| 12020425 Admin Fees For Unserviceable Plant Vehicles And Materials/Annual Renewal Of Auctioneer Permit | Finance & Budget | 100.00 | - | - | 100.00 | 210,300.00 |
| 12020421 Contract Document Non-Refundable Tender Fees/Contract Registration/Renewal Fees/Registration Of Contractors/Contract Identity Card | Health | 20,000.00 | 500,000.00 | - | 480,000.00 | 100,000.00 |
| 12020509 Penalty on Medical Malpractices | Health | 340,000.00 | 2,000,000.00 | - | 1,660,000.00 | 80,000.00 |
| 12020307 2% Development Levy | Health | 3,450.00 | - | - | 3,450.00 | - |
| Sub-Total | | 363,450.00 | 2,500,000.00 | (2,136,550.00) | 180,000.00 | |
| 12020423 Acceptance of Admissin Letter | Health Sci & Tech | 230,000.00 | 400,000.00 | - | 170,000.00 | - |
| 12020458 Accomodation Fee | Health Sci & Tech | 380,000.00 | 1,200,000.00 | - | 820,000.00 | - |
| 12020409 Tuition Fees/Sdc Tuition Fees | Health Sci & Tech | 58,677,000.00 | 66,407,500.00 | - | 7,730,500.00 | 61,824,000.00 |
| Sub-Total | | 59,287,000.00 | 68,007,500.00 | (8,720,500.00) | 61,824,000.00 | |
| 12020422 Court Fee | High Court | 11,870,926.85 | 13,000,000.00 | - | 1,129,073.15 | 11,347,087.67 |
| 12020438 Appeal Fee | High Court | 173,532.12 | 7,000,000.00 | - | 6,826,467.88 | - |
| 12020436 Probate Fee | High Court | 1,231,314.38 | 5,000,000.00 | - | 3,768,685.62 | 1,414,391.73 |
| 12020474 Affidavit Fees / Oath Fee | High Court | 33,100.00 | - | - | 33,100.00 | 18,960.00 |
| Sub-Total | | 13,308,873.35 | 25,000,000.00 | (11,691,126.65) | 12,780,439.40 | |
| 12020472 Ophthalmic Services Fee | HMB | 12,626,720.00 | 1,000,000.00 | - | 11,626,720.00 | 52,600.00 |
| 12020475 Ambulance Service (Hiring) Fee | HMB | 10,000.00 | 2,800,000.00 | - | 2,790,000.00 | 41,350.00 |
| 12020479 Laboratory Service Fee | HMB | 54,800.00 | 1,500,000.00 | - | 1,445,200.00 | 233,800.00 |
| 12020482 Mortuary Service Fee | HMB | 218,200.00 | 4,000,000.00 | - | 3,781,800.00 | 162,000.00 |
| 12020491 Surgical Operation Fees | HMB | 502,100.00 | 3,000,000.00 | - | 2,497,900.00 | 946,900.00 |

| | | | | | |
|--|---------------------|-----------------------|-----------------------|-------------------------|----------------------|
| 12020492 Medical Certificate | HMB | 3,000,000.00 | | 3,000,000.00 | 607,450.00 |
| 12020494 Hospital Bed Charges Fee | HMB | 4,653,900.00 | 2,000,000.00 | 2,653,900.00 | 3,267,850.00 |
| Sub-Total | | 21,065,720.00 | 14,300,000.00 | 6,765,720.00 | 5,311,950.00 |
| 12020433 Examination Fees | HOS | 83,000.00 | 150,000.00 | 67,000.00 | - |
| 12020421 Contract Document Non-Refundable Tender Fee | Justice | 600,005.00 | 10,000,000.00 | 9,399,995.00 | 2,602,120.60 |
| | | | | | |
| 12020409 Tuition Fees/Sdc Tuition Fees | Kogi Poly | 54,567,600.00 | 509,977,400.00 | 455,409,800.00 | - |
| 12020412 Transcripts Fees/Post Utme Screening Fees | Kogi Poly | 62,497,600.00 | 78,024,000.00 | 15,526,400.00 | - |
| 12020421 Contract Document Non-Refundable Tender Fees/Contract Registration | Kogi Poly | 256,828,408.00 | 100,000.00 | 256,728,408.00 | - |
| Sub-Total | | 373,893,608.00 | 588,101,400.00 | (214,207,792.00) | - |
| 12020421 Contract Document Non-Refundable Tender Fees/Contract Registration/Renewal Fees | Korea | 1,180,000.00 | - | 1,180,000.00 | - |
| 12020409 Tuition Fees/Sdc Tuition Fees | Korea | 1,932,000.00 | 8,550,000 | 6,618,000.00 | 2,062,175.50 |
| Sub-Total | | 3,112,000.00 | 8,550,000.00 | (5,438,000.00) | 2,062,175.50 |
| 12020455 Environmental Impact Assessment Fees | KOSEPA | 952,000.00 | 10,000,000.00 | 9,048,000.00 | 2,722,500.00 |
| 12010312 Environmental Levy | KOSEPA | 49,583,600.00 | 130,000,000.00 | 80,416,400.00 | 44,385,300.00 |
| Sub-Total | | 50,535,600.00 | 140,000,000.00 | (89,464,400.00) | 47,107,800.00 |
| 12020409 Tuition (Non Indigene) | KSU Kabba | 70,738,857.10 | 15,520,000.00 | 55,218,857.10 | - |
| 12020409 Tuition (Indigene) | KSU Kabba | 57,243,703.25 | 26,250,000.00 | 30,993,703.25 | - |
| 12020433 Examination Fee | KSU Kabba | 230,000.00 | 5,200,000.00 | 4,970,000.00 | - |
| Sub-Total | | 128,212,560.35 | 46,970,000.00 | 81,242,560.35 | - |
| 12020457 Stationeries And Consultation Fees | KSU Teach. Hospital | 22,407,100.00 | 8,000,000.00 | 14,407,100.00 | 25,798,998.00 |
| | | | | | |
| 12020407 Processing Fee with R of O | Lands & Urban Dev. | 4,522,827.66 | 2,500,000.00 | 2,022,827.66 | 1,553,536.07 |
| 12020408 Processing Fee with C of O | Lands & Urban Dev. | 1,335,524.83 | 5,500,000.00 | 4,164,475.17 | 127,236.49 |
| 12020410 Charting Fee for C of O | Lands & Urban Dev. | 2,212,694.00 | 8,400,000.00 | 6,187,306.00 | 3,294,948.60 |
| 12020411 Survey Bill Fee for C of O | Lands & Urban Dev. | 105,250.00 | 10,500,000.00 | 10,394,750.00 | 715,816.00 |
| 12020415 Contract Registration/ Renewal Fees | Lands & Urban Dev. | 657,887.10 | - | 657,887.10 | 45,000.00 |
| 12020416 Survey Deposit Fee for C of O | Lands & Urban Dev. | 1,752,390.22 | 1,920,000.00 | 167,609.78 | 1,026,080.00 |
| 12020426 Charting Fee for R of O | Lands & Urban Dev. | 10,384,310.00 | 9,120,000.00 | 1,264,310.00 | 4,464,040.32 |
| 12020427 Deposit Fee for R of o | Lands & Urban Dev. | 6,714,142.00 | 9,120,000.00 | 2,405,858.00 | 10,016,299.71 |
| 12020428 Administrative Charges | Lands & Urban Dev. | 9,648,726.32 | 93,000,524.00 | 83,351,797.68 | 23,951,628.44 |
| 12020432 Application Fees for Plot Allocation | Lands & Urban Dev. | 5,127,000.00 | 10,000,000.00 | 4,873,000.00 | 4,544,379.56 |
| 12020435 Recertification & Confirmation | Lands & Urban Dev. | 220,000.00 | 1,440,000.00 | 1,220,000.00 | 535,000.00 |
| 12020455 Environmental Impact Assessment Fee | Lands & Urban Dev. | 685,000.00 | 15,070,376.00 | 14,385,376.00 | 486,602.69 |
| 12020465 Site Analysis | Lands & Urban Dev. | 315,000.00 | 10,000,000.00 | 9,685,000.00 | 345,000.00 |
| 12020466 Document Registration and Search | Lands & Urban Dev. | 45,306,403.00 | 42,500,000.00 | 2,806,403.00 | 18,645,150.00 |
| 12020467 Rental Valuation Fees | Lands & Urban Dev. | 66,514,750.00 | 60,000,000.00 | 6,514,750.00 | 22,632,798.39 |
| 22020605 Contract Document Non Refundable Tender Fees | Lands & Urban Dev. | 553,000.00 | - | 553,000.00 | - |
| 12020464 Processing of Private Layout | Lands & Urban Dev. | 11,820.00 | 8,000,000.00 | 7,988,180.00 | - |
| 12020440 Change of Land Use | Lands & Urban Dev. | 225,000.00 | 5,624,619.00 | 5,399,619.00 | - |
| 12020429 Change of Ownership | Lands & Urban Dev. | 859,150.65 | 35,000,000.00 | 34,140,849.35 | - |
| 12020421 Contract Document Non-Refundable Tender Fees | Lands & Urban Dev. | 2,628,000.00 | | 2,628,000.00 | - |
| 12020417 Contract Identity Card | Lands & Urban Dev. | 2,740,170.27 | | 2,740,170.27 | - |
| 12020132 Registration of Contractor | Lands & Urban Dev. | 640,000.00 | - | 640,000.00 | - |

| | | | | | |
|---|---------------|-----------------------|-----------------------|-------------------------|----------------------|
| Sub-Total | | 163,159,046.05 | 327,695,519.00 | (164,536,472.95) | 92,383,516.27 |
| Registration/Renewal Fees For Accounting Firm For Local Govt. Account | LG. Aud. Gen | 340,000.00 | 1,000,000.00 | - | 660,000.00 |
| 12020421 Contract Document Non-Refundable Tender Fees/Registration/Renewal Fees/Registration Of Contractors/Contract Identity Card | LGSC | - | 300,000.00 | - | 300,000.00 |
| 12020146 Charges From Solid Minerals Consultancy Services/Consultancy Registration Fees | LGSC | 50,000.00 | 250,000.00 | - | 200,000.00 |
| Sub-Total | | 50,000.00 | 550,000.00 | (500,000.00) | 220,000.00 |
| 12020409 Tuition Fees/Sdc Tuition Fees | PAAU | 1,200,000,000.00 | 1,208,400,000.00 | - | 8,400,000.00 |
| 12020421 Contract Document Non-Refundable Tender Fees/Contract Registration/Renewal Fees/Registration Of Contractors/Contract Identity | Procurement | 24,106,399.74 | 12,000,000.00 | 12,106,399.74 | 8,099,104.08 |
| 12020472 Ophthalmic Services/ Opthamology Fee | Ref. Hospital | 496,200.00 | 4,327,800.00 | - | 3,831,600.00 |
| 12020473 Dental Services Fees | Ref. Hospital | 293,500.00 | 1,293,000.00 | - | 999,500.00 |
| 12020494 Hospital Bed Charges/ Delivery/ Nutrition & Dietary Services Fee | Ref. Hospital | 2,303,500.00 | 17,669,400.00 | - | 15,365,900.00 |
| 12020479 Laboratory Services Fees | Ref. Hospital | 6,218,250.00 | 46,577,016.00 | - | 40,358,766.00 |
| 12020478 X-Ray Services/ Ultrasound Scan/MRI/CT SCAN/HSG/Mammography Fee | Ref. Hospital | 8,263,000.00 | 53,730,000.00 | - | 45,467,000.00 |
| 12020491 Surgical Operation / ECG& ECHO/ENT(Ear, Nose & Throat) Fees | Ref. Hospital | 3,522,000.00 | 12,690,000.00 | - | 9,168,000.00 |
| 12020475 Ambulance Services (Hiring)Fee | Ref. Hospital | 561,000.00 | 6,408,000.00 | - | 5,847,000.00 |
| Sub-Total | | 21,657,450.00 | 142,695,216.00 | (121,037,766.00) | - |
| 12020421 Contract Document Non-Refundable Tender Fees | Rural Dev. | 225,000.00 | 500,000.00 | - | 275,000.00 |
| 12020511 Sanitation Day Exercise fine | Sanitation | 55,000.00 | 400,000.00 | - | 345,000.00 |
| 12020512 Enforcement & Prosecution of Sanitary Defaulters | Sanitation | 135,000.00 | 5,150,000.00 | - | 5,015,000.00 |
| 12020513 Release of Arrested Stray Animals | Sanitation | 31,000.00 | 100,000.00 | - | 69,000.00 |
| Sub-Total | | 221,000.00 | 5,650,000.00 | (5,429,000.00) | 122,000.00 |
| 12020422 Court Fee | Shaira Court | 6,400.00 | | 6,400.00 | 45,757.00 |
| 12020438 Appeal Fee | Shaira Court | 72,600.00 | 400,000.00 | - | 327,400.00 |
| 12020474 Affidavit Fees / Oath Fee | Shaira Court | 1,496,393.13 | 1,600,000.00 | - | 103,606.87 |
| Sub-Total | | 1,575,393.13 | 2,000,000.00 | (424,606.87) | 816,762.00 |
| 12020421 Contract Document Non-Refundable Tender Fees | SSG | | | - | 45,000.00 |
| 12020421 Contract Document Non-Refundable Tender Fees/Contract Registration/Renewal Fees/Registration of Contractors/Contract Identity Card | SUBEB | 4875000 | 9,125,550.00 | - | 4,250,550.00 |
| 12020402 Building Post Approval Fees | Town Planning | 7,315,187.40 | 16,069,272 | - | 8,754,084.60 |
| 12020405 Design And Maintenance Of Street Naming | Town Planning | 2,436,758.55 | 3,102,250 | - | 665,491.45 |
| 12020428 Admin Charges | Town Planning | 6,154,078 | 1,929,840.00 | 4,224,238.45 | 2,339,354.58 |
| 12020445 Building Plan Approval | Town Planning | 30,590,177.10 | 104,720,360 | - | 74,130,182.90 |
| 12020447 Site and Building Inspection | Town Planning | 4,941,676.95 | 12,222,000 | - | 7,280,323.05 |
| 12020451 Building Plan Registration | Town Planning | 4,233,788.00 | 12,222,000 | - | 7,988,212.00 |
| 12020452 Building Plan Processing | Town Planning | 13,751,815.93 | 31,433,858 | - | 17,682,042.07 |
| 12020454 Bill Board / Signage Fees | Town Planning | 5,454,620.00 | 1,750,000 | 3,704,620.00 | 3,454,450.00 |
| 12020501 Penalty | Town Planning | 634,669.91 | 2,500,000 | - | 1,865,330.09 |
| Sub-Total | | 75,512,772.29 | 185,949,580.00 | (110,436,807.71) | 36,996,288.24 |

| | | | | | | |
|---|------------------------------------|-------------------------|-------------------------|-----------------|-------------------------|-----------------------|
| 12020504 Clamping Services | Transport | 111,200.00 | 5,500,000 | - | 5,388,800.00 | - |
| 12020404 Certificate of Road Worthiness | Transport | 8,655,586.00 | 35,200,000.00 | - | 26,544,414.00 | 45,693,829.24 |
| 12020505 Road Traffic Offence | Transport | 1,446,600.00 | 3,300,000.00 | - | 1,853,400.00 | 2,267,000.00 |
| 12020507 Kotrama Revenue Generation | Transport | 2,284,224.37 | 22,000,000.00 | - | 19,715,775.63 | 42,767,798.33 |
| Sub-Total | | 12,497,610.37 | 66,000,000.00 | | (53,502,389.63) | 90,728,627.57 |
| 12020462 Application and Processing Fee for New Utility Infrastructure Development | Utility Infrastructure | 711,280.00 | 520,000.00 | | 191,280.00 | 290,809.30 |
| 12020462 Contract Document Non-Refundable Tender Fees/Contract Registration | Utility Infrastructure | 710,080.00 | 200,000.00 | | 510,080.00 | - |
| Sub-Total | | 1,421,360.00 | 720,000.00 | | 701,360.00 | 290,809.30 |
| 12020495 Water Rate Fee | Water Board | 18,200.00 | 84,000,000 | - | 83,981,800.00 | 93,700.00 |
| 12020506 Water Connection Fee | Water Board | 300.00 | 168,429 | - | 168,129.00 | 51,000.00 |
| 12020496 Water Connection Fee | Water Board | - | 8,571 | - | 8,571.00 | - |
| 12020483 - Water Board Form | Water Board | - | 70,136 | - | 70,136.00 | - |
| Sub-Total | | 18,500.00 | 84,247,136.00 | | (84,228,636.00) | 144,700.00 |
| 12020456 Fees For Registration Of Pupils Into Ministry's Nur/Pri School, Gadumo | Women Affairs | 63,000.00 | - | | 63,000.00 | 69,000.00 |
| 12020469 Trade Test Charges | Works | 8,000.00 | 5,000.00 | | 3,000.00 | 34,416.75 |
| 12020421 Contract Document Non-Refundable Tender Fees/Contract Registration/Renewal Fees/Registration Of Contractors/Contract Identity Card | Works | 974,200.00 | 255,600.00 | | 718,600.00 | 4,450,020.60 |
| Sub-Total | | 1,045,200.00 | 260,600.00 | | 784,600.00 | 4,553,437.35 |
| GRAND TOTAL ON FINES & FEES | | 3,001,524,420.48 | 4,346,996,801.00 | - | 1,345,472,380.52 | 878,594,718.54 |
| NOTE 3.3 SCHEDULE TO SALES - GENERAL | YEAR ENDED 31 DECEMBER 2024 | | | | | YEAR 2023 |
| | MDAs | ACTUAL | FINAL BUDGET | VARIANCE | ACTUAL | |
| DESCRIPTION OF REVENUE: | | (N) | (N) | (N) | (N) | |
| 12020602 Sales Of Fingerlings | Agric | | 500,000 | - | 500,000.00 | 10,000.00 |
| 12020603 Sales Of Chemical | Agric | 8,000.00 | 10,000 | - | 2,000.00 | 1,000.00 |
| 12020604 Sale Of Grains | Agric | | 20000 | - | 20,000.00 | 1,000.00 |
| 12020605 Sales Of Vegetables | Agric | 14,800.00 | 100,000 | - | 85,200.00 | 16,150.00 |
| Sub-Total | | 22,800.00 | 630,000.00 | | (607,200.00) | 28,150.00 |
| 12020648 Proceed From Owner-Occupier Housing Scheme | AG'S Office | 129,268.44 | | | 129,268.44 | 75,406.59 |
| 12020749 Sales Of Pilgrimage Application Forms | Christian Pilgrims | 4,000.00 | 50,000.00 | - | 46,000.00 | - |
| 12020631 Sales Of Admission Forms | COE Kabba | | 1,186,500.00 | - | 1,186,500.00 | 829,800.00 |
| 12020617 Sales Of Application/Employment Forms | Coll. Of Nursing | - | 4,500,000.00 | - | 4,500,000.00 | 3,300,000.00 |
| 12020632 Sales of Management Hand Book | Coll. Of Nursing | - | 1,905,555.00 | - | 1,905,555.00 | 500,000.00 |
| 12020633 Sales Of Student I.D. Cards | Coll. Of Nursing | - | 1,270,000.00 | - | 1,270,000.00 | 500,000.00 |
| Sub-Total | | - | 7,675,555.00 | | (7,675,555.00) | 4,300,000.00 |
| 12020617 Sales Of Application/Employment Form | CSC | 100,000.00 | 50,000.00 | | 50,000.00 | 16,000.00 |
| 12020642 Sales Of Aper & Promotion Forms | CSC | 46,000.00 | 5,000,000.00 | - | 4,954,000.00 | 380,750.00 |
| Sub-Total | | 146,000.00 | 5,050,000.00 | | (4,904,000.00) | 396,750.00 |
| 12020611 Sales Of Unserviceable Vehicle, Plants And Equipment | Finance & Budget | 22,000.00 | - | | 22,000.00 | - |
| 12020648- Proceed from Owner Occupier Housing Scheme | Finance & Budget | - | | | - | 73,861.85 |
| Sub-Total | | 22,000.00 | - | | 22,000.00 | 73,861.85 |
| 12020635 Sales Of Graphics Newspaper | Graphic | 662,120.00 | 600,000 | | 62,120.00 | 374,100.00 |
| 12020637 Sales Of Hajj Registration Forms | Hajj Commission | 2,255,100.00 | 3,500,000 | - | 1,244,900.00 | 3,375,005.00 |
| 12020628 Sales of OPD Cards | HMB | 3,957,820.00 | 30,000,000.00 | - | 26,042,180.00 | 3,929,330.00 |
| 12020609 Sales Of Government Publication/Biddings | Information | - | - | | - | 6,000.00 |
| 12020617 Sales Of Application/Employment Form | Judicial Comm. | 67,600.00 | 300,000.00 | - | 232,400.00 | 42,000.00 |

| | | | | | | |
|---|------------------------------------|-----------------------|-----------------------|-------------------------|----------------------|-----------------------|
| 12020662 Sales Of Statutes (Kogi State Laws) | Justice | | 310,500.00 | - | 310,500.00 | 416,512.50 |
| 12020642 Sales Of Aper Forms | LGSC | | 100,000.00 | - | 100,000.00 | 10,000.00 |
| 12020628 Sales of OPD CARDS/GOPD CARDS/CONSULTATION | Ref. Hospital | 138,451,278.47 | 18,035,460.00 | | 120,415,818.47 | - |
| 12020620 Sales of Drugs / Pharmacy Services | Ref. Hospital | 11,632,404.39 | 62,725,644.00 | - | 51,093,239.61 | |
| 12020654 Sales of Oxygen in Cylinder | Ref. Hospital | 141,000.00 | 1,260,000.00 | - | 1,119,000.00 | |
| Sub-Total | | 150,224,682.86 | 82,021,104.00 | | 68,203,578.86 | - |
| GRAND TOTAL ON SALES - GENERAL | | 157,491,391.30 | 131,423,659.00 | | 26,067,732.30 | 13,856,915.94 |
| NOTE 3.4 SCHEDULE TO EARNINGS - GENERAL | YEAR ENDED 31 DECEMBER 2024 | | | | | YEAR 2023 |
| | MDAs | ACTUAL | FINAL BUDGET | VARIANCE | ACTUAL | |
| DESCRIPTION OF REVENUE: | | (N) | (N) | (N) | (N) | |
| 12020741 Earnings From Tractor Hiring/Hiring Of Road Construction Equipment/Plant Hiring Services | ADP | | 3,000,000 | - | 3,000,000.00 | 2,000,000.00 |
| 12020712 Pest Control Services | Agric | | 100,000 | - | 100,000.00 | 66,201.00 |
| 12020741 Earnings From Tractor Hiring | Agric | 800,000.00 | 144,000,000 | - | 143,200,000.00 | 15,240,000.00 |
| Sub-Total | | 800,000.00 | 144,100,000.00 | (143,300,000.00) | | 15,306,201.00 |
| 12020738 Earnings From Administrative Charges for Conversion of Title | Broadcasting | 13,472,545.75 | | | 13,472,545.75 | 662,000.00 |
| 12020762 Earnings From Radio Advertisement | Broadcasting | 278,273.60 | 15,000,000 | - | 14,721,726.40 | 3,312,537.60 |
| Sub-Total | | 13,750,819.35 | 15,000,000.00 | (1,249,180.65) | | 3,974,537.60 |
| 12020749 Other Earnings from Kogi State Government Owned Parastatals/Agencies | Christian Pilgrims | 910,873.99 | 50,000,000 | - | 49,089,126.01 | - |
| 12020749 Earnings From Kogi State Government Owned Parastatals/Agencies | COE Ankpa | 14,507,000.00 | | | 14,507,000.00 | 70,592,420.00 |
| 12020749 Other Earnings From Kogi State Government Owned Parastatals/Agencies | COE Kabba | 3,257,000.00 | | | 3,257,000.00 | 95,400.00 |
| 12020728 Earnings From Reseach and Documentation | Coll. Of Nursing | | 6,350,000.00 | - | 6,350,000.00 | 400,000.00 |
| 12020740 Earnings From Shop Rentage | Coll. Of Nursing | | 50,000.00 | - | 50,000.00 | 70,000.00 |
| 12020746 Earnings From Desk and Chairs | Coll. Of Nursing | | 6,350,000.00 | - | 6,350,000.00 | 800,000.00 |
| 12020749 Other Earnings From Kogi State Government Owned Parastatals/Agencies | Coll. Of Nursing | | 2,000,000.00 | - | 2,000,000.00 | 106,240,000.00 |
| Sub-Total | | - | 14,750,000.00 | (14,750,000.00) | | 107,510,000.00 |
| 12020759 Earning From Pools, Betting And Gaming Machine | Commerce | 50,400,000.00 | 53,000,000.00 | - | 2,600,000.00 | 52,431,000.00 |
| 12020748 Market Toll Collections | Commodity Exchange | 3,870,480.00 | 9,943,000.00 | - | 6,072,520.00 | - |
| 12020740 Earning From Shop Rentage | Commodity Exchange | 3,149,000.00 | 38,278,000.00 | - | 35,129,000.00 | - |
| Sub-Total | | 57,419,480.00 | 101,221,000.00 | (43,801,520.00) | | 52,431,000.00 |
| 12020719 Earning From Package Tours/Workshops And Seminars On Management Of Hotel Related Establishment | Culture & Tourism | - | - | - | | 5,000.00 |
| 12020709 Earnings From Tree Felling Operation | Environment | 7,313,500.00 | 229,260,000.00 | - | 221,946,500.00 | 20,225,000.00 |
| 12020718 Earnings From Anyigba Forestry Project | Environment | 16,500,000.00 | 5,000,000.00 | | 11,500,000.00 | 1,112,500.00 |
| Sub-Total | | 23,813,500.00 | 234,260,000.00 | (210,446,500.00) | | 21,337,500.00 |
| 12020749 Other Earnings From Kogi State Government Owned Parastatals/Agencies | FIRE Agency | 3,837,550.00 | 30,000,000.00 | - | 26,162,450.00 | 7,800,000.35 |
| 12020775 Earnings from Television Advertisement | Graphic | 112,000.00 | 400,000 | - | 288,000.00 | - |
| 12020738 Earnings From Administrative Charges for Conversion of Title | Graphic | 304,200.00 | - | | 304,200.00 | 38,400.00 |
| Sub-Total | | 416,200.00 | 400,000.00 | 16,200.00 | | 38,400.00 |
| 12020705 Earnings From Documentation / Renewal of Regulated Premises I.E School Restaurants, Hotels ETC | Health Sci & Tech | 18,680,000.00 | 300,000.00 | | 18,380,000.00 | - |
| 12020729 Earnings From Original Certificae | Health Sci & Tech | 300,000.00 | 750,000.00 | - | 450,000.00 | - |
| Sub-Total | | 18,980,000.00 | 1,050,000.00 | 17,930,000.00 | | - |

| | | | | | | |
|--|--------------------|-----------------------|----------------------|---|------------------------|----------------------|
| 12020731 Earnings From HDRF (Drugs, Reagents & Consumable) | HMB | 5,255,615.00 | 50,000,000.00 | - | 44,744,385.00 | 18,114,099.55 |
| 12020749 Other Earnings From Kogi State Government Owned Parastatals/Agencies | HMB | 32,854,910.00 | 700,000.00 | - | 32,154,910.00 | 21,302,025.00 |
| Sub-Total | | 38,110,525.00 | 50,700,000.00 | | (12,589,475.00) | 39,416,124.55 |
| 12020749 Other Earnings From Kogi State Government Owned Parastatals/Agencies | Hotel & Tourism | 105,000.00 | | - | 105,000.00 | 9,550.00 |
| 12020719 Package Tour Fees | Hotel & Tourism | 130,000.00 | 20,000.00 | - | 110,000.00 | - |
| Sub-Total | | 235,000.00 | 20,000.00 | | 215,000.00 | 9,550.00 |
| 12020703 Earning From Registration of Marriage | Information | - | - | - | - | 61,000.00 |
| 12020749 Earnings From Kogi Investment And Properties | Investment & Prop. | | | - | - | 336,659.10 |
| 12020749 Other Earnings From Kogi State Government Owned Parastatals/Agencies | Kogi Poly | 574,649,821.52 | 47,808,600.00 | - | 526,841,221.52 | 850,242,803.30 |
| 12020749 Other Earnings From Kogi State Government Owned Parastatals/Agencies | KOSEPA | 8,025,000.00 | 7,000,000.00 | - | 1,025,000.00 | 485,500.00 |
| 12020731 Earnings From HDRF (Drugs, Reagents & Consumables) | KSU Teach.Hospital | 10,950,630.00 | 8,000,000.00 | - | 2,950,630.00 | - |
| 12020769 Earnings From Kogi Land Dev. Board | Land Dev. Board | | | - | - | 3,000.00 |
| 12020728 Earnings from Research and Documentation | Lands & Urban Dev. | 1,667,600.00 | 2,350,000.00 | - | 682,400.00 | 1,768,125.00 |
| 12020749 Other Earnings From Kogi State Government Owned Parastatals/Agencies | Library Board | | 1,350,000.00 | - | 1,350,000.00 | 570,000.00 |
| 12020740 Earning From Shop Rentage | Market Dev. Brd | - | - | - | - | 17,222,600.00 |
| 12020748 Market Toll Collections | Market Dev. Brd | - | - | - | - | 2,811,000.00 |
| 12020749 Other Earnings From Kogi State Government Owned Parastatals/Agencies | PAAU | 800,000,000.00 | 322,300,000.00 | - | 477,700,000.00 | 1,480,000,000.00 |
| 12020783 Earnings from Hyperbaric Oxygen Services | Ref. Hospital | 250,000.00 | - | - | 250,000.00 | - |
| 12020784 Earnings from Physiotherapy Service Charges | Ref. Hospital | 39,161,000.00 | 1,440,000.00 | - | 37,721,000.00 | - |
| 12020749 Other Earning From Kogi State Government Owned Parastatals/ Agencies | Ref. Hospital | 68,270,534.05 | - | - | 68,270,534.05 | - |
| Sub-Total | | 107,681,534.05 | 1,440,000.00 | | 106,241,534.05 | - |
| 12020702 Earnings From Septic Tank Emptier | Sanitation | - | 1,000,000.00 | - | 1,000,000.00 | 50,000.00 |
| 12020705 Earnings From Documentation / Renewal of Regulated Premises I. E Schools, Restaurants, Hotels ETC | Sanitation | 3,436,500.00 | 11,000,000.00 | - | 7,563,500.00 | 3,127,000.00 |
| 12020714 Earnings From Dumpsite Users Charges | Sanitation | 360,000.00 | 14,000,000.00 | - | 13,640,000.00 | - |
| 12020711 Fumigation Services By The Board | Sanitation | 698,100.00 | 100,000.00 | - | 598,100.00 | 213,500.00 |
| 12020713 Earnings From Collection and Disposal of Solid Waste From Premises | Sanitation | 454,000.00 | 66,000,000.00 | - | 65,546,000.00 | 37,600.00 |
| Sub-Total | | 4,948,600.00 | 92,100,000.00 | | (87,151,400.00) | 3,428,100.00 |
| 12020749 Other Earnings From Kogi State Government Owned Parastatals/Agencies | STECOM | | 33,000,000 | - | 33,000,000.00 | 43,153,779.26 |
| 12020749 Other Earnings From Kogi State Government Owned Parastatals/Agencies | SUBEB | 1,975,000.00 | | - | 1,975,000.00 | 5,000.00 |
| 12020749 Other Earnings From Kogi State Government Owned Parastatals/Agencies | Town Planning | 8,183,537.00 | 7,852,420 | - | 331,117.00 | 8,408,857.66 |
| | | | | | | |
| 12020724 Earnings From Lokoja Mega Terminal | Transport | - | 26,400,000.00 | - | 26,400,000.00 | 10,766,354.04 |
| 12020751 Earnings From Mass Transit Buses | Transport | - | 25,738,495.00 | - | 25,738,495.00 | 5,000.00 |
| 12020789 Earning From Ashok Leyland Buses | Transport | - | 26,400,000.00 | - | 26,400,000.00 | 200,000.00 |
| Sub-Total | | - | 78,538,495.00 | | (78,538,495.00) | 10,971,354.04 |
| 12020749 Other Earnings from Kogi State Government Owned Parastatals/Agencies | Trust Fund | 2,446,467.94 | 2,023,000.00 | - | 423,467.94 | 110,025.92 |
| | | | | | | |
| 12020749 Other Earnings From Kogi State Government Owned Parastatals/Agencies | Water Board | 5,600.00 | 243,750 | - | 238,150.00 | 94,950.00 |
| 12020707 Earnings From Notice Of Marriage/Mariage Clearance/Registration Of Marriage | Women Affairs | 748,000.00 | 1,208,220.00 | - | 460,220.00 | 827,000.00 |
| 12020797 Earnings From Amusement Parks | Women Affairs | 40,000.00 | 543,750.00 | - | 503,750.00 | 80,000.00 |
| Sub-Total | | 793,600.00 | 1,995,720.00 | | (1,202,120.00) | 1,001,950.00 |

| | | | | | |
|---|------------------------------------|-------------------------|-------------------------|---------------------------|-------------------------|
| GRAND TOTAL EARNINGS-GENERAL | | 1,697,359,739 | 1,983,838,730 | - 286,478,991.15 | 2,995,518,655 |
| NOTE 3.5 SCHEDULE TO RENTS OF GOVERNMENT PROPERTIES | YEAR ENDED 31 DECEMBER 2024 | | | | YEAR 2023 |
| | MDAs | ACTUAL | FINAL BUDGET | VARIANCE | ACTUAL |
| | | (N) | (N) | (N) | (N) |
| 12020809 Proceeds from Muhammad Buhari Event Centre | Commerce | 581,000.00 | 10,000,000.00 | - 9,419,000.00 | - |
| 12020806 Proceeds from Lease of Olusegun Obasanjo Square | Culture & Tourism | - | - | - | 10,000.00 |
| 12020802 Rental Charges For The Secretariat Conference Hall | HOS | 17,561,789.82 | 340,000.00 | 17,221,789.82 | 140,000.00 |
| 12020803 Rent From Secretariat Open Space | HOS | 11,700.00 | 126,000.00 | - 114,300.00 | 74,750.00 |
| Sub-Total | | 17,573,489.82 | 466,000.00 | 17,107,489.82 | 214,750.00 |
| 12020904 Property Owner Express (Special Programme) | Lands & Urban Dev. | - | 11,009,247.00 | - 11,009,247.00 | 370,845.53 |
| 12020906 Ground Rent | Lands & Urban Dev. | 202,773,785.91 | 852,945,234.00 | - 650,171,448.09 | 1,449,271,106.94 |
| Sub-Total | | 202,773,785.91 | 863,954,481.00 | (661,180,695.09) | 1,449,641,952.47 |
| 12020907 Earnings from Rent of Stadium | Sport Council | 20,000.00 | 1,317,000.00 | - 1,297,000.00 | 20,000.00 |
| 12020754 Earning from private motor parks | Transport | 149,500.00 | 3,300,000.00 | - 3,150,500.00 | - |
| Grand Total Rents of Govt. Properties | | 221,097,775.73 | 879,037,481.00 | (657,939,705.27) | 1,449,886,702.47 |
| Total (Non-Tax Revenue) | | 5,324,824,826.36 | 8,510,940,803.00 | - 3,186,115,976.64 | 5,679,717,399.13 |

| KOGI STATE GOVERNMENT OF NIGERIA | | | | |
|---|----------------------|-----------------------|-------------------------------|---------------------------|
| NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 | | | | |
| | | | | |
| SUPPLEMENTARY TO NOTE 4 | | | | |
| AID & GRANTS | | | | |
| Month | NG-CARES | SIGN BONUS | INFRASTRUCTURE SUPPORT | FLOOD INTERVENTION |
| January | - | - | - | - |
| February | - | - | - | - |
| March | - | - | 7,000,000,000 | - |
| April | - | - | - | - |
| May | - | - | 6,000,000,000 | - |
| June | 6,903,713,161 | - | 10,000,000,000 | - |
| July | - | 8,000,000,000 | - | - |
| August | - | 7,000,000,000 | 10,000,000,000 | 3,000,000,000 |
| September | - | 6,400,000,000 | 10,000,000,000 | - |
| October | - | - | - | - |
| November | - | - | - | - |
| December | - | - | - | - |
| Total | 6,903,713,161 | 21,400,000,000 | 43,000,000,000 | 3,000,000,000 |

| KOGI STATE GOVERNMENT OF NIGERIA | | | | | | | | |
|---|---|--------------------------------|---|-----------------------------|--------------------------------|---|-------------------------------------|-------------------------|
| NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 | | | | | | | | |
| SUPPLEMENTARY NOTE TO NOTE 5 (INVESTMENT INCOME) | | | | | | | | |
| 5.1 | Investment Income: | 2023 | | | | | | |
| | Details of Stocks | Unit of Stock as at 31/12/2024 | Market Price Per Unit of Stock as at 31/12/24 | Market Value as at 31/12/24 | Unit of Stock as at 31/12/2023 | Market Price Per Unit of Stock as at 31 December 2023 | Market Value as at 31 December 2023 | Gain/Loss on Investment |
| | Foreign Investments: | | | | | | | |
| 1 | Kogi State Investment in (Nigeria Sovereign Investment Authority) | 700,884,474 | | 700,884,474 | | | 700,884,474 | - |
| | Sub-Total | | | 700,884,474 | 700,884,474 | | 700,884,474 | |
| 5.2 | Domestic Investments: | | | | | | | |
| 1 | Africa Prudential Registrars PLC | 7,896 | 20.55 | 162,262.80 | 7,896 | 8.75 | 69,090 | 93,173 |
| 2 | Unity Bank PLC | 115,000 | 1.51 | 173,650.00 | 115,000 | 2.71 | 311,650 | (138,000) |
| 3 | Dunlop Nigeria PLC | 38,217 | 0.20 | 7,643.40 | 38,217 | 0.20 | 7,643 | - |
| 4 | Custodian & Allied PLC | 4,666 | 17.10 | 79,788.60 | 4,666 | 9.80 | 45,727 | 34,062 |
| 5 | Ecobank Nigeria PLC | 667 | 28 | 18,676.00 | 667 | 25.65 | 17,109 | 1,567 |
| 6 | MRS Oil Nigeria PLC | 147 | 217.8 | 32,016.60 | 147 | 115.00 | 16,905 | 15,112 |
| 7 | Transitional Corporation of Nigeria PLC. | - | | - | - | - | - | - |
| 8 | UAC Nigeria PLC | 9,605 | 31.45 | 302,077.25 | 9,605 | 16.00 | 153,680 | 148,397 |
| 9 | United Capital PLC | 9,967 | 20.4 | 203,326.80 | 9,967 | 25.40 | 253,162 | (49,835) |
| 10 | Coronation Insurance PLC. | 4,192 | 2.25 | 9,432.00 | 4,192 | 0.85 | 3,563 | 5,869 |
| 11 | UPDC Real Estate Investment | 2,165 | 5.00 | 10,825.00 | 2,165 | 6.65 | 14,397 | (3,572) |
| 12 | First Bank of Nigeria (Holding) PLC | 504.00 | 28.05 | 14,137.20 | 504 | 27.50 | 13,860 | 277 |
| 13 | MTN Nigeria Communication PLC | 3,150 | 200.00 | 630,000.00 | 3,150 | 283.00 | 891,450 | (261,450) |
| | Sub-Total | | | 1,643,836 | | | 1,798,236 | (154,400) |
| 5.3 | New Stocks acquired in Year 2024 | | | | | | | |
| 1 | Guaranty Trust Holding Company | 15,000 | 57.00 | 855,000 | | | | |
| 2 | Lafarge Africa PLC | 10,000 | 69.95 | 699,500 | | | | |
| 3 | Zenith Bank PLC | 100,000 | 45.50 | 4,550,000 | | | | |
| 4 | Access Holding PLC | 100,000 | 23.85 | 2,385,000 | | | | |
| 5 | United Capital PLC | 239,264 | 20.40 | 4,880,986 | | | | |
| | Sub-Total | 464,264 | | 13,370,486 | | | | |
| | TOTAL STOCK FOR THE YEAR | | | 715,898,796 | | | 702,682,710 | |
| | Stock Disposed | | | | | | | |
| | Name of Company | 2023 Stock | 2024 Stock | Qty Sold | MV 2024 | Total Value | | |
| | MRS Oil Nigeria PLC | 6,647 | 147 | 6,500.00 | 217.8 | 1,415,700 | | |
| | Transitional Corporation of Nigeria PLC. | 62,622 | - | 62,622.00 | 14.5 | 908,019 | | |
| | | | | | | 2,323,719 | | |
| Investment in Stock represents the Total Value of Stocks Kogi State Government has in Shares, Bonds and Stocks in both Foreign and Domestic Stock Markets as at 31 December 2024. | | | | | | | | |

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

SUPPLEMENTARY NOTE TO NOTE 6 (OTHER SUNDRY RECEIPTS/REFUNDS)

| | A | B | C | D | |
|-----------|----------------|---------------------|---------------------------|---|--------------------|
| Month | Owner-Occupier | Vehicle Loan Repaid | Refund From Federal Govt. | Net Amount Refunded from Withdrawal made by FGN from PPT & OTHERS | TOTAL |
| January | 6,849,234.42 | 1,986,723.76 | 9,000,000,000.00 | - | 9,008,835,958.18 |
| February | 6,747,630.48 | 1,805,873.67 | 10,000,000,000.00 | - | 10,008,553,504.15 |
| March | 6,626,253.57 | 1,750,790.31 | - | 73,118,930,307.05 | 73,127,307,350.93 |
| April | 6,627,430.05 | 2,728,688.49 | 14,492,061,840.77 | - | 14,501,417,959.31 |
| May | 6,678,786.35 | 2,717,671.82 | - | - | 9,396,458.17 |
| June | 6,678,945.49 | 2,715,835.71 | - | - | 9,394,781.20 |
| July | 6,523,859.85 | 2,679,113.47 | - | - | 9,202,973.32 |
| August | 6,402,331.45 | 2,613,013.40 | - | - | 9,015,344.85 |
| September | 6,415,989.67 | 2,576,305.04 | 1,314,281,610.00 | - | 1,323,273,904.71 |
| October | 6,415,989.67 | 2,491,843.89 | 4,011,463,161.66 | - | 4,020,370,995.22 |
| November | 6,129,106.79 | 2,413,816.07 | 904,299,046.54 | - | 912,841,969.40 |
| December | 91,594,147.42 | 11,341,301.10 | 32,493,659,741.46 | - | 32,596,595,189.98 |
| TOTAL | 163,689,705.21 | 37,820,976.73 | 72,215,765,400.43 | 73,118,930,307.05 | 145,536,206,389.42 |

Being monthly amount deducted from Civil Servants Salary on Vehicle Loan and Housing Owners' Occupier Scheme embarked upon by the State Government to alleviated Workers' Car and Housing needs as provided by the Automated Payroll System.

| 6e | | | | | |
|----------|---|-------------------|-------------------|---------------------|--|
| Date | Assets (Property Address) | Assets Value | Disposal Amount | Property Location | |
| 29/1/24 | Scrap Equipment | 37,450 | 37,450 | Min. of Information | |
| 20/3/24 | Scrap Toyota Old Model Toyota Cruiser Bus | 80,000 | 80,000 | STETSCOM | |
| 20/3/25 | Scrap Equipment | 20,000 | 20,000 | STETSCOM | |
| 20/3/26 | Scrap Peugeot Pickup | 20,000 | 20,000 | STETSCOM | |
| 20/4/24 | Scrap Direct Image Machine | 19,000 | 19,000 | Min. of Information | |
| 7/11/24 | Scrap 27KVA Perlin Generator | 57,000 | 57,000 | Water Board | |
| 28/8/24 | Scrap Generator Set | 40,000 | 40,000 | Water Board | |
| 28/8/24 | Scrap Generator Set | 25,000 | 25,000 | Water Board | |
| 28/8/24 | Scrap Surface Tank | 30,000 | 30,000 | Water Board | |
| 8/10/24 | Scrap Ford Ranger | 475,000 | 475,000 | SSG | |
| 25/6/24 | Part of Commissioners' Club House Rocky Area/Land | 17,000,000 | 17,000,000 | Lokoja | |
| 24/05/24 | Ministry of Agric warehouse, Ankpa | 3,824,896 | 3,824,896 | Ankpa | |
| 27/06/24 | Vertinary Clinic & Produce Office, Ayingba | 564,375 | 564,375 | Ayingba | |
| 27/06/24 | 2 Warehouse of Min. of Agric, Idah | 1,604,100 | 1,604,100 | Idah | |
| 5/24/25 | G0181/2 Lokongoma | 4,500,000 | 4,500,000 | Lokoja | |
| 15/08/24 | Lawn Tennis (Part of Commisioners' Club house) | 26,500,000 | 26,500,000 | Lokoja | |
| | Disposal of Stocks | | 2,323,719 | | |
| | TOTAL | 54,796,821 | 54,796,821 | | |

These are non-essential government properties, unservicable vehicles, plants and equipments, which are not in the Assets register, disposed and fully paid for within the year.

| KOGI STATE GOVERNMENT OF NIGERIA | | | | |
|--|--|--------------------------|--------------------------|--------------------------|
| NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 | | | | |
| SUPPLEMENTARY NOTE TO NOTE 9: | | | | |
| CONSOLIDATED SCHEDULE TO OVERHEAD | | | | |
| ADMINISTRATIVE SECTOR: | | | | |
| 011100100100 | GOVERNMENT HOUSE | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020101 | LOCAL TRAVELS AND TRANSPORT - TRAINING | 8,000,000.00 | 111,500,000.00 | - |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 360,000,000.00 | 80,000,000.00 | 70,544,000.00 |
| 22020104 | INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS | 215,000,000.00 | 215,000,000.00 | 17,500,000.00 |
| 22020108 | TRAVEL OPERATION AND LOGISTICS | 70,000,000.00 | 90,000,000.00 | 86,822,785.00 |
| 22020203 | WATER RATE | 3,000,000.00 | 3,000,000.00 | - |
| 22020204 | ELECTRICITY BILL/CHARGES | 50,000,000.00 | 50,000,000.00 | - |
| 22020205 | TELEPHONE CHARGES | 5,660,000.00 | 5,660,000.00 | - |
| 22020206 | SATELLITE BROADCASTING ACCESS CHARGES | 15,000,000.00 | 15,000,000.00 | - |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 100,000,000.00 | 100,000,000.00 | 74,370,000.00 |
| 22020305 | UNIFORMS AND OTHER CLOTHINGS | 20,000,000.00 | 20,000,000.00 | - |
| 22020306 | FOOD STUFF/CATERING MATERIALS SUPPLIES | - | 510,000,000.00 | 396,885,049.00 |
| 22020323 | OFFICE AND GENERAL EXPENSES | 1,000,000,000.00 | 5,000,000,000.00 | 4,922,961,766.60 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 200,050,000.00 | 240,050,000.00 | 230,531,183.13 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 100,000,000.00 | 100,000,000.00 | - |
| 22020403 | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS | 100,000,000.00 | 100,000,000.00 | 35,396,600.00 |
| 22020404 | MAINTENANCE OF PLANTS/GENERATORS | 500,000,000.00 | 20,000,000.00 | 8,100,000.00 |
| 22020405 | MAINTENANCE OF OFFICE EQUIPMENT | 20,000,000.00 | 20,000,000.00 | - |
| 22020406 | CATTLE DAM MAINTENANCE | 3,000,000.00 | 3,000,000.00 | - |
| 22020428 | UP-KEEP OF GOVERNMENT HOUSE/GOVERNMENT LODGE | 50,000,000.00 | 50,000,000.00 | 6,000,000.00 |
| 22020432 | MAINTENANCE OF BROADCASTING EQUIPMENT/ ICT EQUIPMENT/GOVERNMENT HOUSE BROADBAND CONNECTIVITY AND ICT EXPENSES | 70,000,000.00 | 70,000,000.00 | - |
| 22020501 | LOCAL TRAINING | 20,000,000.00 | 20,000,000.00 | 485,000.00 |
| 22020502 | INTERNATIONAL TRAINING | 20,000,000.00 | 24,000,000.00 | 23,269,500.00 |
| 22020518 | INDUSTRIAL TRAINING/ATTACHMENT | 10,000,000.00 | 10,000,000.00 | - |
| 22020601 | SECURITY SERVICES EXPENSES | 250,000,000.00 | 250,000,000.00 | 196,600,000.00 |
| 22020603 | RESIDENTIAL RENT/HIRE OF PRIVATE HOUSES | 100,000,000.00 | 200,000,000.00 | 108,800,000.00 |
| 22020604 | SECURITY VOTES (INCLUDING OPERATIONS) | 4,000,000,000.00 | 500,000,000.00 | - |
| 22020605 | CLEANING, FUMIGATION, ENVIRONMENTAL SANITATION AND JANITORIAL SERVICE | 250,000,000.00 | 250,000,000.00 | 107,034,931.99 |
| 22020606 | MONITORING & EVALUATION SYSTEM | 73,000,000.00 | 73,000,000.00 | 66,460,000.00 |
| 22020609 | SPECIAL SECURITY EXPENSES/STATE AND FEDERAL | 5,000,000,000.00 | 12,000,000,000.00 | 11,883,570,819.98 |
| 22020620 | KOGI STATE SOCIAL INVESTMENT PROGRAMME | 50,000,000.00 | 100,000,000.00 | 89,849,500.00 |
| 22020625 | ASSISTANCE TO N.Y.S.C/FINANCIAL ASSISTANCE TO CSOs/NGOs/ASSISTANCE TO STUDENTS' ASSOCIATION | 80,000,000.00 | 80,000,000.00 | 71,500,000.00 |
| 22020661 | KOGI UNITED/CONFLUENCE QUEENS FC MATCHES, TRANSFER, SIGN-ON AND REGIS. FEES OF KG4TB | 100,000,000.00 | 100,000,000.00 | 48,770,000.00 |
| 22020672 | REFUNDS OF VARIOUS EXPENSES IN RESPECTING OF GOVERNMENT ACTIVITIES | 20,000,000.00 | 520,000,000.00 | 472,131,770.00 |
| 22020673 | SUBSCRIPTION (INVESTMENT) | 22,240,000.00 | 22,240,000.00 | - |
| 22020676 | FINANCIAL ASSISTANCE TO NEEDIES | 50,000,000.00 | 250,000,000.00 | 192,351,000.00 |
| 22020691 | GENDER-BASED VIOLENCE (GBV) RESPONSIVE SERVICE DELIVERY | 5,000,000.00 | 5,000,000.00 | - |
| 22020701 | CONSULTANCY SERVICES/FINANCIAL CONSULTING | 20,000,000.00 | 20,000,000.00 | - |
| 22020717 | RESEARCH AND DOCUMENTATION | 100,000,000.00 | 100,000,000.00 | - |
| 22020801 | MOTOR VEHICLE FUEL COST | - | 103,000,000.00 | 47,491,550.00 |
| 22020806 | DIESEL EXPENSES | - | 125,000,000.00 | 105,775,700.00 |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 700,000,000.00 | 3,200,000,000.00 | 2,951,891,283.61 |
| 22021002 | POSTAGES, PUBLICITY AND ADVERTISEMENT | 80,000,000.00 | 110,000,000.00 | 106,600,000.00 |
| 22021003 | CELEBRATION/REMEMBRANCE DAY | 10,000,000.00 | 70,000,000.00 | 61,297,500.00 |
| 22021006 | TASKFORCE/KOGI VIGILANTE SERVICES OPERATIONAL | 15,000,000.00 | 15,000,000.00 | - |
| 22021012 | MEDICAL EXPENSES (LOCAL & INTERNATIONAL) | 300,000,000.00 | 50,000,000.00 | 33,640,000.00 |
| 22021014 | ANNUAL BUDGET EXPENSES AND ADMINISTRATION | 30,000,000.00 | 30,000,000.00 | 3,300,000.00 |
| 22021015 | SUBSCRIPTION TO PROFESSIONAL BODIES /PARLIAMENTARY/ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS | 50,000,000.00 | 50,000,000.00 | - |
| 22021019 | BURIAL EXPENSES | 12,000,000.00 | 12,000,000.00 | - |
| 22040113 | GRANTS, SUBVENTION/DONATIONS & REDEMPTION OF PLEDGES | 120,000,000.00 | 120,000,000.00 | 9,000,000.00 |
| 22080109 | FINANCIAL ASSISTANCE TO NIGERIA LEGION -EX SERVICEMEN | 7,000,000.00 | 7,000,000.00 | - |
| 22080110 | FUEL SUBSIDY REMOVAL PALLIATIVES | 1,000,000,000.00 | 50,000,000.00 | - |
| | Sub-Total | 15,383,950,000.00 | 25,269,450,000.00 | 22,428,929,939.31 |

| 011100100200 DEPUTY GOVERNORS OFFICE | | | | |
|--|---|------------------|------------------|----------------|
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 204,998,000.00 | 204,998,000.00 | 60,400,000.00 |
| 22020108 | TRAVEL OPERATION AND LOGISTICS | 30,000,000.00 | 30,000,000.00 | - |
| 22020203 | WATER RATE | 5,000,000.00 | 5,000,000.00 | - |
| 22020204 | ELECTRICITY BILL/CHARGES | 2,600,000.00 | 2,600,000.00 | - |
| 22020205 | TELEPHONE CHARGES | 5,200,000.00 | 5,200,000.00 | - |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 40,000,000.00 | 40,000,000.00 | 1,100,000.00 |
| 22020302 | NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS | 5,000,000.00 | 5,000,000.00 | 330,000.00 |
| 22020313 | PURCHASE OF RAIN BOOT | 100,000.00 | 100,000.00 | - |
| 22020323 | OFFICE AND GENERAL EXPENSES | 60,000,000.00 | 60,000,000.00 | 39,276,700.00 |
| 22020327 | EMERGENCY RELIEF (NATIONAL) DISASTER)PURCHASE OF RELIEVE MATERIALS LOADING AND OFF LOADING | 70,000,000.00 | 70,000,000.00 | - |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 51,000,000.00 | 51,000,000.00 | 47,455,112.50 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 32,000,000.00 | 32,000,000.00 | 30,000,000.00 |
| 22020403 | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS | 52,000,000.00 | 52,000,000.00 | 50,345,000.00 |
| 22020404 | MAINTENANCE OF PLANTS/GENERATORS | 52,000,000.00 | 52,000,000.00 | 52,000,000.00 |
| 22020405 | MAINTENANCE OF OFFICE EQUIPMENT | 10,800,000.00 | 10,800,000.00 | - |
| 22020424 | MAINTENANCE OF OFFICE PREMISES | 2,600,000.00 | 2,600,000.00 | - |
| 22020429 | MAINTENANCE OF DEPUTY GOVERNOR'S LODGE/ DEPUTY GOVERNOR'S OFFICE | 266,000,000.00 | 266,000,000.00 | 266,000,000.00 |
| 22020501 | LOCAL TRAINING | 5,200,000.00 | 5,200,000.00 | - |
| 22020502 | INTERNATIONAL TRAINING | 7,079,000.00 | 7,079,000.00 | - |
| 22020511 | WORKSHOPS, SEMINARS & CONFERENCES | 7,800,000.00 | 7,800,000.00 | - |
| 22020518 | INDUSTRIAL TRAINING/ATTACHMENT | 200,000.00 | 200,000.00 | - |
| 22020625 | ASSISTANCE TO N.Y.S.C/FINANCIAL ASSISTANCE TO CSOs/NGOs/ASSISTANCE TO STUDENTS' ASSOCIATION | 2,600,000.00 | 2,600,000.00 | - |
| 22020644 | ASSISTANCE TO PAYER PATIENTS/ LESS PRIVILEGED/ORPHANAGE HOMES | - | - | - |
| 22020671 | NANS NEWS PROCESSING/ENTERTAINMENT, PUBLIC RELATIONS AND HOSPITALITY/MEDIA EXPENSES | 1,040,000.00 | 1,040,000.00 | - |
| 22020801 | MOTOR VEHICLE FUEL COST | 8,400,000.00 | 8,400,000.00 | - |
| 22020802 | OTHER TRANSPORT EQUIPMENT FUEL COST | 1,040,000.00 | 1,040,000.00 | - |
| 22020803 | PLANTS/GENERATOR FUEL COST | 6,200,000.00 | 6,200,000.00 | - |
| 22020804 | COOKING GAS/FUEL COST | 1,040,000.00 | 1,040,000.00 | - |
| 22020805 | MOTOR CYCLE/BICYCLE | 50,000.00 | 50,000.00 | - |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 67,400,000.00 | 67,400,000.00 | 32,450,000.00 |
| 22021002 | POSTAGES, PUBLICITY AND ADVERTISEMENT | 8,200,000.00 | 8,200,000.00 | 550,000.00 |
| 22021012 | MEDICAL EXPENSES (LOCAL & INTERNATIONAL) | 5,200,000.00 | 5,200,000.00 | - |
| 22021013 | RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES /DISCIPLINE COST | 100,000.00 | 100,000.00 | - |
| 22021014 | ANNUAL BUDGET EXPENSES AND ADMINISTRATION | 200,000.00 | 200,000.00 | - |
| 22021019 | BURIAL EXPENSES | 1,042,000.00 | 1,042,000.00 | - |
| 22021031 | BOUNDARY COMMITTEE EXPENSES | 100,000,000.00 | 100,000,000.00 | 44,855,000.00 |
| 22021033 | PRINTING OF ALL ESSENTIAL DOCUMENT | 3,000,000.00 | 3,000,000.00 | - |
| Sub-Total | | 1,115,089,000.00 | 1,115,089,000.00 | 624,761,812.50 |
| 011100800100 EMERGENCY MANAGEMENT AGENCY | | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020101 | LOCAL TRAVELS AND TRANSPORT - TRAINING | 200,000.00 | 200,000.00 | - |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 400,000.00 | 400,000.00 | 250,000.00 |
| 22020108 | TRAVEL OPERATION AND LOGISTICS | 300,000.00 | 300,000.00 | 9,000.00 |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 300,000.00 | 300,000.00 | 180,000.00 |
| 22020302 | NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS | 200,000.00 | 200,000.00 | - |
| 22020323 | OFFICE AND GENERAL EXPENSES | 2,178,034.00 | 2,178,034.00 | 809,000.00 |
| 22020327 | EMERGENCY RELIEF (NATIONAL) DISASTER)PURCHASE OF RELIEVE MATERIALS LOADING AND OFF LOADING | 18,000,000.00 | 78,000,000.00 | 72,734,000.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 400,000.00 | 400,000.00 | 390,000.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 100,000.00 | 100,000.00 | - |
| 22020404 | MAINTENANCE OF PLANTS/GENERATORS | 100,000.00 | 100,000.00 | 99,000.00 |
| 22020405 | MAINTENANCE OF OFFICE EQUIPMENT | 100,000.00 | 100,000.00 | - |
| 22020501 | LOCAL TRAINING | 300,000.00 | 300,000.00 | 10,000.00 |
| 22020511 | WORKSHOPS, SEMINARS & CONFERENCES | 500,000.00 | 500,000.00 | 250,000.00 |
| 22020672 | REFUNDS OF VARIOUS EXPENSES IN RESPECTING OF GOVERNMENT ACTIVITIES | 100,000.00 | 100,000.00 | - |
| 22020705 | STATISTICAL INVESTIGATION/DATA COLLECTION/CAPTURING OF POOR & VULNERABLE PEOPLE DATA | 100,000.00 | 100,000.00 | 80,000.00 |
| 22020801 | MOTOR VEHICLE FUEL COST | 200,000.00 | 200,000.00 | 187,000.00 |
| 22020803 | PLANTS/GENERATOR FUEL COST | 100,000.00 | 100,000.00 | - |
| 22020901 | BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES | 60,000.00 | 60,000.00 | 5,000.00 |

| | | | | |
|--|--|------------------------|-----------------------|-----------------------|
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 338,956.00 | 338,956.00 | 330,000.00 |
| 22021002 | POSTAGES, PUBLICITY AND ADVERTISEMENT | 400,000.00 | 400,000.00 | - |
| 22021005 | HEALTH FACILITIES MAINTENANCE EXPENSES | 100,000.00 | 100,000.00 | - |
| 22021033 | PRINTING OF ALL ESSENTIAL DOCUMENT | 100,000.00 | 100,000.00 | - |
| Sub-Total | | 24,576,990.00 | 84,576,990.00 | 75,333,000.00 |
| 011101000100 BUREAU OF PUBLIC PROCUREMENT (BPP) | | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 8,000,000.00 | 8,600,000.00 | 8,497,000.00 |
| 22020213 | E-PROCUREMENT WEBSITE CREATION AND MAINTENANCE EXPENSES | - | 500,000,000.00 | 467,000,000.00 |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 2,500,000.00 | 2,500,000.00 | 996,950.00 |
| 22020302 | NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS | 2,161,125.00 | 2,161,125.00 | - |
| 22020323 | OFFICE AND GENERAL EXPENSES | 4,000,000.00 | 10,000,000.00 | 9,475,425.00 |
| 22020340 | PUBLICATION OF QUARTERLY PROCUREMENT JOURNAL (OGP) | - | 7,000,000.00 | - |
| 22020341 | PRINT AND DISTRIBUTE COPIES OF KOGI STATE PROCUREMENT LAW AND GUIDELINES TO ENSURE SUSTAINED ENGAGEMENT AND IMPROVED PROCUREMENT PROCESSES (OGP) | - | 7,000,000.00 | - |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 4,000,000.00 | 4,700,000.00 | 4,552,895.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 4,000,000.00 | 20,000,000.00 | 18,654,000.00 |
| 22020501 | LOCAL TRAINING | 12,000,000.00 | 28,000,000.00 | 15,278,000.00 |
| 22020522 | TRAINING OF PUBLIC INSTITUTION PROCUREMENT/PRS OFFICERS ON OPEN CONTRACTING DATA STANDARDS (OGP) | - | 7,000,000.00 | - |
| 22020602 | OFFICE RENT | 3,000,000.00 | 3,000,000.00 | 2,200,000.00 |
| 22020606 | MONITORING & EVALUATION SYSTEM | 51,500,000.00 | 51,500,000.00 | 4,267,000.00 |
| 22020668 | PROCUREMENT AUDIT TO MDAs, PARASTATALS AND INSTITUTIONS | 15,000,000.00 | 15,000,000.00 | 7,500,000.00 |
| 22020676 | FINANCIAL ASSISTANCE TO NEEDIES | 3,000,000.00 | 3,000,000.00 | 2,722,000.00 |
| 22020701 | CONSULTANCY SERVICES/FINANCIAL CONSULTING | 10,000,000.00 | 10,000,000.00 | - |
| 22020901 | BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES | 100,000.00 | 100,000.00 | 35,255.50 |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 1,500,000.00 | 1,500,000.00 | 1,460,000.00 |
| 22021025 | STRATEGIES DEVELOPMENT PLAN/POLICY FORMULATION EXPENSES/ RESEARCH AND SURVEY | 2,000,000.00 | 2,000,000.00 | - |
| 22021033 | PRINTING OF ALL ESSENTIAL DOCUMENT | 4,000,000.00 | 15,000,000.00 | 11,705,000.00 |
| 22021069 | BOARD MEETING EXPENSES | 5,000,000.00 | 5,000,000.00 | - |
| Sub-Total | | 131,761,125.00 | 703,061,125.00 | 554,343,525.50 |
| 011103500100 KOGI STATE PENSION COMMISSION | | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 42,000,000.00 | 42,000,000.00 | - |
| 22020108 | TRAVEL OPERATION AND LOGISTICS | 11,800,000.00 | 11,800,000.00 | - |
| 22020204 | ELECTRICITY BILL/CHARGES | 150,000.00 | 150,000.00 | - |
| 22020205 | TELEPHONE CHARGES | 2,500,000.00 | 2,500,000.00 | - |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 6,200,000.00 | 6,200,000.00 | 3,050,000.00 |
| 22020302 | NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS | 4,500,000.00 | 4,500,000.00 | - |
| 22020323 | OFFICE AND GENERAL EXPENSES | 22,100,000.00 | 22,100,000.00 | 19,750,000.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 6,700,000.00 | 6,700,000.00 | 116,000.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 13,500,000.00 | 13,500,000.00 | - |
| 22020404 | MAINTENANCE OF PLANTS/GENERATORS | 14,500,000.00 | 14,500,000.00 | 4,265,000.00 |
| 22020405 | MAINTENANCE OF OFFICE EQUIPMENT | 21,500,000.00 | 21,500,000.00 | - |
| 22020501 | LOCAL TRAINING | 4,500,000.00 | 4,500,000.00 | - |
| 22020511 | WORKSHOPS, SEMINARS & CONFERENCES | 5,000,000.00 | 5,000,000.00 | - |
| 22020701 | CONSULTANCY SERVICES/FINANCIAL CONSULTING | 25,000,000.00 | 25,000,000.00 | 22,086,442.95 |
| 22020801 | MOTOR VEHICLE FUEL COST | 21,300,000.00 | 21,300,000.00 | 1,132,960.00 |
| 22020901 | BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES | 500,000.00 | 500,000.00 | - |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 21,500,000.00 | 21,500,000.00 | 2,480,000.00 |
| 22021002 | POSTAGES, PUBLICITY AND ADVERTISEMENT | 600,000.00 | 2,600,000.00 | 2,024,366.00 |
| 22021005 | HEALTH FACILITIES MAINTENANCE EXPENSES | 750,000.00 | 750,000.00 | - |
| 22021012 | MEDICAL EXPENSES (LOCAL & INTERNATIONAL) | 250,000.00 | 250,000.00 | - |
| 22021033 | PRINTING OF ALL ESSENTIAL DOCUMENT | 15,000,000.00 | 15,000,000.00 | 1,000,000.00 |
| Sub-Total | | 239,850,000.00 | 241,850,000.00 | 55,904,768.95 |

| 01111100100 KOGI STATE INVESTMENT PROMOTION & PUBLIC PRIVATE PARTNERSHIP AGENCY | | | | |
|---|---|-----------------|----------------|----------------|
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020101 | LOCAL TRAVELS AND TRANSPORT - TRAINING | 2,595,000.00 | 2,595,000.00 | 500,000.00 |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 2,006,188.00 | 2,006,188.00 | 295,000.00 |
| 22020108 | TRAVEL OPERATION AND LOGISTICS | 2,780,802.00 | 2,780,802.00 | - |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 6,173,190.00 | 6,173,190.00 | 83,000.00 |
| 22020323 | OFFICE AND GENERAL EXPENSES | 2,595,000.00 | 2,595,000.00 | 678,500.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 3,595,000.00 | 3,595,000.00 | - |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 15,329,000.00 | 15,329,000.00 | 3,025,500.00 |
| 22020404 | MAINTENANCE OF PLANTS/GENERATORS | 1,557,000.00 | 1,557,000.00 | - |
| 22020432 | MAINTENANCE OF BROADCASTING EQUIPMENT/ ICT EQUIPMENT/GOVERNMENT HOUSE BROADBAND CONNECTIVITY AND ICT EXPENSES | 2,595,000.00 | 2,595,000.00 | - |
| 22020501 | LOCAL TRAINING | 2,595,000.00 | 2,595,000.00 | - |
| 22020502 | INTERNATIONAL TRAINING | 3,595,000.00 | 3,595,000.00 | - |
| 22020511 | WORKSHOPS, SEMINARS & CONFERENCES | 2,557,000.00 | 2,557,000.00 | 150,000.00 |
| 22020518 | INDUSTRIAL TRAINING/ATTACHMENT | 708,105.00 | 708,105.00 | - |
| 22020609 | SPECIAL SECURITY EXPENSES/STATE AND FEDERAL | 1,038,000.00 | 1,038,000.00 | - |
| 22020625 | ASSISTANCE TO N.Y.S.C/FINANCIAL ASSISTANCE TO CSOs/NGOs/ASSISTANCE TO STUDENTS' ASSOCIATION | 1,519,000.00 | 1,519,000.00 | - |
| 22020674 | INVESTMENT EXPENSES/KOGI INVESTMENT AGENCY EXPENSES | 50,000,000.00 | 50,000,000.00 | 9,344,600.00 |
| 22020701 | CONSULTANCY SERVICES/FINANCIAL CONSULTING | 6,557,000.00 | 6,557,000.00 | - |
| 22020801 | MOTOR VEHICLE FUEL COST | 3,076,000.00 | 3,076,000.00 | 270,000.00 |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 8,723,089.00 | 8,723,089.00 | 310,000.00 |
| 22021002 | POSTAGES, PUBLICITY AND ADVERTISEMENT | 2,557,000.00 | 2,557,000.00 | 130,000.00 |
| 22021004 | AWARENESS, ENLIGHTENMENT AND SENSITIZATION | 3,608,900.00 | 3,608,900.00 | - |
| 22021012 | MEDICAL EXPENSES (LOCAL & INTERNATIONAL) | 557,000.00 | 557,000.00 | - |
| 22021033 | PRINTING OF ALL ESSENTIAL DOCUMENT | 1,868,327.00 | 356,868,327.00 | 355,069,500.00 |
| Sub-Total | | 128,185,601.00 | 483,185,601.00 | 369,856,100.00 |
| 016100100100 OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT | | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020101 | LOCAL TRAVELS AND TRANSPORT - TRAINING | 7,000,000.00 | 27,000,000.00 | 14,937,901.76 |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 7,000,000.00 | 10,000,000.00 | 9,673,497.70 |
| 22020104 | INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS | 15,000,000.00 | 15,000,000.00 | 8,160,000.00 |
| 22020201 | INTERNET ACCESS CHARGES | 6,000,000.00 | 6,000,000.00 | 3,991,400.00 |
| 22020205 | TELEPHONE CHARGES | 3,000,000.00 | 5,000,000.00 | 4,036,700.00 |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 4,000,000.00 | 6,000,000.00 | 4,853,700.00 |
| 22020302 | NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS | 1,000,000.00 | 1,000,000.00 | 171,200.00 |
| 22020323 | OFFICE AND GENERAL EXPENSES | 40,200,000.00 | 80,200,000.00 | 76,724,500.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 6,000,000.00 | 16,000,000.00 | 10,902,575.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 2,500,000.00 | 3,500,000.00 | 2,857,290.00 |
| 22020404 | MAINTENANCE OF PLANTS/GENERATORS | 5,000,000.00 | 5,000,000.00 | 3,022,100.00 |
| 22020405 | MAINTENANCE OF OFFICE EQUIPMENT | 1,000,000.00 | 2,000,000.00 | 1,165,200.00 |
| 22020424 | MAINTENANCE OF OFFICE PREMISES | 1,169,523.00 | 1,169,523.00 | 650,300.00 |
| 22020501 | LOCAL TRAINING | 6,000,000.00 | 6,000,000.00 | - |
| 22020502 | INTERNATIONAL TRAINING | 10,000,000.00 | 100,000,000.00 | 97,406,053.00 |
| 22020511 | WORKSHOPS, SEMINARS & CONFERENCES | 10,000,000.00 | 10,000,000.00 | 7,652,000.00 |
| 22020517 | TRAINING AND LOGISTIC SUPPORT FOR COMPONENTS OF SOCIAL INVESTMENT PROGRAMME | 30,000,000.00 | 30,000,000.00 | 12,650,000.00 |
| 22020609 | SPECIAL SECURITY EXPENSES/STATE AND FEDERAL | 39,000,000.00 | 89,000,000.00 | 69,165,000.00 |
| 22020613 | NIGERIA NATIONAL VOLUNTEER SERVICES/SUPPORT TO UNIFORMED/VOLUNTARY | 10,000,000.00 | 10,000,000.00 | - |
| 22020623 | EXECUTIVE COUNCIL & SECURITY COUNCIL MEETING EXPENSES | 50,000,000.00 | 52,500,000.00 | 52,294,150.00 |
| 22020659 | MODERN BEE-KEEPING OPERATIONAL EXPENSES | 4,200,000.00 | 4,200,000.00 | - |
| 22020671 | NANS NEWS PROCESSING/ENTERTAINMENT, PUBLIC RELATIONS AND HOSPITALITY/MEDIA EXPENSES | 4,500,000.00 | 4,500,000.00 | 2,250,000.00 |
| 22020672 | REFUNDS OF VARIOUS EXPENSES IN RESPECTING OF GOVERNMENT ACTIVITIES | 100,000.00 | 100,000.00 | - |
| 22020801 | MOTOR VEHICLE FUEL COST | 6,000,000.00 | 28,000,000.00 | 27,077,600.00 |
| 22020806 | DIESEL EXPENSES | 12,000,000.00 | 12,000,000.00 | 2,330,000.00 |
| 22020901 | BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES | 2,000,000.00 | 2,000,000.00 | 82,536.88 |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 17,000,000.00 | 50,000,000.00 | 22,732,700.00 |
| 22021002 | POSTAGES, PUBLICITY AND ADVERTISEMENT | 3,600,000.00 | 3,600,000.00 | 755,000.00 |
| 22021003 | CELEBRATION/REMEMBRANCE DAY | 50,000,000.00 | 250,000,000.00 | 168,325,500.00 |
| 22021012 | MEDICAL EXPENSES (LOCAL & INTERNATIONAL) | 2,000,000.00 | 2,000,000.00 | - |
| 22021014 | ANNUAL BUDGET EXPENSES AND ADMINISTRATION | 667,500.00 | 667,500.00 | - |

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|---------------------|--|------------------------|-----------------------|-----------------------|
| 22021015 | SUBSCRIPTION TO PROFESSIONAL BODIES /PARLIAMENTARY/ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS | 50,000,000.00 | 50,000,000.00 | - |
| 22021033 | PRINTING OF ALL ESSENTIAL DOCUMENT | 700,000.00 | 1,300,000.00 | 701,000.00 |
| 22021034 | MULTILATERAL, DONOR AGENCIES AND SPECIAL PROJECTS EXPENSES | 20,000,000.00 | 20,000,000.00 | 5,995,000.00 |
| 22021043 | NORTHERN GOVERNORS FORUM | 5,000,000.00 | 5,000,000.00 | - |
| 22021047 | COMMITTEE/COMMISSION SCREENING EXPENSES | 10,000,000.00 | 90,000,000.00 | 56,964,000.00 |
| | Sub-Total | 441,637,023.00 | 998,737,023.00 | 667,526,904.34 |
| 016103800100 | CHRISTIAN PILGRIMS COMMISSION | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 1,043,120.00 | 2,586,920.00 | 1,668,000.00 |
| 22020104 | INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS | 103,000,000.00 | 151,000,000.00 | 149,576,688.75 |
| 22020106 | TRANSPORTATION OF PILGRIMS TO ABUJA AND BACK TO LOKOJA INCLUDING EVACUATION OF OFFICIAL LUGGAGE | 8,158,895.00 | 8,158,895.00 | - |
| 22020203 | WATER RATE | 20,815.00 | 20,815.00 | - |
| 22020204 | ELECTRICITY BILL/CHARGES | 300,000.00 | 300,000.00 | - |
| 22020205 | TELEPHONE CHARGES | 30,000.00 | 30,000.00 | 15,000.00 |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 480,000.00 | 480,000.00 | 114,000.00 |
| 22020302 | NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS | 20,000.00 | 20,000.00 | - |
| 22020305 | UNIFORMS AND OTHER CLOTHINGS | 1,152,605.00 | 1,152,605.00 | 286,200.00 |
| 22020323 | OFFICE AND GENERAL EXPENSES | 603,800.00 | 603,800.00 | 238,000.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 600,000.00 | 600,000.00 | 369,300.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 224,890.00 | 224,890.00 | 187,500.00 |
| 22020403 | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS | 1,251,150.00 | 1,251,150.00 | 517,000.00 |
| 22020404 | MAINTENANCE OF PLANTS-GENERATORS | 300,000.00 | 300,000.00 | 168,000.00 |
| 22020405 | MAINTENANCE OF OFFICE EQUIPMENT | 71,900.00 | 71,900.00 | - |
| 22020417 | MAINTENANCE OF HAJJ CAMP AT GWAGWALADA/ABUJA/SCREENING GROUND | 619,000.00 | 619,000.00 | - |
| 22020424 | MAINTENANCE OF OFFICE PREMISES | 1,007,600.00 | 1,007,600.00 | - |
| 22020432 | MAINTENANCE OF BROADCASTING EQUIPMENT/ ICT EQUIPMENT/GOVERNMENT HOUSE BROADBAND CONNECTIVITY AND ICT EXPENSES | 463,830.00 | 463,830.00 | 33,500.00 |
| 22020501 | LOCAL TRAINING | 200,000.00 | 200,000.00 | 29,000.00 |
| 22020601 | SECURITY SERVICES EXPENSES | 250,500.00 | 250,500.00 | - |
| 22020676 | FINANCIAL ASSISTANCE TO NEEDIES | 83,800.00 | 83,800.00 | - |
| 22020701 | CONSULTANCY SERVICES/FINANCIAL CONSULTING | 43,800.00 | 43,800.00 | - |
| 22020801 | MOTOR VEHICLE FUEL COST | 600,200.00 | 600,200.00 | 256,000.00 |
| 22020803 | PLANTS/GENERATOR FUEL COST | 53,800.00 | 53,800.00 | 27,000.00 |
| 22020901 | BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES | 155,749.00 | 155,749.00 | 14,449.25 |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 1,089,900.00 | 1,089,900.00 | 818,200.00 |
| 22021002 | POSTAGES, PUBLICITY AND ADVERTISEMENT | 155,700.00 | 155,700.00 | 60,000.00 |
| 22021004 | AWARENESS, ENLIGHTMENT AND SENSITIZATION | 565,450.00 | 565,450.00 | - |
| 22021005 | HEALTH FACILITIES MAINTENANCE EXPENSES | 129,750.00 | 129,750.00 | - |
| 22021012 | MEDICAL EXPENSES (LOCAL & INTERNATIONAL) | 319,500.00 | 319,500.00 | - |
| 22021014 | ANNUAL BUDGET EXPENSES AND ADMINISTRATION | 307,600.00 | 307,600.00 | 250,000.00 |
| 22021019 | BURIAL EXPENSES | 1,033,745.00 | 1,033,745.00 | - |
| 22021024 | ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES | 200,800.00 | 200,800.00 | - |
| 22021033 | PRINTING OF ALL ESSENTIAL DOCUMENT | 393,000.00 | 393,000.00 | 170,000.00 |
| | Sub-Total | 124,930,899.00 | 174,474,699.00 | 154,797,838.00 |
| 016103700100 | KOGI STATE HAJJ COMMISSION | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020101 | LOCAL TRAVELS AND TRANSPORT - TRAINING | 6,683,000.00 | 6,683,000.00 | 4,212,500.00 |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 638,000.00 | 638,000.00 | 577,000.00 |
| 22020104 | INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS | 200,000,000.00 | 200,000,000.00 | 176,752,012.00 |
| 22020106 | TRANSPORTATION OF PILGRIMS TO ABUJA AND BACK TO LOKOJA INCLUDING EVACUATION OF OFFICIAL LUGGAGE | 4,228,000.00 | 4,228,000.00 | 447,200.00 |
| 22020204 | ELECTRICITY BILL/CHARGES | 259,500.00 | 259,500.00 | - |
| 22020205 | TELEPHONE CHARGES | 55,700.00 | 55,700.00 | - |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 259,500.00 | 259,500.00 | 193,200.00 |
| 22020304 | DRUGS AND MEDICAL SUPPLIES | 5,850,000.00 | 5,850,000.00 | 3,390,439.25 |
| 22020323 | OFFICE AND GENERAL EXPENSES | 1,008,250.00 | 1,008,250.00 | 523,100.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 316,500.00 | 316,500.00 | - |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 519,000.00 | 519,000.00 | 9,000.00 |
| 22020404 | MAINTENANCE OF PLANTS/GENERATORS | 129,750.00 | 129,750.00 | - |
| 22020417 | MAINTENANCE OF HAJJ CAMP AT GWAGWALADA/ABUJA/SCREENING GROUND | 978,500.00 | 978,500.00 | 500,000.00 |
| 22020424 | MAINTENANCE OF OFFICE PREMISES | 378,500.00 | 378,500.00 | 167,400.00 |

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|---------------------|---|------------------------|-----------------------|-----------------------|
| 22020432 | MAINTENANCE OF BROADCASTING EQUIPMENT/ ICT EQUIPMENT/GOVERNMENT HOUSE BROADBAND CONNECTIVITY AND ICT EXPENSES | 563,300.00 | 563,300.00 | 37,000.00 |
| 22020501 | LOCAL TRAINING | 319,000.00 | 319,000.00 | - |
| 22020511 | WORKSHOPS, SEMINARS & CONFERENCES | 159,500.00 | 159,500.00 | - |
| 22020671 | NANS NEWS PROCESSING/ENTERTAINMENT, PUBLIC RELATIONS AND HOSPITALITY/MEDIA EXPENSES | 519,500.00 | 519,500.00 | 354,000.00 |
| 22020676 | FINANCIAL ASSISTANCE TO NEEDIES | 259,500.00 | 259,500.00 | - |
| 22020801 | MOTOR VEHICLE FUEL COST | 597,500.00 | 597,500.00 | 100,000.00 |
| 22020803 | PLANTS/GENERATOR FUEL COST | 338,000.00 | 338,000.00 | - |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 2,885,500.00 | 2,885,500.00 | - |
| 22021002 | POSTAGES, PUBLICITY AND ADVERTISEMENT | 181,650.00 | 181,650.00 | - |
| 22021004 | AWARENESS, ENLIGHTENMENT AND SENSITIZATION | 5,171,000.00 | 5,171,000.00 | 2,000,000.00 |
| 22021014 | ANNUAL BUDGET EXPENSES AND ADMINISTRATION | 665,500.00 | 665,500.00 | - |
| 22021024 | ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES | 1,038,000.00 | 1,038,000.00 | - |
| 22021033 | PRINTING OF ALL ESSENTIAL DOCUMENT | 719,000.00 | 719,000.00 | 30,250.00 |
| 22040113 | GRANTS, SUBVENTION,DONATIONS & REDEMPTION OF PLEDGES | 1,228,000.00 | 1,228,000.00 | - |
| | Sub-Total | 235,949,150.00 | 235,949,150.00 | 189,293,101.25 |
| 016105500100 | STATE SECURITY TRUST FUND | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020101 | LOCAL TRAVELS AND TRANSPORT - TRAINING | 6,000,000.00 | 6,000,000.00 | 5,991,500.00 |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 4,500,000.00 | 4,500,000.00 | 3,935,000.00 |
| 22020108 | TRAVEL OPERATION AND LOGISTICS | 10,000,000.00 | 6,000,000.00 | 5,890,000.00 |
| 22020201 | INTERNET ACCESS CHARGES | 1,000,000.00 | 1,000,000.00 | 611,362.57 |
| 22020205 | TELEPHONE CHARGES | 100,000.00 | 100,000.00 | - |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 5,000,000.00 | 5,000,000.00 | 1,265,900.00 |
| 22020302 | NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS | 230,000.00 | 230,000.00 | - |
| 22020323 | OFFICE AND GENERAL EXPENSES | 4,220,000.00 | 4,220,000.00 | 3,803,326.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 20,000,000.00 | 20,000,000.00 | 18,515,700.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 10,500,000.00 | 10,500,000.00 | 962,000.00 |
| 22020404 | MAINTENANCE OF PLANTS/GENERATORS | 6,500,000.00 | 6,500,000.00 | 981,561.00 |
| 22020405 | MAINTENANCE OF OFFICE EQUIPMENT | 2,000,000.00 | 2,000,000.00 | 1,640,000.00 |
| 22020601 | SECURITY SERVICES EXPENSES | 20,000,000.00 | 20,000,000.00 | 19,831,000.00 |
| 22020603 | RESIDENTIAL RENT/HIRE OF PRIVATE HOUSES | 800,000.00 | 800,000.00 | - |
| 22020609 | SPECIAL SECURITY EXPENSES-STATE AND FEDERAL | 250,000,000.00 | 350,000,000.00 | 349,441,626.00 |
| 22020613 | NIGERIA NATIONAL VOLUNTEER SERVICES/SUPPORT TO UNIFORMED/VOLUNTARY | 4,000,000.00 | 4,000,000.00 | 300,000.00 |
| 22020676 | FINANCIAL ASSISTANCE TO NEEDIES | 2,000,000.00 | 2,000,000.00 | 650,000.00 |
| 22020801 | MOTOR VEHICLE FUEL COST | 20,000,000.00 | 20,000,000.00 | 17,373,740.00 |
| 22020803 | PLANTS/GENERATOR FUEL COST | 2,000,000.00 | 2,000,000.00 | 1,489,543.00 |
| 22020806 | DIESEL EXPENSES | 3,000,000.00 | 3,000,000.00 | 350,000.00 |
| 22020901 | BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES | 500,000.00 | 500,000.00 | 449,784.20 |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 16,500,000.00 | 16,500,000.00 | 15,733,000.00 |
| 22021002 | POSTAGES, PUBLICITY AND ADVERTISEMENT | 12,100,000.00 | 12,100,000.00 | 11,906,250.00 |
| 22021004 | AWARENESS, ENLIGHTENMENT AND SENSITIZATION | 4,000,000.00 | 4,000,000.00 | 3,480,000.00 |
| 22021012 | MEDICAL EXPENSES (LOCAL & INTERNATIONAL) | 3,000,000.00 | 3,000,000.00 | 1,000,000.00 |
| 22021014 | ANNUAL BUDGET EXPENSES AND ADMINISTRATION | 700,000.00 | 700,000.00 | 595,000.00 |
| 22021024 | ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES | 2,000,000.00 | 6,000,000.00 | 6,000,000.00 |
| 22021033 | PRINTING OF ALL ESSENTIAL DOCUMENT | 3,500,000.00 | 3,500,000.00 | 1,340,000.00 |
| 22021036 | VEHICLE REGISTRATIONS, LICENCING AND INSURANCE | 14,000,000.00 | 14,000,000.00 | - |
| 22040113 | GRANTS, SUBVENTION,DONATIONS & REDEMPTION OF PLEDGES | 1,000,000.00 | 1,000,000.00 | - |
| | Sub-Total | 429,150,000.00 | 529,150,000.00 | 473,536,292.77 |
| 016400100100 | MINISTRY OF SPECIAL DUTY & INTER-GOVERNMENTAL AFFAIRS | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | - | 15,000,000.00 | 2,270,000.00 |
| 22020108 | TRAVEL OPERATION AND LOGISTICS | - | 50,000,000.00 | 100,000.00 |
| 22020201 | INTERNET ACCESS CHARGES | - | 5,500,188.00 | 100,000.00 |
| 22020204 | ELECTRICITY BILL/CHARGES | - | 10,000,000.00 | 350,000.00 |
| 22020205 | TELEPHONE CHARGES | - | 2,000,000.00 | - |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | - | 15,098,466.00 | 2,083,000.00 |
| 22020302 | NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS | - | 4,366,275.00 | - |
| 22020323 | OFFICE AND GENERAL EXPENSES | - | 100,000,000.00 | 2,697,000.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | - | 20,000,000.00 | 50,000.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | - | 40,000,000.00 | 150,000.00 |
| 22020405 | MAINTENANCE OF OFFICE EQUIPMENT | - | 27,825,154.00 | 4,183,333.00 |

| | | | | |
|---|--|------------------------|---------------------|------------------|
| 22020501 | LOCAL TRAINING | - | 30,000,000.00 | - |
| 22020502 | INTERNATIONAL TRAINING | - | 100,000,000.00 | - |
| 22020601 | SECURITY SERVICES EXPENSES | - | 3,000,000.00 | 1,300,000.00 |
| 22020602 | OFFICE RENT | - | 11,500,000.00 | - |
| 22020605 | CLEANING, FUMIGATION, ENVIRONMENTAL SANITATION AND JANITORIAL SERVICE | - | 5,000,000.00 | 200,000.00 |
| 22020606 | MONITORING & EVALUATION SYSTEM | - | 50,000,000.00 | - |
| 22020701 | CONSULTANCY SERVICES/FINANCIAL CONSULTING | - | 20,000,000.00 | - |
| 22020717 | RESEARCH AND DOCUMENTATION | - | 100,000,000.00 | - |
| 22020801 | MOTOR VEHICLE FUEL COST | - | 10,000,000.00 | 100,000.00 |
| 22020806 | DIESEL EXPENSES | - | 10,000,000.00 | - |
| 22020807 | FUEL EXPENSES | - | 10,000,000.00 | - |
| 22020901 | BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES | - | 6,000,000.00 | - |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | - | 30,000,000.00 | 550,000.00 |
| 22021002 | POSTAGES, PUBLICITY AND ADVERTISEMENT | - | 5,000,000.00 | - |
| 22021012 | MEDICAL EXPENSES (LOCAL & INTERNATIONAL) | - | 70,000,000.00 | - |
| 22021014 | ANNUAL BUDGET EXPENSES AND ADMINISTRATION | - | 4,000,000.00 | 100,000.00 |
| 22021019 | BURIAL EXPENSES | - | 5,000,000.00 | - |
| 22021033 | PRINTING OF ALL ESSENTIAL DOCUMENT | - | 30,000,000.00 | 150,000.00 |
| 22040113 | GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES | - | 20,000,000.00 | - |
| Sub-Total | | - | 809,290,083.00 | 14,383,333.00 |
| 011200300100 KOGI STATE HOUSE OF ASSEMBLY | | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 100,000,000.00 | 100,000,000.00 | 89,523,634.30 |
| 22020108 | TRAVEL OPERATION AND LOGISTICS | 80,000,000.00 | 80,000,000.00 | 64,681,398.57 |
| 22020201 | INTERNET ACCESS CHARGES | 15,500,188.00 | 15,500,188.00 | 11,865,271.31 |
| 22020205 | TELEPHONE CHARGES | 20,000,000.00 | 20,000,000.00 | 13,813,471.38 |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 50,098,466.00 | 50,098,466.00 | 33,720,268.30 |
| 22020302 | NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS | 14,366,275.00 | 14,366,275.00 | 12,742,113.04 |
| 22020322 | PUBLICATION OF KOGI STATE STATISTICAL YEAR BOOK/PLANNING & STATISTIC BOOKS/STATE STATISTICAL MASTER PLAN | 8,555,736.00 | 8,555,736.00 | 6,833,080.93 |
| 22020323 | OFFICE AND GENERAL EXPENSES | 152,544,712.00 | 212,544,712.00 | 205,048,780.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 30,135,239.00 | 40,135,239.00 | 37,390,891.16 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 30,995,584.00 | 30,995,584.00 | 24,253,441.36 |
| 22020405 | MAINTENANCE OF OFFICE EQUIPMENT | 27,825,154.00 | 27,825,154.00 | 24,392,130.23 |
| 22020424 | MAINTENANCE OF OFFICE PREMISES | 45,290,612.00 | 45,290,612.00 | 29,200,500.00 |
| 22020431 | UPKEEP OF PARLIAMENT VILLAGE | 13,958,804.00 | 13,958,804.00 | 5,667,676.28 |
| 22020501 | LOCAL TRAINING | 150,000,000.00 | 150,000,000.00 | 130,679,738.26 |
| 22020502 | INTERNATIONAL TRAINING | 100,000,000.00 | 100,000,000.00 | 90,437,974.20 |
| 22020521 | EXPENSES ON ORGANISING BUDGET PUBLIC HEARING AT THE STATE HOUSE OF ASSEMBLY (OGP) | - | 2,000,000.00 | - |
| 22020601 | SECURITY SERVICES EXPENSES | 100,619,562.00 | 350,619,562.00 | 340,566,000.00 |
| 22020611 | PRODUCTION OF LD CARD /STATE CALENDAR/DIARIES/NOMINAL ROLL | 11,000,000.00 | 11,000,000.00 | - |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 50,000,000.00 | 50,000,000.00 | 25,016,658.73 |
| 22021002 | POSTAGES, PUBLICITY AND ADVERTISEMENT | 8,703,892.00 | 10,703,892.00 | 10,235,484.36 |
| 22021004 | AWARENESS, ENLIGHTENMENT AND SENSITIZATION | - | 100,000,000.00 | 80,000,000.00 |
| 22021012 | MEDICAL EXPENSES (LOCAL & INTERNATIONAL) | 70,000,000.00 | 70,000,000.00 | 40,718,590.47 |
| 22021014 | ANNUAL BUDGET EXPENSES AND ADMINISTRATION | 70,000,000.00 | 70,000,000.00 | 29,671,000.00 |
| 22021015 | SUBSCRIPTION TO PROFESSIONAL BODIES /PARLIAMENTARY/ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS | 80,542,061.00 | 80,542,061.00 | 46,899,999.99 |
| 22021019 | BURIAL EXPENSES | 2,000,000.00 | 2,000,000.00 | 350,000.00 |
| 22021032 | ALL FESTIVAL BOTH STATE AND NATIONAL EXPENSES | 20,000,000.00 | 20,000,000.00 | 8,769,677.11 |
| 22021044 | AGENCY AND FREIGHT CHARGES | 4,000,000.00 | 4,000,000.00 | - |
| 22021047 | COMMITTEE/COMMISSION SCREENING EXPENSES | 80,000,000.00 | 80,000,000.00 | - |
| 22040113 | GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES | 6,000,000.00 | 21,000,000.00 | 18,000,000.00 |
| Sub-Total | | 1,342,136,285.00 | 1,781,136,285.00 | 1,380,477,779.98 |
| 011200400100 KOGI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION | | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 16,000,000.00 | 16,000,000.00 | 23,800.00 |
| 22020201 | INTERNET ACCESS CHARGES | 4,000,000.00 | 4,000,000.00 | 33,000.00 |
| 22020202 | SOFTWARE CHARGES/LICENSE RENEWAL | 350,000.00 | 350,000.00 | - |
| 22020204 | ELECTRICITY BILL/CHARGES | 1,000,000.00 | 1,000,000.00 | - |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 20,000,000.00 | 20,000,000.00 | 513,000.00 |
| 22020302 | NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS | 3,500,000.00 | 3,500,000.00 | - |

| | | | | |
|---|---|------------------------|-----------------------|----------------------|
| 22020319 | GBV SITUATION ROOM AND DATA MANAGEMENT CENTRE EXPENSES | 4,500,000.00 | 4,500,000.00 | - |
| 22020322 | PUBLICATION OF KOGI STATE STATISTICAL YEAR BOOK/PLANNING & STATISTIC BOOKS/STATE STATISTICAL MASTER PLAN | 1,300,000.00 | 1,300,000.00 | - |
| 22020323 | OFFICE AND GENERAL EXPENSES | 53,000,000.00 | 53,000,000.00 | 16,985,000.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 6,000,000.00 | 6,000,000.00 | - |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 21,000,000.00 | 21,000,000.00 | 111,000.00 |
| 22020405 | MAINTENANCE OF OFFICE EQUIPMENT | 5,000,000.00 | 5,000,000.00 | - |
| 22020501 | LOCAL TRAINING | 20,000,000.00 | 20,000,000.00 | - |
| 22020502 | INTERNATIONAL TRAINING | 31,000,000.00 | 31,000,000.00 | - |
| 22020511 | WORKSHOPS, SEMINARS & CONFERENCES | 20,000,000.00 | 20,000,000.00 | - |
| 22020602 | OFFICE RENT | 8,035,950.00 | 8,035,950.00 | - |
| 22020611 | PRODUCTION OF LD CARD /STATE CALENDAR/DIARIES/NOMINAL ROLL | 3,500,000.00 | 3,500,000.00 | - |
| 22020676 | FINANCIAL ASSISTANCE TO NEEDIES | 6,000,000.00 | 6,000,000.00 | 20,000.00 |
| 22020701 | CONSULTANCY SERVICES/FINANCIAL CONSULTING | 6,000,000.00 | 6,000,000.00 | - |
| 22020901 | BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES | 200,000.00 | 200,000.00 | 16,180.58 |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 30,000,000.00 | 30,000,000.00 | 103,000.00 |
| 22021002 | POSTAGES, PUBLICITY AND ADVERTISEMENT | 2,000,000.00 | 2,000,000.00 | - |
| 22021012 | MEDICAL EXPENSES (LOCAL & INTERNATIONAL) | 15,000,000.00 | 15,000,000.00 | - |
| 22021014 | ANNUAL BUDGET EXPENSES AND ADMINISTRATION | 2,000,000.00 | 2,000,000.00 | 96,000.00 |
| 22021024 | ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES | 1,500,000.00 | 1,500,000.00 | 20,000.00 |
| 22021033 | PRINTING OF ALL ESSENTIAL DOCUMENT | 2,500,000.00 | 2,500,000.00 | 70,000.00 |
| 22021047 | COMMITTEE/COMMISSION SCREENING EXPENSES | 2,000,000.00 | 2,000,000.00 | - |
| | Sub-Total | 285,385,950.00 | 285,385,950.00 | 17,990,980.58 |
| 012300100100 MINISTRY OF INFORMATION AND COMMUNICATION | | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 3,000,000.00 | 3,000,000.00 | 2,170,500.00 |
| 22020201 | INTERNET ACCESS CHARGES | - | - | - |
| 22020206 | SATELLITE BROADCASTING ACCESS CHARGES | 40,000.00 | 40,000.00 | - |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 4,300,000.00 | 4,300,000.00 | 4,087,000.00 |
| 22020302 | NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS | 50,000.00 | 50,000.00 | - |
| 22020309 | PHOTOGRAPHIC MATERIALS, GRAPHIC ARTS AND DESIGN | 100,000.00 | 100,000.00 | - |
| 22020323 | OFFICE AND GENERAL EXPENSES | 2,500,000.00 | 2,500,000.00 | 2,489,500.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 2,800,000.00 | 2,800,000.00 | 1,507,000.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 4,000,000.00 | 4,000,000.00 | 3,924,500.00 |
| 22020404 | MAINTENANCE OF PLANTS/GENERATORS | 250,000.00 | 250,000.00 | 240,000.00 |
| 22020405 | MAINTENANCE OF OFFICE EQUIPMENT | 500,000.00 | 500,000.00 | 477,200.00 |
| 22020501 | LOCAL TRAINING | 500,000.00 | 500,000.00 | 490,000.00 |
| 22020506 | KOGI STATE GRASSROOTS SENSITISATION | 35,000,000.00 | 35,000,000.00 | 2,818,000.00 |
| 22020518 | INDUSTRIAL TRAINING/ATTACHMENT | 1,000,000.00 | 1,000,000.00 | 376,000.00 |
| 22020611 | PRODUCTION OF LD CARD /STATE CALENDAR/DIARIES/NOMINAL ROLL | 200,000.00 | 200,000.00 | - |
| 22020615 | CONTENT MANAGEMENT AND SITE MAINTENANCE | 200,000.00 | 200,000.00 | - |
| 22020671 | NANS NEWS PROCESSING/ENTERTAINMENT, PUBLIC RELATIONS AND HOSPITALITY/MEDIA EXPENSES | 500,000.00 | 500,000.00 | 400,000.00 |
| 22020691 | GENDER-BASED VIOLENCE(GBV) RESPONSIVE SERVICE DELIVERY | 5,000,000.00 | 5,000,000.00 | - |
| 22020701 | CONSULTANCY SERVICES/FINANCIAL CONSULTING | 200,000.00 | 730,200,000.00 | 719,680,350.00 |
| 22020801 | MOTOR VEHICLE FUEL COST | 1,200,000.00 | 1,200,000.00 | 1,176,000.00 |
| 22020803 | PLANTS-GENERATOR FUEL COST | 600,000.00 | 600,000.00 | 411,500.00 |
| 22020901 | BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES | 100,000.00 | 100,000.00 | 7,323.43 |
| 22021002 | POSTAGES, PUBLICITY AND ADVERTISEMENT | 185,148,370.00 | 685,148,370.00 | 596,931,816.00 |
| 22021003 | CELEBRATION/REMEMBRANCE DAY | 100,000.00 | 100,000.00 | - |
| 22021012 | MEDICAL EXPENSES (LOCAL & INTERNATIONAL) | 500,000.00 | 500,000.00 | - |
| 22021033 | PRINTING OF ALL ESSENTIAL DOCUMENT | 14,160,000.00 | 14,160,000.00 | 1,271,250.00 |
| 22021042 | HOSTING OF THE STATE WEBSITE EXPENSES/WEBSITE DEVELOPMENT AND MAINTENANCE | 20,560,000.00 | 20,560,000.00 | 15,556,816.90 |
| 22021053 | KOGI STATE OPEN GOVERNANCE AND ACCOUNTABILITY SYSTEM (KOGAS) | 15,029,000.00 | 15,029,000.00 | - |
| 22021071 | HOSTING OF DIGITAL LIBRARY EXPENSE | 10,000,000.00 | 10,000,000.00 | 10,000,000.00 |
| 22021077 | NUT SADVOCACY, DEVELOP CLEAR ADVOCACY STRATEGY OF ENGAGEMENT WITH RELEVANT POLICY MAKERS AND STAKEHOLDERS | 35,400.00 | 47,400.00 | 45,000.00 |

| | | | | |
|---|--|------------------------|---------------------|------------------|
| 22021078 | NUT 5SBCC. CREATE AWARENESS ON PROBLEMS OF MALNUTRITION USING THE MASS AND SOCIAL MEDIA (SUCH AS RADIO, TV DRAMA, FILM DOCUMENTARIES, HOME VIDEO, VIEWING CENTERS, TOWN HALL MEETINGS AND PRESENTATIONS BY ADVOCACY GROUPS, AND POSTERS AND JINGLES IN ENGLISH AND 4 OTHER LOCAL LANGUAGES). | 8,975,000.00 | 8,975,000.00 | - |
| 22021079 | NUT 5SBCC. COLLABORATE WITH NETWORK PROVIDERS LIKE MTN, AIRTEL, GLO ETC. TO DISSEMINATE NUTRITION INFORMATION TO THE GENERAL PUBLIC | 35,400.00 | 35,400.00 | - |
| 22021080 | NUT 5SBCC. STRENGTHEN EXISTING TELEVISION PROGRAMS THAT DEMONSTRATES THE PREPARATION OF MEALS TO INCORPORATE NUTRITION CONSIDERATIONS | 1,603,500.00 | 1,603,500.00 | - |
| 22021081 | NUT 5SBCC. CREATE TV PROGRAMMES THAT DEMONSTRATE TO THE PREPARATION OF MEALS TO INCORPORATE NUTRITION CONSIDERATIONS | 3,026,100.00 | 3,026,100.00 | - |
| 22080109 | FINANCIAL ASSISTANCE TO NIGERIA LEGION -EX SERVICEMEN | 500,000.00 | 500,000.00 | - |
| Sub-Total | | 321,712,770.00 | 1,551,724,770.00 | 1,364,059,756.33 |
| 012300300100 KOGI STATE BROADCASTING CORPORATION | | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 7,000,000.00 | 7,000,000.00 | 2,256,500.00 |
| 22020202 | SOFTWARE CHARGES/LICENSE RENEWAL | 26,000,000.00 | 26,000,000.00 | - |
| 22020205 | TELEPHONE CHARGES | 500,000.00 | 500,000.00 | - |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 5,000,000.00 | 5,000,000.00 | 1,679,200.00 |
| 22020323 | OFFICE AND GENERAL EXPENSES | 5,000,000.00 | 5,000,000.00 | 1,077,200.00 |
| 22020324 | RECORDING MATERIALS/CDs FOR TRANSMITTING INFORMATION | 2,000,000.00 | 2,000,000.00 | - |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 7,000,000.00 | 7,000,000.00 | 1,593,900.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 20,000,000.00 | 20,000,000.00 | - |
| 22020404 | MAINTENANCE OF PLANTS/GENERATORS | 7,000,000.00 | 7,000,000.00 | 977,200.00 |
| 22020419 | AERIAL FIELD MAINTENANCE | 1,500,000.00 | 1,500,000.00 | - |
| 22020424 | MAINTENANCE OF OFFICE PREMISES | 1,000,000.00 | 1,000,000.00 | 130,000.00 |
| 22020432 | MAINTENANCE OF BROADCASTING EQUIPMENT/ ICT EQUIPMENT/GOVERNMENT HOUSE BROADBAND CONNECTIVITY AND ICT EXPENSES | 7,000,000.00 | 7,000,000.00 | 1,084,750.00 |
| 22020501 | LOCAL TRAINING | 2,878,678.00 | 2,878,678.00 | 40,000.00 |
| 22020605 | CLEANING, FUMIGATION, ENVIRONMENTAL SANITATION AND JANITORIAL SERVICE | 1,000,000.00 | 1,000,000.00 | - |
| 22020611 | PRODUCTION OF I.D CARD /STATE CALENDAR/DIARIES/NOMINAL ROLL | 350,000.00 | 350,000.00 | - |
| 22020701 | CONSULTANCY SERVICES/FINANCIAL CONSULTING | 2,000,000.00 | 2,000,000.00 | - |
| 22020801 | MOTOR VEHICLE FUEL COST | 6,000,000.00 | 6,000,000.00 | 2,998,000.00 |
| 22020803 | PLANTS/GENERATOR FUEL COST | 80,000,000.00 | 80,000,000.00 | 17,192,373.60 |
| 22020806 | DIESEL EXPENSES | 6,000,000.00 | 6,000,000.00 | - |
| 22020901 | BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES | 500,000.00 | 500,000.00 | - |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 10,000,000.00 | 10,000,000.00 | 7,778,544.85 |
| 22021002 | POSTAGES, PUBLICITY AND ADVERTISEMENT | 1,500,000.00 | 1,500,000.00 | - |
| 22021012 | MEDICAL EXPENSES (LOCAL & INTERNATIONAL) | 3,000,000.00 | 3,000,000.00 | - |
| 22021033 | PRINTING OF ALL ESSENTIAL DOCUMENT | 4,000,000.00 | 4,000,000.00 | - |
| Sub-Total | | 206,228,678.00 | 206,228,678.00 | 36,807,668.45 |
| 012301300100 KOGI STATE NEWSPAPER CORPORATION | | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 582,479.00 | 582,479.00 | - |
| 22020205 | TELEPHONE CHARGES | 15,200.00 | 15,200.00 | - |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 519,000.00 | 519,000.00 | 239,000.00 |
| 22020323 | OFFICE AND GENERAL EXPENSES | 778,500.00 | 778,500.00 | 614,700.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 483,000.00 | 733,000.00 | 663,300.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 1,190,000.00 | 1,190,000.00 | 146,000.00 |
| 22020404 | MAINTENANCE OF PLANTS/GENERATORS | 519,000.00 | 619,000.00 | 590,000.00 |
| 22020803 | PLANTS/GENERATOR FUEL COST | 483,849.00 | 483,849.00 | 124,000.00 |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 101,800.00 | 101,800.00 | 35,000.00 |
| 22021033 | PRINTING OF ALL ESSENTIAL DOCUMENT | 11,655,800.00 | 11,655,800.00 | 1,078,000.00 |
| Sub-Total | | 16,328,628.00 | 16,678,628.00 | 3,490,000.00 |

| 012500100100 OFFICE OF THE HEAD OF CIVIL SERVICE | | | | |
|--|---|-----------------|------------------|----------------|
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 6,000,000.00 | 12,000,000.00 | 7,874,000.00 |
| 22020204 | ELECTRICITY BILL/CHARGES | 600,000,000.00 | 310,000,000.00 | 300,000,000.00 |
| 22020205 | TELEPHONE CHARGES | 500,000.00 | 500,000.00 | - |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 5,179,765.00 | 14,479,765.00 | 8,140,949.75 |
| 22020302 | NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS | 500,000.00 | 1,500,000.00 | 868,000.00 |
| 22020323 | OFFICE AND GENERAL EXPENSES | 10,500,000.00 | 70,500,000.00 | 39,598,392.00 |
| 22020326 | PROPERTY IDENTIFICATION AND ENUMERATION EXPENSES | 1,000,000.00 | 1,000,000.00 | - |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 5,000,000.00 | 10,000,000.00 | 6,148,975.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 8,450,000.00 | 11,950,000.00 | 5,726,284.62 |
| 22020403 | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS | - | 50,000,000.00 | 1,965,000.00 |
| 22020404 | MAINTENANCE OF PLANTS-GENERATORS | 1,000,000.00 | 1,000,000.00 | 662,300.00 |
| 22020405 | MAINTENANCE OF OFFICE EQUIPMENT | 3,000,000.00 | 18,000,000.00 | 2,334,800.00 |
| 22020501 | LOCAL TRAINING | 3,500,000.00 | 23,500,000.00 | 5,019,950.00 |
| 22020518 | INDUSTRIAL TRAINING/ATTACHMENT | - | 5,000,000.00 | - |
| 22020524 | CONDUCT TRAINING FOR PERSONNEL OF KOGI SERVICE COMPACT (KOSERVICOM) OFFICE (OGP) | - | 5,000,000.00 | - |
| 22020525 | AWARENESS CREATION /PUBLIC SENSITIZATION ON KOSERVICOM (OGP) | - | 3,000,000.00 | - |
| 22020601 | SECURITY SERVICES EXPENSES | - | 60,000,000.00 | 48,339,370.00 |
| 22020602 | OFFICE RENT | 12,000,000.00 | 200,000,000.00 | 112,097,618.20 |
| 22020605 | CLEANING, FUMIGATION, ENVIRONMENTAL SANITATION AND JANITORIAL SERVICE | - | 34,200,000.00 | 2,456,500.00 |
| 22020606 | MONITORING & EVALUATION SYSTEM | 1,000,000.00 | 1,000,000.00 | - |
| 22020657 | COMMITTEES WORK EXPENSES/ALLOWANCES | 10,000,000.00 | 10,000,000.00 | 754,000.00 |
| 22020672 | REFUNDS OF VARIOUS EXPENSES IN RESPECTING OF GOVERNMENT ACTIVITIES | - | 68,682,400.00 | 32,521,800.00 |
| 22020701 | CONSULTANCY SERVICES/FINANCIAL CONSULTING | - | 80,000,000.00 | 50,950,172.66 |
| 22020703 | CERTIFICATE VERIFICATION EXPENSES/DEVELOPMENT OF INTEGRATED PAYROLL AND PERSONNEL MANAGEMENT SYSTEM(STATE AND LOCAL GOVT) | 4,000,000.00 | 4,000,000.00 | - |
| 22020806 | DIESEL EXPENSES | 2,000,000.00 | 12,000,000.00 | 4,220,000.00 |
| 22020807 | FUEL EXPENSES | 2,000,000.00 | 15,000,000.00 | 11,708,500.00 |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 4,000,000.00 | 39,000,000.00 | 25,645,100.00 |
| 22021005 | HEALTH FACILITIES MAINTENANCE EXPENSES | 1,000,000.00 | 1,000,000.00 | 760,000.00 |
| 22021013 | RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES /DISCIPLINE COST | 300,000.00 | 300,000.00 | - |
| 22021014 | ANNUAL BUDGET EXPENSES AND ADMINISTRATION | 600,000.00 | 600,000.00 | 217,000.00 |
| 22021019 | BURIAL EXPENSES | 10,000,000.00 | 10,000,000.00 | - |
| 22021033 | PRINTING OF ALL ESSENTIAL DOCUMENT | 3,000,000.00 | 40,000,000.00 | 3,685,625.00 |
| 22021084 | ADVOCATE/SENSITISATION FOR THE ESTABLISHMENT OF DIRECTORATE OF KOGI SERVICE COMPACT (KOSERVICOM) (OGP) | - | 2,000,000.00 | - |
| 22021085 | EXPENSES ON DEVELOPMENT OF SERVICE CHARTERS FOR AT LEAST FIVE MDAS (OGP) | - | 5,000,000.00 | - |
| 22021086 | EXPENSES ON ESTABLISHING SERVICE DELIVERY FEEDBACK MECHANISM (OGP) | - | 2,000,000.00 | - |
| 22030101 | MOTOR VEHICLE/BICYCLE ADVANCE | 200,000.00 | 200,000.00 | - |
| Sub-Total | | 694,729,765.00 | 1,122,412,165.00 | 671,694,337.23 |
| 014000100100 OFFICE OF THE STATE AUDITOR-GENERAL | | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 900,000.00 | 900,000.00 | 900,000.00 |
| 22020201 | INTERNET ACCESS CHARGES | 1,000,000.00 | 1,000,000.00 | 324,300.00 |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 1,826,061.00 | 4,326,061.00 | 4,078,800.00 |
| 22020302 | NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS | 80,000.00 | 80,000.00 | 48,000.00 |
| 22020323 | OFFICE AND GENERAL EXPENSES | - | - | - |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 2,000,000.00 | 2,000,000.00 | 447,175.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 500,000.00 | 1,500,000.00 | 1,054,300.00 |
| 22020404 | MAINTENANCE OF PLANTS-GENERATORS | 700,000.00 | 1,700,000.00 | 1,212,500.00 |
| 22020501 | LOCAL TRAINING | 500,000.00 | 500,000.00 | 334,000.00 |
| 22020511 | WORKSHOPS, SEMINARS & CONFERENCES | 650,000.00 | 5,150,000.00 | 4,750,000.00 |
| 22020606 | MONITORING & EVALUATION SYSTEM | 36,000,000.00 | 36,000,000.00 | 33,610,500.00 |
| 22020801 | MOTOR VEHICLE FUEL COST | 1,500,000.00 | 1,500,000.00 | 265,000.00 |
| 22020803 | PLANTS/GENERATOR FUEL COST | 1,000,000.00 | 1,000,000.00 | 610,000.00 |
| 22020901 | BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES | 100,000.00 | 100,000.00 | 16,392.19 |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 4,152,000.00 | 4,152,000.00 | 2,662,150.00 |
| 22021002 | POSTAGES, PUBLICITY AND ADVERTISEMENT | 70,000.00 | 70,000.00 | 47,200.00 |
| 22021012 | MEDICAL EXPENSES (LOCAL & INTERNATIONAL) | 200,000.00 | 200,000.00 | - |
| 22021014 | ANNUAL BUDGET EXPENSES AND ADMINISTRATION | 200,000.00 | 700,000.00 | 329,200.00 |

| | | | | |
|---|--|------------------------|---------------------|----------------|
| 22021019 | BURIAL EXPENSES | 2,500,000.00 | 2,500,000.00 | 350,000.00 |
| 22021024 | ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES | 145,000,000.00 | 264,947,250.00 | 236,625,388.00 |
| | Sub-Total | 198,878,061.00 | 328,325,311.00 | 287,664,905.19 |
| 014000200100 OFFICE OF THE LOCAL GOVT. AUDITOR-GENERAL | | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020101 | LOCAL TRAVELS AND TRANSPORT - TRAINING | 10,000,000.00 | 10,000,000.00 | 5,305,500.00 |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 25,000,000.00 | 25,000,000.00 | 12,792,600.00 |
| 22020201 | INTERNET ACCESS CHARGES | 350,000.00 | 350,000.00 | - |
| 22020205 | TELEPHONE CHARGES | 1,500,000.00 | 1,500,000.00 | 852,700.00 |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 7,000,000.00 | 7,000,000.00 | 5,810,200.00 |
| 22020302 | NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS | 40,396.00 | 40,396.00 | - |
| 22020322 | PUBLICATION OF KOGI STATE STATISTICAL YEAR BOOK/PLANNING & STATISTIC BOOKS/STATE STATISTICAL MASTER PLAN | 24,479.00 | 224,479.00 | 150,000.00 |
| 22020323 | OFFICE AND GENERAL EXPENSES | 3,000,000.00 | 3,000,000.00 | - |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 10,000,000.00 | 10,000,000.00 | 8,432,500.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 5,000,000.00 | 5,000,000.00 | - |
| 22020403 | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS | 1,500,000.00 | 1,500,000.00 | - |
| 22020404 | MAINTENANCE OF PLANTS/GENERATORS | 5,190,000.00 | 5,190,000.00 | 1,025,000.00 |
| 22020405 | MAINTENANCE OF OFFICE EQUIPMENT | 1,038,000.00 | 1,038,000.00 | - |
| 22020511 | WORKSHOPS, SEMINARS & CONFERENCES | 6,000,000.00 | 66,000,000.00 | 51,854,550.00 |
| 22020601 | SECURITY SERVICES EXPENSES | 5,000,000.00 | 5,000,000.00 | 240,000.00 |
| 22020605 | CLEANING, FUMIGATION, ENVIRONMENTAL SANITATION AND JANITORIAL SERVICE | 10,000,000.00 | 10,000,000.00 | 1,500,000.00 |
| 22020606 | MONITORING & EVALUATION SYSTEM | 1,038,000.00 | 1,038,000.00 | - |
| 22020611 | PRODUCTION OF I.D CARD /STATE CALENDAR/DIARIES/NOMINAL ROLL | 100,000.00 | 100,000.00 | - |
| 22020701 | CONSULTANCY SERVICES/FINANCIAL CONSULTING | 250,000,000.00 | 750,000,000.00 | 732,706,956.00 |
| 22020801 | MOTOR VEHICLE FUEL COST | 14,000,000.00 | 14,300,000.00 | 14,188,000.00 |
| 22020803 | PLANTS/GENERATOR FUEL COST | 5,000,000.00 | 5,000,000.00 | 3,200,000.00 |
| 22020901 | BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES | 778,500.00 | 778,500.00 | 749,006.00 |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 15,000,000.00 | 15,000,000.00 | 3,487,000.00 |
| 22021002 | POSTAGES, PUBLICITY AND ADVERTISEMENT | 6,200,000.00 | 6,200,000.00 | 2,000,000.00 |
| 22021012 | MEDICAL EXPENSES (LOCAL & INTERNATIONAL) | 1,557,000.00 | 1,557,000.00 | - |
| 22021013 | RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES /DISCIPLINE COST | 259,500.00 | 259,500.00 | - |
| 22021014 | ANNUAL BUDGET EXPENSES AND ADMINISTRATION | 259,500.00 | 259,500.00 | - |
| 22021019 | BURIAL EXPENSES | 300,000.00 | 300,000.00 | - |
| 22021024 | ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES | 55,000,000.00 | 55,000,000.00 | 51,650,000.00 |
| 22021033 | PRINTING OF ALL ESSENTIAL DOCUMENT | 4,100,000.00 | 4,100,000.00 | 1,174,500.00 |
| | Sub-Total | 444,235,375.00 | 1,004,735,375.00 | 897,118,512.00 |
| 014000300100 STATE AUDIT SERVICE BOARD | | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 2,150,000.00 | 2,150,000.00 | - |
| 22020201 | INTERNET ACCESS CHARGES | 500,000.00 | 500,000.00 | - |
| 22020205 | TELEPHONE CHARGES | 100,000.00 | 100,000.00 | - |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 1,000,000.00 | 1,000,000.00 | - |
| 22020302 | NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS | 200,000.00 | 200,000.00 | - |
| 22020323 | OFFICE AND GENERAL EXPENSES | 3,000,000.00 | 3,000,000.00 | - |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 2,002,000.00 | 2,002,000.00 | - |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 2,000,000.00 | 2,000,000.00 | - |
| 22020403 | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS | 2,000,000.00 | 2,000,000.00 | - |
| 22020405 | MAINTENANCE OF OFFICE EQUIPMENT | 1,300,000.00 | 1,300,000.00 | - |
| 22020501 | LOCAL TRAINING | 3,000,000.00 | 3,000,000.00 | - |
| 22020511 | WORKSHOPS, SEMINARS & CONFERENCES | 3,000,000.00 | 3,000,000.00 | - |
| 22020606 | MONITORING & EVALUATION SYSTEM | 2,000,000.00 | 2,000,000.00 | - |
| 22020801 | MOTOR VEHICLE FUEL COST | 1,500,000.00 | 1,500,000.00 | - |
| 22020803 | PLANTS/GENERATOR FUEL COST | 1,700,000.00 | 1,700,000.00 | - |
| 22020901 | BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES | 100,406.00 | 100,406.00 | - |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 8,500,000.00 | 8,500,000.00 | - |
| 22021002 | POSTAGES, PUBLICITY AND ADVERTISEMENT | 500,000.00 | 500,000.00 | - |
| 22021012 | MEDICAL EXPENSES (LOCAL & INTERNATIONAL) | 1,000,000.00 | 1,000,000.00 | - |
| 22021014 | ANNUAL BUDGET EXPENSES AND ADMINISTRATION | 210,000.00 | 210,000.00 | - |
| 22021024 | ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES | 5,000,000.00 | 5,000,000.00 | - |

| | | | | |
|---|--|------------------------|---------------------|----------------|
| 22021033 | PRINTING OF ALL ESSENTIAL DOCUMENT | 700,000.00 | 700,000.00 | - |
| | Sub-Total | 41,462,406.00 | 41,462,406.00 | - |
| 014000400100 LOCAL GOVERNMENT AUDIT BOARD | | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 6,000,000.00 | 6,000,000.00 | - |
| 22020201 | INTERNET ACCESS CHARGES | 1,200,000.00 | 1,200,000.00 | - |
| 22020205 | TELEPHONE CHARGES | 1,200,000.00 | 1,200,000.00 | - |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 1,500,000.00 | 1,500,000.00 | - |
| 22020302 | NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS | 182,500.00 | 182,500.00 | - |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 3,000,000.00 | 3,000,000.00 | - |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 2,000,000.00 | 2,000,000.00 | - |
| 22020403 | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS | 1,500,000.00 | 1,500,000.00 | - |
| 22020404 | MAINTENANCE OF PLANTS/GENERATORS | 8,000,000.00 | 8,000,000.00 | - |
| 22020405 | MAINTENANCE OF OFFICE EQUIPMENT | 500,000.00 | 500,000.00 | - |
| 22020601 | SECURITY SERVICES EXPENSES | 2,000,000.00 | 2,000,000.00 | - |
| 22020701 | CONSULTANCY SERVICES/FINANCIAL CONSULTING | 2,000,000.00 | 2,000,000.00 | - |
| 22020801 | MOTOR VEHICLE FUEL COST | 2,000,000.00 | 2,000,000.00 | - |
| 22020803 | PLANTS/GENERATOR FUEL COST | 1,500,000.00 | 1,500,000.00 | - |
| 22020901 | BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES | 700,000.00 | 700,000.00 | - |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 5,500,000.00 | 5,500,000.00 | - |
| 22021002 | POSTAGES, PUBLICITY AND ADVERTISEMENT | 200,000.00 | 200,000.00 | - |
| 22021012 | MEDICAL EXPENSES (LOCAL & INTERNATIONAL) | 6,000,000.00 | 6,000,000.00 | - |
| 22021014 | ANNUAL BUDGET EXPENSES AND ADMINISTRATION | 300,000.00 | 300,000.00 | - |
| 22021019 | BURIAL EXPENSES | 200,000.00 | 200,000.00 | - |
| 22021024 | ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES | 3,500,000.00 | 3,500,000.00 | - |
| 22021033 | PRINTING OF ALL ESSENTIAL DOCUMENT | 2,300,000.00 | 2,300,000.00 | - |
| 22040112 | TAKE OFF GRANT FOR THE IMPLEMENTATION OF NEWLY CREATED AGENCY/DEPARTMENT | 5,000,000.00 | 5,000,000.00 | - |
| | Sub-Total | 56,282,500.00 | 56,282,500.00 | - |
| 014700100100 CIVIL SERVICE COMMISSION | | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 2,500,000.00 | 5,000,000.00 | 4,885,500.00 |
| 22020204 | ELECTRICITY BILL/CHARGES | 1,500,000.00 | 1,500,000.00 | 995,000.00 |
| 22020205 | TELEPHONE CHARGES | 102,000.00 | 802,000.00 | 648,000.00 |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 15,000,000.00 | 16,100,000.00 | 15,998,100.00 |
| 22020302 | NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS | 5,000,000.00 | 5,000,000.00 | 841,700.00 |
| 22020322 | PUBLICATION OF KOGI STATE STATISTICAL YEAR BOOK/PLANNING & STATISTIC BOOKS/STATE STATISTICAL MASTER PLAN | 100,000.00 | 100,000.00 | - |
| 22020323 | OFFICE AND GENERAL EXPENSES | 3,000,000.00 | 15,000,000.00 | 13,648,300.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 550,000.00 | 3,550,000.00 | 3,058,000.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 1,000,000.00 | 3,500,000.00 | 3,000,000.00 |
| 22020501 | LOCAL TRAINING | 100,000.00 | 100,000.00 | 100,000.00 |
| 22020511 | WORKSHOPS, SEMINARS & CONFERENCES | 3,000,000.00 | 3,000,000.00 | 2,948,000.00 |
| 22020519 | CONDUCT OF EXAMS EXPENSES | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 |
| 22020611 | PRODUCTION OF I.D CARD /STATE CALENDAR/DIARIES/NOMINAL ROLL | 130,000.00 | 130,000.00 | 125,800.00 |
| 22020705 | STATISTICAL INVESTIGATION/DATA COLLECTION/CAPTURING OF POOR & VULNERABLE PEOPLE DATA | 205,000.00 | 205,000.00 | 180,000.00 |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 500,000.00 | 500,000.00 | 492,800.00 |
| 22021002 | POSTAGES, PUBLICITY AND ADVERTISEMENT | 1,000,000.00 | 1,000,000.00 | 1,000,000.00 |
| 22021012 | MEDICAL EXPENSES (LOCAL & INTERNATIONAL) | 500,000.00 | 500,000.00 | 100,000.00 |
| 22021013 | RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES /DISCIPLINE COST | 3,000,000.00 | 3,000,000.00 | 3,000,000.00 |
| 22021019 | BURIAL EXPENSES | 500,000.00 | 500,000.00 | 2,500.00 |
| 22021033 | PRINTING OF ALL ESSENTIAL DOCUMENT | 2,460,000.00 | 3,160,000.00 | 2,935,700.00 |
| 22040113 | GRANTS, SUBVENTION,DONATIONS & REDEMPTION OF PLEDGES | 500,000.00 | 500,000.00 | 500,000.00 |
| | Sub-Total | 42,147,000.00 | 64,647,000.00 | 55,959,400.00 |
| 014800100100 STATE INDEPENDENT ELECTORAL COMMISSION (SIEC) | | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 2,500,000.00 | 65,925,000.00 | 61,938,000.00 |
| 22020204 | ELECTRICITY BILL/CHARGES | 500,000.00 | 5,500,000.00 | 2,486,000.00 |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 500,000.00 | 1,500,000.00 | 520,000.00 |
| 22020323 | OFFICE AND GENERAL EXPENSES | 1,412,969.00 | 310,930,849.00 | 292,712,959.00 |

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|---|--|--------------------------|--------------------------|--------------------------|
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 500,000.00 | 5,500,000.00 | 2,400,000.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 1,000,000.00 | 6,000,000.00 | 800,000.00 |
| 22020501 | LOCAL TRAINING | - | 200,000,000.00 | 174,575,300.00 |
| 22020601 | SECURITY SERVICES EXPENSES | - | 470,592,000.00 | 405,860,590.00 |
| 22020602 | OFFICE RENT | 4,000,000.00 | 4,000,000.00 | 2,500,000.00 |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 1,095,597.00 | 6,244,245.00 | 5,463,000.00 |
| 22021004 | AWARENESS, ENLIGHTENMENT AND SENSITIZATION | - | 31,000,000.00 | 29,757,000.00 |
| 22021016 | CONDUCTING ELECTION/ELECTION TRIBUNALS EXPENSES | - | 33,000,000.00 | 5,000,000.00 |
| 22021033 | PRINTING OF ALL ESSENTIAL DOCUMENT | - | 70,000,000.00 | 60,593,651.00 |
| 22040113 | GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES | 200,000.00 | 500,000.00 | 400,000.00 |
| | Sub-Total | 11,708,566.00 | 1,210,692,094.00 | 1,045,006,500.00 |
| 014900100100 LOCAL GOVERNMENT SERVICE COMMISSION | | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020101 | LOCAL TRAVELS AND TRANSPORT - TRAINING | 300,000.00 | 300,000.00 | - |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 200,000.00 | 200,000.00 | - |
| 22020204 | ELECTRICITY BILL/CHARGES | 10,000.00 | 10,000.00 | - |
| 22020205 | TELEPHONE CHARGES | 5,000.00 | 5,000.00 | - |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 1,000,000.00 | 1,600,000.00 | 1,428,000.00 |
| 22020312 | LIBRARY EXPENSES | 10,000.00 | 10,000.00 | - |
| 22020322 | PUBLICATION OF KOGI STATE STATISTICAL YEAR BOOK/PLANNING & STATISTIC BOOKS/STATE STATISTICAL MASTER PLAN | 750,000.00 | 750,000.00 | - |
| 22020323 | OFFICE AND GENERAL EXPENSES | 1,200,000.00 | 1,200,000.00 | - |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 500,000.00 | 500,000.00 | - |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 500,000.00 | 500,000.00 | - |
| 22020403 | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS | 100,000.00 | 160,100,000.00 | 141,927,400.00 |
| 22020404 | MAINTENANCE OF PLANTS/GENERATORS | 1,000,000.00 | 1,000,000.00 | - |
| 22020501 | LOCAL TRAINING | 1,000,000.00 | 1,000,000.00 | - |
| 22020512 | 1% LOCAL GOVERNMENT TRAINING DEDUCTION FOR TRAINING LG STAFF | 360,000,000.00 | 360,000,000.00 | 312,390,016.70 |
| 22020606 | MONITORING & EVALUATION SYSTEM | 500,000.00 | 500,000.00 | - |
| 22020901 | BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES | 200,000.00 | 200,000.00 | 48,777.81 |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 900,000.00 | 900,000.00 | - |
| 22021002 | POSTAGES, PUBLICITY AND ADVERTISEMENT | 70,000.00 | 70,000.00 | - |
| 22021004 | AWARENESS, ENLIGHTENMENT AND SENSITIZATION | 50,000.00 | 50,000.00 | - |
| 22021012 | MEDICAL EXPENSES (LOCAL & INTERNATIONAL) | 51,900.00 | 51,900.00 | - |
| 22021033 | PRINTING OF ALL ESSENTIAL DOCUMENT | 353,800.00 | 70,353,800.00 | 67,852,000.00 |
| | Sub-Total | 368,700,700.00 | 599,300,700.00 | 523,646,194.51 |
| END OF ADMINISTRATIVE SECTOR: TOTAL | | 22,285,016,472.00 | 38,913,825,533.00 | 31,892,582,649.89 |
| ECONOMIC SECTOR: | | | | |
| 021500100100 MINISTRY OF AGRICULTURE AND FOOD SECURITY | | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 10,405,908.00 | 106,120,000.00 | 101,426,730.00 |
| 22020204 | ELECTRICITY BILL/CHARGES | 150,000.00 | 150,000.00 | - |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 1,200,000.00 | 1,200,000.00 | 811,500.00 |
| 22020323 | OFFICE AND GENERAL EXPENSES | 4,300,000.00 | 8,600,000.00 | 8,271,000.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 1,500,000.00 | 1,500,000.00 | 412,200.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 3,000,000.00 | 3,500,000.00 | 3,334,400.00 |
| 22020403 | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS | 200,000.00 | 600,000.00 | 424,600.00 |
| 22020404 | MAINTENANCE OF PLANTS/GENERATORS | 200,000.00 | 1,200,000.00 | 936,300.00 |
| 22020501 | LOCAL TRAINING | 500,000.00 | 500,000.00 | 457,000.00 |
| 22020606 | MONITORING & EVALUATION SYSTEM | 200,000.00 | 200,000.00 | 90,000.00 |
| 22020630 | NUTRITION QUALITY CONTROL EXPENSES ACROSS THE STATE | 5,000,000.00 | 5,000,000.00 | - |
| 22020671 | NANS NEWS PROCESSING/ENTERTAINMENT, PUBLIC RELATIONS AND HOSPITALITY/MEDIA EXPENSES | 250,000.00 | 1,250,000.00 | 982,000.00 |
| 22020705 | STATISTICAL INVESTIGATION/DATA COLLECTION/CAPTURING OF POOR & VULNERABLE PEOPLE DATA | 200,000.00 | 200,000.00 | 120,000.00 |
| 22020721 | NUTRIFNS. DEVELOPING AND EXPLOITING CROP PRODUCTION TECHNOLOGIES TO EXPAND AVAILABLE FOOD QUANTITY AND QUALITY | 10,920,000.00 | 10,920,000.00 | - |
| 22021004 | AWARENESS, ENLIGHTENMENT AND SENSITIZATION | 2,082,583.00 | 2,082,583.00 | 351,500.00 |
| 22021012 | MEDICAL EXPENSES (LOCAL & INTERNATIONAL) | 200,000.00 | 200,000.00 | 45,000.00 |
| 22021039 | NG-CARES OPERATION COSTS | 371,250,000.00 | 371,250,000.00 | 257,205,075.00 |
| 22021041 | AGRIC TRADE SHOW | 2,000,000.00 | 2,000,000.00 | 140,000.00 |

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|---------------------|--|------------------------|---------------------|------------------|
| 22080111 | NUT IEE. PROVISION OF SUPPORT (CREDIT, INPUTS & TRAININGS) TO INCREASE THE NUMBER OF LIVESTOCK FARMS | 2,665,900.00 | 2,665,900.00 | |
| 22080112 | NUT IEE. PROVISION OF SUPPORT (CREDIT, INPUTS & TRAININGS) TO INCREASE FISHERIES/AQUACULTURE FARMS | 2,653,900.00 | 2,653,900.00 | - |
| 22080113 | Livestock Productivity & Resilience Support Project L-PRESS | 3,707,400.00 | 3,707,400.00 | 2,353,160,879.66 |
| | Sub-Total | 422,585,691.00 | 525,499,783.00 | 2,728,168,184.66 |
| 021500300100 | KOGI AGRICULTURAL DEVELOPMENT PROJECT (ADP) | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 2,500,000.00 | 3,500,000.00 | 3,341,000.00 |
| 22020201 | INTERNET ACCESS CHARGES | 50,000.00 | 50,000.00 | - |
| 22020204 | ELECTRICITY BILL/CHARGES | 200,000.00 | 200,000.00 | 30,000.00 |
| 22020205 | TELEPHONE CHARGES | 200,000.00 | 200,000.00 | - |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 375,000.00 | 375,000.00 | 300,000.00 |
| 22020323 | OFFICE AND GENERAL EXPENSES | 100,000.00 | 600,000.00 | 470,000.00 |
| 22020331 | SMALL HOLDER HORTICULTURAL EMPOWERMENT PROJECT (SHEP) | 50,000,000.00 | 50,000,000.00 | - |
| 22020332 | NATIONAL PROGRAMME FOR FOOD SECURITY (NPFS) | 150,000,000.00 | 150,000,000.00 | - |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 2,000,000.00 | 2,000,000.00 | - |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 200,000.00 | 200,000.00 | 80,000.00 |
| 22020403 | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS | 200,000.00 | 200,000.00 | - |
| 22020501 | LOCAL TRAINING | 2,000,000.00 | 2,000,000.00 | - |
| 22020614 | EXTENSION SERVICES DELIVERY | 190,450,000.00 | 190,450,000.00 | - |
| 22020701 | CONSULTANCY SERVICES/FINANCIAL CONSULTING | 250,000.00 | 250,000.00 | - |
| 22020901 | BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES | 100,000.00 | 100,000.00 | 15,000.00 |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 200,000.00 | 200,000.00 | - |
| 22021004 | AWARENESS, ENLIGHTENMENT AND SENSITIZATION | 100,000.00 | 100,000.00 | - |
| 22021012 | MEDICAL EXPENSES (LOCAL & INTERNATIONAL) | 200,000.00 | 200,000.00 | - |
| 22021033 | PRINTING OF ALL ESSENTIAL DOCUMENT | 200,000.00 | 250,000.00 | 240,000.00 |
| | Sub-Total | 399,325,000.00 | 400,875,000.00 | 4,476,000.00 |
| 021500500100 | KOGI AGRO-ALLIED COMPANY | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 200,000.00 | 200,000.00 | - |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 100,000.00 | 100,000.00 | - |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 100,000.00 | 100,000.00 | - |
| 22020405 | MAINTENANCE OF OFFICE EQUIPMENT | 100,000.00 | 100,000.00 | - |
| 22020671 | NANS NEWS PROCESSING/ENTERTAINMENT, PUBLIC RELATIONS AND HOSPITALITY/MEDIA EXPENSES | 99,789.00 | 99,789.00 | - |
| 22020701 | CONSULTANCY SERVICES/FINANCIAL CONSULTING | 26,452.00 | 26,452.00 | - |
| 22020803 | PLANTS/GENERATOR FUEL COST | 400,000.00 | 400,000.00 | - |
| | Sub-Total | 1,026,241.00 | 1,026,241.00 | - |
| 021500600100 | KOGI LAND DEV. BOARD | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 83,040.00 | 83,040.00 | - |
| 22020204 | ELECTRICITY BILL/CHARGES | 51,900.00 | 51,900.00 | - |
| 22020205 | TELEPHONE CHARGES | 51,900.00 | 51,900.00 | - |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 103,800.00 | 103,800.00 | - |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 155,700.00 | 155,700.00 | - |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 77,850.00 | 77,850.00 | - |
| 22020403 | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS | 77,850.00 | 77,850.00 | - |
| 22020405 | MAINTENANCE OF OFFICE EQUIPMENT | 20,080.00 | 20,080.00 | - |
| 22020501 | LOCAL TRAINING | 51,900.00 | 51,900.00 | - |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 218,911.00 | 218,911.00 | - |
| | Sub-Total | 892,931.00 | 892,931.00 | - |
| 022000100100 | MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020101 | LOCAL TRAVELS AND TRANSPORT - TRAINING | 3,165,900.00 | 3,165,900.00 | 1,265,650.00 |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 4,172,968.00 | 4,172,968.00 | 1,968,450.00 |
| 22020104 | INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS | 20,000,000.00 | 20,000,000.00 | - |
| 22020201 | INTERNET ACCESS CHARGES | 531,498.00 | 3,531,498.00 | 3,140,120.00 |
| 22020205 | TELEPHONE CHARGES | 74,113.00 | 134,113.00 | 116,000.00 |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 5,000,000.00 | 9,000,000.00 | 8,649,800.00 |
| 22020302 | NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS | 300,000.00 | 300,000.00 | 283,400.00 |

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|---------------------|--|------------------------|-----------------------|-------------------------|
| 22020322 | PUBLICATION OF KOGI STATE STATISTICAL YEAR BOOK/PLANNING & STATISTIC BOOKS/STATE STATISTICAL MASTER PLAN | 1,600,000.00 | 1,600,000.00 | - |
| 22020323 | OFFICE AND GENERAL EXPENSES | 167,766,909.00 | 167,766,909.00 | 2,070,000.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 2,395,530.00 | 6,395,530.00 | 5,440,745.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 2,130,495.00 | 2,130,495.00 | 818,600.00 |
| 22020404 | MAINTENANCE OF PLANTS-GENERATORS | 1,071,735.00 | 2,071,735.00 | 1,861,720.00 |
| 22020405 | MAINTENANCE OF OFFICE EQUIPMENT | 1,118,964.00 | 1,618,964.00 | 1,372,145.00 |
| 22020501 | LOCAL TRAINING | 2,994,964.00 | 2,994,964.00 | 1,081,350.00 |
| 22020502 | INTERNATIONAL TRAINING | 2,000,000.00 | 2,000,000.00 | - |
| 22020511 | WORKSHOPS, SEMINARS & CONFERENCES | 2,885,640.00 | 3,485,640.00 | 3,106,000.00 |
| 22020602 | OFFICE RENT | 6,000,000.00 | 6,000,000.00 | - |
| 22020605 | CLEANING, FUMIGATION, ENVIRONMENTAL SANITATION AND JANITORIAL SERVICE | 107,433.00 | 607,433.00 | 497,500.00 |
| 22020606 | MONITORING & EVALUATION SYSTEM | 2,000,000.00 | 2,000,000.00 | 270,000.00 |
| 22020625 | ASSISTANCE TO N.Y.S.C/FINANCIAL ASSISTANCE TO CSOs/NGOs/ASSISTANCE TO STUDENTS' ASSOCIATION | 10,000,000.00 | 10,000,000.00 | 2,590,495.00 |
| 22020629 | UNDP/NSIS PROGRAMMES/UNDP PROGRAMME MANAGEMENT | 2,000,000.00 | 2,000,000.00 | - |
| 22020633 | NATIONAL PROGRAMME OF ACTION FOR SURVIVAL, PROTECTION & DEV. OF THE CHILD (UNICEF ASSISTED) GCCC | 5,000,000.00 | 5,000,000.00 | - |
| 22020664 | LOGISTICS FOR KOGI YESSO NET | - | - | - |
| 22020671 | NANS NEWS PROCESSING/ENTERTAINMENT, PUBLIC RELATIONS AND HOSPITALITY/MEDIA EXPENSES | 2,753,814.00 | 2,753,814.00 | 1,301,100.00 |
| 22020701 | CONSULTANCY SERVICES/FINANCIAL CONSULTING | 200,000,000.00 | 400,000,000.00 | 383,917,909.06 |
| 22020705 | STATISTICAL INVESTIGATION/DATA COLLECTION/CAPTURING OF POOR & VULNERABLE PEOPLE DATA | 1,529,380.00 | 1,529,380.00 | - |
| 22020707 | PUBLIC FINANCE LEGISLATION (GOVERNMENT SUPPORT) | 4,000,000.00 | 4,000,000.00 | - |
| 22020803 | PLANTS-GENERATOR FUEL COST | 5,000,000.00 | 5,000,000.00 | 1,107,250.00 |
| 22020806 | DIESEL EXPENSES | 4,000,000.00 | 4,000,000.00 | 1,598,290.00 |
| 22020807 | FUEL EXPENSES | 2,000,000.00 | 12,000,000.00 | 10,682,890.00 |
| 22020901 | BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES | 1,000,000.00 | 1,000,000.00 | - |
| 22020903 | VALUATION/PAYMENT OF INSURANCE PREMIUM ON GOVERNMENT BUILDINGS & PROPERTIES/VEHICLES | 10,000,000.00 | 10,000,000.00 | - |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 20,000,000.00 | 20,000,000.00 | 4,438,895.00 |
| 22021002 | POSTAGES, PUBLICITY AND ADVERTISEMENT | 7,100,000.00 | 7,100,000.00 | 1,597,450.00 |
| 22021006 | COMMUNITY & SOCIAL DEVELOPMENT AGENCY (NG-CARES) | 3,000,000.00 | 3,000,000.00 | 2,522,159,061.03 |
| 22021011 | ANNUAL BOARD OF SURVEY | 269,984.00 | 269,984.00 | 25,000.00 |
| 22021012 | MEDICAL EXPENSES (LOCAL & INTERNATIONAL) | 5,000,000.00 | 5,000,000.00 | 60,000.00 |
| 22021014 | ANNUAL BUDGET EXPENSES AND ADMINISTRATION | 5,000,000.00 | 5,000,000.00 | 1,417,500.00 |
| 22021015 | SUBSCRIPTION TO PROFESSIONAL BODIES /PARLIAMENTARY/ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS | - | 200,000,000.00 | 180,000,000.00 |
| 22021019 | BURIAL EXPENSES | 2,000,000.00 | 2,000,000.00 | 450,000.00 |
| 22021033 | PRINTING OF ALL ESSENTIAL DOCUMENT | 5,100,000.00 | 5,100,000.00 | 1,169,000.00 |
| | Sub-Total | 520,069,327.00 | 943,729,327.00 | 3,144,456,320.09 |
| 022000110100 | BUDGET AND ECONOMIC PLANNING | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 10,000,000.00 | 30,000,000.00 | 16,074,680.00 |
| 22020104 | INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS | 10,000,000.00 | 225,000,000.00 | 222,000,000.00 |
| 22020201 | INTERNET ACCESS CHARGES | 531,498.00 | 20,000,000.00 | 6,859,000.00 |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 6,000,000.00 | 526,000,000.00 | 114,455,831.00 |
| 22020302 | NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS | 300,000.00 | 300,000.00 | - |
| 22020322 | PUBLICATION OF KOGI STATE STATISTICAL YEAR BOOK/PLANNING & STATISTIC BOOKS/STATE STATISTICAL MASTER PLAN | 1,500,000.00 | 1,500,000.00 | - |
| 22020323 | OFFICE AND GENERAL EXPENSES | 25,669,330.00 | 30,669,330.00 | 28,350,500.00 |
| 22020337 | PRODUCTION & DISTRIBUTION/PUBLISHING THE STATE BUDGET CALENDAR (OGP) | - | 100,000.00 | - |
| 22020338 | PRODUCTION & DISTRIBUTION/PUBLISH CITIZEN'S BUDGET (OGP) | - | 16,000,000.00 | - |
| 22020339 | PRODUCTION & DISTRIBUTION OF QUARTERLY BUDGET PERFORMANCE REPORT (OGP) | - | 10,000,000.00 | - |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 2,395,530.00 | 21,489,000.00 | 20,489,000.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 2,130,495.00 | 17,130,495.00 | 7,315,200.00 |
| 22020404 | MAINTENANCE OF PLANTS-GENERATORS | 1,071,735.00 | 1,071,735.00 | - |
| 22020405 | MAINTENANCE OF OFFICE EQUIPMENT | 1,118,964.00 | 7,118,964.00 | 6,518,500.00 |

| | | | | |
|--|--|------------------------|-------------------------|-------------------------|
| 22020501 | LOCAL TRAINING | 2,994,964.00 | 6,060,000.00 | 4,260,000.00 |
| 22020502 | INTERNATIONAL TRAINING | 7,000,000.00 | 7,000,000.00 | - |
| 22020511 | WORKSHOPS, SEMINARS & CONFERENCES | 2,885,640.00 | 2,885,640.00 | 292,000.00 |
| 22020520 | EXPENSES ON ORGANISING BUDGET TOWN HALL MEETINGS AND PUBLISH THE OUTCOMES (OGP) | - | 20,000,000.00 | - |
| 22020602 | OFFICE RENT | 10,000,000.00 | 10,000,000.00 | - |
| 22020605 | CLEANING, FUMIGATION, ENVIRONMENTAL SANITATION AND JANITORIAL SERVICE | 107,433.00 | 707,433.00 | 480,000.00 |
| 22020606 | MONITORING & EVALUATION SYSTEM | 10,000,000.00 | 25,000,000.00 | 19,467,782.00 |
| 22020625 | ASSISTANCE TO N.Y.S.C/FINANCIAL ASSISTANCE TO CSOs/NGOs/ASSISTANCE TO STUDENTS' ASSOCIATION | 11,987,000.00 | 20,087,000.00 | - |
| 22020633 | NATIONAL PROGRAMME OF ACTION FOR SURVIVAL, PROTECTION & DEV. OF THE CHILD (UNICEF ASSISTED) GCCC | 5,000,000.00 | 5,000,000.00 | - |
| 22020657 | COMMITTEES WORK EXPENSES/ALLOWANCES | - | 9,000,000.00 | 3,483,000.00 |
| 22020671 | NANS NEWS PROCESSING/ENTERTAINMENT, PUBLIC RELATIONS AND HOSPITALITY/MEDIA EXPENSES | 2,753,814.00 | 2,753,814.00 | 1,500,000.00 |
| 22020685 | NUT 4 COORDINATION. CONDUCT QUARTERLY COORDINATION MEETINGS OF THE SCFN | 6,720,000.00 | 6,720,000.00 | 1,200,000.00 |
| 22020686 | NUT 4 COORDINATION. ANNUAL NUTRITION PARTNERS FORUM | 1,430,000.00 | 1,430,000.00 | - |
| 22020687 | NUT 4 ADVOCACY. BI-ANNUAL NUTRITION TOWN -HALL MEETINGS | 3,280,000.00 | 3,280,000.00 | 1,250,000.00 |
| 22020691 | GENDER-BASED VIOLENCE (GBV) RESPONSIVE SERVICE DELIVERY | 5,000,000.00 | 5,000,000.00 | - |
| 22020701 | CONSULTANCY SERVICES-FINANCIAL CONSULTING | - | 2,600,000,000.00 | 2,126,228,723.15 |
| 22020705 | STATISTICAL INVESTIGATION/DATA COLLECTION/CAPTURING OF POOR & VULNERABLE PEOPLE DATA | 1,529,380.00 | 31,529,380.00 | 26,035,250.00 |
| 22020803 | PLANTS-GENERATOR FUEL COST | 5,000,000.00 | 5,000,000.00 | - |
| 22020806 | DIESEL EXPENSES | 4,000,000.00 | 4,000,000.00 | 2,000,000.00 |
| 22020807 | FUEL EXPENSES | 2,000,000.00 | 20,000,000.00 | 17,854,469.00 |
| 22020901 | BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES | 1,000,000.00 | 1,000,000.00 | - |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 19,224,752.00 | 219,224,752.00 | 209,929,067.00 |
| 22021002 | POSTAGES, PUBLICITY AND ADVERTISEMENT | 7,100,000.00 | 7,100,000.00 | 730,000.00 |
| 22021005 | HEALTH FACILITIES MAINTENANCE EXPENSES | 3,000,000.00 | 3,000,000.00 | - |
| 22021012 | MEDICAL EXPENSES (LOCAL & INTERNATIONAL) | 5,000,000.00 | 5,000,000.00 | - |
| 22021014 | ANNUAL BUDGET EXPENSES AND ADMINISTRATION | 198,013,000.00 | 380,013,000.00 | 157,290,000.00 |
| 22021019 | BURIAL EXPENSES | 2,000,000.00 | 2,000,000.00 | 100,000.00 |
| 22021033 | PRINTING OF ALL ESSENTIAL DOCUMENT | 5,100,000.00 | 5,100,000.00 | 3,120,000.00 |
| 22021046 | EXPENSES INCIDENTAL TO SABER ACTIVITIES | 60,000,000.00 | 60,000,000.00 | - |
| 22021049 | CARES COORDINATING UNIT | 306,026,000.00 | 96,026,000.00 | 86,800,212.17 |
| 22021064 | FOOD AND NUTRITION PROGRAMS | 15,000,000.00 | 15,000,000.00 | - |
| 22021072 | NUT 6HRN. ENSURE ADEQUATE STAFFING OF RELEVANT MDAS IN IMPLEMENTING SECTORAL NUTRITION PROGRAMMES WITH SKILLED AND QUALIFIED NUTRITIONISTS | 658,000.00 | 658,000.00 | - |
| 22021082 | UN-FOOD SYSTEM TRANSFORMATION PATHWAY (UN-FSTP) OPERATIONAL COST | 15,000,000.00 | 15,000,000.00 | 126,500.00 |
| 22021087 | KOGI STATE OPEN GOVERNMENT PARTNERSHIP (OGP) SECRETARIAT | - | 10,000,000.00 | - |
| 22080110 | FUEL SUBSIDY REMOVAL PALLIATIVES | - | - | - |
| Sub-Total | | 779,527,535.00 | 4,510,954,543.00 | 3,084,209,714.32 |
| 022000120100 STATE BUREAU OF STATISTICS | | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020108 | TRAVEL OPERATION AND LOGISTICS | 2,000,000.00 | 2,000,000.00 | 1,664,300.00 |
| 22020201 | INTERNET ACCESS CHARGES | 1,000,000.00 | 1,000,000.00 | 2,000.00 |
| 22020203 | WATER RATE | 100,000.00 | 100,000.00 | - |
| 22020204 | ELECTRICITY BILL/CHARGES | 400,000.00 | 400,000.00 | 73,000.00 |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 900,000.00 | 900,000.00 | 640,400.00 |
| 22020322 | PUBLICATION OF KOGI STATE STATISTICAL YEAR BOOK/PLANNING & STATISTIC BOOKS/STATE STATISTICAL MASTER PLAN | 3,850,000.00 | 3,239,178.00 | - |
| 22020323 | OFFICE AND GENERAL EXPENSES | 1,000,000.00 | 1,500,000.00 | 1,394,700.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 1,000,000.00 | 1,000,000.00 | 264,500.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 650,000.00 | 650,000.00 | 104,000.00 |
| 22020404 | MAINTENANCE OF PLANTS/GENERATORS | 1,000,000.00 | 1,000,000.00 | 161,700.00 |
| 22020511 | WORKSHOPS, SEMINARS & CONFERENCES | 1,500,000.00 | 1,500,000.00 | 1,183,500.00 |
| 22020701 | CONSULTANCY SERVICES-FINANCIAL CONSULTING | 2,000,000.00 | 2,000,000.00 | - |
| 22020705 | STATISTICAL INVESTIGATION/DATA COLLECTION/CAPTURING OF POOR & VULNERABLE PEOPLE DATA | 23,415,664.00 | 31,361,250.00 | 28,050,700.00 |

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|---------------------|---|------------------------|----------------------|----------------------|
| 22020801 | MOTOR VEHICLE FUEL COST | 800,000.00 | 800,000.00 | 800,000.00 |
| 22020803 | PLANTS/GENERATOR FUEL COST | 500,000.00 | 500,000.00 | - |
| 22020806 | DIESEL EXPENSES | 340,000.00 | 340,000.00 | - |
| 22020901 | BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES | 50,000.00 | 50,000.00 | 3,000.00 |
| 22021002 | POSTAGES, PUBLICITY AND ADVERTISEMENT | 75,000.00 | 685,822.00 | 425,822.00 |
| 22021013 | RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES /DISCIPLINE COST | 50,000.00 | 50,000.00 | - |
| 22021014 | ANNUAL BUDGET EXPENSES AND ADMINISTRATION | 50,000.00 | 50,000.00 | 33,000.00 |
| 22021024 | ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES | 50,000.00 | 50,000.00 | - |
| 22021033 | PRINTING OF ALL ESSENTIAL DOCUMENT | 250,000.00 | 250,000.00 | 232,000.00 |
| | Sub-Total | 40,980,664.00 | 49,426,250.00 | 35,032,622.00 |
| 022000200100 | DEBT MANAGEMENT OFFICE | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020101 | LOCAL TRAVELS AND TRANSPORT - TRAINING | 5,000,000.00 | 5,000,000.00 | - |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 5,000,000.00 | 5,000,000.00 | - |
| 22020104 | INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS | 18,000,000.00 | 18,000,000.00 | - |
| 22020201 | INTERNET ACCESS CHARGES | 2,000,000.00 | 2,000,000.00 | - |
| 22020203 | WATER RATE | 118,000.00 | 118,000.00 | - |
| 22020204 | ELECTRICITY BILL/CHARGES | 200,000.00 | 200,000.00 | - |
| 22020205 | TELEPHONE CHARGES | 500,000.00 | 500,000.00 | - |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 2,000,000.00 | 2,000,000.00 | - |
| 22020302 | NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS | 400,000.00 | 400,000.00 | - |
| 22020319 | GBV SITUATION ROOM AND DATA MANAGEMENT CENTRE EXPENSES | 1,000,000.00 | 1,000,000.00 | - |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 2,000,000.00 | 2,000,000.00 | - |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 3,000,000.00 | 3,000,000.00 | - |
| 22020403 | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS | 1,000,000.00 | 1,000,000.00 | - |
| 22020404 | MAINTENANCE OF PLANTS/GENERATORS | 2,000,000.00 | 2,000,000.00 | - |
| 22020405 | MAINTENANCE OF OFFICE EQUIPMENT | 1,000,000.00 | 1,000,000.00 | - |
| 22020424 | MAINTENANCE OF OFFICE PREMISES | 1,000,000.00 | 1,000,000.00 | - |
| 22020501 | LOCAL TRAINING | 5,000,000.00 | 5,000,000.00 | - |
| 22020502 | INTERNATIONAL TRAINING | 5,000,000.00 | 5,000,000.00 | - |
| 22020605 | CLEANING, FUMIGATION, ENVIRONMENTAL SANITATION AND JANITORIAL SERVICE | 200,000.00 | 200,000.00 | - |
| 22020671 | NANS NEWS PROCESSING/ENTERTAINMENT, PUBLIC RELATIONS AND HOSPITALITY/MEDIA EXPENSES | 2,000,000.00 | 2,000,000.00 | - |
| 22020676 | FINANCIAL ASSISTANCE TO NEEDIES | 1,000,000.00 | 1,000,000.00 | - |
| 22020701 | CONSULTANCY SERVICES/FINANCIAL CONSULTING | 8,000,000.00 | 8,000,000.00 | - |
| 22020801 | MOTOR VEHICLE FUEL COST | 2,000,000.00 | 2,000,000.00 | - |
| 22020803 | PLANTS/GENERATOR FUEL COST | 2,500,000.00 | 2,500,000.00 | - |
| 22020901 | BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES | 1,000,000.00 | 1,000,000.00 | - |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 6,000,000.00 | 6,000,000.00 | - |
| 22021002 | POSTAGES, PUBLICITY AND ADVERTISEMENT | 1,000,000.00 | 1,000,000.00 | - |
| 22021009 | BOND MANAGEMENT/DEBT MANAGEMENT ANALYSIS EXPENSES | 5,000,000.00 | 5,000,000.00 | - |
| 22021024 | ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES | 2,000,000.00 | 2,000,000.00 | - |
| 22021033 | PRINTING OF ALL ESSENTIAL DOCUMENT | 500,000.00 | 500,000.00 | - |
| | Sub-Total | 85,418,000.00 | 85,418,000.00 | - |
| 022000700100 | OFFICE OF THE ACCOUNTANT GENERAL | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 5,000,000.00 | 9,000,000.00 | 2,651,000.00 |
| 22020104 | INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS | 20,000,000.00 | 63,000,000.00 | 59,213,843.00 |
| 22020201 | INTERNET ACCESS CHARGES | 2,000,000.00 | 29,000,000.00 | 170,000.00 |
| 22020202 | SOFTWARE CHARGES/LICENSE RENEWAL | 50,000,000.00 | 50,000,000.00 | 40,100,000.00 |
| 22020203 | WATER RATE | 519,000.00 | 519,000.00 | - |
| 22020204 | ELECTRICITY BILL/CHARGES | 1,000,000.00 | 1,000,000.00 | 289,800.00 |
| 22020205 | TELEPHONE CHARGES | 519,000.00 | 519,000.00 | - |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 10,000,000.00 | 40,000,000.00 | 37,703,300.00 |
| 22020323 | OFFICE AND GENERAL EXPENSES | 25,000,000.00 | 190,000,000.00 | 147,132,850.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 7,000,000.00 | 9,000,000.00 | 2,010,500.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 5,000,000.00 | 12,000,000.00 | 419,000.00 |
| 22020403 | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS | 5,000,000.00 | 188,000,000.00 | 133,158,864.00 |
| 22020404 | MAINTENANCE OF PLANTS/GENERATORS | 3,494,000.00 | 18,494,000.00 | 2,772,000.00 |
| 22020405 | MAINTENANCE OF OFFICE EQUIPMENT | 30,000,000.00 | 30,000,000.00 | 14,115,000.00 |
| 22020501 | LOCAL TRAINING | 15,000,000.00 | 95,000,000.00 | 54,908,150.00 |
| 22020511 | WORKSHOPS, SEMINARS & CONFERENCES | 10,000,000.00 | 70,000,000.00 | 66,089,367.00 |
| 22020518 | INDUSTRIAL TRAINING/ATTACHMENT | 519,000.00 | 3,019,000.00 | - |

| | | | | |
|---|--|------------------------|---------------------|------------------|
| 22020701 | CONSULTANCY SERVICES/FINANCIAL CONSULTING | 40,000,000.00 | 250,000,000.00 | 236,470,650.00 |
| 22020801 | MOTOR VEHICLE FUEL COST | 5,000,000.00 | 7,000,000.00 | 6,730,173.30 |
| 22020803 | PLANTS/GENERATOR FUEL COST | 8,000,000.00 | 50,000,000.00 | 21,408,000.00 |
| 22020901 | BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES | 334,000,000.00 | 234,000,000.00 | 149,465,199.70 |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 20,000,000.00 | 60,000,000.00 | 22,214,000.00 |
| 22021002 | POSTAGES, PUBLICITY AND ADVERTISEMENT | 45,000,000.00 | 90,000,000.00 | 86,296,700.00 |
| 22021011 | ANNUAL BOARD OF SURVEY | 8,000,000.00 | 8,000,000.00 | 5,631,000.00 |
| 22021012 | MEDICAL EXPENSES (LOCAL & INTERNATIONAL) | 1,290,500.00 | 1,290,500.00 | - |
| 22021015 | SUBSCRIPTION TO PROFESSIONAL BODIES /PARLIAMENTARY/ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS | - | 1,000,000.00 | 840,000.00 |
| 22021024 | ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES | 15,000,000.00 | 17,000,000.00 | 16,100,000.00 |
| 22021027 | SFTAS OPERATIONAL EXPENSES | 50,000,000.00 | 50,000,000.00 | - |
| 22021033 | PRINTING OF ALL ESSENTIAL DOCUMENT | 40,000,000.00 | 315,000,000.00 | 304,739,450.00 |
| 22070105 | 7% OF IGR AS GOVERNMENT CONTRIBUTION TO CONFLUENCE UNIVERSITY OF SCIENCE & TECHNOLOGY DEVELOPMENT | 220,000,000.00 | 10,000,000.00 | - |
| 22070106 | 75% REFUND OF STATE TERTIARY INSTITUTIONAL'S REVENUE GENERATION | 200,000,000.00 | 10,000,000.00 | - |
| | Sub-Total | 1,176,341,500.00 | 1,911,841,500.00 | 1,410,628,847.00 |
| 022000800100 KOGI STATE INTERNAL REVENUE SERVICE (KGIRS) | | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 39,208,232.00 | 70,208,232.00 | 63,881,740.00 |
| 22020204 | ELECTRICITY BILL/CHARGES | 49,504,801.00 | 70,504,801.00 | 61,660,419.59 |
| 22020205 | TELEPHONE CHARGES | 4,140,000.00 | 4,140,000.00 | - |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 10,000,000.00 | 20,000,000.00 | 12,398,148.00 |
| 22020323 | OFFICE AND GENERAL EXPENSES | 133,000,000.00 | 183,000,000.00 | 169,037,266.02 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 78,840,000.00 | 108,840,000.00 | 87,967,637.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 13,800,000.00 | 23,800,000.00 | 23,303,572.25 |
| 22020405 | MAINTENANCE OF OFFICE EQUIPMENT | 15,000,000.00 | 15,000,000.00 | 5,613,745.00 |
| 22020432 | MAINTENANCE OF BROADCASTING EQUIPMENT/ ICT EQUIPMENT/GOVERNMENT HOUSE BROADBAND CONNECTIVITY AND ICT EXPENSES | 26,500,000.00 | 32,500,000.00 | 18,702,362.50 |
| 22020501 | LOCAL TRAINING | 58,593,138.00 | 146,593,138.00 | 100,231,939.93 |
| 22020502 | INTERNATIONAL TRAINING | 68,200,000.00 | 28,200,000.00 | 21,026,256.00 |
| 22020601 | SECURITY SERVICES EXPENSES | 5,000,000.00 | 7,000,000.00 | 50,000.00 |
| 22020602 | OFFICE RENT | 12,000,000.00 | 12,000,000.00 | 6,623,250.41 |
| 22020605 | CLEANING, FUMIGATION, ENVIRONMENTAL SANITATION AND JANITORIAL SERVICE | 135,500,000.00 | 135,500,000.00 | 98,120,000.00 |
| 22020663 | CORPERATE SOCIAL RESPONSIBILITY | 20,000,000.00 | 30,000,000.00 | 10,641,805.32 |
| 22020702 | LEGAL SERVICES/PREROGATIVE OF MERCYEXPENSES/IMPLEMENTATION OF ACJ LAW 2017 | 50,000,000.00 | 240,000,000.00 | 180,461,243.89 |
| 22020901 | BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES | 5,000,000.00 | 5,000,000.00 | 2,225,020.18 |
| 22020902 | INSURANCE PREMIUM | 34,069,926.00 | 52,069,926.00 | 26,115,209.86 |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 41,250,000.00 | 41,250,000.00 | 34,866,838.00 |
| 22021002 | POSTAGES, PUBLICITY AND ADVERTISEMENT | 15,875,000.00 | 80,000,000.00 | 58,552,642.69 |
| 22021015 | SUBSCRIPTION TO PROFESSIONAL BODIES /PARLIAMENTARY/ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS | 15,000,000.00 | 25,000,000.00 | 18,830,000.00 |
| 22021025 | STRATEGIES DEVELOPMENT PLAN/POLICY FORMULATION EXPENSES/ RESEARCH AND SURVEY | 78,000,000.00 | 156,000,000.00 | 121,198,250.00 |
| 22021033 | PRINTING OF ALL ESSENTIAL DOCUMENT | 23,000,000.00 | 23,000,000.00 | 21,265,750.00 |
| 22070107 | 25% RETENTION COMMISSION FEES ON REVENUE GENERATION BY KOGI STATE BUREAU OF LANDS & TOWN PLANNING | - | 150,000,000.00 | 126,043,934.05 |
| 22070108 | SPECIAL GRANTS TO BOARD OF INTERNAL REVENUE ON REVENUE GENERATION (OUTSIDE 10% MANDATORY COMMISSION) | 1,500,000,000.00 | 2,000,000,000.00 | 1,812,313,701.01 |
| 22070113 | 3% REVENUE GENERATION TO MDAS IN CHARGE OF THE GENERATION | 88,291,887.00 | 88,291,887.00 | 21,625,726.98 |
| | Sub-Total | 2,519,772,984.00 | 3,747,897,984.00 | 3,102,756,458.68 |

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|---------------------|---|------------------------|-----------------------|----------------------|
| 022200100100 | MIN. OF COMMERCE & INDUSTRY | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020101 | LOCAL TRAVELS AND TRANSPORT - TRAINING | 100,000.00 | 100,000.00 | 20,000.00 |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 200,000.00 | 200,000.00 | - |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 500,000.00 | 500,000.00 | 323,500.00 |
| 22020302 | NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS | 50,000.00 | 50,000.00 | - |
| 22020323 | OFFICE AND GENERAL EXPENSES | 160,000.00 | 160,000.00 | 100,000.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 3,000,000.00 | 3,000,000.00 | 2,932,000.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 5,000,000.00 | 5,000,000.00 | 1,794,000.00 |
| 22020501 | LOCAL TRAINING | 200,000.00 | 200,000.00 | - |
| 22020511 | WORKSHOPS, SEMINARS & CONFERENCES | 100,000.00 | 100,000.00 | 8,000.00 |
| 22020610 | NATIONAL COUNCIL FOR INDUSTRY, COMMERCE COOPERATIVE AND INVESTMENT PROMOTION/STATE EXPORT PROMOTION/TRADE MISSION | 200,000.00 | 200,000.00 | 130,000.00 |
| 22020649 | SMALL AND MEDIUM SCALE ENTERPRISES/KOPECS/INDUSTRIAL PROMOTION/VOLUMETRIC MEASURE | 1,500,000.00 | 1,500,000.00 | - |
| 22020666 | COOPERATIVE REGISTRATION, AUDIT AND SUPERVISION EXPENSES | 50,000.00 | 50,000.00 | - |
| 22020673 | SUBSCRIPTION (INVESTMENT) | 100,000.00 | 100,000.00 | - |
| 22020674 | INVESTMENT EXPENSES/KOGI INVESTMENT AGENCY EXPENSES | 50,000.00 | 50,000.00 | - |
| 22020701 | CONSULTANCY SERVICES/FINANCIAL CONSULTING | 50,000.00 | 50,000.00 | - |
| 22020801 | MOTOR VEHICLE FUEL COST | 1,000,000.00 | 1,200,000.00 | 1,103,000.00 |
| 22020803 | PLANTS/GENERATOR FUEL COST | 100,000.00 | 100,000.00 | 89,000.00 |
| 22020806 | DIESEL EXPENSES | 10,000.00 | 10,000.00 | - |
| 22020807 | FUEL EXPENSES | 200,000.00 | 200,000.00 | - |
| 22021002 | POSTAGES, PUBLICITY AND ADVERTISEMENT | 100,000.00 | 100,000.00 | 60,000.00 |
| 22021014 | ANNUAL BUDGET EXPENSES AND ADMINISTRATION | 500,000.00 | 500,000.00 | 154,000.00 |
| 22021033 | PRINTING OF ALL ESSENTIAL DOCUMENT | 250,000.00 | 250,000.00 | 72,000.00 |
| 22021065 | REGISTRATION OF BUSINESS MONITORING COMMITTEE/PETROLEUM PRODUCT MONITORING COMMITTEE | 2,000,000.00 | 2,000,000.00 | 1,570,000.00 |
| | Sub-Total | 15,420,000.00 | 15,620,000.00 | 8,355,500.00 |
| 022200700100 | KOGI STATE ENTERPRISES DEVELOPMENT AGENCY | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 10,000,000.00 | 10,000,000.00 | 65,000.00 |
| 22020104 | INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS | 17,902,000.00 | 17,902,000.00 | - |
| 22020201 | INTERNET ACCESS CHARGES | 1,500,000.00 | 1,500,000.00 | 130,000.00 |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 10,000,000.00 | 10,000,000.00 | 230,000.00 |
| 22020302 | NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS | 500,000.00 | 500,000.00 | - |
| 22020323 | OFFICE AND GENERAL EXPENSES | 10,000,000.00 | 10,000,000.00 | 5,627,000.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 5,000,000.00 | 5,000,000.00 | 721,000.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 5,262,664.00 | 5,262,664.00 | - |
| 22020404 | MAINTENANCE OF PLANTS/GENERATORS | 5,000,000.00 | 5,000,000.00 | 30,000.00 |
| 22020405 | MAINTENANCE OF OFFICE EQUIPMENT | 9,137,664.00 | 9,137,664.00 | 658,382.50 |
| 22020501 | LOCAL TRAINING | 50,000,000.00 | 50,000,000.00 | - |
| 22020511 | WORKSHOPS, SEMINARS & CONFERENCES | 5,000,000.00 | 5,000,000.00 | - |
| 22020602 | OFFICE RENT | 10,000,000.00 | 10,000,000.00 | - |
| 22020625 | ASSISTANCE TO N.Y.S.C/FINANCIAL ASSISTANCE TO CSOs/NGOs/ASSISTANCE TO STUDENTS' ASSOCIATION | 10,000,000.00 | 10,000,000.00 | - |
| 22020701 | CONSULTANCY SERVICES/FINANCIAL CONSULTING | 20,000,000.00 | 20,000,000.00 | 3,700,000.00 |
| 22020803 | PLANTS/GENERATOR FUEL COST | 5,000,000.00 | 5,000,000.00 | - |
| 22020901 | BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES | 618,574.00 | 618,574.00 | - |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 25,000,000.00 | 25,000,000.00 | 8,272,000.00 |
| 22021002 | POSTAGES, PUBLICITY AND ADVERTISEMENT | 5,000,000.00 | 5,000,000.00 | - |
| | Sub-Total | 204,920,902.00 | 204,920,902.00 | 19,433,382.50 |
| 022205300100 | KOGI STATE COMMODITY EXCHANGE, EXPORT PROMOTION AND MARKET DEVELOPMENT BOARD | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 1,500.00 | 1,500.00 | - |
| 22020205 | TELEPHONE CHARGES | 300,000.00 | 300,000.00 | - |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 800,000.00 | 800,000.00 | - |
| 22020316 | EXPENSES ON FELELE HOUSING ESTATE PROJECT (ESTATE/STREET LIGHT REPAIRS) | 1,000,000.00 | 1,000,000.00 | - |
| 22020323 | OFFICE AND GENERAL EXPENSES | 2,500,000.00 | 2,500,000.00 | - |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 1,000,000.00 | 1,000,000.00 | - |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 1,000,000.00 | 1,000,000.00 | - |
| 22020701 | CONSULTANCY SERVICES/FINANCIAL CONSULTING | 1,000,000.00 | 1,000,000.00 | - |
| 22021002 | POSTAGES, PUBLICITY AND ADVERTISEMENT | 564,992.00 | 564,992.00 | - |

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|---------------------|---|------------------------|---------------------|----------------|
| 22040113 | GRANTS, SUBVENTION,DONATIONS & REDEMPTION OF PLEDGES | 700,000.00 | 700,000.00 | - |
| | Sub-Total | 8,866,492.00 | 8,866,492.00 | - |
| 022800100100 | MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | - | 10,000,000.00 | - |
| 22020108 | TRAVEL OPERATION AND LOGISTICS | - | 15,000,000.00 | - |
| 22020201 | INTERNET ACCESS CHARGES | - | 5,000,000.00 | - |
| 22020205 | TELEPHONE CHARGES | - | 2,000,000.00 | - |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | - | 20,000,000.00 | 4,994,553.00 |
| 22020302 | NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS | - | 1,500,000.00 | - |
| 22020323 | OFFICE AND GENERAL EXPENSES | - | 80,000,000.00 | 14,774,800.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | - | 15,000,000.00 | 259,000.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | - | 50,000,000.00 | - |
| 22020405 | MAINTENANCE OF OFFICE EQUIPMENT | - | 20,000,000.00 | - |
| 22020501 | LOCAL TRAINING | - | 90,000,000.00 | - |
| 22020502 | INTERNATIONAL TRAINING | - | 90,000,000.00 | - |
| 22020601 | SECURITY SERVICES EXPENSES | - | 5,000,000.00 | 244,700.00 |
| 22020602 | OFFICE RENT | - | 5,000,000.00 | 4,945,000.00 |
| 22020605 | CLEANING, FUMIGATION, ENVIRONMENTAL SANITATION AND JANITORIAL SERVICE | - | 4,000,000.00 | - |
| 22020701 | CONSULTANCY SERVICES/FINANCIAL CONSULTING | - | 20,000,000.00 | - |
| 22020801 | MOTOR VEHICLE FUEL COST | - | 10,000,000.00 | 3,998,000.00 |
| 22020806 | DIESEL EXPENSES | - | 10,000,000.00 | - |
| 22020807 | FUEL EXPENSES | - | 10,000,000.00 | - |
| 22020901 | BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES | - | 1,500,000.00 | 26,780.50 |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | - | 50,000,000.00 | 241,000.00 |
| 22021002 | POSTAGES, PUBLICITY AND ADVERTISEMENT | - | 80,000,000.00 | 518,000.00 |
| 22021012 | MEDICAL EXPENSES (LOCAL & INTERNATIONAL) | - | 80,000,000.00 | - |
| 22021014 | ANNUAL BUDGET EXPENSES AND ADMINISTRATION | - | 2,000,000.00 | 190,000.00 |
| 22021019 | BURIAL EXPENSES | - | 7,000,000.00 | - |
| 22021033 | PRINTING OF ALL ESSENTIAL DOCUMENT | - | 15,000,000.00 | 111,500.00 |
| 22021054 | NATIONAL SCIENCE AND TECHNOLOGY WEEK | - | 100,000,000.00 | - |
| 22040113 | GRANTS, SUBVENTION,DONATIONS & REDEMPTION OF PLEDGES | - | 10,000,000.00 | - |
| | Sub-Total | - | 808,000,000.00 | 30,303,333.50 |
| 022900100100 | MINISTRY OF TRANSPORT | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 4,500,000.00 | 4,500,000.00 | 10,000.00 |
| 22020206 | SATELLITE BROADCASTING ACCESS CHARGES | 200,000.00 | 200,000.00 | 70,000.00 |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 3,000,000.00 | 3,000,000.00 | 524,600.00 |
| 22020323 | OFFICE AND GENERAL EXPENSES | 1,800,000.00 | 1,800,000.00 | 1,551,000.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 200,000.00 | 2,200,000.00 | 1,846,750.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 1,500,000.00 | 1,500,000.00 | 197,000.00 |
| 22020403 | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS | 500,000.00 | 500,000.00 | 45,000.00 |
| 22020404 | MAINTENANCE OF PLANTS/GENERATORS | 300,000.00 | 300,000.00 | 50,000.00 |
| 22020409 | WORKSHOP MAINTENANCE | 250,000.00 | 250,000.00 | - |
| 22020502 | INTERNATIONAL TRAINING | 900,000.00 | 900,000.00 | - |
| 22020511 | WORKSHOPS, SEMINARS & CONFERENCES | 2,000,000.00 | 2,000,000.00 | 109,400.00 |
| 22020606 | MONITORING & EVALUATION SYSTEM | 500,000.00 | 500,000.00 | 115,000.00 |
| 22020801 | MOTOR VEHICLE FUEL COST | 1,000,000.00 | 1,200,000.00 | 1,121,500.00 |
| 22020802 | OTHER TRANSPORT EQUIPMENT FUEL COST | 500,000.00 | 500,000.00 | - |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 1,500,000.00 | 1,500,000.00 | 1,491,000.00 |
| 22021014 | ANNUAL BUDGET EXPENSES AND ADMINISTRATION | 250,000.00 | 250,000.00 | - |
| 22021033 | PRINTING OF ALL ESSENTIAL DOCUMENT | 500,000.00 | 500,000.00 | - |
| 22021061 | EXPENSES INCIDENTAL TO KOGI STATE KOTRAMA | 3,000,000.00 | 3,000,000.00 | - |
| | Sub-Total | 22,400,000.00 | 24,600,000.00 | 7,131,250.00 |
| 023300100100 | MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 8,200,000.00 | 8,200,000.00 | 600,000.00 |
| 22020204 | ELECTRICITY BILL/CHARGES | 1,000,000.00 | 1,000,000.00 | - |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 3,000,000.00 | 3,000,000.00 | 1,691,000.00 |
| 22020302 | NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS | 200,000.00 | 200,000.00 | - |
| 22020323 | OFFICE AND GENERAL EXPENSES | 10,000,000.00 | 10,000,000.00 | 3,252,000.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 2,200,000.00 | 2,200,000.00 | 2,200,000.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 4,000,000.00 | 4,000,000.00 | 622,000.00 |
| 22020405 | MAINTENANCE OF OFFICE EQUIPMENT | 4,000,000.00 | 4,000,000.00 | 850,000.00 |

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|--|--|------------------------|---------------------|----------------|
| 22020501 | LOCAL TRAINING | 2,000,000.00 | 2,000,000.00 | 210,000.00 |
| 22020601 | SECURITY SERVICES EXPENSES | 8,678,500.00 | 8,678,500.00 | - |
| 22020602 | OFFICE RENT | - | 30,000,000.00 | - |
| 22020606 | MONITORING & EVALUATION SYSTEM | 1,750,000.00 | 1,750,000.00 | 966,000.00 |
| 22020801 | MOTOR VEHICLE FUEL COST | 2,000,000.00 | 2,000,000.00 | 1,601,000.00 |
| 22020803 | PLANTS/GENERATOR FUEL COST | 2,000,000.00 | 2,000,000.00 | 200,000.00 |
| 22020901 | BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES | 3,000,000.00 | 3,000,000.00 | - |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 1,500,000.00 | 1,500,000.00 | - |
| 22021002 | POSTAGES, PUBLICITY AND ADVERTISEMENT | 200,000.00 | 200,000.00 | - |
| 22021012 | MEDICAL EXPENSES (LOCAL & INTERNATIONAL) | 1,500,000.00 | 1,500,000.00 | - |
| 22021014 | ANNUAL BUDGET EXPENSES AND ADMINISTRATION | 300,000.00 | 300,000.00 | 97,000.00 |
| 22021033 | PRINTING OF ALL ESSENTIAL DOCUMENT | 500,000.00 | 500,000.00 | 80,000.00 |
| Sub-Total | | 56,028,500.00 | 86,028,500.00 | 12,369,000.00 |
| 023300100200 KOGI STATE SOLID MINERALS DEVELOPMENT AGENCY | | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 15,000,000.00 | - | - |
| 22020204 | ELECTRICITY BILL/CHARGES | 1,000,000.00 | - | - |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 3,000,000.00 | - | - |
| 22020302 | NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS | 200,000.00 | - | - |
| 22020323 | OFFICE AND GENERAL EXPENSES | 20,000,000.00 | - | - |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 4,000,000.00 | - | - |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 10,000,000.00 | - | - |
| 22020405 | MAINTENANCE OF OFFICE EQUIPMENT | 9,000,000.00 | - | - |
| 22020501 | LOCAL TRAINING | 22,000,000.00 | - | - |
| 22020601 | SECURITY SERVICES EXPENSES | 20,000,000.00 | - | - |
| 22020606 | MONITORING & EVALUATION SYSTEM | 20,000,000.00 | - | - |
| 22020801 | MOTOR VEHICLE FUEL COST | 2,000,000.00 | - | - |
| 22020803 | PLANTS/GENERATOR FUEL COST | 2,000,000.00 | - | - |
| 22020806 | DIESEL EXPENSES | 2,000,000.00 | - | - |
| 22020807 | FUEL EXPENSES | 2,000,000.00 | - | - |
| 22020901 | BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES | 300,000.00 | - | - |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 10,000,000.00 | - | - |
| 22021002 | POSTAGES, PUBLICITY AND ADVERTISEMENT | 200,000.00 | - | - |
| 22021012 | MEDICAL EXPENSES (LOCAL & INTERNATIONAL) | 3,000,000.00 | - | - |
| 22021014 | ANNUAL BUDGET EXPENSES AND ADMINISTRATION | 500,000.00 | - | - |
| 22021033 | PRINTING OF ALL ESSENTIAL DOCUMENT | 1,500,000.00 | - | - |
| Sub-Total | | 147,700,000.00 | - | - |
| 023400100100 MINISTRY OF WORKS | | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020101 | LOCAL TRAVELS AND TRANSPORT - TRAINING | 2,500,000.00 | 2,500,000.00 | - |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 600,000.00 | 600,000.00 | - |
| 22020204 | ELECTRICITY BILL/CHARGES | 30,000,000.00 | 30,000,000.00 | 28,342,900.00 |
| 22020205 | TELEPHONE CHARGES | 500,000.00 | 500,000.00 | - |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 5,000,000.00 | 5,000,000.00 | 3,016,900.00 |
| 22020307 | DRAWING OFFICE AND SURVEY MATERIALS | 2,000,000.00 | 2,000,000.00 | - |
| 22020309 | PHOTOGRAPHIC MATERIALS, GRAPHIC ARTS AND DESIGN | 50,000.00 | 50,000.00 | - |
| 22020322 | PUBLICATION OF KOGI STATE STATISTICAL YEAR BOOK/PLANNING & STATISTIC BOOKS/STATE STATISTICAL MASTER PLAN | 500,000.00 | 500,000.00 | - |
| 22020323 | OFFICE AND GENERAL EXPENSES | 101,600,000.00 | 121,600,000.00 | 112,861,550.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 10,000,000.00 | 10,000,000.00 | 2,317,600.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 5,150,000.00 | 5,150,000.00 | 2,052,900.00 |
| 22020403 | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS | 2,500,000.00 | 3,500,000.00 | 3,315,200.00 |
| 22020404 | MAINTENANCE OF PLANTS/GENERATORS | 1,000,000.00 | 1,000,000.00 | 20,000.00 |
| 22020408 | MAINTENANCE OF HEAVY DUTY EQUIPMENT | 300,000.00 | 300,000.00 | - |
| 22020409 | WORKSHOP MAINTENANCE | 50,000.00 | 50,000.00 | - |
| 22020501 | LOCAL TRAINING | 100,000.00 | 100,000.00 | - |
| 22020511 | WORKSHOPS, SEMINARS & CONFERENCES | 5,000,000.00 | 5,000,000.00 | 300,000.00 |
| 22020606 | MONITORING & EVALUATION SYSTEM | 1,000,000.00 | 1,000,000.00 | - |
| 22020672 | REFUNDS OF VARIOUS EXPENSES IN RESPECTING OF GOVERNMENT ACTIVITIES | 200,000.00 | 200,000.00 | 80,000.00 |
| 22020801 | MOTOR VEHICLE FUEL COST | 10,000,000.00 | 12,500,000.00 | 12,250,000.00 |
| 22020803 | PLANTS/GENERATOR FUEL COST | 5,000,000.00 | 5,000,000.00 | 3,051,575.00 |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 6,050,000.00 | 6,050,000.00 | 4,301,550.00 |
| 22021002 | POSTAGES, PUBLICITY AND ADVERTISEMENT | 8,000,000.00 | 8,000,000.00 | 1,260,000.00 |
| 22021012 | MEDICAL EXPENSES (LOCAL & INTERNATIONAL) | 200,000.00 | 200,000.00 | - |

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| 22021013 | RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES /DISCIPLINE COST | 1,000,000.00 | 1,000,000.00 | 6,850.00 |
| 22021014 | ANNUAL BUDGET EXPENSES AND ADMINISTRATION | 2,000,000.00 | 2,000,000.00 | 175,000.00 |
| 22021019 | BURIAL EXPENSES | 300,000.00 | 700,000.00 | 500,000.00 |
| 22021033 | PRINTING OF ALL ESSENTIAL DOCUMENT | 550,000.00 | 550,000.00 | 125,000.00 |
| | Sub-Total | 201,150,000.00 | 225,050,000.00 | 173,977,025.00 |
| 023400300100 | ROAD MAINTENANCE AGENCY | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 818,116.00 | 818,116.00 | 770,000.00 |
| 22020204 | ELECTRICITY BILL/CHARGES | 138,200.00 | 138,200.00 | - |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 500,000.00 | 1,000,000.00 | 790,000.00 |
| 22020302 | NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS | 200,000.00 | 200,000.00 | - |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 300,000.00 | 300,000.00 | - |
| 22020405 | MAINTENANCE OF OFFICE EQUIPMENT | 500,000.00 | 500,000.00 | 293,000.00 |
| 22020408 | MAINTENANCE OF HEAVY DUTY EQUIPMENT | 1,000,000.00 | 1,000,000.00 | - |
| 22020501 | LOCAL TRAINING | 500,000.00 | 500,000.00 | - |
| 22020601 | SECURITY SERVICES EXPENSES | 500,000.00 | 500,000.00 | 351,000.00 |
| 22020803 | PLANTS/GENERATOR FUEL COST | 500,000.00 | 500,000.00 | 170,000.00 |
| 22020806 | DIESEL EXPENSES | 500,000.00 | 1,000,000.00 | 825,000.00 |
| 22020807 | FUEL EXPENSES | 1,600,000.00 | 2,360,000.00 | 2,305,000.00 |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 500,000.00 | 500,000.00 | - |
| 22021024 | ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES | 2,000,000.00 | 2,000,000.00 | - |
| | Sub-Total | 9,556,316.00 | 11,316,316.00 | 5,504,000.00 |
| 023400400100 | KOGI STATE FIRE AGENCY | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 326,271.00 | 326,271.00 | 249,000.00 |
| 22020205 | TELEPHONE CHARGES | 50,000.00 | 50,000.00 | - |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 200,000.00 | 200,000.00 | 190,000.00 |
| 22020305 | UNIFORMS AND OTHER CLOTHINGS | 236,402.00 | 286,402.00 | 260,000.00 |
| 22020323 | OFFICE AND GENERAL EXPENSES | 326,271.00 | 326,271.00 | 300,000.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 13,336,000.00 | 13,336,000.00 | 3,950,000.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 100,000.00 | 100,000.00 | 95,000.00 |
| 22020501 | LOCAL TRAINING | 10,000.00 | 10,000.00 | - |
| 22020701 | CONSULTANCY SERVICES/FINANCIAL CONSULTING | 60,000.00 | 60,000.00 | - |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | - | - | - |
| 22021012 | MEDICAL EXPENSES (LOCAL & INTERNATIONAL) | 150,000.00 | 150,000.00 | - |
| | Sub-Total | 14,794,944.00 | 14,844,944.00 | 5,044,000.00 |
| 023600100100 | MIN. OF CULTURE & TOURISM | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 236,402.00 | 436,402.00 | 417,000.00 |
| 22020206 | SATELLITE BROADCASTING ACCESS CHARGES | 60,000.00 | 60,000.00 | - |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 150,000.00 | 550,000.00 | 510,000.00 |
| 22020302 | NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS | 10,000.00 | 10,000.00 | - |
| 22020323 | OFFICE AND GENERAL EXPENSES | 1,150,000.00 | 1,550,000.00 | 1,476,000.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 300,000.00 | 700,000.00 | 565,000.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 100,000.00 | 200,000.00 | 188,000.00 |
| 22020607 | CULTURAL SHOWS/ PROMOTION OF CULTURAL SHOW/KOGI STATE CULTURAL INTERVENTION PROGRAMME | 50,050,000.00 | 50,050,000.00 | 4,390,000.00 |
| 22020608 | TOURISM PROMOTION/PERIODICAL VISIT TO TOURISM ATTRACTIONS | 1,200,000.00 | 1,200,000.00 | - |
| 22020612 | SCIENCE & TECHNICAL, ART EXHIBITIONS/ANNUAL TRADE FAIR FOR EXHIBITION OF PRODUCTS MADE BY PEOPLE WITH DISABILITY | 1,000,000.00 | 1,000,000.00 | - |
| 22020671 | NANS NEWS PROCESSING/ENTERTAINMENT, PUBLIC RELATIONS AND HOSPITALITY/MEDIA EXPENSES | 20,000.00 | 20,000.00 | - |
| 22021003 | CELEBRATION/REMEMBRANCE DAY | 3,000,000.00 | 3,000,000.00 | - |
| 22021032 | ALL FESTIVAL BOTH STATE AND NATIONAL EXPENSES | 35,000,000.00 | 285,000,000.00 | 239,634,000.00 |
| 22021033 | PRINTING OF ALL ESSENTIAL DOCUMENT | 4,000,000.00 | 4,000,000.00 | 2,046,000.00 |
| 22040113 | GRANTS, SUBVENTION,DONATIONS & REDEMPTION OF PLEDGES | 50,000.00 | 50,000.00 | - |
| | Sub-Total | 96,326,402.00 | 347,826,402.00 | 249,226,000.00 |
| 023600300100 | COUNCIL FOR ARTS AND CULTURE | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 80,000,000.00 | 80,000,000.00 | 848,500.00 |
| 22020204 | ELECTRICITY BILL/CHARGES | 46,710.00 | 46,710.00 | - |
| 22020205 | TELEPHONE CHARGES | 50,000.00 | 50,000.00 | - |

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|---|---|------------------------|---------------------|----------------|
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 700,000.00 | 700,000.00 | 394,300.00 |
| 22020302 | NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS | 120,000.00 | 120,000.00 | - |
| 22020305 | UNIFORMS AND OTHER CLOTHINGS | 50,000.00 | 50,000.00 | - |
| 22020309 | PHOTOGRAPHIC MATERIALS, GRAPHIC ARTS AND DESIGN | 100,000.00 | 100,000.00 | 80,000.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 150,000.00 | 250,000.00 | 236,000.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 100,000.00 | 600,000.00 | 343,000.00 |
| 22020501 | LOCAL TRAINING | 50,000.00 | 50,000.00 | - |
| 22020504 | FESTIVAL PARTICIPATION WORKSHOP | 50,000,000.00 | 50,000,000.00 | 500,000.00 |
| 22020605 | CLEANING, FUMIGATION, ENVIRONMENTAL SANITATION AND JANITORIAL SERVICE | 50,000.00 | 50,000.00 | 28,000.00 |
| 22020610 | NATIONAL COUNCIL FOR INDUSTRY, COMMERCE COOPERATIVE AND INVESTMENT PROMOTION/STATE EXPORT PROMOTION/TRADE MISSION | 1,000,000.00 | 1,000,000.00 | - |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 1,000,000.00 | 1,000,000.00 | 113,700.00 |
| 22021014 | ANNUAL BUDGET EXPENSES AND ADMINISTRATION | 200,000.00 | 200,000.00 | 30,000.00 |
| 22021025 | STRATEGIES DEVELOPMENT PLAN/POLICY FORMULATION EXPENSES/ RESEARCH AND SURVEY | 40,000.00 | 40,000.00 | - |
| 22021033 | PRINTING OF ALL ESSENTIAL DOCUMENT | 350,000.00 | 350,000.00 | - |
| Sub-Total | | 134,006,710.00 | 134,606,710.00 | 2,573,500.00 |
| 023605200100 HOTEL AND TOURISM BOARD | | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020101 | LOCAL TRAVELS AND TRANSPORT - TRAINING | 65,000.00 | 765,000.00 | 451,000.00 |
| 22020201 | INTERNET ACCESS CHARGES | 10,400.00 | 60,400.00 | 59,000.00 |
| 22020203 | WATER RATE | 10,000.00 | 10,000.00 | 10,000.00 |
| 22020205 | TELEPHONE CHARGES | 10,000.00 | 10,000.00 | 10,000.00 |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 25,100.00 | 55,100.00 | 50,000.00 |
| 22020302 | NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS | 10,000.00 | 80,000.00 | 75,000.00 |
| 22020323 | OFFICE AND GENERAL EXPENSES | 48,529.00 | 348,529.00 | 340,200.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 61,400.00 | 411,400.00 | 409,000.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 26,000.00 | 376,000.00 | 355,000.00 |
| 22020404 | MAINTENANCE OF PLANTS-GENERATORS | 20,000.00 | 200,000.00 | 183,500.00 |
| 22020501 | LOCAL TRAINING | 10,000.00 | 60,000.00 | 50,000.00 |
| 22020511 | WORKSHOPS, SEMINARS & CONFERENCES | 15,000.00 | 65,000.00 | 65,000.00 |
| 22020801 | MOTOR VEHICLE FUEL COST | 10,000.00 | 92,000.00 | 89,300.00 |
| 22020803 | PLANTS/GENERATOR FUEL COST | 15,000.00 | 30,000.00 | 20,400.00 |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 62,373.00 | 662,373.00 | 487,300.00 |
| 22021005 | HEALTH FACILITIES MAINTENANCE EXPENSES | 10,000.00 | 10,000.00 | 10,000.00 |
| 22021033 | PRINTING OF ALL ESSENTIAL DOCUMENT | 20,000.00 | 55,000.00 | 52,300.00 |
| Sub-Total | | 428,802.00 | 3,290,802.00 | 2,717,000.00 |
| 025000100100 KOGI STATE FISCAL RESPONSIBILITY COMMISSION | | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 1,129,777.00 | 1,129,777.00 | 650,200.00 |
| 22020201 | INTERNET ACCESS CHARGES | 1,000,000.00 | 1,000,000.00 | 9,000.00 |
| 22020204 | ELECTRICITY BILL/CHARGES | 100,000.00 | 100,000.00 | - |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 300,000.00 | 300,000.00 | 254,000.00 |
| 22020323 | OFFICE AND GENERAL EXPENSES | 2,155,700.00 | 2,155,700.00 | 1,345,800.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 1,000,000.00 | 1,000,000.00 | 612,000.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 300,000.00 | 300,000.00 | 256,000.00 |
| 22020404 | MAINTENANCE OF PLANTS-GENERATORS | 200,000.00 | 200,000.00 | - |
| 22020501 | LOCAL TRAINING | 1,200,000.00 | 1,200,000.00 | 958,000.00 |
| 22020511 | WORKSHOPS, SEMINARS & CONFERENCES | 3,000,000.00 | 3,000,000.00 | - |
| 22020606 | MONITORING & EVALUATION SYSTEM | 50,000.00 | 50,000.00 | - |
| 22020801 | MOTOR VEHICLE FUEL COST | 700,000.00 | 700,000.00 | 623,000.00 |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 1,200,000.00 | 1,200,000.00 | 1,094,000.00 |
| 22021002 | POSTAGES, PUBLICITY AND ADVERTISEMENT | 500,000.00 | 500,000.00 | - |
| 22021004 | AWARENESS, ENLIGHTENMENT AND SENSITIZATION | 300,000.00 | 300,000.00 | - |
| 22021024 | ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES | 1,557,000.00 | 1,557,000.00 | - |
| 22021025 | STRATEGIES DEVELOPMENT PLAN/POLICY FORMULATION EXPENSES/ RESEARCH AND SURVEY | 750,000.00 | 750,000.00 | - |
| 22021033 | PRINTING OF ALL ESSENTIAL DOCUMENT | 838,091.00 | 838,091.00 | 150,000.00 |
| Sub-Total | | 16,280,568.00 | 16,280,568.00 | 5,952,000.00 |
| 025200100100 MINISTRY OF WATER RESOURCES | | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 840,000.00 | 1,500,000.00 | 946,200.00 |
| 22020108 | TRAVEL OPERATION AND LOGISTICS | 400,000.00 | 1,200,000.00 | 550,700.00 |
| 22020205 | TELEPHONE CHARGES | 10,000.00 | 10,000.00 | - |

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|---|--|------------------------|----------------------|---------------------|
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 500,000.00 | 800,000.00 | 717,100.00 |
| 22020302 | NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS | 8,405.00 | 8,405.00 | - |
| 22020323 | OFFICE AND GENERAL EXPENSES | 200,000.00 | 500,000.00 | 480,000.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 400,000.00 | 400,000.00 | 307,000.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 200,000.00 | 500,000.00 | 440,700.00 |
| 22020404 | MAINTENANCE OF PLANTS/GENERATORS | 300,000.00 | 300,000.00 | - |
| 22020405 | MAINTENANCE OF OFFICE EQUIPMENT | 300,000.00 | 550,000.00 | 511,700.00 |
| 22020415 | MAINTENANCE OF WATER TESTING EQUIPMENT | 50,000.00 | 50,000.00 | - |
| 22020701 | CONSULTANCY SERVICES-FINANCIAL CONSULTING | 200,000.00 | 200,000.00 | - |
| 22020705 | STATISTICAL INVESTIGATION/DATA COLLECTION/CAPTURING OF POOR & VULNERABLE PEOPLE DATA | 50,000.00 | 50,000.00 | - |
| 22020801 | MOTOR VEHICLE FUEL COST | 350,000.00 | 400,000.00 | 350,000.00 |
| 22020803 | PLANTS/GENERATOR FUEL COST | 250,000.00 | 250,000.00 | - |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 370,000.00 | 1,500,000.00 | 266,000.00 |
| 22021002 | POSTAGES, PUBLICITY AND ADVERTISEMENT | 150,000.00 | 200,000.00 | 30,500.00 |
| 22021004 | AWARENESS, ENLIGHTMENT AND SENSITIZATION | 50,000.00 | 50,000.00 | 34,000.00 |
| 22021012 | MEDICAL EXPENSES (LOCAL & INTERNATIONAL) | 50,000.00 | 50,000.00 | - |
| 22021014 | ANNUAL BUDGET EXPENSES AND ADMINISTRATION | 150,000.00 | 500,000.00 | 158,600.00 |
| 22021015 | SUBSCRIPTION TO PROFESSIONAL BODIES /PARLIAMENTARY/ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS | 120,000.00 | 1,500,000.00 | - |
| 22021025 | STRATEGIES DEVELOPMENT PLAN/POLICY FORMULATION EXPENSES/ RESEARCH AND SURVEY | 300,000.00 | 800,000.00 | 108,000.00 |
| 22021033 | PRINTING OF ALL ESSENTIAL DOCUMENT | 150,000.00 | 500,000.00 | 325,000.00 |
| | Sub-Total | 5,398,405.00 | 11,818,405.00 | 5,225,500.00 |
| 025210200100 KOGI STATE WATER BOARD | | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 600,000.00 | 750,000.00 | 720,000.00 |
| 22020205 | TELEPHONE CHARGES | 10,000.00 | 10,000.00 | - |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 200,000.00 | 200,000.00 | 70,000.00 |
| 22020311 | WATER SPARE PARTS /CHEMICALS/OTHER REAGENTS | 2,784,508.00 | 2,784,508.00 | - |
| 22020323 | OFFICE AND GENERAL EXPENSES | 1,675,232.00 | 1,675,232.00 | 1,092,000.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 500,000.00 | 500,000.00 | 135,000.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 400,000.00 | 400,000.00 | 335,000.00 |
| 22020403 | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS | 100,000.00 | 100,000.00 | - |
| 22020415 | MAINTENANCE OF WATER TESTING EQUIPMENT | 650,000.00 | 650,000.00 | - |
| 22020424 | MAINTENANCE OF OFFICE PREMISES | 25,000.00 | 25,000.00 | - |
| 22020501 | LOCAL TRAINING | 250,000.00 | 250,000.00 | - |
| 22020511 | WORKSHOPS, SEMINARS & CONFERENCES | 250,000.00 | 250,000.00 | - |
| 22020640 | HYDROLOGICAL INVESTIGATION | 49,699.00 | 49,699.00 | - |
| 22020645 | WATER SUPPLY PRIVATE CONNECTION | 100,000.00 | 100,000.00 | - |
| 22020671 | NANS NEWS PROCESSING/ENTERTAINMENT, PUBLIC RELATIONS AND HOSPITALITY/MEDIA EXPENSES | 5,301.00 | 5,301.00 | - |
| 22020803 | PLANTS/GENERATOR FUEL COST | 500,000.00 | 500,000.00 | - |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 510,540.00 | 510,540.00 | - |
| 22021002 | POSTAGES, PUBLICITY AND ADVERTISEMENT | 40,000.00 | 40,000.00 | - |
| 22021004 | AWARENESS, ENLIGHTMENT AND SENSITIZATION | 80,000.00 | 80,000.00 | - |
| 22021013 | RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES /DISCIPLINE COST | 200,000.00 | 200,000.00 | - |
| 22021014 | ANNUAL BUDGET EXPENSES AND ADMINISTRATION | 40,000.00 | 40,000.00 | - |
| 22021024 | ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES | 20,000.00 | 20,000.00 | - |
| 22021033 | PRINTING OF ALL ESSENTIAL DOCUMENT | 200,000.00 | 200,000.00 | - |
| | Sub-Total | 9,190,280.00 | 9,340,280.00 | 2,352,000.00 |
| 025210300100 RURAL WATER AND SANITATION AGENCY (RUWASSA) | | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 520,000.00 | 4,520,000.00 | 271,500.00 |
| 22020204 | ELECTRICITY BILL/CHARGES | 57,090.00 | 557,090.00 | 279,417.44 |
| 22020205 | TELEPHONE CHARGES | 29,293.00 | 29,293.00 | 18,500.00 |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 420,541.00 | 3,920,541.00 | 3,657,534.00 |
| 22020323 | OFFICE AND GENERAL EXPENSES | 103,000.00 | 10,103,000.00 | 8,873,391.63 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 500,504.00 | 400,500,504.00 | 396,574,700.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 312,000.00 | 412,000.00 | 410,500.00 |
| 22020420 | MAINTENANCE OF GARAGE | 181,928.00 | 181,928.00 | 18,000.00 |
| 22020501 | LOCAL TRAINING | 208,000.00 | 208,000.00 | 55,400.00 |
| 22020701 | CONSULTANCY SERVICES-FINANCIAL CONSULTING | 38,100.00 | 118,100.00 | 100,000.00 |
| 22020706 | FEASIBILITY STUDY EXPENSES | 320,590.00 | 20,320,590.00 | 8,000.00 |

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| 22020901 | BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES | 30,342.00 | 30,342.00 | - |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 251,069.00 | 251,069.00 | - |
| 22021012 | MEDICAL EXPENSES (LOCAL & INTERNATIONAL) | 55,000.00 | 55,000.00 | - |
| 22040113 | GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES | 57,543.00 | 57,543.00 | - |
| | Sub-Total | 3,085,000.00 | 441,265,000.00 | 410,266,943.07 |
| 025300100100 | MINISTRY OF HOUSING AND URBAN DEVELOPMENT | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | - | 15,000,000.00 | 10,605,000.00 |
| 22020108 | TRAVEL OPERATION AND LOGISTICS | - | 50,000,000.00 | 18,000,000.00 |
| 22020201 | INTERNET ACCESS CHARGES | - | 5,500,188.00 | 1,000,000.00 |
| 22020204 | ELECTRICITY BILL/CHARGES | - | 10,000,000.00 | 1,000,000.00 |
| 22020205 | TELEPHONE CHARGES | - | 2,000,000.00 | - |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | - | 10,098,466.00 | 9,140,000.00 |
| 22020302 | NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS | - | 4,366,275.00 | - |
| 22020307 | DRAWING OFFICE AND SURVEY MATERIALS | - | 3,000,000.00 | 2,250,000.00 |
| 22020309 | PHOTOGRAPHIC MATERIALS, GRAPHIC ARTS AND DESIGN | - | 3,000,000.00 | 1,150,000.00 |
| 22020323 | OFFICE AND GENERAL EXPENSES | - | 90,000,000.00 | 17,800,000.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | - | 20,000,000.00 | 9,500,000.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | - | 30,000,000.00 | 16,317,202.00 |
| 22020405 | MAINTENANCE OF OFFICE EQUIPMENT | - | 27,825,154.00 | 10,189,333.00 |
| 22020501 | LOCAL TRAINING | - | 30,000,000.00 | - |
| 22020502 | INTERNATIONAL TRAINING | - | 100,000,000.00 | - |
| 22020601 | SECURITY SERVICES EXPENSES | - | 3,000,000.00 | 1,078,398.00 |
| 22020602 | OFFICE RENT | - | 10,000,000.00 | - |
| 22020605 | CLEANING, FUMIGATION, ENVIRONMENTAL SANITATION AND JANITORIAL SERVICE | - | 3,000,000.00 | 1,000,000.00 |
| 22020701 | CONSULTANCY SERVICES-FINANCIAL CONSULTING | - | 20,000,000.00 | 3,000,000.00 |
| 22020801 | MOTOR VEHICLE FUEL COST | - | 10,000,000.00 | 3,200,000.00 |
| 22020806 | DIESEL EXPENSES | - | 10,000,000.00 | - |
| 22020807 | FUEL EXPENSES | - | 10,000,000.00 | 1,000,000.00 |
| 22020901 | BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES | - | 1,000,000.00 | 37,602.90 |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | - | 30,000,000.00 | 3,800,000.00 |
| 22021002 | POSTAGES, PUBLICITY AND ADVERTISEMENT | - | 5,000,000.00 | 1,000,000.00 |
| 22021012 | MEDICAL EXPENSES (LOCAL & INTERNATIONAL) | - | 70,000,000.00 | - |
| 22021014 | ANNUAL BUDGET EXPENSES AND ADMINISTRATION | - | 2,000,000.00 | 650,000.00 |
| 22021019 | BURIAL EXPENSES | - | 5,000,000.00 | - |
| 22021033 | PRINTING OF ALL ESSENTIAL DOCUMENT | - | 20,000,000.00 | 3,244,500.00 |
| 22040113 | GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES | - | 20,000,000.00 | - |
| | Sub-Total | - | 619,790,083.00 | 114,962,035.90 |
| 025300160100 | BUREAU FOR LANDS | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 2,800,000.00 | 8,000,000.00 | 7,435,500.00 |
| 22020204 | ELECTRICITY BILL/CHARGES | 200,000.00 | 200,000.00 | - |
| 22020205 | TELEPHONE CHARGES | 100,000.00 | 100,000.00 | - |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 5,000,000.00 | 5,000,000.00 | 4,757,850.00 |
| 22020307 | DRAWING OFFICE AND SURVEY MATERIALS | 300,000.00 | 15,000,000.00 | 2,250,000.00 |
| 22020309 | PHOTOGRAPHIC MATERIALS, GRAPHIC ARTS AND DESIGN | 170,000.00 | 5,000,000.00 | - |
| 22020323 | OFFICE AND GENERAL EXPENSES | 8,000,000.00 | 12,000,000.00 | 8,713,479.40 |
| 22020326 | PROPERTY IDENTIFICATION AND ENUMERATION EXPENSES | 15,000,000.00 | 15,000,000.00 | 12,100,079.40 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 4,000,000.00 | 10,000,000.00 | 8,083,000.00 |
| 22020403 | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS | 500,000.00 | 500,000.00 | 391,700.00 |
| 22020404 | MAINTENANCE OF PLANTS-GENERATORS | 7,000,000.00 | 10,000,000.00 | 5,935,000.00 |
| 22020405 | MAINTENANCE OF OFFICE EQUIPMENT | 6,000,000.00 | 6,000,000.00 | 1,650,000.00 |
| 22020501 | LOCAL TRAINING | 2,000,000.00 | 2,000,000.00 | - |
| 22020511 | WORKSHOPS, SEMINARS & CONFERENCES | 2,500,000.00 | 10,000,000.00 | 9,484,000.00 |
| 22020801 | MOTOR VEHICLE FUEL COST | 6,000,000.00 | 8,000,000.00 | 7,287,392.00 |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 10,000,000.00 | 16,000,000.00 | 11,718,539.70 |
| 22021033 | PRINTING OF ALL ESSENTIAL DOCUMENT | 3,670,000.00 | 3,670,000.00 | 2,702,800.00 |
| 22021035 | EXPENSES INCIDENTAL TO ENVIRONMENTAL IMPACT ASSESSMENT/RIGHT OF WAYS | 10,000,000.00 | 10,000,000.00 | 7,950,000.00 |
| | Sub-Total | 83,240,000.00 | 136,470,000.00 | 90,459,340.50 |
| 025300200100 | KOGI STATE UTILITY INFRASTRUCTURE MANAGEMENT AND COMPLIANCE AGENCY | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 7,850,000.00 | 7,850,000.00 | 2,501,000.00 |

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|--|---|------------------------|-----------------------|----------------------|
| 22020201 | INTERNET ACCESS CHARGES | 2,462,000.00 | 2,462,000.00 | - |
| 22020204 | ELECTRICITY BILL/CHARGES | 2,000,000.00 | 2,000,000.00 | 848,500.00 |
| 22020205 | TELEPHONE CHARGES | 2,030,000.00 | 2,030,000.00 | - |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 750,000.00 | 750,000.00 | 174,000.00 |
| 22020302 | NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS | 500,000.00 | 500,000.00 | - |
| 22020323 | OFFICE AND GENERAL EXPENSES | 15,000,000.00 | 15,000,000.00 | 2,200,107.20 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 1,600,000.00 | 1,600,000.00 | - |
| 22020403 | MAINTENANCE OF OFFICE EQUIPMENT | 1,000,000.00 | 1,000,000.00 | 472,820.00 |
| 22020501 | LOCAL TRAINING | 10,000,000.00 | 10,000,000.00 | 155,000.00 |
| 22020511 | WORKSHOPS, SEMINARS & CONFERENCES | 10,000,000.00 | 10,000,000.00 | 100,000.00 |
| 22020602 | OFFICE RENT | 8,000,000.00 | 8,000,000.00 | - |
| 22020606 | MONITORING & EVALUATION SYSTEM | 20,000,000.00 | 20,000,000.00 | 1,944,000.00 |
| 22020801 | MOTOR VEHICLE FUEL COST | 2,850,000.00 | 2,850,000.00 | - |
| 22020901 | BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES | 200,000.00 | 200,000.00 | - |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 16,600,000.00 | 16,600,000.00 | 1,064,650.00 |
| 22021002 | POSTAGES, PUBLICITY AND ADVERTISEMENT | 7,000,000.00 | 7,000,000.00 | 891,500.00 |
| 22021012 | MEDICAL EXPENSES (LOCAL & INTERNATIONAL) | 2,000,000.00 | 2,000,000.00 | - |
| 22021014 | ANNUAL BUDGET EXPENSES AND ADMINISTRATION | 1,000,000.00 | 1,000,000.00 | - |
| 22021024 | ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES | 2,000,000.00 | 2,000,000.00 | - |
| 22021033 | PRINTING OF ALL ESSENTIAL DOCUMENT | 2,500,000.00 | 2,500,000.00 | 621,100.00 |
| 22021042 | HOSTING OF THE STATE WEBSITE EXPENSES/WEBSITE DEVELOPMENT AND MAINTENANCE | 5,000,000.00 | 5,000,000.00 | - |
| | Sub-Total | 120,342,000.00 | 120,342,000.00 | 10,972,677.20 |
| 025300900100 KOGI STATE TOWN PLANNING AND DEVELOPMENT BOARD | | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 1,500,000.00 | 1,500,000.00 | 275,500.00 |
| 22020204 | ELECTRICITY BILL/CHARGES | 600,000.00 | 600,000.00 | 8,200.00 |
| 22020205 | TELEPHONE CHARGES | 500,000.00 | 500,000.00 | - |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 4,000,000.00 | 4,000,000.00 | 1,080,500.00 |
| 22020302 | NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS | 60,000.00 | 60,000.00 | - |
| 22020307 | DRAWING OFFICE AND SURVEY MATERIALS | 200,000.00 | 200,000.00 | 181,600.00 |
| 22020323 | OFFICE AND GENERAL EXPENSES | 15,000,000.00 | 15,000,000.00 | 6,756,711.63 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 3,000,000.00 | 3,000,000.00 | 1,943,501.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 1,000,000.00 | 3,500,000.00 | 835,200.00 |
| 22020403 | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS | 1,000,000.00 | 4,683,251.00 | 1,148,334.00 |
| 22020405 | MAINTENANCE OF OFFICE EQUIPMENT | 500,000.00 | 500,000.00 | 20,000.00 |
| 22020501 | LOCAL TRAINING | 500,000.00 | 500,000.00 | 30,000.00 |
| 22020601 | SECURITY SERVICES EXPENSES | 700,000.00 | 700,000.00 | 105,000.00 |
| 22020602 | OFFICE RENT | 500,000.00 | 500,000.00 | - |
| 22020605 | CLEANING, FUMIGATION, ENVIRONMENTAL SANITATION AND JANITORIAL SERVICE | 150,000.00 | 150,000.00 | 145,000.00 |
| 22020622 | ROAD OPENING/DEMOLITION EXERCISE/SCHEME (SITE AND SERVICES)/COURT SUMMONS (OVER ILLEGAL STRUCTURES)/SIGN POST AND STREET NAMING | 3,500,000.00 | 3,500,000.00 | 40,000.00 |
| 22020656 | SITE ANALYSIS REPORT AND ENVIRONMENTAL IMPACT ASSESSMENT/CYBER CAFE | 500,000.00 | 500,000.00 | - |
| 22020671 | NANS NEWS PROCESSING/ENTERTAINMENT, PUBLIC RELATIONS AND HOSPITALITY/MEDIA EXPENSES | 300,000.00 | 300,000.00 | - |
| 22020702 | LEGAL SERVICES/PREROGATIVE OF MERCYEXPENSES/IMPLEMENTATION OF ACJ LAW 2017 | 200,000.00 | 200,000.00 | - |
| 22020801 | MOTOR VEHICLE FUEL COST | 2,780,000.00 | 5,121,775.00 | 4,214,775.00 |
| 22020808 | LUBRICANTS EXPENSES | 2,500,000.00 | 2,500,000.00 | 513,600.00 |
| 22020901 | BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES | 300,000.00 | 300,000.00 | - |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 1,000,000.00 | 3,604,000.00 | 2,776,000.00 |
| 22021002 | POSTAGES, PUBLICITY AND ADVERTISEMENT | 500,000.00 | 500,000.00 | - |
| 22021012 | MEDICAL EXPENSES (LOCAL & INTERNATIONAL) | 500,000.00 | 500,000.00 | - |
| 22021014 | ANNUAL BUDGET EXPENSES AND ADMINISTRATION | 300,000.00 | 600,000.00 | 480,000.00 |
| 22021024 | ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES | 200,000.00 | 200,000.00 | - |
| 22021033 | PRINTING OF ALL ESSENTIAL DOCUMENT | 2,000,000.00 | 2,000,000.00 | 566,000.00 |
| | Sub-Total | 43,790,000.00 | 55,219,026.00 | 21,119,921.63 |
| 026200100100 MINISTRY OF RURAL AND ENERGY DEVELOPMENT | | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 800,632.00 | 800,632.00 | 800,000.00 |
| 22020205 | TELEPHONE CHARGES | 77,850.00 | 77,850.00 | - |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 319,000.00 | 500,000.00 | 315,000.00 |
| 22020323 | OFFICE AND GENERAL EXPENSES | 100,000.00 | 6,278,022.00 | 97,560.00 |

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|---------------------------------------|--|------------------------|---------------------|-------------------|
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 1,197,786.00 | 1,897,786.00 | 1,631,500.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 772,550.00 | 1,772,550.00 | 1,508,500.00 |
| 22020501 | LOCAL TRAINING | 103,800.00 | 103,800.00 | - |
| 22020701 | CONSULTANCY SERVICES/FINANCIAL CONSULTING | - | 900,000,000.00 | 854,555,088.74 |
| 22020901 | BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES | 6,172.00 | 6,172.00 | 3,000.00 |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 103,800.00 | 403,800.00 | 309,500.00 |
| 22021012 | MEDICAL EXPENSES (LOCAL & INTERNATIONAL) | 51,900.00 | 51,900.00 | - |
| 22021033 | PRINTING OF ALL ESSENTIAL DOCUMENT | 288,488.00 | 488,488.00 | 435,000.00 |
| | Sub-Total | 3,821,978.00 | 912,381,000.00 | 859,655,148.74 |
| ECONOMIC SECTOR: (TOTAL) | | 7,142,687,172.00 | 16,385,438,989.00 | 15,547,327,704.79 |
| JUDICIAL & JUSTICE SECTOR: | | | | |
| 031801100100 | KOGI STATE JUDICIAL SERVICE COMMISSION | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020101 | LOCAL TRAVELS AND TRANSPORT - TRAINING | 2,000,000.00 | 2,000,000.00 | - |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 10,000,000.00 | 10,000,000.00 | 4,651,300.00 |
| 22020104 | INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS | 3,000,000.00 | 3,000,000.00 | - |
| 22020201 | INTERNET ACCESS CHARGES | 150,000.00 | 150,000.00 | 48,000.00 |
| 22020202 | SOFTWARE CHARGES/LICENSE RENEWAL | 50,000.00 | 50,000.00 | - |
| 22020204 | ELECTRICITY BILL/CHARGES | 50,000.00 | 50,000.00 | 20,000.00 |
| 22020205 | TELEPHONE CHARGES | 50,000.00 | 50,000.00 | - |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 3,000,000.00 | 3,000,000.00 | 1,819,950.00 |
| 22020302 | NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS | 200,000.00 | 200,000.00 | - |
| 22020305 | UNIFORMS AND OTHER CLOTHINGS | 50,000.00 | 50,000.00 | - |
| 22020308 | PURCHASE OF ELECTRICAL ADDING MACHINE FOR THE INTERNAL AUDIT UNIT | 150,000.00 | 150,000.00 | - |
| 22020311 | WATER SPARE PARTS /CHEMICALS/OTHER REAGENTS | 100,000.00 | 100,000.00 | - |
| 22020322 | PUBLICATION OF KOGI STATE STATISTICAL YEAR BOOK/PLANNING & STATISTIC BOOKS/STATE STATISTICAL MASTER PLAN | 100,000.00 | 100,000.00 | - |
| 22020323 | OFFICE AND GENERAL EXPENSES | 7,000,000.00 | 7,000,000.00 | 2,763,800.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 5,002,000.00 | 5,002,000.00 | 2,015,500.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 3,000,000.00 | 3,000,000.00 | 950,000.00 |
| 22020403 | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS | 1,500,000.00 | 1,500,000.00 | 201,500.00 |
| 22020404 | MAINTENANCE OF PLANTS/GENERATORS | 500,000.00 | 500,000.00 | - |
| 22020405 | MAINTENANCE OF OFFICE EQUIPMENT | 2,500,000.00 | 2,500,000.00 | 567,400.00 |
| 22020424 | MAINTENANCE OF OFFICE PREMISES | 1,500,000.00 | 1,500,000.00 | 25,000.00 |
| 22020501 | LOCAL TRAINING | 700,000.00 | 700,000.00 | - |
| 22020502 | INTERNATIONAL TRAINING | 500,000.00 | 500,000.00 | - |
| 22020511 | WORKSHOPS, SEMINARS & CONFERENCES | 4,000,500.00 | 4,000,500.00 | 30,000.00 |
| 22020601 | SECURITY SERVICES EXPENSES | 150,000.00 | 150,000.00 | - |
| 22020605 | CLEANING, FUMIGATION, ENVIRONMENTAL SANITATION AND JANITORIAL SERVICE | 100,000.00 | 100,000.00 | - |
| 22020611 | PRODUCTION OF LD CARD /STATE CALENDAR/DIARIES/NOMINAL ROLL | 400,000.00 | 400,000.00 | - |
| 22020671 | NANS NEWS PROCESSING/ENTERTAINMENT, PUBLIC RELATIONS AND HOSPITALITY/MEDIA EXPENSES | 100,000.00 | 100,000.00 | - |
| 22020676 | FINANCIAL ASSISTANCE TO NEEDIES | 950,000.00 | 950,000.00 | 130,000.00 |
| 22020701 | CONSULTANCY SERVICES/FINANCIAL CONSULTING | 1,500,000.00 | 1,500,000.00 | - |
| 22020801 | MOTOR VEHICLE FUEL COST | 10,000,000.00 | 10,000,000.00 | 6,019,400.00 |
| 22020803 | PLANTS/GENERATOR FUEL COST | 100,000.00 | 100,000.00 | 38,000.00 |
| 22020806 | DIESEL EXPENSES | 50,000.00 | 50,000.00 | - |
| 22020808 | LUBRICANTS EXPENSES | 100,000.00 | 100,000.00 | - |
| 22020901 | BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES | 95,279.00 | 95,279.00 | 29,121.99 |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 23,350,000.00 | 23,350,000.00 | 11,014,750.00 |
| 22021002 | POSTAGES, PUBLICITY AND ADVERTISEMENT | 220,000.00 | 220,000.00 | - |
| 22021012 | MEDICAL EXPENSES (LOCAL & INTERNATIONAL) | 500,000.00 | 500,000.00 | - |
| 22021013 | RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES /DISCIPLINE COST | 1,280,000.00 | 1,280,000.00 | - |
| 22021014 | ANNUAL BUDGET EXPENSES AND ADMINISTRATION | 308,679.00 | 308,679.00 | 200,000.00 |
| 22021015 | SUBSCRIPTION TO PROFESSIONAL BODIES /PARLIAMENTARY/ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS | 100,000.00 | 100,000.00 | - |
| 22021019 | BURIAL EXPENSES | 800,000.00 | 800,000.00 | - |
| 22021033 | PRINTING OF ALL ESSENTIAL DOCUMENT | 600,000.00 | 600,000.00 | 196,000.00 |
| 22021036 | VEHICLE REGISTRATIONS, LICENCING AND INSURANCE | 1,000,000.00 | 1,000,000.00 | - |
| 22040113 | GRANTS, SUBVENTION,DONATIONS & REDEMPTION OF PLEDGES | 700,000.00 | 700,000.00 | 100,000.00 |
| | Sub-Total | 87,506,458.00 | 87,506,458.00 | 30,819,721.99 |

| 031805100100 HIGH COURT OF JUSTICE | | | | |
|------------------------------------|--|-----------------|----------------|---------------|
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020101 | LOCAL TRAVELS AND TRANSPORT - TRAINING | 10,000,000.00 | 30,000,000.00 | 9,969,500.00 |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 30,600,000.00 | 30,600,000.00 | 30,278,100.00 |
| 22020104 | INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS | 17,000,000.00 | 17,000,000.00 | - |
| 22020108 | TRAVEL OPERATION AND LOGISTICS | 20,000,000.00 | 20,000,000.00 | 3,755,000.00 |
| 22020201 | INTERNET ACCESS CHARGES | 1,000,000.00 | 1,000,000.00 | 242,500.00 |
| 22020202 | SOFTWARE CHARGES/LICENSE RENEWAL | 2,000,000.00 | 2,000,000.00 | - |
| 22020203 | WATER RATE | 160,000.00 | 160,000.00 | - |
| 22020204 | ELECTRICITY BILL/CHARGES | 500,000.00 | 500,000.00 | - |
| 22020205 | TELEPHONE CHARGES | 100,000.00 | 100,000.00 | - |
| 22020206 | SATELLITE BROADCASTING ACCESS CHARGES | 1,000,000.00 | 1,000,000.00 | - |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 31,050,000.00 | 31,050,000.00 | 18,891,000.00 |
| 22020302 | NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS | 3,500,000.00 | 3,500,000.00 | 406,500.00 |
| 22020304 | DRUGS AND MEDICAL SUPPLIES | 100,000.00 | 100,000.00 | - |
| 22020305 | UNIFORMS AND OTHER CLOTHINGS | 4,200,000.00 | 4,200,000.00 | - |
| 22020308 | PURCHASE OF ELECTRICAL ADDING MACHINE FOR THE INTERNAL AUDIT UNIT | 200,000.00 | 200,000.00 | - |
| 22020310 | PURCHASE OF TEXTBOOKS AND TEACHING EQUIPMENT/ LAW BOOKS | 4,000,000.00 | 4,000,000.00 | 3,373,000.00 |
| 22020312 | LIBRARY EXPENSES | 2,000,000.00 | 2,000,000.00 | - |
| 22020314 | HEALTH CENTRE CONSUMABLE | 100,000.00 | 100,000.00 | - |
| 22020323 | OFFICE AND GENERAL EXPENSES | 60,107,556.00 | 30,107,556.00 | 27,988,500.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 88,000,000.00 | 80,621,806.00 | 63,313,100.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 22,421,806.00 | 40,000,000.00 | 35,181,770.00 |
| 22020403 | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS | 88,000,000.00 | 88,000,000.00 | 59,989,828.00 |
| 22020404 | MAINTENANCE OF PLANTS/GENERATORS | 4,000,000.00 | 4,000,000.00 | - |
| 22020416 | MAINTENANCE OF ELECTRIC COOKERS IN GOVT. QUARTERS | 100,000.00 | 100,000.00 | - |
| 22020424 | MAINTENANCE OF OFFICE PREMISES | 3,000,000.00 | 3,000,000.00 | - |
| 22020501 | LOCAL TRAINING | 5,000,000.00 | 5,000,000.00 | - |
| 22020502 | INTERNATIONAL TRAINING | 6,778,545.00 | 6,778,545.00 | - |
| 22020511 | WORKSHOPS, SEMINARS & CONFERENCES | 10,000,000.00 | 70,000,000.00 | - |
| 22020601 | SECURITY SERVICES EXPENSES | 7,000,000.00 | 7,000,000.00 | 6,601,950.00 |
| 22020602 | OFFICE RENT | 100,000.00 | 100,000.00 | - |
| 22020603 | RESIDENTIAL RENT/HIRE OF PRIVATE HOUSES | 500,000.00 | 500,000.00 | - |
| 22020604 | SECURITY VOTES (INCLUDING OPERATIONS) | 102,000,000.00 | 102,000,000.00 | 85,712,291.30 |
| 22020605 | CLEANING, FUMIGATION, ENVIRONMENTAL SANITATION AND JANITORIAL SERVICE | 200,000.00 | 200,000.00 | - |
| 22020606 | MONITORING & EVALUATION SYSTEM | 1,000,000.00 | 1,000,000.00 | - |
| 22020609 | SPECIAL SECURITY EXPENSES/STATE AND FEDERAL | 1,000,000.00 | 1,000,000.00 | - |
| 22020611 | PRODUCTION OF ID CARD /STATE CALENDAR/DIARIES/NOMINAL ROLL | 6,300,000.00 | 6,300,000.00 | - |
| 22020625 | ASSISTANCE TO N.Y.S.C/FINANCIAL ASSISTANCE TO CSOs/NGOs/ASSISTANCE TO STUDENTS' ASSOCIATION | 3,000,000.00 | 3,000,000.00 | - |
| 22020660 | HEALTH INTERVENTIONS PROGRAMME TO KOGI STATE | 500,000.00 | 500,000.00 | - |
| 22020676 | FINANCIAL ASSISTANCE TO NEEDIES | 2,000,000.00 | 2,000,000.00 | - |
| 22020701 | CONSULTANCY SERVICES/FINANCIAL CONSULTING | 1,000,000.00 | 1,000,000.00 | - |
| 22020802 | OTHER TRANSPORT EQUIPMENT FUEL COST | 1,000,000.00 | 1,000,000.00 | - |
| 22020803 | PLANTS/GENERATOR FUEL COST | 2,000,000.00 | 2,000,000.00 | - |
| 22020804 | COOKING GAS/FUEL COST | 100,000.00 | 100,000.00 | - |
| 22020806 | DIESEL EXPENSES | 5,000,000.00 | 5,000,000.00 | 3,145,000.00 |
| 22020807 | FUEL EXPENSES | 25,000,000.00 | 35,000,000.00 | 30,617,000.00 |
| 22020808 | LUBRICANTS EXPENSES | 100,000.00 | 100,000.00 | - |
| 22020901 | BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES | 1,000,000.00 | 1,000,000.00 | - |
| 22020902 | INSURANCE PREMIUM | 500,000.00 | 500,000.00 | - |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 56,000,000.00 | 56,000,000.00 | 14,673,800.00 |
| 22021002 | POSTAGES, PUBLICITY AND ADVERTISEMENT | 2,500,000.00 | 2,500,000.00 | - |
| 22021004 | AWARENESS, ENLIGHTENMENT AND SENSITIZATION | 200,000.00 | 200,000.00 | - |
| 22021005 | HEALTH FACILITIES MAINTENANCE EXPENSES | 3,000,000.00 | 3,000,000.00 | - |
| 22021010 | ALL SPORT COMPETITION EXPENSES | 5,000,000.00 | 5,000,000.00 | - |
| 22021012 | MEDICAL EXPENSES (LOCAL & INTERNATIONAL) | 10,000,000.00 | 10,000,000.00 | 3,680,000.00 |
| 22021014 | ANNUAL BUDGET EXPENSES AND ADMINISTRATION | 3,000,000.00 | 3,000,000.00 | - |
| 22021015 | SUBSCRIPTION TO PROFESSIONAL BODIES /PARLIAMENTARY/ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS | 1,000,000.00 | 1,000,000.00 | 172,500.00 |
| 22021016 | CONDUCTING ELECTION/ELECTION TRIBUNALS EXPENSES | 967,850.00 | 967,850.00 | - |
| 22021019 | BURIAL EXPENSES | 5,000,000.00 | 5,000,000.00 | - |
| 22021025 | STRATEGIES DEVELOPMENT PLAN/POLICY FORMULATION EXPENSES/ RESEARCH AND SURVEY | 2,000,000.00 | 2,000,000.00 | - |
| 22021033 | PRINTING OF ALL ESSENTIAL DOCUMENT | 9,700,000.00 | 9,700,000.00 | 1,170,000.00 |

| | | | | |
|---|--|------------------------|---------------------|----------------|
| 22021036 | VEHICLE REGISTRATIONS, LICENCING AND INSURANCE | 200,000.00 | 5,000,000.00 | - |
| 22040113 | GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES | 2,000,000.00 | 2,000,000.00 | - |
| 22080103 | FINANCIAL ASSISTANCE TO KOGI STATE LAW STUDENTS IN THE NIGERIAN LAW SCHOOLS | 1,000,000.00 | 1,000,000.00 | - |
| | Sub-Total | 675,785,757.00 | 750,785,757.00 | 399,161,339.30 |
| 031805200100 CUSTOMARY COURT OF APPEAL | | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020101 | LOCAL TRAVELS AND TRANSPORT - TRAINING | 26,265,000.00 | 26,265,000.00 | 25,754,750.00 |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 31,598,043.00 | 31,598,043.00 | 15,912,900.00 |
| 22020104 | INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS | 46,140,000.00 | 46,140,000.00 | 11,720,000.00 |
| 22020201 | INTERNET ACCESS CHARGES | 1,557,000.00 | 1,557,000.00 | 1,151,500.00 |
| 22020202 | SOFTWARE CHARGES/LICENSE RENEWAL | 5,190,000.00 | 5,190,000.00 | - |
| 22020203 | WATER RATE | 311,400.00 | 311,400.00 | 306,000.00 |
| 22020204 | ELECTRICITY BILL/CHARGES | 1,557,000.00 | 1,557,000.00 | 1,547,500.00 |
| 22020205 | TELEPHONE CHARGES | 2,076,000.00 | 2,076,000.00 | 2,033,650.00 |
| 22020207 | ALTERNATIVE POWER GENERATION | 75,000,000.00 | 75,000,000.00 | 4,000,000.00 |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 12,456,000.00 | 12,456,000.00 | 9,683,800.00 |
| 22020302 | NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS | 1,660,800.00 | 1,660,800.00 | 541,700.00 |
| 22020304 | DRUGS AND MEDICAL SUPPLIES | 1,557,000.00 | 1,557,000.00 | 1,534,500.00 |
| 22020308 | PURCHASE OF ELECTRICAL ADDING MACHINE FOR THE INTERNAL AUDIT UNIT | 622,800.00 | 622,800.00 | 242,000.00 |
| 22020310 | PURCHASE OF TEXTBOOKS AND TEACHING EQUIPMENT/ LAW BOOKS | 7,785,000.00 | 7,785,000.00 | 5,366,000.00 |
| 22020312 | LIBRARY EXPENSES | 2,595,000.00 | 2,595,000.00 | 1,802,000.00 |
| 22020322 | PUBLICATION OF KOGI STATE STATISTICAL YEAR BOOK/PLANNING & STATISTIC BOOKS/STATE STATISTICAL MASTER PLAN | 311,400.00 | 311,400.00 | - |
| 22020323 | OFFICE AND GENERAL EXPENSES | 6,245,600.00 | 6,245,600.00 | 6,116,200.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 7,190,000.00 | 7,190,000.00 | 7,180,500.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 3,995,000.00 | 3,995,000.00 | 3,983,500.00 |
| 22020403 | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS | 15,570,000.00 | 15,570,000.00 | 15,565,900.00 |
| 22020404 | MAINTENANCE OF PLANTS/GENERATORS | 20,380,000.00 | 20,380,000.00 | 9,213,800.00 |
| 22020405 | MAINTENANCE OF OFFICE EQUIPMENT | 9,190,000.00 | 9,190,000.00 | 8,398,500.00 |
| 22020415 | MAINTENANCE OF WATER TESTING EQUIPMENT | 778,500.00 | 778,500.00 | 200,000.00 |
| 22020424 | MAINTENANCE OF OFFICE PREMISES | 5,557,000.00 | 5,557,000.00 | 5,195,000.00 |
| 22020501 | LOCAL TRAINING | 7,500,000.00 | 7,500,000.00 | 3,656,000.00 |
| 22020502 | INTERNATIONAL TRAINING | 15,000,000.00 | 15,000,000.00 | 9,009,000.00 |
| 22020511 | WORKSHOPS, SEMINARS & CONFERENCES | 21,570,000.00 | 21,570,000.00 | 18,002,429.38 |
| 22020518 | INDUSTRIAL TRAINING/ATTACHMENT | 519,000.00 | 519,000.00 | - |
| 22020601 | SECURITY SERVICES EXPENSES | 17,975,000.00 | 17,975,000.00 | 9,893,000.00 |
| 22020604 | SECURITY VOTES (INCLUDING OPERATIONS) | 150,000,000.00 | 150,000,000.00 | 44,185,000.00 |
| 22020611 | PRODUCTION OF LD CARD /STATE CALENDAR/DIARIES/NOMINAL ROLL | 4,646,900.00 | 4,646,900.00 | 3,120,000.00 |
| 22020672 | REFUNDS OF VARIOUS EXPENSES IN RESPECTING OF GOVERNMENT ACTIVITIES | 2,557,000.00 | 2,557,000.00 | 2,500,000.00 |
| 22020676 | FINANCIAL ASSISTANCE TO NEEDIES | 2,038,000.00 | 2,038,000.00 | 2,004,000.00 |
| 22020701 | CONSULTANCY SERVICES/FINANCIAL CONSULTING | 2,193,700.00 | 2,193,700.00 | - |
| 22020801 | MOTOR VEHICLE FUEL COST | 5,000,000.00 | 5,000,000.00 | 4,977,900.00 |
| 22020803 | PLANTS/GENERATOR FUEL COST | 15,000,000.00 | 15,000,000.00 | 6,628,200.00 |
| 22020806 | DIESEL EXPENSES | 18,684,000.00 | 18,684,000.00 | 18,209,000.00 |
| 22020808 | LUBRICANTS EXPENSES | 7,006,500.00 | 7,006,500.00 | 5,195,300.00 |
| 22020901 | BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES | 1,038,000.00 | 1,038,000.00 | 15,000.00 |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 10,899,000.00 | 10,899,000.00 | 10,890,000.00 |
| 22021002 | POSTAGES, PUBLICITY AND ADVERTISEMENT | 5,785,000.00 | 5,785,000.00 | 5,774,000.00 |
| 22021010 | ALL SPORT COMPETITION EXPENSES | 5,000,000.00 | 5,000,000.00 | 2,220,000.00 |
| 22021012 | MEDICAL EXPENSES (LOCAL & INTERNATIONAL) | 20,760,000.00 | 20,760,000.00 | 3,190,000.00 |
| 22021014 | ANNUAL BUDGET EXPENSES AND ADMINISTRATION | 1,038,000.00 | 1,038,000.00 | 155,000.00 |
| 22021015 | SUBSCRIPTION TO PROFESSIONAL BODIES /PARLIAMENTARY/ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS | 3,000,000.00 | 3,000,000.00 | - |
| 22021019 | BURIAL EXPENSES | 1,500,000.00 | 1,500,000.00 | 200,000.00 |
| 22021033 | PRINTING OF ALL ESSENTIAL DOCUMENT | 5,709,000.00 | 5,709,000.00 | 509,000.00 |
| | Sub-Total | 610,007,643.00 | 610,007,643.00 | 287,782,529.38 |
| 031805300100 SHARIA COURT OF APPEAL | | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020101 | LOCAL TRAVELS AND TRANSPORT - TRAINING | 10,000,000.00 | 35,000,000.00 | 11,429,070.00 |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 10,000,000.00 | 35,000,000.00 | 28,135,750.00 |
| 22020104 | INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS | 60,000,000.00 | 60,000,000.00 | 5,081,505.00 |
| 22020108 | TRAVEL OPERATION AND LOGISTICS | 10,000,000.00 | 20,000,000.00 | 20,000,000.00 |

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|---|--|------------------------|-----------------------|-----------------------|
| 22020201 | INTERNET ACCESS CHARGES | 800,000.00 | 800,000.00 | 272,500.00 |
| 22020203 | WATER RATE | 250,000.00 | 250,000.00 | 186,100.00 |
| 22020204 | ELECTRICITY BILL/CHARGES | 3,250,000.00 | 3,250,000.00 | 2,445,286.83 |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 2,200,000.00 | 2,200,000.00 | 1,045,000.00 |
| 22020302 | NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS | 600,000.00 | 600,000.00 | 235,000.00 |
| 22020310 | PURCHASE OF TEXTBOOKS AND TEACHING EQUIPMENT/ LAW BOOKS | - | - | - |
| 22020323 | OFFICE AND GENERAL EXPENSES | 30,000,000.00 | 30,000,000.00 | 30,000,000.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 10,000,000.00 | 10,000,000.00 | 9,527,300.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 7,000,000.00 | 7,000,000.00 | 3,250,000.00 |
| 22020403 | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS | 25,000,000.00 | 25,000,000.00 | 23,580,300.00 |
| 22020404 | MAINTENANCE OF PLANTS/GENERATORS | 3,000,000.00 | 3,000,000.00 | 1,106,500.00 |
| 22020405 | MAINTENANCE OF OFFICE EQUIPMENT | 1,600,000.00 | 1,600,000.00 | 1,299,900.00 |
| 22020424 | MAINTENANCE OF OFFICE PREMISES | 1,000,000.00 | 1,000,000.00 | 1,000,000.00 |
| 22020435 | MINOR WORK (ALL MINISTRIES) | 10,000,000.00 | 10,000,000.00 | 7,450,500.00 |
| 22020501 | LOCAL TRAINING | 20,000,000.00 | 20,000,000.00 | 18,697,929.38 |
| 22020502 | INTERNATIONAL TRAINING | 5,000,000.00 | 5,000,000.00 | - |
| 22020511 | WORKSHOPS, SEMINARS & CONFERENCES | 15,000,000.00 | 15,000,000.00 | 11,563,110.50 |
| 22020603 | RESIDENTIAL RENT/HIRE OF PRIVATE HOUSES | 350,000.00 | 350,000.00 | 100,000.00 |
| 22020604 | SECURITY VOTES (INCLUDING OPERATIONS) | 80,000,000.00 | 140,000,000.00 | 106,515,432.55 |
| 22020605 | CLEANING, FUMIGATION, ENVIRONMENTAL SANITATION AND JANITORIAL SERVICE | 400,000.00 | 400,000.00 | 400,000.00 |
| 22020606 | MONITORING & EVALUATION SYSTEM | 500,000.00 | 500,000.00 | - |
| 22020671 | NANS NEWS PROCESSING/ENTERTAINMENT, PUBLIC RELATIONS AND HOSPITALITY/MEDIA EXPENSES | 750,000.00 | 750,000.00 | 402,400.00 |
| 22020676 | FINANCIAL ASSISTANCE TO NEEDIES | 300,000.00 | 300,000.00 | 300,000.00 |
| 22020701 | CONSULTANCY SERVICES/FINANCIAL CONSULTING | 1,500,000.00 | 1,500,000.00 | - |
| 22020704 | STATE CASES/JUDGEMENT DEBTS SETTLEMENT/ASSIZES EXPENSES/ASSESSOR'S FEES | - | - | - |
| 22020801 | MOTOR VEHICLE FUEL COST | 2,500,000.00 | 2,500,000.00 | 2,206,000.00 |
| 22020803 | PLANTS/GENERATOR FUEL COST | 1,000,000.00 | 1,000,000.00 | - |
| 22020806 | DIESEL EXPENSES | 7,000,000.00 | 20,000,000.00 | 11,288,000.00 |
| 22020901 | BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES | 1,500,000.00 | 3,500,000.00 | 1,300,040.57 |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 3,000,000.00 | 3,000,000.00 | 1,931,300.00 |
| 22021002 | POSTAGES, PUBLICITY AND ADVERTISEMENT | 75,000.00 | 75,000.00 | - |
| 22021012 | MEDICAL EXPENSES (LOCAL & INTERNATIONAL) | 2,000,000.00 | 2,000,000.00 | 707,600.00 |
| 22021014 | ANNUAL BUDGET EXPENSES AND ADMINISTRATION | 2,000,000.00 | 2,000,000.00 | 665,000.00 |
| 22021033 | PRINTING OF ALL ESSENTIAL DOCUMENT | 1,000,000.00 | 1,000,000.00 | 502,000.00 |
| | Sub-Total | 328,575,000.00 | 463,575,000.00 | 302,623,524.83 |
| 832600100100 MINISTRY OF JUSTICE | | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 5,000,000.00 | 5,000,000.00 | 4,998,583.06 |
| 22020104 | INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS | 30,000,000.00 | 30,000,000.00 | - |
| 22020108 | TRAVEL OPERATION AND LOGISTICS | 7,000,000.00 | 7,000,000.00 | 7,000,000.00 |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 15,000,000.00 | 15,000,000.00 | 9,911,000.00 |
| 22020302 | NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS | 2,100,000.00 | 2,100,000.00 | 35,000.00 |
| 22020310 | PURCHASE OF TEXTBOOKS AND TEACHING EQUIPMENT/ LAW BOOKS | 5,000,000.00 | 5,000,000.00 | 616,000.00 |
| 22020323 | OFFICE AND GENERAL EXPENSES | 25,000,000.00 | 25,000,000.00 | 11,346,600.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 5,000,000.00 | 5,000,000.00 | 2,400,000.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 2,090,000.00 | 2,090,000.00 | 2,085,000.00 |
| 22020501 | LOCAL TRAINING | 1,000,000.00 | 1,000,000.00 | 1,000,000.00 |
| 22020511 | WORKSHOPS, SEMINARS & CONFERENCES | 15,000,000.00 | 15,000,000.00 | 13,875,000.00 |
| 22020523 | IDENTIFY, DESIGNATE/APPOINT AND TRAIN ACCESS TO INFORMATION DESK OFFICERS (OGP) | - | 7,000,000.00 | - |
| 22020624 | CITIZENS RIGHT COMMISSION EXPENSES | 2,000,000.00 | 2,000,000.00 | - |
| 22020632 | STATE GOVERNMENT SUPPORT TO UNICEF PROGRAMME IN THE STATE | 480,000.00 | 480,000.00 | - |
| 22020665 | CHILD RIGHTS IMPLEMENTATION IN KOGI STATE | 18,000,000.00 | 18,000,000.00 | - |
| 22020673 | SUBSCRIPTION (INVESTMENT) | 200,000.00 | 200,000.00 | - |
| 22020676 | FINANCIAL ASSISTANCE TO NEEDIES | 3,000,000.00 | 3,000,000.00 | 5,000.00 |
| 22020677 | COMMISSION OF ENQUIRY/ACTIVITIES EXPENSES | 40,000,000.00 | 40,000,000.00 | 1,000,000.00 |
| 22020691 | GENDER-BASED VIOLENCE (GBV) RESPONSIVE SERVICE DELIVERY | 5,000,000.00 | 5,000,000.00 | - |
| 22020695 | ISSUE ADMINISTRATIVE OR LEGAL INSTRUMENTS AND STANDARDS/SENSITISATION FOR THE IMPLEMENTATION OF THE FREEDOM OF INFORMATION LAW (OGP) | - | 3,000,000.00 | - |
| 22020701 | CONSULTANCY SERVICES/FINANCIAL CONSULTING | 30,000,000.00 | 30,000,000.00 | - |
| 22020702 | LEGAL SERVICES/PREROGATIVE OF MERCY/EXPENSES/IMPLEMENTATION OF ACJ LAW 2017 | 97,000,000.00 | 2,200,000,000.00 | 2,052,770,000.00 |

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|--|--|------------------------|-------------------------|-------------------------|
| 22020704 | STATE CASES/JUDGEMENT DEBTS SETTLEMENT/ASSIZES EXPENSES/ASSESSOR'S FEES | 151,000,000.00 | 3,000,000,000.00 | 2,994,973,163.32 |
| 22020801 | MOTOR VEHICLE FUEL COST | 3,000,000.00 | 3,000,000.00 | - |
| 22020803 | PLANTS-GENERATOR FUEL COST | 2,000,000.00 | 2,000,000.00 | 47,000.00 |
| 22020805 | MOTOR CYCLE/BICYCLE | 200,000.00 | 200,000.00 | - |
| 22020901 | BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES | 500,000.00 | 500,000.00 | 1,252.25 |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 12,000,000.00 | 12,000,000.00 | 2,928,000.00 |
| 22021002 | POSTAGES, PUBLICITY AND ADVERTISEMENT | 1,300,000.00 | 1,300,000.00 | 225,100.00 |
| 22021003 | CELEBRATION/REMEMBRANCE DAY | 2,000,000.00 | 2,000,000.00 | - |
| 22021012 | MEDICAL EXPENSES (LOCAL & INTERNATIONAL) | 1,000,000.00 | 1,000,000.00 | - |
| 22021014 | ANNUAL BUDGET EXPENSES AND ADMINISTRATION | 500,000.00 | 500,000.00 | 500,000.00 |
| 22021015 | SUBSCRIPTION TO PROFESSIONAL BODIES /PARLIAMENTARY/ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS | 26,583,742.00 | 26,583,742.00 | - |
| 22021019 | BURIAL EXPENSES | 1,000,000.00 | 1,000,000.00 | 525,000.00 |
| 22021024 | ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES | 200,000.00 | 200,000.00 | - |
| 22021029 | ADMINISTRATOR-GENERAL/PUBLIC TRUSTEES EXPENSES | 8,000,000.00 | 8,000,000.00 | - |
| 22021033 | PRINTING OF ALL ESSENTIAL DOCUMENT | 3,500,000.00 | 3,500,000.00 | 140,000.00 |
| 22021042 | HOSTING OF THE STATE WEBSITE EXPENSES/WEBSITE DEVELOPMENT AND MAINTENANCE | 3,000,000.00 | 3,000,000.00 | - |
| 22021083 | DEVELOP ACCESS TO INFORMATION BILL, PASS AND ASSENT TO IT (OGP) | - | 5,000,000.00 | - |
| 22030101 | MOTOR VEHICLE/BICYCLE ADVANCE | 200,000.00 | 200,000.00 | - |
| 22040113 | GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES | 7,000,000.00 | 7,000,000.00 | - |
| 22080103 | FINANCIAL ASSISTANCE TO KOGI STATE LAW STUDENTS IN THE NIGERIAN LAW SCHOOLS | 40,000,000.00 | 40,000,000.00 | - |
| | Sub-Total | 570,853,742.00 | 5,537,853,742.00 | 5,106,381,698.63 |
| 032600700100 KOGI STATE OFFICE OF THE PUBLIC DEFENDER AND CITIZENS' RIGHTS COMMISSION | | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 17,000,000.00 | 17,000,000.00 | 5,654,200.00 |
| 22020104 | INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS | 47,000,000.00 | 47,000,000.00 | - |
| 22020108 | TRAVEL OPERATION AND LOGISTICS | 6,000,000.00 | 6,000,000.00 | - |
| 22020205 | TELEPHONE CHARGES | 100,000.00 | 100,000.00 | 61,500.00 |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 5,000,000.00 | 5,000,000.00 | 379,620.00 |
| 22020302 | NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS | 3,000,000.00 | 3,000,000.00 | 60,000.00 |
| 22020310 | PURCHASE OF TEXTBOOKS AND TEACHING EQUIPMENT/ LAW BOOKS | 10,000,000.00 | 10,000,000.00 | - |
| 22020323 | OFFICE AND GENERAL EXPENSES | 7,686,533.00 | 7,686,533.00 | 1,762,700.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 5,000,000.00 | 5,000,000.00 | 682,000.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 1,000,000.00 | 1,000,000.00 | 19,150.00 |
| 22020501 | LOCAL TRAINING | 10,000,000.00 | 10,000,000.00 | - |
| 22020511 | WORKSHOPS, SEMINARS & CONFERENCES | 15,000,000.00 | 15,000,000.00 | - |
| 22020676 | FINANCIAL ASSISTANCE TO NEEDIES | 1,000,000.00 | 1,000,000.00 | 65,000.00 |
| 22020691 | GENDER-BASED VIOLENCE (GBV) RESPONSIVE SERVICE DELIVERY | 5,000,000.00 | 5,000,000.00 | - |
| 22020701 | CONSULTANCY SERVICES-FINANCIAL CONSULTING | 10,000,000.00 | 10,000,000.00 | - |
| 22020704 | STATE CASES/JUDGEMENT DEBTS SETTLEMENT/ASSIZES EXPENSES/ASSESSOR'S FEES | 30,000,000.00 | 30,000,000.00 | - |
| 22020801 | MOTOR VEHICLE FUEL COST | 3,000,000.00 | 3,000,000.00 | 1,628,500.00 |
| 22020803 | PLANTS-GENERATOR FUEL COST | 1,000,000.00 | 1,000,000.00 | - |
| 22020901 | BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES | 1,000,000.00 | 1,000,000.00 | 11,241.09 |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 16,000,000.00 | 16,000,000.00 | 399,500.00 |
| 22021002 | POSTAGES, PUBLICITY AND ADVERTISEMENT | 2,300,000.00 | 2,300,000.00 | 7,000.00 |
| 22021003 | CELEBRATION/REMEMBRANCE DAY | 10,000,000.00 | 10,000,000.00 | 50,000.00 |
| 22021004 | AWARENESS, ENLIGHTENMENT AND SENSITIZATION | 10,000,000.00 | 10,000,000.00 | - |
| 22021012 | MEDICAL EXPENSES (LOCAL & INTERNATIONAL) | 1,000,000.00 | 1,000,000.00 | 30,000.00 |
| 22021014 | ANNUAL BUDGET EXPENSES AND ADMINISTRATION | 500,000.00 | 500,000.00 | 95,000.00 |
| 22021015 | SUBSCRIPTION TO PROFESSIONAL BODIES /PARLIAMENTARY/ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS | 51,200,000.00 | 51,200,000.00 | 306,000.00 |
| 22021019 | BURIAL EXPENSES | 1,000,000.00 | 1,000,000.00 | - |
| 22021024 | ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES | 500,000.00 | 500,000.00 | - |
| 22021033 | PRINTING OF ALL ESSENTIAL DOCUMENT | 6,500,000.00 | 6,500,000.00 | 165,000.00 |
| 22021042 | HOSTING OF THE STATE WEBSITE EXPENSES/WEBSITE DEVELOPMENT AND MAINTENANCE | 1,000,000.00 | 1,000,000.00 | 50,000.00 |

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|---|---|-------------------------|-------------------------|-------------------------|
| 22030101 | MOTOR VEHICLE/BICYCLE ADVANCE | 200,000.00 | 200,000.00 | - |
| 22040112 | TAKE OFF GRANT FOR THE IMPLEMENTATION OF NEWLY CREATED AGENCY/DEPARTMENT | 20,000,000.00 | 20,000,000.00 | - |
| 22040113 | GRANTS, SUBVENTION,DONATIONS & REDEMPTION OF PLEDGES | 10,000,000.00 | 10,000,000.00 | - |
| | Sub-Total | 307,986,533.00 | 307,986,533.00 | 11,426,411.09 |
| END OF LAW & JUSTICE SECTOR: TOTAL | | 2,580,715,133.00 | 7,757,715,133.00 | 6,138,195,225.22 |
| SOCIAL SECTOR: | | | | |
| 051300100100 | MINISTRY OF YOUTH & SPORTS | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020101 | LOCAL TRAVELS AND TRANSPORT - TRAINING | 4,000,000.00 | 4,000,000.00 | 1,290,000.00 |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 4,000,000.00 | 4,000,000.00 | 2,490,000.00 |
| 22020104 | INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS | 5,800,000.00 | 5,800,000.00 | - |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 3,000,000.00 | 3,700,000.00 | 3,571,000.00 |
| 22020302 | NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS | 60,000.00 | 450,000.00 | 45,000.00 |
| 22020313 | PURCHASE OF RAIN BOOT | 60,000.00 | 60,000.00 | - |
| 22020323 | OFFICE AND GENERAL EXPENSES | 6,670,000.00 | 37,059,550.00 | 33,177,150.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 2,100,000.00 | 2,100,000.00 | 1,345,000.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 350,500.00 | 1,205,500.00 | 320,000.00 |
| 22020404 | MAINTENANCE OF PLANTS/GENERATORS | 150,210.00 | 150,210.00 | 14,500.00 |
| 22020405 | MAINTENANCE OF OFFICE EQUIPMENT | 165,290.00 | 165,290.00 | 125,000.00 |
| 22020435 | MINOR WORK (ALL MINISTRIES) | 400,000.00 | 400,000.00 | - |
| 22020501 | LOCAL TRAINING | 700,100.00 | 700,100.00 | - |
| 22020504 | FESTIVAL PARTICIPATION WORKSHOP | 700,100.00 | 700,100.00 | - |
| 22020511 | WORKSHOPS, SEMINARS & CONFERENCES | 1,800,000.00 | 1,800,000.00 | 100,000.00 |
| 22020605 | CLEANING, FUMIGATION, ENVIRONMENTAL SANITATION AND JANITORIAL SERVICE | 305,400.00 | 305,400.00 | - |
| 22020606 | MONITORING & EVALUATION SYSTEM | 1,100,000.00 | 1,100,000.00 | - |
| 22020610 | NATIONAL COUNCIL FOR INDUSTRY, COMMERCE COOPERATIVE AND INVESTMENT PROMOTION/STATE EXPORT PROMOTION/TRADE MISSION | 3,000,000.00 | 3,000,000.00 | - |
| 22020625 | ASSISTANCE TO N.Y.S.C/FINANCIAL ASSISTANCE TO CSOs/NGOs/ASSISTANCE TO STUDENTS' ASSOCIATION | 21,800,200.00 | 62,000,000.00 | 52,260,000.00 |
| 22020660 | HEALTH INTERVENTIONS PROGRAMME TO KOGI STATE | 650,000.00 | 650,000.00 | - |
| 22020661 | KOGI UNITED/CONFLUENCE QUEENS FC MATCHES, TRANSFER, SIGN-ON AND REGIS. FEES OF KG4TB | - | 100,000,000.00 | - |
| 22020701 | CONSULTANCY SERVICES/FINANCIAL CONSULTING | 2,022,300.00 | 2,022,300.00 | - |
| 22020801 | MOTOR VEHICLE FUEL COST | 1,000,120.00 | 1,000,120.00 | 415,000.00 |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 350,600.00 | 1,500,600.00 | 412,000.00 |
| 22021002 | POSTAGES, PUBLICITY AND ADVERTISEMENT | 600,000.00 | 600,000.00 | 275,000.00 |
| 22021010 | ALL SPORT COMPETITION EXPENSES | 120,550,450.00 | 135,550,450.00 | 131,548,700.00 |
| 22021013 | RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES /DISCIPLINE COST | 350,312.00 | 350,312.00 | - |
| 22021014 | ANNUAL BUDGET EXPENSES AND ADMINISTRATION | 250,000.00 | 250,000.00 | 100,000.00 |
| 22021033 | PRINTING OF ALL ESSENTIAL DOCUMENT | 280,000.00 | 280,000.00 | 50,000.00 |
| 22021039 | NG-CARES OPERATION COSTS | 65,200,000.00 | 150,000,000.00 | 30,650,000.00 |
| 22040113 | GRANTS, SUBVENTION,DONATIONS & REDEMPTION OF PLEDGES | 2,250,600.00 | 2,250,600.00 | - |
| | Sub-Total | 249,666,182.00 | 523,150,532.00 | 258,188,350.00 |
| 051300200100 | KOGI STATE SPORTS COUNCIL | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 722,800.00 | 722,800.00 | - |
| 22020108 | TRAVEL OPERATION AND LOGISTICS | 155,700.00 | 155,700.00 | - |
| 22020204 | ELECTRICITY BILL/CHARGES | 51,900.00 | 51,900.00 | - |
| 22020205 | TELEPHONE CHARGES | 51,900.00 | 51,900.00 | - |
| 22020323 | OFFICE AND GENERAL EXPENSES | 519,000.00 | 519,000.00 | 414,000.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 207,600.00 | 237,600.00 | 226,000.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 207,600.00 | 207,600.00 | 80,000.00 |
| 22020511 | WORKSHOPS, SEMINARS & CONFERENCES | 118,652.00 | 118,652.00 | 90,000.00 |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 259,500.00 | 259,500.00 | - |
| 22021002 | POSTAGES, PUBLICITY AND ADVERTISEMENT | 129,750.00 | 129,750.00 | - |
| 22021010 | ALL SPORT COMPETITION EXPENSES | 50,000,000.00 | 65,000,000.00 | 62,152,000.00 |
| | Sub-Total | 52,424,402.00 | 67,454,402.00 | 62,962,000.00 |
| 051400100100 | MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 3,000,000.00 | 5,000,000.00 | 4,501,000.00 |
| 22020203 | WATER RATE | 50,000.00 | 50,000.00 | - |
| 22020204 | ELECTRICITY BILL/CHARGES | 204,000.00 | 204,000.00 | - |
| 22020205 | TELEPHONE CHARGES | 70,000.00 | 70,000.00 | - |

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|--|--|------------------------|-------------------------|-------------------------|
| 22020206 | SATELLITE BROADCASTING ACCESS CHARGES | 700,000.00 | 700,000.00 | 180,000.00 |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 500,000.00 | 6,500,000.00 | 889,000.00 |
| 22020319 | GBV SITUATION ROOM AND DATA MANAGEMENT CENTRE EXPENSES | 5,000,000.00 | 5,000,000.00 | 395,700.00 |
| 22020323 | OFFICE AND GENERAL EXPENSES | 4,500,000.00 | 5,000,000.00 | 4,764,000.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 800,000.00 | 1,300,000.00 | 1,069,500.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 1,000,000.00 | 1,000,000.00 | 689,000.00 |
| 22020501 | LOCAL TRAINING | - | - | - |
| 22020507 | TRAINING-EMPOWERMENT OF STUDENTS IN FARM CRAFT CENTRE FOR THE BLIND LAGOS | - | - | - |
| 22020508 | WOMEN IN AGRICULTURE/PWD ENTREPRENEUR EMPOWERMENT | 5,000,000.00 | 5,000,000.00 | 300,000.00 |
| 22020511 | WORKSHOPS, SEMINARS & CONFERENCES | 2,000,000.00 | 2,000,000.00 | 138,000.00 |
| 22020606 | MONITORING & EVALUATION SYSTEM | 3,000,000.00 | 3,000,000.00 | - |
| 22020612 | SCIENCE & TECHNICAL, ART EXHIBITIONS/ANNUAL TRADE FAIR FOR EXHIBITION OF PRODUCTS MADE BY PEOPLE WITH DISABILITY | 500,000.00 | 500,000.00 | - |
| 22020629 | UNDP/NSIS PROGRAMMES-UNDP PROGRAMME MANAGEMENT | 200,000.00 | 200,000.00 | - |
| 22020644 | ASSISTANCE TO PAYER PATIENTS/ LESS PRIVILEGED/ORPHANAGE HOMES | 6,000,000.00 | 6,000,000.00 | 5,500,000.00 |
| 22020660 | HEALTH INTERVENTIONS PROGRAMME TO KOGI STATE | 1,500,000.00 | 1,500,000.00 | - |
| 22020688 | NUT 2SBCC. CONDUCT SOCIAL AND BEHAVIOUR CHANGE COMMUNICATION ACTIVITIES ON IYCF AND WASH TARGETED AT ADOLESCENT ,PREGNANT WOMEN AT THE HEALTH FACILITIES | 464,109,000.00 | 4,109,000.00 | - |
| 22020691 | GENDER-BASED VIOLENCE(GBV) RESPONSIVE SERVICE DELIVERY | 5,000,000.00 | 5,000,000.00 | 74,650.00 |
| 22020722 | NUT 5IMAM. SCALING UP COMMUNITY INFANT AND YOUNG CHILD FEEDING PRACTICES AND FORMATION OF INTEGRATED MANAGEMENT OF ACUTE MAL-NUTRITION CENTRE (IMAN) | 215,000.00 | 715,000.00 | 453,000.00 |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 200,000.00 | 800,000.00 | 637,000.00 |
| 22021002 | POSTAGES, PUBLICITY AND ADVERTISEMENT | 1,000,000.00 | 1,300,000.00 | 1,240,000.00 |
| 22021003 | CELEBRATION/REMEMBRANCE DAY | 16,000,000.00 | 16,000,000.00 | 3,758,000.00 |
| 22021008 | ABANDONED BABIES/CHILDREN REHABILITATION EXPENSES | 5,000,000.00 | 5,000,000.00 | 3,653,000.00 |
| 22021012 | MEDICAL EXPENSES (LOCAL & INTERNATIONAL) | 500,000.00 | 500,000.00 | - |
| 22021051 | CASH TRANSFER EXPENSES | 65,000,000.00 | 1,025,000,000.00 | 1,023,978,205.68 |
| 22021063 | GOVERNMENT EXPENSES ON O.V.C. CARE SERVICES | 6,000,000.00 | 6,000,000.00 | - |
| 22021074 | NUT 2NP. DEVELOP AND INSTITUTIONALIZE POVERTY ALLEVIATING SCHEMES/PROJECTS TO EMPOWER VULNERABLE HOUSEHOLDS INCLUDING PEOPLE WITH DISABILITY | 11,460,000.00 | 11,460,000.00 | - |
| 22040113 | GRANTS, SUBVENTION,DONATIONS & REDEMPTION OF PLEDGES | 200,000.00 | 200,000.00 | - |
| | Sub-Total | 608,708,000.00 | 1,119,108,000.00 | 1,052,220,055.68 |
| 051400200100 KOGI STATE OFFICE FOR DISABILITY AFFAIRS | | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 2,400,000.00 | 2,400,000.00 | 1,620,000.00 |
| 22020104 | INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS | 15,000,000.00 | 15,000,000.00 | - |
| 22020203 | WATER RATE | 50,000.00 | 50,000.00 | - |
| 22020204 | ELECTRICITY BILL/CHARGES | 960,000.00 | 960,000.00 | - |
| 22020205 | TELEPHONE CHARGES | 960,000.00 | 960,000.00 | - |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 858,000.00 | 1,358,000.00 | 1,085,400.00 |
| 22020323 | OFFICE AND GENERAL EXPENSES | 2,000,000.00 | 2,000,000.00 | 1,960,000.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 2,500,000.00 | 2,500,000.00 | 550,000.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 19,500,000.00 | 19,500,000.00 | 1,517,600.00 |
| 22020403 | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS | 3,000,000.00 | 3,000,000.00 | 1,420,000.00 |
| 22020508 | WOMEN IN AGRICULTURE/PWD ENTREPRENEUR EMPOWERMENT | 5,000,000.00 | 5,000,000.00 | - |
| 22020511 | WORKSHOPS, SEMINARS & CONFERENCES | 10,000,000.00 | 10,000,000.00 | 600,000.00 |
| 22020625 | ASSISTANCE TO N.Y.S.C/FINANCIAL ASSISTANCE TO CSOs/NGOs/ASSISTANCE TO STUDENTS' ASSOCIATION | 10,000,000.00 | 10,000,000.00 | - |
| 22020702 | LEGAL SERVICES/PREROGATIVE OF MERCYEXPENSES/IMPLEMENTATION OF ACJ LAW 2017 | 3,000,000.00 | 3,000,000.00 | - |
| 22020801 | MOTOR VEHICLE FUEL COST | 2,000,000.00 | 2,000,000.00 | - |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 7,000,000.00 | 7,000,000.00 | 2,097,000.00 |
| 22021002 | POSTAGES, PUBLICITY AND ADVERTISEMENT | 5,000,000.00 | 5,000,000.00 | - |
| 22021003 | CELEBRATION/REMEMBRANCE DAY | 10,000,000.00 | 10,000,000.00 | - |
| 22021004 | AWARENESS, ENLIGHTMENT AND SENSITIZATION | 2,000,000.00 | 2,000,000.00 | - |

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|---|--|------------------------|---------------------|----------------|
| 22021007 | EMPOWERMENT/ENHANCEMENT PROGRAMME FOR PERSON WITH DISABILITY | 32,000,000.00 | 32,000,000.00 | 1,570,000.00 |
| 22021010 | ALL SPORT COMPETITION EXPENSES | 15,000,000.00 | 15,000,000.00 | - |
| 22021019 | BURIAL EXPENSES | 1,000,000.00 | 1,000,000.00 | - |
| 22021042 | HOSTING OF THE STATE WEBSITE EXPENSES/WEBSITE DEVELOPMENT AND MAINTENANCE | 600,000.00 | 600,000.00 | - |
| | Sub-Total | 149,828,000.00 | 150,328,000.00 | 12,420,000.00 |
| 051700100100 MINISTRY OF EDUCATION | | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020101 | LOCAL TRAVELS AND TRANSPORT - TRAINING | 15,000,000.00 | 15,000,000.00 | 11,435,375.00 |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 11,000,000.00 | 11,000,000.00 | 9,843,000.00 |
| 22020204 | ELECTRICITY BILL/CHARGES | 3,000,000.00 | 3,000,000.00 | 275,692.80 |
| 22020205 | TELEPHONE CHARGES | 500,000.00 | 500,000.00 | - |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 3,000,000.00 | 3,000,000.00 | 1,934,550.00 |
| 22020302 | NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS | 100,000.00 | 100,000.00 | - |
| 22020321 | MEDICAL EXPENSES IN SCHOOLS/SCHOOL HEALTH INSPECTORATE SERVICES/INSPECTORATE SERVICES | 3,000,000.00 | 3,000,000.00 | - |
| 22020323 | OFFICE AND GENERAL EXPENSES | 9,000,000.00 | 9,000,000.00 | 8,394,790.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 8,000,000.00 | 8,000,000.00 | 7,857,300.00 |
| 22020405 | MAINTENANCE OF OFFICE EQUIPMENT | 3,000,000.00 | 3,000,000.00 | 2,559,200.00 |
| 22020413 | MAINTENANCE AND RUNNING COSTS OF JETS PROG. | 2,000,000.00 | 2,000,000.00 | 300,000.00 |
| 22020501 | LOCAL TRAINING | 10,000,000.00 | 10,000,000.00 | 8,634,600.00 |
| 22020511 | WORKSHOPS, SEMINARS & CONFERENCES | 4,000,000.00 | 4,000,000.00 | 1,568,600.00 |
| 22020519 | CONDUCT OF EXAMS EXPENSES | 140,000,000.00 | 200,000,000.00 | 192,893,630.00 |
| 22020606 | MONITORING & EVALUATION SYSTEM | 7,900,000.00 | 7,900,000.00 | 1,737,000.00 |
| 22020612 | SCIENCE & TECHNICAL, ART EXHIBITIONS/ANNUAL TRADE FAIR FOR EXHIBITION OF PRODUCTS MADE BY PEOPLE WITH DISABILITY | 1,000,000.00 | 1,000,000.00 | - |
| 22020616 | STUDENT EXCHANGE PROGRAMME | 40,000,000.00 | 65,000,000.00 | 64,317,305.73 |
| 22020617 | FRENCH PROGRAMME AND LOCAL LANGUAGE DEVELOPMENT | 20,000,000.00 | 20,000,000.00 | - |
| 22020646 | SCHOOL SOCIAL WORKS (COUNSELLING) | 3,000,000.00 | 3,000,000.00 | 806,000.00 |
| 22020660 | HEALTH INTERVENTIONS PROGRAMME TO KOGI STATE | 4,000,000.00 | 4,000,000.00 | - |
| 22020680 | PARTICIPATION IN TRADE FAIRS (BOTH ZONAL & INTERNATIONAL) | 2,000,000.00 | 2,000,000.00 | - |
| 22020691 | GENDER-BASED VIOLENCE (GBV) RESPONSIVE SERVICE DELIVERY | 5,000,000.00 | 5,000,000.00 | - |
| 22020701 | CONSULTANCY SERVICES/FINANCIAL CONSULTING | 2,000,000.00 | 2,000,000.00 | 242,400.00 |
| 22020705 | STATISTICAL INVESTIGATION/DATA COLLECTION/CAPTURING OF POOR & VULNERABLE PEOPLE DATA | 1,000,000.00 | 1,000,000.00 | - |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 12,000,000.00 | 12,000,000.00 | 11,642,120.00 |
| 22021002 | POSTAGES, PUBLICITY AND ADVERTISEMENT | 1,000,000.00 | 1,000,000.00 | 90,000.00 |
| 22021004 | AWARENESS, ENLIGHTENMENT AND SENSITIZATION | 3,000,000.00 | 3,000,000.00 | - |
| 22021005 | HEALTH FACILITIES MAINTENANCE EXPENSES | 2,000,000.00 | 2,000,000.00 | - |
| 22021010 | ALL SPORT COMPETITION EXPENSES | 3,000,000.00 | 3,000,000.00 | 2,644,700.00 |
| 22021019 | BURIAL EXPENSES | 500,000.00 | 500,000.00 | - |
| 22021020 | NATIONAL COUNCIL ON EDUCATION/CONSUMER PROTECTION COUNCIL EXPENSES | 4,000,000.00 | 4,000,000.00 | - |
| 22021030 | WOMEN PROGRAMME (EDUCATION, HEALTH) | 500,000.00 | 500,000.00 | - |
| 22021032 | ALL FESTIVAL BOTH STATE AND NATIONAL EXPENSES | 1,000,000.00 | 1,000,000.00 | - |
| 22021053 | KOGI STATE OPEN GOVERNANCE AND ACCOUNTABILITY SYSTEM (KOGAS) | 1,000,000.00 | 1,000,000.00 | - |
| 22021064 | FOOD AND NUTRITION PROGRAMS | 10,000,000.00 | 10,000,000.00 | - |
| 22021070 | ANNUAL SCHOOL CENSUS | 40,000,000.00 | 40,000,000.00 | - |
| | Sub-Total | 375,500,000.00 | 460,500,000.00 | 327,176,263.53 |
| 051700200100 STATE UNIVERSAL BASIC EDUCATION BOARD | | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 5,605,200.00 | 5,605,200.00 | - |
| 22020203 | WATER RATE | 280,260.00 | 280,260.00 | - |
| 22020204 | ELECTRICITY BILL/CHARGES | 840,780.00 | 1,340,780.00 | 1,200,000.00 |
| 22020205 | TELEPHONE CHARGES | 280,260.00 | 280,260.00 | - |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 1,681,560.00 | 1,681,560.00 | - |
| 22020323 | OFFICE AND GENERAL EXPENSES | 1,080,000.00 | 5,080,000.00 | 4,490,000.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 5,605,200.00 | 5,605,200.00 | 180,000.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 1,119,748.00 | 1,119,748.00 | 710,000.00 |
| 22020501 | LOCAL TRAINING | 2,802,600.00 | 2,802,600.00 | - |
| 22020601 | SECURITY SERVICES EXPENSES | 1,681,560.00 | 1,681,560.00 | - |
| 22020701 | CONSULTANCY SERVICES/FINANCIAL CONSULTING | 1,121,040.00 | 1,121,040.00 | - |
| 22020901 | BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES | 224,208.00 | 2,224,208.00 | 2,100,000.00 |

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|--|---|------------------------|---------------------|----------------|
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 7,670,280.00 | 7,670,280.00 | 190,000.00 |
| 22021002 | POSTAGES, PUBLICITY AND ADVERTISEMENT | 2,242,080.00 | 2,242,080.00 | - |
| 22021010 | ALL SPORT COMPETITION EXPENSES | 1,681,560.00 | 1,681,560.00 | - |
| 22021012 | MEDICAL EXPENSES (LOCAL & INTERNATIONAL) | 2,242,080.00 | 2,242,080.00 | 130,000.00 |
| 22021032 | ALL FESTIVAL BOTH STATE AND NATIONAL EXPENSES | 280,260.00 | 280,260.00 | - |
| 22021033 | PRINTING OF ALL ESSENTIAL DOCUMENT | 840,780.00 | 840,780.00 | - |
| | Sub-Total | 37,279,456.00 | 43,779,456.00 | 9,000,000.00 |
| 051700800100 KOGI STATE LIBRARY BOARD | | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 99,407.00 | 159,407.00 | 151,000.00 |
| 22020108 | TRAVEL OPERATION AND LOGISTICS | 74,113.00 | 74,113.00 | - |
| 22020201 | INTERNET ACCESS CHARGES | 10,276.00 | 10,276.00 | - |
| 22020203 | WATER RATE | 37,057.00 | 37,057.00 | - |
| 22020205 | TELEPHONE CHARGES | 37,586.00 | 37,586.00 | - |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 84,701.00 | 1,000,000.00 | 458,200.00 |
| 22020302 | NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS | 61,937.00 | 187,737.00 | 179,400.00 |
| 22020312 | LIBRARY EXPENSES | 137,126.00 | 602,126.00 | 221,000.00 |
| 22020323 | OFFICE AND GENERAL EXPENSES | 68,820.00 | 354,320.00 | 123,500.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 73,054.00 | 923,054.00 | 324,000.00 |
| 22020404 | MAINTENANCE OF PLANTS/GENERATORS | 63,526.00 | 63,526.00 | - |
| 22020501 | LOCAL TRAINING | 18,528.00 | 18,528.00 | - |
| 22020601 | SECURITY SERVICES EXPENSES | 31,763.00 | 31,763.00 | 28,000.00 |
| 22020605 | CLEANING, FUMIGATION, ENVIRONMENTAL SANITATION AND JANITORIAL SERVICE | - | 491,000.00 | 12,600.00 |
| 22020801 | MOTOR VEHICLE FUEL COST | 132,345.00 | 988,345.00 | 530,000.00 |
| 22020803 | PLANTS/GENERATOR FUEL COST | 52,938.00 | 52,938.00 | - |
| 22020901 | BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES | 26,469.00 | 26,469.00 | 1,500.00 |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 53,976.00 | 1,036,976.00 | 80,000.00 |
| 22021002 | POSTAGES, PUBLICITY AND ADVERTISEMENT | 38,655.00 | 98,655.00 | 80,000.00 |
| 22021012 | MEDICAL EXPENSES (LOCAL & INTERNATIONAL) | 68,819.00 | 68,819.00 | - |
| 22021019 | BURIAL EXPENSES | 58,232.00 | 58,232.00 | - |
| 22021033 | PRINTING OF ALL ESSENTIAL DOCUMENT | - | 1,000,000.00 | 410,000.00 |
| | Sub-Total | 1,229,328.00 | 7,320,927.00 | 2,599,200.00 |
| 051700900100 ADULT & NON-FORMAL EDUCATION BOARD | | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020101 | LOCAL TRAVELS AND TRANSPORT - TRAINING | 500,000.00 | 500,000.00 | 436,500.00 |
| 22020201 | INTERNET ACCESS CHARGES | 200,000.00 | 200,000.00 | 25,000.00 |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 500,000.00 | 570,000.00 | 550,300.00 |
| 22020302 | NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS | 60,000.00 | 60,000.00 | 5,000.00 |
| 22020322 | PUBLICATION OF KOGI STATE STATISTICAL YEAR BOOK/PLANNING & STATISTIC BOOKS/STATE STATISTICAL MASTER PLAN | 40,000.00 | 40,000.00 | - |
| 22020323 | OFFICE AND GENERAL EXPENSES | 200,000.00 | 400,000.00 | 324,700.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 500,000.00 | 500,000.00 | 306,500.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 150,000.00 | 150,000.00 | 105,700.00 |
| 22020404 | MAINTENANCE OF PLANTS/GENERATORS | 50,000.00 | 50,000.00 | 4,000.00 |
| 22020405 | MAINTENANCE OF OFFICE EQUIPMENT | 100,000.00 | 100,000.00 | 96,000.00 |
| 22020501 | LOCAL TRAINING | 100,000.00 | 100,000.00 | 77,000.00 |
| 22020503 | RADIO LITERACY TRAINING: TRAINING MOBILIZATION AND AIR TIME | 100,000.00 | 100,000.00 | - |
| 22020513 | MASS LITERACY PROGRAMME: BASIC LITERACY (EQUIVALENT OF PRIMARY 1 - 3) POST LITERACY (EQUIVALENT OF PRIMARY 4 - 6) | 3,060,000.00 | 3,060,000.00 | 5,000.00 |
| 22020514 | CONTINUE EDUCATION CLASSES (JSS EQUIVALENT TO WRITE BECE/SSS EQUIVALENT TO WRITE NECO) | 3,500,000.00 | 3,500,000.00 | 62,000.00 |
| 22020515 | VOCATIONAL SKILLS TRAINING-PRACTICAL SKILLS FOR COMMUNITES/SKILL ACQUISITION & LEARNING MATERIALS | 4,530,751.00 | 4,530,751.00 | - |
| 22020519 | CONDUCT OF EXAMS EXPENSES | 600,000.00 | 600,000.00 | 107,140.00 |
| 22020605 | CLEANING, FUMIGATION, ENVIRONMENTAL SANITATION AND JANITORIAL SERVICE | 25,000.00 | 25,000.00 | 25,000.00 |
| 22020801 | MOTOR VEHICLE FUEL COST | 180,000.00 | 200,000.00 | 195,000.00 |
| 22020803 | PLANTS/GENERATOR FUEL COST | 100,000.00 | 100,000.00 | 44,000.00 |
| 22020901 | BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES | 50,000.00 | 50,000.00 | - |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 180,000.00 | 180,000.00 | 83,000.00 |
| 22021002 | POSTAGES, PUBLICITY AND ADVERTISEMENT | 100,000.00 | 100,000.00 | 30,000.00 |
| 22021003 | CELEBRATION/REMEMBRANCE DAY | 100,000.00 | 100,000.00 | - |
| 22021004 | AWARENESS, ENLIGHTMENT AND SENSITIZATION | 1,200,000.00 | 1,200,000.00 | 85,000.00 |
| 22021014 | ANNUAL BUDGET EXPENSES AND ADMINISTRATION | 100,000.00 | 100,000.00 | 91,100.00 |

| 22021025 | STRATEGIES DEVELOPMENT PLAN/POLICY FORMULATION EXPENSES/ RESEARCH AND SURVEY | 120,000.00 | 120,000.00 | - |
|--|---|------------------------|----------------------|---------------------|
| 22021033 | PRINTING OF ALL ESSENTIAL DOCUMENT | 1,000,000.00 | 1,000,000.00 | 110,000.00 |
| | Sub-Total | 17,345,751.00 | 17,635,751.00 | 2,767,940.00 |
| 051701800100 KOGI STATE POLYTECHNIC, LOKOJA | | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 20,906,250.00 | 37,906,250.00 | 36,718,751.50 |
| 22020104 | INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS | 5,000,000.00 | 5,000,000.00 | 2,050,192.52 |
| 22020107 | FIELD TRIP EXPENSES | 750,000.00 | 750,000.00 | - |
| 22020201 | INTERNET ACCESS CHARGES | 5,000,000.00 | 10,000,000.00 | 7,295,898.13 |
| 22020203 | WATER RATE | 1,946,250.00 | 4,946,250.00 | 3,979,461.77 |
| 22020204 | ELECTRICITY BILL/CHARGES | 37,035,000.00 | 31,035,000.00 | 19,133,660.29 |
| 22020205 | TELEPHONE CHARGES | 7,500,000.00 | 4,000,000.00 | 1,430,000.00 |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 16,875,000.00 | 41,875,000.00 | 25,651,708.00 |
| 22020302 | NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS | 10,220,404.00 | 2,220,404.00 | 2,053,976.45 |
| 22020304 | DRUGS AND MEDICAL SUPPLIES | 20,312,500.00 | 15,312,500.00 | 13,806,066.48 |
| 22020305 | UNIFORMS AND OTHER CLOTHINGS | 10,000,000.00 | 4,000,000.00 | 2,880,000.00 |
| 22020311 | WATER SPARE PARTS /CHEMICALS/OTHER REGENTS | 13,875,000.00 | 7,875,000.00 | 6,666,907.50 |
| 22020312 | LIBRARY EXPENSES | 10,000,000.00 | 6,000,000.00 | 799,800.00 |
| 22020323 | OFFICE AND GENERAL EXPENSES | 52,250,000.00 | 52,250,000.00 | 43,183,733.47 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 131,487,500.00 | 35,387,500.00 | 15,843,690.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 39,359,375.00 | 14,659,375.00 | 5,333,007.50 |
| 22020403 | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS | 40,625,000.00 | 17,625,000.00 | 9,410,407.52 |
| 22020404 | MAINTENANCE OF PLANTS/GENERATORS | 13,196,250.00 | 13,196,250.00 | 4,575,910.00 |
| 22020405 | MAINTENANCE OF OFFICE EQUIPMENT | 15,000,000.00 | 15,000,000.00 | 1,289,500.00 |
| 22020409 | WORKSHOP MAINTENANCE | 12,500,000.00 | 12,500,000.00 | 120,000.00 |
| 22020421 | MAINTENANCE OF HOSTELS | 10,500,000.00 | 37,500,000.00 | 24,843,364.52 |
| 22020423 | REPAIR AND MAINTENANCE OF BOREHOLE | 9,250,000.00 | 8,250,000.00 | 6,352,600.00 |
| 22020424 | MAINTENANCE OF OFFICE PREMISES | 23,437,500.00 | 10,937,500.00 | 8,428,400.00 |
| 22020432 | MAINTENANCE OF BROADCASTING EQUIPMENT/ ICT EQUIPMENT/GOVERNMENT HOUSE BROADBAND CONNECTIVITY AND ICT EXPENSES | 7,500,000.00 | 17,500,000.00 | 893,000.00 |
| 22020434 | ELECTRICAL INSTALLATION/REPAIRS | 16,250,000.00 | 29,250,000.00 | 21,144,392.07 |
| 22020501 | LOCAL TRAINING | 8,593,750.00 | 10,593,750.00 | 10,201,565.00 |
| 22020502 | INTERNATIONAL TRAINING | 2,500,000.00 | 500,000.00 | - |
| 22020511 | WORKSHOPS, SEMINARS & CONFERENCES | 10,750,000.00 | 10,750,000.00 | 3,297,300.00 |
| 22020519 | CONDUCT OF EXAMS EXPENSES | 23,437,500.00 | 59,937,500.00 | 46,732,844.63 |
| 22020601 | SECURITY SERVICES EXPENSES | 15,000,000.00 | 22,000,000.00 | 17,527,463.00 |
| 22020602 | OFFICE RENT | 4,515,000.00 | 4,515,000.00 | - |
| 22020605 | CLEANING, FUMIGATION, ENVIRONMENTAL SANITATION AND JANITORIAL SERVICE | 36,000,000.00 | 61,000,000.00 | 59,673,742.08 |
| 22020611 | PRODUCTION OF LD CARD /STATE CALENDAR/DIARIES/NOMINAL ROLL | 9,750,000.00 | 9,750,000.00 | 3,095,200.00 |
| 22020625 | ASSISTANCE TO N.Y.S.C/FINANCIAL ASSISTANCE TO CSOs/NGOs/ASSISTANCE TO STUDENTS' ASSOCIATION | 6,250,000.00 | 6,250,000.00 | 6,195,000.00 |
| 22020648 | ACCREDITATION OF COURSES | 100,500,000.00 | 100,500,000.00 | 94,618,319.69 |
| 22020660 | HEALTH INTERVENTIONS PROGRAMME TO KOGI STATE | 1,250,000.00 | 1,250,000.00 | - |
| 22020669 | PAYMENT OF UMB/GCE/WAEC/NECO (INCLUDING SCRATCH CARDS) TO KOGI STUDENTS | 11,340,000.00 | 2,340,000.00 | - |
| 22020671 | NANS NEWS PROCESSING/ENTERTAINMENT, PUBLIC RELATIONS AND HOSPITALITY/MEDIA EXPENSES | 5,375,000.00 | 28,875,000.00 | 15,856,737.50 |
| 22020672 | REFUNDS OF VARIOUS EXPENSES IN RESPECTING OF GOVERNMENT ACTIVITIES | 1,125,000.00 | 11,625,000.00 | 293,000.00 |
| 22020678 | BOOK & PROJECT ACCOUNT | 2,500,000.00 | 2,500,000.00 | - |
| 22020679 | REMITTANCE TO STUDENT BODIES | 6,250,000.00 | 11,750,000.00 | 7,558,800.00 |
| 22020701 | CONSULTANCY SERVICES/FINANCIAL CONSULTING | 6,500,000.00 | 6,500,000.00 | 1,462,500.00 |
| 22020702 | LEGAL SERVICES/PREROGATIVE OF MERCY/EXPENSES IMPLEMENTATION OF ACJ LAW 2017 | 5,000,000.00 | 5,000,000.00 | 745,000.00 |
| 22020801 | MOTOR VEHICLE FUEL COST | 11,531,250.00 | 23,031,250.00 | 22,386,690.00 |
| 22020803 | PLANTS/GENERATOR FUEL COST | 13,281,250.00 | 2,781,250.00 | 2,113,600.00 |
| 22020806 | DIESEL EXPENSES | 47,656,250.00 | 77,656,250.00 | 76,126,415.63 |
| 22020901 | BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES | 2,500,000.00 | 6,500,000.00 | 5,906,533.87 |
| 22020902 | INSURANCE PREMIUM | 15,000,000.00 | 27,500,000.00 | 16,102,330.42 |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 53,125,000.00 | 83,125,000.00 | 77,412,624.00 |
| 22021002 | POSTAGES, PUBLICITY AND ADVERTISEMENT | 8,562,375.00 | 15,562,375.00 | 14,731,791.40 |
| 22021004 | AWARENESS, ENLIGHTENMENT AND SENSITIZATION | 3,500,000.00 | 1,500,000.00 | - |
| 22021012 | MEDICAL EXPENSES (LOCAL & INTERNATIONAL) | 5,000,000.00 | 5,000,000.00 | 3,308,641.00 |
| 22021013 | RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES /DISCIPLINE COST | 625,000.00 | 1,825,000.00 | - |

| | | | | |
|---------------------|--|-------------------------|-------------------------|-----------------------|
| 22021015 | SUBSCRIPTION TO PROFESSIONAL BODIES /PARLIAMENTARY/ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS | 700,625.00 | 2,700,625.00 | 1,750,000.00 |
| 22021017 | PART-TIME TEACHING/ MASS LITERACY PROGRAME EXPENSES | 648,750.00 | 648,750.00 | - |
| 22021019 | BURIAL EXPENSES | 1,500,000.00 | 2,600,000.00 | 2,123,500.00 |
| 22021021 | MATRICULATION/CONVOCATION EXPENSES | 45,955,469.00 | 68,255,469.00 | 66,971,463.78 |
| 22021024 | ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES | 7,500,000.00 | 7,500,000.00 | 3,534,500.00 |
| 22021033 | PRINTING OF ALL ESSENTIAL DOCUMENT | 55,500,000.00 | 90,500,000.00 | 87,323,920.13 |
| 22021062 | SIWES SUPERVISION EXPENSES | 3,218,750.00 | 4,218,750.00 | 4,204,530.00 |
| 22040113 | GRANTS, SUBVENTION,DONATIONS & REDEMPTION OF PLEDGES | 7,172,500.00 | 9,172,500.00 | 8,894,500.00 |
| | Sub-Total | 1,070,389,498.00 | 1,220,689,498.00 | 924,032,939.85 |
| 051701900100 | COLLEGE OF EDUCATION, ANKPA | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020101 | LOCAL TRAVELS AND TRANSPORT - TRAINING | 7,500,000.00 | 7,500,000.00 | - |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 8,200,000.00 | 8,200,000.00 | 4,040,700.00 |
| 22020104 | INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS | 3,500,000.00 | 3,500,000.00 | 244,583.34 |
| 22020201 | INTERNET ACCESS CHARGES | 1,500,000.00 | 1,500,000.00 | 258,600.00 |
| 22020204 | ELECTRICITY BILL/CHARGES | 800,000.00 | 800,000.00 | - |
| 22020205 | TELEPHONE CHARGES | 200,000.00 | 200,000.00 | - |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 2,000,000.00 | 2,000,000.00 | 1,364,500.00 |
| 22020302 | NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS | 300,000.00 | 300,000.00 | - |
| 22020304 | DRUGS AND MEDICAL SUPPLIES | 1,200,000.00 | 1,200,000.00 | 68,500.00 |
| 22020305 | UNIFORMS AND OTHER CLOTHINGS | 1,000,000.00 | 1,000,000.00 | - |
| 22020306 | FOOD STUFF/CATERING MATERIALS SUPPLIES | 100,000.00 | 100,000.00 | - |
| 22020308 | PURCHASE OF ELECTRICAL ADDING MACHINE FOR THE INTERNAL AUDIT UNIT | 70,000.00 | 70,000.00 | - |
| 22020309 | PHOTOGRAPHIC MATERIALS, GRAPHIC ARTS AND DESIGN | 20,000.00 | 20,000.00 | - |
| 22020310 | PURCHASE OF TEXTBOOKS AND TEACHING EQUIPMENT/ LAW BOOKS | 600,000.00 | 600,000.00 | 143,400.00 |
| 22020311 | WATER SPARE PARTS /CHEMICALS/OTHER REGENTS | 2,000,000.00 | 2,000,000.00 | 453,000.00 |
| 22020312 | LIBRARY EXPENSES | 150,000.00 | 150,000.00 | - |
| 22020313 | PURCHASE OF RAIN BOOT | 50,000.00 | 50,000.00 | - |
| 22020314 | HEALTH CENTRE CONSUMABLE | 400,000.00 | 400,000.00 | - |
| 22020323 | OFFICE AND GENERAL EXPENSES | 11,000,000.00 | 11,000,000.00 | 5,391,300.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 4,500,000.00 | 4,500,000.00 | 659,160.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 300,000.00 | 300,000.00 | - |
| 22020403 | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS | 4,700,000.00 | 4,700,000.00 | 380,800.00 |
| 22020404 | MAINTENANCE OF PLANTS/GENERATORS | 2,000,000.00 | 2,000,000.00 | 112,500.00 |
| 22020405 | MAINTENANCE OF OFFICE EQUIPMENT | 200,000.00 | 400,000.00 | 318,600.00 |
| 22020415 | MAINTENANCE OF WATER TESTING EQUIPMENT | 50,000.00 | 50,000.00 | - |
| 22020416 | MAINTENANCE OF ELECTRIC COOKERS IN GOVT. QUARTERS | 50,000.00 | 50,000.00 | - |
| 22020418 | MAINTENANCE OF STREET LIGHT | 350,000.00 | 350,000.00 | - |
| 22020421 | MAINTENANCE OF HOSTELS | 2,000,000.00 | 2,000,000.00 | - |
| 22020424 | MAINTENANCE OF OFFICE PREMISES | 1,200,000.00 | 1,200,000.00 | 85,000.00 |
| 22020425 | MAINTENANCE OF TRACTORS | 200,000.00 | 200,000.00 | - |
| 22020426 | MAINTENANCE OF EDUCATION EQUIPMENT AND MATERIALS | 500,000.00 | 500,000.00 | - |
| 22020427 | MAINTENANCE OF REFUSE AND SEPTIC TANK EMPTIER | 70,000.00 | 70,000.00 | - |
| 22020434 | ELECTRICAL INSTALLATION/REPAIRS | 1,000,000.00 | 1,000,000.00 | - |
| 22020501 | LOCAL TRAINING | 2,000,000.00 | 2,000,000.00 | - |
| 22020502 | INTERNATIONAL TRAINING | 1,500,000.00 | 1,500,000.00 | - |
| 22020511 | WORKSHOPS, SEMINARS & CONFERENCES | 2,000,000.00 | 2,000,000.00 | 230,500.00 |
| 22020515 | VOCATIONAL SKILLS TRAINING-PRACTICAL SKILLS FOR COMMUNITES/SKILL ACQUISITION & LEARNING MATERIALS | 346,000.00 | 346,000.00 | - |
| 22020518 | INDUSTRIAL TRAINING/ATTACHMENT | 200,000.00 | 200,000.00 | - |
| 22020519 | CONDUCT OF EXAMS EXPENSES | 6,500,000.00 | 6,500,000.00 | 320,000.00 |
| 22020601 | SECURITY SERVICES EXPENSES | 2,500,000.00 | 2,500,000.00 | 980,000.00 |
| 22020604 | SECURITY VOTES (INCLUDING OPERATIONS) | 1,500,000.00 | 1,500,000.00 | 1,000,000.00 |
| 22020605 | CLEANING, FUMIGATION, ENVIRONMENTAL SANITATION AND JANITORIAL SERVICE | 1,500,000.00 | 1,500,000.00 | 26,250.00 |
| 22020606 | MONITORING & EVALUATION SYSTEM | 700,000.00 | 700,000.00 | - |
| 22020617 | FRENCH PROGRAMME AND LOCAL LANGUAGE DEVELOPMENT | 200,000.00 | 200,000.00 | - |
| 22020625 | ASSISTANCE TO N.Y.S.C/FINANCIAL ASSISTANCE TO CSOs/NGOs/ASSISTANCE TO STUDENTS' ASSOCIATION | 450,000.00 | 450,000.00 | 406,000.00 |
| 22020648 | ACCREDITATION OF COURSES | 50,674,000.00 | 50,674,000.00 | - |
| 22020660 | HEALTH INTERVENTIONS PROGRAMME TO KOGI STATE | 100,000.00 | 100,000.00 | - |
| 22020671 | NANS NEWS PROCESSING-ENTERTAINMENT, PUBLIC RELATIONS AND HOSPITALITY/MEDIA EXPENSES | 300,000.00 | 300,000.00 | - |

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|--|--|------------------------|-----------------------|----------------------|
| 22020676 | FINANCIAL ASSISTANCE TO NEEDIES | 600,000.00 | 600,000.00 | - |
| 22020701 | CONSULTANCY SERVICES/FINANCIAL CONSULTING | 80,000.00 | 80,000.00 | - |
| 22020801 | MOTOR VEHICLE FUEL COST | 2,000,000.00 | 2,000,000.00 | 675,600.00 |
| 22020802 | OTHER TRANSPORT EQUIPMENT FUEL COST | 1,800,000.00 | 1,800,000.00 | 290,000.00 |
| 22020803 | PLANTS/GENERATOR FUEL COST | 13,000,000.00 | 13,000,000.00 | 3,184,780.00 |
| 22020806 | DIESEL EXPENSES | 800,000.00 | 800,000.00 | 96,000.00 |
| 22020901 | BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES | 350,000.00 | 350,000.00 | 99,276.15 |
| 22020902 | INSURANCE PREMIUM | 400,000.00 | 400,000.00 | - |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 3,200,000.00 | 3,200,000.00 | 1,881,850.00 |
| 22021002 | POSTAGES, PUBLICITY AND ADVERTISEMENT | 200,000.00 | 200,000.00 | - |
| 22021004 | AWARENESS, ENLIGHTENMENT AND SENSITIZATION | 200,000.00 | 200,000.00 | - |
| 22021005 | HEALTH FACILITIES MAINTENANCE EXPENSES | 4,000,000.00 | 4,000,000.00 | - |
| 22021010 | ALL SPORT COMPETITION EXPENSES | 500,000.00 | 500,000.00 | - |
| 22021014 | ANNUAL BUDGET EXPENSES AND ADMINISTRATION | 1,500,000.00 | 1,500,000.00 | 315,800.00 |
| 22021015 | SUBSCRIPTION TO PROFESSIONAL BODIES /PARLIAMENTARY/ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS | 500,000.00 | 500,000.00 | - |
| 22021017 | PART-TIME TEACHING/ MASS LITERACY PROGRAME EXPENSES | 200,000.00 | 200,000.00 | - |
| 22021019 | BURIAL EXPENSES | 600,000.00 | 600,000.00 | 158,000.00 |
| 22021021 | MATRICULATION/CONVOCATION EXPENSES | 350,000.00 | 350,000.00 | - |
| 22021024 | ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES | 3,000,000.00 | 3,000,000.00 | 2,150,000.00 |
| 22021025 | STRATEGIES DEVELOPMENT PLAN/POLICY FORMULATION EXPENSES/ RESEARCH AND SURVEY | 300,000.00 | 300,000.00 | - |
| 22021033 | PRINTING OF ALL ESSENTIAL DOCUMENT | 800,000.00 | 800,000.00 | 400,000.00 |
| 22021036 | VEHICLE REGISTRATIONS, LICENCING AND INSURANCE | 700,000.00 | 700,000.00 | - |
| 22021062 | SIWES SUPERVISION EXPENSES | 200,000.00 | 200,000.00 | - |
| | Sub-Total | 163,460,000.00 | 163,660,000.00 | 25,734,699.49 |
| 051702000100 COLLEGE OF EDUCATION TECHNICAL, MOPA | | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020101 | LOCAL TRAVELS AND TRANSPORT - TRAINING | 6,000,000.00 | 6,000,000.00 | 4,773,260.00 |
| 22020204 | ELECTRICITY BILL/CHARGES | 1,500,000.00 | 1,500,000.00 | 497,000.00 |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 7,000,000.00 | 7,000,000.00 | 2,472,015.00 |
| 22020302 | NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS | - | 400,000.00 | 270,000.00 |
| 22020312 | LIBRARY EXPENSES | 1,200,000.00 | 1,200,000.00 | - |
| 22020315 | EXECUTIVE COUNCIL REFRESHMENT | 6,000,000.00 | 6,000,000.00 | 3,878,100.00 |
| 22020323 | OFFICE AND GENERAL EXPENSES | 10,000,000.00 | 10,000,000.00 | 5,353,757.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 900,000.00 | 930,000.00 | 921,240.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | - | - | - |
| 22020404 | MAINTENANCE OF PLANTS/GENERATORS | 350,000.00 | 350,000.00 | 114,000.00 |
| 22020424 | MAINTENANCE OF OFFICE PREMISES | 3,000,000.00 | 3,000,000.00 | 322,100.00 |
| 22020511 | WORKSHOPS, SEMINARS & CONFERENCES | 2,000,000.00 | 4,000,000.00 | 3,116,080.00 |
| 22020519 | CONDUCT OF EXAMS EXPENSES | 5,000,000.00 | 5,000,000.00 | 474,800.00 |
| 22020601 | SECURITY SERVICES EXPENSES | 3,000,000.00 | 3,000,000.00 | 670,000.00 |
| 22020602 | OFFICE RENT | 1,000,000.00 | 1,400,000.00 | 1,250,000.00 |
| 22020603 | RESIDENTIAL RENT/HIRE OF PRIVATE HOUSES | - | 100,000.00 | 69,275.00 |
| 22020605 | CLEANING, FUMIGATION, ENVIRONMENTAL SANITATION AND JANITORIAL SERVICE | 300,000.00 | 300,000.00 | 33,000.00 |
| 22020606 | MONITORING & EVALUATION SYSTEM | 700,000.00 | 700,000.00 | - |
| 22020648 | ACCREDITATION OF COURSES | 700,000,000.00 | 10,000,000.00 | - |
| 22020701 | CONSULTANCY SERVICES/FINANCIAL CONSULTING | 1,000,000.00 | 1,000,000.00 | 210,325.00 |
| 22020801 | MOTOR VEHICLE FUEL COST | 700,000.00 | 1,000,000.00 | 923,550.00 |
| 22020803 | PLANTS/GENERATOR FUEL COST | 400,000.00 | 440,000.00 | 431,000.00 |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 1,500,000.00 | 2,500,000.00 | 2,474,000.00 |
| 22021002 | POSTAGES, PUBLICITY AND ADVERTISEMENT | 700,000.00 | 700,000.00 | 574,000.00 |
| 22021015 | SUBSCRIPTION TO PROFESSIONAL BODIES /PARLIAMENTARY/ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS | 500,000.00 | 500,000.00 | - |
| 22021017 | PART-TIME TEACHING/ MASS LITERACY PROGRAME EXPENSES | 2,000,000.00 | 2,000,000.00 | 753,000.00 |
| 22021019 | BURIAL EXPENSES | 500,000.00 | 500,000.00 | 90,000.00 |
| 22021021 | MATRICULATION/CONVOCATION EXPENSES | - | 30,000,000.00 | - |
| 22021033 | PRINTING OF ALL ESSENTIAL DOCUMENT | 8,000,000.00 | 8,000,000.00 | 7,231,400.00 |
| 22040113 | GRANTS, SUBVENTION,DONATIONS & REDEMPTION OF PLEDGES | 1,000,000.00 | 1,000,000.00 | 232,000.00 |
| | Sub-Total | 764,250,000.00 | 108,520,000.00 | 37,133,902.00 |

| 051702100100 PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA | | | | |
|---|--|-----------------------|-----------------------|-----------------------|
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 30,000,000.00 | 30,000,000.00 | 29,904,606.00 |
| 22020107 | FIELD TRIP EXPENSES | 8,500,000.00 | 8,500,000.00 | 8,320,500.00 |
| 22020108 | TRAVEL OPERATION AND LOGISTICS | 65,000,000.00 | 65,000,000.00 | 64,917,425.00 |
| 22020201 | INTERNET ACCESS CHARGES | 28,000,000.00 | 28,000,000.00 | 27,931,350.00 |
| 22020203 | WATER RATE | 5,000,000.00 | 5,000,000.00 | 4,956,182.00 |
| 22020204 | ELECTRICITY BILL/CHARGES | 22,000,000.00 | 22,000,000.00 | 21,990,809.28 |
| 22020205 | TELEPHONE CHARGES | 3,000,000.00 | 3,000,000.00 | 1,033,400.00 |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 55,000,000.00 | 55,000,000.00 | 54,281,708.00 |
| 22020302 | NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS | 7,000,000.00 | 7,000,000.00 | 1,341,330.00 |
| 22020304 | DRUGS AND MEDICAL SUPPLIES | 17,000,000.00 | 17,000,000.00 | 16,467,880.00 |
| 22020306 | FOOD STUFF/CATERING MATERIALS SUPPLIES | 4,000,000.00 | 4,000,000.00 | 3,278,810.00 |
| 22020310 | PURCHASE OF TEXTBOOKS AND TEACHING EQUIPMENT/ LAW BOOKS | 4,500,000.00 | 4,500,000.00 | 3,686,600.00 |
| 22020322 | PUBLICATION OF KOGI STATE STATISTICAL YEAR BOOK/PLANNING & STATISTIC BOOKS/STATE STATISTICAL MASTER PLAN | 900,000.00 | 900,000.00 | 792,500.00 |
| 22020323 | OFFICE AND GENERAL EXPENSES | 40,000,000.00 | 40,000,000.00 | 39,556,720.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 15,000,000.00 | 15,000,000.00 | - |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 7,000,000.00 | 17,000,000.00 | 11,980,000.00 |
| 22020403 | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS | 6,000,000.00 | 6,000,000.00 | 4,906,450.00 |
| 22020404 | MAINTENANCE OF PLANTS/GENERATORS | 8,500,000.00 | 8,500,000.00 | 7,697,744.00 |
| 22020421 | MAINTENANCE OF HOSTELS | 4,000,000.00 | 4,000,000.00 | 3,166,873.00 |
| 22020423 | REPAIR AND MAINTENANCE OF BOREHOLE | 4,500,000.00 | 4,500,000.00 | 3,057,297.00 |
| 22020424 | MAINTENANCE OF OFFICE PREMISES | 60,000,000.00 | 60,000,000.00 | 59,743,620.00 |
| 22020501 | LOCAL TRAINING | 7,000,000.00 | 7,000,000.00 | 3,500,000.00 |
| 22020511 | WORKSHOPS, SEMINARS & CONFERENCES | 17,500,000.00 | 17,500,000.00 | 13,069,100.00 |
| 22020519 | CONDUCT OF EXAMS EXPENSES | 32,000,000.00 | 32,000,000.00 | 29,105,000.00 |
| 22020601 | SECURITY SERVICES EXPENSES | 25,000,000.00 | 25,000,000.00 | 24,969,800.00 |
| 22020605 | CLEANING, FUMIGATION, ENVIRONMENTAL SANITATION AND JANITORIAL SERVICE | 2,000,000.00 | 2,500,000.00 | 2,271,820.00 |
| 22020671 | NANS NEWS PROCESSING/ENTERTAINMENT, PUBLIC RELATIONS AND HOSPITALITY/MEDIA EXPENSES | 9,000,000.00 | 9,000,000.00 | 7,763,840.00 |
| 22020702 | LEGAL SERVICES/PREROGATIVE OF MERCYEXPENSES/IMPLEMENTATION OF ACJ LAW 2017 | 15,000,000.00 | 15,000,000.00 | 12,050,000.00 |
| 22020709 | NUC ASSESSMENT EXPENSES | 4,500,000.00 | 4,500,000.00 | 1,563,760.00 |
| 22020807 | FUEL EXPENSES | 160,000,000.00 | 260,000,000.00 | 230,088,960.00 |
| 22020901 | BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES | 700,000.00 | 700,000.00 | 70,030.56 |
| 22020902 | INSURANCE PREMIUM | 15,000,000.00 | 15,000,000.00 | - |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 60,000,000.00 | 60,000,000.00 | 57,829,160.00 |
| 22021002 | POSTAGES, PUBLICITY AND ADVERTISEMENT | 4,500,000.00 | 4,500,000.00 | 3,402,755.00 |
| 22021014 | ANNUAL BUDGET EXPENSES AND ADMINISTRATION | 5,000,000.00 | 5,000,000.00 | 4,997,300.00 |
| 22021015 | SUBSCRIPTION TO PROFESSIONAL BODIES /PARLIAMENTARY/ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS | 8,000,000.00 | 8,000,000.00 | 3,420,000.00 |
| 22021019 | BURIAL EXPENSES | 8,500,000.00 | 8,500,000.00 | 2,318,000.00 |
| 22021021 | MATRICULATION/CONVOCATION EXPENSES | 3,000,000.00 | 3,000,000.00 | 2,950,000.00 |
| 22021023 | VC'S LODGE EXPENSES/VCS OFFICE AND SENATE EXPENSES. | 7,000,000.00 | 7,000,000.00 | 6,950,000.00 |
| 22021024 | ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES | 20,000,000.00 | 20,000,000.00 | 19,041,550.00 |
| 22021062 | SIWES SUPERVISION EXPENSES | 3,500,000.00 | 3,500,000.00 | 3,400,000.00 |
| 22040113 | GRANTS, SUBVENTION,DONATIONS & REDEMPTION OF PLEDGES | 1,000,000.00 | 15,000,000.00 | 1,450,000.00 |
| | Sub-Total | 803,100,000.00 | 927,600,000.00 | 799,222,879.84 |
| 051702200100 KOGI STATE UNIVERSITY, KABBA | | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 55,000,000.00 | 55,000,000.00 | 9,828,508.00 |
| 22020108 | TRAVEL OPERATION AND LOGISTICS | 65,000,000.00 | 65,000,000.00 | 16,738,254.00 |
| 22020201 | INTERNET ACCESS CHARGES | 5,000,000.00 | 15,000,000.00 | 6,417,225.00 |
| 22020203 | WATER RATE | 35,000,000.00 | 35,000,000.00 | 411,906.38 |
| 22020204 | ELECTRICITY BILL/CHARGES | 1,000,000.00 | 1,000,000.00 | - |
| 22020205 | TELEPHONE CHARGES | 82,500,000.00 | 82,500,000.00 | 11,609,000.00 |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 3,500,000.00 | 11,500,000.00 | 9,116,650.00 |
| 22020302 | NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS | 45,000,000.00 | 45,000,000.00 | 198,000.00 |
| 22020310 | PURCHASE OF TEXTBOOKS AND TEACHING EQUIPMENT/ LAW BOOKS | 60,000,000.00 | 60,000,000.00 | 14,209,300.00 |
| 22020322 | PUBLICATION OF KOGI STATE STATISTICAL YEAR BOOK/PLANNING & STATISTIC BOOKS/STATE STATISTICAL MASTER PLAN | 8,000,000.00 | 8,000,000.00 | - |

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|---------------------|---|-------------------------|-------------------------|-----------------------|
| 22020323 | OFFICE AND GENERAL EXPENSES | 105,000,000.00 | 127,000,000.00 | 124,911,201.85 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 40,000,000.00 | 40,000,000.00 | 22,291,075.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 110,000,000.00 | 110,000,000.00 | 1,066,550.00 |
| 22020403 | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS | 85,000,000.00 | 85,000,000.00 | 14,550,750.00 |
| 22020404 | MAINTENANCE OF PLANTS/GENERATORS | 55,000,000.00 | 55,000,000.00 | 4,441,656.38 |
| 22020421 | MAINTENANCE OF HOSTELS | 52,000,000.00 | 52,000,000.00 | - |
| 22020424 | MAINTENANCE OF OFFICE PREMISES | 150,000,000.00 | 150,000,000.00 | 17,248,000.00 |
| 22020501 | LOCAL TRAINING | 12,000,000.00 | 18,000,000.00 | 13,501,756.00 |
| 22020502 | INTERNATIONAL TRAINING | 40,000,000.00 | 40,000,000.00 | 8,960,525.00 |
| 22020511 | WORKSHOPS, SEMINARS & CONFERENCES | 45,000,000.00 | 45,000,000.00 | 18,349,349.00 |
| 22020519 | CONDUCT OF EXAMS EXPENSES | 52,500,000.00 | 52,500,000.00 | 1,472,000.00 |
| 22020601 | SECURITY SERVICES EXPENSES | 40,000,000.00 | 40,000,000.00 | 27,600,259.93 |
| 22020603 | RESIDENTIAL RENT/HIRE OF PRIVATE HOUSES | 50,000,000.00 | 50,000,000.00 | 37,622,400.00 |
| 22020648 | ACCREDITATION OF COURSES | 50,000,000.00 | 50,000,000.00 | - |
| 22020702 | LEGAL SERVICES/PREROGATIVE OF MERCYEXPENSES/IMPLEMENTATION OF ACJ LAW 2017 | 15,000,000.00 | 15,000,000.00 | - |
| 22020709 | NUC ASSESSMENT EXPENSES | 40,000,000.00 | 40,000,000.00 | - |
| 22020806 | DIESEL EXPENSES | 130,000,000.00 | 130,000,000.00 | - |
| 22020807 | FUEL EXPENSES | 66,000,000.00 | 66,000,000.00 | 39,479,173.00 |
| 22020901 | BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES | 2,000,000.00 | 2,000,000.00 | - |
| 22020903 | VALUATION/PAYMENT OF INSURANCE PREMIUM ON GOVERNMENT BUILDINGS & PROPERTIES/VEHICLES | 65,000,000.00 | 65,000,000.00 | 20,000,000.00 |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 43,000,000.00 | 58,000,000.00 | 55,382,937.20 |
| 22021002 | POSTAGES, PUBLICITY AND ADVERTISEMENT | 20,000,000.00 | 20,000,000.00 | 7,108,494.00 |
| 22021010 | ALL SPORT COMPETITION EXPENSES | 15,500,000.00 | 15,500,000.00 | 100,000.00 |
| 22021012 | MEDICAL EXPENSES (LOCAL & INTERNATIONAL) | - | 20,000,000.00 | 11,090,500.00 |
| 22021014 | ANNUAL BUDGET EXPENSES AND ADMINISTRATION | 7,000,000.00 | 7,000,000.00 | - |
| 22021019 | BURIAL EXPENSES | 3,000,000.00 | 3,000,000.00 | 500,000.00 |
| 22021021 | MATRICULATION/CONVOCATION EXPENSES | 45,000,000.00 | 65,000,000.00 | 46,204,622.00 |
| 22021033 | PRINTING OF ALL ESSENTIAL DOCUMENT | 150,000,000.00 | 150,000,000.00 | 28,299,750.00 |
| 22040113 | GRANTS, SUBVENTION,DONATIONS & REDEMPTION OF PLEDGES | 3,800,000.00 | 13,800,000.00 | 2,060,000.00 |
| | Sub-Total | 1,851,800,000.00 | 1,962,800,000.00 | 570,769,842.74 |
| 051702500100 | CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 55,000,000.00 | 55,000,000.00 | 40,386,933.50 |
| 22020108 | TRAVEL OPERATION AND LOGISTICS | 40,000,000.00 | 40,000,000.00 | 38,639,917.50 |
| 22020201 | INTERNET ACCESS CHARGES | 65,000,000.00 | 65,000,000.00 | 7,078,386.10 |
| 22020203 | WATER RATE | 5,000,000.00 | 5,000,000.00 | - |
| 22020204 | ELECTRICITY BILL/CHARGES | 35,000,000.00 | 5,000,000.00 | 4,537,563.11 |
| 22020205 | TELEPHONE CHARGES | 1,000,000.00 | 1,000,000.00 | 903,300.00 |
| 22020207 | ALTERNATIVE POWER GENERATION | - | 5,000,000.00 | - |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 82,500,000.00 | 62,500,000.00 | 42,078,932.28 |
| 22020302 | NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS | 3,500,000.00 | 3,500,000.00 | 3,498,496.80 |
| 22020304 | DRUGS AND MEDICAL SUPPLIES | 45,000,000.00 | 20,000,000.00 | 19,172,080.00 |
| 22020305 | UNIFORMS AND OTHER CLOTHINGS | - | 5,000,000.00 | 2,607,999.60 |
| 22020310 | PURCHASE OF TEXTBOOKS AND TEACHING EQUIPMENT/ LAW BOOKS | 32,000,000.00 | 68,000,000.00 | 60,852,647.95 |
| 22020311 | WATER SPARE PARTS /CHEMICALS/OTHER REGENTS | 60,000,000.00 | 40,000,000.00 | 37,352,070.34 |
| 22020319 | GBV SITUATION ROOM AND DATA MANAGEMENTCENTRE EXPENSES | 35,000,000.00 | 15,000,000.00 | 7,054,492.38 |
| 22020322 | PUBLICATION OF KOGI STATE STATISTICAL YEAR BOOK/PLANNING & STATISTIC BOOKS/STATE STATISTICAL MASTER PLAN | 8,000,000.00 | 8,000,000.00 | - |
| 22020323 | OFFICE AND GENERAL EXPENSES | 105,000,000.00 | 186,000,000.00 | 185,277,806.60 |
| 22020326 | PROPERTY IDENTIFICATION AND ENUMERATION EXPENSES | - | 5,000,000.00 | 94,000.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 40,000,000.00 | 20,000,000.00 | 15,029,700.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 110,000,000.00 | 155,000,000.00 | 122,789,912.50 |
| 22020403 | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS | 85,000,000.00 | 140,000,000.00 | 97,749,577.48 |
| 22020404 | MAINTENANCE OF PLANTS/GENERATORS | 55,000,000.00 | 37,000,000.00 | 21,685,674.17 |
| 22020421 | MAINTENANCE OF HOSTELS | 52,000,000.00 | 52,000,000.00 | 43,339,081.25 |
| 22020422 | PROVISION/MAINTENANCE OF SOLAR LIGHT | - | 35,000,000.00 | 17,240,375.00 |
| 22020423 | REPAIR AND MAINTENANCE OF BOREHOLE | 22,000,000.00 | 12,000,000.00 | 10,110,150.00 |
| 22020424 | MAINTENANCE OF OFFICE PREMISES | 150,000,000.00 | 305,000,000.00 | 303,662,487.24 |
| 22020432 | MAINTENANCE OF BROADCASTING EQUIPMENT/ ICT EQUIPMENT/GOVERNMENT HOUSE BROADBAND CONNECTIVITY AND ICT EXPENSES | - | 5,000,000.00 | - |
| 22020501 | LOCAL TRAINING | 12,000,000.00 | 7,000,000.00 | 600,000.00 |
| 22020502 | INTERNATIONAL TRAINING | 40,000,000.00 | 30,000,000.00 | 21,744,300.00 |
| 22020511 | WORKSHOPS, SEMINARS & CONFERENCES | 45,000,000.00 | 30,000,000.00 | 18,480,600.00 |
| 22020519 | CONDUCT OF EXAMS EXPENSES | 52,500,000.00 | 12,500,000.00 | 8,248,837.07 |

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|--|---|-------------------------|-------------------------|-------------------------|
| 22020601 | SECURITY SERVICES EXPENSES | 40,000,000.00 | 80,000,000.00 | 40,189,125.00 |
| 22020603 | RESIDENTIAL RENT/HIRE OF PRIVATE HOUSES | 50,000,000.00 | 35,000,000.00 | 24,350,000.00 |
| 22020611 | PRODUCTION OF LD CARD/STATE CALENDAR/DIARIES/NOMINAL ROLL | - | 55,000,000.00 | - |
| 22020648 | ACCREDITATION OF COURSES | 50,000,000.00 | 30,000,000.00 | 23,999,535.00 |
| 22020663 | CORPERATE SOCIAL RESPONSIBILITY | 19,000,000.00 | 65,000,000.00 | 63,134,000.00 |
| 22020671 | NANS NEWS PROCESSING/ENTERTAINMENT, PUBLIC RELATIONS AND HOSPITALITY/MEDIA EXPENSES | 22,000,000.00 | 16,000,000.00 | 8,804,274.92 |
| 22020702 | LEGAL SERVICES/PREROGATIVE OF MERCYEXPENSES/IMPLEMENTATION OF ACJ LAW 2017 | 15,000,000.00 | 15,000,000.00 | 5,800,000.00 |
| 22020709 | NUC ASSESSMENT EXPENSES | 40,000,000.00 | 40,000,000.00 | 35,064,411.30 |
| 22020806 | DIESEL EXPENSES | 130,000,000.00 | 130,000,000.00 | 129,642,000.00 |
| 22020807 | FUEL EXPENSES | 66,000,000.00 | 66,000,000.00 | 55,755,862.60 |
| 22020901 | BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES | 2,000,000.00 | 2,000,000.00 | 83,432.22 |
| 22020902 | INSURANCE PREMIUM | 57,000,000.00 | 57,000,000.00 | 51,624,012.50 |
| 22020903 | VALUATION/PAYMENT OF INSURANCE PREMIUM ON GOVERNMENT BUILDINGS & PROPERTIES/VEHICLES | 65,000,000.00 | 65,000,000.00 | 55,715,810.38 |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 43,000,000.00 | 85,000,000.00 | 67,724,147.64 |
| 22021002 | POSTAGES, PUBLICITY AND ADVERTISEMENT | 20,000,000.00 | 10,000,000.00 | 3,220,000.00 |
| 22021010 | ALL SPORT COMPETITION EXPENSES | 15,500,000.00 | 5,500,000.00 | 1,343,500.00 |
| 22021012 | MEDICAL EXPENSES (LOCAL & INTERNATIONAL) | - | 25,000,000.00 | - |
| 22021014 | ANNUAL BUDGET EXPENSES AND ADMINISTRATION | 7,000,000.00 | 7,000,000.00 | 6,525,000.00 |
| 22021015 | SUBSCRIPTION TO PROFESSIONAL BODIES /PARLIAMENTARY/ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS | 5,000,000.00 | 5,000,000.00 | 2,635,000.00 |
| 22021019 | BURIAL EXPENSES | 3,000,000.00 | 3,000,000.00 | 1,538,400.00 |
| 22021021 | MATRICULATION/CONVOCATION EXPENSES | 45,000,000.00 | 15,000,000.00 | 9,700,587.00 |
| 22021023 | VC'S LODGE EXPENSES/VCS OFFICE AND SENATE EXPENSES. | 10,000,000.00 | 10,000,000.00 | 7,645,600.00 |
| 22021024 | ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES | 13,500,000.00 | 13,500,000.00 | 11,904,800.00 |
| 22021033 | PRINTING OF ALL ESSENTIAL DOCUMENT | 150,000,000.00 | 120,000,000.00 | 107,792,600.00 |
| 22021036 | VEHICLE REGISTRATIONS, LICENCING AND INSURANCE | 4,500,000.00 | 4,500,000.00 | 680,800.00 |
| 22021062 | SIWES SUPERVISION EXPENSES | - | 5,000,000.00 | 2,907,200.00 |
| 22021069 | BOARD MEETING EXPENSES | - | 50,000,000.00 | 35,859,005.00 |
| 22030103 | LOANS AND ADVANCES | - | 5,000,000.00 | - |
| 22040113 | GRANTS, SUBVENTION,DONATIONS & REDEMPTION OF PLEDGES | 3,800,000.00 | 3,800,000.00 | 1,100,000.00 |
| | Sub-Total | 2,111,800,000.00 | 2,452,800,000.00 | 1,884,954,424.43 |
| 051705400100 KOGI STATE SCIENCE, TECHNOLOGY EDUCATION AND TEACHING SERVICE COMMISSION | | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 4,500,000.00 | 4,500,000.00 | 335,000.00 |
| 22020205 | TELEPHONE CHARGES | 800,000.00 | 800,000.00 | - |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 3,300,000.00 | 3,300,000.00 | 40,000.00 |
| 22020310 | PURCHASE OF TEXTBOOKS AND TEACHING EQUIPMENT/ LAW BOOKS | 2,000,000.00 | 2,000,000.00 | - |
| 22020321 | MEDICAL EXPENSES IN SCHOOLS/SCHOOL HEALTH INSPECTORATE SERVICES/INSPECTORATE SERVICES | 500,000.00 | 500,000.00 | - |
| 22020323 | OFFICE AND GENERAL EXPENSES | 7,500,000.00 | 7,500,000.00 | 720,500.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 4,500,000.00 | 4,500,000.00 | - |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 4,500,000.00 | 4,500,000.00 | - |
| 22020501 | LOCAL TRAINING | 3,800,000.00 | 3,800,000.00 | - |
| 22020511 | WORKSHOPS, SEMINARS & CONFERENCES | 4,400,000.00 | 4,400,000.00 | 80,000.00 |
| 22020606 | MONITORING & EVALUATION SYSTEM | 3,300,000.00 | 3,300,000.00 | - |
| 22020612 | SCIENCE & TECHNICAL, ART EXHIBITIONS/ANNUAL TRADE FAIR FOR EXHIBITION OF PRODUCTS MADE BY PEOPLE WITH DISABILITY | 1,800,000.00 | 1,800,000.00 | - |
| 22020646 | SCHOOL SOCIAL WORKS (COUNSELLING) | 600,000.00 | 600,000.00 | - |
| 22020660 | HEALTH INTERVENTIONS PROGRAMME TO KOGI STATE | 500,000.00 | 500,000.00 | - |
| 22020672 | REFUNDS OF VARIOUS EXPENSES IN RESPECTING OF GOVERNMENT ACTIVITIES | 19,000,000.00 | 19,000,000.00 | - |
| 22020801 | MOTOR VEHICLE FUEL COST | 2,200,000.00 | 2,200,000.00 | - |
| 22020803 | PLANTS/GENERATOR FUEL COST | 1,800,000.00 | 1,800,000.00 | - |
| 22020901 | BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES | 500,000.00 | 500,000.00 | - |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 6,800,000.00 | 6,800,000.00 | - |
| 22021002 | POSTAGES, PUBLICITY AND ADVERTISEMENT | 600,000.00 | 600,000.00 | - |
| 22021010 | ALL SPORT COMPETITION EXPENSES | 3,500,000.00 | 3,500,000.00 | - |
| 22021012 | MEDICAL EXPENSES (LOCAL & INTERNATIONAL) | 250,000.00 | 250,000.00 | - |

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|--|---|------------------------|-----------------------|-----------------------|
| 22021024 | ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES | 6,800,000.00 | 6,800,000.00 | - |
| 22021033 | PRINTING OF ALL ESSENTIAL DOCUMENT | 1,100,000.00 | 1,100,000.00 | 310,000.00 |
| 22040113 | GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES | 200,000.00 | 200,000.00 | - |
| | Sub-Total | 84,750,000.00 | 84,750,000.00 | 1,485,500.00 |
| 051705600100 STATE SCHOLARSHIP BOARD | | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 512,772.00 | 512,772.00 | - |
| 22020108 | TRAVEL OPERATION AND LOGISTICS | 311,400.00 | 311,400.00 | - |
| 22020201 | INTERNET ACCESS CHARGES | 103,800.00 | 103,800.00 | - |
| 22020204 | ELECTRICITY BILL/CHARGES | 77,850.00 | 77,850.00 | - |
| 22020205 | TELEPHONE CHARGES | 25,950.00 | 25,950.00 | - |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 155,700.00 | 155,700.00 | - |
| 22020302 | NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS | 25,950.00 | 25,950.00 | - |
| 22020323 | OFFICE AND GENERAL EXPENSES | 160,890.00 | 160,890.00 | - |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 259,500.00 | 259,500.00 | - |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 103,800.00 | 103,800.00 | - |
| 22020404 | MAINTENANCE OF PLANTS/GENERATORS | 51,900.00 | 51,900.00 | - |
| 22020405 | MAINTENANCE OF OFFICE EQUIPMENT | 51,900.00 | 51,900.00 | - |
| 22020501 | LOCAL TRAINING | 103,800.00 | 103,800.00 | - |
| 22020511 | WORKSHOPS, SEMINARS & CONFERENCES | 103,800.00 | 103,800.00 | - |
| 22020801 | MOTOR VEHICLE FUEL COST | 25,950.00 | 25,950.00 | - |
| 22020803 | PLANTS/GENERATOR FUEL COST | 103,800.00 | 103,800.00 | - |
| 22020901 | BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES | 25,950.00 | 25,950.00 | - |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 877,110.00 | 877,110.00 | - |
| 22021033 | PRINTING OF ALL ESSENTIAL DOCUMENT | 207,600.00 | 207,600.00 | - |
| 22030101 | MOTOR VEHICLE/BICYCLE ADVANCE | 77,850.00 | 77,850.00 | - |
| 22080115 | PAYMENT OF BURSARY ALLOWANCE TO KOGI STUDENTS IN TERTIARY INSTITUTIONS AND ASSOCIATED COSTS | - | 180,000,000.00 | 170,055,000.00 |
| | Sub-Total | 3,367,272.00 | 183,367,272.00 | 170,055,000.00 |
| 051706500100 NIGERIA-KOREA FRIENDSHIP INSTITUTE | | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020101 | LOCAL TRAVELS AND TRANSPORT - TRAINING | 1,000,000.00 | 1,000,000.00 | 869,600.00 |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 1,500,000.00 | 1,500,000.00 | 1,479,750.00 |
| 22020104 | INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS | 42,146,777.00 | 42,146,777.00 | - |
| 22020201 | INTERNET ACCESS CHARGES | 4,000,000.00 | 4,000,000.00 | 2,380,275.00 |
| 22020205 | TELEPHONE CHARGES | 30,000.00 | 30,000.00 | - |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 4,000,000.00 | 4,000,000.00 | 2,559,500.00 |
| 22020302 | NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS | 500,000.00 | 500,000.00 | 20,000.00 |
| 22020305 | UNIFORMS AND OTHER CLOTHINGS | 150,000.00 | 150,000.00 | 55,000.00 |
| 22020323 | OFFICE AND GENERAL EXPENSES | 50,000.00 | 50,000.00 | - |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 4,000,000.00 | 4,000,000.00 | 3,990,500.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 4,000,000.00 | 4,000,000.00 | 90,000.00 |
| 22020404 | MAINTENANCE OF PLANTS/GENERATORS | 6,000,000.00 | 6,000,000.00 | 1,720,000.00 |
| 22020405 | MAINTENANCE OF OFFICE EQUIPMENT | 4,000,000.00 | 4,000,000.00 | 1,969,700.00 |
| 22020408 | MAINTENANCE OF HEAVY DUTY EQUIPMENT | 100,000.00 | 100,000.00 | 50,000.00 |
| 22020409 | WORKSHOP MAINTENANCE | 100,000.00 | 100,000.00 | - |
| 22020422 | PROVISION/MAINTENANCE OF SOLAR LIGHT | 3,000,000.00 | 3,000,000.00 | - |
| 22020501 | LOCAL TRAINING | 200,000.00 | 200,000.00 | 73,000.00 |
| 22020502 | INTERNATIONAL TRAINING | 500,000.00 | 500,000.00 | - |
| 22020511 | WORKSHOPS, SEMINARS & CONFERENCES | 1,000,000.00 | 1,000,000.00 | 975,000.00 |
| 22020601 | SECURITY SERVICES EXPENSES | 5,000,000.00 | 5,000,000.00 | 3,565,000.00 |
| 22020625 | ASSISTANCE TO N.Y.S.C/FINANCIAL ASSISTANCE TO CSOs/NGOs/ASSISTANCE TO STUDENTS' ASSOCIATION | 100,000.00 | 100,000.00 | 90,000.00 |
| 22020648 | ACCREDITATION OF COURSES | 30,000,000.00 | 30,000,000.00 | 100,000.00 |
| 22020671 | NANS NEWS PROCESSING/ENTERTAINMENT, PUBLIC RELATIONS AND HOSPITALITY/MEDIA EXPENSES | 3,000,000.00 | 3,000,000.00 | 1,462,500.00 |
| 22020701 | CONSULTANCY SERVICES/FINANCIAL CONSULTING | 200,000.00 | 200,000.00 | - |
| 22020801 | MOTOR VEHICLE FUEL COST | 4,000,000.00 | 4,000,000.00 | 1,741,860.00 |
| 22020806 | DIESEL EXPENSES | 4,000,000.00 | 4,000,000.00 | 3,400,000.00 |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 6,000,000.00 | 6,000,000.00 | 1,225,000.00 |
| 22021002 | POSTAGES, PUBLICITY AND ADVERTISEMENT | 4,000,000.00 | 4,000,000.00 | 365,000.00 |
| 22021012 | MEDICAL EXPENSES (LOCAL & INTERNATIONAL) | 500,000.00 | 500,000.00 | - |
| 22021013 | RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES /DISCIPLINE COST | 1,000,000.00 | 1,000,000.00 | - |
| 22021014 | ANNUAL BUDGET EXPENSES AND ADMINISTRATION | 500,000.00 | 500,000.00 | 100,000.00 |
| 22021021 | MATRICULATION/CONVOCAION EXPENSES | 4,000,000.00 | 4,000,000.00 | - |

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|---------------------|--|------------------------|-----------------------|----------------------|
| 22021026 | ARTISAN TRAINING EXPENSES IN NIGERIA- KOREA FRIENDSHIP INSTITUTE (YESSO /NDE SUPPORT) | 48,000,000.00 | 48,000,000.00 | 41,407,250.00 |
| 22021033 | PRINTING OF ALL ESSENTIAL DOCUMENT | 1,340,000.00 | 1,340,000.00 | 1,232,000.00 |
| | Sub-Total | 187,916,777.00 | 187,916,777.00 | 70,920,935.00 |
| 052100100100 | MINISTRY OF HEALTH | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 1,038,000.00 | 1,038,000.00 | 813,500.00 |
| 22020204 | ELECTRICITY BILL/CHARGES | 300,000.00 | 300,000.00 | - |
| 22020303 | EXPENSES ON CLIMATE CHANGE MATERIALS | 500,000.00 | 500,000.00 | - |
| 22020304 | DRUGS AND MEDICAL SUPPLIES | 6,048,000.00 | 6,048,000.00 | - |
| 22020320 | FOOD, NUTRITION AND CHILD SURVIVAL | 6,048,000.00 | 6,048,000.00 | - |
| 22020321 | MEDICAL EXPENSES IN SCHOOLS/SCHOOL HEALTH INSPECTORATE SERVICES/INSPECTORATE SERVICES | 10,000,000.00 | 10,000,000.00 | - |
| 22020323 | OFFICE AND GENERAL EXPENSES | 9,072,000.00 | 9,072,000.00 | 5,531,000.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 500,000.00 | 500,000.00 | 497,000.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 2,690,000.00 | 2,690,000.00 | 1,891,000.00 |
| 22020509 | CONDUCT OF NURSING AND MIDWIFERY EDUCATION | 300,000.00 | 300,000.00 | - |
| 22020606 | MONITORING & EVALUATION SYSTEM | 7,062,000.00 | 7,062,000.00 | 5,898,500.00 |
| 22020618 | HEALTH EDUCATION SERVICES | 1,038,000.00 | 1,038,000.00 | - |
| 22020651 | STATE BLOOD TRANSFUSION SERVICES | 3,024,000.00 | 3,024,000.00 | - |
| 22020652 | HEALTH INVESTMENT PLAN/HEALTH PROMOTION AND EDUCATION | 3,048,129.00 | 75,048,129.00 | 65,579,004.00 |
| 22020654 | SUPPORT FOR FAITH BASED HEALTH TRAINING INSTITUTION | 6,084,000.00 | 6,084,000.00 | - |
| 22020660 | HEALTH INTERVENTIONS PROGRAMME TO KOGI STATE | 43,162,712.00 | 43,162,712.00 | - |
| 22020670 | EXPENSES ON GOVERNMENT INTERVENTION FOR SENIOR CITIZENS (SIP) | 8,024,000.00 | 8,024,000.00 | - |
| 22020690 | FREE RURAL MEDICAL OUTREACH | 1,000,000.00 | 1,000,000.00 | - |
| 22020692 | NATIONAL HEALTH ACCOUNT | 3,024,000.00 | 3,024,000.00 | - |
| 22020711 | MAINTENANCE OF WORLD BANK ASSISTED - HEALTH SYSTEM DEVELOPMENT PROJECT II IN 21 LGA | 3,024,000.00 | 3,024,000.00 | - |
| 22020712 | CONTROL OF EMERGING PUBLIC HEALTH DISEASE | 100,000,000.00 | 200,000,000.00 | 189,333,872.54 |
| 22020713 | ACCELERATING OF NUTRITION RESULTS IN NIGERIA (ANTRIN) | 75,000,000.00 | 1,325,000,000.00 | 1,313,797,983.00 |
| 22020714 | BELLO HEALTH INTERVENTION PROGRAMME (SIP) PROVIDE BASIC HEALTH FACILITIES | 100,000,000.00 | 250,000,000.00 | 201,997,759.00 |
| 22020715 | PUBLIC HEALTH EMERGENCY OPERATION CENTRE, LOKOJA (PHEOC) | 50,000,000.00 | 50,000,000.00 | - |
| 22020718 | NUT 1NIS. CONDUCTING BASELINE SURVEY ON NUTRITION NEEDS ASSESSMENT DURING EMERGENCIES ON PEOPLE AFFECTED IN THE STATE ESPECIALLY VULNERABLE GROUPS (CHILDREN, ADOLESCENT, WOMEN) | 4,943,500.00 | 7,443,500.00 | 6,664,300.00 |
| 22020719 | NUT 2MIYCN. PROMOTE THE ESTABLISHMENT OF FOOD DEMONSTRATION CORNERS IN THE HEALTH FACILITIES | 37,045,000.00 | 37,045,000.00 | 33,000,089.00 |
| 22020720 | NUT 2REG. MONITOR THE IMPLEMENTATION OF THE INTERNATIONAL CODE ON THE MARKETING OF BREASTMILK SUBSTITUTES (BMS) IN HEALTH FACILITIES | 17,580,000.00 | 17,580,000.00 | 5,580,000.00 |
| 22020723 | NATIONAL LEPROSY&TB CONTROL PROGRAMME | 200,000,000.00 | 3,120,000,000.00 | 3,113,000,000.00 |
| 22020724 | BLINDNESS PREVENTION PROGRAMME | 1,000,000.00 | 26,000,000.00 | 24,272,158.00 |
| 22020725 | MEASLES SURVEILLANCE AND MNCH | 1,000,000.00 | 1,000,000.00 | - |
| 22020726 | ROLL BACK MALARIA/MALARIA ERADICATION PROGRAMME | 1,271,550,685.00 | 7,271,550,685.00 | 7,145,913,600.00 |
| 22020727 | ENVIRONMENTAL/OCCUPATIONAL HEALTH SERVICE | 1,000,000.00 | 1,000,000.00 | - |
| 22020728 | SAVE MOTHERHOOD PROGRAMME | 1,000,000.00 | 1,000,000.00 | - |
| 22020729 | PRIMARY EAR CARE IN KOGI STATE | 400,200,000.00 | 1,000,000.00 | - |
| 22020730 | STATE AIDS/STI CONTROLPROGRAMME(SASCP) | 1,000,000.00 | 1,000,000.00 | - |
| 22020731 | SOCIETY OF OBSTETRICIANS & GYNECOLOGIST OF NIG.(SOGON) VOLUNTEER | 1,000,000.00 | 1,000,000.00 | - |
| 22020732 | MATERNAL NEWBORN AND CHILD HEALTH WEEK(MNCHW)ADOLESCENT REPRODUCTIVE HEALTH AND DEVELOPMENT/(LMC.L) INTERGRATED MANAGEMENT | 1,000,000.00 | 1,000,000.00 | - |
| 22020733 | LOGISTICS MANAGEMENT COORDINATINGUNIT(LMCU) | 1,000,000.00 | 1,000,000.00 | - |
| 22020734 | CERETRO-SPIRAL MENINGITIS PROGRAMME(CMS)ZOONOTIC DISEASES CONTROL/CONTROL OF NON-COMMUNICABLE DISEASES(NTD)ADVERSE EFFECT | 1,000,000.00 | 1,000,000.00 | - |
| 22020735 | ONCHOCERECIASIS & NTD PROGRAMME | 5,922,837,539.00 | 2,132,837,539.00 | 2,086,727,150.00 |
| 22020736 | ERADICATION OF POLIO(WHO) PROGRAMME | 1,000,000.00 | 1,000,000.00 | - |
| 22020737 | MATERNAL AND PERINATAL SURVEILLANCE | 1,000,000.00 | 1,000,000.00 | - |
| 22020806 | DIESEL EXPENSES | 100,000,000.00 | 100,000,000.00 | 8,570,000.00 |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 1,000,000.00 | 1,000,000.00 | 750,000.00 |
| 22021012 | MEDICAL EXPENSES (LOCAL & INTERNATIONAL) | 10,000,000.00 | 10,000,000.00 | - |
| 22021014 | ANNUAL BUDGET EXPENSES AND ADMINISTRATION | 28,024,000.00 | 28,024,000.00 | - |
| 22021022 | STATE COUNCIL ON HEALTH/NATIONAL COUNCIL ON HEALTH MEETING/HUMAN RESOURCE FOR HEALTH | 6,048,000.00 | 15,048,000.00 | 10,167,000.00 |

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|---|---|-------------------------|--------------------------|--------------------------|
| 22021030 | WOMEN PROGRAMME (EDUCATION, HEALTH) | 300,000.00 | 300,000.00 | - |
| 22021056 | STATE GOVERNMENT SUPPORT FOR PRIMARY HEALTH CARE IN LGAs | 6,048,000.00 | 6,048,000.00 | - |
| 22021066 | PROVISION OF BASIC HEALTH CARE PROVISION FUND (GOVT. CASH COMMITMENT) TO PROVIDE BASIC HEALTH FACILITIES | 10,000,000.00 | 10,000,000.00 | - |
| 22021067 | MEDICAL TELF CONSULTATION AND FREE CALL SERVICES | 50,000,000.00 | 50,000,000.00 | - |
| 22021069 | BOARD MEETING EXPENSES | 10,000,000.00 | 10,000,000.00 | - |
| 22021073 | NUT 1SBCC. CONDUCTING SENSITIZATION AND DEMONSTRATION ON FOOD HANDLING AND SAFETY PRACTICES TO WOMEN AND YOUTH GROUPS ACROSS THE 21 LOCAL GOVERNMENT AREAS. | 15,725,000.00 | 15,725,000.00 | - |
| 22040112 | TAKE OFF GRANT FOR THE IMPLEMENTATION OF NEWLY CREATED AGENCY/DEPARTMENT | 100,000,000.00 | 100,000,000.00 | - |
| 22040113 | GRANTS, SUBVENTION,DONATIONS & REDEMPTION OF PLEDGES | 6,048,000.00 | 6,048,000.00 | - |
| Sub-Total | | 8,648,336,565.00 | 14,987,636,565.00 | 14,219,983,915.54 |
| 052100200100 KOGI STATE HEALTH INSURANCE AGENCY | | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 1,257,800.00 | 1,257,800.00 | 1,100,000.00 |
| 22020201 | INTERNET ACCESS CHARGES | 1,000,000.00 | 1,000,000.00 | 815,000.00 |
| 22020204 | ELECTRICITY BILL/CHARGES | 600,000.00 | 600,000.00 | 400,000.00 |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 1,200,000.00 | 1,200,000.00 | 872,500.00 |
| 22020302 | NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS | 15,600.00 | 15,600.00 | 9,400.00 |
| 22020323 | OFFICE AND GENERAL EXPENSES | 500,000.00 | 500,000.00 | 422,600.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 1,000,000.00 | 1,000,000.00 | 215,700.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 600,000.00 | 600,000.00 | 509,350.00 |
| 22020403 | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS | 600,000.00 | 600,000.00 | 571,500.00 |
| 22020404 | MAINTENANCE OF PLANTS/GENERATORS | 500,000.00 | 500,000.00 | 452,325.00 |
| 22020432 | MAINTENANCE OF BROADCASTING EQUIPMENT/ ICT EQUIPMENT/GOVERNMENT HOUSE BROADBAND CONNECTIVITY AND ICT EXPENSES | 35,350,000.00 | 35,350,000.00 | 35,151,032.50 |
| 22020511 | WORKSHOPS, SEMINARS & CONFERENCES | 14,220,000.00 | 14,220,000.00 | 14,149,995.00 |
| 22020602 | OFFICE RENT | 5,000,000.00 | 10,000,000.00 | 10,000,000.00 |
| 22020606 | MONITORING & EVALUATION SYSTEM | 10,157,200.00 | 10,157,200.00 | 7,353,300.00 |
| 22020662 | ACCREDITATION OF TECHNICAL SCHOOLS/ACCREDITATION OF SERVICE PROVIDERS | 1,966,350.00 | 1,966,350.00 | 1,412,450.00 |
| 22020667 | BASIC HEALTH CARE PROVISION FUND (STATE CASH COMMITMENT) | 186,000,000.00 | 186,000,000.00 | 126,754,562.30 |
| 22020708 | HEALTH INSURANCE EXPENSES (CAPITATION, SERVICE FEES, ICT MAINTENANCE, ADMINISTRATIVE FEES AND RE-INSURANCE) | 777,600,000.00 | 384,600,000.00 | 382,908,318.78 |
| 22020801 | MOTOR VEHICLE FUEL COST | 1,200,000.00 | 1,200,000.00 | 900,000.00 |
| 22020901 | BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES | 500,000.00 | 500,000.00 | 45,497.16 |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 5,000,000.00 | 5,000,000.00 | 4,717,350.00 |
| 22021002 | POSTAGES, PUBLICITY AND ADVERTISEMENT | 9,268,666.00 | 9,268,666.00 | 2,122,450.00 |
| 22021004 | AWARENESS, ENLIGHTENMENT AND SENSITIZATION | 7,820,000.00 | 7,820,000.00 | 6,170,000.00 |
| 22021012 | MEDICAL EXPENSES (LOCAL & INTERNATIONAL) | 203,947,686.00 | 198,947,686.00 | 30,175,380.50 |
| 22021014 | ANNUAL BUDGET EXPENSES AND ADMINISTRATION | 800,000.00 | 800,000.00 | 553,600.00 |
| 22021022 | STATE COUNCIL ON HEALTH/NATIONAL COUNCIL ON HEALTH MEETING/HUMAN RESOURCE FOR HEALTH | 1,000,000.00 | 1,000,000.00 | - |
| 22021033 | PRINTING OF ALL ESSENTIAL DOCUMENT | 3,620,000.00 | 3,620,000.00 | 3,344,000.00 |
| 22021042 | HOSTING OF THE STATE WEBSITE EXPENSES/WEBSITE DEVELOPMENT AND MAINTENANCE | 1,050,000.00 | 1,050,000.00 | 780,000.00 |
| 22021055 | PERIODIC ASSESSMENT OF HEALTHCARE PROVIDERS/FACILITIES/SISTER AGENCY | 3,867,500.00 | 3,867,500.00 | 3,667,425.00 |
| 22021057 | EQUITY HEALTH INTERVENTION:(BILLO CARE) | 276,000,000.00 | 276,000,000.00 | 147,250,952.03 |
| 22021058 | QUALITY IMPROVEMENT REVIEW/STAKEHOLDERS' MEETINGS | 10,000,000.00 | 10,000,000.00 | 4,970,800.00 |
| Sub-Total | | 1,561,640,802.00 | 1,168,640,802.00 | 787,795,488.27 |
| 052100300100 PRIMARY HEALTHCARE DEVELOPMENT AGENCY | | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020101 | LOCAL TRAVELS AND TRANSPORT - TRAINING | 2,000,000.00 | 2,000,000.00 | 55,000.00 |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 2,000,000.00 | 2,000,000.00 | 364,000.00 |
| 22020201 | INTERNET ACCESS CHARGES | 200,000.00 | 200,000.00 | - |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 800,000.00 | 800,000.00 | 530,500.00 |
| 22020304 | DRUGS AND MEDICAL SUPPLIES | 25,912,100.00 | 25,912,100.00 | - |
| 22020320 | FOOD, NUTRITION AND CHILD SURVIVAL | 2,000,000.00 | 2,000,000.00 | - |
| 22020321 | MEDICAL EXPENSES IN SCHOOLS/SCHOOL HEALTH INSPECTORATE SERVICES/INSPECTORATE SERVICES | 2,500,000.00 | 2,500,000.00 | - |
| 22020323 | OFFICE AND GENERAL EXPENSES | 2,500,000.00 | 2,500,000.00 | 1,333,000.00 |

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|---------------------|--|-------------------------|-------------------------|-------------------------|
| 22020329 | POLIO AND NON-POLIO SIAs, MEASLES, SIPDs AND LIDs | 147,000,000.00 | 147,000,000.00 | - |
| 22020330 | NUT 3MS. Procure and distribute Zinc and L-ORS, de-worming tablet for MNCHW and routine services | 105,105,000.00 | 455,105,000.00 | 449,121,870.00 |
| 22020334 | NUT 3MS. PROVISION OF ADEQUATE SUPPLEMENTARY FOODS TO CHILDREN WITH MODERATE ACUTE MALNUTRITION (MAM) | 108,745,000.00 | 608,745,000.00 | 580,000,000.00 |
| 22020335 | NUT 3MS. ROLE OUT AND SCALE UP THE DISTRIBUTION OF MICRONUTRIENT POWDER (MNP) FOR CHILDREN 6 - 59 MONTHS | 40,630,000.00 | 55,630,000.00 | 54,580,000.00 |
| 22020336 | NUT 3MAM. SUPPORT ACTIVE CASE FINDING OF SAM FOR PROVISION OF APPROPRIATE TREATMENT | 19,740,000.00 | 19,740,000.00 | 15,000,000.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 1,000,000.00 | 1,000,000.00 | - |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 1,000,000.00 | 1,000,000.00 | 488,000.00 |
| 22020404 | MAINTENANCE OF PLANTS/GENERATORS | 300,000.00 | 300,000.00 | - |
| 22020424 | MAINTENANCE OF OFFICE PREMISES | 200,000.00 | 200,000.00 | 8,000.00 |
| 22020436 | VACCINE COLD CHAIN STORE MAINTENANCE | 85,000,000.00 | 85,000,000.00 | 80,000.00 |
| 22020437 | STATE EMERGENCY ROUTINE IMMUNIZATION COORDINATING CENTRE (SERICC) | 60,000,000.00 | 60,000,000.00 | 2,910,000.00 |
| 22020501 | LOCAL TRAINING | 2,000,000.00 | 2,000,000.00 | - |
| 22020511 | WORKSHOPS, SEMINARS & CONFERENCES | 4,000,000.00 | 4,000,000.00 | - |
| 22020602 | OFFICE RENT | 12,000,000.00 | 12,000,000.00 | - |
| 22020606 | MONITORING & EVALUATION SYSTEM | 2,388,000.00 | 2,388,000.00 | 420,000.00 |
| 22020618 | HEALTH EDUCATION SERVICES | 300,000.00 | 300,000.00 | - |
| 22020652 | HEALTH INVESTMENT PLAN/HEALTH PROMOTION AND EDUCATION | 24,751,900.00 | 24,751,900.00 | 2,379,500.00 |
| 22020660 | HEALTH INTERVENTIONS PROGRAMME TO KOGI STATE | 1,286,584,400.00 | 86,584,400.00 | 10,899,564.00 |
| 22020667 | BASIC HEALTH CARE PROVISION FUND (STATE CASH COMMITMENT) | 625,000,000.00 | 287,000,000.00 | 284,922,270.04 |
| 22020681 | IMMUNIZATION PLUS AND MALARIA PROGRESS BY ACCELERATING COVERAGE AND TRANSFORMING SERVICES (IMPACT) | 2,291,171,521.00 | 291,171,521.00 | 634,679,268.00 |
| 22020682 | FAMILY PLANNING AND POPULATION CONTROL | 10,000,000.00 | 36,000,000.00 | 29,518,000.00 |
| 22020683 | STATE EMERGENCY, MATERNAL AND CHILD INTERVENTION CENTER (SEMCHIC) | 25,000,000.00 | 25,000,000.00 | - |
| 22020684 | COMMUNITY HEALTH INFLUENCERS, PROMOTERS SERVICES (CHIPS) | 150,000,000.00 | 150,000,000.00 | - |
| 22020705 | STATISTICAL INVESTIGATION/DATA COLLECTION/CAPTURING OF POOR & VULNERABLE PEOPLE DATA | 4,000,000.00 | 4,000,000.00 | - |
| 22020801 | MOTOR VEHICLE FUEL COST | 2,000,000.00 | 2,000,000.00 | 621,200.00 |
| 22020803 | PLANTS/GENERATOR FUEL COST | 2,000,000.00 | 2,000,000.00 | 130,000.00 |
| 22020901 | BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES | 300,000.00 | 300,000.00 | - |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 12,419,712.00 | 12,419,712.00 | 554,000.00 |
| 22021002 | POSTAGES, PUBLICITY AND ADVERTISEMENT | 600,000.00 | 600,000.00 | 105,000.00 |
| 22021012 | MEDICAL EXPENSES (LOCAL & INTERNATIONAL) | 200,000.00 | 200,000.00 | - |
| 22021013 | RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES /DISCIPLINE COST | 200,000.00 | 200,000.00 | - |
| 22021014 | ANNUAL BUDGET EXPENSES AND ADMINISTRATION | 500,000.00 | 500,000.00 | - |
| 22021022 | STATE COUNCIL ON HEALTH/NATIONAL COUNCIL ON HEALTH MEETING/HUMAN RESOURCE FOR HEALTH | 1,000,000.00 | 1,000,000.00 | - |
| 22021025 | STRATEGIES DEVELOPMENT PLAN/POLICY FORMULATION EXPENSES/ RESEARCH AND SURVEY | 4,900,000.00 | 4,900,000.00 | - |
| 22021033 | PRINTING OF ALL ESSENTIAL DOCUMENT | 500,000.00 | 500,000.00 | - |
| 22021038 | HEALTH MANAGEMENT INFORMATION SYSTEM/ HOSPITAL INFORMATION MANAGEMENT | 3,000,000.00 | 3,000,000.00 | - |
| 22021064 | FOOD AND NUTRITION PROGRAMS | 200,000,000.00 | 5,000,000.00 | - |
| 22021069 | BOARD MEETING EXPENSES | 10,000,000.00 | 10,000,000.00 | - |
| 22021075 | NUT 3NIS. STRENGTHEN NUTRITION INFORMATION MANAGEMENT AND DISSEMINATION AT ALL LEVELS | 6,665,000.00 | 6,665,000.00 | - |
| 22021076 | NUT 3SBCC. SENSITIZE AND EDUCATE THE PUBLIC ON FOOD AND NUTRITION | 8,630,000.00 | 8,630,000.00 | 6,660,000.00 |
| | Sub-Total | 5,296,742,633.00 | 2,454,742,633.00 | 2,075,359,172.04 |
| 052102600100 | PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 1,500,000.00 | 1,500,000.00 | 1,289,200.00 |
| 22020201 | INTERNET ACCESS CHARGES | 50,000.00 | 50,000.00 | - |
| 22020204 | ELECTRICITY BILL/CHARGES | 50,000.00 | 50,000.00 | - |
| 22020205 | TELEPHONE CHARGES | 100,000.00 | 100,000.00 | - |
| 22020206 | SATELLITE BROADCASTING ACCESS CHARGES | 300,000.00 | 300,000.00 | - |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 5,000,000.00 | 5,000,000.00 | 1,494,400.00 |
| 22020302 | NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS | 50,000.00 | 50,000.00 | - |
| 22020304 | DRUGS AND MEDICAL SUPPLIES | 8,000,000.00 | 8,000,000.00 | 7,602,550.00 |

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|--|--|------------------------|----------------------|----------------------|
| 22020310 | PURCHASE OF TEXTBOOKS AND TEACHING EQUIPMENT/ LAW BOOKS | 1,000,000.00 | 1,000,000.00 | - |
| 22020311 | WATER SPARE PARTS /CHEMICALS/OTHER REGENTS | 2,000,000.00 | 2,000,000.00 | - |
| 22020323 | OFFICE AND GENERAL EXPENSES | 6,000,000.00 | 6,000,000.00 | 4,518,300.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 1,500,000.00 | 1,500,000.00 | - |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 1,000,000.00 | 1,000,000.00 | 12,900.00 |
| 22020403 | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS | 3,000,000.00 | 3,000,000.00 | 63,400.00 |
| 22020404 | MAINTENANCE OF PLANTS/GENERATORS | 1,500,000.00 | 1,500,000.00 | 23,500.00 |
| 22020405 | MAINTENANCE OF OFFICE EQUIPMENT | 1,000,000.00 | 1,000,000.00 | 298,500.00 |
| 22020501 | LOCAL TRAINING | 1,000,000.00 | 1,000,000.00 | - |
| 22020511 | WORKSHOPS, SEMINARS & CONFERENCES | 2,000,000.00 | 2,000,000.00 | 40,000.00 |
| 22020601 | SECURITY SERVICES EXPENSES | 1,000,000.00 | 1,000,000.00 | - |
| 22020605 | CLEANING, FUMIGATION, ENVIRONMENTAL SANITATION AND JANITORIAL SERVICE | 2,000,000.00 | 2,000,000.00 | 830,000.00 |
| 22020801 | MOTOR VEHICLE FUEL COST | 1,000,000.00 | 1,000,000.00 | 301,000.00 |
| 22020803 | PLANTS/GENERATOR FUEL COST | 7,000,000.00 | 7,000,000.00 | 2,047,700.00 |
| 22020807 | FUEL EXPENSES | 20,000.00 | 20,000.00 | - |
| 22020901 | BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES | 30,000.00 | 30,000.00 | 3,784.37 |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 2,000,000.00 | 2,000,000.00 | 425,000.00 |
| 22021002 | POSTAGES, PUBLICITY AND ADVERTISEMENT | 700,000.00 | 700,000.00 | - |
| 22021005 | HEALTH FACILITIES MAINTENANCE EXPENSES | 1,500,000.00 | 1,500,000.00 | 1,000,000.00 |
| 22021013 | RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES /DISCIPLINE COST | 2,000,000.00 | 2,000,000.00 | - |
| 22021014 | ANNUAL BUDGET EXPENSES AND ADMINISTRATION | 200,000.00 | 200,000.00 | - |
| 22021019 | BURIAL EXPENSES | 300,000.00 | 300,000.00 | - |
| 22021024 | ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES | 2,000,000.00 | 2,000,000.00 | - |
| 22021033 | PRINTING OF ALL ESSENTIAL DOCUMENT | 700,000.00 | 700,000.00 | - |
| | Sub-Total | 55,500,000.00 | 55,500,000.00 | 19,950,234.37 |
| 052102700100 KOGI STATE SPECIALIST HOSPITAL, LOKOJA | | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 9,121,714.00 | 9,121,714.00 | 8,550,600.00 |
| 22020201 | INTERNET ACCESS CHARGES | 500,000.00 | 500,000.00 | 82,000.00 |
| 22020203 | WATER RATE | 160,000.00 | 160,000.00 | - |
| 22020204 | ELECTRICITY BILL/CHARGES | 40,797,328.00 | 40,797,328.00 | 1,764,000.00 |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 8,500,075.00 | 8,500,075.00 | 6,327,700.00 |
| 22020302 | NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS | 200,000.00 | 200,000.00 | 170,000.00 |
| 22020304 | DRUGS AND MEDICAL SUPPLIES | 85,745,775.00 | 85,745,775.00 | 80,571,485.80 |
| 22020311 | WATER SPARE PARTS /CHEMICALS/OTHER REGENTS | 12,215,143.00 | 12,215,143.00 | 11,523,942.00 |
| 22020322 | PUBLICATION OF KOGI STATE STATISTICAL YEAR BOOK/PLANNING & STATISTIC BOOKS/STATE STATISTICAL MASTER PLAN | 1,000,000.00 | 1,000,000.00 | - |
| 22020323 | OFFICE AND GENERAL EXPENSES | 9,397,714.00 | 9,397,714.00 | 9,094,109.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 700,000.00 | 1,900,000.00 | 1,698,000.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 2,000,000.00 | 2,000,000.00 | 1,665,750.00 |
| 22020403 | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS | 1,200,000.00 | 1,200,000.00 | 1,195,000.00 |
| 22020404 | MAINTENANCE OF PLANTS/GENERATORS | 2,247,429.00 | 2,247,429.00 | 909,000.00 |
| 22020405 | MAINTENANCE OF OFFICE EQUIPMENT | 8,296,919.00 | 8,296,919.00 | 8,003,450.00 |
| 22020501 | LOCAL TRAINING | 500,000.00 | 500,000.00 | 340,000.00 |
| 22020601 | SECURITY SERVICES EXPENSES | 5,500,000.00 | 5,500,000.00 | 4,284,000.00 |
| 22020603 | RESIDENTIAL RENT/HIRE OF PRIVATE HOUSES | 200,000.00 | 200,000.00 | 140,000.00 |
| 22020605 | CLEANING, FUMIGATION, ENVIRONMENTAL SANITATION AND JANITORIAL SERVICE | 5,923,029.00 | 5,923,029.00 | 5,640,550.00 |
| 22020625 | ASSISTANCE TO N.Y.S.C/FINANCIAL ASSISTANCE TO CSOs/NGOs/ASSISTANCE TO STUDENTS' ASSOCIATION | 857,143.00 | 857,143.00 | 850,000.00 |
| 22020660 | HEALTH INTERVENTIONS PROGRAMME TO KOGI STATE | 1,000,000.00 | 1,000,000.00 | - |
| 22020701 | CONSULTANCY SERVICES/FINANCIAL CONSULTING | 2,000,000.00 | 2,000,000.00 | - |
| 22020801 | MOTOR VEHICLE FUEL COST | 1,000,000.00 | 1,000,000.00 | 730,000.00 |
| 22020806 | DIESEL EXPENSES | 25,326,857.00 | 25,326,857.00 | 16,839,927.00 |
| 22020807 | FUEL EXPENSES | 350,000.00 | 350,000.00 | 222,000.00 |
| 22020901 | BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES | 40,000.00 | 40,000.00 | - |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 1,000,000.00 | 1,000,000.00 | 845,500.00 |
| 22021002 | POSTAGES, PUBLICITY AND ADVERTISEMENT | 5,635,764.00 | 5,635,764.00 | 3,256,400.00 |
| 22021005 | HEALTH FACILITIES MAINTENANCE EXPENSES | 800,000.00 | 800,000.00 | - |
| 22021012 | MEDICAL EXPENSES (LOCAL & INTERNATIONAL) | 350,000.00 | 350,000.00 | - |
| 22021013 | RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES /DISCIPLINE COST | 803,657.00 | 803,657.00 | - |
| 22021014 | ANNUAL BUDGET EXPENSES AND ADMINISTRATION | 700,000.00 | 700,000.00 | 442,500.00 |

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| 22021024 | ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES | 200,000.00 | 200,000.00 | - |
| 22021033 | PRINTING OF ALL ESSENTIAL DOCUMENT | 2,000,000.00 | 2,000,000.00 | 562,250.00 |
| 22021038 | HEALTH MANAGEMENT INFORMATION SYSTEM/ HOSPITAL INFORMATION MANAGEMENT | 800,000.00 | 800,000.00 | - |
| | Sub-Total | 237,068,547.00 | 238,268,547.00 | 165,708,163.80 |
| 052102800100 | KOGI STATE REFERENCE HOSPITAL, OKENE | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 10,000,000.00 | 25,000,000.00 | 15,887,000.00 |
| 22020201 | INTERNET ACCESS CHARGES | 1,000,000.00 | 20,000,000.00 | 3,426,450.00 |
| 22020204 | ELECTRICITY BILL/CHARGES | 6,000,000.00 | 6,000,000.00 | - |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 5,000,000.00 | 13,000,000.00 | 6,607,662.50 |
| 22020302 | NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS | 500,000.00 | 2,000,000.00 | - |
| 22020304 | DRUGS AND MEDICAL SUPPLIES | 20,000,000.00 | 260,000,000.00 | 160,410,112.41 |
| 22020323 | OFFICE AND GENERAL EXPENSES | 20,000,000.00 | 35,000,000.00 | 16,814,962.50 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 2,000,000.00 | 5,000,000.00 | 878,400.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 3,000,000.00 | 10,000,000.00 | 8,532,552.50 |
| 22020403 | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS | 3,000,000.00 | 10,000,000.00 | 8,998,725.00 |
| 22020404 | MAINTENANCE OF PLANTS/GENERATORS | 1,200,000.00 | 17,200,000.00 | 16,668,725.89 |
| 22020405 | MAINTENANCE OF OFFICE EQUIPMENT | 2,500,000.00 | 7,000,000.00 | 4,219,675.00 |
| 22020501 | LOCAL TRAINING | 1,000,000.00 | 10,000,000.00 | 1,640,000.00 |
| 22020601 | SECURITY SERVICES EXPENSES | 10,000,000.00 | 10,000,000.00 | 3,450,000.00 |
| 22020603 | RESIDENTIAL RENT/HIRE OF PRIVATE HOUSES | 20,000,000.00 | 20,000,000.00 | 2,000,000.00 |
| 22020605 | CLEANING, FUMIGATION, ENVIRONMENTAL SANITATION AND JANITORIAL SERVICE | 3,000,000.00 | 6,000,000.00 | 3,579,930.00 |
| 22020660 | HEALTH INTERVENTIONS PROGRAMME TO KOGI STATE | 1,000,000.00 | 5,000,000.00 | 635,000.00 |
| 22020701 | CONSULTANCY SERVICES-FINANCIAL CONSULTING | 6,500,000.00 | 6,500,000.00 | 1,842,000.00 |
| 22020801 | MOTOR VEHICLE FUEL COST | 800,000.00 | 4,000,000.00 | 3,889,538.00 |
| 22020806 | DIESEL EXPENSES | 50,000,000.00 | 90,000,000.00 | 78,449,700.00 |
| 22020807 | FUEL EXPENSES | 2,000,000.00 | 10,000,000.00 | 6,671,250.00 |
| 22020901 | BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES | 500,000.00 | 2,000,000.00 | 1,997,970.00 |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 1,500,000.00 | 10,000,000.00 | 6,641,250.00 |
| 22021002 | POSTAGES, PUBLICITY AND ADVERTISEMENT | 1,000,000.00 | 10,000,000.00 | 2,711,000.00 |
| 22021005 | HEALTH FACILITIES MAINTENANCE EXPENSES | 1,000,000.00 | 10,000,000.00 | 5,683,445.89 |
| 22021012 | MEDICAL EXPENSES (LOCAL & INTERNATIONAL) | 1,000,000.00 | 10,000,000.00 | - |
| 22021013 | RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES /DISCIPLINE COST | 500,000.00 | 4,000,000.00 | - |
| 22021014 | ANNUAL BUDGET EXPENSES AND ADMINISTRATION | 1,000,000.00 | 5,000,000.00 | 423,000.00 |
| 22021024 | ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES | 400,000.00 | 3,500,000.00 | - |
| 22021033 | PRINTING OF ALL ESSENTIAL DOCUMENT | 4,000,000.00 | 12,000,000.00 | 6,535,000.00 |
| 22021038 | HEALTH MANAGEMENT INFORMATION SYSTEM/ HOSPITAL INFORMATION MANAGEMENT | 800,000.00 | 800,000.00 | - |
| | Sub-Total | 180,200,000.00 | 639,000,000.00 | 368,593,349.69 |
| 0521102800100 | KOGI STATE HOSPITAL MANAGEMENT BOARD | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 2,000,000.00 | 37,000,000.00 | 35,146,400.00 |
| 22020203 | WATER RATE | 103,800.00 | 103,800.00 | - |
| 22020204 | ELECTRICITY BILL/CHARGES | 259,500.00 | 259,500.00 | 82,000.00 |
| 22020205 | TELEPHONE CHARGES | 103,800.00 | 103,800.00 | - |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 2,500,000.00 | 12,500,000.00 | 10,321,900.00 |
| 22020302 | NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS | 207,600.00 | 207,600.00 | - |
| 22020323 | OFFICE AND GENERAL EXPENSES | 150,800.00 | 1,150,800.00 | 729,000.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 5,000,000.00 | 20,000,000.00 | 17,796,000.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 2,500,000.00 | 5,500,000.00 | 4,500,800.00 |
| 22020403 | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS | 1,557,000.00 | 3,557,000.00 | 2,730,520.00 |
| 22020404 | MAINTENANCE OF PLANTS/GENERATORS | 2,955,000.00 | 2,955,000.00 | 614,000.00 |
| 22020405 | MAINTENANCE OF OFFICE EQUIPMENT | 3,000,000.00 | 3,150,000.00 | 3,120,500.00 |
| 22020424 | MAINTENANCE OF OFFICE PREMISES | 1,038,000.00 | 1,038,000.00 | - |
| 22020501 | LOCAL TRAINING | 1,200,000.00 | 5,200,000.00 | 4,450,000.00 |
| 22020511 | WORKSHOPS, SEMINARS & CONFERENCES | 259,500.00 | 859,500.00 | 680,000.00 |
| 22020601 | SECURITY SERVICES EXPENSES | 1,500,000.00 | 1,500,000.00 | - |
| 22020660 | HEALTH INTERVENTIONS PROGRAMME TO KOGI STATE | 1,500,000.00 | 6,500,000.00 | 5,748,200.00 |
| 22020671 | NANS NEWS PROCESSING/ENTERTAINMENT, PUBLIC RELATIONS AND HOSPITALITY/MEDIA EXPENSES | 200,000.00 | 200,000.00 | - |
| 22020701 | CONSULTANCY SERVICES-FINANCIAL CONSULTING | 200,000.00 | 200,000.00 | - |
| 22020702 | LEGAL SERVICES/PREROGATIVE OF MERCYEXPENSES/IMPLEMENTATION OF ACJ LAW 2017 | 2,000,000.00 | 2,000,000.00 | - |
| 22020801 | MOTOR VEHICLE FUEL COST | 259,000.00 | 1,259,000.00 | 1,026,000.00 |
| 22020803 | PLANTS/GENERATOR FUEL COST | 1,000,000.00 | 3,500,000.00 | 2,912,000.00 |

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|---------------------|--|------------------------|-----------------------|-----------------------|
| 22020806 | DIESEL EXPENSES | 519,000.00 | 1,219,000.00 | 980,000.00 |
| 22020901 | BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES | 259,500.00 | 259,500.00 | 75,959.46 |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 259,500.00 | 1,459,500.00 | 1,080,000.00 |
| 22021002 | POSTAGES, PUBLICITY AND ADVERTISEMENT | 300,000.00 | 900,000.00 | 680,000.00 |
| 22021004 | AWARENESS, ENLIGHTENMENT AND SENSITIZATION | 1,000,000.00 | 1,000,000.00 | 495,000.00 |
| 22021012 | MEDICAL EXPENSES (LOCAL & INTERNATIONAL) | 103,800.00 | 203,800.00 | 200,000.00 |
| 22021013 | RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES /DISCIPLINE COST | 1,000,000.00 | 1,000,000.00 | 560,000.00 |
| 22021033 | PRINTING OF ALL ESSENTIAL DOCUMENT | 42,000,000.00 | 82,000,000.00 | 75,532,960.00 |
| 22040113 | GRANTS, SUBVENTION,DONATIONS & REDEMPTION OF PLEDGES | 1,038,000.00 | 1,038,000.00 | - |
| | Sub-Total | 75,973,800.00 | 197,823,800.00 | 169,461,239.46 |
| 052110400100 | COLLEGE OF NURSING AND MIDWIFERY, ORANGEDE | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 3,000,000.00 | 3,000,000.00 | 2,501,861.25 |
| 22020201 | INTERNET ACCESS CHARGES | 1,500,000.00 | 1,500,000.00 | 577,000.00 |
| 22020203 | WATER RATE | 1,500,000.00 | 1,500,000.00 | - |
| 22020204 | ELECTRICITY BILL/CHARGES | 1,500,000.00 | 1,500,000.00 | 937,050.00 |
| 22020205 | TELEPHONE CHARGES | 200,000.00 | 200,000.00 | 10,000.00 |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 1,500,000.00 | 1,500,000.00 | 850,900.00 |
| 22020302 | NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS | 500,000.00 | 500,000.00 | - |
| 22020304 | DRUGS AND MEDICAL SUPPLIES | 3,500,000.00 | 7,000,000.00 | 5,311,190.00 |
| 22020305 | UNIFORMS AND OTHER CLOTHINGS | 1,000,000.00 | 1,000,000.00 | - |
| 22020311 | WATER SPARE PARTS /CHEMICALS/OTHER REGENTS | 5,000,000.00 | 5,000,000.00 | 679,450.00 |
| 22020312 | LIBRARY EXPENSES | 1,000,000.00 | 1,000,000.00 | 10,000.00 |
| 22020323 | OFFICE AND GENERAL EXPENSES | 12,000,000.00 | 16,000,000.00 | 15,024,141.25 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 10,000,000.00 | 10,000,000.00 | 8,733,825.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 1,000,000.00 | 1,000,000.00 | 98,400.00 |
| 22020403 | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS | 2,000,000.00 | 2,000,000.00 | 329,700.00 |
| 22020404 | MAINTENANCE OF PLANTS/GENERATORS | 1,000,000.00 | 1,000,000.00 | 64,250.00 |
| 22020421 | MAINTENANCE OF HOSTELS | 5,000,000.00 | 5,000,000.00 | 2,884,250.00 |
| 22020424 | MAINTENANCE OF OFFICE PREMISES | 1,000,000.00 | 1,000,000.00 | 948,050.00 |
| 22020501 | LOCAL TRAINING | 3,000,000.00 | 3,000,000.00 | 1,508,144.50 |
| 22020502 | INTERNATIONAL TRAINING | 1,000,000.00 | 1,000,000.00 | - |
| 22020511 | WORKSHOPS, SEMINARS & CONFERENCES | 5,000,000.00 | 5,000,000.00 | 3,613,362.00 |
| 22020519 | CONDUCT OF EXAMS EXPENSES | 10,000,000.00 | 13,000,000.00 | 12,679,667.50 |
| 22020601 | SECURITY SERVICES EXPENSES | 1,000,000.00 | 1,000,000.00 | 402,000.00 |
| 22020603 | RESIDENTIAL RENT/HIRE OF PRIVATE HOUSES | 3,000,000.00 | 3,015,000.00 | 3,007,512.00 |
| 22020611 | PRODUCTION OF I.D CARD /STATE CALENDAR/DIARIES/NOMINAL ROLL | 500,000.00 | 500,000.00 | 293,500.00 |
| 22020648 | ACCREDITATION OF COURSES | 15,000,000.00 | 15,000,000.00 | - |
| 22020660 | HEALTH INTERVENTIONS PROGRAMME TO KOGI STATE | 20,000.00 | 20,000.00 | - |
| 22020702 | LEGAL SERVICES/PREROGATIVE OF MERCYEXPENSES/IMPLEMENTATION OF ACJ LAW 2017 | 200,000.00 | 200,000.00 | - |
| 22020801 | MOTOR VEHICLE FUEL COST | 7,500,000.00 | 20,000,000.00 | 17,348,374.00 |
| 22020803 | PLANTS/GENERATOR FUEL COST | 1,500,000.00 | 1,500,000.00 | 1,459,000.00 |
| 22020806 | DIESEL EXPENSES | 2,500,000.00 | 2,500,000.00 | 175,500.00 |
| 22020901 | BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES | 200,000.00 | 400,000.00 | 336,490.57 |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 17,000,000.00 | 17,000,000.00 | 8,755,200.00 |
| 22021002 | POSTAGES, PUBLICITY AND ADVERTISEMENT | 1,200,000.00 | 1,200,000.00 | 198,000.00 |
| 22021004 | AWARENESS, ENLIGHTENMENT AND SENSITIZATION | 500,000.00 | 500,000.00 | - |
| 22021012 | MEDICAL EXPENSES (LOCAL & INTERNATIONAL) | 1,500,000.00 | 1,500,000.00 | 1,470,000.00 |
| 22021013 | RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES /DISCIPLINE COST | 1,000,000.00 | 1,000,000.00 | - |
| 22021014 | ANNUAL BUDGET EXPENSES AND ADMINISTRATION | 1,000,000.00 | 1,000,000.00 | 380,000.00 |
| 22021021 | MATRICULATION/CONVOCAION EXPENSES | 10,000,000.00 | 10,000,000.00 | - |
| 22021024 | ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES | 3,000,000.00 | 3,000,000.00 | - |
| 22021033 | PRINTING OF ALL ESSENTIAL DOCUMENT | 2,800,000.00 | 2,800,000.00 | 905,000.00 |
| | Sub-Total | 140,620,000.00 | 163,835,000.00 | 91,491,818.07 |
| 052110600100 | COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 3,200,000.00 | 3,200,000.00 | 3,200,000.00 |
| 22020201 | INTERNET ACCESS CHARGES | 315,500.00 | 315,500.00 | 115,000.00 |
| 22020203 | WATER RATE | 63,300.00 | 63,300.00 | - |
| 22020204 | ELECTRICITY BILL/CHARGES | 278,500.00 | 278,500.00 | 82,310.00 |
| 22020205 | TELEPHONE CHARGES | 237,350.00 | 237,350.00 | - |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 500,000.00 | 500,000.00 | 394,600.00 |
| 22020302 | NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS | 377,128.00 | 377,128.00 | - |

| 22020304 | DRUGS AND MEDICAL SUPPLIES | 337,350.00 | 337,350.00 | 273,500.00 |
|--|---|----------------------|----------------------|----------------------|
| 22020305 | UNIFORMS AND OTHER CLOTHINGS | 258,814.00 | 258,814.00 | - |
| 22020311 | WATER SPARE PARTS /CHEMICALS/OTHER REAGENTS | 917,628.00 | 917,628.00 | 304,600.00 |
| 22020312 | LIBRARY EXPENSES | 419,000.00 | 419,000.00 | 110,600.00 |
| 22020323 | OFFICE AND GENERAL EXPENSES | 5,516,414.00 | 5,516,414.00 | 4,957,100.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 3,500,000.00 | 3,500,000.00 | 2,429,500.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 819,000.00 | 819,000.00 | 808,000.00 |
| 22020403 | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS | 2,316,500.00 | 2,316,500.00 | 1,599,400.00 |
| 22020404 | MAINTENANCE OF PLANTS/GENERATORS | 1,117,628.00 | 1,117,628.00 | - |
| 22020421 | MAINTENANCE OF HOSTELS | 1,217,628.00 | 1,217,628.00 | 414,700.00 |
| 22020424 | MAINTENANCE OF OFFICE PREMISES | 717,628.00 | 717,628.00 | 406,000.00 |
| 22020501 | LOCAL TRAINING | 1,000,000.00 | 1,000,000.00 | 130,000.00 |
| 22020502 | INTERNATIONAL TRAINING | 17,000.00 | 17,000.00 | - |
| 22020511 | WORKSHOPS, SEMINARS & CONFERENCES | 817,628.00 | 817,628.00 | 355,000.00 |
| 22020519 | CONDUCT OF EXAMS EXPENSES | 1,056,350.00 | 1,056,350.00 | 195,000.00 |
| 22020601 | SECURITY SERVICES EXPENSES | 950,000.00 | 950,000.00 | 398,000.00 |
| 22020611 | PRODUCTION OF ID CARD /STATE CALENDAR/DIARIES/NOMINAL ROLL | 17,628.00 | 17,628.00 | - |
| 22020648 | ACCREDITATION OF COURSES | 3,000,000.00 | 3,000,000.00 | 2,723,000.00 |
| 22020660 | HEALTH INTERVENTIONS PROGRAMME TO KOGI STATE | 17,328.00 | 17,328.00 | - |
| 22020671 | NANS NEWS PROCESSING/ENTERTAINMENT, PUBLIC RELATIONS AND HOSPITALITY/MEDIA EXPENSES | 622,800.00 | 622,800.00 | 100,500.00 |
| 22020701 | CONSULTANCY SERVICES/FINANCIAL CONSULTING | 1,000,000.00 | 1,000,000.00 | - |
| 22020702 | LEGAL SERVICES/PREROGATIVE OF MERCY/EXPENSES/IMPLEMENTATION OF ACJ LAW 2017 | 400,000.00 | 400,000.00 | - |
| 22020801 | MOTOR VEHICLE FUEL COST | 1,000,000.00 | 1,000,000.00 | 697,300.00 |
| 22020803 | PLANTS/GENERATOR FUEL COST | 617,628.00 | 617,628.00 | 544,000.00 |
| 22020806 | DIESEL EXPENSES | 976,442.00 | 976,442.00 | 250,000.00 |
| 22020901 | BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES | 379,407.00 | 379,407.00 | 282,701.47 |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 4,142,450.00 | 4,142,450.00 | 2,812,000.00 |
| 22021002 | POSTAGES, PUBLICITY AND ADVERTISEMENT | 635,256.00 | 635,256.00 | 45,000.00 |
| 22021004 | AWARENESS, ENLIGHTENMENT AND SENSITIZATION | 150,000.00 | 150,000.00 | - |
| 22021012 | MEDICAL EXPENSES (LOCAL & INTERNATIONAL) | 817,628.00 | 817,628.00 | - |
| 22021013 | RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES /DISCIPLINE COST | 158,814.00 | 158,814.00 | - |
| 22021021 | MATRICULATION/CONVOCAION EXPENSES | 3,200,000.00 | 3,200,000.00 | 1,756,000.00 |
| 22021033 | PRINTING OF ALL ESSENTIAL DOCUMENT | 806,350.00 | 806,350.00 | 85,000.00 |
| 22040113 | GRANTS, SUBVENTION,DONATIONS & REDEMPTION OF PLEDGES | 3,500,000.00 | 3,500,000.00 | 3,479,000.00 |
| | Sub-Total | 47,392,077.00 | 47,392,077.00 | 28,947,811.47 |
| 052110809100 KOGI STATE HIV/AIDS CONTROL AGENCY | | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 1,500,000.00 | 1,500,000.00 | - |
| 22020204 | ELECTRICITY BILL/CHARGES | 500,000.00 | 500,000.00 | - |
| 22020205 | TELEPHONE CHARGES | 200,000.00 | 200,000.00 | - |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 500,000.00 | 500,000.00 | - |
| 22020302 | NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS | 100,000.00 | 100,000.00 | - |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 1,500,000.00 | 1,500,000.00 | - |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 1,000,000.00 | 1,000,000.00 | - |
| 22020501 | LOCAL TRAINING | 2,500,000.00 | 2,500,000.00 | - |
| 22020660 | HEALTH INTERVENTIONS PROGRAMME TO KOGI STATE | 15,000,000.00 | 15,000,000.00 | - |
| 22020701 | CONSULTANCY SERVICES/FINANCIAL CONSULTING | 500,000.00 | 500,000.00 | - |
| 22020901 | BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES | 250,000.00 | 250,000.00 | - |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 850,000.00 | 850,000.00 | - |
| 22021002 | POSTAGES, PUBLICITY AND ADVERTISEMENT | 1,000,000.00 | 1,000,000.00 | - |
| 22021012 | MEDICAL EXPENSES (LOCAL & INTERNATIONAL) | 1,000,000.00 | 1,000,000.00 | - |
| 22021033 | PRINTING OF ALL ESSENTIAL DOCUMENT | 1,000,000.00 | 1,000,000.00 | - |
| | Sub-Total | 27,400,000.00 | 27,400,000.00 | - |
| 052111300100 DRUGS AND MEDICAL SUPPLY MANAGEMENT AGENCY | | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 2,500,000.00 | 2,500,000.00 | 1,294,500.00 |
| 22020204 | ELECTRICITY BILL/CHARGES | 500,000.00 | 500,000.00 | - |
| 22020205 | TELEPHONE CHARGES | 200,000.00 | 200,000.00 | 45,000.00 |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 2,500,000.00 | 2,500,000.00 | 1,048,300.00 |
| 22020304 | DRUGS AND MEDICAL SUPPLIES | 500,000,000.00 | 2,000,000.00 | - |
| 22020323 | OFFICE AND GENERAL EXPENSES | 700,000.00 | 700,000.00 | 593,020.00 |
| 22020328 | MAINTENANCE/REPAIR OF BOREHOLE WATER SUPPLY | 2,500,000.00 | 2,500,000.00 | 24,000.00 |

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|---|---|------------------------|-------------------------|-------------------------|
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 1,000,000.00 | 1,000,000.00 | 25,000.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 2,000,000.00 | 2,000,000.00 | 775,250.00 |
| 22020501 | LOCAL TRAINING | 350,000,000.00 | 2,000,000.00 | 262,000.00 |
| 22020511 | WORKSHOPS, SEMINARS & CONFERENCES | 13,950,000.00 | 13,950,000.00 | 1,075,000.00 |
| 22020606 | MONITORING & EVALUATION SYSTEM | 8,000,000.00 | 8,000,000.00 | 440,000.00 |
| 22020716 | AGENCY REGISTRATION WITH PCN EXPENSES | 2,500,000.00 | 2,500,000.00 | - |
| 22020806 | DIESEL EXPENSES | 2,500,000.00 | 2,500,000.00 | - |
| 22020807 | FUEL EXPENSES | 1,500,000.00 | 1,500,000.00 | 822,500.00 |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 700,000.00 | 700,000.00 | 283,000.00 |
| 22021002 | POSTAGES, PUBLICITY AND ADVERTISEMENT | 7,200,000.00 | 7,200,000.00 | 150,000.00 |
| 22021042 | HOSTING OF THE STATE WEBSITE EXPENSES/WEBSITE DEVELOPMENT AND MAINTENANCE | 1,000,000.00 | 1,000,000.00 | - |
| 22021055 | PERIODIC ASSESSMENT OF HEALTHCARE PROVIDERS/FACILITIES-SISTER AGENCY | 5,000,000.00 | 5,000,000.00 | - |
| 22021069 | BOARD MEETING EXPENSES | 1,500,000.00 | 1,500,000.00 | - |
| | Sub-Total | 905,750,000.00 | 59,750,000.00 | 6,837,570.00 |
| 053500100100 MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT | | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 4,020,000.00 | 4,020,000.00 | 1,865,700.00 |
| 22020104 | INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS | 15,000,000.00 | 15,000,000.00 | - |
| 22020204 | ELECTRICITY BILL/CHARGES | 500,000.00 | 500,000.00 | - |
| 22020205 | TELEPHONE CHARGES | 150,000.00 | 150,000.00 | - |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 7,500,000.00 | 7,500,000.00 | 687,500.00 |
| 22020323 | OFFICE AND GENERAL EXPENSES | 9,500,000.00 | 9,500,000.00 | 590,000.00 |
| 22020342 | EXPENSES ON DEVELOPMENT OF A CONCEPT PAPER ON ESTABLISHMENT OF THE KOGI STATE EXTRACTIVE TRANSPARENCY AND ENVIRONMENTAL SUSTAINABILITY FORUM (KSETF) (OGP) | - | 7,000,000.00 | - |
| 22020343 | DEVELOPMENT OF A COMPENDIUM OF MINING COMMUNITIES AND THEIR EIA PLANS IN KOGI STATE (OGP) | - | 7,000,000.00 | - |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 6,000,000.00 | 46,000,000.00 | 37,778,900.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 3,500,000.00 | 3,500,000.00 | - |
| 22020404 | MAINTENANCE OF PLANTS/GENERATORS | 1,000,000.00 | 1,000,000.00 | - |
| 22020501 | LOCAL TRAINING | 10,000,000.00 | 10,000,000.00 | 4,600,000.00 |
| 22020605 | CLEANING, FUMIGATION, ENVIRONMENTAL SANITATION AND JANITORIAL SERVICE | 20,000,000.00 | 1,520,000,000.00 | 1,400,000,000.00 |
| 22020606 | MONITORING & EVALUATION SYSTEM | 5,000,000.00 | 5,000,000.00 | - |
| 22020642 | ORGANIZE BI-ANNUAL COMMUNITY MEETING ON EFFECTS OF MINING POLLUTION ON HOST COMMUNITIES IN KOGI STATE (OGP) | - | 7,000,000.00 | - |
| 22020693 | CREATE A DOMAIN FOR KOGI STATE ENVIRONMENTAL PROTECTION AGENCY AND WAREHOUSE ENVIRONMENTAL IMPACT ASSESSMENT (EIA) DOCUMENT FOR TRANSPARENCY PURPOSES (OGP) | - | 2,000,000.00 | - |
| 22020694 | ORGANIZE 1-DAY MEETING TO REVIEW THE NEITI REPORT AS IT CONCERNS EXTRACTIVE INDUSTRY IN KOGI STATE (OGP) | - | 1,000,000.00 | - |
| 22020701 | CONSULTANCY SERVICES/FINANCIAL CONSULTING | 11,000,000.00 | 11,000,000.00 | 280,000.00 |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 8,000,000.00 | 8,000,000.00 | - |
| 22021004 | AWARENESS, ENLIGHTENMENT AND SENSITIZATION | 30,000,000.00 | 30,000,000.00 | - |
| 22021006 | TASKFORCE/KOGI VIGILANTE SERVICES OPERATIONAL | 55,000,000.00 | 21,917,134.00 | - |
| 22021012 | MEDICAL EXPENSES (LOCAL & INTERNATIONAL) | 700,000.00 | 700,000.00 | - |
| 22021025 | STRATEGIES DEVELOPMENT PLAN/POLICY FORMULATION EXPENSES/ RESEARCH AND SURVEY | 5,000,000.00 | 5,000,000.00 | - |
| 22040113 | GRANTS, SUBVENTION/DONATIONS & REDEMPTION OF PLEDGES | 200,000.00 | 200,000.00 | - |
| | Sub-Total | 192,070,000.00 | 1,722,987,134.00 | 1,445,802,100.00 |
| 053501600100 STATE ENVIRONMENTAL PROTECTION AGENCY | | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 1,029,904.00 | 3,000,000.00 | 2,033,800.00 |
| 22020204 | ELECTRICITY BILL/CHARGES | 50,000.00 | 50,000.00 | - |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 200,000.00 | 1,000,000.00 | 351,500.00 |
| 22020305 | UNIFORMS AND OTHER CLOTHINGS | 50,000.00 | 50,000.00 | 50,000.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 100,000.00 | 500,000.00 | 448,000.00 |
| 22020501 | LOCAL TRAINING | 50,000.00 | 50,000.00 | 28,000.00 |
| 22020706 | FEASIBILITY STUDY EXPENSES | 100,000.00 | 100,000.00 | - |

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|---------------------|---|------------------------|---------------------|-------------------|
| 22020901 | BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES | 10,000.00 | 30,000.00 | 13,900.00 |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 100,000.00 | 200,000.00 | - |
| | Sub-Total | 1,689,904.00 | 4,980,000.00 | 2,925,200.00 |
| 053505300100 | SANITATION & WASTE MANAGEMENT BOARD | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020205 | TELEPHONE CHARGES | 70,000.00 | 20,000.00 | - |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 1,700,000.00 | 2,900,000.00 | - |
| 22020302 | NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS | 100,000.00 | 50,000.00 | - |
| 22020323 | OFFICE AND GENERAL EXPENSES | 18,903,848.00 | 903,848.00 | - |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 27,000,000.00 | 126,000,000.00 | - |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 6,310,000.00 | 6,310,000.00 | - |
| 22020403 | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS | 150,000.00 | 1,100,000.00 | - |
| 22020433 | MAINTENANCE OF DUMPSITE | 12,600,000.00 | 600,000.00 | - |
| 22020501 | LOCAL TRAINING | 150,000.00 | 100,000.00 | - |
| 22020605 | CLEANING, FUMIGATION, ENVIRONMENTAL SANITATION AND JANITORIAL SERVICE | 16,200,000.00 | 16,200,000.00 | - |
| 22020672 | REFUNDS OF VARIOUS EXPENSES IN RESPECTING OF GOVERNMENT ACTIVITIES | 3,300,000.00 | 18,300,000.00 | - |
| 22020801 | MOTOR VEHICLE FUEL COST | 26,700,000.00 | 26,700,000.00 | - |
| 22020901 | BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES | 150,000.00 | 90,000.00 | - |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 200,000.00 | 200,000.00 | - |
| 22021002 | POSTAGES, PUBLICITY AND ADVERTISEMENT | 86,352.00 | 20,086,352.00 | - |
| 22021012 | MEDICAL EXPENSES (LOCAL & INTERNATIONAL) | 100,000.00 | 500,000.00 | - |
| 22021014 | ANNUAL BUDGET EXPENSES AND ADMINISTRATION | 228,284.00 | 478,284.00 | - |
| 22021033 | PRINTING OF ALL ESSENTIAL DOCUMENT | 600,000.00 | 10,600,000.00 | - |
| | Sub-Total | 114,548,484.00 | 231,138,484.00 | - |
| 054400100100 | MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 30,000,000.00 | 30,000,000.00 | 1,300,000.00 |
| 22020108 | TRAVEL OPERATION AND LOGISTICS | 70,000,000.00 | 70,000,000.00 | 1,100,000.00 |
| 22020203 | WATER RATE | 3,000,000.00 | 3,000,000.00 | - |
| 22020204 | ELECTRICITY BILL/CHARGES | 5,000,000.00 | 5,000,000.00 | 200,000.00 |
| 22020205 | TELEPHONE CHARGES | 5,000,000.00 | 5,000,000.00 | - |
| 22020206 | SATELLITE BROADCASTING ACCESS CHARGES | 3,000,000.00 | 3,000,000.00 | - |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 7,000,000.00 | 7,000,000.00 | 4,678,000.00 |
| 22020323 | OFFICE AND GENERAL EXPENSES | 1,500,000.00 | 1,500,000.00 | 1,152,500.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 10,000,000.00 | 10,000,000.00 | 620,000.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 10,000,000.00 | 10,000,000.00 | 480,000.00 |
| 22020403 | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS | 15,000,000.00 | 15,000,000.00 | 5,370,000.00 |
| 22020404 | MAINTENANCE OF PLANTS/GENERATORS | 5,000,000.00 | 5,000,000.00 | - |
| 22020405 | MAINTENANCE OF OFFICE EQUIPMENT | 20,000,000.00 | 20,000,000.00 | 489,600.00 |
| 22020434 | ELECTRICAL INSTALLATION/REPAIRS | - | 5,000,000.00 | 160,000.00 |
| 22020501 | LOCAL TRAINING | 20,000,000.00 | 20,000,000.00 | 200,000.00 |
| 22020601 | SECURITY SERVICES EXPENSES | 10,000,000.00 | 10,000,000.00 | - |
| 22020602 | OFFICE RENT | - | 10,000,000.00 | - |
| 22020605 | CLEANING, FUMIGATION, ENVIRONMENTAL SANITATION AND JANITORIAL SERVICE | - | 5,000,000.00 | 363,200.00 |
| 22020606 | MONITORING & EVALUATION SYSTEM | 10,000,000.00 | 10,000,000.00 | - |
| 22020673 | SUBSCRIPTION (INVESTMENT) | 5,000,000.00 | 5,000,000.00 | - |
| 22020676 | FINANCIAL ASSISTANCE TO NEEDIES | 50,000,000.00 | 50,000,000.00 | - |
| 22020801 | MOTOR VEHICLE FUEL COST | - | 5,000,000.00 | 171,700.00 |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 10,000,000.00 | 10,000,000.00 | 1,910,000.00 |
| 22021002 | POSTAGES, PUBLICITY AND ADVERTISEMENT | 5,000,000.00 | 5,000,000.00 | - |
| 22021012 | MEDICAL EXPENSES (LOCAL & INTERNATIONAL) | 10,000,000.00 | 10,000,000.00 | - |
| 22021014 | ANNUAL BUDGET EXPENSES AND ADMINISTRATION | 2,000,000.00 | 2,000,000.00 | - |
| 22021019 | BURIAL EXPENSES | 2,000,000.00 | 2,000,000.00 | - |
| 22040113 | GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES | 10,000,000.00 | 10,000,000.00 | - |
| 22080110 | FUEL SUBSIDY REMOVAL PALLIATIVES | 5,181,500,000.00 | 29,881,500,000.00 | 29,796,557,006.00 |
| | Sub-Total | 5,500,000,000.00 | 30,225,000,000.00 | 29,814,752,006.00 |
| 054400100300 | KOGI STATE SOCIAL INVESTMENT PROGRAMME AGENCY (SIP) | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | - | 16,000,000.00 | 15,166,125.00 |
| 22020108 | TRAVEL OPERATION AND LOGISTICS | - | 16,500,000.00 | 14,026,925.00 |
| 22020206 | SATELLITE BROADCASTING ACCESS CHARGES | - | 2,500,000.00 | 845,500.00 |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | - | 5,000,000.00 | 3,175,751.25 |

| | | | | |
|--|---|--------------------------|---------------------------|---------------------------|
| 22020305 | UNIFORMS AND OTHER CLOTHINGS | - | 2,000,000.00 | 500,000.00 |
| 22020323 | OFFICE AND GENERAL EXPENSES | - | 18,500,000.00 | 10,353,200.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | - | 36,000,000.00 | 4,984,294.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | - | 31,000,000.00 | 152,450.00 |
| 22020403 | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS | - | 20,000,000.00 | - |
| 22020404 | MAINTENANCE OF PLANTS/GENERATORS | - | 15,000,000.00 | - |
| 22020405 | MAINTENANCE OF OFFICE EQUIPMENT | - | 30,000,000.00 | 4,505,000.00 |
| 22020501 | LOCAL TRAINING | - | 50,000,000.00 | 1,275,500.00 |
| 22020601 | SECURITY SERVICES EXPENSES | - | 3,000,000.00 | - |
| 22020603 | RESIDENTIAL RENT/HIRE OF PRIVATE HOUSES | - | 15,000,000.00 | 1,325,000.00 |
| 22020605 | CLEANING, FUMIGATION, ENVIRONMENTAL SANITATION AND JANITORIAL SERVICE | - | 1,500,000.00 | - |
| 22020606 | MONITORING & EVALUATION SYSTEM | - | 50,000,000.00 | - |
| 22020705 | STATISTICAL INVESTIGATION/DATA COLLECTION/CAPTURING OF POOR & VULNERABLE PEOPLE DATA | - | 100,000,000.00 | - |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | - | 8,000,000.00 | 1,175,000.00 |
| 22021002 | POSTAGES, PUBLICITY AND ADVERTISEMENT | - | 10,000,000.00 | - |
| 22021012 | MEDICAL EXPENSES (LOCAL & INTERNATIONAL) | - | 7,500,000.00 | 100,000.00 |
| 22021014 | ANNUAL BUDGET EXPENSES AND ADMINISTRATION | - | 3,000,000.00 | - |
| 22021019 | BURIAL EXPENSES | - | 2,000,000.00 | - |
| 22040113 | GRANTS, SUBVENTION,DONATIONS & REDEMPTION OF PLEDGES | - | 2,000,000.00 | - |
| 22080114 | ASSIST AND EMPOWER POOR AND VULNERABLE PEOPLE ACROSS ALL LGAs IN KOGI STATE | - | 2,000,000.00 | - |
| Sub-Total | | - | 446,500,000.00 | 57,584,745.25 |
| 055100100100 MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS | | | | |
| Code | Description | Original Budget | Final Budget | Actuals |
| 22020102 | TRAVEL AND TRANSPORT - OTHERS | 32,000,000.00 | 32,000,000.00 | 25,225,000.00 |
| 22020204 | ELECTRICITY BILL/CHARGES | 1,300,000.00 | 1,300,000.00 | - |
| 22020205 | TELEPHONE CHARGES | 5,000,000.00 | 5,000,000.00 | - |
| 22020301 | OFFICE STATIONERY/COMPUTER CONSUMABLE | 13,000,000.00 | 13,000,000.00 | 12,970,000.00 |
| 22020302 | NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS | 48,000,000.00 | 48,000,000.00 | 34,725,000.00 |
| 22020323 | OFFICE AND GENERAL EXPENSES | 9,500,000.00 | 9,500,000.00 | 4,710,000.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 6,200,000.00 | 6,200,000.00 | 6,199,399.84 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE AND FITTINGS | 32,449,875.00 | 32,449,875.00 | 31,320,000.00 |
| 22020501 | LOCAL TRAINING | 12,000,000.00 | 12,000,000.00 | 9,990,000.00 |
| 22020606 | MONITORING & EVALUATION SYSTEM | 10,400,000.00 | 10,400,000.00 | 3,415,000.00 |
| 22020689 | NUT 3REG. ENFORCING THE REGISTRATION AND LICENSING OF FOOD HANDLERS/FOOD OPERATORS ALONG THE FOOD CHAIN IN THE STATE AND LGAS | 26,220,000.00 | 26,220,000.00 | - |
| 22020701 | CONSULTANCY SERVICES/FINANCIAL CONSULTING | 35,000,000.00 | 35,000,000.00 | 25,000,000.00 |
| 22020901 | BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES | 700,000.00 | 700,000.00 | 65,411.51 |
| 22021001 | HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY | 173,000,000.00 | 173,000,000.00 | 172,979,000.00 |
| 22021002 | POSTAGES, PUBLICITY AND ADVERTISEMENT | 43,000,000.00 | 43,000,000.00 | - |
| 22021012 | MEDICAL EXPENSES (LOCAL & INTERNATIONAL) | 9,000,000.00 | - | - |
| 22021018 | INSTALLATION OF TRADITIONAL CHIEFS/ PRESENTATION OF STAFF OF OFFICE | 378,000,000.00 | 203,070,000.00 | 176,930,000.00 |
| 22021019 | BURIAL EXPENSES | 4,000,000.00 | - | - |
| 22021028 | JAAC EXPENSES AND OTHER INCIDENTALS | 700,000,000.00 | 700,000,000.00 | 642,930,000.00 |
| Sub-Total | | 1,538,769,875.00 | 1,350,839,875.00 | 1,146,458,811.35 |
| END OF SOCIAL SECTOR: (TOTAL) | | 33,056,517,353.00 | 63,702,815,532.00 | 56,613,295,557.87 |
| Total Overhead for all MDAs | | | | 110,191,401,137.77 |
| Sectorial Analysis of Overhead | | | | |
| Sector | | Original Budget | Final Budget | Actuals |
| Administrative | | 22,285,016,472.00 | 38,913,825,533.00 | 31,892,582,649.89 |
| Economic | | 7,142,687,172.00 | 16,385,438,989.00 | 15,547,327,704.79 |
| Law & Justice | | 2,580,715,133.00 | 7,757,715,133.00 | 6,138,195,225.22 |
| Social | | 33,056,517,353.00 | 63,702,815,532.00 | 56,613,295,557.87 |
| Grand Total | | 65,064,936,130.00 | 126,759,795,187.00 | 110,191,401,137.77 |

| KOGI STATE GOVERNMENT OF NIGERIA | | |
|---|---|-------------------------|
| NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 | | |
| SUPPLEMENTARY TO NOTE 11 | | |
| 11a | INTEREST ON FOREIGN LOAN | AMOUNT(₦) |
| 1 | Kogi-Rural Acess & Agricultural Makerting Pro | 232,012,440.00 |
| 2 | Kogi State-Kwara Health/Project ADF (33.41%) CHF | 117,683,280.00 |
| 3 | Kogi State-Kwara Health/Project ADF (33.41%) DME | 279,516,420.00 |
| 4 | Kogi State-Kwara Health/Project ADF (33.41%) FRF | 52,006,860.00 |
| 5 | Kogi State-Kwara Health/Project ADF (33.41%) USD | 375,928,560.00 |
| 6 | Kogi State-Kwara Health/Project ADF (33.41%) EURO | 172,521,360.00 |
| 7 | Kogi State-Community Base Poverty Reduction-IDA | 35,509,860.00 |
| 8 | Kogi State-Health System Development -IDA | 23,384,700.00 |
| 9 | Kogi State-HIV AIDS Program - IDA | 13,320,900.00 |
| 10 | Kogi State- Community & Social Dev. Project | 38,934,720.00 |
| 11 | Kogi State- 2nd Health System additional Financing | 23,491,440.00 |
| 12 | Kogi State - 3rd National Fadama Dev. Project | 196,238,340.00 |
| 13 | Kogi State - 3rd National Fadama Dev. Project (additional Finanacing) | 310,737,060.00 |
| 14 | Kogi State - Agro Processing productivity enhancement | 311,948,280.00 |
| 15 | Kogi State- Accelerated Nutrition Result - IDA | 528,215.51 |
| | TOTAL INTEREST ON FOREIGN LOANS | 2,183,234,220.00 |
| 11b | Interest on Loan Deducted at Source (Deduction from FAAC) | AMOUNT |
| 1 | State Bonds (Series 1 & 2) | 97,036,530.59 |
| 2 | FGN Restructured (Bond) Loan | 69,799,898.70 |
| 3 | CBN Micro SME Dev. Fund | 4,699,338.44 |
| 4 | Commercial Agric. Credit Scheme (CACs) | 13,610,136.60 |
| 5 | CBN (COVID 19) Health Intervention Fund | 135,087,636.83 |
| | Sub-Total | 320,233,541.16 |
| 11c | INTEREST ON INTERNAL LOANS (SHORT TERM LOANS) | |
| 1 | NG-CARES (Zenith Bank) | 683,185,722.38 |
| 2 | SUBEB Zenith Bank Loan 1 Term Loan | 450,321,583.20 |
| 3 | SUBEB Zenith Bank Loan 2 Term Loan | 99,599,017.60 |
| 4 | UBE Term Loan (Zenith Bank) | 106,668,737.28 |
| 5 | SUBEB Zenith Bank Loan | 90,579,400.84 |
| 6 | Budget Support Term Loan (Zenith) | 2,596,869,070.19 |
| 7 | Budget Support Term Loan (UBA) | 2,506,258,859.38 |
| 8 | Rehabilitation of Secondary School (Zenith) | 126,744,901.80 |
| 10 | Health Loan (Acess Bank) Backed by Local ISPO | 63,392,898.93 |
| | Sub-Total | 6,723,620,191.60 |
| | BANK CHARGES | |
| 1 | Polaris Bank | 928,162.69 |
| 2 | Access Bank | 4,071.05 |
| 3 | Sterling Bank PLC | 1,864.22 |
| 4 | United Bank For Africa | 139,918,995.09 |
| 5 | Zenith Bank PLC | 87,677,410.03 |
| | Sub-Total | 228,530,503.08 |
| | TOTAL DOMESTIC LOAN INTEREST | 7,272,384,235.84 |

| KOGI STATE GOVERNMENT OF NIGERIA | | | | | | | | | |
|--|--|--------------------------|--------------------------------|-------------------------------|---------------------------|-----------------------|--------------------|------------------|-------------|
| NOTE TO FINANCIAL STATEMENTS FOR YEAR ENDED 31 DECEMBER 2024 | | | | | | | | | |
| SUPPLEMENTARY NOTE TO NOTE 12 | | | | | | | | | |
| SALES OF GOVERNMENT PROPERTIES | | | | | | | | | |
| 12a. | Description | Historical Cost | Accumulated Dep. Till Disposal | Asset Value (Carrying Amount) | Sales Value (Amount paid) | Loss/Gain on Disposal | | | |
| 1 | Assets Disposed (Motor Vehicle) | 113,820,000 | 113,820,000 | - | 17,390,000 | 17,390,000 | | | |
| 2 | Assets Disposed (Plant & Machinery) | 41,730,000 | 35,416,000 | 6,314,000 | 4,408,000 | - 1,906,000 | | | |
| | Total | 155,550,000 | 149,236,000 | 6,314,000 | 21,798,000 | 15,484,000 | | | |
| Details of Assets Disposed/Auctioned | | | | | | | | | |
| S/N | Items | Location | Historical Cost | Accumulated Depreciation | Carrying Amount | Disposal Amount | Gain/Loss | Year of Purchase | Useful life |
| | Motor Vehicle - Depreciation rate 20% | | | | | | | | |
| 1 | Scrap Toyota Hilux Van | Ministry of Finance | 10,560,000 | 10,560,000 | - | 570,000 | 570,000 | 2015 | 5 |
| 2 | Scrap Toyota Hilux Van | Ministry of Finance | 3,000,000 | 3,000,000 | - | 617,500 | 617,500 | 2015 | 5 |
| 3 | Scrap Toyota Hilux Van | Min. & Culture & Tourism | 4,200,000 | 4,200,000 | - | 665,000 | 665,000 | 2015 | 5 |
| 4 | Scrap Toyota Hilux Van | Min of Education | 14,800,000 | 14,800,000 | - | 1,140,000 | 1,140,000 | 2016 | 5 |
| 5 | Scrap Toyota Camry | Govt. House | 200,000 | 200,000 | - | 477,000 | 477,000 | 2019 | 5 |
| 6 | Scrap Toyota Hilux Van | Govt. House | 3,400,000 | 3,400,000 | - | 900,000 | 900,000 | 2018 | 5 |
| 7 | Scrap Joylong Bus | D/Gov. | 15,000,000 | 15,000,000 | - | 1,710,000 | 1,710,000 | 2015 | 5 |
| 8 | Scrap Kia Optimal Saloon | Specialist Hospital | 2,000,000 | 2,000,000 | - | 237,500 | 237,500 | 2016 | 5 |
| 9 | Scrap Toyota Hilux Van | D/Gov. | 3,500,000 | 3,500,000 | - | 427,500 | 427,500 | 2016 | 5 |
| 10 | Scrap Toyota Hilux Van | D/Gov. | 8,900,000 | 8,900,000 | - | 1,282,500 | 1,282,500 | 2018 | 5 |
| 11 | Scrap Hinda Civil Saloon | Specialist Hospital | 3,500,000 | 3,500,000 | - | 171,000 | 171,000 | 2019 | 5 |
| 12 | Scrap Toyota Hilux Van | D/Gov. | 5,890,000 | 5,890,000 | - | 1,833,500 | 1,833,500 | 2018 | 5 |
| 13 | Scrap Toyota Hilux Van | SSG | 3,850,000 | 3,850,000 | - | 427,500 | 427,500 | 2017 | 5 |
| 14 | Scrap Toyota Hilux Van | Min. of Water Res. | 480,000 | 480,000 | - | 760,000 | 760,000 | 2017 | 5 |
| 15 | Scrap Honda Civil Saloon Car | Specialist Hospital | 3,480,000 | 3,480,000 | - | 171,000 | 171,000 | 2015 | 5 |
| 16 | Scrap Mercedes Benz Septictrucker | Min. of Environment | 7,500,000 | 7,500,000 | - | 1,045,000 | 1,045,000 | 2016 | 5 |
| 17 | Scrap Isuzu Tiger Pickup Van | ADP | 3,560,000 | 3,560,000 | - | 380,000 | 380,000 | 2017 | 5 |
| 18 | Scrap Ford Ranger | Govt. House | 3,200,000 | 3,200,000 | - | 1,214,000 | 1,214,000 | 2017 | 5 |
| 19 | Scrap Toyota Hilux (Accident) | Govt. House | 5,500,000 | 5,500,000 | - | 503,500 | 503,500 | 2017 | 5 |
| 20 | Scrap Mercedes Benz Tipps | Min. of Environment | 2,500,000 | 2,500,000 | - | 570,000 | 570,000 | 2016 | 5 |
| 21 | Scrap Ford Roger | D/Gov. | 5,200,000 | 5,200,000 | - | 1,213,500 | 1,213,500 | 2016 | 5 |
| 22 | Scrap Ford Roger 4*4 | Govt. House | 1,800,000 | 1,800,000 | - | 500,000 | 500,000 | 2016 | 5 |
| 23 | Scrap Ford Ranger 4*4 | Govt. House | 1,800,000 | 1,800,000 | - | 574,000 | 574,000 | 2017 | 5 |
| | Total (Motor Vehicle) | | 113,820,000 | 113,820,000 | - | 17,390,000 | 17,390,000 | | |
| | Plant & Equipment - Depreciation rate @ 10% | | | | | | | | |
| 37 | Scrap 500KVA Perkins Generator | Govt. House | 15,200,000 | 13,680,000 | 1,520,000 | 1,140,000 | - 380,000 | 2015 | 9 |
| 38 | Scrap 500KVA Perkins Generator | Govt. House | 15,200,000 | 13,680,000 | 1,520,000 | 1,140,000 | - 380,000 | 2015 | 9 |
| 39 | Scrap 400Kva Perking Generator | Govt. House | 2,580,000 | 1,806,000 | 774,000 | 855,000 | 81,000 | 2017 | 7 |
| 40 | Scrap 40Kva Generator Set | Ministry of Finance | 1,250,000 | 750,000 | 500,000 | 332,500 | - 167,500 | 2018 | 6 |
| 13 | Scrap 33.3Kva Generator Set | Ministry of Finance | 5,000,000 | 3,500,000 | 1,500,000 | 275,500 | - 1,224,500 | 2017 | 7 |
| 14 | Scrap104Kva Cummins Generator Set | Ministry of Finance | 2,500,000 | 2,000,000 | 500,000 | 665,000 | 165,000 | 2016 | 8 |
| | Total (Plant & Equipment) | | 41,730,000 | 35,416,000 | 6,314,000 | 4,408,000 | - 1,906,000 | | |

| KOGI STATE GOVERNMENT OF NIGERIA | | | | |
|--|--|-------------------------|-------------------------|---|
| NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 | | | | |
| | | | | |
| SUPPLEMENTARY NOTE TO NOTE 14 | | | | |
| RECEIVABLES: | | | | |
| 14.1 | Description | 2024 | 2023 | |
| 1 | Non Tax Accrued from NEMCO | 111,101.17 | 111,101.17 | |
| 2 | PAYE from Dangote Cement Company Obajana | 5,400,550,474.83 | 5,400,550,474.83 | |
| | Sub- Total | 5,400,661,576.00 | 5,400,661,576.00 | - |
| BALANCE OF CAR/MOTORCYCLE LOAN AS AT 31/12/2024 | | | | |
| 14.2 | Name | MDAs | Balance | |
| 1 | Aaron Ajayi Emmanuel | Min. of Health | 233,749.94 | |
| 2 | Abah Benjamin Enejoh | MOW/Housing | 468,208.56 | |
| 3 | Abah Monday A. | Prim. Health Care | 9,180.56 | |
| 4 | Abah Ojochenemi Racheal | Min. of Sport | 164,999.84 | |
| 5 | Abbas Zainab A. | AG Office | 9,180.56 | |
| 6 | Abdul Paul Adeyemi | MOE | 164,999.84 | |
| 7 | Abdul S. Aji | Graphic | 164,999.84 | |
| 8 | Abdul Yakubu | Min of Information | 468,208.56 | |
| 9 | Abdulazeez Musa | Fire Service | 164,999.84 | |
| 10 | Abdullahi Ahmed B. | AG Office | 9,180.56 | |
| 11 | Abdullahi Asmau | MRD | 100,986.16 | |
| 12 | Abdullahi Ayishat | LGPB | 164,999.84 | |
| 13 | Abdullahi Isah Ayatu | Tourism | 164,999.84 | |
| 14 | Abdulsalami O. Ummulkulthum | SSG'S OFFICE | 233,749.94 | |
| 15 | Abdulmaleek .E. Abdulazeez | HOS | 164,999.84 | |
| 16 | Abdulmalik Ibrahim | Min of Agric | 233,749.94 | |
| 17 | Abdumumini A. Abdullahi | MOES & T | 233,749.94 | |
| 18 | Abdulaheem S. Larai | Water Board | 233,749.94 | |
| 19 | Abdulrahim Rekiya | MOF | 164,999.84 | |
| 20 | Abdulrahman Shuru | Justice | 16,525.06 | |
| 21 | Abdulrahman Maji | Agro Allied | 233,749.94 | |
| 22 | Abdulrahman Mohammed | Min. of Health | 477,389.12 | |
| 23 | Abdulrahman Mohd | HMB | 64,263.92 | |
| 24 | Abdulsalam Aminat | HOS/AUDIT | 233,749.94 | |
| 25 | Abdulsalam Maryam A | KSHIA | 233,749.94 | |
| 26 | Abenemi Aishat | Auditor Gen. | 358,041.84 | |
| 27 | Abioye Victoria .O | Justice | 164,999.84 | |
| 28 | Abu Mohammed | AG Office | 47,744.24 | |
| 29 | Abu Shaibu | LG & C Affairs | 468,208.56 | |
| 30 | Abubakar .K. Abubakar | CSC | 164,999.84 | |
| 31 | Abubakar Abdulwaheed | MRD | 164,999.84 | |
| 32 | Abubakar Larietu | AG Office | 9,180.56 | |

| | | | |
|----|---------------------------|---------------------|------------|
| 33 | Abubakar Memunat | Water | 164,999.84 |
| 34 | Abubakar Muhammed | Sports Council | 233,749.94 |
| 35 | Abuh Godwin Ochai | Pension | 330,500.16 |
| 36 | Achoba Christana | Govt. House | 233,749.94 |
| 37 | Adaji Benjamin B. | Prim.Health Care | 9,180.56 |
| 38 | Adama Innocent .O. | PDCRC | 164,999.84 |
| 39 | Adams Usman Akobe | MOJ | 330,500.16 |
| 40 | Adamu Sadat | Boundary Comm. | 233,749.94 |
| 41 | Adebayo Emmanuel Korade | Kogi Radio | 233,749.94 |
| 42 | Adeboyega Segun | Min of Information | 233,749.94 |
| 43 | Adegbe Micheal I | HMB | 233,749.94 |
| 44 | Adegboyega Isaac Ade | Deputy Gov. Office | 164,999.84 |
| 45 | Adehi Rosemary | Sanitation | 164,999.84 |
| 46 | Adeika Magareth B. | MOF | 9,180.56 |
| 47 | Adeiza Muktar Hussaina | MOE | 330,500.16 |
| 48 | Adejo Celestine Onalo | Lands | 164,999.84 |
| 49 | Adejoh Benjamin O | Security Trust Fund | 233,749.94 |
| 50 | Adejoh Charity O | HOS | 10,986.16 |
| 51 | Adekunle Ajayi .J | HOS | 164,999.84 |
| 52 | Adelusi Grace .O | SSG | 164,999.84 |
| 53 | Ademu Patience | CSC | 164,999.84 |
| 54 | Adeniyi .S. Abiodun | MOI | 164,999.84 |
| 55 | Adesanya Samuel .S | MOA | 164,999.84 |
| 56 | Adeshola Elizabeth | Graphic | 164,999.84 |
| 57 | Adesiyan O. Sadat | Auditor Gen. | 233,749.94 |
| 58 | Adeyeye Ruth Mojisola | Agric | 468,208.56 |
| 59 | Adoji Charity | Auditor Gen. | 164,999.84 |
| 60 | Agbana Oyekunle | Min of Agric | 468,208.56 |
| 61 | Agbogun Victoria | HOS | 27,541.68 |
| 62 | Agboju Moses | MOI | 164,999.84 |
| 63 | Ahmed Abdulkarim | LGSC | 27,541.68 |
| 64 | Ahmed Aminat Ele | LGSC | 233,749.94 |
| 65 | Ahmed Idris | HOS | 330,500.16 |
| 66 | Ahmed Rufai Yahaya | SIEC | 233,749.94 |
| 67 | Aiyedehin Modupe | HOS/E&T | 468,208.56 |
| 68 | Kolade G. Friday | Specialist | 119,397.28 |
| 69 | Aiyekomogbon John T. | BLGP | 183,611.20 |
| 70 | Aiyesimi John Omasayin | Water | 339,680.72 |
| 71 | Aiyesimi Mary O. | Women Affairs | 233,749.94 |
| 72 | Ajala Micheal F. | Transport | 233,749.94 |
| 73 | Ajayi Grace Bosede | MOES & T | 468,208.56 |
| 74 | Ajayi Olushola .E | SANITATION | 164,999.84 |
| 75 | Ajayi Osho Folake | Min. of Env. | 330,500.16 |
| 76 | Ajayi Taiye Peters | Sanitation | 468,208.56 |
| 77 | Ajewole S. Folorunsho | KOSEPB | 233,749.94 |
| 78 | Ajibade Abimbola Babafemi | HOS | 164,999.84 |

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|-----|-----------------------------|----------------------|------------|--|
| 79 | Ajibola Kayode S. | AG Office | 9,180.56 | |
| 80 | Ajjola Serah Taiwo | HOS | 164,999.84 | |
| 81 | Ajuma Akpa | Justice | 233,749.94 | |
| 82 | Akeju Roseline O. | Min. of Env. | 330,500.16 | |
| 83 | Akerejola Florence Titilayo | Comm & Ind. | 468,208.56 | |
| 84 | Akin Jona Enehe | MOA | 348,861.28 | |
| 85 | Akoh Blessing | Christ. Pil. Comm. | 233,749.94 | |
| 86 | Akuh Margaret | HOS | 164,999.84 | |
| 87 | Alao Taiwo Mary | SSG | 164,999.84 | |
| 88 | Alege Jane .O | HOS | 330,500.16 | |
| 89 | Aleni Emmanuel Allencly | Women Affairs | 468,208.56 | |
| 90 | Aleru Salamatu | KSSB | 164,999.84 | |
| 91 | Alhassan Salihu Ohikwo | MOT | 91,805.60 | |
| 92 | Ali Fatima | MOE | 330,500.16 | |
| 93 | Alidu Mohammed | SDG | 233,749.94 | |
| 94 | Aliu Abdukadir | Comm & Ind. | 233,749.94 | |
| 95 | Aliyu Abubakar .M | MOI | 164,999.84 | |
| 96 | Aliyu Hamza | Justice | 233,749.94 | |
| 97 | Aliyu O. Barikisu | SIEC | 330,500.16 | |
| 98 | Alladey Sunday | Aud. Gen. LGA | 330,500.16 | |
| 99 | Ameh Friday Ade Simon | BPPC | 164,999.84 | |
| 100 | Ameh Samuel | ADP | 233,749.94 | |
| 101 | Aminu Tijani James | ADP | 164,999.84 | |
| 102 | Amobeda Abdul | Transport | 468,208.56 | |
| 103 | Amupitan Joseph A. | KSHIA | 468,208.56 | |
| 104 | Angela Enechojo O | Comm. & Ind. | 183,611.20 | |
| 105 | Aniki Alimat Ibrahim | Bur. Land & Urb. Dev | 468,208.56 | |
| 106 | Apeh Onalo | SEMA | 233,749.94 | |
| 107 | Ariyo Tayo D. | HOS | 9,180.56 | |
| 108 | Aishat Bello | PHCDA | 468,208.56 | |
| 109 | Attah Friday | HOS | 164,999.84 | |
| 110 | Attamah Joy | HMB | 9,180.56 | |
| 111 | Audu Yakubu O. | Min of Information | 233,749.94 | |
| 112 | Ayedogbon F. Helen | Auditor Gen. | 233,749.94 | |
| 113 | Aiyedusho D. Ezekiel | Bureau of Statistics | 242,916.62 | |
| 114 | Baba Shaibu | RUWASA | 233,749.94 | |
| 115 | Baba Sunday | STETSCOM | 468,208.56 | |
| 116 | Babatunde Moses | HOS/STORES | 233,749.94 | |
| 117 | Bada Esther M | HOS | 36,722.24 | |
| 118 | Badamasu Zainab | MO C&T | 330,500.16 | |
| 119 | Bako Ahmed Tanimu | Deputy Gov. Office | 330,500.16 | |
| 120 | Balogun Sidikat | HMB | 233,749.94 | |
| 121 | Bamidele Olaniyan | HOS | 164,999.84 | |
| 122 | Bamidele Raji Stephen | Deputy Gov. Office | 233,749.94 | |
| 123 | Bello Beatrice .O. | Transport | 164,999.84 | |
| 124 | Bello C. Funmilayo | Govt. House | 468,208.56 | |

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|-----|---------------------------|--------------------|------------|--|
| 125 | Bello Helen Kemi | AG Office | 91,805.60 | |
| 126 | Benard Abraham | Fire Service | 164,999.84 | |
| 127 | Benard Adown | Marked Dev. Board | 233,749.94 | |
| 128 | Benjamin Lekan | KOGROMA | 164,999.84 | |
| 129 | Betty Julius | HOS | 164,999.84 | |
| 130 | Bilikisu Omolayo | STETCOM | 330,500.16 | |
| 131 | Blessing Omolowo E | HOS/SW | 233,749.94 | |
| 132 | Bolorunduro J. Phebian | HOS | 164,999.84 | |
| 133 | Boniface Haruna | Chri. Pilg. | 164,999.84 | |
| 134 | Braimoh Sule | MOH | 330,500.16 | |
| 135 | Chapi Isaac | Disability Affairs | 233,749.94 | |
| 136 | Daikwo Ocholi Attah | Bur. of Statistics | 233,749.94 | |
| 137 | Dangana Alhasan | NEPAD | 233,749.94 | |
| 138 | Daniel Andrew | MRD | 164,999.84 | |
| 139 | Daniel Kayode Tope | HOS/PROC | 233,749.94 | |
| 140 | Dare Stephen Michael | Water Board | 164,999.84 | |
| 141 | Daudu Omoshoro | Youth & Sport | 164,999.84 | |
| 142 | Drisu Okpanachi | Works | 164,999.84 | |
| 143 | Ebenezer Sunday O. | STETSCOM | 233,749.94 | |
| 144 | Ebiloma A. Ruth | KOSEPB | 468,208.56 | |
| 145 | Ejura Margaret Alu | MOE | 164,999.84 | |
| 146 | Ekpa Monday Andrew | Aud Gen. LGA | 468,208.56 | |
| 147 | Ekpo Samson Enemona | STETCOM | 164,999.84 | |
| 148 | Ekundayo Daramola | Radio Kogi | 164,999.84 | |
| 149 | Emmanuel Charity O | KOGROMA | 164,999.84 | |
| 150 | Emmanuel Itodo D | MOH | 164,999.84 | |
| 151 | Enefolo Agatha. O | Tourism | 164,999.84 | |
| 152 | Enehe Dorcas Omenke | Min. of Env't | 468,208.56 | |
| 153 | Enemali Abdul M. | AG Office | 9,180.56 | |
| 154 | Enimola Eniola A. | MLG &C Affairs | 9,180.56 | |
| 155 | Esther Bada | HOS | 164,999.84 | |
| 156 | Etswayo Jacob Friday | STETCOM | 330,500.16 | |
| 157 | Evarah Rashidat | Min. of Finance | 233,749.94 | |
| 158 | Fashoba Ayo S. | Justice | 82,625.04 | |
| 159 | Fatima Suleiman | Agric Land D.B | 233,749.94 | |
| 160 | Funmilayo Ganiyu .A | Tourism | 178,749.86 | |
| 161 | Garba Ozavize Catherine | KSSB | 110,166.72 | |
| 162 | Grace .E. Adele | Budget | 164,999.84 | |
| 163 | Habibat Umar Ibrahim | Kogi Radio | 468,208.56 | |
| 164 | Hannatu Osheiza Abdullahi | Lands | 330,500.16 | |
| 165 | Haruna Agatha Mabe | Min. of Enviroment | 233,749.94 | |
| 166 | Haruna Jibo M | HOS | 27,541.68 | |
| 167 | Haruna Suleiman A | HOS | 164,999.84 | |
| 168 | Hassan Inyanda | Scholarship | 233,749.94 | |
| 169 | Hasssan Abdulmalik A | Justice | 233,749.94 | |
| 170 | Hussain Abigail T. | AG Office | 9,180.56 | |

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|-----|-------------------------|--------------------|------------|--|
| 171 | Ibori Gabriel | HOS | 330,500.16 | |
| 172 | Ibraheems Yahaya | Works | 330,500.16 | |
| 173 | Ibrahim Abubakar | Commerce | 164,999.84 | |
| 174 | Ibrahim Adams Eneye | Auditor Gen. | 164,999.84 | |
| 175 | Ibrahim Gimba Abubakar | STETCOM | 330,500.16 | |
| 176 | Ibrahim Idris | Works | 330,500.16 | |
| 177 | Ibrahim Idris Abdullahi | HOS | 164,999.84 | |
| 178 | Ibrahim K. Abdulsadiq | Govt. House | 495,750.24 | |
| 179 | Ibrahim Mariat P. | GHA | 73,444.48 | |
| 180 | Ibrahim Mohammed D | Art & Culture | 233,749.94 | |
| 181 | Ibrahim Mohd' Ozoko | KOSACA | 164,999.84 | |
| 182 | Ibrahim O. Muhammed | STETSCOM | 233,749.94 | |
| 183 | Ibrahim Racheal A. | AG Office | 9,179.56 | |
| 184 | Ibrahim Salamatu | AG | 183,611.20 | |
| 185 | Ibrahim Suleiman S. | Town Planning | 233,749.94 | |
| 186 | Ibrahim Sunday | GHA | 73,433.48 | |
| 187 | Ibrahim Usman .O | SSG | 330,500.16 | |
| 188 | Idenyi Bello R | Works & House | 156,069.52 | |
| 189 | Idoko Emmanuel | MRD | 330,500.16 | |
| 190 | Idoko Janet E. | GHA | 9,180.56 | |
| 191 | Igagwu A. Haruna | MOES & T | 468,208.56 | |
| 192 | Ihiabe Jonah | HMB | 9,180.56 | |
| 193 | Ijala Charity A. | HOS | 36,722.24 | |
| 194 | Ikani Audu Victoria | PHCDA | 233,749.94 | |
| 195 | Ikeun Idowu Esther | Christ. Pil. Comm. | 233,749.94 | |
| 196 | Ikusemoro Samuel G. | AG Office | 468,208.56 | |
| 197 | Imam Mansur M. | AANFE | 233,749.94 | |
| 198 | Imam Rakiya Jinadu | MOA | 330,500.16 | |
| 199 | Immu Onono Ahmed | Haji Comm | 164,999.84 | |
| 200 | Inah Husseni I | HOS | 9,180.56 | |
| 201 | Ipemida Victoria | Women | 164,999.84 | |
| 202 | Isah Abdulrahman | HOS/REPA | 468,208.56 | |
| 203 | Isah Agono | CSC | 233,749.94 | |
| 204 | Isah Salau Onimisi | Sports | 164,999.84 | |
| 205 | Isah Suleiman | BPPC | 164,999.84 | |
| 206 | Isah Sunday E. | GHA | 16,525.01 | |
| 207 | Ismaila Zekeri | Min of Env. | 164,999.84 | |
| 208 | Itodo Yusuf Danjuma | HOS | 164,999.84 | |
| 209 | James Ben | Health & Soc. Dev | 27,541.68 | |
| 210 | James Igah Abel | Sports | 164,999.84 | |
| 211 | Jamiu Abisetu O. | LG & C Affairs | 233,749.94 | |
| 212 | Janet Onivehu | Water | 164,999.84 | |
| 213 | Jatto Oricha Rasaki | Pension Comm. | 468,208.56 | |
| 214 | Jegede Job Olorunfemi | KOSEPB | 233,749.94 | |
| 215 | Jethro Olaniran M. | Lands | 233,749.94 | |
| 216 | Jibril Mohammed .A | MOT | 164,999.84 | |

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|-----|----------------------------|---------------------|------------|
| 217 | Jibril Muhammed A | KOSEP | 164,999.84 |
| 218 | Jimoh Abdulrazak Anataku | Security Trust F. | 233,749.94 |
| 219 | Jimoh Nana Hawawu | HOS | 164,999.84 |
| 220 | Jimoh Sefi Comfort | Sanitation | 233,749.94 |
| 221 | Joel Theophilus Sunday | CSC | 468,208.56 |
| 222 | Joel Veronica | Rural Dev. | 468,208.56 |
| 223 | John Usman Adeku | HOS | 164,999.84 |
| 224 | Johnson Ewenyi | Water Res. | 233,749.94 |
| 225 | Jonah Ogili | Kogi Socu | 233,749.94 |
| 226 | Joseph A. Ekpa | SUBEB | 233,749.94 |
| 227 | Joseph Dele | Proj. Monit. Office | 233,749.94 |
| 228 | Joseph Jeremiah | SDC | 233,749.94 |
| 229 | Joy Achema | Scholarship | 233,749.94 |
| 230 | Juliana O. Akowe | Sanitation | 233,749.94 |
| 231 | Julius Oladipo Justus | Min. of Finance | 504,930.80 |
| 232 | Kabir Hawa U. | Acct. Genenral | 468,208.56 |
| 233 | Kareem Memunat | HMB | 164,999.84 |
| 234 | Kassim Musa James | KALDB | 169,583.18 |
| 235 | Kayode Adejumoh | KOSACA | 164,999.84 |
| 236 | Kennedy Yakubu Itodo | MRD | 164,999.84 |
| 237 | Komolafe David | PHCDA | 164,999.84 |
| 238 | Kutemi Isiaka | HMB | 468,208.56 |
| 239 | Lawal Remilekun Mary | HOS | 164,999.84 |
| 240 | Lucy Otini Abdullahi | SIEC | 468,208.56 |
| 241 | Ma'Akun Mary O | HOS | 155,805.40 |
| 242 | Maiye Idowu | Pension Comm. | 233,749.94 |
| 243 | Mamudu Abdullazeez | Aud Gen. LGA | 233,749.94 |
| 244 | Martina Oguiche | Min. of Health | 468,208.56 |
| 245 | Meliga Obaka | LGSC | 27,541.68 |
| 246 | Mikailu Anyam Ndabala | Y/Sports | 233,749.94 |
| 247 | Olorunyomi Modupe Babasola | HMB | 169,583.18 |
| 248 | Mohammed Bello | KOSACA | 233,749.94 |
| 249 | Mohammed Halima Sadia | CSC | 330,500.16 |
| 250 | Mohammed Ibrahim M. | HOS | 164,999.84 |
| 251 | Mohammed Musa Uthman | Deputy Gov. Office | 233,749.94 |
| 252 | Mohammed Usman | Mwa&Sd | 164,999.84 |
| 253 | Momoh Abdulraham | Youth Dev. Comm | 233,749.94 |
| 254 | Momoh Avasuahi Joy | Deputy Gov. Office | 468,208.56 |
| 255 | Momoh Ibrahim | Govt. House | 468,208.56 |
| 256 | Momoh Ismaila O | AG Office | 9,180.56 |
| 257 | Momoh Raliat Oziohu | AG Office | 330,500.16 |
| 258 | Momoh Steven Aziz | HOS | 330,500.16 |
| 259 | Monday Echa | SIEC | 164,999.84 |
| 260 | Monday J. Akuh | Acct. Genenral | 233,749.94 |
| 261 | Monday Matthew | RUWASA | 468,208.56 |
| 262 | Monday Usman | BPP | 233,749.94 |

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|-----|--------------------------|-------------------|------------|--|
| 263 | Moraiyewa Adeniyi M | Justice | 108,330.61 | |
| 264 | Moses Mary Oluwatoyin | PHCDA | 233,749.94 | |
| 265 | Moses Oladiran Augustine | Chri. Pilg. | 183,333.20 | |
| 266 | Mosiko David | F/Resp | 233,749.94 | |
| 267 | Muhamed Salihu | Fire Service | 233,749.94 | |
| 268 | Muhammed Ohikwo Yakubu | Transport | 233,749.94 | |
| 269 | Muhammed Sani | Art & Culture | 164,999.84 | |
| 270 | Muhammed Saratu Jimoh | SEMA | 468,208.56 | |
| 271 | Mujammed Abdullahi | PHDA | 164,999.84 | |
| 272 | Musa Abuh Rabiatsu | SUBEB | 27,541.68 | |
| 273 | Musa Laliya | STTEB | 16,525.01 | |
| 274 | Musa Mohammed | SSG | 330,500.16 | |
| 275 | Musa Nda Muhammed | HOS | 164,999.84 | |
| 276 | Musa Umar Y. | Kogi Socu | 233,749.94 | |
| 277 | Nana Aminu | Env. Pro. B | 164,999.84 | |
| 278 | Nana Hauwa Yussuff | Radio Kogi | 330,500.16 | |
| 279 | Nuhu Hussaina | TPDB | 164,999.84 | |
| 280 | Obakachi Onipe Hall | Sports Council | 233,749.94 | |
| 281 | Obalaye Florence B. | MOW/Housing | 468,208.56 | |
| 282 | Obaro Isah | Min. of Health | 164,999.84 | |
| 283 | Obashe Taiye .Funmilayo | AG Office | 164,999.84 | |
| 284 | Obayori Folake Bunmi | MOJ | 233,749.94 | |
| 285 | Ocheja Ayishatu Sani | MOWR | 22,057.37 | |
| 286 | Ocheni Ogu | SSG'S Office | 468,208.56 | |
| 287 | Odah Anthony | Auditor LGA | 164,999.84 | |
| 288 | Odei Faith Ahuoiza | Min. of Solid | 164,999.84 | |
| 289 | Odiba Elejo P | KSSB | 164,999.84 | |
| 290 | Odugbo Emmanuel O. | HOS | 9,180.56 | |
| 291 | Ogalla Victor Agenyi | Min. of Solid | 233,749.94 | |
| 292 | Ogazuma David Baba | Youth & Sport | 330,500.16 | |
| 293 | Ogereva Jonah Suleiman | ANFE | 252,083.30 | |
| 294 | Oguche Agnes .N | Women | 164,999.84 | |
| 295 | Ogungbemi Lydia Tola | CSC | 330,500.16 | |
| 296 | Ogunmola Modupe S. | Library Board | 233,749.94 | |
| 297 | Ohiare O. Joy | Mkt Board | 164,999.84 | |
| 298 | Olaniyan Folashade | Women | 330,500.16 | |
| 299 | Olayemi Racheal Aina | Aud Gen. LGA | 233,749.94 | |
| 300 | Olorunfemi Ayibami N. | PDCR | 233,749.94 | |
| 301 | Olorunfemi Folashade J. | HOS | 164,999.84 | |
| 302 | Olorunnimbe Olusegun P | Water | 164,999.84 | |
| 303 | Olowonubi J. Segun | BPP | 468,208.56 | |
| 304 | Olugbemi M. Ayorinde | Culture & Tourism | 233,749.94 | |
| 305 | Olugbemisola S. Olusanmi | LGSC | 468,208.56 | |
| 306 | Olumoko Sunday Adeniyi | Women Affairs | 233,749.94 | |
| 307 | Olusegun Alemeru Victor | MOA | 183,611.20 | |
| 308 | Omakoji Alhassan | GHA | 330,500.16 | |

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|-----|---------------------------|--------------------|------------|--|
| 309 | Omake Jerome Ozovehe | Budget | 252,083.30 | |
| 310 | Omale Friday Ameh | Water Res. | 164,999.84 | |
| 311 | Omateno Yusuf Norbert | HOS | 348,861.28 | |
| 312 | Omeiza Yusuf | MLH&UD | 229,514.00 | |
| 313 | Omoja Gentine | Kogi Radio | 233,749.94 | |
| 314 | Omonu Ojochide P | SUBEB | 128,527.84 | |
| 315 | Onighaye Alfred Talabi | HOS/SW | 468,208.56 | |
| 316 | Onimode Olafemi A. | Min. of Solid | 468,208.56 | |
| 317 | Onimola .A Eunice | AG Office | 330,500.16 | |
| 318 | Onoja Ann .E | HOS | 164,999.84 | |
| 319 | Onoja Ayegba Samuel | AG Office | 164,999.84 | |
| 320 | Onoja Ememakor Friday | HMB | 330,500.16 | |
| 321 | Onoja Sunday Ocholi | AG Office | 468,208.56 | |
| 322 | Onuchi Onyijimoh | Art & Culture | 164,999.84 | |
| 323 | Onyejeluwa Clement I. | HOS | 18,361.12 | |
| 324 | Oruma Esther E. | TPDB | 9,180.56 | |
| 325 | Osanaiye Victoria Ibijoke | HMB | 468,208.56 | |
| 326 | Oshapinla Rachael | Auditor LGA | 164,999.84 | |
| 327 | Otaro .A. Peter | Graphic | 330,500.16 | |
| 328 | Otaru Abdulrahama | SUBEB | 233,749.94 | |
| 329 | Otokiti Husena .P | MOI | 330,500.16 | |
| 330 | Oyibo Hope A. | Pension Board | 18,361.12 | |
| 331 | Oyibo Rebecca A. | S Auditor Gen. | 257,055.68 | |
| 332 | Ozohu Yusuf | CSC | 233,749.94 | |
| 333 | Paul Bimbo Christaina | AG Office | 164,999.84 | |
| 334 | Peleyeju Folashade Marion | Agro Allied | 164,999.84 | |
| 335 | Peter Enehezeyi Ozavize | Deputy Gov. Office | 330,500.16 | |
| 336 | Peter Emmanuel | Min. Of Enviroment | 233,749.94 | |
| 337 | Philip Olawale | Water Res | 468,208.56 | |
| 338 | Rabiat Salihu Ibrahim | HOS | 233,749.94 | |
| 339 | Raymond Ekele | Auditor Gen. | 477,389.12 | |
| 340 | Robert Otaru Adeiza | Agro Allied | 164,999.84 | |
| 341 | Rufai Maliki | STETSCOM | 468,208.56 | |
| 342 | Sabdat Momoh .O | HOS | 164,999.84 | |
| 343 | Sadiq Mayaki Tijani | STETSCOM | 330,500.16 | |
| 344 | Salamatu Kadiri | Library | 164,999.84 | |
| 345 | Salawu Rafiat O | MOW/Housing | 233,749.94 | |
| 346 | Salifu Emmanuel Micheal | Pension Comm. | 233,749.94 | |
| 347 | Salihu Bosede | GHA | 164,999.84 | |
| 348 | Saliu Abdulkareem | SDG | 468,208.56 | |
| 349 | Saliu Hauwa Onize | Culture & Tourism | 468,208.56 | |
| 350 | Samuel Andrew | SIEC | 164,999.84 | |
| 351 | Samuel Obajemito Audu | Town Planning | 486,569.68 | |
| 352 | Sani Adah Hajarat | HOS | 164,999.84 | |
| 353 | Sani Mohammed | ADP | 468,208.56 | |
| 354 | Sani Salihu M. | Min. Of Health | 233,749.94 | |

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|-----|--------------------------------|----------------------|------------|
| 355 | Segun Emmanuel Osuwa | ADP | 164,999.84 |
| 356 | Shaibu Aina Bose | Mow/Housing | 233,749.94 |
| 357 | Shaibu Asibi | Health & Soc. Dev | 8,368.51 |
| 358 | Shaibu Idris Aloo | Radio | 164,999.84 |
| 359 | Shaibu Isaac Adeiza | Justice | 164,999.84 |
| 360 | Shaibu Lawrence | Hotel & Tourism Brd. | 233,749.94 |
| 361 | Shaibu Mohammed U. | HOS | 119,347.28 |
| 362 | Shaibu Othoinoyi .Sunday | MOF | 330,500.16 |
| 363 | Shaibu Ozovehe Ibrahim | KOSEPA | 164,999.84 |
| 364 | Shehu Yabagi | Mkt Board | 164,999.84 |
| 365 | Sheidu Omeiza Audu | Commerce | 164,999.84 |
| 366 | Shigaba Grace O. | LGSC | 110,166.72 |
| 367 | Yusus Paul Makoji | Specialist | 119,397.28 |
| 368 | Siyaka Iliyasu .O | Pension | 164,999.84 |
| 369 | Sule Ahmed Tijani | Graphic | 468,208.56 |
| 370 | Sule Ayuba | Work & Housing | 5,508.49 |
| 371 | Sule Onuh | Art & Culture | 233,749.94 |
| 372 | Sule Sani | SEMA | 233,749.94 |
| 373 | Suleiman Bala Ahmed | SSG'S Office | 233,749.94 |
| 374 | Suleiman Opotu | GHA | 330,500.16 |
| 375 | Sunday Igoche | Min. of Finance | 468,208.56 |
| 376 | Teidi Ishaka Isah | HOS | 233,749.94 |
| 377 | Theresa Eleojo Akpama | Library Board | 233,749.94 |
| 378 | Tijani Jimoh | Hajj Commission | 233,749.94 |
| 379 | Tolorunsagba Oluwa Fumilayo A. | Justice | 215,416.58 |
| 380 | Tope Arobayo | Lands | 164,999.84 |
| 381 | Tsebeje Ebenezer | MOE | 164,999.84 |
| 382 | Tsebeje Jonathan A. | AANFE | 233,749.94 |
| 383 | Tukura Friday .Nahum | Women | 164,999.84 |
| 384 | Umar Bello Aderehi | MRD | 330,500.16 |
| 385 | Umoru Abduraimi S. | Youth & Sport | 486,569.68 |
| 386 | Umoru Limota | LG & C Affairs | 233,749.94 |
| 387 | Usman Amshaga Mohammed | Rural Dev. | 233,749.94 |
| 388 | Usman Mohammed Obaje | MRD | 330,500.16 |
| 389 | Usman Rabi | Health & Soc. Dev | 100,986.16 |
| 390 | Usman Seidu A | MCT | 183,611.20 |
| 391 | Victor Oshamo | SSG'S OFFICE | 468,208.56 |
| 392 | Wada Akogwu Patrick | AG | 164,999.84 |
| 393 | Yakubu Oziohu A | HOS | 55,083.36 |
| 394 | Yunusa Abdul | Auditor LGA | 164,999.84 |
| 395 | Yunusa Odiba | MOJ | 164,999.84 |
| 396 | Yunusa Yehuza | AG Office | 9,180.56 |
| 397 | Yusuf Abdulmumin | HOS | 164,999.84 |
| 398 | Yusuf Aliyu Onumoh | KOGROMA | 233,749.94 |
| 399 | Yusuf Hauwa | Sport | 34,886.13 |
| 400 | Yusuf Musa Fatau | Min. of Finance | 233,749.94 |

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|--------------|--|---|----------------------|---|
| 401 | Yusuf Shuaibu .O | TPDB | 330,500.16 | |
| 402 | Yusuf Zainab F | Rural Dev. | 18,361.12 | |
| | TOTAL | | 92,178,734.63 | |
| 14.3a | ASSETS IN ASSETS REGISTER PARTLY PAID FOR | | | |
| S/N | Assets | Outstanding Balance Brought Forward (1/1/2024) | Amount Paid | Outstanding Balance (31/12/2024) |
| 1 | 1221 A Ahmadu Bello Way, Lagos | 360,500,000 | | 360,500,000 |
| 2 | 6 Ayo Davies Street Surulere, Lagos | 44,000,000 | | 44,000,000 |
| | TOTAL | 404,500,000 | - | 404,500,000 |

| KOGI STATE GOVERNMENT OF NIGERIA | | | | | | | | | |
|--|--|--------------------------|--------------------------|--------------------------|--------------------------|---------------------------------|-------------------------|---------------------------------|--------------------------------|
| NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 | | | | | | | | | |
| SUPPLEMENTARY NOTE TO NOTE 18 | | | | | | | | | |
| SHORT TERM LOANS | | | | | | | | | |
| | NAME OF OBLIGATION | OPENING BALANCE | OLD LOANS NOW RECOGNIZED | ADDITION WITHIN THE YEAR | TOTAL LOAN (C+D+ E) | TOTAL REPAYMENT WITHIN THE YEAR | | | BALANCE AS AT 31 DECEMBER 2024 |
| | COMMERCIAL BANK LOANS | | | | | PRINCIPAL | INTEREST | TOTAL REPAYMENTS (PRINC. + INT) | |
| 1 | SUBEB Term Loan 2024 (Zenith Bank) | - | - | 3,554,642,584.46 | 3,554,642,584.46 | - | - | - | 3,554,642,584.46 |
| 2 | NG-CARES (Zenith Bank) | 1,122,122,922.58 | | - | 1,122,122,922.58 | 1,122,122,922.58 | 683,185,722.38 | 1,805,308,644.96 | - |
| 3 | SUBEB Zenith Bank Loan 1 Term Loan | 1,119,276,053.84 | | - | 1,119,276,053.84 | 1,119,276,053.84 | 450,321,583.20 | 1,569,597,637.04 | - |
| 4 | SUBEB Zenith Bank Loan 2 Term Loan | 809,766,003.14 | | - | 809,766,003.14 | 679,711,870.64 | 99,599,017.60 | 779,310,888.24 | 130,054,132.50 |
| 5 | UBE Term Loan (Zenith Bank) | 716,099,992.50 | | - | 716,099,992.50 | 420,584,754.84 | 106,668,737.28 | 527,253,492.12 | 295,515,237.66 |
| 6 | SUBEB Zenith Bank Loan | 760,460,473.00 | | - | 760,460,473.00 | 693,967,771.93 | 90,579,400.84 | 784,547,172.77 | 66,492,701.07 |
| 7 | Budget Support Term Loan (Zenith) | 14,062,180,657.47 | | - | 14,062,180,657.47 | 4,092,575,934.61 | 2,596,869,070.19 | 6,689,445,004.80 | 9,969,604,722.86 |
| 8 | Budget Support Term Loan (UBA) | 14,062,180,657.47 | | - | 14,062,180,657.47 | 3,679,543,545.10 | 2,506,258,859.38 | 6,185,802,404.48 | 10,382,637,112.37 |
| 9 | Rehabilitation of Secondary School (Zenith) | 727,999,999.99 | | 34,403,108.56 | 762,403,108.55 | 762,403,108.55 | 126,744,901.80 | 889,148,010.35 | - |
| | Sub-Total | 33,380,086,759.99 | - | 3,589,045,693.02 | 36,969,132,453.01 | 12,570,185,962.09 | 6,660,227,292.67 | 19,230,413,254.76 | 24,398,946,490.92 |
| 11 | Health Loan (Access Bank) Backed by Local ISPO | 1,508,771,929.80 | | - | 1,508,771,929.80 | 210,526,315.80 | 63,392,898.93 | 273,919,214.73 | 1,298,245,614.00 |
| | Sub-Total | 34,888,858,689.79 | - | 3,589,045,693.02 | 38,477,904,382.81 | 12,780,712,277.89 | 6,723,620,191.60 | 19,504,332,469.49 | 25,697,192,104.92 |
| NOTE: Health Loan (Access Bank) is a domestic loan backed up by Local ISPO and not reported by DMO | | | | | | | | | |

| KOGI STATE GOVERNMENT OF NIGERIA | | | | | | | | | | |
|--|--|--------------------------|-------------------------------------|----------------------------|------------------------|------------------------------|----------------------|-------------------------------|----------------------------|--------------------------------|
| NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 | | | | | | | | | | |
| SUPPLEMENTARY NOTE TO NOTE 19 | | | | | | | | | | |
| LONG TERM LOANS | | | | | | | | | | |
| S/N | DESCRIPTION | OPENING | OPENING BALANCE | NEW LOANS | TOTAL LOAN | TOTAL REPAYMENT FOR THE YEAR | | | Exchange Rate Differential | BALANCE AS AT 31 DECEMBER 2024 |
| A | | BALANCE AS AT 01-01-2024 | AS AT 01-01-2024 (Restated Balance) | RECOGNIZED WITHIN THE YEAR | | PRINCIPAL | INTEREST | TOTAL REPAYMENT (PRIN. + INT) | | |
| 1 | CBN - Budget Support Facility | 22,394,971,831 | 16,249,201,182 | | 16,249,201,182 | 16,249,201,182 | - | 16,249,201,182 | | - |
| 2 | Salary Bail-Out Salary (Zenith Bank, Sterling) | 27,284,798,267 | 26,880,755,681 | | 26,880,755,681 | 26,880,755,681 | - | 26,880,755,681 | | - |
| 3 | Salary Bail-Out (LGA) | 9,089,685,286 | 11,359,594,754 | | 11,359,594,754 | 11,359,594,754 | - | 11,359,594,754 | | - |
| 4 | Excess Crude -Infrastructure Development Loan | 9,089,685,286 | 8,833,940,313 | | 8,833,940,313 | 1,028,431,452 | - | 1,028,431,452 | | 7,805,508,860 |
| 5 | FGN Restructured (Bond) Loan | 696,377,015 | 696,377,015 | | 696,377,015 | 37,801,202 | 69,799,899 | 107,601,100 | | 658,575,814 |
| 6 | State Bonds (Series 1 & 2) | 1,163,102,686 | 1,163,102,686 | | 1,163,102,686 | 517,000,000 | 97,036,531 | 614,036,531 | | 646,102,686 |
| 7 | Commercial Agric. Credit Scheme (CACS) | 249,698,543 | 249,698,543 | | 249,698,543 | 249,698,543 | 4,699,338 | 254,397,881 | | - |
| 8 | CBN Micro SME Dev. Fund | 142,857,143 | 142,857,143 | | 142,857,143 | 142,857,143 | 13,610,137 | 156,467,279 | | - |
| 9 | CBN (COVID 19) Health Intervention Fund | 1,682,354,709 | 1,682,354,709 | | 1,682,354,709 | 174,004,092 | 135,087,637 | 309,091,729 | | 1,508,350,617 |
| 10 | FGN Bridge Financing | 12,028,721,829 | 18,225,336,104 | | 18,225,336,104 | 18,225,336,104 | - | 18,225,336,104 | | - |
| | Sub-Total | 83,822,252,594 | 85,483,218,130 | | 85,483,218,130 | 74,864,680,153 | 320,233,541 | 75,184,913,694 | | 10,618,537,977 |
| B | Add | | | | | | | | | |
| 1 | External (Multi-Lateral) Loans | | 46,026,359,956.38 | 6,947,283,604.26 | 52,973,643,560.64 | 2,480,738,009.01 | 2,183,762,435.31 | 4,664,500,444.32 | 29,977,066,658.25 | 80,469,972,209.88 |
| | Grand Total (Domestic + External) | | 131,509,578,086 | 6,947,283,604 | 138,456,861,691 | 77,345,418,162 | 2,503,995,976 | 79,849,414,138 | | 91,088,510,187 |