

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.

In 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. Habibat 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

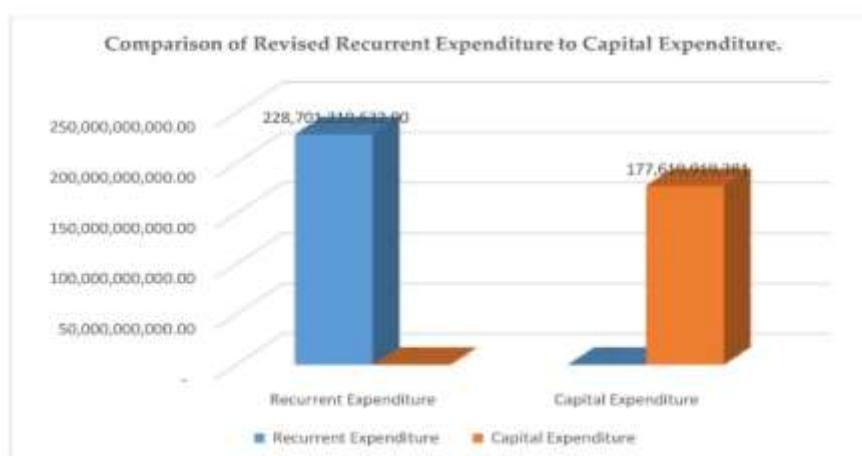
By the provision of Section 121 of the 1999 Constitution of the Federal Republic of Nigeria, as amended, the State Governor, His Excellency, Alhaji Ahmed Usman Ododo presented the 2024 Budget tagged "**Budget of Consolidation and Continuity for Inclusive Growth**" (Appropriation Bill) to the State House 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.

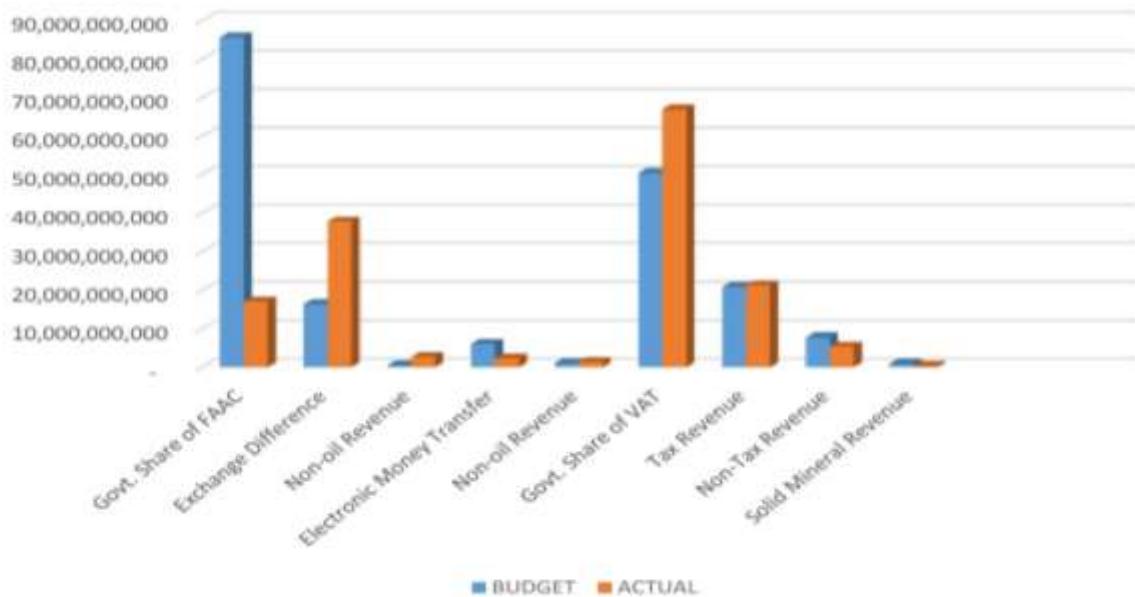
In line with **IPSAS 24**, Public Sector Entities (PSE) are to discharge their accountability obligations to enhance the transparency of their financial statements by demonstrating compliance with the approved budget for which they are held publicly accountable. In compliance with this, below is the 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

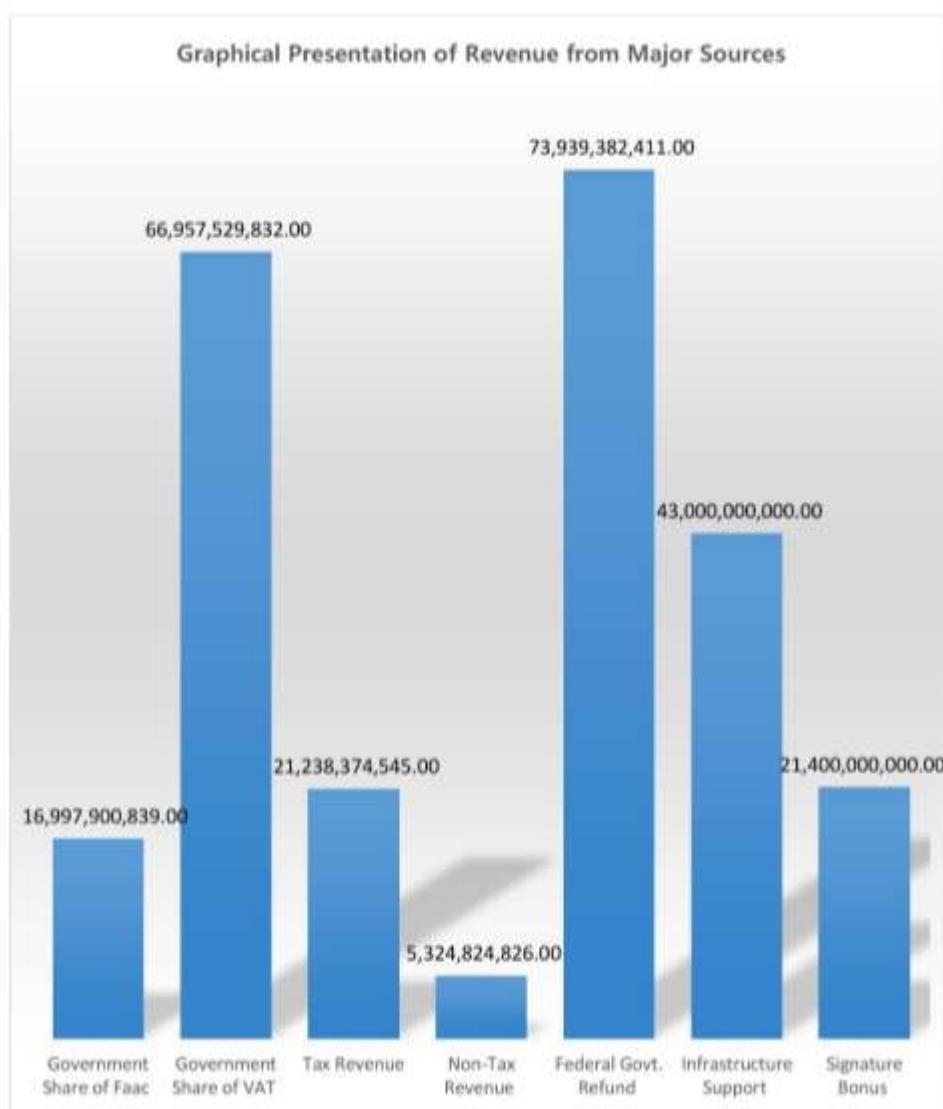
2024 Revised Budget: (Recurrent Revenue & Expenditure; Capital Receipts & Expenditure).



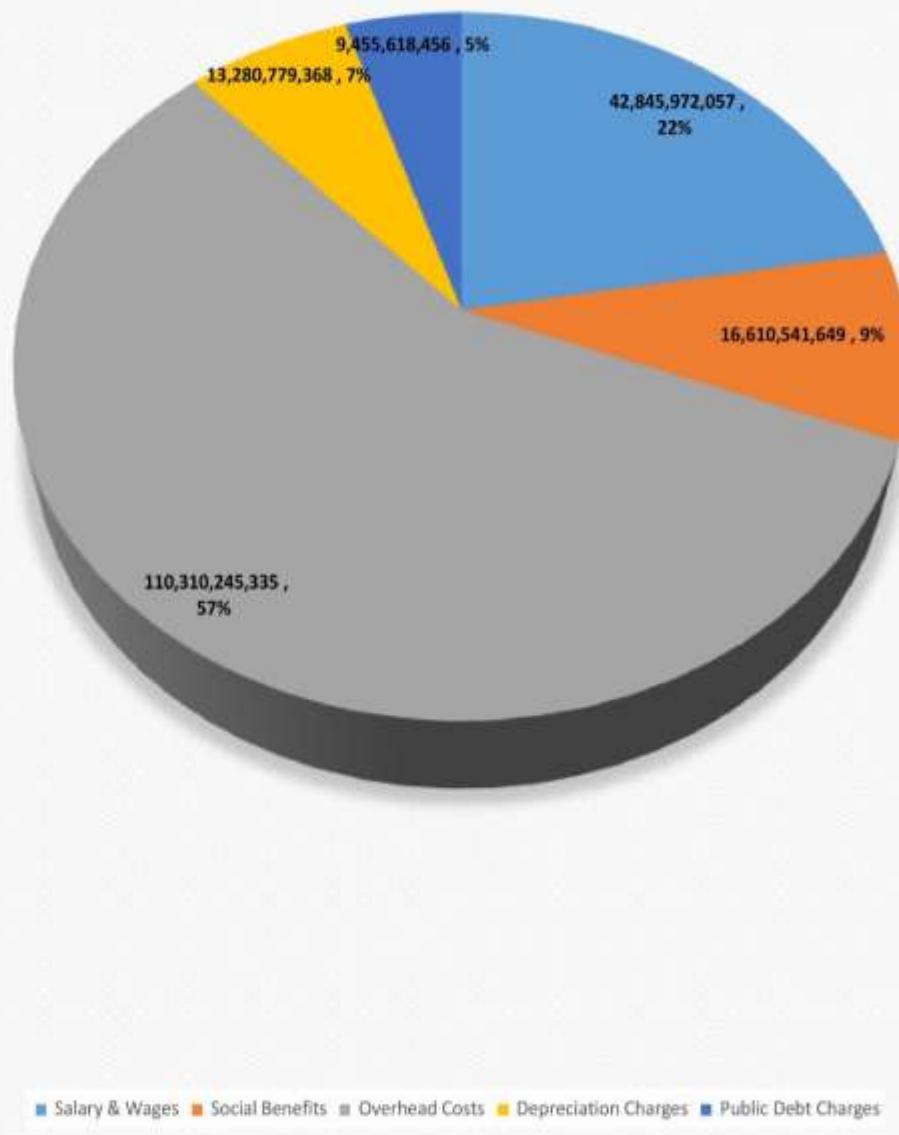
Comparison of Actual Revenue Receipt to Budget



Graphical Presentation of Revenue from Major Sources



Graphical Presentation of Recurrent Expenditures



 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

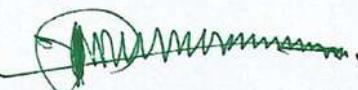
In my opinion the Financial Statements agree with the books of accounts and records and give a true and fair view of the Financial Position of the Government of Kogi State for the year ended 31 December 2024, and the transactions for the fiscal year ended on that date.

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				



7/7/2025

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

KOGI STATE GOVERNMENT OF NIGERIA						
CONSOLIDATED STATEMENT OF FINANCIAL POSITION						
FOR THE YEAR ENDED 31 DECEMBER 2024						
ASSETS	NCOA CODES	NOTES	YEAR ENDED 31 DECEMBER 2024		YEAR ENDED 31 DECEMBER 2023	
Current Assets:			₦	₦	₦	₦
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



7/7/2025

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	5.2	16,294,968,494		11,746,844,905
Direct Assessment Tax	12010104	5.2	89,376,690		140,846,094
Withholding Tax	12010105	5.2	3,316,872,345		1,989,539,132
Consumption Tax	12010108	5.2	4,846,012		5,340,995
Property Tax (Capital Gain)	12010109	5.2	84,000		269,700
Other tax Revenue	N/A	5.2	2,394,460,001		3,989,947,182
Specialist Hospital Revolving Tax	N/A	5.2	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-General	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		5. 12	21,798,000		38,386,698
Total Inflows From Operating Activities			421,443,937,137	421,443,937,137	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
Net Cashflow From Operating Activities			245,412,957,149	245,412,957,149	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	5.5		(13,370,486)		-
Net Cashflow From Investing Activities			(75,230,515,582)	(75,230,515,582)	(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
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)
Net Cashflow From Financing Activities			(86,537,084,747)	(86,537,084,747)	15,798,278,910
Net Cashflow From All Activities			83,645,356,820	83,645,356,820	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
 7/7/2025					
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 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	-	-


7/7/2025
 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	5.12	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	5.5	(2,323,719)	
Acquisition of Investment	5.5	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
Opening 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



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Haj. Dr. Habibat O. Tijjani (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. Habibat O. Tijjani (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

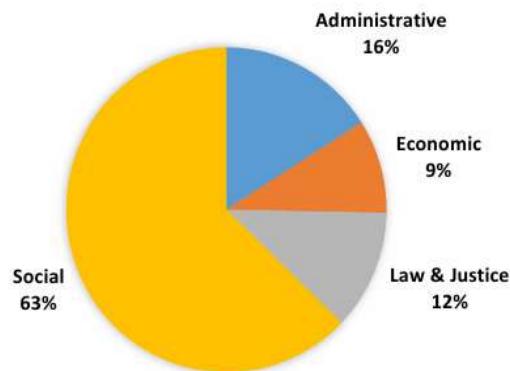


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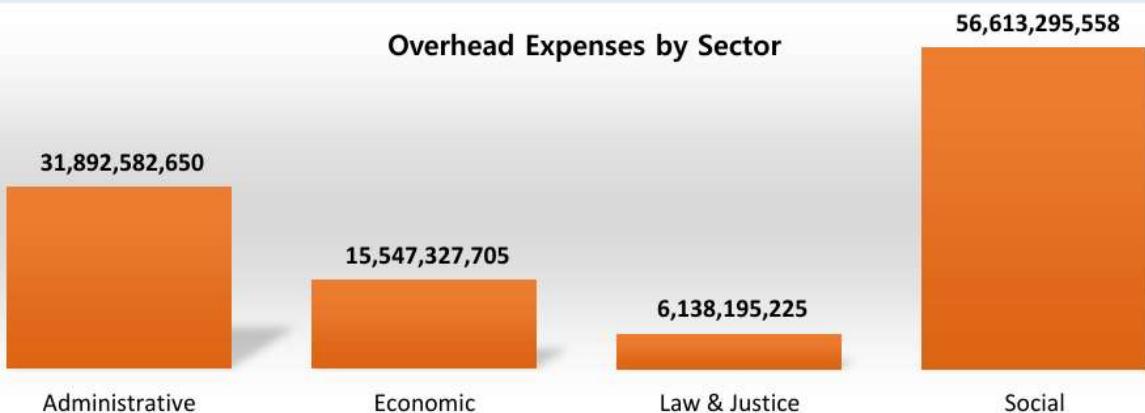
Haj. Dr. Habibet O. Tijjani (FCNA)
Accountant-General
Kogi State

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

SECTORAL ANALYSIS OF SALARY



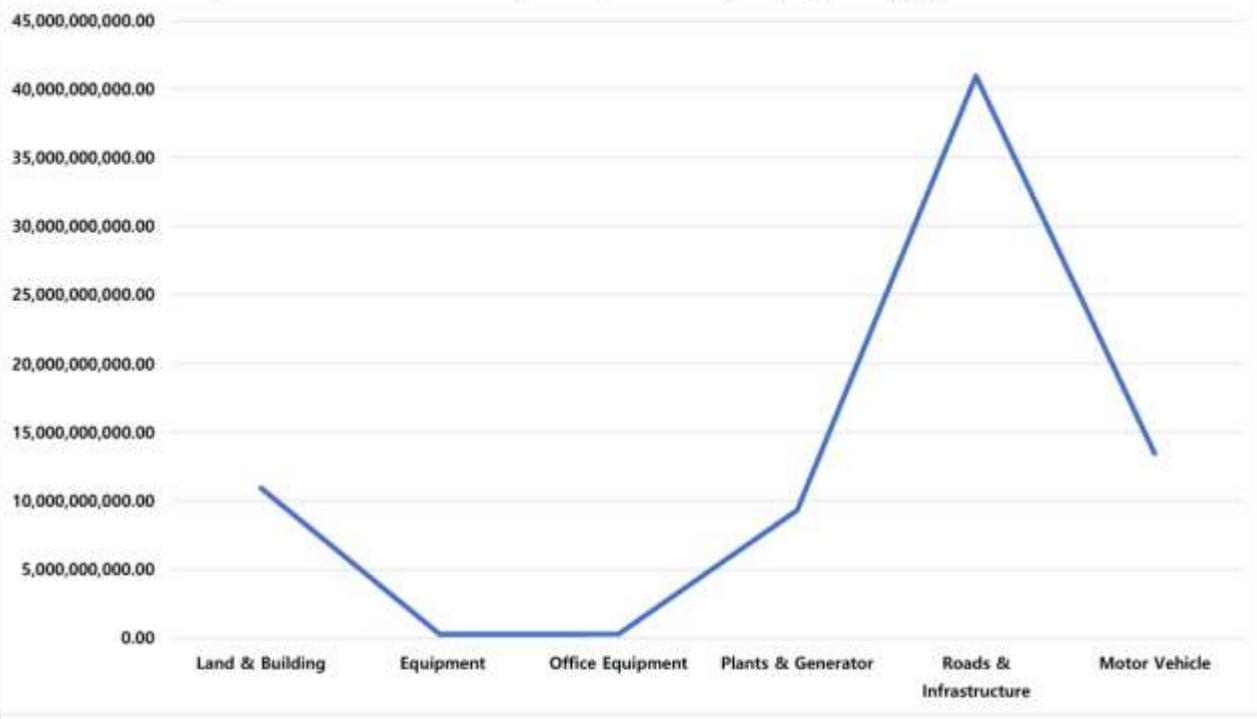
Overhead Expenses by Sector



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

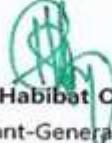
Graphical Presentation of Capital Expenditure (PPE) by Category



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 & Urbarn 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


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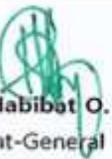
Haj. Dr. Habibat O. Tijjani (FCNA)
 Accountant-General
 Kogi State

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


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



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 measured 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 prerequisites 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 of 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.



7/7/2025

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, Consumption 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
	ACTUAL	FINAL BUDGET	VARIANCE	ACTUAL
MDAs	(₦)	(₦)	(₦)	(₦)
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
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
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
KOSEPA	520,000.00	3,000,000.00	-	2,480,000.00
Lands & Urban Dev.	394,000.00	6,000,000.00	-	5,606,000.00
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	-	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
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
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
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
SSG	-	-	-	45,000.00
SUBEB	4,875,000.00	9,125,550.00	-	4,250,550.00
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 Infrastructure	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
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
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
HMB	3,957,820.00	30,000,000.00	-	26,042,180.00
Information	-	-	-	6,000.00
Judicial Comm.	67,600.00	300,000.00	-	232,400.00
Justice	-	310,500.00	-	310,500.00
LGSC	-	100,000.00	-	100,000.00
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. Properties	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:	₦	₦	₦	₦
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
		Actual	Original Budget	Final Budget	
	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	Variance
	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
	011100800100 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
	016103700100 Kogi 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	Varianace
	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	Varianace
	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, Ankipa	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/Auxillary 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		2024		
	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 in form of Pension, Gratuity and Burial expenses to individuals who met the eligibility 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 College 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

		YEAR 2024				YEAR 2023
	Description	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	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	
		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
		₦	₦	₦	₦	₦	₦	₦	₦	₦
	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 the 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
	Cumulative 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, environmental, 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 its 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- OFEJII		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
		(₦)	(₦)	(₦)	(₦)		(₦)
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
		(₦)	(₦)	(₦)	(₦)		(₦)
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			
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)	₦	₦
		NET RECEIPT	DEDUCTIONS AT SOURCE	TOTAL	NET RECEIPT	DEDUCTION AT SOURCE
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
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
March		(2,113,954,231.07)	2,222,632,168.27	108,677,937.20	604,969,411.95	2,036,558,098.86
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
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
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
July		(1,304,979,249.03)	2,028,640,969.42	723,661,720.39	1,293,756,814.87	875,091,153.77
August		(1,516,452,787.79)	2,381,945,089.50	865,492,301.71	1,923,528,431.22	892,530,983.15
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
October		(389,412,311.46)	1,025,639,365.97	636,227,054.51	1,360,469,451.44	1,460,886,566.44
November		(650,567,634.21)	1,018,407,372.41	367,839,738.20	219,828,470.65	1,961,797,397.05
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
	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	MDAs	YEAR ENDED 31 DECEMBER 2024			YEAR 2023
		ACTUAL	FINAL BUDGET	VARIANCE	ACTUAL
DESCRIPTION OF REVENUE:		(₦)	(₦)	(₦)	(₦)
12020105 Animal Trade License	Agric	529,100.00	25,140,000	-	24,610,900.00
12020106 Hides And Skin Buyer License	Agric	47,300.00	80,000	-	32,700.00
12020107 Fishing Licenses/Permit	Agric	10,000.00	60,000	-	50,000.00
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
12020137 Registration/Documentation of Theatrical Troupes, 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
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
12020133 Registration Of Power Saw Operation	Environment	30,000.00	140,000.00	-	110,000.00
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
12020126 Renewal Of Hospitals and Private Clinic	Health	2,391,050.00	5,675,000.00	-	3,283,950.00
12020142 Registration /Renewal Of Patent Medicine Store	Health	2,423,850.00	7,625,000.00	-	5,201,150.00
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
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 Infrastructure	-	468,000,000	-	468,000,000.00	56,818,000.00
12020129- Permit Fee for Masts/Towers/Transformers/Parabolic Antennas/Roof Top Antenna	Utility Infrastructure	50,000,000.00	80,000,000	-	30,000,000.00	-
12020130 Annual Renewal of Permit for Masts/Towers	Utility Infrastructure	83,166,000.00	61,200,000.00		21,966,000.00	150,000.00
12020131 Annual Renewal of Right of Ways	Utility Infrastructure	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:		(₦)	(₦)	(₦)	(₦)	
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/Renewal Fees/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
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
12010312 Environmental Levy	KOSEPA	49,583,600.00	130,000,000.00	-	80,416,400.00
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
12020410 Charting Fee for C of O	Lands & Urban Dev.	2,212,694.00	8,400,000.00	-	6,187,306.00
12020411 Survey Bill Fee for C of O	Lands & Urban Dev.	105,250.00	10,500,000.00	-	10,394,750.00
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
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
12020428 Administrative Charges	Lands & Urban Dev.	9,648,726.32	93,000,524.00	-	83,351,797.68
12020432 Application Fees for Plot Allocation	Lands & Urban Dev.	5,127,000.00	10,000,000.00	-	4,873,000.00
12020435 Recertification & Confirmation	Lands & Urban Dev.	220,000.00	1,440,000.00	-	1,220,000.00
12020455 Environmental Impact Assessment Fee	Lands & Urban Dev.	685,000.00	15,070,376.00	-	14,385,376.00
12020465 Site Analysis	Lands & Urban Dev.	315,000.00	10,000,000.00	-	9,685,000.00
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
					700,000.00
12020421 Contract Document Non-Refundable Tender Fees/Registration/Renewal Fees/Registration Of Contractors/Contract Identity Card	LGSC	-	300,000.00	-	300,000.00
12020416 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
					75,000.00
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
					4,245,000.00
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 Infrastruture Development	Utility Infrastrture	711,280.00	520,000.00	191,280.00		290,809.30
12020462 Contract Document Non-Refundable Tender Fees/Contract Registration	Utility Infrastrture	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:		(₦)	(₦)	(₦)	(₦)	
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 Research 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 Certificiae	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 & Consumables)	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 Funmigation 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/Manige 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	(₦)	(₦)	(₦)
	(₦)	(₦)	(₦)	(₦)			
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 SUNDY 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 Perllin 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, unserviceable 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	Original Budget	Final Budget	Actuals
Code	Description			
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	530,000.00
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	230,000.00
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	18,000,000.00	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	230,000.00
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, ENLIGHTMENT 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	-

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

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, ENLIGHTMENT 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, ENLIGHTMENT 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 ID 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	AWARNESS, ENLIGHTMENT 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	33,600.00
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	HONORARJUM, 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	396,931,816.00
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 5 ADVOCACY. 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 ID 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 LD 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
22020305	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 ID 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

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	AWARNESS, ENLIGHTMENT AND SENSITIZATION	-	31,000,000.00	29,757,000.00
22021016	CONDUTUNG 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	1,210,697,094.00	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 TRAINNING 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	AWARNESS, ENLIGHTMENT 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

ONOMIC 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	NUT FNS. DEVELOPING AND EXPLOITING CROP PRODUCTION TECHNOLOGIES TO EXPAND AVAILABLE FOOD QUANTITY AND QUALITY	10,920,000.00	10,920,000.00	-
22021004	AWARNESS, ENLIGHTMENT 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

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 (NPPS)	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, ENLIGHTMENT 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

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	\$20,069,327.00	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

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 INSTITUTION'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	COPRERATE SOCIAL RESPONSIBILITY	20,000,000.00	30,000,000.00	10,641,805.32
22020702	LEGAL SERVICES/PREROGATIVE OF MERCY EXPENSES/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

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/KOPEC/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	-

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

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 & STATIC 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	-

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	-

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		134,606,710.00	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	97,000.00	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, ENLIGHTMENT 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	-

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 REGENTS	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	9,190,260.00	9,346,280.00	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

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	-	3,000,000.00	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

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	-
22020405	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 CAFÉ	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 MERCY/EXPENSES/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

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
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/& 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 REGENTS	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 ID 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 LD 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, ENLIGHTMENT 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	CONDUTUNG 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 ID 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

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 MINISTRRIES)	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

032600100100 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

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 TRUSTEE'S 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	-
22030205	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

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 **2,588,715,133.00** **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 MINISTRRIES)	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	50,650,000.00
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	-

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 SIMAM, 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 MERCY EXPENSES/IMPLEMENTATION OF ACT 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	-

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, ENLIGHTMENT 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

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 TRAINNING-PRACTICAL SKILLS FOR COMMUNITIES/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	AWAIRENESS, 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	10,917,500.00	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./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	AWARNESS, ENLIGHTMENT 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 PROGRAMME 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	924,037,939.85

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 COMMUNITIES/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	-

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, ENLIGHTMENT 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

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
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	-

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 MERCY EXPENSES/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 MANAGEMENT CENTRE 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

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	COPRERATE 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 MERCY EXPENSES/IMPLEMENTATION OF ACJ LAW 2017	15,000,000.00	15,000,000.00	5,800,000.00
22020709	NUC ASSESMEN 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	-

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/CONVOCATION EXPENSES	4,000,000.00	4,000,000.00	-

22021026	ARTISAN TRAINNING 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	65,579,804.00
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 CONTROL PROGRAMME (SASCPI)	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 (I.M.C.L) INTERGRATED MANAGEMENT	1,000,000.00	1,000,000.00	-
22020733	LOGISTICS MANAGEMENT COORDINATING UNIT (LMCU)	1,000,000.00	1,000,000.00	-
22020734	CERETRO-SPIRAL MENINGITIS PROGRAMME (CMS)/ZOOOTIC DISEASES CONTROL/CONTROL OF NON-COMMUNICABLE DISEASES (NTD)/ADVERSE EFFECT	1,000,000.00	1,000,000.00	-
22020735	ONCHOCERCIASIS & 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

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 FUNG (GOVT. CASH COMMITMENT) TO PROVIDE BASIC HEALTH FACILITIES	10,000,000.00	10,000,000.00	-
22021067	MEDICAL TELE 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 DEMOSTRATION 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	AWARNESS, ENLIGHTMENT 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(BULLO 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

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 3IMAM. 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

22020316	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

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	15,387,000.00
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	1,542,000.00
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

052110200100	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 MERCY EXPENSES/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

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, ENLIGHTMENT 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, OBANGEDE				
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 ID 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 MERCY EXPENSES/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, ENLIGHTMENT 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/CONVOCATION 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 LD 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/CONVOCATION 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

052110800100 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	1,500,600.00	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

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 CONCERN 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, ENLIGHTMENT 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	-

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
END OF SOCIAL SECTOR: (TOTAL)			33,056,517,353.00	63,702,815,532.00
Total Overhead for all MDAs				56,613,295,557.87
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	Carring 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 Septictucter	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 Banjamin 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. Abdullazeez	HOS	164,999.84
16	Abdulmalik Ibrahim	Min of Agric	233,749.94
17	Abdulmumini A. Abdullahi	MOES & T	233,749.94
18	Abdulraheem 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 Christiana	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		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	Adesyan O. Sadat	Auditor Gen.	233,749.94	
58	Adeyeye Ruth Mojisol	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	Ajai Grace Bosede	MOES & T	468,208.56	
74	Ajai Olushola .E	SANITATION	164,999.84	
75	Ajai Osho Folake	Min. of Env.	330,500.16	
76	Ajai Taiye Peters	Sanitation	468,208.56	
77	Ajewole S. Folorunsho	KOSEPB	233,749.94	
78	Ajibade Abimbola Babafemi	HOS	164,999.84	

79	Ajibola Kayode S.	AG Office	9,180.56
80	Ajijola 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 Allenclay	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	Badamasiu 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

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 Enemon	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	Enefola Agatha. O	Tourism	164,999.84
152	Enehe Dorcas Omenike	Min. of Envt	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

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	

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 Oguche	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 Abdulrahman	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	

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 Rabiatu	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	Obalaiye 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 Eleojo 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	

309	Omaku Jerome Ozovehe	Budget	252,083.30	
310	Omale Friday Arneh	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	

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 Alolo	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 Otohinoyi 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 Elejo 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 Oziolu 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	

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
					PRINCIPAL	INTEREST	TOTAL REPAYMENTS (PRINC. + INT)	
SUBEB Term Loan 2024 (Zenith Bank)	-	-	3,554,642,584.46	3,554,642,584.46	-	-	-	3,554,642,584.46
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	-
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	-
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
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
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
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
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
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
Health Loan (Acess 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 (Acess 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 BALANCE AS AT 01-01-2024	OPENING BALANCE AS AT 01-01-2024 (Restated Balance)	NEW LOANS RECOGNIZED WITHIN THE YEAR	TOTAL LOAN	TOTAL REPAYMENT FOR THE YEAR			Exchange Rate Differential	BALANCE AS AT 31 DECEMBER 2024
						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