



KOGI STATE GOVERNMENT

BUDGET IMPLEMENTATION REPORT QUARTER 1, 2025

25th April, 2025

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1 Summary of Performance

1.A Introduction

This Budget Implementation Report for Kogi State is prepared quarterly and issued within 30 days from the end of each quarter. The report includes the original approved budget appropriations for the year 2025 against each organizational unit for each of the core economic classification of expenditures (Personnel, Overheads, Capital, and Others); the actual expenditures for the quarter Q1, attributed to each organizational unit, as well as the cumulative expenditures for year to date, and balances against each of the revenue and expenditure appropriations. Kogi State did not revise its budget in the first quarter and therefore the Budget Implementation Report is based on the 2025 Appropriation.

Budget Implementation Report is a deliberate attempt to provide information to the stakeholders and the general public on the level of the implementation of the budget for the year and the funds received from various sources, and their application to deliver public goods and services. The Budget Implementation Report is produced by the Ministry of Finance, Budget and Economic Planning in conjunction with the Office of the Accountant -General and published on the official websites of the Kogi State Government and the Ministry of Finance, Budget and Economic Planning, respectively.

The summary of budget implementation for the first quarter and cumulative performance is contained in Table 1. From the Table, while the total approved budget for recurrent revenue (Government share of FAAC and Internally Generated Revenue) is N399,324,007,696. The sum of N65,046,321,993.18 was achieved at the end of March 2025 (16.3% performance). Further analysis shows that the Government Share of FAAC, which has total approved budgetary provision of N364,375,163,041 and N55,414,052,280.50 realised with a percentage performance of 15.2% while Internally Generated Revenue, which has a total approved budgetary provision of N34,948,844,655, achieved N9,632,269,712.68, a performance of 27.6% as of the end of March 2025.

In addition, the sum of N183,080,111,793. was budgeted as a total approved capital receipt from various sources including Aid and Grants and Capital Development Fund (CDF) Receipts. The performance of Capital Receipts stood at N7,904,684,060.73 as of the end of March 2025, representing a 4.3% performance.

On the implementation of recurrent budget (Personnel, Overhead and Other Recurrent Costs) which has total approved budgetary allocation of N281,123,215,687, the sum of N79,208,401,363.70 was utilised, representing 28.2% performance. The Personnel Costs budget stood at N109,963,898,731. out of which the sum of N19,254,405,306.39 was also spent, representing 17.5% performance, while the Overhead Costs appropriated was N109,401,167,509, out of which the sum of N27,325,323,879.13 was expended, representing 25.0% performance. In addition, other Recurrent costs (2203-2208) has the sum of N61,758,149,447 appropriated, out of which N32,628,672,178.19 was spent, representing 52.8% performance.

On the other hand, the total approved Capital Expenditure budget was N301,280,903,802 out of which only the sum of N30,923,472,036.93 was expended as of the end of March 2025, representing 10.3% performance.

The report also includes detailed reports on Primary Health and Basic Education expenditure in sections 4 and 5 of this report. While Primary Healthcare with a total approved budget of N11,391,704,815 recorded actual expenditure of N3,603,324,467.93 at the end of Q 1, With 31.6% performance, while Basic Education with a total approved budget of N7,649,139,343 recorded actual expenditure of N595,167,569.55 at the end of March (7.8% performance)

Detailed Analysis of Budget Performance

The Budget Implementation Report for Kogi is prepared quarterly and issued within 30 days from the end of each quarter. The report shows the approved budget for the year 2025 against each organizational unit for each of the core economic classifications of expenditures (Personnel, Overheads, Capital, and Others); the actual expenditures for the quarter Q1, attributed to each organizational unit, as well as the cumulative expenditures for the year, and balances against each of the revenue and expenditure appropriations.

This report assesses the performance of the approved 2025 budget against each organizational unit for Q1 and cumulative to the end of the quarter. The actual total expenditures at the end of quarter 1 (Q1) stood at N110,131,873,400.63 against a total budget of N582,404,119,489 9 (18.9% performance). Also, the actual total revenue realised at the end of Q1 from the core economic classification of revenue, Government Share of FAAC, IGR and Capital Receipts was N72,951,006,053.91 against total revenue budget of N582,404,119,489 (12.5% performance) without the Opening Balance as shown below, while with Opening Balance is N141,853,203,694.36 (24.4% performance).

Table I: Budget Implementation Summary

Kogi State Government 2025 Q1 Budget Implementation Summary (without opening balance)					
Item	2025 Original Budget	2025 Q1 Performance	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
Total Revenue (Without OB)	582,404,119,489	72,951,006,053.91	72,951,006,053.91	12.5%	509,453,113,435.09
Total Expenditure	582,404,119,489	110,131,873,400.63	110,131,873,400.63	18.9%	472,272,246,088.37

Table below shows the above analysis of Q1 (Performance with Opening Balance)

Kogi State Government 2025 Q1 Budget Implementation Summary (with opening balance)					
Item	2025 Original Budget	2025 Q1 Performance	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
Total Revenue (including OB)	582,404,119,489	141,853,203,694.36	141,853,203,694.36	24.4%	440,550,915,794.64
Total Expenditure	582,404,119,489	110,131,873,400.63	110,131,873,400.63	18.9%	472,272,246,088.37

The core economic classifications, as per the National Chart of Accounts (NCOA) refer to:

- Revenue – Economic Account Type 1

This is the funds accrued to the State Account through FAAC allocation, Independent Revenue (IGR), Aids & Grants and Capital Development Funds

Code	Economic	2025 Original Budget	2025 Q1 Performance	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
1	Revenue	582,404,119,489.00	72,951,006,053.91	72,951,006,053.91	12.50%	509,453,113,435.09

- Personnel Expenditure – Economic Sub-Account Type 21

Personnel costs comprise of salaries and allowances of civil servants. It also includes the salaries for statutory positions such as the Auditor General, Political Office Holders, and the Judiciary, etc.

Code	Economic	2025 Original Budget	2025 Q1 Performance	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
21	PERSONNEL COST	109,963,898,731.00	19,254,405,306.39	19,254,405,306.39	17.50%	90,709,493,424.61

- Overheads Expenditure - Economic Account Class 2202

Overheads comprise mainly operational and maintenance costs for running the government.

Code	Economic	2025 Original Budget	2025 Q1 Performance	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
2202	OVERHEAD COST	109,401,167,509.00	27,325,323,879.13	27,325,323,879.13	25.00%	82,075,843,629.87

- Capital Expenditure - Economic Sub-Account Type 23

Capital expenditure refers to the costs of projects that generate State assets (e.g. roads, schools, hospitals, etc). Capital expenditure includes the main investments and programmes of the government.

Code	Economic	2025 Original Budget	2025 Q1 Performance	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
23	CAPITAL EXPENDITURE	301,280,903,802.00	309,234,720,37	309,234,720,37	10.30%	270,357,431,765.07

- Others Expenditures (covering Loans, Grants and Contributions, Subsidies, Debt Service and Transfer Payments) - Economic Account Classes 2203-2208 as applicable.

Others Economic Account Classes include Public Debt Charges, transfers-payment, grants and contributions. This is funds used in servicing loans collected to fund capital projects. It also includes movement of funds from one MDA to others and also to individuals and corporate organisations

Code	Economic	2025 Original Budget	2025 Q1 Performance	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
2203	LOANS AND ADVANCES	10,677,850.00	-	-	0.00%	10,677,850.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	1,460,481,543.00	129,377,624.38	129,377,624.38	8.90%	1,331,103,918.62
2206	PUBLIC DEBT CHARGES	27,980,000,000.00	23,880,566,022.56	23,880,566,022.56	85.30%	4,099,433,977.44
2207	TRANSFERS - PAYMENT	2,088,291,887.00	752,978,496.00	752,978,496.00	36.10%	1,335,313,391.00
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	30,218,698,167.00	7,865,750,035.25	7,865,750,035.25	26.00%	22,352,948,131.75

1.B Revenue Performance

The table below shows the summary of the revenue performance of Kogi State

Code	Economic	2025 Original Budget	2025 Q1 Performance	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
1	Revenue	582,404,119,489.00	72,951,006,053.91	72,951,006,053.91	12.50%	509,453,113,435.09
11	GOVERNMENT SHARE OF FAAC	364,375,163,041.00	55,414,052,280.50	55,414,052,280.50	15.20%	308,961,110,760.50
12	INDEPENDENT REVENUE	34,948,844,655.00	9,632,269,712.68	9,632,269,712.68	27.60%	25,316,574,942.32
13	AID AND GRANTS	111,717,299,668.00	7,898,030,126.72	7,898,030,126.72	7.10%	103,819,269,541.28
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	71,362,812,125.00	6,653,934.01	6,653,934.01	0.00%	71,356,158,190.09

1.C Recurrent Expenditure Performance

The table below shows the Recurrent Expenditure performance of Kogi State

Code	Economic	2025 Original Budget	2025 Q1 Performance	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
2	EXPENDITURES	582,404,119,489.00	110,131,873,400.63	110,131,873,400.63	18.90%	472,272,246,088.37
21	PERSONNEL COST	109,963,898,731.00	19,254,405,306.39	19,254,405,306.39	17.50%	90,709,493,424.61
22	OTHER RECURRENT COSTS	171,159,316,956.00	59,953,996,057.32	59,953,996,057.32	35.00%	111,205,320,898.68

1.D Capital Expenditure Performance

The table below shows the Capital Expenditure performance of Kogi State in Economic Account Classes

Code	Economic	2025 Original Budget	2025 Q1 Performance	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
23	CAPITAL EXPENDITURE	301,280,903,802.00	30923472037	30923472037	10.30%	270,357,431,765.07

1.E Conclusions

The Budget performance for the first quarter ended, 31st March 2025 stood at 24.4% revenue performance including opening balance or 12.5% without opening balance while actual expenditure performance stood at 18.9% of the total budget. This performance is impressive, given the prevailing harsh economic environment occasioned by nationwide security issues, impact of the deregulation of foreign exchange and subsidy removal and inflation.

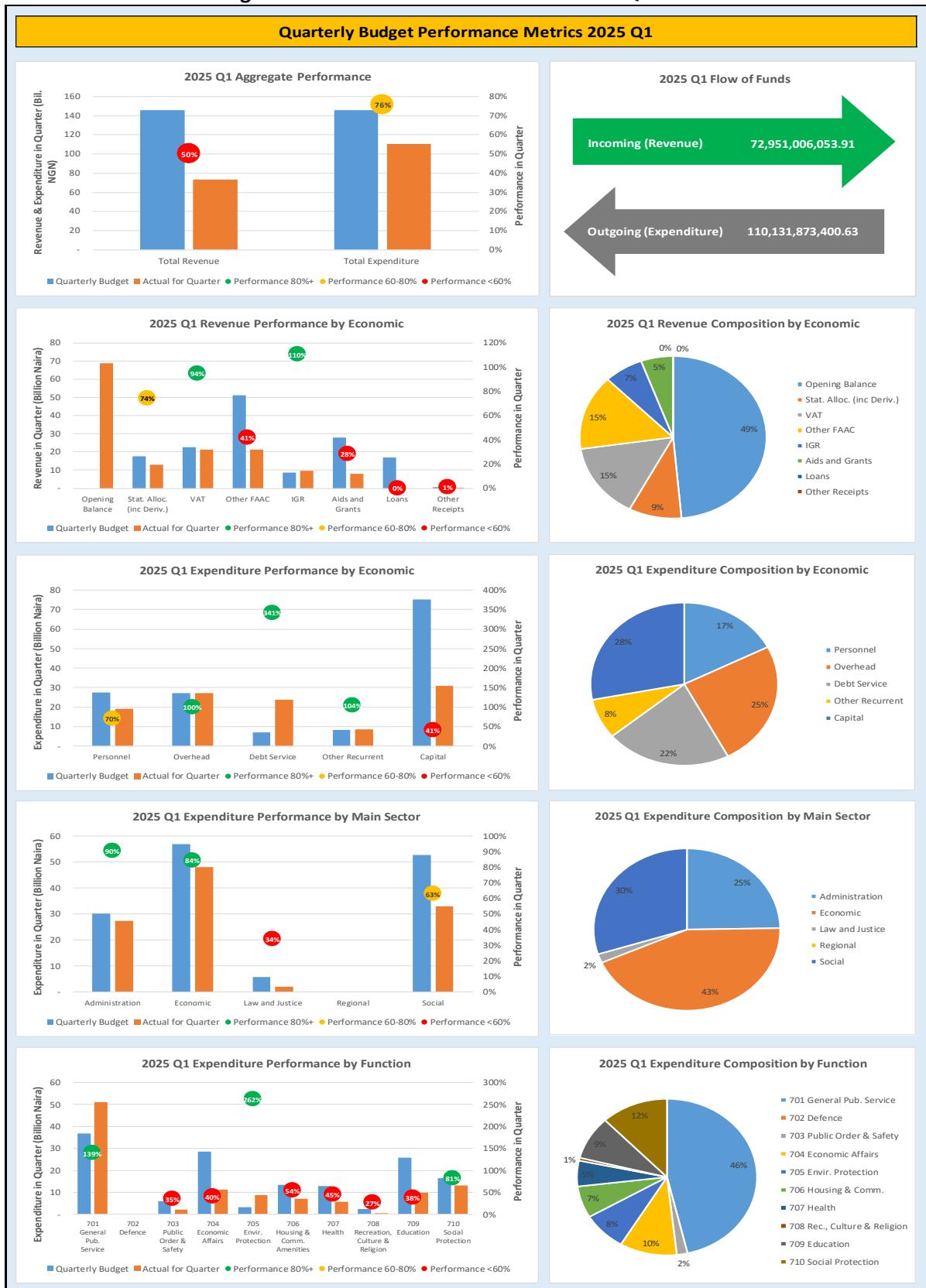
Quarter 1 performance is assessed against the original 2025 budget, as no supplementary or revised budget was passed during the first quarter 2025.

The non-performance of social contributions is as a result of disagreement between the labour union and Government which will be resolved soon.

Furthermore, some of the MDAs that have zero actual expenditure are still processing their funds, while some got their funds late and just commenced spending. Report on their spending will be captured in the next quarter report.

1.F Summary Budget Implementation Graphs

Figure 1: Fiscal Performance Overview for Quarter 1



The graphs above show the Budget Performance for the first quarter for the 2025 fiscal year based on the proportionate budget for Q1 per tables below.

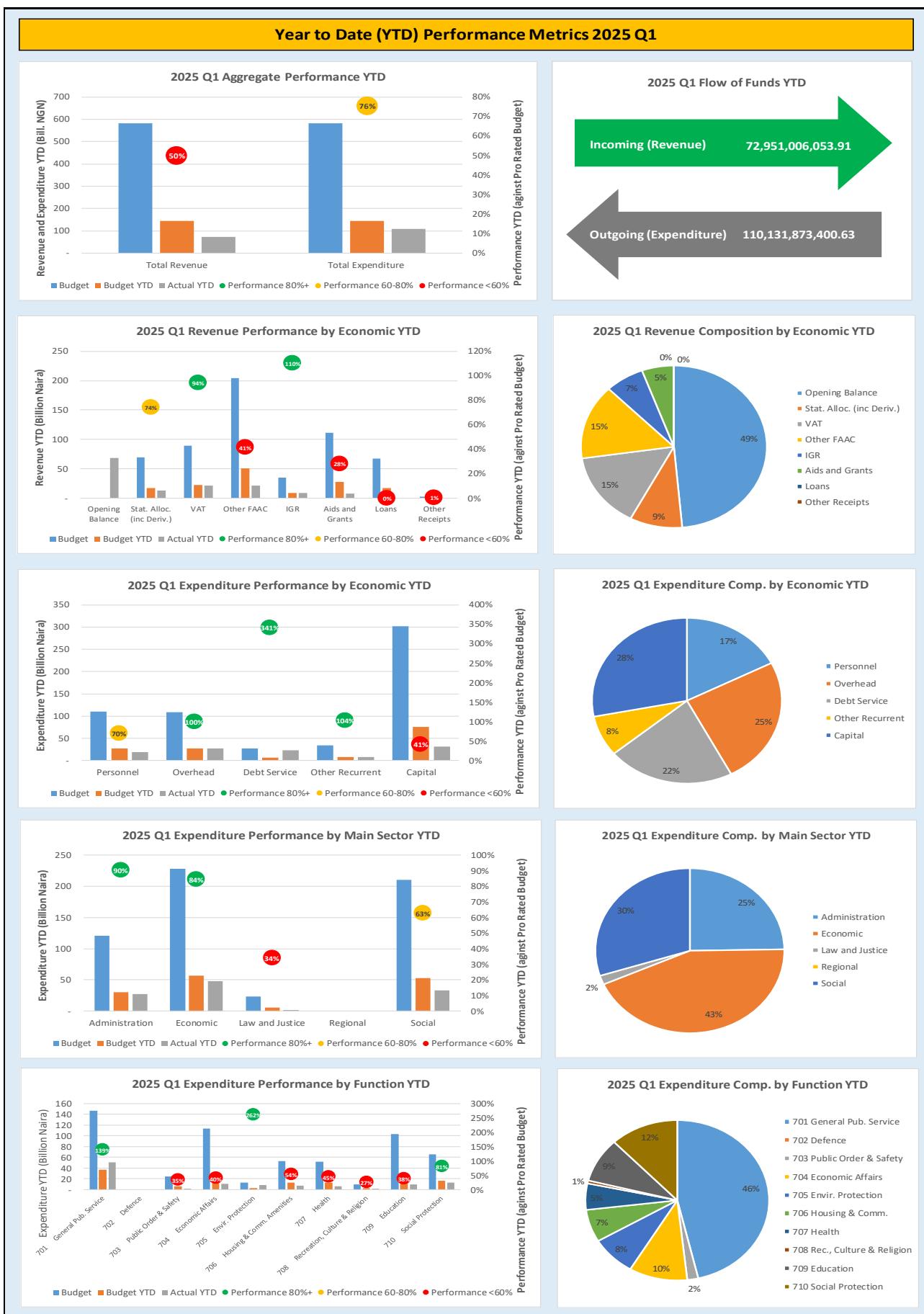
Economic	2025 Q1 Original Budget	2025 Q1 Performance	Q1 % Performance
Revenue	145,601,029,873.00	72,951,006,053.91	50%
EXPENDITURES	145,601,029,873.00	110,131,873,400.63	76%

Economic	2025 Q1 Original Budget	2025 Q1 Performance	Q1 % Performance
STATE GOVERNMENT SHARE OF STATUTORY REVENUES	17,500,000,000.00	12,973,266,680.38	74%
STATE GOVERNMENT SHARE OF VAT	22,500,000,000.00	21,240,399,653.48	94%
STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES	51,093,790,761.00	21,200,385,946.64	41%
INDEPENDENT REVENUE	8,737,211,164.00	9,632,269,712.68	110%
AID AND GRANTS	27,929,324,917.00	7,898,030,126.72	28%
OTHER CAPITAL RECEIPTS	823,250,000.00	6,653,934.01	1%
LOANS/ BORROWINGS RECEIPT	17,017,453,032.00	0.00	0%

Economic	2025 Q1 Original Budget	2025 Q1 Performance	Q1 % Performance
PERSONNEL COST	27,490,974,683.00	19,254,405,306.39	70%
OVERHEAD COST	27,350,291,878.00	27,325,323,879.13	100%
OTHER RECURRENT COSTS	8,444,537,362.00	8,748,106,155.63	104%
PUBLIC DEBT CHARGES	6,995,000,000.00	23,880,566,022.56	341%
CAPITAL EXPENDITURE	75,320,225,951.00	30923472037	41%

Administrative Unit	2025 Q1 Original Budget	2025 Q1 Performance	Q1 % Performance
ADMINISTRATION SECTOR	30,194,221,260.00	27,240,321,755.01	90%
ECONOMIC SECTOR	56,943,418,144.00	47,980,882,174.77	84%
LAW & JUSTICE SECTOR	5,813,628,588.00	1,961,693,125.35	34%
SOCIAL SECTOR	52,649,761,882.00	32,948,976,345.50	63%

Function	2025 Q1 Original Budget	2025 Q1 Performance	Q1 % Performance
GENERAL PUBLIC SERVICES	36,658,418,446.00	51,018,145,955.32	139%
PUBLIC ORDER AND SAFETY	6,136,912,486.00	2,125,222,522.55	35%
ECONOMIC AFFAIRS	28,425,749,987.00	11,339,834,922.73	40%
ENVIRONMENTAL PROTECTION	3,356,550,213.00	8,780,855,542.15	262%
HOUSING AND COMMUNITY AMMENITIES	13,350,607,413.00	7,220,982,798.36	54%
HEALTH	12,973,136,403.00	5,843,121,786.46	45%
RECREATION, CULTURE AND RELIGION	2,485,044,194.00	659,831,370.61	27%
EDUCATION	25,901,401,408.00	9,864,614,694.35	38%
SOCIAL PROTECTION	16,313,209,326.00	13,279,263,808.09	81%

Figure 2: Fiscal Performance Overview Year to Date


The graphs above show the Budget Performance for the first quarter for the 2025 fiscal year based on total budget per the table below.

Economic	2025 Original Budget	2025 Q1 Original Budget	2025 Performance Year to Date (Q1)	Q1 % Performance
Revenue	582,404,119,489.00	145,601,029,873.00	72,951,006,053.91	50%
EXPENDITURES	582,404,119,489.00	145,601,029,873.00	110,131,873,400.63	76%

Economic	2025 Original Budget	2025 Q1 Original Budget	2025 Performance Year to Date (Q1)	Q1 % Performance
STATE GOVERNMENT SHARE OF STATUTORY REVENUES	70,000,000,000.00	17,500,000,000.00	12,973,266,680.38	74%
STATE GOVERNMENT SHARE OF VAT	90,000,000,000.00	22,500,000,000.00	21,240,399,653	94%
STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES	204,375,163,041.00	51,093,790,761.00	21,200,385,947	41%
INDEPENDENT REVENUE	34,948,844,655.00	8,737,211,164.00	9,632,269,712.68	110%
AID AND GRANTS	111,717,299,668.00	27,929,324,917.00	7,898,030,126.72	28%
OTHER CAPITAL RECEIPTS	3,293,000,000.00	823,250,000.00	665,393,401	1%
LOANS/ BORROWINGS RECEIPT	68,069,812,125.00	17,017,453,032.00	0	0%

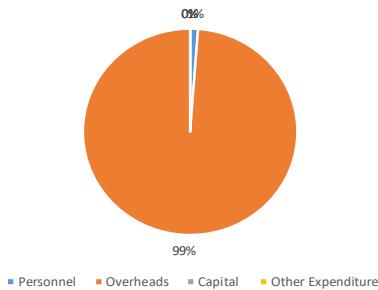
Economic	2025 Original Budget	2025 Q1 Original Budget	2025 Performance Year to Date (Q1)	Q1 % Performance
PERSONNEL COST	109,963,898,731.00	27,490,974,683.00	19,254,405,306.39	70%
OVERHEAD COST	109,401,167,509.00	27,350,291,878.00	27,325,323,879.13	100%
OTHER RECURRENT COSTS	33,778,149,447.00	8,444,537,362.00	8,748,106,155.63	104%
PUBLIC DEBT CHARGES	27,980,000,000.00	6,995,000,000.00	23,880,566,022.56	341%
CAPITAL EXPENDITURE	301,280,903,802.00	75,320,225,951.00	309,234,72037	41%

Administrative Unit	2025 Original Budget	2025 Q1 Original Budget	2025 Performance Year to Date (Q1)	Q1 % Performance
ADMINISTRATION SECTOR	120,776,885,039.00	30,194,221,260.00	27,240,321,755.01	90%
ECONOMIC SECTOR	227,773,672,573.00	56,943,418,144.00	47,980,882,174.77	84%
LAW & JUSTICE SECTOR	23,254,514,351.00	5,813,628,588.00	1,961,693,125.35	34%
SOCIAL SECTOR	210,599,047,526.00	52,649,761,882.00	32,948,976,345.50	63%

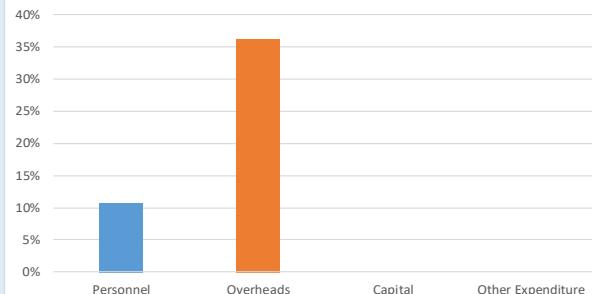
Function	2025 Original Budget	2025 Q1 Original Budget	2025 Performance Year to Date (Q1)	Q1 % Performance
GENERAL PUBLIC SERVICES	146,633,673,782.00	36,658,418,446.00	51,018,145,955.32	139%
PUBLIC ORDER AND SAFETY	24,547,649,944.00	6,136,912,486.00	2,125,222,522.55	35%
ECONOMIC AFFAIRS	113,702,999,945.00	28,425,749,987.00	11,339,834,922.73	40%
ENVIRONMENTAL PROTECTION	13,426,200,849.00	3,356,550,213.00	8,780,855,542.15	262%
HOUSING AND COMMUNITY AMMENITIES	53,402,429,650.00	13,350,607,413.00	7,220,982,798.36	54%
HEALTH	51,892,545,612.00	12,973,136,403.00	5,843,121,786.46	45%
RECREATION, CULTURE AND RELIGION	9,940,176,775.00	2,485,044,194.00	659,831,370.61	27%
EDUCATION	103,605,605,629.00	25,901,401,408.00	9,864,614,694.35	38%
SOCIAL PROTECTION	65,252,837,303.00	16,313,209,326.00	13,279,263,808.09	81%

2025 Q1 Primary Healthcare (PHC) Summary Expenditure Performance Year to Date (YTD)

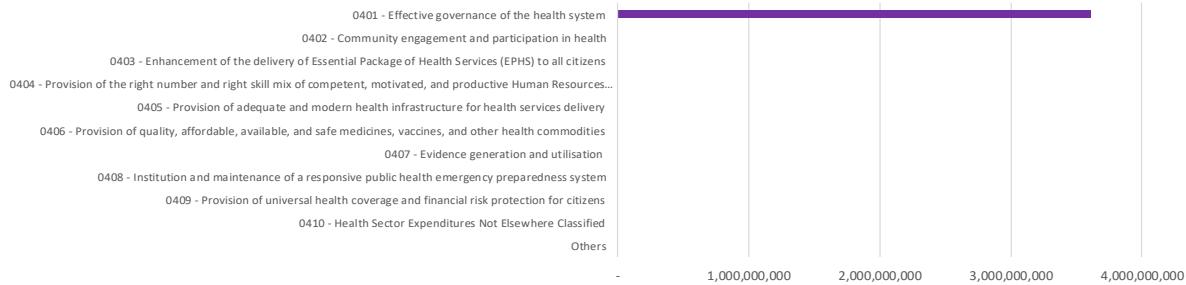
PHC Expenditure YTD by main Economic Classifications



PHC Expenditure Performance YTD against Original Budget



PHC Expenditure YTD by Health Sector Objectives (Programme Segment level 2)

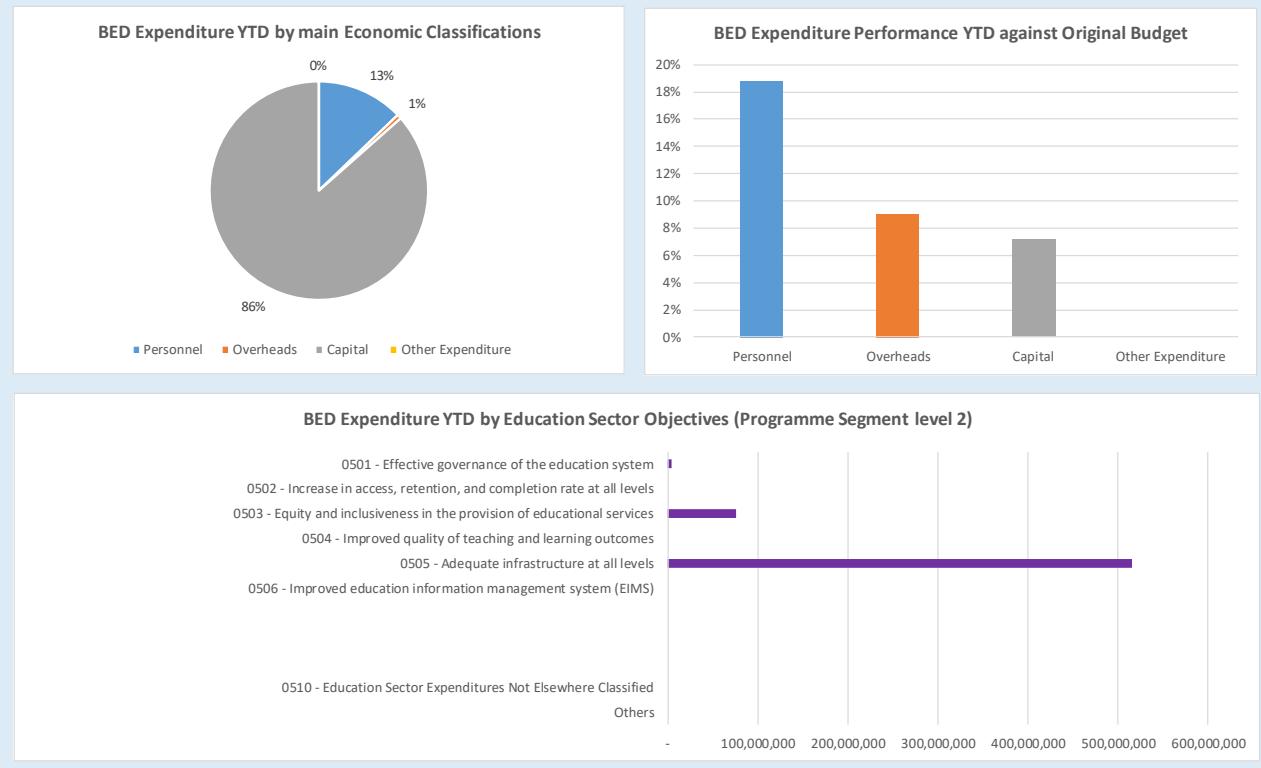


Code	Economic	2025 Original Budget	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget
21	PERSONNEL COST	401,564,614.00	42,760,003.44	10.60%
22	OTHER RECURRENT COSTS	10,114,009,302.00	3,560,564,464.49	35.20%
23	CAPITAL EXPENDITURE	876,130,899.00	0.00	0.00%

Kogi State Government Budget Performance Report 2025 Q1 - Primary Healthcare Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget
Total Expenditure				
04	Health	11,391,704,815.00	3,603,324,467.93	31.6%
0401	Effective governance of the health system	11,391,704,815.00	3,603,324,467.93	31.6%
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	10,752,524,815.00	3,603,324,467.93	33.5%
0405	Provision of adequate and modern health infrastructure for health services delivery	19,180,000.00	-	0.0%
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	560,000,000.00	-	0.0%
		60,000,000.00	-	0.0%

2025 Q1 Basic Education (BED) Summary Expenditure Performance Year to Date (YTD)



Code	Economic	2025 Original Budget	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget
21	PERSONNEL COST	406,010,791.00	76,341,510.53	19%
22	OTHER RECURRENT COSTS	43,128,552.00	3,904,000.00	9%
23	CAPITAL EXPENDITURE	7,200,000,000.00	514,922,059.02	7%

Kogi State Government Budget Performance Report 2025 Q1 - Basic Education Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget
	Total Expenditure	7,649,139,343.00	595,167,569.55	7.8%
05	Education	7,649,139,343.00	595,167,569.55	7.8%
0501	Effective governance of the education system	43,128,552.00	3,904,000.00	9.1%
0503	Equity and inclusiveness in the provision of educational services	406,010,791.00	76,341,510.53	18.8%
0505	Adequate infrastructure at all levels	7,200,000,000.00	514,922,059.02	7.2%



1.G Summary Budget Implementation Report

Table 1: Budget Implementation Summary

Kogi State Government 2025 Q1 Budget Performance Report - Summary

Item	2025 Original Budget	2025 Q1 Performance	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
Opening Balance	-	68,902,197,640.45	68,902,197,640.45		- 68,902,197,640.45
Recurrent Revenue	399,324,007,696.00	65,046,321,993.18	65,046,321,993.18	16.3%	334,277,685,702.82
11 - GOVERNMENT SHARE OF FAAC	364,375,163,041.00	55,414,052,280.50	55,414,052,280.50	15.2%	308,961,110,760.50
12 - INDEPENDENT REVENUE	34,948,844,655.00	9,632,269,712.68	9,632,269,712.68	27.6%	25,316,574,942.32
Recurrent Expenditure	281,123,215,687.00	79,208,401,363.70	79,208,401,363.70	28.2%	201,914,814,323.30
21 - PERSONNEL COST (INCLUDING 2201 W)	109,963,898,731.00	19,254,405,306.39	19,254,405,306.39	17.5%	90,709,493,424.61
22 - OTHER RECURRENT COSTS (EXCLUDING 2201 W)	171,159,316,956.00	59,953,996,057.32	59,953,996,057.32	35.0%	111,205,320,898.68
<i>Breakdown of Other Recurrent Costs</i>					
2202 - OVERHEAD COST	109,401,167,509.00	27,325,323,879.13	27,325,323,879.13	25.0%	82,075,843,629.87
OTHER RECURRENT (2203-2209)	61,758,149,447.00	32,628,672,178.19	32,628,672,178.19	52.8%	29,129,477,268.81
Transfer to Capital Account	118,200,792,009.00	54,740,118,269.93	54,740,118,269.93	46.3%	63,460,673,739.07
Other Receipts	183,080,111,793.00	7,904,684,060.73	7,904,684,060.73	4.3%	175,175,427,732.27
13 - AID AND GRANTS	111,717,299,668.00	7,898,030,126.72	7,898,030,126.72	7.1%	103,819,269,541.28
14 - CAPITAL DEVELOPMENT FUND (CDF) REVENUE	71,362,812,125.00	6,653,934.01	6,653,934.01	0.0%	71,356,158,190.99
Capital Expenditure	301,280,903,802.00	30,923,472,036.93	30,923,472,036.93	10.3%	270,357,431,765.07
23 - CAPITAL EXPENDITURE	301,280,903,802.00	30,923,472,036.93	30,923,472,036.93	10.3%	270,357,431,765.07
Total Revenue (including OB)	582,404,119,489.00	141,853,203,694.36	141,853,203,694.36	24.4%	440,550,915,794.64
Total Expenditure	582,404,119,489.00	110,131,873,400.63	110,131,873,400.63	18.9%	472,272,246,088.37
Closing Balance	-	31,721,330,293.73	31,721,330,293.73		- 31,721,330,293.73

2 Budget Implementation Reports by NCOA Segments

2.A Revenue by Administrative Classification

Table 2: Total Revenue by Administrative Classification

Kogi State Government Budget Performance Report 2025 Q1 - Total Revenue by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Q1 Performance	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Revenue	582,404,119,489.00	72,951,006,053.91	72,951,006,053.91	12.5%	509,453,113,435.09
0100000000000	ADMINISTRATION SECTOR	20,757,913,270.00	2,787,031,322.11	2,787,031,322.11	13.4%	17,970,881,947.89
0111000000000	GOVERNORS OFFICE PLANNING SECTOR	17,797,850,000.00	1,945,613,025.79	1,945,613,025.79	10.9%	15,852,236,974.21
011101000100	BUREAU OF PUBLIC PROCUREMENT (BPP)	30,000,000.00	8,552,000.00	8,552,000.00	28.5%	21,448,000.00
011103500100	KOGI STATE PENSION COMMISSION	17,767,850,000.00	1,937,061,025.79	1,937,061,025.79	10.9%	15,830,788,974.21
0161000000000	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	1,195,575,000.00	253,247,276.63	253,247,276.63	21.2%	942,327,723.37
016103800100	CHRISTIAN PILGRIMS COMMISSION	192,075,000.00	10,000.00	10,000.00	0.0%	192,065,000.00
016103700100	KOGI STATE HAJJ COMMISSION	3,500,000.00	825,000.00	825,000.00	23.6%	2,675,000.00
016105500100	STATE SECURITY TRUST FUND	1,000,000,000.00	252,412,276.63	252,412,276.63	25.2%	747,587,723.37
0123000000000	MINISTRY OF INFORMATION AND COMMUNICATION P	33,000,000.00	833,900.00	833,900.00	2.5%	32,166,100.00
012300100100	MINISTRY OF INFORMATION AND COMMUNICATION	15,000,000.00	-	-	0.0%	15,000,000.00
012300300100	KOGI STATE BROADCASTING CORPORATION	15,000,000.00	371,000.00	371,000.00	2.5%	14,629,000.00
012301300100	KOGI STATE NEWSPAPER CORPORATION	3,000,000.00	462,900.00	462,900.00	15.4%	2,537,100.00
0125000000000	OFFICE OF THE HEAD OF CIVIL SERVICE PLANNING SE	990,000.00	120,000.00	120,000.00	12.1%	870,000.00
012500100100	OFFICE OF THE HEAD OF CIVIL SERVICE	990,000.00	120,000.00	120,000.00	12.1%	870,000.00
0140000000000	OFFICE OF THE STATE AUDITOR-GENERAL PLANNING S	696,083,270.00	279,452,386.00	279,452,386.00	40.1%	416,630,884.00
014000100100	OFFICE OF THE STATE AUDITOR-GENERAL	59,367,895.00	4,695,664.00	4,695,664.00	7.9%	54,672,231.00
014000200100	OFFICE OF THE LOCAL GOVT. AUDITOR-GENERAL	636,715,375.00	274,756,722.00	274,756,722.00	43.2%	361,958,653.00
0147000000000	CIVIL SERVICE COMMISSION PLANNING SECTOR	1,050,000.00	71,000.00	71,000.00	6.8%	979,000.00
014700100100	CIVIL SERVICE COMMISSION	1,050,000.00	71,000.00	71,000.00	6.8%	979,000.00
0149000000000	LOCAL GOVERNMENT SERVICE COMMISSION PLANNIN	1,033,365,000.00	307,693,733.69	307,693,733.69	29.8%	725,671,266.31
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION	1,033,365,000.00	307,693,733.69	307,693,733.69	29.8%	725,671,266.31
0200000000000	ECONOMIC SECTOR	509,905,210,314.00	62,926,880,894.23	62,926,880,894.23	12.3%	446,978,329,419.77
0215000000000	MINISTRY OF AGRICULTURE PLANNING SECTOR	1,502,460,000.00	201,004,881.80	201,004,881.80	13.4%	1,301,455,118.20
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	1,497,410,000.00	200,949,881.80	200,949,881.80	13.4%	1,296,460,118.20
021500300100	KOGI AGRICULTURAL DEVELOPMENT PROJECT (ADP)	3,250,000.00	55,000.00	55,000.00	1.7%	3,195,000.00
021500500100	KOGI AGRO-ALLIED COMPANY	1,800,000.00	-	-	0.0%	1,800,000.00
0220000000000	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLAN	503,746,380,347.00	62,591,590,801.23	62,591,590,801.23	12.4%	441,154,789,545.77
022000100100	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	114,661,283,970.00	250,319.74	250,319.74	0.0%	114,661,033,650.26
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	364,498,163,041.00	55,420,716,986.88	55,420,716,986.88	15.2%	309,077,446,054.12
022000800100	KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)	24,586,933,336.00	7,170,623,494.61	7,170,623,494.61	29.2%	17,416,309,841.39
0222000000000	MIN. OF COMMERCE & INDUSTRY PLANNING SECTOR	569,200,000.00	50,701,500.00	50,701,500.00	8.9%	518,498,500.00
022200100100	MIN. OF COMMERCE & INDUSTRY	315,700,000.00	48,692,500.00	48,692,500.00	15.4%	267,007,500.00
022200700100	KOGI STATE ENTERPRISES DEVELOPMENT AGENCY	235,000,000.00	-	-	0.0%	235,000,000.00
022205300100	KOGI STATE COMMODITY EXCHANGE, EXPORT PROMOTION	18,500,000.00	2,009,000.00	2,009,000.00	10.9%	16,491,000.00
0229000000000	MINISTRY OF TRANSPORT PLANNING SECTOR	103,861,505.00	419,000.00	419,000.00	0.4%	103,442,505.00
022900100100	MINISTRY OF TRANSPORT	103,861,505.00	419,000.00	419,000.00	0.4%	103,442,505.00
0233000000000	MINISTRY OF SOLID MINERAL AND NATURAL RESOUR	-	223,000.00	223,000.00	-	223,000.00
023300100200	KOGI STATE SOLID MINERALS DEVELOPMENT AGENCY	-	223,000.00	223,000.00	-	223,000.00
0234000000000	MINISTRY OF WORKS PLANNING SECTOR	260,475,200.00	1,862,400.00	1,862,400.00	0.7%	258,612,800.00
023400100100	MINISTRY OF WORKS	200,475,200.00	121,200.00	121,200.00	0.1%	200,354,000.00
023400400100	KOGI STATE FIRE AGENCY	60,000,000.00	1,741,200.00	1,741,200.00	2.9%	58,258,800.00



Code	Administrative Unit	2025 Original Budget	2025 Q1 Performance	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
023600000000	MIN. OF CULTURE & TOURISM PLANNING SECTOR	7,180,000.00	210,000.00	210,000.00	2.9%	6,970,000.00
023600100100	MIN. OF CULTURE & TOURISM	880,000.00	45,000.00	45,000.00	5.1%	835,000.00
023600300100	COUNCIL FOR ARTS AND CULTURE	1,000,000.00	-	-	0.0%	1,000,000.00
023605200100	HOTEL AND TOURISM BOARD	5,300,000.00	165,000.00	165,000.00	3.1%	5,135,000.00
025200000000	MINISTRY OF WATER RESOURCES PLANNING SECTOR	84,740,886.00	4,600.00	4,600.00	0.0%	84,736,286.00
025200100100	MINISTRY OF WATER RESOURCES	250,000.00	-	-	0.0%	250,000.00
025210200100	KOGI STATE WATER BOARD	84,490,886.00	4,600.00	4,600.00	0.0%	84,486,286.00
025300000000	MINISTRY OF HOUSING AND URBAN DEVELOPMENT PL	3,027,912,376.00	80,654,711.20	80,654,711.20	2.7%	2,947,257,664.80
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	7,000,000.00	780,800.00	780,800.00	11.2%	6,219,200.00
025300160100	BUREAU FOR LANDS	1,783,710,376.00	50,630,337.02	50,630,337.02	2.8%	1,733,080,038.98
025300200100	KOGI STATE UTILITY INFRASTRUCTURE MANAGEMENT AND	1,043,400,000.00	350,000.00	350,000.00	0.0%	1,043,050,000.00
025300800100	KOGI STATE SIGNAGE AND ADVERTISEMENT AGENCY	-	885,920.00	885,920.00	-	885,920.00
025300900100	KOGI STATE TOWN PLANNING AND DEVELOPMENT BOARD	193,802,000.00	28,007,654.18	28,007,654.18	14.5%	165,794,345.82
026200000000	MINISTRY OF RURAL AND ENERGY DEVELOPMENT PLA	603,000,000.00	210,000.00	210,000.00	0.0%	602,790,000.00
026200100100	MINISTRY OF RURAL AND ENERGY DEVELOPMENT	603,000,000.00	210,000.00	210,000.00	0.0%	602,790,000.00
030000000000	LAW & JUSTICE SECTOR	38,110,500.00	8,963,774.43	8,963,774.43	23.5%	29,146,725.57
031800000000	KOGI STATE JUDICIAL SERVICE COMMISSION PLANNI	27,800,000.00	4,263,774.43	4,263,774.43	15.3%	23,536,225.57
031801100100	KOGI STATE JUDICIAL SERVICE COMMISSION	300,000.00	-	-	0.0%	300,000.00
031805100100	HIGH COURT OF JUSTICE	25,000,000.00	4,257,214.43	4,257,214.43	17.0%	20,742,785.57
031805200100	CUSTOMARY COURT OF APPEAL	500,000.00	-	-	0.0%	500,000.00
031805300100	SHARIA COURT OF APPEAL	2,000,000.00	6,560.00	6,560.00	0.3%	1,993,440.00
032600000000	MINISTRY OF JUSTICE PLANNING SECTOR	10,310,500.00	4,700,000.00	4,700,000.00	45.6%	5,610,500.00
032600100100	MINISTRY OF JUSTICE	10,310,500.00	4,700,000.00	4,700,000.00	45.6%	5,610,500.00
050000000000	SOCIAL SECTOR	51,702,885,405.00	7,228,130,063.14	7,228,130,063.14	14.0%	44,474,755,341.86
051300000000	MINISTRY OF YOUTH & SPORTS PLANNING SECTOR	6,400,000.00	184,000.00	184,000.00	2.9%	6,216,000.00
051300100100	MINISTRY OF YOUTH & SPORTS	200,000.00	9,000.00	9,000.00	4.5%	191,000.00
051300200100	KOGI STATE SPORTS COUNCIL	6,200,000.00	175,000.00	175,000.00	2.8%	6,025,000.00
051400000000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOP	5,869,564.00	562,000.00	562,000.00	9.6%	5,307,564.00
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	5,869,564.00	562,000.00	562,000.00	9.6%	5,307,564.00
051700000000	MINISTRY OF EDUCATION PLANNING SECTOR	11,681,794,000.00	6,924,868,792.30	6,924,868,792.30	59.3%	4,756,925,207.70
051700100100	MINISTRY OF EDUCATION	476,940,000.00	37,558,610.45	37,558,610.45	7.9%	439,381,389.55
051700200100	STATE UNIVERSAL BASIC EDUCATION BOARD	3,609,125,550.00	3,600,065,000.00	3,600,065,000.00	99.7%	9,060,550.00
051700800100	KOGI STATE LIBRARY BOARD	10,020,000.00	-	-	0.0%	10,020,000.00
051700900100	ADULT & NON-FORMAL EDUCATION BOARD	70,000.00	-	-	0.0%	70,000.00
051701800100	KOGI STATE POLYTECHNIC, LOKOJA	676,083,450.00	184,855,283.70	184,855,283.70	27.3%	491,228,166.30
051701900100	COLLEGE OF EDUCATION, ANKPA	86,432,800.00	11,285,000.00	11,285,000.00	13.1%	75,147,800.00
051702000100	COLLEGE OF EDUCATION TECHNICAL, MOPA	23,207,500.00	2,606,500.00	2,606,500.00	11.2%	20,601,000.00
051702100100	PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	1,802,500,000.00	700,000,000.00	700,000,000.00	38.8%	1,102,500,000.00
051702200100	KOGI STATE UNIVERSITY, KABBA	1,828,897,200.00	1,791,703,364.15	1,791,703,364.15	98.0%	37,193,835.85
051702500100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (C	3,129,865,000.00	594,235,034.00	594,235,034.00	19.0%	2,535,629,966.00
051705400100	KOGI STATE SCIENCE, TECHNOLOGY EDUCATION AND TEACH	3,000,000.00	-	-	0.0%	3,000,000.00
051705600100	STATE SCHOLARSHIP BOARD	25,000,000.00	-	-	0.0%	25,000,000.00
051706500100	NIGERIA-KOREA FRIENDSHIP INSTITUTE	10,652,500.00	2,560,000.00	2,560,000.00	24.0%	8,092,500.00



KOGI STATE GOVERNMENT

Code	Administrative Unit	2025 Original Budget	2025 Q1 Performance	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
052100000000	MINISTRY OF HEALTH PLANNING SECTOR	12,846,871,841.00	230,237,270.84	230,237,270.84	1.8%	12,616,634,570.16
052100100100	MINISTRY OF HEALTH	7,815,811,691.00	991,500.00	991,500.00	0.0%	7,814,820,191.00
052100200100	KOGI STATE HEALTH INSURANCE AGENCY	1,816,200,000.00	940,000.00	940,000.00	0.1%	1,815,260,000.00
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	2,200,000,000.00	-	-	0.0%	2,200,000,000.00
052102600100	PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL,	51,100,000.00	13,334,070.00	13,334,070.00	26.1%	37,765,930.00
052102700100	KOGI STATE SPECIALIST HOSPITAL, LOKOJA	451,000,000.00	87,343,650.84	87,343,650.84	19.4%	363,656,349.16
052102800100	KOGI STATE REFERENCE HOSPITAL, OKENE	190,900,000.00	64,310,100.00	64,310,100.00	33.7%	126,589,900.00
052110200100	KOGI STATE HOSPITAL MANAGEMENT BOARD	110,000,000.00	21,623,950.00	21,623,950.00	19.7%	88,376,050.00
052110400100	COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE	122,765,000.00	36,000,000.00	36,000,000.00	29.3%	86,765,000.00
052110600100	COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH	86,815,150.00	5,664,000.00	5,664,000.00	6.5%	81,151,150.00
052111300100	DRUGS AND MEDICAL SUPPLY MANAGEMENT AGENCY	2,280,000.00	30,000.00	30,000.00	1.3%	2,250,000.00
053500000000	MINISTRY OF ENVIRONMENT PLANNING SECTOR	25,927,800,000.00	72,278,000.00	72,278,000.00	0.3%	25,855,522,000.00
053500100100	MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	25,755,000,000.00	51,082,500.00	51,082,500.00	0.2%	25,703,917,500.00
053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY	71,500,000.00	19,722,500.00	19,722,500.00	27.6%	51,777,500.00
053505300100	SANITATION & WASTE MANAGEMENT BOARD	101,300,000.00	1,473,000.00	1,473,000.00	1.5%	99,827,000.00
055100000000	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY	1,234,150,000.00	-	-	0.0%	1,234,150,000.00
055100100100	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAI	1,234,150,000.00	-	-	0.0%	1,234,150,000.00



2.B Revenue by Economic Classification

Table 3: Total Revenue by Economic Classification

Kogi State Government Budget Performance Report 2025 Q1 - Total Revenue by Economic Classification

Code	Economic	2025 Original Budget	2025 Q1 Performance	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
1	Revenue	582,404,119,489.00	72,951,006,053.91	72,951,006,053.91	12.5%	509,453,113,435.09
11	GOVERNMENT SHARE OF FAAC	364,375,163,041.00	55,414,052,280.50	55,414,052,280.50	15.2%	308,961,110,760.50
1101	GOVERNMENT SHARE OF FAAC	364,375,163,041.00	55,414,052,280.50	55,414,052,280.50	15.2%	308,961,110,760.50
110101	STATE GOVERNMENT SHARE OF STATUTORY	70,000,000,000.00	12,973,266,680.38	12,973,266,680.38	18.5%	57,026,733,319.62
11010101	STATUTORY ALLOCATION	70,000,000,000.00	12,973,266,680.38	12,973,266,680.38	18.5%	57,026,733,319.62
110102	STATE GOVERNMENT SHARE OF VAT	90,000,000,000.00	21,240,399,653.48	21,240,399,653.48	23.6%	68,759,600,346.52
11010201	SHARE OF VAT	90,000,000,000.00	21,240,399,653.48	21,240,399,653.48	23.6%	68,759,600,346.52
110103	STATE GOVERNMENT SHARE OF OTHER FAAC	204,375,163,041.00	21,200,385,946.64	21,200,385,946.64	10.4%	183,174,777,094.36
11010302	EXCESS NON-OIL	200,000,000.00	1,348,878,684.05	1,348,878,684.05	674.4%	- 1,148,878,684.05
11010303	EXCHANGE GAIN	59,500,000,000.00	2,705,663,297.59	2,705,663,297.59	4.5%	56,794,336,702.41
11010304	ECOLOGICAL FUND	2,000,000,000.00	-	-	0.0%	2,000,000,000.00
11010305	ELECTRONIC MONEY TRANSFER LEVY (EMTL)	6,000,000,000.00	974,799,942.86	974,799,942.86	16.2%	5,025,200,057.14
11010306	FOREX EQUALISATION MINERAL	2,577,798,101.00	-	-	0.0%	2,577,798,101.00
11010308	SOLID MINERAL	910,368,701.00	577,557,054.07	577,557,054.07	63.4%	332,811,646.93
11010313	STATE INFRASTRUCTURE & SECURITY	69,186,996,239.00	-	-	0.0%	69,186,996,239.00
11010314	SIGNATURE BONUS	50,000,000,000.00	-	-	0.0%	50,000,000,000.00
11010399	OTHER FAAC DISTRIBUTIONS	14,000,000,000.00	15,593,486,968.07	15,593,486,968.07	111.4%	- 1,593,486,968.07
12	INDEPENDENT REVENUE	34,948,844,655.00	9,632,269,712.68	9,632,269,712.68	27.6%	25,316,574,942.32
1201	TAX REVENUE	23,072,949,160.00	6,904,319,821.56	6,904,319,821.56	29.9%	16,168,629,338.44
120101	PERSONAL TAXES	16,442,810,142.00	5,172,148,063.19	5,172,148,063.19	31.5%	11,270,662,078.81
12010102	PERSONAL INCOME TAX (PAYE)	16,154,761,616.00	5,134,588,663.19	5,134,588,663.19	31.8%	11,020,172,952.81
12010104	DIRECT ASSESSMENT TAX	282,548,526.00	32,489,700.00	32,489,700.00	11.5%	250,058,826.00
12010105	TAX CLEARANCE CERTIFICATE	5,500,000.00	5,069,700.00	5,069,700.00	92.2%	430,300.00
120103	OTHER TAXES	6,630,139,018.00	1,732,171,758.37	1,732,171,758.37	26.1%	4,897,967,259.63
12010303	WITHHOLDING TAX(LGAs)	2,500,000,000.00	830,877,197.65	830,877,197.65	33.2%	1,669,122,802.35
12010304	CONSUMPTION TAX	10,000,000.00	1,254,555.00	1,254,555.00	12.5%	8,745,445.00
12010306	CAPITAL GAIN TAX	2,500,000.00	229,768.03	229,768.03	9.2%	2,270,231.97
12010307	2% DEVELOPMENT LEVY	900,000,000.00	399,925,158.05	399,925,158.05	44.4%	500,074,841.95
12010308	INFRASTRUCTURAL MAINTENANCE LEVY	94,126,000.00	318,950,000.00	318,950,000.00	338.9%	- 224,824,000.00
12010311	EDUCATION DEVELOPMENT LEVY	32,850,000.00	1,360,000.00	1,360,000.00	4.1%	31,490,000.00
12010312	ENVIRONMENTAL LEVY	60,000,000.00	19,717,500.00	19,717,500.00	32.9%	40,282,500.00
12010313	TAX AUDIT	2,582,350,000.00	115,935,739.94	115,935,739.94	4.5%	2,466,414,260.06
12010314	SOCIAL SERVICE CONTRIBUTION LEVY (CORPORATE)	302,883,018.00	22,531,150.00	22,531,150.00	7.4%	280,351,868.00
12010315	SOCIAL SERVICE CONTRIBUTION LEVY (INDIVIDUAL)	49,540,000.00	586,299.98	586,299.98	1.2%	48,953,700.02
12010317	STAMP DUTY	95,890,000.00	20,804,389.72	20,804,389.72	21.7%	75,085,610.28



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1202	NON-TAX REVENUE	11,875,895,495.00	2,727,949,891.12	2,727,949,891.12	23.0%	9,147,945,603.88
120201	LICENCES - GENERAL	1,459,111,795.00	61,731,270.00	61,731,270.00	4.2%	1,397,380,525.00
12020101	REGISTRATION OF MARKET ASSOCIATION	500,000.00	-	-	0.0%	500,000.00
12020102	ENHANCED NATIONAL DRIVER'S LICENSE (ENDL)	105,924,772.00	11,800,000.00	11,800,000.00	11.1%	94,124,772.00
12020103	LEARNERS' PERMIT	5,293,200.00	750,000.00	750,000.00	14.2%	4,543,200.00
12020105	ANIMAL TRADE LICENSE	25,140,000.00	5,450.00	5,450.00	0.0%	25,134,550.00
12020106	HIDES AND SKIN BUYER LICENSE	80,000.00	8,400.00	8,400.00	10.5%	71,600.00
12020107	FISHING LICENSES / PERMIT	60,000.00	-	-	0.0%	60,000.00
12020109	AUCTIONEERS LICENSE	-	120,000.00	120,000.00	-	120,000.00
12020112	REGISTRATION /RENEWAL POOLS BETTING, CAS	53,000,000.00	22,400,000.00	22,400,000.00	42.3%	30,600,000.00
12020114	MOTOR VEHICLE LICENCES	102,029,091.00	19,200,000.00	19,200,000.00	18.8%	82,829,091.00
12020115	CHURCH MARRIAGE LICENCES	1,000,000.00	-	-	0.0%	1,000,000.00
12020116	REGISTRATION OF NEW HOSPITALS & CLINICS	510,338.00	65,000.00	65,000.00	12.7%	445,338.00
12020118	ENVIRONMENTAL PERMIT	1,500,000.00	5,000.00	5,000.00	0.3%	1,495,000.00
12020123	ACCREDITATION OF COMPUTERISED VEHICLE TE	33,000,000.00	-	-	0.0%	33,000,000.00
12020125	ACCREDITATION OF HEALTHCARE PROVIDERS/F	3,500,000.00	840,000.00	840,000.00	24.0%	2,660,000.00
12020126	RENEWAL OF HOSPITALS AND PRIVATE CLINICS	5,677,000.00	926,500.00	926,500.00	16.3%	4,750,500.00
12020127	REGISTRATION OF BEAUTY PAGEANT	480,000.00	-	-	0.0%	480,000.00
12020128	RIGHT OF WAY PERMIT FOR FIBER OPTIC CABLE	458,000,000.00	-	-	0.0%	458,000,000.00
12020129	PERMIT FOR MASTS/ TOWERS /TRANSFORMERS/	300,000,000.00	-	-	0.0%	300,000,000.00
12020130	ANNUAL RENEWAL OF PERMITS FOR MASTS /TO	3,000,000.00	350,000.00	350,000.00	11.7%	2,650,000.00
12020131	ANNUAL RENEWAL OF RIGHT OF WAY	280,000,000.00	-	-	0.0%	280,000,000.00
12020133	REGISTRATION OF POWER SAW OPERATION	140,000.00	20,000.00	20,000.00	14.3%	120,000.00
12020134	REGISTRATION OF HEALTHCARE PROVIDERS/FA	700,000.00	100,000.00	100,000.00	14.3%	600,000.00
12020136	REGISTRATION OF SLAUGHTER SLABS /MEAT	1,000,000.00	-	-	0.0%	1,000,000.00
12020137	REGISTRATION /DOCUMENTATION OF THEATRE	200,000.00	-	-	0.0%	200,000.00
12020138	REGISTRATION AND RENEWAL OF VOLUNTARY A	1,882,719.00	165,000.00	165,000.00	8.8%	1,717,719.00
12020140	REGISTRATION /RENEWAL OF ORPHANAGE HOM	1,034,875.00	156,000.00	156,000.00	15.1%	878,875.00
12020141	REGISTRATION OF SAW MILLERS	600,000.00	442,500.00	442,500.00	73.8%	157,500.00
12020142	REGISTRATION/ RENEWAL OF PATENT MEDICIN	7,675,000.00	-	-	0.0%	7,675,000.00
12020143	REGISTRATION /RENEWAL OF PRIVATE INSTITU	28,960,000.00	1,456,500.00	1,456,500.00	5.0%	27,503,500.00
12020144	REGISTRATION/ RENEWAL FEES OF ACCOUNTING	1,770,000.00	940,000.00	940,000.00	53.1%	830,000.00
12020147	REGISTRATION/ RENEWAL OF DAY-CARE CENTR	400,000.00	20,000.00	20,000.00	5.0%	380,000.00
12020151	HACKNEY PERMIT	15,199,800.00	850,000.00	850,000.00	5.6%	14,349,800.00
12020152	REGISTRATION OF PRIVATE SERVICE PROVIDER	1,000,000.00	45,000.00	45,000.00	4.5%	955,000.00
12020153	HOTEL REGISTRATION	5,000,000.00	135,000.00	135,000.00	2.7%	4,865,000.00
12020161	SPECIAL ADVERTISEMENT RATE/ SECOND PARTY	30,000.00	885,920.00	885,920.00	2953.1%	855,920.00
12020166	CERTIFICATE FOR APPROVED SCHOOLS	11,000,000.00	-	-	0.0%	11,000,000.00



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12020167	REGISTRATION/ RENEWAL OF PHARMACEUTICAL	50,000.00	30,000.00	30,000.00	60.0%	20,000.00
12020168	REGISTRATION AND RENEWAL OF SCHOOL / COL	500,000.00	-	-	0.0%	500,000.00
12020169	REGISTRATION AND RENEWAL OF SCHOOL / COL	275,000.00	-	-	0.0%	275,000.00
12020170	REGISTRATION OF CASHEW SUB BUYERS	3,000,000.00	-	-	0.0%	3,000,000.00
12020173	REGISTRATION OF HOSPITALITY AND TOURISM F	-	15,000.00	15,000.00	-	15,000.00
120202	MINING RENTS	10,000,000.00	40,223,000.00	40,223,000.00	402.2%	- 30,223,000.00
12020232	REGISTRATION FEES FROM SOLID MINERALS OP	10,000,000.00	40,000,000.00	40,000,000.00	400.0%	- 30,000,000.00
12020233	SURFACE RENT (CHARGES) FROM QUARRY LEAS	-	223,000.00	223,000.00	-	223,000.00
120204	FEES - GENERAL	7,515,321,903.00	2,452,834,048.25	2,452,834,048.25	32.6%	5,062,487,854.75
12020401	BRANDING OF PRIVATE VEHICLES FEE	2,861,505.00	-	-	0.0%	2,861,505.00
12020402	BUILDING POST APPROVAL FEES	16,069,272.00	2,728,211.41	2,728,211.41	17.0%	13,341,060.59
12020403	NEW NUMBER PLATE RATE	129,130,313.00	7,400,000.00	7,400,000.00	5.7%	121,730,313.00
12020404	CERTIFICATE OF ROAD WORTHINESS	35,200,000.00	-	-	0.0%	35,200,000.00
12020405	DESIGN AND MAINTENANCE OF STREET NAMING	3,102,250.00	920,000.00	920,000.00	29.7%	2,182,250.00
12020406	CONSULTANCY REGISTRATION / RENEWAL CHAR	450,000.00	100,000.00	100,000.00	22.2%	350,000.00
12020407	PROCESSING FEE WITH RIGHT OF OCCUPANCY (F	25,000,000.00	638,675.96	638,675.96	2.6%	24,361,324.04
12020408	PROCESSING FEE WITH CERTIFICATE OF OCCUPA	25,000,000.00	580,315.36	580,315.36	2.3%	24,419,684.64
12020409	TUITION FEES/ SDC TUITION FEES	3,008,265,100.00	1,769,015,067.70	1,769,015,067.70	58.8%	1,239,250,032.30
12020410	CHARTING FEE FOR CERTIFICATE OF OCCUPANC	50,000,000.00	238,000.00	238,000.00	0.5%	49,762,000.00
12020411	SURVEY BILL FEE FOR CERTIFICATE OF OCCUPAN	9,000,000.00	-	-	0.0%	9,000,000.00
12020412	TRANSCRIPT FEES	146,226,000.00	260,000.00	260,000.00	0.2%	145,966,000.00
12020413	PILGRIMS SERVICE CHARGE	3,500,000.00	825,000.00	825,000.00	23.6%	2,675,000.00
12020414	EVENING CLASSES/EXTRA- MURAL CENTRES/CLA	25,000.00	-	-	0.0%	25,000.00
12020415	CONTRACT REGISTRATION/ RENEWAL FEES	8,900,000.00	1,355,000.00	1,355,000.00	15.2%	7,545,000.00
12020416	SURVEY DEPOSIT FEE FOR CERTIFICATE OF OCC	50,000,000.00	474,000.00	474,000.00	0.9%	49,526,000.00
12020418	AUTO DATA/ MOTOR VEHICLE REGISTRATION	49,257,000.00	13,100,000.00	13,100,000.00	26.6%	36,157,000.00
12020420	SURVEY VERIFICATION	6,000,000.00	40,000.00	40,000.00	0.7%	5,960,000.00
12020421	CONTRACT DOCUMENT NON- REFUNDABLE TEND	67,925,550.00	13,709,000.00	13,709,000.00	20.2%	54,216,550.00
12020422	COURT FEE	13,500,000.00	4,257,214.43	4,257,214.43	31.5%	9,242,785.57
12020423	ACCEPTANCE OF ADMISSION LETTER	89,852,250.00	400,000.00	400,000.00	0.4%	89,452,250.00
12020424	FIRST SCHOOL LEAVING CERTIFICATE	135,000,000.00	21,878,842.32	21,878,842.32	16.2%	113,121,157.68
12020425	REGISTRATION OF POST LITERACY CLASSES (EXA	15,000.00	-	-	0.0%	15,000.00
12020426	CHARTING FEE FOR RIGHT OF OCCUPANCY (R OF	30,000,000.00	1,280,617.00	1,280,617.00	4.3%	28,719,383.00
12020427	DEPOSIT FEE FOR RIGHT OF OCCUPANCY (R OF C	94,500,000.00	1,701,134.10	1,701,134.10	1.8%	92,798,865.90
12020428	ADMINISTRATIVE CHARGES	121,052,420.00	4,121,995.02	4,121,995.02	3.4%	116,930,424.98
12020429	CHANGE OF OWNERSHIP	87,500,000.00	-	-	0.0%	87,500,000.00
12020430	DRIVERS THEORY TEST (DTT) FEE	2,000,000.00	-	-	0.0%	2,000,000.00
12020431	GEOGRAPHICAL INFORMATION SYSTEM (GIS) FE	50,000,000.00	-	-	0.0%	50,000,000.00
12020432	APPLICATION FEES FOR PLOT ALLOCATION	62,500,000.00	1,290,000.00	1,290,000.00	2.1%	61,210,000.00



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12020433	EXAMINATION FEES	254,575,000.00	18,753,268.13	18,753,268.13	7.4%	235,821,731.87
12020434	LIBRARY FEES	7,350,000.00	870,000.00	870,000.00	11.8%	6,480,000.00
12020435	RECERTIFICATION & CONFIRMATION	1,500,000.00	50,000.00	50,000.00	3.3%	1,450,000.00
12020436	PROBATE FEE	5,000,000.00	-	-	0.0%	5,000,000.00
12020437	LOCAL TRADE FAIR FEE IN THE STATE	1,200,000.00	-	-	0.0%	1,200,000.00
12020438	APPEAL FEE	5,400,000.00	6,500.00	6,500.00	0.1%	5,393,500.00
12020439	PRODUCE GRADING FEES	100,000,000.00	100,000,000.00	100,000,000.00	100.0%	-
12020440	CHANGE OF LAND USE	1,440,000.00	-	-	0.0%	1,440,000.00
12020441	FEES FROM VOCATIONAL IMPROVEMENT CENTRE	20,000.00	-	-	0.0%	20,000.00
12020442	REGISTRATION/RENEWAL OF BUSINESS PREMISE	251,500,000.00	26,292,500.00	26,292,500.00	10.5%	225,207,500.00
12020443	CLINICAL TREATMENT CHARGES (VET)	1,000,000.00	286,031.80	286,031.80	28.6%	713,968.20
12020445	BUILDING PLAN APPROVAL	104,720,360.00	8,252,870.94	8,252,870.94	7.9%	96,467,489.06
12020447	SITE AND BUILDING INSPECTION	12,222,000.00	1,639,000.00	1,639,000.00	13.4%	10,583,000.00
12020448	POST UTME SCREENING FEES	19,500,000.00	-	-	0.0%	19,500,000.00
12020449	NON- REFUNDABLE CAUTION FEES	16,450,000.00	1,720,000.00	1,720,000.00	10.5%	14,730,000.00
12020450	SCHOOL APPROVAL ASSESSMENT	10,480,000.00	-	-	0.0%	10,480,000.00
12020451	BUILDING PLAN REGISTRATION	12,222,000.00	1,630,880.00	1,630,880.00	13.3%	10,591,120.00
12020452	BUILDING PLAN PROCESSING	31,433,858.00	5,695,085.44	5,695,085.44	18.1%	25,738,772.56
12020453	NOTICE OF MARRIAGE FEE	1,208,220.00	230,000.00	230,000.00	19.0%	978,220.00
12020454	BILL BOARD/ SINGAGE FEES	1,750,000.00	4,833,990.00	4,833,990.00	276.2%	3,083,990.00
12020455	ENVIRONMENTAL IMPACT ASSESSMENT FEES	13,070,376.00	10,834,499.67	10,834,499.67	82.9%	2,235,876.33
12020457	STATIONERIES AND CONSULTATION FEE	8,000,000.00	13,334,070.00	13,334,070.00	166.7%	5,334,070.00
12020458	ACCOMMODATION FEE	49,960,000.00	5,600,000.00	5,600,000.00	11.2%	44,360,000.00
12020459	INSTRUMENT FEES	3,850,000.00	870,000.00	870,000.00	22.6%	2,980,000.00
12020460	TRANSPORTATION FEES	15,950,000.00	7,660,000.00	7,660,000.00	48.0%	8,290,000.00
12020461	ENVIRONMENTAL CLEANING FEE	4,950,000.00	940,000.00	940,000.00	19.0%	4,010,000.00
12020462	APPLICATION AND PROCESSING FEE FOR NEW UTME	1,200,000.00	-	-	0.0%	1,200,000.00
12020463	COLLECTION AND DISPOSAL OF SOLID WASTE FEE	66,020,000.00	-	-	0.0%	66,020,000.00
12020464	PROCESSING OF PRIVATE LAYOUT	8,000,000.00	-	-	0.0%	8,000,000.00
12020465	SITE ANALYSIS	10,000,000.00	150,000.00	150,000.00	1.5%	9,850,000.00
12020466	DOCUMENT REG AND SEARCH	20,000,000.00	1,383,000.00	1,383,000.00	6.9%	18,617,000.00
12020467	RENTAL VALUATION FEES	120,000,000.00	549,500.00	549,500.00	0.5%	119,450,500.00
12020468	ESTABLISHMENT OF NURSERY /PRIMARY SCHOOL	40,000,000.00	270,000.00	270,000.00	0.7%	39,730,000.00
12020470	STUDENTS ONLINE REGISTRATION	24,000,000.00	-	-	0.0%	24,000,000.00
12020471	RADIO ADVERTISEMENT FEE	15,000,000.00	-	-	0.0%	15,000,000.00
12020472	OPHTHALMIC SERVICES /OPHTHAMOLOGY FEE	7,500,000.00	149,661,862.22	149,661,862.22	1995.5%	142,161,862.22
12020473	DENTAL SERVICES FEE	3,200,000.00	-	-	0.0%	3,200,000.00
12020474	AFFIDAVIT FEES/ OATH FEE	3,600,000.00	60.00	60.00	0.0%	3,599,940.00
12020475	AMBULANCE SERVICES (HIRING) FEE	11,800,000.00	-	-	0.0%	11,800,000.00



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12020476	CHARGES FROM SEMINARS AND WORKSHOPS	8,800,000.00	1,090,000.00	1,090,000.00	12.4%	7,710,000.00
12020477	TELEVISION ADVERTISEMENT FEE	1,300,000.00	-	-	0.0%	1,300,000.00
12020478	X-RAY SERVICES /ULTRASOUND SCAN /MRI /CT SCAN	49,000,000.00	-	-	0.0%	49,000,000.00
12020479	LABORATING SERVICES FEE	130,550,000.00	8,993,083.70	8,993,083.70	6.9%	121,556,916.30
12020481	DUMPSITE USERS CHARGE FEE	14,000,000.00	-	-	0.0%	14,000,000.00
12020482	MORTUARY SERVICES FEE	18,500,000.00	-	-	0.0%	18,500,000.00
12020483	PACKAGE TOURS FEE	300,000.00	30,000.00	30,000.00	10.0%	270,000.00
12020484	NHIS/ HMO FEE	167,000,000.00	-	-	0.0%	167,000,000.00
12020485	HAULAGE FEE	1,200,000,000.00	234,281,173.05	234,281,173.05	19.5%	965,718,826.95
12020487	ORIGINAL CERTIFICATE FEE	96,000,000.00	-	-	0.0%	96,000,000.00
12020489	PHYSIOTHERAPY SERVICE CHARGES FEE	1,800,000.00	-	-	0.0%	1,800,000.00
12020491	SURGICAL OPERATION /ECG& ECHO /ENT (EAR, NOSE, THROAT)	59,000,000.00	-	-	0.0%	59,000,000.00
12020492	MEDICAL CERTIFICATE	19,250,000.00	-	-	0.0%	19,250,000.00
12020493	SERVICE CHARGE (DRF)	12,500,000.00	-	-	0.0%	12,500,000.00
12020494	HOSPITAL BED CHARGES /DELIVERY /NUTRITION	44,000,000.00	-	-	0.0%	44,000,000.00
12020495	WATER RATE FEE	84,000,000.00	600.00	600.00	0.0%	83,999,400.00
12020496	WATER CONNECTION FEE	168,429.00	4,000.00	4,000.00	2.4%	164,429.00
12020497	MARKET TOLL COLLECTIONS	15,000,000.00	609,000.00	609,000.00	4.1%	14,391,000.00
12020498	DEMOSTRATION PRIMARY SCHOOL/ SECONDARY SCHOOL	2,000,000.00	-	-	0.0%	2,000,000.00
12020499	GAMES/ SPORT FEES	5,250,000.00	-	-	0.0%	5,250,000.00
120205	FINES - GENERAL	55,958,571.00	703,632.35	703,632.35	1.3%	55,254,938.65
12020501	PENALTY	2,500,000.00	244,632.35	244,632.35	9.8%	2,255,367.65
12020504	CLAMPING SERVICES	5,500,000.00	-	-	0.0%	5,500,000.00
12020505	ROAD TRAFFIC OFFENCES	3,300,000.00	419,000.00	419,000.00	12.7%	2,881,000.00
12020506	WATER RECONNECTION FINE	8,571.00	-	-	0.0%	8,571.00
12020507	KOTRAMA REVENUE GENERATION	22,000,000.00	-	-	0.0%	22,000,000.00
12020509	PENALTY ON MEDICAL MALPRACTICES	2,000,000.00	-	-	0.0%	2,000,000.00
12020510	PENALTY FOR UNREGISTERED SCHOOLS	15,000,000.00	-	-	0.0%	15,000,000.00
12020511	SANITATION DAY EXERCISE FINE	400,000.00	30,000.00	30,000.00	7.5%	370,000.00
12020512	ENFORCEMENT & PROSECUTION OF SANITARY DAY EXERCISE	5,150,000.00	-	-	0.0%	5,150,000.00
12020513	RELEASE OF ARRESTED STRAY ANIMALS	100,000.00	10,000.00	10,000.00	10.0%	90,000.00
120206	SALES - GENERAL	480,157,136.00	24,952,654.92	24,952,654.92	5.2%	455,204,481.08
12020602	SALES OF FINGERLINGS	500,000.00	-	-	0.0%	500,000.00
12020603	SALES OF CHEMICAL	10,000.00	-	-	0.0%	10,000.00
12020604	SALES OF GRAINS	20,000.00	-	-	0.0%	20,000.00
12020605	SALES OF VEGETABLES	100,000.00	-	-	0.0%	100,000.00
12020607	SALES OF FORMS	104,500,000.00	-	-	0.0%	104,500,000.00
12020611	PROCEED FROM AUCTION SALES OF CONFISCATED PROPERTY	2,030,000.00	-	-	0.0%	2,030,000.00
12020617	SALES OF APPLICATION / EMPLOYMENT FORM	9,850,000.00	43,000.00	43,000.00	0.4%	9,807,000.00



Code	Economic	2025 Original Budget	2025 Q1 Performance	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
12020620	SALES OF DRUGS /PHARMACY SERVICES	172,000,000.00	16,342,754.92	16,342,754.92	9.5%	155,657,245.08
12020621	AUCTION SALES	200,000.00	-	-	0.0%	200,000.00
12020622	SALES OF APPLICATION FORM FOR VOCATIONAL	2,825,000.00	-	-	0.0%	2,825,000.00
12020623	SALES OF FOREST PRODUCTS	15,000,000.00	6,000,000.00	6,000,000.00	40.0%	9,000,000.00
12020628	SALES OF OPD CARDS/ GOPD CARDS /CONSULTA	60,000,000.00	-	-	0.0%	60,000,000.00
12020631	SALES OF ADMISSION FORMS	1,977,500.00	-	-	0.0%	1,977,500.00
12020632	SALES OF MANAGEMENT HAND BOOK	1,375,000.00	420,000.00	420,000.00	30.5%	955,000.00
12020633	SALES OF STUDENT I.D. CARDS	14,414,000.00	420,000.00	420,000.00	2.9%	13,994,000.00
12020635	SALES OF GRAPHICS NEWSPAPER	1,700,000.00	148,900.00	148,900.00	8.8%	1,551,100.00
12020636	SALES OF PILGRIMAGE APPLICATION FORMS	75,000.00	5,000.00	5,000.00	6.7%	70,000.00
12020638	SALES OF ARTS & CULTURE JOURNALS	100,000.00	-	-	0.0%	100,000.00
12020639	SALES OF GAZETTES, CSC ANNUAL REPORTS & A	-	28,000.00	28,000.00	-	28,000.00
12020642	SALES OF APER & PROMOTION FORMS	1,100,000.00	-	-	0.0%	1,100,000.00
12020654	SALES OF OXYGEN IN CYLINDER	1,800,000.00	-	-	0.0%	1,800,000.00
12020659	SALES OF SEED/SEEDLING	250,000.00	55,000.00	55,000.00	22.0%	195,000.00
12020662	SALES OF STATUTES (KOGI STATE LAWS)	310,500.00	550,000.00	550,000.00	177.1%	-
12020665	SALES WATER BOARD FORM	5,020,136.00	940,000.00	940,000.00	18.7%	4,080,136.00
12020666	SALES FROM HDRF (DRUGS, REAGENTS & CONSU	82,500,000.00	-	-	0.0%	82,500,000.00
12020667	SALES FROM PURE WATER FACTORY	400,000.00	-	-	0.0%	400,000.00
12020668	SALES CRAFTS CERAMICS AND SCULPTURE	100,000.00	-	-	0.0%	100,000.00
12020669	2% MARK-UP RETENTION ON SALES /PROCESSIN	2,000,000.00	-	-	0.0%	2,000,000.00
120207	EARNINGS -GENERAL	1,335,836,090.00	117,348,381.91	117,348,381.91	8.8%	1,218,487,708.09
12020701	PROCEEDS FROM OWNER-OCCUPIER HOUSING SC	80,000,000.00	10,772.37	10,772.37	0.0%	79,989,227.63
12020702	EARNINGS FROM SEPTIC TANK EMPTIER	1,000,000.00	-	-	0.0%	1,000,000.00
12020705	EARNINGS FROM DOCUMENTATION/ RENEWAL C	11,000,000.00	1,213,000.00	1,213,000.00	11.0%	9,787,000.00
12020706	EARNINGS FROM LAND DEVELOPMENT SCHEME /	-	100,600,000.00	100,600,000.00	-	100,600,000.00
12020709	EARNINGS FROM TREE FELLING OPERATION	229,260,000.00	4,620,000.00	4,620,000.00	2.0%	224,640,000.00
12020711	FUMIGATION SERVICES BY THE BOARD	400,000.00	175,000.00	175,000.00	43.8%	225,000.00
12020720	EARNINGS FROM STADIUM GATE TAKING	200,000.00	-	-	0.0%	200,000.00
12020728	EARNINGS FROM RESEARCH AND DOCUMENTAT	15,500,000.00	1,110,000.00	1,110,000.00	7.2%	14,390,000.00
12020732	EARNING FROM GRAPHIC DESIGN	100,000.00	-	-	0.0%	100,000.00
12020734	EARNING FROM RICE FARMING/ MILLING	120,000,000.00	-	-	0.0%	120,000,000.00
12020739	EARNINGS FROM USED OF STADIUM (RELIGION A	4,000,000.00	175,000.00	175,000.00	4.4%	3,825,000.00
12020740	EARNINGS FROM SHOP RENTAGE	3,050,000.00	1,400,000.00	1,400,000.00	45.9%	1,650,000.00
12020741	EARNINGS FROM TRACTOR HIRING	147,000,000.00	-	-	0.0%	147,000,000.00
12020746	EARNING FROM HIRE OF DESK AND CHAIR	7,700,000.00	1,720,000.00	1,720,000.00	22.3%	5,980,000.00
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT	497,482,340.00	6,294,609.54	6,294,609.54	1.3%	491,187,730.46
12020756	EARNING FROM PRINTING SERVICES	15,100,000.00	-	-	0.0%	15,100,000.00
12020763	EARNINGS FROM CULTURAL PERFORMANCES	300,000.00	-	-	0.0%	300,000.00



Code	Economic	2025 Original Budget	2025 Q1 Performance	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
12020765	EARNING FROM MUSEUM, RESEARCH AND PUBLIC LIBRARIES	100,000.00	-	-	0.0%	100,000.00
12020786	MATRICULATION/ MATRICULATION GOWN	36,000,000.00	-	-	0.0%	36,000,000.00
12020787	EARNING FROM E-LIBRARY/ CBT CENTRE	2,000,000.00	-	-	0.0%	2,000,000.00
12020791	EARNING FROM SHARED FACILITY HUBS	165,000,000.00	-	-	0.0%	165,000,000.00
12020797	EARNING FROM AMUSEMENT PARKS	543,750.00	-	-	0.0%	543,750.00
12020799	EARNING FROM ENDORSEMENT OF CULTURAL ACTIVITIES	100,000.00	30,000.00	30,000.00	30.0%	70,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	17,510,000.00	120,000.00	120,000.00	0.7%	17,390,000.00
12020802	RENTAL CHARGES OF THE SECRETARIAT CONFERENCE HALL	340,000.00	120,000.00	120,000.00	35.3%	220,000.00
12020803	RENT FROM SECRETARIAT/ GOVERNMENT OPEN HALL	7,170,000.00	-	-	0.0%	7,170,000.00
12020809	RENT FROM MUHAMMED BUHARI EVENT CENTRE	10,000,000.00	-	-	0.0%	10,000,000.00
120209	RENT ON LAND & OTHERS - GENERAL	1,002,000,000.00	30,036,903.69	30,036,903.69	3.0%	971,963,096.31
12020906	GROUND RENTS	1,000,000,000.00	30,036,903.69	30,036,903.69	3.0%	969,963,096.31
12020907	EARNINGS FROM RENT ON STADIUM	2,000,000.00	-	-	0.0%	2,000,000.00
13	AID AND GRANTS	111,717,299,668.00	7,898,030,126.72	7,898,030,126.72	7.1%	103,819,269,541.28
1301	AID	200,000,000.00	-	-	0.0%	200,000,000.00
130101	DOMESTIC AID	200,000,000.00	-	-	0.0%	200,000,000.00
13010101	CURRENT DOMESTIC AID	200,000,000.00	-	-	0.0%	200,000,000.00
1302	GRANTS	111,517,299,668.00	7,898,030,126.72	7,898,030,126.72	7.1%	103,619,269,541.28
130201	DOMESTIC GRANTS	103,418,625,315.00	7,898,030,126.72	7,898,030,126.72	7.6%	95,520,595,188.28
13020101	CURRENT GRANTS FROM FGN	3,000,000,000.00	-	-	0.0%	3,000,000,000.00
13020102	CAPITAL GRANTS FROM FGN	72,041,471,845.00	3,600,000,000.00	3,600,000,000.00	5.0%	68,441,471,845.00
13020103	CURRENT GRANTS FROM LGAS	20,667,080,375.00	2,519,361,481.48	2,519,361,481.48	12.2%	18,147,718,893.52
13020104	CAPITAL GRANTS FROM LGAS	4,240,000,000.00	1,613,157,997.08	1,613,157,997.08	38.0%	2,626,842,002.92
13020105	CURRENT GRANTS FROM OTHER SOURCES	2,670,073,095.00	165,510,648.16	165,510,648.16	6.2%	2,504,562,446.84
13020106	CAPITAL GRANTS FROM OTHER SOURCES	800,000,000.00	-	-	0.0%	800,000,000.00
130202	FOREIGN GRANTS	8,098,674,353.00	-	-	0.0%	8,098,674,353.00
13020201	CURRENT FOREIGN GRANTS	7,798,674,353.00	-	-	0.0%	7,798,674,353.00
13020202	CAPITAL FOREIGN GRANTS	300,000,000.00	-	-	0.0%	300,000,000.00
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	71,362,812,125.00	6,653,934.01	6,653,934.01	0.0%	71,356,158,190.99
1402	OTHER CAPITAL RECEIPTS	3,293,000,000.00	6,653,934.01	6,653,934.01	0.2%	3,286,346,065.99
140201	OTHER CAPITAL RECEIPTS	3,293,000,000.00	6,653,934.01	6,653,934.01	0.2%	3,286,346,065.99
14020104	SALES OF NON-ESSENTIAL GOVERNMENT ASSETS	3,000,000,000.00	-	-	0.0%	3,000,000,000.00
14020105	SALES OF UNSERVICEABLE VEHICLE, PLANTS AND EQUIPMENT	293,000,000.00	6,653,934.01	6,653,934.01	2.3%	286,346,065.99
1403	LOANS/ BORROWINGS RECEIPT	68,069,812,125.00	-	-	0.0%	68,069,812,125.00
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	22,519,812,125.00	-	-	0.0%	22,519,812,125.00
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	19,000,000,000.00	-	-	0.0%	19,000,000,000.00
14030102	DOMESTIC LOANS/ BORROWINGS FROM GOVERNMENT	3,519,812,125.00	-	-	0.0%	3,519,812,125.00
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	45,550,000,000.00	-	-	0.0%	45,550,000,000.00
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FOREIGN GOVERNMENT	45,550,000,000.00	-	-	0.0%	45,550,000,000.00



2.C Expenditure by Administrative Classification

Table 4: Total Expenditure by Administrative Classification

Kogi State Government Budget Performance Report 2025 Q1 - Total Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Q1 Performance	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	<u>Total Expenditure</u>	<u>582,404,119,489.00</u>	<u>110,131,873,400.63</u>	<u>110,131,873,400.63</u>	<u>18.9%</u>	<u>472,277,246,088.37</u>
010000000000	ADMINISTRATION SECTOR	120,776,885,039.00	27,240,321,755.01	27,240,321,755.01	22.6%	93,536,563,283.99
011100000000	GOVERNORS OFFICE PLANNING SECTOR	83,449,822,114.00	22,315,404,463.99	22,315,404,463.99	26.7%	61,134,417,650.01
011100100100	GOVERNMENT HOUSE	43,535,026,673.00	16,462,123,319.45	16,462,123,319.45	37.8%	27,072,903,353.55
011100100200	DEPUTY GOVERNORS OFFICE	2,803,224,221.00	179,509,898.06	179,509,898.06	6.4%	2,623,714,322.94
011100800100	EMERGENCY MANAGEMENT AGENCY	65,983,589.00	10,854,601.16	10,854,601.16	16.5%	55,128,987.84
011101000100	BUREAU OF PUBLIC PROCUREMENT (BPP)	1,637,678,851.00	23,712,500.00	23,712,500.00	1.4%	1,613,966,351.00
011103500100	KOGI STATE PENSION COMMISSION	34,769,850,000.00	5,630,306,199.98	5,630,306,199.98	16.2%	29,139,543,800.02
01111100100	KOGI STATE INVESTMENT PROMOTION & PUBL	638,058,780.00	8,897,945.34	8,897,945.34	1.4%	629,160,834.66
016100000000	OFFICE OF THE SECRETARY TO THE STATE	11,754,010,817.00	2,274,555,694.32	2,274,555,694.32	19.4%	9,479,455,122.68
016100100100	OFFICE OF THE SECRETARY TO THE STATE GO	9,891,703,595.00	2,013,972,050.72	2,013,972,050.72	20.4%	7,877,731,544.28
016103800100	CHRISTIAN PILGRIMS COMMISSION	153,187,707.00	17,023,177.00	17,023,177.00	11.1%	136,164,530.00
016103700100	KOGI STATE HAJJ COMMISSION	477,969,515.00	96,647,723.86	96,647,723.86	20.2%	381,321,791.14
016105500100	STATE SECURITY TRUST FUND	1,231,150,000.00	146,912,742.74	146,912,742.74	11.9%	1,084,237,257.26
016400000000	MINISTRY OF SPECIAL DUTY & INTER-GOV	1,588,510,378.00	84,721,600.00	84,721,600.00	5.3%	1,503,788,778.00
016400100100	MINISTRY OF SPECIAL DUTY & INTER-GOVERN	1,588,510,378.00	84,721,600.00	84,721,600.00	5.3%	1,503,788,778.00
011200000000	KOGI STATE HOUSE OF ASSEMBLY PLANN	6,729,952,652.00	798,399,300.00	798,399,300.00	11.9%	5,931,553,352.00
011200300100	KOGI STATE HOUSE OF ASSEMBLY	6,060,830,182.00	784,998,000.00	784,998,000.00	13.0%	5,275,832,182.00
011200400100	KOGI STATE HOUSE OF ASSEMBLY SERVICE CO	669,122,470.00	13,401,300.00	13,401,300.00	2.0%	655,721,170.00
012300000000	MINISTRY OF INFORMATION AND COMMU	3,725,959,337.00	372,519,731.48	372,519,731.48	10.0%	3,353,439,605.52
012300100100	MINISTRY OF INFORMATION AND COMMUNICA	3,009,018,495.00	295,642,180.85	295,642,180.85	9.8%	2,713,376,314.15
012300300100	KOGI STATE BROADCASTING CORPORATION	434,693,190.00	55,662,936.95	55,662,936.95	12.8%	379,030,253.05
012301300100	KOGI STATE NEWSPAPER CORPORATION	282,247,652.00	21,214,613.69	21,214,613.69	7.5%	261,033,038.31
012500000000	OFFICE OF THE HEAD OF CIVIL SERVICE PI	9,782,190,898.00	441,448,241.21	441,448,241.21	4.5%	9,340,742,656.79
012500100100	OFFICE OF THE HEAD OF CIVIL SERVICE	9,782,190,898.00	441,448,241.21	441,448,241.21	4.5%	9,340,742,656.79
014000000000	OFFICE OF THE STATE AUDITOR-GENERAL	1,659,525,118.00	730,430,505.09	730,430,505.09	44.0%	929,094,612.91
014000100100	OFFICE OF THE STATE AUDITOR-GENERAL	758,568,972.00	458,357,768.42	458,357,768.42	60.4%	300,211,203.58
014000200100	OFFICE OF THE LOCAL GOVT. AUDITOR-GENERAL	808,211,240.00	272,072,736.67	272,072,736.67	33.7%	536,138,503.33
014000300100	STATE AUDIT SERVICE BOARD	36,462,406.00	-	-	0.0%	36,462,406.00
014000400100	LOCAL GOVERNMENT AUDIT BOARD	56,282,500.00	-	-	0.0%	56,282,500.00
014700000000	CIVIL SERVICE COMMISSION PLANNING S	125,242,950.00	37,770,045.62	37,770,045.62	30.2%	87,472,904.38
014700100100	CIVIL SERVICE COMMISSION	125,242,950.00	37,770,045.62	37,770,045.62	30.2%	87,472,904.38
014800000000	STATE INDEPENDENT ELECTORAL COMMIS	681,657,214.00	5,988,000.00	5,988,000.00	0.9%	675,669,214.00
014800100100	STATE INDEPENDENT ELECTORAL COMMISSION	681,657,214.00	5,988,000.00	5,988,000.00	0.9%	675,669,214.00
014900000000	LOCAL GOVERNMENT SERVICE COMMISSION	1,280,013,561.00	179,084,173.29	179,084,173.29	14.0%	1,100,929,387.71
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION	1,280,013,561.00	179,084,173.29	179,084,173.29	14.0%	1,100,929,387.71
020000000000	ECONOMIC SECTOR	227,773,672,573.00	47,980,882,174.77	47,980,882,174.77	21.1%	179,792,790,398.23
021500000000	MINISTRY OF AGRICULTURE PLANNING S	15,240,748,122.00	519,918,631.34	519,918,631.34	3.4%	14,720,829,490.66
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECUR	14,210,411,662.00	404,973,225.84	404,973,225.84	2.8%	13,805,438,436.16
021500300100	KOGI AGRICULTURAL DEVELOPMENT PROJECT	882,009,604.00	88,184,677.77	88,184,677.77	10.0%	793,824,926.23
021500500100	KOGI AGRO-ALLIED COMPANY	117,221,192.00	21,319,004.77	21,319,004.77	18.2%	95,902,187.23
021500600100	KOGI LAND DEV. BOARD	31,105,664.00	5,441,722.97	5,441,722.97	17.5%	25,663,941.03



Code	Administrative Unit	2025 Original Budget	2025 Q1 Performance	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
022000000000	MINISTRY OF FINANCE, BUDGET AND ECO	68,051,368,196.00	30,082,210,821.88	30,082,210,821.88	44.2%	37,969,157,374.12
022000100100	MINISTRY OF FINANCE, BUDGET AND ECONOMY	4,545,260,111.00	70,737,636.19	70,737,636.19	1.6%	4,474,522,474.81
022000110100	BUDGET AND ECONOMIC PLANNING	15,980,605,850.00	625,780,523.30	625,780,523.30	3.9%	15,354,825,326.70
022000120100	STATE BUREAU OF STATISTICS	344,867,304.00	1,488,000.00	1,488,000.00	0.4%	343,379,304.00
022000200100	DEBT MANAGEMENT OFFICE	28,066,918,000.00	23,881,466,022.56	23,881,466,022.56	85.1%	4,185,451,977.44
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	10,286,165,041.00	4,004,748,447.74	4,004,748,447.74	38.9%	6,281,416,593.26
022000800100	KOGI STATE INTERNAL REVENUE SERVICE (KG)	7,241,020,392.00	1,465,378,992.09	1,465,378,992.09	20.2%	5,775,641,399.91
022001200100	KOGI INVESTMENT AND PROPERTIES LIMITED	40,300,000.00	-	-	0.0%	40,300,000.00
022001300100	KOGI STATE GOVERNANCE DELIVERY UNIT	46,231,498.00	3,062,200.00	3,062,200.00	6.6%	43,169,298.00
022001400100	KOGI STATE ECONOMIC COUNCIL	1,500,000,000.00	29,549,000.00	29,549,000.00	2.0%	1,470,451,000.00
022200000000	MIN. OF COMMERCE & INDUSTRY PLANNING	8,376,546,442.00	711,926,270.32	711,926,270.32	8.5%	7,664,620,171.68
022200100100	MIN. OF COMMERCE & INDUSTRY	6,588,181,450.00	535,807,570.32	535,807,570.32	8.1%	6,052,373,879.68
022200700100	KOGI STATE ENTERPRISES DEVELOPMENT AGEN	1,742,000,000.00	170,940,000.00	170,940,000.00	9.8%	1,571,060,000.00
022205300100	KOGI STATE COMMODITY EXCHANGE, EXPORT	46,364,992.00	5,178,700.00	5,178,700.00	11.2%	41,186,292.00
022800000000	MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY	2,194,923,720.00	3,002,950.00	3,002,950.00	0.1%	2,191,920,770.00
022800100100	MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY	1,694,923,720.00	3,002,950.00	3,002,950.00	0.2%	1,691,920,770.00
022800200100	KOGI STATE INFORMATION COMMUNICATION	500,000,000.00	-	-	0.0%	500,000,000.00
022900000000	MINISTRY OF TRANSPORT PLANNING SEC	4,748,388,993.00	28,452,882.98	28,452,882.98	0.6%	4,719,936,110.02
022900100100	MINISTRY OF TRANSPORT	4,748,388,993.00	28,452,882.98	28,452,882.98	0.6%	4,719,936,110.02
023300000000	MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES	13,047,009,703.00	54,886,000.00	54,886,000.00	0.4%	12,992,123,703.00
023300100100	MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES	13,006,709,703.00	54,886,000.00	54,886,000.00	0.4%	12,951,823,703.00
023300100300	KOGI STATE SOLID MINERALS PROCESSING CO	40,300,000.00	-	-	0.0%	40,300,000.00
023400000000	MINISTRY OF WORKS PLANNING SECTOR	69,588,129,697.00	10,029,646,092.97	10,029,646,092.97	14.4%	59,558,483,604.03
023400100100	MINISTRY OF WORKS	54,297,721,964.00	9,000,068,247.74	9,000,068,247.74	16.6%	45,297,653,716.26
023400300100	ROAD MAINTENANCE AGENCY	15,172,278,140.00	1,012,891,190.77	1,012,891,190.77	6.7%	14,159,386,949.23
023400400100	KOGI STATE FIRE AGENCY	118,129,593.00	16,686,654.46	16,686,654.46	14.1%	101,442,938.54
023600000000	MIN. OF CULTURE & TOURISM PLANNING	795,074,364.00	52,943,996.39	52,943,996.39	6.7%	742,130,367.61
023600100100	MIN. OF CULTURE & TOURISM	435,798,662.00	19,951,582.05	19,951,582.05	4.6%	415,847,079.95
023600300100	COUNCIL FOR ARTS AND CULTURE	340,845,957.00	27,759,887.12	27,759,887.12	8.1%	313,086,069.88
023605200100	HOTEL AND TOURISM BOARD	18,429,745.00	5,232,527.22	5,232,527.22	28.4%	13,197,217.79
025000000000	KOGI STATE FISCAL RESPONSIBILITY COMMISSION	17,680,568.00	2,488,000.00	2,488,000.00	14.1%	15,192,568.00
025000100100	KOGI STATE FISCAL RESPONSIBILITY COMMISSION	17,680,568.00	2,488,000.00	2,488,000.00	14.1%	15,192,568.00
025200000000	MINISTRY OF WATER RESOURCES PLANNING	16,134,716,880.00	979,713,058.87	979,713,058.87	6.1%	15,155,003,821.13
025200100100	MINISTRY OF WATER RESOURCES	12,634,835,273.00	22,743,215.16	22,743,215.16	0.2%	12,612,092,057.84
025210200100	KOGI STATE WATER BOARD	589,533,607.00	21,092,503.46	21,092,503.46	3.6%	568,441,103.54
025210300100	RURAL WATER AND SANITATION AGENCY (RUSA)	2,910,348,000.00	935,877,340.25	935,877,340.25	32.2%	1,974,470,659.75
025300000000	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	12,525,770,685.00	1,567,403,735.89	1,567,403,735.89	12.5%	10,958,366,949.11
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	10,058,978,638.00	1,013,827,992.06	1,013,827,992.06	10.1%	9,045,150,645.94
025300160100	BUREAU FOR LANDS	1,737,136,800.00	504,293,046.97	504,293,046.97	29.0%	1,232,843,753.03
025300200100	KOGI STATE UTILITY INFRASTRUCTURE MANAGEMENT	461,950,000.00	1,250,000.00	1,250,000.00	0.3%	460,700,000.00
025300900100	KOGI STATE TOWN PLANNING AND DEVELOPMENT	267,705,247.00	48,032,696.87	48,032,696.87	17.9%	219,672,550.13
026200000000	MINISTRY OF RURAL AND ENERGY DEVELOPMENT	17,053,315,203.00	3,948,289,734.14	3,948,289,734.14	23.2%	13,105,025,468.86
026200100100	MINISTRY OF RURAL AND ENERGY DEVELOPMENT	17,049,493,225.00	3,948,289,734.14	3,948,289,734.14	23.2%	13,101,203,490.86
026200100200	RURAL ACCESS ROAD AGENCY	3,821,978.00	-	-	0.0%	3,821,978.00



Code	Administrative Unit	2025 Original Budget	2025 Q1 Performance	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
0300000000000	LAW & JUSTICE SECTOR	23,254,514,351.00	1,961,693,125.35	1,961,693,125.35	8.4%	21,292,821,225.65
0318000000000	KOGI STATE JUDICIAL SERVICE COMMISSION	18,248,174,606.00	1,617,783,574.93	1,617,783,574.93	8.9%	16,630,391,031.07
031801100100	KOGI STATE JUDICIAL SERVICE COMMISSION	586,477,135.00	47,865,104.26	47,865,104.26	8.2%	538,612,030.74
031805100100	HIGH COURT OF JUSTICE	7,133,688,181.00	1,094,902,071.07	1,094,902,071.07	15.3%	6,038,786,109.93
031805200100	CUSTOMARY COURT OF APPEAL	6,044,052,992.00	237,414,702.92	237,414,702.92	3.9%	5,806,638,289.08
031805300100	SHARIA COURT OF APPEAL	4,483,956,298.00	237,601,696.68	237,601,696.68	5.3%	4,246,354,601.32
0326000000000	MINISTRY OF JUSTICE PLANNING SECTOR	5,006,339,745.00	343,909,550.42	343,909,550.42	6.9%	4,662,430,194.58
032600100100	MINISTRY OF JUSTICE	4,535,872,290.00	338,430,774.16	338,430,774.16	7.5%	4,197,441,515.84
032600700100	KOGI STATE OFFICE OF THE PUBLIC DEFENDER	470,467,455.00	5,478,776.26	5,478,776.26	1.2%	464,988,678.74
0500000000000	SOCIAL SECTOR	210,599,047,526.00	32,948,976,345.50	32,948,976,345.50	15.6%	177,650,071,180.50
0513000000000	MINISTRY OF YOUTH & SPORTS PLANNING	4,971,881,782.00	125,929,269.10	125,929,269.10	2.5%	4,845,952,512.90
051300100100	MINISTRY OF YOUTH & SPORTS	4,760,843,739.00	102,408,674.12	102,408,674.12	2.2%	4,658,435,064.88
051300200100	KOGI STATE SPORTS COUNCIL	211,038,043.00	23,520,594.98	23,520,594.98	11.1%	187,517,448.02
0514000000000	MINISTRY OF WOMEN AFFAIRS AND SOCI	3,550,258,621.00	71,304,016.20	71,304,016.20	2.0%	3,478,954,604.80
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL D	3,201,988,362.00	53,799,016.20	53,799,016.20	1.7%	3,148,189,345.80
051400200100	KOGI STATE OFFICE FOR DISABILITY AFFAIRS	348,270,259.00	17,505,000.00	17,505,000.00	5.0%	330,765,259.00
0517000000000	MINISTRY OF EDUCATION PLANNING SEC	101,541,684,326.00	9,593,572,204.11	9,593,572,204.11	9.4%	91,948,112,121.89
051700100100	MINISTRY OF EDUCATION	6,975,481,631.00	290,155,466.26	290,155,466.26	4.2%	6,685,326,164.74
051700200100	STATE UNIVERSAL BASIC EDUCATION BOARD	7,608,636,791.00	589,000,507.16	589,000,507.16	7.7%	7,019,636,283.84
051700800100	KOGI STATE LIBRARY BOARD	40,502,552.00	6,167,062.39	6,167,062.39	15.2%	34,335,489.61
051700900100	ADULT & NON-FORMAL EDUCATION BOARD	113,005,873.00	14,300,013.47	14,300,013.47	12.7%	98,705,859.53
051701800100	KOGI STATE POLYTECHNIC, LOKOJA	8,635,006,531.00	1,171,170,795.68	1,171,170,795.68	13.6%	7,463,835,735.32
051701900100	COLLEGE OF EDUCATION, ANKPA	2,804,229,625.00	424,259,289.89	424,259,289.89	15.1%	2,379,970,335.11
051702000100	COLLEGE OF EDUCATION TECHNICAL, MOPA	9,398,745,316.00	230,588,153.31	230,588,153.31	2.5%	9,168,157,162.69
051702100100	PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIG	8,225,599,270.00	1,383,131,898.07	1,383,131,898.07	16.8%	6,842,467,371.93
051702200100	KOGI STATE UNIVERSITY, KABBA	24,388,337,789.00	1,280,161,804.46	1,280,161,804.46	5.2%	23,108,175,984.54
051702500100	CONFLUENCE UNIVERSITY OF SCIENCE AND TE	18,497,558,317.00	1,745,329,011.50	1,745,329,011.50	9.4%	16,752,229,305.50
051705400100	KOGI STATE SCIENCE, TECHNOLOGY EDUCATIO	10,257,598,853.00	2,041,562,050.93	2,041,562,050.93	19.9%	8,216,036,802.07
051705600100	STATE SCHOLARSHIP BOARD	3,039,762,876.00	351,769,513.54	351,769,513.54	11.6%	2,687,993,362.46
051706500100	NIGERIA-KOREA FRIENDSHIP INSTITUTE	1,557,218,902.00	65,976,637.46	65,976,637.46	4.2%	1,491,242,264.54
0521000000000	MINISTRY OF HEALTH PLANNING SECTOR	53,795,500,730.00	6,114,164,276.70	6,114,164,276.70	11.4%	47,681,336,453.30
052100100100	MINISTRY OF HEALTH	15,635,302,124.00	167,212,788.66	167,212,788.66	1.1%	15,468,089,335.34
052100200100	KOGI STATE HEALTH INSURANCE AGENCY	1,914,261,180.00	184,714,727.36	184,714,727.36	9.6%	1,729,546,452.64
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENC	9,198,043,635.00	3,418,609,740.57	3,418,609,740.57	37.2%	5,779,433,894.43
052102600100	PRINCE ABUBAKAR AUDU UNIVERSITY TEACH	1,775,353,188.00	158,814,355.06	158,814,355.06	8.9%	1,616,538,832.94
052102700100	KOGI STATE SPECIALIST HOSPITAL, LOKOJA	2,546,423,251.00	470,231,136.06	470,231,136.06	18.5%	2,076,192,114.94
052102800100	KOGI STATE REFERENCE HOSPITAL, OKENE	12,811,000,000.00	206,250,525.49	206,250,525.49	1.6%	12,604,749,474.51
052110200100	KOGI STATE HOSPITAL MANAGEMENT BOARD	6,831,896,049.00	1,235,073,313.27	1,235,073,313.27	18.1%	5,596,822,735.73
052110400100	COLLEGE OF NURSING AND MIDWIFERY, OBAN	1,031,634,262.00	145,569,166.91	145,569,166.91	14.1%	886,065,095.09



KOGI STATE GOVERNMENT

Code	Administrative Unit	2025 Original Budget	2025 Q1 Performance	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
052110600100	COLLEGE OF HEALTH SCIENCE & TECHNOLOGY	1,036,787,041.00	125,473,323.33	125,473,323.33	12.1%	911,313,717.67
052110800100	KOGI STATE HIV/AIDS CONTROL AGENCY	27,400,000.00	-	-	0.0%	27,400,000.00
052111300100	DRUGS AND MEDICAL SUPPLY MANAGEMENT A	987,400,000.00	2,215,200.00	2,215,200.00	0.2%	985,184,800.00
053500000000	MINISTRY OF ENVIRONMENT PLANNING S	13,426,200,849.00	8,780,855,542.15	8,780,855,542.15	65.4%	4,645,345,306.85
053500100100	MINISTRY OF ENVIRONMENT AND ECOLOGICAL	11,861,664,259.00	8,657,684,703.98	8,657,684,703.98	73.0%	3,203,979,555.02
053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY	75,876,419.00	16,245,644.33	16,245,644.33	21.4%	59,630,774.67
053505300100	SANITATION & WASTE MANAGEMENT BOARD	1,488,660,171.00	106,925,193.85	106,925,193.85	7.2%	1,381,734,977.15
054400000000	MINISTRY OF HUMANITARIAN AFFAIRS A	25,656,000,000.00	7,543,016,490.75	7,543,016,490.75	29.4%	18,112,983,509.25
054400100100	MINISTRY OF HUMANITARIAN AFFAIRS AND PO	23,659,000,000.00	7,455,028,829.75	7,455,028,829.75	31.5%	16,203,971,170.25
054400100300	KOGI STATE SOCIAL INVESTMENT PROGRAMMI	1,997,000,000.00	87,987,661.00	87,987,661.00	4.4%	1,909,012,339.00
055100000000	MINISTRY OF LOCAL GOVERNMENT AND C	7,657,521,218.00	720,134,546.50	720,134,546.50	9.4%	6,937,386,671.51
055100100100	MINISTRY OF LOCAL GOVERNMENT AND CHIEF	7,657,521,218.00	720,134,546.50	720,134,546.50	9.4%	6,937,386,671.51

Table 5: Personnel Expenditure by Administrative Classification

Kogi State Government Budget Performance Report 2025 Q1 - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Q1 Performance	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Personnel Expenditure	109,963,898,731.00	19,254,405,306.39	19,254,405,306.39	17.5%	90,709,493,424.61
01000000000000	ADMINISTRATION SECTOR	47,653,500,199.00	8,527,535,920.14	8,527,535,920.14	17.9%	39,125,964,278.86
01110000000000	GOVERNORS OFFICE PLANNING SECTOR	35,849,903,309.00	6,333,493,702.67	6,333,493,702.67	17.7%	29,516,409,606.33
011100100100	GOVERNMENT HOUSE	1,244,578,673.00	687,757,103.47	687,757,103.47	55.3%	556,821,569.53
011100100200	DEPUTY GOVERNORS OFFICE	78,774,221.00	16,899,898.06	16,899,898.06	21.5%	61,874,322.94
011100800100	EMERGENCY MANAGEMENT AGENCY	39,182,689.00	9,968,101.16	9,968,101.16	25.4%	29,214,587.84
011101000100	BUREAU OF PUBLIC PROCUREMENT (BPP)	66,367,726.00	-	-	0.0%	66,367,726.00
011103500100	KOGI STATE PENSION COMMISSION	34,421,000,000.00	5,618,868,599.98	5,618,868,599.98	16.3%	28,802,131,400.02
01610000000000	OFFICE OF THE SECRETARY TO THE STATE GOVERNOR	8,790,355,378.00	1,675,310,880.43	1,675,310,880.43	19.1%	7,115,044,497.57
016100100100	OFFICE OF THE SECRETARY TO THE STATE GOVERNOR	8,689,570,834.00	1,658,542,092.55	1,658,542,092.55	19.1%	7,031,028,741.45
016103800100	CHRISTIAN PILGRIMS COMMISSION	25,673,629.00	3,947,045.80	3,947,045.80	15.4%	21,726,583.20
016103700100	KOGI STATE HAJJ COMMISSION	70,110,915.00	11,930,436.86	11,930,436.86	17.0%	58,180,478.14
016105500100	STATE SECURITY TRUST FUND	5,000,000.00	891,305.22	891,305.22	17.8%	4,108,694.78
01640000000000	MINISTRY OF SPECIAL DUTY & INTER-GOVERNMENTAL AFFAIRS	22,720,295.00	-	-	0.0%	22,720,295.00
016400100100	MINISTRY OF SPECIAL DUTY & INTER-GOVERNMENTAL AFFAIRS	22,720,295.00	-	-	0.0%	22,720,295.00
01120000000000	KOGI STATE HOUSE OF ASSEMBLY PLANNING SEC	1,046,845,634.00	217,015,937.82	217,015,937.82	20.7%	829,829,696.18
011200300100	KOGI STATE HOUSE OF ASSEMBLY	817,442,697.00	217,015,937.82	217,015,937.82	26.5%	600,426,759.18
011200400100	KOGI STATE HOUSE OF ASSEMBLY SERVICE COMM	229,402,937.00	-	-	0.0%	229,402,937.00
01230000000000	MINISTRY OF INFORMATION AND COMMUNICATIONS	644,334,842.00	96,377,022.51	96,377,022.51	15.0%	547,957,819.49
012300100100	MINISTRY OF INFORMATION AND COMMUNICATIONS	162,401,306.00	31,699,780.85	31,699,780.85	19.5%	130,701,525.15
012300300100	KOGI STATE BROADCASTING CORPORATION	218,464,512.00	44,782,627.98	44,782,627.98	20.5%	173,681,884.02
012301300100	KOGI STATE NEWSPAPER CORPORATION	263,469,024.00	19,894,613.69	19,894,613.69	7.6%	243,574,410.31
01250000000000	OFFICE OF THE HEAD OF CIVIL SERVICE PLANNING SEC	595,548,193.00	102,010,660.96	102,010,660.96	17.1%	493,537,532.04
012500100100	OFFICE OF THE HEAD OF CIVIL SERVICE	595,548,193.00	102,010,660.96	102,010,660.96	17.1%	493,537,532.04
01400000000000	OFFICE OF THE STATE AUDITOR-GENERAL PLANNING SEC	453,862,837.00	73,564,343.95	73,564,343.95	16.2%	380,298,493.05
014000100100	OFFICE OF THE STATE AUDITOR-GENERAL	301,366,972.00	52,108,844.28	52,108,844.28	17.3%	249,258,127.72
014000200100	OFFICE OF THE LOCAL GOVT. AUDITOR-GENERAL	152,495,865.00	21,455,499.67	21,455,499.67	14.1%	131,040,365.33
01470000000000	CIVIL SERVICE COMMISSION PLANNING SEC	70,838,650.00	17,793,155.62	17,793,155.62	25.1%	53,045,494.38
014700100100	CIVIL SERVICE COMMISSION	70,838,650.00	17,793,155.62	17,793,155.62	25.1%	53,045,494.38
01480000000000	STATE INDEPENDENT ELECTORAL COMMISSION	123,592,500.00	-	-	0.0%	123,592,500.00
014800100100	STATE INDEPENDENT ELECTORAL COMMISSION (SIEC)	123,592,500.00	-	-	0.0%	123,592,500.00
01490000000000	LOCAL GOVERNMENT SERVICE COMMISSION	55,498,561.00	11,970,216.17	11,970,216.17	21.6%	43,528,344.83
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION	55,498,561.00	11,970,216.17	11,970,216.17	21.6%	43,528,344.83
02000000000000	ECONOMIC SECTOR	7,815,260,144.00	1,179,110,987.38	1,179,110,987.38	15.1%	6,636,149,156.62
02150000000000	MINISTRY OF AGRICULTURE PLANNING SEC	1,293,694,984.00	268,343,381.34	268,343,381.34	20.7%	1,025,351,602.66
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	698,240,455.00	157,897,975.84	157,897,975.84	22.6%	540,342,479.16
021500300100	KOGI AGRICULTURAL DEVELOPMENT PROJECT (ADP)	482,684,604.00	86,684,677.77	86,684,677.77	18.0%	395,999,926.23
021500500100	KOGI AGRO-ALLIED COMPANY	82,557,192.00	18,319,004.77	18,319,004.77	22.2%	64,238,187.23
021500600100	KOGI LAND DEV. BOARD	30,212,733.00	5,441,722.97	5,441,722.97	18.0%	24,771,010.03



Code	Administrative Unit	2025 Original Budget	2025 Q1 Performance	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
022000000000	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	4,054,860,208.00	536,477,043.13	536,477,043.13	13.2%	3,518,383,164.87
022000100100	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	292,196,970.00	52,413,401.19	52,413,401.19	17.9%	239,783,568.81
022000110100	BUDGET AND ECONOMIC PLANNING	210,246,564.00	24,986,519.02	24,986,519.02	11.9%	185,260,044.98
022000120100	STATE BUREAU OF STATISTICS	43,567,304.00	-	-	0.0%	43,567,304.00
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	1,509,270,741.00	91,926,800.86	91,926,800.86	6.1%	1,417,343,940.14
022000800100	KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)	1,999,578,629.00	367,150,322.06	367,150,322.06	18.4%	1,632,428,306.94
022200000000	MIN. OF COMMERCE & INDUSTRY PLANNING	264,811,450.00	34,047,770.32	34,047,770.32	12.9%	230,763,679.68
022200100100	MIN. OF COMMERCE & INDUSTRY	197,311,450.00	33,437,870.32	33,437,870.32	16.9%	163,873,579.68
022200700100	KOGI STATE ENTERPRISES DEVELOPMENT AGENCY	66,000,000.00	-	-	0.0%	66,000,000.00
022205300100	KOGI STATE COMMODITY EXCHANGE, EXPORT PRO	1,500,000.00	609,900.00	609,900.00	40.7%	890,100.00
022800000000	MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY	126,423,720.00	-	-	0.0%	126,423,720.00
022800100100	MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY	126,423,720.00	-	-	0.0%	126,423,720.00
022900000000	MINISTRY OF TRANSPORT PLANNING SECTOR	131,250,000.00	26,964,882.98	26,964,882.98	20.5%	104,285,117.02
022900100100	MINISTRY OF TRANSPORT	131,250,000.00	26,964,882.98	26,964,882.98	20.5%	104,285,117.02
023400000000	MINISTRY OF WORKS PLANNING SECTOR	538,414,129.00	96,180,905.39	96,180,905.39	17.9%	442,233,223.61
023400100100	MINISTRY OF WORKS	378,384,983.00	69,718,560.16	69,718,560.16	18.4%	308,666,422.84
023400300100	ROAD MAINTENANCE AGENCY	62,721,824.00	11,505,690.77	11,505,690.77	18.3%	51,216,133.23
023400400100	KOGI STATE FIRE AGENCY	97,307,322.00	14,956,654.46	14,956,654.46	15.4%	82,350,667.54
023600000000	MIN. OF CULTURE & TOURISM PLANNING SECTOR	247,399,771.00	48,020,996.39	48,020,996.39	19.4%	199,378,774.61
023600100100	MIN. OF CULTURE & TOURISM	99,098,662.00	18,463,582.05	18,463,582.05	18.6%	80,635,079.95
023600300100	COUNCIL FOR ARTS AND CULTURE	132,832,537.00	26,871,887.12	26,871,887.12	20.2%	105,960,649.88
023605200100	HOTEL AND TOURISM BOARD	15,468,572.00	2,685,527.22	2,685,527.22	17.4%	12,783,044.79
025200000000	MINISTRY OF WATER RESOURCES PLANNING	244,276,733.00	42,158,718.62	42,158,718.62	17.3%	202,118,014.38
025200100100	MINISTRY OF WATER RESOURCES	123,778,873.00	21,255,215.16	21,255,215.16	17.2%	102,523,657.84
025210200100	KOGI STATE WATER BOARD	119,032,860.00	20,503,503.46	20,503,503.46	17.2%	98,529,356.54
025210300100	RURAL WATER AND SANITATION AGENCY (RUWASA)	1,465,000.00	400,000.00	400,000.00	27.3%	1,065,000.00
025300000000	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	761,803,093.00	107,521,933.38	107,521,933.38	14.1%	654,281,159.62
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	81,217,846.00	-	-	0.0%	81,217,846.00
025300160100	BUREAU FOR LANDS	416,000,000.00	71,842,736.52	71,842,736.52	17.3%	344,157,263.48
025300200100	KOGI STATE UTILITY INFRASTRUCTURE MANAGEMENT	65,000,000.00	-	-	0.0%	65,000,000.00
025300900100	KOGI STATE TOWN PLANNING AND DEVELOPMENT	199,585,247.00	35,679,196.87	35,679,196.87	17.9%	163,906,050.13
026200000000	MINISTRY OF RURAL AND ENERGY DEVELOPMENT	152,326,056.00	19,395,355.84	19,395,355.84	12.7%	132,930,700.16
026200100100	MINISTRY OF RURAL AND ENERGY DEVELOPMENT	152,326,056.00	19,395,355.84	19,395,355.84	12.7%	132,930,700.16
030000000000	LAW & JUSTICE SECTOR	6,695,445,085.00	1,385,044,433.86	1,385,044,433.86	20.7%	5,310,400,651.14
031800000000	KOGI STATE JUDICIAL SERVICE COMMISSION	5,945,514,873.00	1,261,417,780.95	1,261,417,780.95	21.2%	4,684,097,092.05
031801100100	KOGI STATE JUDICIAL SERVICE COMMISSION	199,911,856.00	39,217,765.69	39,217,765.69	19.6%	160,694,090.31
031805100100	HIGH COURT OF JUSTICE	3,416,846,870.00	926,398,644.68	926,398,644.68	27.1%	2,490,448,225.32
031805200100	CUSTOMARY COURT OF APPEAL	903,064,849.00	127,326,652.92	127,326,652.92	14.1%	775,738,196.08
031805300100	SHARIA COURT OF APPEAL	1,425,691,298.00	168,474,717.66	168,474,717.66	11.8%	1,257,216,580.34
032600000000	MINISTRY OF JUSTICE PLANNING SECTOR	749,930,212.00	123,626,652.91	123,626,652.91	16.5%	626,303,559.09
032600100100	MINISTRY OF JUSTICE	699,449,290.00	123,626,652.91	123,626,652.91	17.7%	575,822,637.09
032600700100	KOGI STATE OFFICE OF THE PUBLIC DEFENDER AND	50,480,922.00	-	-	0.0%	50,480,922.00



Code	Administrative Unit	2025 Original Budget	2025 Q1 Performance	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
0500000000000	SOCIAL SECTOR	47,799,693,303.00	8,162,713,965.01	8,162,713,965.01	17.1%	39,636,979,338.00
0513000000000	MINISTRY OF YOUTH & SPORTS PLANNING S	236,815,780.00	70,718,069.10	70,718,069.10	29.9%	166,097,710.90
051300100100	MINISTRY OF YOUTH & SPORTS	109,294,539.00	47,632,474.12	47,632,474.12	43.6%	61,662,064.88
051300200100	KOGI STATE SPORTS COUNCIL	127,521,241.00	23,085,594.98	23,085,594.98	18.1%	104,435,646.02
0514000000000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL	209,227,871.00	37,153,666.20	37,153,666.20	17.8%	172,074,204.80
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVE	203,125,612.00	36,468,666.20	36,468,666.20	18.0%	166,656,945.80
051400200100	KOGI STATE OFFICE FOR DISABILITY AFFAIRS	6,102,259.00	685,000.00	685,000.00	11.2%	5,417,259.00
0517000000000	MINISTRY OF EDUCATION PLANNING SECTOR	28,655,920,071.00	5,187,437,934.74	5,187,437,934.74	18.1%	23,468,482,136.26
051700100100	MINISTRY OF EDUCATION	388,905,642.00	72,188,289.85	72,188,289.85	18.6%	316,717,352.15
051700200100	STATE UNIVERSAL BASIC EDUCATION BOARD	370,760,791.00	71,078,448.14	71,078,448.14	19.2%	299,682,342.86
051700800100	KOGI STATE LIBRARY BOARD	35,250,000.00	5,263,062.39	5,263,062.39	14.9%	29,986,937.61
051700900100	ADULT & NON-FORMAL EDUCATION BOARD	87,853,873.00	13,560,613.47	13,560,613.47	15.4%	74,293,259.53
051701800100	KOGI STATE POLYTECHNIC, LOKOJA	5,064,226,531.00	975,693,764.88	975,693,764.88	19.3%	4,088,532,766.12
051701900100	COLLEGE OF EDUCATION, ANKPA	2,524,554,660.00	419,597,242.24	419,597,242.24	16.6%	2,104,957,417.76
051702000100	COLLEGE OF EDUCATION TECHNICAL, MOPA	1,206,230,316.00	228,759,903.31	228,759,903.31	19.0%	977,470,412.69
051702100100	PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	5,423,099,270.00	970,415,316.57	970,415,316.57	17.9%	4,452,683,953.43
051702200100	KOGI STATE UNIVERSITY, KABBA	1,122,537,789.00	118,546,395.83	118,546,395.83	10.6%	1,003,991,393.17
051702500100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECH	2,191,058,317.00	281,075,627.34	281,075,627.34	12.8%	1,909,982,689.66
051705400100	KOGI STATE SCIENCE, TECHNOLOGY EDUCATION	9,964,393,261.00	1,989,671,474.93	1,989,671,474.93	20.0%	7,974,721,786.07
051705600100	STATE SCHOLARSHIP BOARD	14,190,206.00	3,106,658.34	3,106,658.34	21.9%	11,083,547.66
051706500100	NIGERIA-KOREA FRIENDSHIP INSTITUTE	262,859,415.00	38,481,137.46	38,481,137.46	14.6%	224,378,277.54
0521000000000	MINISTRY OF HEALTH PLANNING SECTOR	15,834,082,971.00	2,361,971,061.35	2,361,971,061.35	14.9%	13,472,111,909.65
052100100100	MINISTRY OF HEALTH	1,070,256,388.00	161,224,788.66	161,224,788.66	15.1%	909,031,599.34
052100200100	KOGI STATE HEALTH INSURANCE AGENCY	102,261,180.00	-	-	0.0%	102,261,180.00
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	299,303,434.00	42,760,003.44	42,760,003.44	14.3%	256,543,430.56
052102600100	PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING	1,522,433,188.00	149,161,675.06	149,161,675.06	9.8%	1,373,271,512.94
052102700100	KOGI STATE SPECIALIST HOSPITAL, LOKOJA	2,152,394,479.00	425,810,693.39	425,810,693.39	19.8%	1,726,583,785.61
052102800100	KOGI STATE REFERENCE HOSPITAL, OKENE	2,542,000,000.00	144,457,705.03	144,457,705.03	5.7%	2,397,542,294.97
052110200100	KOGI STATE HOSPITAL MANAGEMENT BOARD	6,704,365,449.00	1,212,667,433.27	1,212,667,433.27	18.1%	5,491,698,015.73
052110400100	COLLEGE OF NURSING AND MIDWIFERY, OBANGI	721,334,262.00	110,574,772.91	110,574,772.91	15.3%	610,759,489.09
052110600100	COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, ID	719,734,591.00	115,313,989.60	115,313,989.60	16.0%	604,420,601.40
0535000000000	MINISTRY OF ENVIRONMENT PLANNING SEC	1,036,725,392.00	179,310,798.13	179,310,798.13	17.3%	857,414,593.87
053500100100	MINISTRY OF ENVIRONMENT AND ECOLOGICAL MA	300,364,259.00	56,755,859.96	56,755,859.96	18.9%	243,608,399.04
053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY	70,896,419.00	15,629,744.33	15,629,744.33	22.0%	55,266,674.67
053505300100	SANITATION & WASTE MANAGEMENT BOARD	665,464,714.00	106,925,193.85	106,925,193.85	16.1%	558,539,520.15
0544000000000	MINISTRY OF HUMANITARIAN AFFAIRS AND	155,000,000.00	19,009,796.00	19,009,796.00	12.3%	135,990,204.00
054400100100	MINISTRY OF HUMANITARIAN AFFAIRS AND POVE	5,000,000.00	1,300,000.00	1,300,000.00	26.0%	3,700,000.00
054400100300	KOGI STATE SOCIAL INVESTMENT PROGRAMME AC	150,000,000.00	17,709,796.00	17,709,796.00	11.8%	132,290,204.00
0551000000000	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAI	1,671,921,218.00	307,112,639.49	307,112,639.49	18.4%	1,364,808,578.52
055100100100	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAI	1,671,921,218.00	307,112,639.49	307,112,639.49	18.4%	1,364,808,578.52

Table 6: Overhead Expenditure by Administrative Classification

Kogi State Government Budget Performance Report 2025 Q1 - Overhead Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Q1 Performance	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	<i>Total Overhead Expenditure</i>	<i>109,401,167,509.00</i>	<i>27,325,323,879.13</i>	<i>27,325,323,879.13</i>	<i>25.0%</i>	<i>82,075,843,629.87</i>
010000000000	ADMINISTRATION SECTOR	39,322,981,071.00	15,612,861,061.53	15,612,861,061.53	39.7%	23,710,120,009.47
011100000000	GOVERNORS OFFICE PLANNING SECTOR	27,872,418,805.00	13,519,357,586.32	13,519,357,586.32	48.5%	14,353,061,218.68
011100100100	GOVERNMENT HOUSE	24,343,448,000.00	13,312,603,040.98	13,312,603,040.98	54.7%	11,030,844,959.02
011100100200	DEPUTY GOVERNORS OFFICE	1,549,450,000.00	162,610,000.00	162,610,000.00	10.5%	1,386,840,000.00
011100800100	EMERGENCY MANAGEMENT AGENCY	26,800,900.00	886,500.00	886,500.00	3.3%	25,914,400.00
011101000100	BUREAU OF PUBLIC PROCUREMENT (BPP)	1,067,311,125.00	22,922,500.00	22,922,500.00	2.1%	1,044,388,625.00
011103500100	KOGI STATE PENSION COMMISSION	247,350,000.00	11,437,600.00	11,437,600.00	4.6%	235,912,400.00
011111100100	KOGI STATE INVESTMENT PROMOTION & PUBLIC PRIVATE P	638,058,780.00	8,897,945.34	8,897,945.34	1.4%	629,160,834.66
016100000000	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	2,199,072,834.00	526,884,813.89	526,884,813.89	24.0%	1,672,188,020.11
016100100100	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	1,072,137,123.00	355,429,958.17	355,429,958.17	33.2%	716,707,164.83
016103800100	CHRISTIAN PILGRIMS COMMISSION	117,429,611.00	13,076,131.20	13,076,131.20	11.1%	104,353,479.80
016103700100	KOGI STATE HAJJ COMMISSION	396,356,100.00	84,717,287.00	84,717,287.00	21.4%	311,638,813.00
016105500100	STATE SECURITY TRUST FUND	613,150,000.00	73,661,437.52	73,661,437.52	12.0%	539,488,562.48
016400000000	MINISTRY OF SPECIAL DUTY & INTER-GOVERNMENTA	843,790,083.00	55,152,500.00	55,152,500.00	6.5%	788,637,583.00
016400100100	MINISTRY OF SPECIAL DUTY & INTER-GOVERNMENTAL AFF	843,790,083.00	55,152,500.00	55,152,500.00	6.5%	788,637,583.00
011200000000	KOGI STATE HOUSE OF ASSEMBLY PLANNING SECTOR	2,007,510,745.00	350,728,113.84	350,728,113.84	17.5%	1,656,782,631.16
011200300100	KOGI STATE HOUSE OF ASSEMBLY	1,751,136,285.00	337,336,813.84	337,336,813.84	19.3%	1,413,799,471.16
011200400100	KOGI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	256,374,460.00	13,391,300.00	13,391,300.00	5.2%	242,983,160.00
012300000000	MINISTRY OF INFORMATION AND COMMUNICATION	2,344,594,495.00	276,142,708.97	276,142,708.97	11.8%	2,068,451,786.03
012300100100	MINISTRY OF INFORMATION AND COMMUNICATION	2,109,587,189.00	263,942,400.00	263,942,400.00	12.5%	1,845,644,789.00
012300300100	KOGI STATE BROADCASTING CORPORATION	216,228,678.00	10,880,308.97	10,880,308.97	5.0%	205,348,369.03
012301300100	KOGI STATE NEWSPAPER CORPORATION	18,778,628.00	1,320,000.00	1,320,000.00	7.0%	17,458,628.00
012500000000	OFFICE OF THE HEAD OF CIVIL SERVICE PLANNING SE	1,254,454,214.00	39,646,330.25	39,646,330.25	3.2%	1,214,807,883.75
012500100100	OFFICE OF THE HEAD OF CIVIL SERVICE	1,254,454,214.00	39,646,330.25	39,646,330.25	3.2%	1,214,807,883.75
014000000000	OFFICE OF THE STATE AUDITOR-GENERAL PLANNING	1,180,662,281.00	656,866,161.14	656,866,161.14	55.6%	523,796,119.86
014000100100	OFFICE OF THE STATE AUDITOR-GENERAL	457,202,000.00	406,248,924.14	406,248,924.14	88.9%	50,953,075.86
014000200100	OFFICE OF THE LOCAL GOVT. AUDITOR-GENERAL	635,715,375.00	250,617,237.00	250,617,237.00	39.4%	385,098,138.00
014000300100	STATE AUDIT SERVICE BOARD	36,462,406.00	-	-	0.0%	36,462,406.00
014000400100	LOCAL GOVERNMENT AUDIT BOARD	51,282,500.00	-	-	0.0%	51,282,500.00
014700000000	CIVIL SERVICE COMMISSION PLANNING SECTOR	37,897,900.00	14,980,890.00	14,980,890.00	39.5%	22,917,010.00
014700100100	CIVIL SERVICE COMMISSION	37,897,900.00	14,980,890.00	14,980,890.00	39.5%	22,917,010.00
014800000000	STATE INDEPENDENT ELECTORAL COMMISSION (SIEC)	553,064,714.00	5,988,000.00	5,988,000.00	1.1%	547,076,714.00
014800100100	STATE INDEPENDENT ELECTORAL COMMISSION (SIEC)	553,064,714.00	5,988,000.00	5,988,000.00	1.1%	547,076,714.00
014900000000	LOCAL GOVERNMENT SERVICE COMMISSION PLANNING	1,029,515,000.00	167,113,957.12	167,113,957.12	16.2%	862,401,042.88
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION	1,029,515,000.00	167,113,957.12	167,113,957.12	16.2%	862,401,042.88



Code	Administrative Unit	2025 Original Budget	2025 Q1 Performance	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
0200000000000	ECONOMIC SECTOR	22,092,086,294.00	5,029,020,534.83	5,029,020,534.83	22.8%	17,063,065,759.17
0215000000000	MINISTRY OF AGRICULTURE PLANNING SECTOR	836,790,703.00	44,988,000.00	44,988,000.00	5.4%	791,802,703.00
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	426,908,772.00	40,488,000.00	40,488,000.00	9.5%	386,420,772.00
021500300100	KOGI AGRICULTURAL DEVELOPMENT PROJECT (ADP)	399,325,000.00	1,500,000.00	1,500,000.00	0.4%	397,825,000.00
021500500100	KOGI AGRO-ALLIED COMPANY	9,664,000.00	3,000,000.00	3,000,000.00	31.0%	6,664,000.00
021500600100	KOGI LAND DEV. BOARD	892,931.00	-	-	0.0%	892,931.00
0220000000000	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLA	16,567,274,701.00	4,502,476,415.04	4,502,476,415.04	27.2%	12,064,798,285.96
022000100100	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	2,168,823,141.00	18,324,235.00	18,324,235.00	0.8%	2,150,498,906.00
022000110100	BUDGET AND ECONOMIC PLANNING	5,076,971,286.00	600,794,004.28	600,794,004.28	11.8%	4,476,177,281.72
022000120100	STATE BUREAU OF STATISTICS	271,300,000.00	1,488,000.00	1,488,000.00	0.5%	269,812,000.00
022000200100	DEBT MANAGEMENT OFFICE	85,918,000.00	900,000.00	900,000.00	1.0%	85,018,000.00
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	5,659,580,900.00	3,521,494,779.23	3,521,494,779.23	62.2%	2,138,086,120.77
022000800100	KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)	1,768,149,876.00	326,864,196.53	326,864,196.53	18.5%	1,441,285,679.47
022001200100	KOGI INVESTMENT AND PROPERTIES LIMITED	15,300,000.00	-	-	0.0%	15,300,000.00
022001300100	KOGI STATE GOVERNANCE DELIVERY UNIT	21,231,498.00	3,062,200.00	3,062,200.00	14.4%	18,169,298.00
022001400100	KOGI STATE ECONOMIC COUNCIL	1,500,000,000.00	29,549,000.00	29,549,000.00	2.0%	1,470,451,000.00
0222000000000	MIN. OF COMMERCE & INDUSTRY PLANNING SECTOR	784,034,992.00	7,978,500.00	7,978,500.00	1.0%	776,056,492.00
022200100100	MIN. OF COMMERCE & INDUSTRY	38,870,000.00	2,369,700.00	2,369,700.00	6.1%	36,500,300.00
022200700100	KOGI STATE ENTERPRISES DEVELOPMENT AGENCY	726,000,000.00	1,040,000.00	1,040,000.00	0.1%	724,960,000.00
022205300100	KOGI STATE COMMODITY EXCHANGE, EXPORT PROMOTION	19,164,992.00	4,568,800.00	4,568,800.00	23.8%	14,596,192.00
0228000000000	MINISTRY OF INNOVATION, SCIENCE AND TECHNOLO	1,296,500,000.00	3,002,950.00	3,002,950.00	0.2%	1,293,497,050.00
022800100100	MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY	1,046,500,000.00	3,002,950.00	3,002,950.00	0.3%	1,043,497,050.00
022800200100	KOGI STATE INFORMATION COMMUNICATION TECHNOLOGY	250,000,000.00	-	-	0.0%	250,000,000.00
0229000000000	MINISTRY OF TRANSPORT PLANNING SECTOR	22,400,000.00	1,488,000.00	1,488,000.00	6.6%	20,912,000.00
022900100100	MINISTRY OF TRANSPORT	22,400,000.00	1,488,000.00	1,488,000.00	6.6%	20,912,000.00
0233000000000	MINISTRY OF SOLID MINERAL AND NATURAL RESOU	105,800,285.00	4,886,000.00	4,886,000.00	4.6%	100,914,285.00
023300100100	MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES	90,500,285.00	4,886,000.00	4,886,000.00	5.4%	85,614,285.00
023300100300	KOGI STATE SOLID MINERALS PROCESSING COMPANY LTD	15,300,000.00	-	-	0.0%	15,300,000.00
0234000000000	MINISTRY OF WORKS PLANNING SECTOR	229,853,787.00	71,824,300.00	71,824,300.00	31.2%	158,029,487.00
023400100100	MINISTRY OF WORKS	199,475,200.00	68,871,300.00	68,871,300.00	34.5%	130,603,900.00
023400300100	ROAD MAINTENANCE AGENCY	9,556,316.00	1,223,000.00	1,223,000.00	12.8%	8,333,316.00
023400400100	KOGI STATE FIRE AGENCY	20,822,271.00	1,730,000.00	1,730,000.00	8.3%	19,092,271.00
0236000000000	MIN. OF CULTURE & TOURISM PLANNING SECTOR	319,064,593.00	4,923,000.00	4,923,000.00	1.5%	314,141,593.00
023600100100	MIN. OF CULTURE & TOURISM	108,090,000.00	1,488,000.00	1,488,000.00	1.4%	106,602,000.00
023600300100	COUNCIL FOR ARTS AND CULTURE	208,013,420.00	888,000.00	888,000.00	0.4%	207,125,420.00
023605200100	HOTEL AND TOURISM BOARD	2,961,173.00	2,547,000.00	2,547,000.00	86.0%	414,173.00
0250000000000	KOGI STATE FISCAL RESPONSIBILITY COMMISSION	17,680,568.00	2,488,000.00	2,488,000.00	14.1%	15,192,568.00
025000100100	KOGI STATE FISCAL RESPONSIBILITY COMMISSION	17,680,568.00	2,488,000.00	2,488,000.00	14.1%	15,192,568.00



KOGI STATE GOVERNMENT

Code	Administrative Unit	2025 Original Budget	2025 Q1 Performance	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
025200000000	MINISTRY OF WATER RESOURCES PLANNING SECTOR	45,324,604.00	4,680,828.10	4,680,828.10	10.3%	40,643,775.90
025200100100	MINISTRY OF WATER RESOURCES	5,398,400.00	1,488,000.00	1,488,000.00	27.6%	3,910,400.00
025210200100	KOGI STATE WATER BOARD	10,500,747.00	589,000.00	589,000.00	5.6%	9,911,747.00
025210300100	RURAL WATER AND SANITATION AGENCY (RUWASSA)	29,425,457.00	2,603,828.10	2,603,828.10	8.8%	26,821,628.90
025300000000	MINISTRY OF HOUSING AND URBAN DEVELOPMENT PL	989,160,083.00	259,006,788.13	259,006,788.13	26.2%	730,153,294.87
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	602,790,083.00	154,779,389.68	154,779,389.68	25.7%	448,010,693.32
025300160100	BUREAU FOR LANDS	125,300,000.00	90,623,898.45	90,623,898.45	72.3%	34,676,101.55
025300200100	KOGI STATE UTILITY INFRASTRUCTURE MANAGEMENT AND	192,950,000.00	1,250,000.00	1,250,000.00	0.6%	191,700,000.00
025300900100	KOGI STATE TOWN PLANNING AND DEVELOPMENT BOARD	68,120,000.00	12,353,500.00	12,353,500.00	18.1%	55,766,500.00
026200000000	MINISTRY OF RURAL AND ENERGY DEVELOPMENT PL	878,201,978.00	121,277,753.56	121,277,753.56	13.8%	756,924,224.44
026200100100	MINISTRY OF RURAL AND ENERGY DEVELOPMENT	874,380,000.00	121,277,753.56	121,277,753.56	13.9%	753,102,246.44
026200100200	RURAL ACCESS ROAD AGENCY	3,821,978.00	-	-	0.0%	3,821,978.00
030000000000	LAW & JUSTICE SECTOR	6,014,621,684.00	536,364,691.49	536,364,691.49	8.9%	5,478,256,992.51
031800000000	KOGI STATE JUDICIAL SERVICE COMMISSION PLANN	2,756,855,151.00	316,121,793.98	316,121,793.98	11.5%	2,440,733,357.02
031801100100	KOGI STATE JUDICIAL SERVICE COMMISSION	87,165,279.00	8,647,338.57	8,647,338.57	9.9%	78,517,940.43
031805100100	HIGH COURT OF JUSTICE	1,368,464,729.00	137,338,426.39	137,338,426.39	10.0%	1,231,126,302.61
031805200100	CUSTOMARY COURT OF APPEAL	713,950,143.00	103,119,050.00	103,119,050.00	14.4%	610,831,093.00
031805300100	SHARIA COURT OF APPEAL	587,275,000.00	67,016,979.02	67,016,979.02	11.4%	520,258,020.98
032600000000	MINISTRY OF JUSTICE PLANNING SECTOR	3,257,766,533.00	220,242,897.51	220,242,897.51	6.8%	3,037,523,635.49
032600100100	MINISTRY OF JUSTICE	2,988,980,000.00	214,804,121.25	214,804,121.25	7.2%	2,774,175,878.75
032600700100	KOGI STATE OFFICE OF THE PUBLIC DEFENDER AND CITIZ	268,786,533.00	5,438,776.26	5,438,776.26	2.0%	263,347,756.74
050000000000	SOCIAL SECTOR	41,971,478,460.00	6,147,077,591.28	6,147,077,591.28	14.6%	35,824,400,868.72
051300000000	MINISTRY OF YOUTH & SPORTS PLANNING SECTOR	2,133,286,002.00	55,211,200.00	55,211,200.00	2.6%	2,078,074,802.00
051300100100	MINISTRY OF YOUTH & SPORTS	2,049,769,200.00	54,776,200.00	54,776,200.00	2.7%	1,994,993,000.00
051300200100	KOGI STATE SPORTS COUNCIL	83,516,802.00	435,000.00	435,000.00	0.5%	83,081,802.00
051400000000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELO	1,713,691,000.00	29,225,350.00	29,225,350.00	1.7%	1,684,465,650.00
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	1,537,923,000.00	12,405,350.00	12,405,350.00	0.8%	1,525,517,650.00
051400200100	KOGI STATE OFFICE FOR DISABILITY AFFAIRS	175,768,000.00	16,820,000.00	16,820,000.00	9.6%	158,948,000.00
051700000000	MINISTRY OF EDUCATION PLANNING SECTOR	8,500,273,741.00	1,391,366,203.92	1,391,366,203.92	16.4%	7,108,907,537.08
051700100100	MINISTRY OF EDUCATION	430,600,000.00	45,604,376.41	45,604,376.41	10.6%	384,995,623.59
051700200100	STATE UNIVERSAL BASIC EDUCATION BOARD	37,876,000.00	3,000,000.00	3,000,000.00	7.9%	34,876,000.00
051700800100	KOGI STATE LIBRARY BOARD	5,252,552.00	904,000.00	904,000.00	17.2%	4,348,552.00
051700900100	ADULT & NON-FORMAL EDUCATION BOARD	25,152,000.00	739,400.00	739,400.00	2.9%	24,412,600.00
051701800100	KOGI STATE POLYTECHNIC, LOKOJA	1,156,130,000.00	175,680,176.91	175,680,176.91	15.2%	980,449,823.09
051701900100	COLLEGE OF EDUCATION, ANKPA	216,751,000.00	4,662,047.65	4,662,047.65	2.2%	212,088,952.35
051702000100	COLLEGE OF EDUCATION TECHNICAL, MOPA	940,215,000.00	1,828,250.00	1,828,250.00	0.2%	938,386,750.00
051702100100	PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	965,500,000.00	340,631,073.16	340,631,073.16	35.3%	624,868,926.84
051702200100	KOGI STATE UNIVERSITY, KABBA	1,996,000,000.00	161,931,848.95	161,931,848.95	8.1%	1,834,068,151.05
051702500100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (2,189,000,000.00	574,654,755.14	574,654,755.14	26.3%	1,614,345,244.86



KOGI STATE GOVERNMENT

Code	Administrative Unit	2025 Original Budget	2025 Q1 Performance	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
051705400100	KOGI STATE SCIENCE, TECHNOLOGY EDUCATION AND TEACHING HOSPITAL	292,855,592.00	51,890,576.00	51,890,576.00	17.7%	240,965,016.00
051705600100	STATE SCHOLARSHIP BOARD	25,494,820.00	2,344,199.70	2,344,199.70	9.2%	23,150,620.30
051706500100	NIGERIA-KOREA FRIENDSHIP INSTITUTE	219,446,777.00	27,495,500.00	27,495,500.00	12.5%	191,951,277.00
052100000000	MINISTRY OF HEALTH PLANNING SECTOR	21,413,352,260.00	3,741,989,215.35	3,741,989,215.35	17.5%	17,671,363,044.65
052100100100	MINISTRY OF HEALTH	9,208,362,936.00	5,988,000.00	5,988,000.00	0.1%	9,202,374,936.00
052100200100	KOGI STATE HEALTH INSURANCE AGENCY	1,517,000,000.00	184,714,727.36	184,714,727.36	12.2%	1,332,285,272.64
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	8,274,609,302.00	3,375,849,737.13	3,375,849,737.13	40.8%	4,898,759,564.87
052102600100	PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL	82,920,000.00	9,652,680.00	9,652,680.00	11.6%	73,267,320.00
052102700100	KOGI STATE SPECIALIST HOSPITAL, LOKOJA	258,028,772.00	44,420,442.67	44,420,442.67	17.2%	213,608,329.33
052102800100	KOGI STATE REFERENCE HOSPITAL, OKENE	639,000,000.00	61,792,820.46	61,792,820.46	9.7%	577,207,179.54
052110200100	KOGI STATE HOSPITAL MANAGEMENT BOARD	125,530,600.00	22,380,880.00	22,380,880.00	17.8%	103,149,720.00
052110400100	COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE	214,800,000.00	27,262,394.00	27,262,394.00	12.7%	187,537,606.00
052110600100	COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH	78,300,650.00	7,712,333.73	7,712,333.73	9.8%	70,588,316.27
052110800100	KOGI STATE HIV/AIDS CONTROL AGENCY	27,400,000.00	-	-	0.0%	27,400,000.00
052111300100	DRUGS AND MEDICAL SUPPLY MANAGEMENT AGENCY	987,400,000.00	2,215,200.00	2,215,200.00	0.2%	985,184,800.00
053500000000	MINISTRY OF ENVIRONMENT PLANNING SECTOR	5,589,275,457.00	442,905,850.00	442,905,850.00	7.9%	5,146,369,607.00
053500100100	MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	4,761,100,000.00	442,289,950.00	442,289,950.00	9.3%	4,318,810,050.00
053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY	4,980,000.00	615,900.00	615,900.00	12.4%	4,364,100.00
053505300100	SANITATION & WASTE MANAGEMENT BOARD	823,195,457.00	-	-	0.0%	823,195,457.00
054400000000	MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	1,006,000,000.00	73,357,865.00	73,357,865.00	7.3%	932,642,135.00
054400100100	MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	369,000,000.00	3,080,000.00	3,080,000.00	0.8%	365,920,000.00
054400100300	KOGI STATE SOCIAL INVESTMENT PROGRAMME AGENCY (SIPA)	637,000,000.00	70,277,865.00	70,277,865.00	11.0%	566,722,135.00
055100000000	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	1,615,600,000.00	413,021,907.01	413,021,907.01	25.6%	1,202,578,092.99
055100100100	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	1,615,600,000.00	413,021,907.01	413,021,907.01	25.6%	1,202,578,092.99

Table 7: Capital Expenditure by Administrative Classification

Kogi State Government Budget Performance Report 2025 Q1 - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Q1 Performance	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	<i>Total Capital Expenditure</i>	<i>301,280,903,802.00</i>	<i>30,923,472,036.93</i>	<i>30,923,472,036.93</i>	<i>10.3%</i>	<i>270,357,431,765.07</i>
0100000000000	ADMINISTRATION SECTOR	31,544,116,802.00	2,916,567,748.96	2,916,567,748.96	9.2%	28,627,549,053.04
0111000000000	GOVERNORS OFFICE PLANNING SECTOR	17,546,000,000.00	2,351,763,175.00	2,351,763,175.00	13.4%	15,194,236,825.00
011100100100	GOVERNMENT HOUSE	15,770,000,000.00	2,351,763,175.00	2,351,763,175.00	14.9%	13,418,236,825.00
011100100200	DEPUTY GOVERNORS OFFICE	1,175,000,000.00	-	-	0.0%	1,175,000,000.00
011101000100	BUREAU OF PUBLIC PROCUREMENT (BPP)	500,000,000.00	-	-	0.0%	500,000,000.00
011103500100	KOGI STATE PENSION COMMISSION	101,000,000.00	-	-	0.0%	101,000,000.00
0161000000000	OFFICE OF THE SECRETARY TO THE STATE GOV	759,995,638.00	70,800,000.00	70,800,000.00	9.3%	689,195,638.00
016100100100	OFFICE OF THE SECRETARY TO THE STATE GOVER	129,995,638.00	-	-	0.0%	129,995,638.00
016103800100	CHRISTIAN PILGRIMS COMMISSION	10,000,000.00	-	-	0.0%	10,000,000.00
016103700100	KOGI STATE HAJJ COMMISSION	10,000,000.00	-	-	0.0%	10,000,000.00
016105500100	STATE SECURITY TRUST FUND	610,000,000.00	70,800,000.00	70,800,000.00	11.6%	539,200,000.00
0164000000000	MINISTRY OF SPECIAL DUTY & INTER-GOVERNMENTAL RELATIONS	702,000,000.00	29,569,100.00	29,569,100.00	4.2%	672,430,900.00
016400100100	MINISTRY OF SPECIAL DUTY & INTER-GOVERNMENTAL RELATIONS	702,000,000.00	29,569,100.00	29,569,100.00	4.2%	672,430,900.00
0112000000000	KOGI STATE HOUSE OF ASSEMBLY PLANNING	3,666,596,273.00	224,844,223.96	224,844,223.96	6.1%	3,441,752,049.04
011200300100	KOGI STATE HOUSE OF ASSEMBLY	3,486,251,200.00	224,844,223.96	224,844,223.96	6.4%	3,261,406,976.04
011200400100	KOGI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	180,345,073.00	-	-	0.0%	180,345,073.00
0123000000000	MINISTRY OF INFORMATION AND COMMUNICATIONS	736,530,000.00	-	-	0.0%	736,530,000.00
012300100100	MINISTRY OF INFORMATION AND COMMUNICATIONS	736,530,000.00	-	-	0.0%	736,530,000.00
0125000000000	OFFICE OF THE HEAD OF CIVIL SERVICE PLANNING	7,901,988,491.00	239,591,250.00	239,591,250.00	3.0%	7,662,397,241.00
012500100100	OFFICE OF THE HEAD OF CIVIL SERVICE	7,901,988,491.00	239,591,250.00	239,591,250.00	3.0%	7,662,397,241.00
0140000000000	OFFICE OF THE STATE AUDITOR-GENERAL PLANNING	20,000,000.00	-	-	0.0%	20,000,000.00
014000200100	OFFICE OF THE LOCAL GOVT. AUDITOR-GENERAL	20,000,000.00	-	-	0.0%	20,000,000.00
0147000000000	CIVIL SERVICE COMMISSION PLANNING SECTOR	16,006,400.00	-	-	0.0%	16,006,400.00
014700100100	CIVIL SERVICE COMMISSION	16,006,400.00	-	-	0.0%	16,006,400.00
0149000000000	LOCAL GOVERNMENT SERVICE COMMISSION	195,000,000.00	-	-	0.0%	195,000,000.00
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION	195,000,000.00	-	-	0.0%	195,000,000.00
0200000000000	ECONOMIC SECTOR	167,088,199,505.00	17,139,206,134.00	17,139,206,134.00	10.3%	149,948,993,371.00
0215000000000	MINISTRY OF AGRICULTURE PLANNING SECTOR	13,076,235,235.00	206,587,250.00	206,587,250.00	1.6%	12,869,647,985.00
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	13,076,235,235.00	206,587,250.00	206,587,250.00	1.6%	12,869,647,985.00
021500500100	KOGI AGRO-ALLIED COMPANY	-	-	-	-	-
0220000000000	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	17,055,941,400.00	409,712,845.15	409,712,845.15	2.4%	16,646,228,554.85
022000100100	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	1,830,240,000.00	-	-	0.0%	1,830,240,000.00
022000110100	BUDGET AND ECONOMIC PLANNING	10,693,388,000.00	-	-	0.0%	10,693,388,000.00

Code	Administrative Unit	2025 Original Budget	2025 Q1 Performance	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
022000120100	STATE BUREAU OF STATISTICS	30,000,000.00	-	-	0.0%	30,000,000.00
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	3,117,313,400.00	391,326,867.65	391,326,867.65	12.6%	2,725,986,532.35
022000800100	KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)	1,385,000,000.00	18,385,977.50	18,385,977.50	1.3%	1,366,614,022.50
0222000000000	MIN. OF COMMERCE & INDUSTRY PLANNING S	7,302,000,000.00	669,900,000.00	669,900,000.00	9.2%	6,632,100,000.00
022200100100	MIN. OF COMMERCE & INDUSTRY	6,352,000,000.00	500,000,000.00	500,000,000.00	7.9%	5,852,000,000.00
022200700100	KOGI STATE ENTERPRISES DEVELOPMENT AGENCY	950,000,000.00	169,900,000.00	169,900,000.00	17.9%	780,100,000.00
0228000000000	MINISTRY OF INNOVATION, SCIENCE AND TE	472,000,000.00	-	-	0.0%	472,000,000.00
022800100100	MINISTRY OF INNOVATION, SCIENCE AND TECHNO	472,000,000.00	-	-	0.0%	472,000,000.00
0229000000000	MINISTRY OF TRANSPORT PLANNING SECTOR	4,594,738,993.00	-	-	0.0%	4,594,738,993.00
022900100100	MINISTRY OF TRANSPORT	4,594,738,993.00	-	-	0.0%	4,594,738,993.00
0233000000000	MINISTRY OF SOLID MINERAL AND NATURAL	12,916,209,418.00	50,000,000.00	50,000,000.00	0.4%	12,866,209,418.00
023300100100	MINISTRY OF SOLID MINERAL AND NATURAL RESO	12,916,209,418.00	50,000,000.00	50,000,000.00	0.4%	12,866,209,418.00
0234000000000	MINISTRY OF WORKS PLANNING SECTOR	68,819,861,781.00	9,861,640,887.58	9,861,640,887.58	14.3%	58,958,220,893.42
023400100100	MINISTRY OF WORKS	53,719,861,781.00	8,861,478,387.58	8,861,478,387.58	16.5%	44,858,383,393.42
023400300100	ROAD MAINTENANCE AGENCY	15,100,000,000.00	1,000,162,500.00	1,000,162,500.00	6.6%	14,099,837,500.00
0236000000000	MIN. OF CULTURE & TOURISM PLANNING SEC	228,560,000.00	-	-	0.0%	228,560,000.00
023600100100	MIN. OF CULTURE & TOURISM	228,560,000.00	-	-	0.0%	228,560,000.00
0252000000000	MINISTRY OF WATER RESOURCES PLANNING	15,845,058,000.00	932,873,512.15	932,873,512.15	5.9%	14,912,184,487.85
025200100100	MINISTRY OF WATER RESOURCES	12,505,658,000.00	-	-	0.0%	12,505,658,000.00
025210200100	KOGI STATE WATER BOARD	460,000,000.00	-	-	0.0%	460,000,000.00
025210300100	RURAL WATER AND SANITATION AGENCY (RUWAS	2,879,400,000.00	932,873,512.15	932,873,512.15	32.4%	1,946,526,487.85
0253000000000	MINISTRY OF HOUSING AND URBAN DEVELO	10,754,807,509.00	1,200,875,014.38	1,200,875,014.38	11.2%	9,553,932,494.62
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	9,354,970,709.00	859,048,602.38	859,048,602.38	9.2%	8,495,922,106.62
025300160100	BUREAU FOR LANDS	1,195,836,800.00	341,826,412.00	341,826,412.00	28.6%	854,010,388.00
025300200100	KOGI STATE UTILITY INFRASTRUCTURE MANAGEM	204,000,000.00	-	-	0.0%	204,000,000.00
0262000000000	MINISTRY OF RURAL AND ENERGY DEVELOPM	16,022,787,169.00	3,807,616,624.74	3,807,616,624.74	23.8%	12,215,170,544.26
026200100100	MINISTRY OF RURAL AND ENERGY DEVELOPMENT	16,022,787,169.00	3,807,616,624.74	3,807,616,624.74	23.8%	12,215,170,544.26
0300000000000	LAW & JUSTICE SECTOR	10,453,309,582.00	38,294,000.00	38,294,000.00	0.4%	10,415,015,582.00
0318000000000	KOGI STATE JUDICIAL SERVICE COMMISSION	9,536,066,582.00	38,294,000.00	38,294,000.00	0.4%	9,497,772,582.00
031801100100	KOGI STATE JUDICIAL SERVICE COMMISSION	297,700,000.00	-	-	0.0%	297,700,000.00
031805100100	HIGH COURT OF JUSTICE	2,343,376,582.00	31,165,000.00	31,165,000.00	1.3%	2,312,211,582.00
031805200100	CUSTOMARY COURT OF APPEAL	4,425,000,000.00	5,969,000.00	5,969,000.00	0.1%	4,419,031,000.00
031805300100	SHARIA COURT OF APPEAL	2,469,990,000.00	1,160,000.00	1,160,000.00	0.0%	2,468,830,000.00
0326000000000	MINISTRY OF JUSTICE PLANNING SECTOR	917,243,000.00	-	-	0.0%	917,243,000.00
032600100100	MINISTRY OF JUSTICE	787,243,000.00	-	-	0.0%	787,243,000.00
032600700100	KOGI STATE OFFICE OF THE PUBLIC DEFENDER AN	130,000,000.00	-	-	0.0%	130,000,000.00
0500000000000	SOCIAL SECTOR	92,195,277,913.00	10,829,404,153.97	10,829,404,153.97	11.7%	81,365,873,759.03
0513000000000	MINISTRY OF YOUTH & SPORTS PLANNING SE	1,801,780,000.00	-	-	0.0%	1,801,780,000.00
051300100100	MINISTRY OF YOUTH & SPORTS	1,801,780,000.00	-	-	0.0%	1,801,780,000.00
0514000000000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL I	1,566,839,750.00	3,125,000.00	3,125,000.00	0.2%	1,563,714,750.00
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVEL	1,440,439,750.00	3,125,000.00	3,125,000.00	0.2%	1,437,314,750.00
051400200100	KOGI STATE OFFICE FOR DISABILITY AFFAIRS	126,400,000.00	-	-	0.0%	126,400,000.00
0517000000000	MINISTRY OF EDUCATION PLANNING SECTOR	61,331,212,664.00	2,658,913,259.95	2,658,913,259.95	4.3%	58,672,299,404.05
051700100100	MINISTRY OF EDUCATION	6,155,975,989.00	172,362,800.00	172,362,800.00	2.8%	5,983,613,189.00



KOGI STATE GOVERNMENT

Code	Administrative Unit	2025 Original Budget	2025 Q1 Performance	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
051700200100	STATE UNIVERSAL BASIC EDUCATION BOARD	7,200,000,000.00	514,922,059.02	514,922,059.02	7.2%	6,685,077,940.98
051701800100	KOGI STATE POLYTECHNIC, LOKOJA	2,393,400,000.00	11,765,703.89	11,765,703.89	0.5%	2,381,634,296.11
051701900100	COLLEGE OF EDUCATION, ANKPA	61,423,965.00	-	-	0.0%	61,423,965.00
051702000100	COLLEGE OF EDUCATION TECHNICAL, MOPA	7,250,000,000.00	-	-	0.0%	7,250,000,000.00
051702100100	PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	1,835,000,000.00	71,085,508.34	71,085,508.34	3.9%	1,763,914,491.66
051702200100	KOGI STATE UNIVERSITY, KABBA	21,255,000,000.00	999,578,559.68	999,578,559.68	4.7%	20,255,421,440.32
051702500100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY	14,105,500,000.00	889,198,629.02	889,198,629.02	6.3%	13,216,301,370.98
051706500100	NIGERIA-KOREA FRIENDSHIP INSTITUTE	1,074,912,710.00	-	-	0.0%	1,074,912,710.00
052100000000	MINISTRY OF HEALTH PLANNING SECTOR	16,125,445,499.00	8,727,000.00	8,727,000.00	0.1%	16,116,718,499.00
052100100100	MINISTRY OF HEALTH	5,236,562,800.00	-	-	0.0%	5,236,562,800.00
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	624,130,899.00	-	-	0.0%	624,130,899.00
052102600100	PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL	170,000,000.00	-	-	0.0%	170,000,000.00
052102700100	KOGI STATE SPECIALIST HOSPITAL, LOKOJA	136,000,000.00	-	-	0.0%	136,000,000.00
052102800100	KOGI STATE REFERENCE HOSPITAL, OKENE	9,630,000,000.00	-	-	0.0%	9,630,000,000.00
052110400100	COLLEGE OF NURSING AND MIDWIFERY, OBANGEDU	95,500,000.00	7,732,000.00	7,732,000.00	8.1%	87,768,000.00
052110600100	COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAN	233,251,800.00	995,000.00	995,000.00	0.4%	232,256,800.00
053500000000	MINISTRY OF ENVIRONMENT PLANNING SECTOR	6,800,000,000.00	8,158,638,894.02	8,158,638,894.02	120.0%	- 1,358,638,894.02
053500100100	MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	6,800,000,000.00	8,158,638,894.02	8,158,638,894.02	120.0%	- 1,358,638,894.02
054400000000	MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY REDUCTION	200,000,000.00	-	-	0.0%	200,000,000.00
054400100100	MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY REDUCTION	200,000,000.00	-	-	0.0%	200,000,000.00
055100000000	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY	4,370,000,000.00	-	-	0.0%	4,370,000,000.00
055100100100	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY	4,370,000,000.00	-	-	0.0%	4,370,000,000.00

Table 8: Other Expenditure by Administrative Classification

Kogi State Government Budget Performance Report 2025 Q1 - Other Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Q1 Performance	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Other Expenditure	61,758,149,447.00	32,628,672,178.19	32,628,672,178.19	52.8%	29,129,477,268.81
010000000000	ADMINISTRATION SECTOR	2,256,286,967.00	183,357,024.38	183,357,024.38	8.1%	2,072,929,942.62
011100000000	GOVERNORS OFFICE PLANNING SECTOR	2,181,500,000.00	110,790,000.00	110,790,000.00	5.1%	2,070,710,000.00
011100100100	GOVERNMENT HOUSE	2,177,000,000.00	110,000,000.00	110,000,000.00	5.1%	2,067,000,000.00
011101000100	BUREAU OF PUBLIC PROCUREMENT (BPP)	4,000,000.00	790,000.00	790,000.00	19.8%	3,210,000.00
011103500100	KOGI STATE PENSION COMMISSION	500,000.00	-	-	0.0%	500,000.00
016100000000	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	4,586,967.00	1,560,000.00	1,560,000.00	34.0%	3,026,967.00
016103800100	CHRISTIAN PILGRIMS COMMISSION	84,467.00	-	-	0.0%	84,467.00
016103700100	KOGI STATE HAJJ COMMISSION	1,502,500.00	-	-	0.0%	1,502,500.00
016105500100	STATE SECURITY TRUST FUND	3,000,000.00	1,560,000.00	1,560,000.00	52.0%	1,440,000.00
016400000000	MINISTRY OF SPECIAL DUTY & INTER-GOVERNMENTAL AFFAIRS	20,000,000.00	-	-	0.0%	20,000,000.00
016400100100	MINISTRY OF SPECIAL DUTY & INTER-GOVERNMENTAL AFFAIRS	20,000,000.00	-	-	0.0%	20,000,000.00
011200000000	KOGI STATE HOUSE OF ASSEMBLY PLANNING SECTOR	9,000,000.00	5,811,024.38	5,811,024.38	64.6%	3,188,975.62
011200300100	KOGI STATE HOUSE OF ASSEMBLY	6,000,000.00	5,801,024.38	5,801,024.38	96.7%	198,975.62
011200400100	KOGI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	3,000,000.00	10,000.00	10,000.00	0.3%	2,990,000.00
012300000000	MINISTRY OF INFORMATION AND COMMUNICATION	500,000.00	-	-	0.0%	500,000.00
012300100100	MINISTRY OF INFORMATION AND COMMUNICATION	500,000.00	-	-	0.0%	500,000.00
012500000000	OFFICE OF THE HEAD OF CIVIL SERVICE PLANNING SECTOR	30,200,000.00	60,200,000.00	60,200,000.00	199.3%	- 30,000,000.00
012500100100	OFFICE OF THE HEAD OF CIVIL SERVICE	30,200,000.00	60,200,000.00	60,200,000.00	199.3%	- 30,000,000.00
014000000000	OFFICE OF THE STATE AUDITOR-GENERAL PLANNING SECTOR	5,000,000.00	-	-	0.0%	5,000,000.00
014000400100	LOCAL GOVERNMENT AUDIT BOARD	5,000,000.00	-	-	0.0%	5,000,000.00
014700000000	CIVIL SERVICE COMMISSION PLANNING SECTOR	500,000.00	4,996,000.00	4,996,000.00	999.2%	- 4,496,000.00
014700100100	CIVIL SERVICE COMMISSION	500,000.00	4,996,000.00	4,996,000.00	999.2%	- 4,496,000.00
014800000000	STATE INDEPENDENT ELECTORAL COMMISSION	5,000,000.00	-	-	0.0%	5,000,000.00
014800100100	STATE INDEPENDENT ELECTORAL COMMISSION (SIEC)	5,000,000.00	-	-	0.0%	5,000,000.00
020000000000	ECONOMIC SECTOR	30,778,126,630.00	24,633,544,518.56	24,633,544,518.56	80.0%	6,144,582,111.44
021500000000	MINISTRY OF AGRICULTURE PLANNING SECTOR	34,027,200.00	-	-	0.0%	34,027,200.00
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	9,027,200.00	-	-	0.0%	9,027,200.00
021500500100	KOGI AGRO-ALLIED COMPANY	25,000,000.00	-	-	0.0%	25,000,000.00
022000000000	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING SECTOR	30,373,291,887.00	24,633,544,518.56	24,633,544,518.56	81.1%	5,739,747,368.44
022000100100	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING SECTOR	254,000,000.00	-	-	0.0%	254,000,000.00
022000200100	DEBT MANAGEMENT OFFICE	27,981,000,000.00	23,880,566,022.56	23,880,566,022.56	85.3%	4,100,433,977.44
022000800100	KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)	2,088,291,887.00	752,978,496.00	752,978,496.00	36.1%	1,335,313,391.00
022001200100	KOGI INVESTMENT AND PROPERTIES LIMITED	25,000,000.00	-	-	0.0%	25,000,000.00
022001300100	KOGI STATE GOVERNANCE DELIVERY UNIT	25,000,000.00	-	-	0.0%	25,000,000.00
022200000000	MIN. OF COMMERCE & INDUSTRY PLANNING SECTOR	25,700,000.00	-	-	0.0%	25,700,000.00

Code	Administrative Unit	2025 Original Budget	2025 Q1 Performance	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
022205300100	KOGI STATE COMMODITY EXCHANGE, EXPORT PROMOTION	25,700,000.00	-	-	0.0%	25,700,000.00
022800000000	MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY	300,000,000.00	-	-	0.0%	300,000,000.00
022800100100	MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY	50,000,000.00	-	-	0.0%	50,000,000.00
022800200100	KOGI STATE INFORMATION COMMUNICATION TECHNOLOGY	250,000,000.00	-	-	0.0%	250,000,000.00
023300000000	MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES	25,000,000.00	-	-	0.0%	25,000,000.00
023300100300	KOGI STATE SOLID MINERALS PROCESSING COMPANY	25,000,000.00	-	-	0.0%	25,000,000.00
023600000000	MIN. OF CULTURE & TOURISM PLANNING SECTOR	50,000.00	-	-	0.0%	50,000.00
023600100100	MIN. OF CULTURE & TOURISM	50,000.00	-	-	0.0%	50,000.00
025200000000	MINISTRY OF WATER RESOURCES PLANNING SECTOR	57,543.00	-	-	0.0%	57,543.00
025210300100	RURAL WATER AND SANITATION AGENCY (RUWASSA)	57,543.00	-	-	0.0%	57,543.00
025300000000	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	20,000,000.00	-	-	0.0%	20,000,000.00
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	20,000,000.00	-	-	0.0%	20,000,000.00
030000000000	LAW & JUSTICE SECTOR	91,138,000.00	1,990,000.00	1,990,000.00	2.2%	89,148,000.00
031800000000	KOGI STATE JUDICIAL SERVICE COMMISSION PLANNING SECTOR	9,738,000.00	1,950,000.00	1,950,000.00	20.0%	7,788,000.00
031801100100	KOGI STATE JUDICIAL SERVICE COMMISSION	1,700,000.00	-	-	0.0%	1,700,000.00
031805100100	HIGH COURT OF JUSTICE	5,000,000.00	-	-	0.0%	5,000,000.00
031805200100	CUSTOMARY COURT OF APPEAL	2,038,000.00	1,000,000.00	1,000,000.00	49.1%	1,038,000.00
031805300100	SHARIA COURT OF APPEAL	1,000,000.00	950,000.00	950,000.00	95.0%	50,000.00
032600000000	MINISTRY OF JUSTICE PLANNING SECTOR	81,400,000.00	40,000.00	40,000.00	0.0%	81,360,000.00
032600100100	MINISTRY OF JUSTICE	60,200,000.00	-	-	0.0%	60,200,000.00
032600700100	KOGI STATE OFFICE OF THE PUBLIC DEFENDER AND DISABILITY AFFAIRS	21,200,000.00	40,000.00	40,000.00	0.2%	21,160,000.00
050000000000	SOCIAL SECTOR	28,632,597,850.00	7,809,780,635.25	7,809,780,635.25	27.3%	20,822,817,214.75
051300000000	MINISTRY OF YOUTH & SPORTS PLANNING SECTOR	800,000,000.00	-	-	0.0%	800,000,000.00
051300100100	MINISTRY OF YOUTH & SPORTS	800,000,000.00	-	-	0.0%	800,000,000.00
051400000000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	60,500,000.00	1,800,000.00	1,800,000.00	3.0%	58,700,000.00
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	20,500,000.00	1,800,000.00	1,800,000.00	8.8%	18,700,000.00
051400200100	KOGI STATE OFFICE FOR DISABILITY AFFAIRS	40,000,000.00	-	-	0.0%	40,000,000.00
051700000000	MINISTRY OF EDUCATION PLANNING SECTOR	3,054,277,850.00	355,854,805.50	355,854,805.50	11.7%	2,698,423,044.50
051701800100	KOGI STATE POLYTECHNIC, LOKOJA	21,250,000.00	8,031,150.00	8,031,150.00	37.8%	13,218,850.00
051701900100	COLLEGE OF EDUCATION, ANKPA	1,500,000.00	-	-	0.0%	1,500,000.00
051702000100	COLLEGE OF EDUCATION TECHNICAL, MOPA	2,300,000.00	-	-	0.0%	2,300,000.00
051702100100	PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	2,000,000.00	1,000,000.00	1,000,000.00	50.0%	1,000,000.00
051702200100	KOGI STATE UNIVERSITY, KABBA	14,800,000.00	105,000.00	105,000.00	0.7%	14,695,000.00
051702500100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY	12,000,000.00	400,000.00	400,000.00	3.3%	11,600,000.00
051705400100	KOGI STATE SCIENCE, TECHNOLOGY EDUCATION AND TRAINING	350,000.00	-	-	0.0%	350,000.00
051705600100	STATE SCHOLARSHIP BOARD	3,000,077,850.00	346,318,655.50	346,318,655.50	11.5%	2,653,759,194.50
052100000000	MINISTRY OF HEALTH PLANNING SECTOR	422,620,000.00	1,477,000.00	1,477,000.00	0.3%	421,143,000.00
052100100100	MINISTRY OF HEALTH	120,120,000.00	-	-	0.0%	120,120,000.00
052100200100	KOGI STATE HEALTH INSURANCE AGENCY	295,000,000.00	-	-	0.0%	295,000,000.00
052110200100	KOGI STATE HOSPITAL MANAGEMENT BOARD	2,000,000.00	25,000.00	25,000.00	1.3%	1,975,000.00
052110600100	COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH	5,500,000.00	1,452,000.00	1,452,000.00	26.4%	4,048,000.00
053500000000	MINISTRY OF ENVIRONMENT PLANNING SECTOR	200,000.00	-	-	0.0%	200,000.00
053500100100	MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	200,000.00	-	-	0.0%	200,000.00
054400000000	MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY REDUCTION	24,295,000,000.00	7,450,648,829.75	7,450,648,829.75	30.7%	16,844,351,170.25
054400100100	MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY REDUCTION	23,085,000,000.00	7,450,648,829.75	7,450,648,829.75	32.3%	15,634,351,170.25
054400100300	KOGI STATE SOCIAL INVESTMENT PROGRAMME AGENCY	1,210,000,000.00	-	-	0.0%	1,210,000,000.00

2.D Expenditure by Economic Classification

Table 9: Total Expenditure by Economic Classification

Kogi State Government Budget Performance Report 2025 Q1 - Total Expenditure by Economic Classification

Code	Economic	2025 Original Budget	2025 Q1 Performance	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Expenditure	582,404,119,489.00	110,131,873,400.63	110,131,873,400.63	18.9%	472,272,246,088.37
2	EXPENDITURES	582,404,119,489.00	110,131,873,400.63	110,131,873,400.63	18.9%	472,272,246,088.37
21	PERSONNEL COST	109,963,898,731.00	19,254,405,306.39	19,254,405,306.39	17.5%	90,709,493,424.61
2101	SALARY	72,185,090,178.00	13,478,098,521.02	13,478,098,521.02	18.7%	58,706,991,656.98
210101	SALARIES AND WAGES	72,185,090,178.00	13,478,098,521.02	13,478,098,521.02	18.7%	58,706,991,656.98
210101	SALARY	59,890,432,372.00	10,758,217,766.85	10,758,217,766.85	18.0%	49,132,214,605.15
210102	OVERTIME PAYMENT	100,000.00	-	-	0.0%	100,000.00
210103	CONSOLIDATED REVENUE FUND CHARGES - SALARIES	8,767,950,592.00	1,721,840,729.48	1,721,840,729.48	19.6%	7,046,109,862.52
210104	AUXILIARY STAFF	974,240,129.00	107,634,395.20	107,634,395.20	11.0%	866,605,733.80
210106	SALARY ARREARS	150,000,000.00	-	-	0.0%	150,000,000.00
210109	SALARY OF VIGILANTE GROUP	896,767,085.00	613,605,629.48	613,605,629.48	68.4%	283,161,455.52
210110	SALARY OF TRADITIONAL RULERS	1,505,600,000.00	276,800,000.00	276,800,000.00	18.4%	1,228,800,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	5,026,886,311.00	182,225,877.45	182,225,877.45	3.6%	4,844,660,433.55
210201	ALLOWANCES	2,660,742,311.00	182,155,877.45	182,155,877.45	6.8%	2,478,586,433.55
21020101	CALL DUTY ALLOWANCE	6,608,638.00	1,422,000.00	1,422,000.00	21.5%	5,186,638.00
21020102	SHIFT ALLOWANCES	16,608,638.00	-	-	0.0%	16,608,638.00
21020103	HAZARD ALLOWANCE	28,304,319.00	-	-	0.0%	28,304,319.00
21020104	MAGISTRATE DRESSING ALLOWANCE	1,000,000.00	-	-	0.0%	1,000,000.00
21020105	FURNITURE ALLOWANCE /1ST - 28TH DAYS ALLOWANCE	296,050,000.00	2,250,000.00	2,250,000.00	0.8%	293,800,000.00
21020107	NYSC ALLOWANCES	442,834,900.00	9,012,200.00	9,012,200.00	2.0%	433,822,700.00
21020108	AUXILIARY STAFF & IT STUDENTS ALLOWANCE	48,000,000.00	6,000,000.00	6,000,000.00	12.5%	42,000,000.00
21020109	MEDICAL ALLOWANCE	20,000,000.00	2,000,000.00	2,000,000.00	10.0%	18,000,000.00
21020113	ALLOWANCES FOR CASUAL LABORERS AND ITF ATTACHMENT	21,000,000.00	2,970,000.00	2,970,000.00	14.1%	18,030,000.00
21020114	BOARD MEMBERS/ EARNED ALLOWANCES	632,000,000.00	73,491,208.00	73,491,208.00	11.6%	558,508,792.00
21020115	STAFF WELFARE ALLOWANCES	25,000,000.00	-	-	0.0%	25,000,000.00
21020117	STATE WITNESS CLAIM ALLOWANCES	1,000,000.00	-	-	0.0%	1,000,000.00
21020118	COUNSEL ASSIGNED TO COURT ALLOWANCES	1,000,000.00	-	-	0.0%	1,000,000.00
21020119	CORONERS INQUEST ALLOWANCES	1,000,000.00	-	-	0.0%	1,000,000.00
21020120	OVERSEAS DUTY ALLOWANCES	5,200,000.00	-	-	0.0%	5,200,000.00
21020122	RECESS ALLOWANCE/ VACATION & RESEARCH ALLOWANCE	156,902,000.00	11,320,000.00	11,320,000.00	7.2%	145,582,000.00
21020123	FURNITURE ALLOWANCE FOR HON. MEMBERS /CLERK OF	80,000,000.00	-	-	0.0%	80,000,000.00
21020124	MEDICAL STUDENT ALLOWANCE	38,536,000.00	-	-	0.0%	38,536,000.00
21020125	UNIFORM ALLOWANCES	3,304,319.00	-	-	0.0%	3,304,319.00



KOGI STATE GOVERNMENT

Code	Economic	2025 Original Budget	2025 Q1 Performance	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
21020126	LEGISLATIVE DUTY ALLOWANCE	75,101,994.00	7,500,000.00	7,500,000.00	10.0%	67,601,994.00
21020127	OUTFIT ALLOWANCE	68,438,442.00	6,300,000.00	6,300,000.00	9.2%	62,138,442.00
21020128	HOUSING ALLOWANCE FOR JUDGES	185,152,361.00	34,791,336.00	34,791,336.00	18.8%	150,361,025.00
21020129	MID-WIVES SERVICE SCHEME (MSS) ALLOWANCE	24,085,000.00	-	-	0.0%	24,085,000.00
21020130	FURNITURE ALLOWANCE FOR CHIEF REGISTRAR/ JSC SEC	20,615,700.00	218,750.06	218,750.06	1.1%	20,396,949.94
21020131	PANDEMIC HAZARD ALLOWANCE FOR HEALTH WORKERS	100,000,000.00	-	-	0.0%	100,000,000.00
21020132	SABBATICAL/ VISITING LECTURER ALLOWANCE	295,000,000.00	24,880,383.39	24,880,383.39	8.4%	270,119,616.61
21020134	PRODUCTIVITY ALLOWANCE (NG-CARES)	48,000,000.00	-	-	0.0%	48,000,000.00
21020135	FURNITURE ALLOWANCE FOR DEPUTY CLERKS AND EXECU	20,000,000.00	-	-	0.0%	20,000,000.00
210202	SOCIAL CONTRIBUTIONS	2,366,144,000.00	70,000.00	70,000.00	0.0%	2,366,074,000.00
21020201	STATE'S HEALTH INSURANCE CONTRIBUTION	10,000,000.00	-	-	0.0%	10,000,000.00
21020202	CONTRIBUTORY PENSION (EMPLOYERS)	1,200,000,000.00	-	-	0.0%	1,200,000,000.00
21020203	GROUP LIFE INSURANCE	456,144,000.00	70,000.00	70,000.00	0.0%	456,074,000.00
21020206	STATE GOVERNMENT'S CONTRIBUTION OF 5% OF EMPLOY	700,000,000.00	-	-	0.0%	700,000,000.00
2103	SOCIAL BENEFITS	32,751,922,242.00	5,594,080,907.92	5,594,080,907.92	17.1%	27,157,841,334.08
210301	SOCIAL BENEFITS	32,751,922,242.00	5,594,080,907.92	5,594,080,907.92	17.1%	27,157,841,334.08
21030101	GRATUITY (STATE)	1,200,000,000.00	300,000,000.00	300,000,000.00	25.0%	900,000,000.00
21030102	PENSION (STATE)	14,010,000,000.00	3,347,991,446.10	3,347,991,446.10	23.9%	10,662,008,553.90
21030103	DEATH BENEFITS	6,922,242.00	-	-	0.0%	6,922,242.00
21030104	SEVERANCE GRATUITY	15,000,000.00	-	-	0.0%	15,000,000.00
21030105	GRATUITY (LG)	2,520,000,000.00	-	-	0.0%	2,520,000,000.00
21030106	PENSION (LG)	15,000,000,000.00	1,946,089,461.82	1,946,089,461.82	13.0%	13,053,910,538.18
22	OTHER RECURRENT COSTS	171,159,316,956.00	59,953,996,057.32	59,953,996,057.32	35.0%	111,205,320,898.68
2202	OVERHEAD COST	109,401,167,509.00	27,325,323,879.13	27,325,323,879.13	25.0%	82,075,843,629.87
220201	TRAVEL & TRANSPORT - GENERAL	6,115,367,463.00	737,812,883.07	737,812,883.07	12.1%	5,377,554,579.93
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	600,370,900.00	23,706,850.00	23,706,850.00	3.9%	576,664,050.00
22020102	TRAVEL AND TRANSPORT - OTHERS	2,630,376,029.00	220,592,912.56	220,592,912.56	8.4%	2,409,783,116.44
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	2,132,813,777.00	243,771,213.25	243,771,213.25	11.4%	1,889,042,563.75
22020106	TRANSPORTATION OF PILGRIMS TO ABUJA AND BACK TO	10,064,340.00	-	-	0.0%	10,064,340.00
22020107	FIELD TRIP EXPENSES	12,750,000.00	-	-	0.0%	12,750,000.00
22020108	TRAVEL OPERATION AND LOGISTICS	728,992,417.00	249,741,907.26	249,741,907.26	34.3%	479,250,509.74
220202	UTILITIES - GENERAL	2,258,981,483.00	121,934,524.06	121,934,524.06	5.4%	2,137,046,958.94
22020201	INTERNET ACCESS CHARGES	262,563,426.00	53,185,871.98	53,185,871.98	20.3%	209,377,554.02
22020202	PURCHASE OF SOFTWARE LICENCE /LICENCE RENEWAL	48,590,000.00	-	-	0.0%	48,590,000.00
22020203	WATER RATE	63,111,527.00	5,232,806.63	5,232,806.63	8.3%	57,878,720.37
22020204	ELECTRICITY BILL /CHARGES	973,493,688.00	45,343,240.73	45,343,240.73	4.7%	928,150,447.27
22020205	TELEPHONE CHARGES	173,212,842.00	14,851,014.72	14,851,014.72	8.6%	158,361,827.28
22020206	SATELLITE BROADCASTING ACCESS CHARGES	40,560,000.00	2,842,590.00	2,842,590.00	7.0%	37,717,410.00
22020207	ALTERNATIVE POWER GENERATION	80,000,000.00	140,000.00	140,000.00	0.2%	79,860,000.00
22020208	MEDICAL TELE CONSULTATION AND FREE CALL SERVICES	50,000,000.00	-	-	0.0%	50,000,000.00
22020210	HEALTH MANAGEMENT INFORMATION SYSTEM/ HOSPITAL	4,600,000.00	-	-	0.0%	4,600,000.00
22020211	HOSTING OF THE STATE WEBSITE EXPENSES/ WEBSITE DE	52,850,000.00	339,000.00	339,000.00	0.6%	52,511,000.00
22020212	HOSTING OF DIGITAL LIBRARY EXPENSE	10,000,000.00	-	-	0.0%	10,000,000.00
22020213	E-PROCUREMENT WEBSITE CREATION AND MAINTENANCE	500,000,000.00	-	-	0.0%	500,000,000.00



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220203	MATERIALS & SUPPLIES - GENERAL	12,399,532,797.00	3,170,410,074.48	3,170,410,074.48	25.6%	9,229,122,722.52
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	920,251,910.00	130,526,141.48	130,526,141.48	14.2%	789,725,768.52
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	176,851,437.00	9,976,245.37	9,976,245.37	5.6%	166,875,191.63
22020303	EXPENSES ON CLIMATE CHANGE MATERIALS	500,000.00	-	-	0.0%	500,000.00
22020304	DRUGS AND MEDICAL SUPPLIES	859,569,100.00	52,236,125.00	52,236,125.00	6.1%	807,332,975.00
22020305	UNIFORMS AND OTHER CLOTHINGS	49,402,605.00	60,000.00	60,000.00	0.1%	49,342,605.00
22020306	FOOD STUFF /CATERING MATERIALS SUPPLIES	490,748,000.00	288,338,600.00	288,338,600.00	58.8%	202,409,400.00
22020307	DRAWING OFFICE AND SURVEY MATERIALS	17,300,000.00	130,000.00	130,000.00	0.8%	17,170,000.00
22020308	PURCHASE OF ELECTRICAL ADDING MACHINE FOR THE IN	1,822,800.00	-	-	0.0%	1,822,800.00
22020309	PHOTOGRAPHIC MATERIALS, GRAPHIC ARTS AND DESIGN	9,450,000.00	163,000.00	163,000.00	1.7%	9,287,000.00
22020310	PURCHASE OF TEXTBOOKS AND TEACHING EQUIPMENT / L	176,985,000.00	16,598,100.00	16,598,100.00	9.4%	160,386,900.00
22020311	WATER SPARE PARTS / CHEMICALS/ OTHER REGENTS	71,259,508.00	13,775,516.20	13,775,516.20	19.3%	57,483,991.80
22020312	LIBRARY EXPENSES	23,737,126.00	677,500.00	677,500.00	2.9%	23,059,626.00
22020313	PURCHASE OF RAIN BOOT	400,000.00	-	-	0.0%	400,000.00
22020314	HEALTH CENTRE CONSUMABLE	1,600,000.00	-	-	0.0%	1,600,000.00
22020315	EXECUTIVE COUNCIL REFRESHMENT	21,350,000.00	1,087,100.00	1,087,100.00	5.1%	20,262,900.00
22020322	PUBLICATION OF KOGI STATE STATISTICAL YEAR BOOK/ P	34,931,615.00	613,000.00	613,000.00	1.8%	34,318,615.00
22020323	OFFICE AND GENERAL EXPENSES	8,176,699,128.00	2,645,274,146.43	2,645,274,146.43	32.4%	5,531,424,981.57
22020324	RECORDING MATERIALS/ CDS FOR TRANSMITTING INFOR	2,000,000.00	-	-	0.0%	2,000,000.00
22020327	EMERGENCY RELIEF (NATIONAL) DISASTER) /PURCHASE C	118,500,000.00	306,000.00	306,000.00	0.3%	118,194,000.00
22020329	POLIO AND NON-POLIO SIAS, MEASLES, SIPDS AND LIDS	258,492,268.00	-	-	0.0%	258,492,268.00
22020330	NUT 3MS. PROCURE AND DISTRIBUTE ZINC AND L -ORS, D	105,105,000.00	-	-	0.0%	105,105,000.00
22020337	PRODUCTION & DISTRIBUTION/ PUBLISHING THE STATE B	100,000.00	-	-	0.0%	100,000.00
22020338	PRODUCTION & DISTRIBUTION/ PUBLISH CITIZEN'S BUDG	16,000,000.00	-	-	0.0%	16,000,000.00
22020339	PRODUCTION & DISTRIBUTION OF QUARTERLY BUDGET P	10,000,000.00	-	-	0.0%	10,000,000.00
22020340	PUBLICATION OF QUARTERLY PROCUREMENT JOURNAL (C	10,000,000.00	-	-	0.0%	10,000,000.00
22020344	FOAM COMPOUND MATERIAL FOR FIRE FIGHTING	1,000,000.00	-	-	0.0%	1,000,000.00
22020345	WATER SUPPLY PRIVATE CONNECTION	100,000.00	-	-	0.0%	100,000.00
22020346	PRODUCTION OF I.D CARD /STATE CALENDAR /DIARIES/	38,377,300.00	10,648,600.00	10,648,600.00	27.7%	27,728,700.00
22020347	CONTENT MANAGEMENT AND SITE MAINTENANCE	5,000,000.00	-	-	0.0%	5,000,000.00
22020354	CAPITALIZATION OF DRUGS AGENCY FOR PROCUREMENT	802,000,000.00	-	-	0.0%	802,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	6,746,561,183.00	888,695,551.87	888,695,551.87	13.2%	5,857,865,631.13
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPM	1,525,221,789.00	235,971,739.26	235,971,739.26	15.5%	1,289,250,049.74
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	1,150,488,932.00	176,522,332.25	176,522,332.25	15.3%	973,966,599.75
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,847,861,230.00	278,808,240.77	278,808,240.77	15.1%	1,569,052,989.23
22020404	MAINTENANCE OF PLANTS /GENERATORS	890,417,675.00	50,718,031.50	50,718,031.50	5.7%	839,699,643.50
22020405	MAINTENANCE OF OFFICE EQUIPMENT	445,803,230.00	41,160,993.66	41,160,993.66	9.2%	404,642,236.34
22020406	CATTLE DAM MAINTENANCE	3,000,000.00	-	-	0.0%	3,000,000.00
22020408	MAINTENANCE OF TRACTOR/ HEAVY DUTY EQUIPMENT	2,800,000.00	-	-	0.0%	2,800,000.00



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22020409	WORKSHOP MAINTENANCE	8,800,000.00	-	-	0.0%	8,800,000.00
22020415	MAINTENANCE OF WATER TESTING EQUIPMENT	1,548,500.00	-	-	0.0%	1,548,500.00
22020416	MAINTENANCE OF ELECTRIC COOKERS IN GOVT. QUARTER	160,000.00	-	-	0.0%	160,000.00
22020417	MAINTENANCE OF HAJJ CAMP AT GWAGWALADA /ABUJA/	2,419,000.00	-	-	0.0%	2,419,000.00
22020418	MAINTENANCE OF STREET LIGHT	2,600,000.00	-	-	0.0%	2,600,000.00
22020419	AERIAL FIELD MAINTENANCE	1,500,000.00	-	-	0.0%	1,500,000.00
22020420	MAINTENANCE OF GARAGE	181,928.00	97,000.00	97,000.00	53.3%	84,928.00
22020421	MAINTENANCE OF HOSTELS	138,500,000.00	53,865,034.43	53,865,034.43	38.9%	84,634,965.57
22020422	PROVISION/ MAINTENANCE OF SOLAR LIGHT	23,000,000.00	-	-	0.0%	23,000,000.00
22020423	REPAIR AND MAINTENANCE OF BOREHOLE	29,800,000.00	4,687,000.00	4,687,000.00	15.7%	25,113,000.00
22020426	MAINTENANCE OF EDUCATION EQUIPMENT AND MATERIAL	1,000,000.00	-	-	0.0%	1,000,000.00
22020427	MAINTENANCE OF REFUSE/ DUMPSITE AND SEPTIC TANK	240,100,000.00	-	-	0.0%	240,100,000.00
22020428	UP-KEEP OF GOVERNMENT HOUSE/ GOVERNMENT LODGE	50,000,000.00	-	-	0.0%	50,000,000.00
22020432	MAINTENANCE OF BROADCASTING EQUIPMENT/ ICT EQUIPMENT	162,343,780.00	34,304,080.00	34,304,080.00	21.1%	128,039,700.00
22020434	ELECTRICAL INSTALLATION/ REPAIRS	31,000,000.00	1,772,200.00	1,772,200.00	5.7%	29,227,800.00
22020436	VACCINE COLD CHAIN STORE MAINTENANCE	85,000,000.00	-	-	0.0%	85,000,000.00
22020439	GBV SITUATION ROOM AND DATA MANAGEMENTCENTRE	49,000,000.00	5,330,000.00	5,330,000.00	10.9%	43,670,000.00
22020440	MAINTENANCE OF WORLD BANK ASSISTED - HEALTH SYSTEM	6,048,000.00	-	-	0.0%	6,048,000.00
22020441	HEALTH FACILITIES MAINTENANCE EXPENSES	28,967,119.00	2,631,800.00	2,631,800.00	9.1%	26,335,319.00
22020446	MAINTENANCE OF VC'S LODGE EXPENSES/ VCS OFFICE AND TRAVEL	19,000,000.00	2,827,100.00	2,827,100.00	14.9%	16,172,900.00
220205	TRAINING - GENERAL	4,274,518,867.00	243,703,343.24	243,703,343.24	5.7%	4,030,815,523.76
22020501	LOCAL TRAINING	1,386,742,435.00	71,472,833.39	71,472,833.39	5.2%	1,315,269,601.61
22020502	INTERNATIONAL TRAINING	749,100,000.00	42,843,440.85	42,843,440.85	5.7%	706,256,559.15
22020503	RADIO LITERACY TRAINING: TRAINING MOBILIZATION AND TRAVEL	200,000.00	-	-	0.0%	200,000.00
22020511	WORKSHOPS, SEMINARS & CONFERENCES	982,104,432.00	63,728,069.00	63,728,069.00	6.5%	918,376,363.00
22020512	1% LOCAL GOVERNMENT TRAINING DEDUCTION FOR TRAINING	1,000,000,000.00	38,945,000.00	38,945,000.00	3.9%	961,055,000.00
22020513	MASS LITERACY PROGRAMME: BASIC LITERACY (EQUIVALENT TO JSS1)	5,000,000.00	-	-	0.0%	5,000,000.00
22020514	CONTINUE EDUCATION CLASSES (JSS EQUIVALENT TO WRITING)	4,000,000.00	-	-	0.0%	4,000,000.00
22020515	VOCATIONAL SKILLS TRAINING-PRACTICAL SKILLS FOR CRAFTS	6,600,000.00	-	-	0.0%	6,600,000.00
22020517	TRAINING AND LOGISTIC SUPPORT FOR COMPONENTS OF THE PROJECT	30,000,000.00	2,300,000.00	2,300,000.00	7.7%	27,700,000.00
22020518	INDUSTRIAL TRAINING/ATTACHMENT	26,188,000.00	-	-	0.0%	26,188,000.00
22020522	TRAINING OF PUBLIC INSTITUTION PROCUREMENT/PRS OF THE PROJECT	10,000,000.00	-	-	0.0%	10,000,000.00
22020523	IDENTIFY, DESIGNATE/APPOINT AND TRAIN ACCESS TO INSTITUTIONS	7,000,000.00	-	-	0.0%	7,000,000.00
22020524	CONDUCT TRAINING FOR PERSONNEL OF KOGI SERVICE COUNCIL	5,000,000.00	-	-	0.0%	5,000,000.00
22020526	PART-TIME TEACHING/ MASS LITERACY PROGRAMME EXPENSES	8,500,000.00	1,342,000.00	1,342,000.00	15.8%	7,158,000.00
22020527	ARTISAN TRAINING EXPENSES IN NIGERIA-KOREA FRIENDSHIP	48,000,000.00	23,072,000.00	23,072,000.00	48.1%	24,928,000.00
22020528	SUPPORT FOR FAITH BASED HEALTH TRAINING INSTITUTIONS	6,084,000.00	-	-	0.0%	6,084,000.00



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220206	OTHER SERVICES - GENERAL	39,242,721,528.00	14,733,781,705.62	14,733,781,705.62	37.5%	24,508,939,822.38
22020601	SECURITY SERVICES EXPENSES	947,347,325.00	126,453,663.95	126,453,663.95	13.3%	820,893,661.05
22020602	OFFICE RENT	356,350,950.00	17,993,235.67	17,993,235.67	5.0%	338,357,714.33
22020603	RESIDENTIAL RENT/HIRE OF PRIVATE HOUSES	297,450,000.00	38,217,088.00	38,217,088.00	12.8%	259,232,912.00
22020604	SECURITY VOTES (INCLUDING OPERATIONS)	4,378,500,000.00	67,880,487.39	67,880,487.39	1.6%	4,310,619,512.61
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL SANITATION A	2,256,625,109.00	544,743,049.40	544,743,049.40	24.1%	1,711,882,059.60
22020606	MONITORING & EVALUATION SYSTEM	554,169,700.00	22,208,300.00	22,208,300.00	4.0%	531,961,400.00
22020607	CULTURAL SHOWS/ PROMOTION OF CULTURAL SHOW /KOGI STATE	50,000,000.00	-	-	0.0%	50,000,000.00
22020608	TOURISM PROMOTION/PERIODICAL VISIT TO TOURISM ATTRACTION	1,000,000.00	-	-	0.0%	1,000,000.00
22020609	SPECIAL SECURITY EXPENSES /STATE AND FEDERAL	7,508,000,000.00	10,012,832,312.00	10,012,832,312.00	133.4%	- 2,504,832,312.00
22020610	NATIONAL COUNCIL FOR INDUSTRY, COMMERCE COOPERATION & TECHNOLOGY	5,700,000.00	-	-	0.0%	5,700,000.00
22020611	KOGI STATE INTERVENTION FOR THE ENHANCEMENT OF CULTURAL	120,000,000.00	150,000.00	150,000.00	0.1%	119,850,000.00
22020612	SCIENCE & TECHNICAL, ART EXHIBITIONS/ ANNUAL TRADE FAIR	7,100,111.00	-	-	0.0%	7,100,111.00
22020613	CERTIFICATE VERIFICATION EXPENSES/ DEVELOPMENT OF CULTURAL	1,000,000.00	-	-	0.0%	1,000,000.00
22020614	FEASIBILITY STUDY EXPENSES	10,320,590.00	-	-	0.0%	10,320,590.00
22020615	NUC ASSESSMENT EXPENSES	81,000,000.00	1,440,000.00	1,440,000.00	1.8%	79,560,000.00
22020616	STUDENT EXCHANGE PROGRAMME	40,000,000.00	11,030,000.00	11,030,000.00	27.6%	28,970,000.00
22020617	FRENCH PROGRAMME AND LOCAL LANGUAGE DEVELOPMENT	5,400,000.00	-	-	0.0%	5,400,000.00
22020618	HEALTH INSURANCE EXPENSES (CAPITATION, SERVICE FEE)	880,000,000.00	134,276,338.16	134,276,338.16	15.3%	745,723,661.84
22020622	ROAD OPENING/DEMOLITION EXERCISE /SCHEME (SITE A)	12,000,000.00	500,000.00	500,000.00	4.2%	11,500,000.00
22020623	EXECUTIVE COUNCIL & SECURITY COUNCIL MEETING EXPENSES	80,000,000.00	113,033,500.00	113,033,500.00	141.3%	- 33,033,500.00
22020624	CITIZENS RIGHT COMMISSION EXPENSES	2,000,000.00	-	-	0.0%	2,000,000.00
22020625	ASSISTANCE TO N.Y.S.C/FINANCIAL ASSISTANCE TO CSOS	237,547,000.00	2,502,000.00	2,502,000.00	1.1%	235,045,000.00
22020626	NATIONAL LEPROSY & TB CONTROL PROGRAMME	200,000,000.00	-	-	0.0%	200,000,000.00
22020627	NUT 1FNS. DEVELOPING AND EXPLOITING CROP PRODUCT	10,920,000.00	-	-	0.0%	10,920,000.00
22020628	NUT 1NIS. CONDUCTING BASELINE SURVEY ON NUTRITION	4,943,500.00	-	-	0.0%	4,943,500.00
22020629	UNDP/NSIS PROGRAMMES /UNDP PROGRAMME MANAGEMENT	2,000,000.00	-	-	0.0%	2,000,000.00
22020630	NUT 2MIYCN. PROMOTE THE ESTABLISHMENT OF FOOD DE	37,045,000.00	-	-	0.0%	37,045,000.00
22020631	SPORT INTERVENTION PROGRAMME	350,000,000.00	-	-	0.0%	350,000,000.00
22020632	STATE GOVERNMENT SUPPORT TO UNICEF PROGRAMME II	480,000.00	-	-	0.0%	480,000.00
22020633	NATIONAL PROGRAMME OF ACTION FOR SURVIVAL, PROTECTION	10,000,000.00	-	-	0.0%	10,000,000.00
22020635	EXPENSES ON DEVELOPMENT OF A CONCEPT PAPER ON E	2,000,000.00	-	-	0.0%	2,000,000.00
22020636	DEVELOPMENT OF A COMPENDIUM OF MINING COMMUNIT	2,000,000.00	-	-	0.0%	2,000,000.00
22020637	CONDUCT OF NURSING AND MIDWIFERY EDUCATION	300,000.00	-	-	0.0%	300,000.00
22020638	LOCAL SPORT PROGRAMME (TALENT HUNT)	15,000,000.00	-	-	0.0%	15,000,000.00
22020639	CONDUCT OF EXAMS EXPENSES	598,400,000.00	96,088,921.00	96,088,921.00	16.1%	502,311,079.00
22020640	HYDROLOGICAL INVESTIGATION	48,654.00	-	-	0.0%	48,654.00
22020641	NUT 2REG. MONITOR THE IMPLEMENTATION OF THE INTE	17,580,000.00	-	-	0.0%	17,580,000.00
22020642	ORGANIZE BI- ANNUAL COMMUNITY MEETING ON EFFECT	2,000,000.00	-	-	0.0%	2,000,000.00



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22020643	NUT 5IMAM. SCALING UP COMMUNITY INFANT AND YOUNG	7,000,000.00	-	-	0.0%	7,000,000.00
22020646	ONCHOCERCIASIS & NTD PROGRAMME	5,861,344,664.00	-	-	0.0%	5,861,344,664.00
22020647	PRIMARY EAR CARE IN KOGI STATE	400,200,000.00	-	-	0.0%	400,200,000.00
22020648	PUBLIC HEALTH EMERGENCY OPERATION CENTRE, LOKOJA	50,000,000.00	-	-	0.0%	50,000,000.00
22020649	SMALL AND MEDIUM SCALE ENTERPRISES /KOPECS/ INDU	500,000.00	-	-	0.0%	500,000.00
22020650	RESEARCH AND DOCUMENTATION	200,000,000.00	-	-	0.0%	200,000,000.00
22020651	STATE BLOOD TRANSFUSION SERVICES	3,024,000.00	-	-	0.0%	3,024,000.00
22020652	HEALTH INVESTMENT PLAN /HEALTH PROMOTION AND ED	97,600,904.00	-	-	0.0%	97,600,904.00
22020655	ROLL BACK MALARIA /MALARIA ERADICATION PROGRAMME	1,271,550,685.00	-	-	0.0%	1,271,550,685.00
22020656	SITE ANALYSIS REPORT AND ENVIRONMENTAL IMPACT AS	1,500,000.00	-	-	0.0%	1,500,000.00
22020657	COMMITTEES WORK EXPENSES/ ALLOWANCES	583,000,000.00	92,221,666.67	92,221,666.67	15.8%	490,778,333.33
22020659	MODERN BEE-KEEPING OPERATIONAL EXPENSES	4,200,000.00	-	-	0.0%	4,200,000.00
22020660	HEALTH INTERVENTIONS PROGRAMME TO KOGI STATE	1,414,847,112.00	1,123,000.00	1,123,000.00	0.1%	1,413,724,112.00
22020661	KOGI UNITED/CONFLUENCE QUEENS FC MATCHES, TRANS	800,000,000.00	-	-	0.0%	800,000,000.00
22020662	ACCREDITATION OF TECHNICAL SCHOOLS /ACCREDITATIO	988,550,500.00	11,446,411.25	11,446,411.25	1.2%	977,104,088.75
22020663	COPPERATE SOCIAL RESPONSIBILITY	80,000,000.00	48,910,340.00	48,910,340.00	61.1%	31,089,660.00
22020664	ENVIRONMENTAL /OCCUPATIONAL HEALTH SERVICE	1,000,000.00	-	-	0.0%	1,000,000.00
22020665	CHILD RIGHTS IMPLEMENTATION IN KOGI STATE	18,000,000.00	-	-	0.0%	18,000,000.00
22020666	COOPERATIVE REGISTRATION, AUDIT AND SUPERVISION	25,000,000.00	100,000.00	100,000.00	0.4%	24,900,000.00
22020667	BASIC HEALTH CARE PROVISION FUND (STATE CASH COM	920,780,914.00	89,749,557.16	89,749,557.16	9.7%	831,031,356.84
22020668	PROCUREMENT AUDIT TO MDAS, PARASTASTALS AND INT	150,000,000.00	-	-	0.0%	150,000,000.00
22020669	PAYMENT OF IJMB /GCE /WAEC /NECO (INCLUDING SCRAT	11,340,000.00	4,225,720.00	4,225,720.00	37.3%	7,114,280.00
22020671	NANS NEWS PROCESSING /ENTERTAINMENT, PUBLIC RELA	71,397,128.00	8,747,200.00	8,747,200.00	12.3%	62,649,928.00
22020672	REFUNDS OF VARIOUS EXPENSES IN RESPECT OF GOVERN	699,107,000.00	1,879,235.00	1,879,235.00	0.3%	697,227,765.00
22020673	SUBSCRIPTION (INVESTMENT)	29,540,000.00	-	-	0.0%	29,540,000.00
22020674	SAVE MOTHERHOOD PROGRAMME	1,000,000.00	-	-	0.0%	1,000,000.00
22020675	SOCIETY OF OBSTETRICIANS & GYNECOLOGIST OF NIG.(SO	1,000,000.00	-	-	0.0%	1,000,000.00
22020676	MEDICAL EXPENSES IN SCHOOLS/ SCHOOL HEALTH INSPEC	15,100,000.00	-	-	0.0%	15,100,000.00
22020677	MATERNAL NEWBORN AND CHILD HEALTH WEEK(MNCHW)	1,000,000.00	-	-	0.0%	1,000,000.00
22020678	BOOK & PRPROJECT ACCOUNT	2,500,000.00	-	-	0.0%	2,500,000.00
22020679	PROPERTY IDENTIFICATION AND ENUMERATION EXPENSE	13,500,000.00	-	-	0.0%	13,500,000.00
22020680	PARTICIPATION IN TRADE FAIRS (BOTH ZONAL & INTERN	2,000,000.00	-	-	0.0%	2,000,000.00
22020681	IMMUNIZATION PLUS AND MALARIA PROGRESS BY ACCELE	4,505,150,000.00	3,271,834,679.97	3,271,834,679.97	72.6%	1,233,315,320.03
22020682	FAMILY PLANNING AND POPULATION CONTROL	51,188,000.00	-	-	0.0%	51,188,000.00
22020683	STATE EMERGENCY, MATERNAL AND CHILD INTERVENTIO	25,000,000.00	-	-	0.0%	25,000,000.00
22020684	COMMUNITY HEALTH INFLUENCERS, PROMOTERS SERVICE	233,225,922.00	-	-	0.0%	233,225,922.00
22020685	NUT 4 COORDINATION. CONDUCT QUARTERLY COORDINA	6,720,000.00	-	-	0.0%	6,720,000.00
22020686	NUT 4 COORDINATION. ANNUAL NUTRITION PARTNERS FO	1,430,000.00	-	-	0.0%	1,430,000.00
22020687	NUT 4 ADVOCACY. BI-ANNUAL NUTRITION TOWN -HALL ME	3,280,000.00	-	-	0.0%	3,280,000.00



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22020688	NUT 2SBCC. CONDUCT SOCIAL AND BEHAVIOUR CHANGE C	462,109,000.00	-	-	0.0%	462,109,000.00
22020689	NUT 3REG. ENFORCING THE REGISTRATION AND LICENSIN	30,000,000.00	-	-	0.0%	30,000,000.00
22020690	FREE RURAL MEDICAL OUTREACH	1,000,000.00	-	-	0.0%	1,000,000.00
22020691	GENDER-BASED VIOLENCE(GBV) RESPONSIVE SERVICE DE	118,000,000.00	435,000.00	435,000.00	0.4%	117,565,000.00
22020692	NATIONAL HEALTH ACCOUNT	3,024,000.00	-	-	0.0%	3,024,000.00
22020693	CREATE A DOMAIN FOR KOGI STATE ENVIRONMENTAL PR	2,000,000.00	-	-	0.0%	2,000,000.00
22020694	ORGANIZE 1-DAY MEETING TO REVIEW THE NEITI REPOR	1,000,000.00	-	-	0.0%	1,000,000.00
22020695	ISSUE ADMINISTRATIVE OR LEGAL INSTRUMENTS AND ST	3,000,000.00	-	-	0.0%	3,000,000.00
22020696	ODODO HEALTH TRAIN (MEDICA OUTREACH)	500,000,000.00	-	-	0.0%	500,000,000.00
22020697	KOGI ECONOMIC DIALOGUE C4	200,000,000.00	-	-	0.0%	200,000,000.00
22020698	STATE EMMERGENCY ROUTINE IMMUNIZATION COORDINA	60,000,000.00	-	-	0.0%	60,000,000.00
22020699	STATISTICAL INVESTIGATION/ DATA COLLECTION/ CAPTU	226,783,760.00	13,760,000.00	13,760,000.00	6.1%	213,023,760.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	9,975,798,933.00	4,269,861,531.41	4,269,861,531.41	42.8%	5,705,937,401.59
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	6,682,998,933.00	3,941,733,202.85	3,941,733,202.85	59.0%	2,741,265,730.15
22020702	LEGAL SERVICES /PREROGATIVE OF MERCYEXPENSES/ IM	1,362,800,000.00	172,413,750.00	172,413,750.00	12.7%	1,190,386,250.00
22020703	KOGI ELECTRICITY REGULATORY COMMISSION EXPENSES	400,000,000.00	112,429,553.56	112,429,553.56	28.1%	287,570,446.44
22020704	STATE CASES /JUDGEMENT DEBTS SETTLEMENT/ ASSIZES	1,530,000,000.00	43,285,025.00	43,285,025.00	2.8%	1,486,714,975.00
220208	FUEL & LUBRICANTS - GENERAL	3,341,617,871.00	452,648,027.79	452,648,027.79	13.5%	2,888,969,843.21
22020801	MOTOR VEHICLE FUEL COST	1,125,517,427.00	234,252,983.95	234,252,983.95	20.8%	891,264,443.05
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	5,400,000.00	-	-	0.0%	5,400,000.00
22020803	PLANTS/ GENERATOR FUEL COST	284,193,587.00	16,424,697.00	16,424,697.00	5.8%	267,768,890.00
22020804	COOKING GAS /FUEL COST	2,100,000.00	-	-	0.0%	2,100,000.00
22020806	DIESEL EXPENSES	1,426,686,857.00	86,713,883.14	86,713,883.14	6.1%	1,339,972,973.86
22020807	FUEL EXPENSES	480,120,000.00	114,081,463.70	114,081,463.70	23.8%	366,038,536.30
22020808	LUBRICANTS EXPENSES	17,600,000.00	1,175,000.00	1,175,000.00	6.7%	16,425,000.00
220209	FINANCIAL CHARGES - GENERAL	890,925,853.00	248,955,165.04	248,955,165.04	27.9%	641,970,687.96
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONV	574,255,927.00	186,072,616.88	186,072,616.88	32.4%	388,183,310.12
22020902	INSURANCE PREMIUM	186,669,926.00	45,306,548.16	45,306,548.16	24.3%	141,363,377.84
22020903	VALUATION /PAYMENT OF INSURANCE PREMIUM ON GOVE	130,000,000.00	17,576,000.00	17,576,000.00	13.5%	112,424,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	24,155,141,531.00	2,457,521,072.55	2,457,521,072.55	10.2%	21,697,620,458.45
22021001	HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAG	3,707,998,019.00	734,532,433.26	734,532,433.26	19.8%	2,973,465,585.74
22021002	POSTAGES, PUBLICITY AND ADVERTISEMENT	2,329,519,092.00	290,472,712.48	290,472,712.48	12.5%	2,039,046,379.52
22021003	CELEBRATION/ REMEMBRANCE DAY	411,669,623.00	172,592,500.00	172,592,500.00	41.9%	239,077,123.00
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	415,245,833.00	26,003,642.05	26,003,642.05	6.3%	389,242,190.95
22021005	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT (NEPAD)	300,000,000.00	-	-	0.0%	300,000,000.00
22021007	SUSTAINABLE DEVELOPMENT GOALS (SDGs) RUNNING CO	200,000,000.00	-	-	0.0%	200,000,000.00
22021008	ABANDONED BABIES/ CHILDREN REHABILITATION EXPENS	20,000,000.00	60,000.00	60,000.00	0.3%	19,940,000.00
22021009	BOND MANAGEMENT /DEBT MANAGEMENT ANALYSIS EXP	5,000,000.00	-	-	0.0%	5,000,000.00
22021010	ALL SPORT COMPETITION EXPENSES	386,951,010.00	53,701,273.00	53,701,273.00	13.9%	333,249,737.00



KOGI STATE GOVERNMENT

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22020688	NUT 2SBCC. CONDUCT SOCIAL AND BEHAVIOUR CHANGE C	462,109,000.00	-	-	0.0%	462,109,000.00
22020689	NUT 3REG. ENFORCING THE REGISTRATION AND LICENSIN	30,000,000.00	-	-	0.0%	30,000,000.00
22021011	ANNUAL BOARD OF SURVEY	12,269,984.00	18,240,000.00	18,240,000.00	148.7%	- 5,970,016.00
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	1,002,994,599.00	43,656,407.79	43,656,407.79	4.4%	959,338,191.21
22021013	RECRUITMENT AND APPOINTMENT COST /PROMOTION EX	124,278,969.00	1,370,000.00	1,370,000.00	1.1%	122,908,969.00
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	560,269,495.00	36,763,000.00	36,763,000.00	6.6%	523,506,495.00
22021015	SUBSCRIPTION TO PROFESSIONAL BODIES/ PARLIAMENTA	3,424,092,061.00	44,888,208.77	44,888,208.77	1.3%	3,379,203,852.23
22021016	CONDUTUNG ELECTION/ ELECTION TRIBUNALS EXPENSES	38,000,000.00	-	-	0.0%	38,000,000.00
22021017	NIGERIA FOR WOMEN PROJECT COUNTERPAT FUND	550,000,000.00	-	-	0.0%	550,000,000.00
22021018	INSTALLATION OF TRADITIONAL CHIEFS /PRESENTATION	400,000,000.00	-	-	0.0%	400,000,000.00
22021019	BURIAL EXPENSES	101,358,232.00	3,108,000.00	3,108,000.00	3.1%	98,250,232.00
22021020	NATIONAL COUNCIL ON EDUCATION/ CONSUMER PROTEC	8,000,000.00	-	-	0.0%	8,000,000.00
22021021	MATRICULATION /CONVOCATION EXPENSES	211,400,000.00	23,697,000.00	23,697,000.00	11.2%	187,703,000.00
22021022	STATE COUNCIL ON HEALTH/ NATIONAL COUNCIL ON HEA	45,242,371.00	-	-	0.0%	45,242,371.00
22021023	GOVERNMENT SPECIAL INTERVENTION ON KOGI INNOVAT	450,000,000.00	-	-	0.0%	450,000,000.00
22021024	ACOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EX	741,148,520.00	407,194,852.44	407,194,852.44	54.9%	333,953,667.56
22021025	STRATEGIES DEVELOPMENT PLAN/ POLICY FORMULATION	677,618,400.00	34,475,000.00	34,475,000.00	5.1%	643,143,400.00
22021026	32 YEARS DEVELOPMENT PLAN AWARENESS CREATION AC	100,000,000.00	-	-	0.0%	100,000,000.00
22021028	JAAC EXPENSES AND OTHER INCIDENTALS	700,000,000.00	243,990,000.00	243,990,000.00	34.9%	456,010,000.00
22021029	ADMINISTRATOR- GENERAL/ PUBLIC TRUSTEE'S EXPENSES	3,000,000.00	-	-	0.0%	3,000,000.00
22021030	WOMEN PROGRAMME (EDUCATION, HEALTH)	800,000.00	-	-	0.0%	800,000.00
22021031	EXPENSES ON ORGANISING BUDGET TOWN HALL MEETING	20,000,000.00	-	-	0.0%	20,000,000.00
22021032	ALL FESTIVAL BOTH STATE AND NATIONAL EXPENSES	61,000,000.00	3,212,163.48	3,212,163.48	5.3%	57,787,836.52
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	1,550,448,023.00	281,574,555.84	281,574,555.84	18.2%	1,268,873,467.16
22021034	MULTILATERAL, DONOR AGENCIES AND SPECIAL PROJECT	20,000,000.00	2,000,000.00	2,000,000.00	10.0%	18,000,000.00
22021035	EXPENSES INCIDENTAL TO ENVIRONMENTAL IMPACT ASSE	10,000,000.00	-	-	0.0%	10,000,000.00
22021036	VEHICLE REGISTRATIONS, LICENCING AND INSURANCE	23,500,000.00	-	-	0.0%	23,500,000.00
22021039	NG-CARES OPERATION COSTS	350,780,000.00	-	-	0.0%	350,780,000.00
22021040	BLINDNESS PREVENTION PROGRAMME	1,000,000.00	-	-	0.0%	1,000,000.00
22021041	AGRIC TRADE SHOW	2,000,000.00	-	-	0.0%	2,000,000.00
22021043	NORTHERN GOVERNORS FORUM EXPENSES	100,000,000.00	-	-	0.0%	100,000,000.00
22021044	AGENCY AND FREIGHT CHARGES EXPENSES	4,000,000.00	3,662,700.28	3,662,700.28	91.6%	337,299.72
22021045	MEASELS SURVEILLANCE AND MNCH EXPENSES	1,000,000.00	-	-	0.0%	1,000,000.00
22021046	EXPENSES INCIDENTAL TO SABER ACTIVITIES	60,000,000.00	-	-	0.0%	60,000,000.00
22021047	EXPENSES ON ORGANISING BUDGET PUBLIC HEARING AT	22,000,000.00	520,000.00	520,000.00	2.4%	21,480,000.00
22021048	AWARENESS CREATION /PUBLIC SENSITIZATION ON KOS	3,000,000.00	-	-	0.0%	3,000,000.00
22021049	CARES COORDINATING UNIT EXPENSES	276,026,000.00	500,000.00	500,000.00	0.2%	275,526,000.00
22021053	KOGI STATE OPEN GOVERNANCE AND ACCOUNTABILITY S	16,000,000.00	-	-	0.0%	16,000,000.00
22021054	STATE AIDS /STI CONTROLPROGRAMME(SASCP) EXPENSES	1,000,000.00	-	-	0.0%	1,000,000.00



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22021055	PERIODIC ASSESSMENT OF HEALTHCARE PROVIDERS/ FACILITIES	7,500,000.00	100,000.00	100,000.00	1.3%	7,400,000.00
22021056	ERADICATION OF POLIO(WHO) PROGRAMME EXPENSES	1,000,000.00	-	-	0.0%	1,000,000.00
22021057	MATERNAL AND PERINATAL SURVEILLANCE EXPENSES	1,000,000.00	-	-	0.0%	1,000,000.00
22021058	QUALITY IMPROVEMENT REVIEW/ STAKEHOLDERS' MEETING	14,000,000.00	996,223.16	996,223.16	7.1%	13,003,776.84
22021060	CONTROL OF EMERGING PUBLIC HEALTH DISEASE	3,024,000.00	-	-	0.0%	3,024,000.00
22021061	ACCELERATING OF NUTRITION RESULTS IN NIGERIA (ANR) EXPENSES	600,000,000.00	-	-	0.0%	600,000,000.00
22021062	BELLO HEALTH INTERVENTION PROGRAMME (SIP) PROVIDER EXPENSES	75,000,000.00	-	-	0.0%	75,000,000.00
22021063	GOVERNMENT EXPENSES ON O.V.C. CARE SERVICES	20,000,000.00	-	-	0.0%	20,000,000.00
22021064	FOOD AND NUTRITION PROGRAMS EXPENSES	200,000,000.00	250,000.00	250,000.00	0.1%	199,750,000.00
22021065	AGENCY REGISTRATION WITH PCN EXPENSES	2,500,000.00	-	-	0.0%	2,500,000.00
22021066	PROVISION OF BASIC HEALTH CARE PROVISION FUNG (GOVERNMENT EXPENSES)	10,000,000.00	-	-	0.0%	10,000,000.00
22021067	LOGISTICS MANAGEMENT COORDINATING UNIT(LMCU)	1,000,000.00	-	-	0.0%	1,000,000.00
22021069	BOARD MEETING EXPENSES	89,000,000.00	28,000,400.00	28,000,400.00	31.5%	60,999,600.00
22021070	ANNUAL SCHOOL CENSUS EXPENSES	20,000,000.00	-	-	0.0%	20,000,000.00
22021071	CERETRO-SPIRAL MENINGITIS PROGRAMME(CMS) /ZONOT	1,000,000.00	-	-	0.0%	1,000,000.00
22021072	NUT 6HRN. ENSURE ADEQUATE STAFFING OF RELEVANT N	658,000.00	-	-	0.0%	658,000.00
22021073	NUT 1SBCC. CONDUCTING SENSITIZATION AND DEMOSTR	15,725,000.00	-	-	0.0%	15,725,000.00
22021074	NUT 2NP. DEVELOP AND INSTITUTIONALIZE POVERTY ALL	25,460,000.00	960,000.00	960,000.00	3.8%	24,500,000.00
22021075	NUT 3NIS. STRENGTHEN NUTRITION INFORMATION MANA	6,665,000.00	-	-	0.0%	6,665,000.00
22021076	NUT 3SBCC. SENSITIZE AND EDUCATE THE PUBLIC ON FO	8,630,000.00	-	-	0.0%	8,630,000.00
22021077	NUT 5ADVOCACY. DEVELOP CLEAR ADVOCACY STRATEGY	100,000.00	-	-	0.0%	100,000.00
22021078	NUT 5SBCC. CREATE AWARENESS ON PROBLEMS OF MALN	15,000,000.00	-	-	0.0%	15,000,000.00
22021079	NUT 5SBCC. COLLABORATE WITH NETWORK PROVIDERS L	100,000.00	-	-	0.0%	100,000.00
22021080	NUT 5SBCC. STRENGTHEN EXISTING TELEVISION PROGRAM	4,054,300.00	-	-	0.0%	4,054,300.00
22021081	NUT 5SBCC. CREATE TV PROGRAMMES THAT DEMOSTRAT	5,000,000.00	-	-	0.0%	5,000,000.00
22021082	UN-FOOD SYSTEM TRANSFORMATION PATHWAY (UN-FSTP)	15,000,000.00	-	-	0.0%	15,000,000.00
22021083	DEVELOP ACCESS TO INFORMATION BILL, PASS AND ASSE	5,000,000.00	-	-	0.0%	5,000,000.00
22021084	ADVOCATE /SENSITISATION FOR THE ESTABLISHMENT OF	2,000,000.00	-	-	0.0%	2,000,000.00
22021085	EXPENSES ON DEVELOPMENT OF SERVICE CHARTERS FOR	5,000,000.00	-	-	0.0%	5,000,000.00
22021086	EXPENSES ON ESTABLISHING SERVICE DELIVERY FEEDBA	2,000,000.00	-	-	0.0%	2,000,000.00
22021087	KOGI STATE OPEN GOVERNMENT PARTNERSHIP (OGP) SEC	10,000,000.00	-	-	0.0%	10,000,000.00
22021088	NATIONAL PROGRAMME FOR FOOD SECURITY (NPFS)	150,000,000.00	-	-	0.0%	150,000,000.00
22021089	NUT 3IMAM. SUPPORT ACTIVE CASE FINDING OF SAM FOR	19,740,000.00	-	-	0.0%	19,740,000.00
22021090	NUT 3MS. PROVISION OF ADEQUATE SUPPLEMENTARY FO	108,745,000.00	-	-	0.0%	108,745,000.00
22021091	NUT 3MS. ROLE OUT AND SCALE UP THE DISTRIBUTION O	40,630,000.00	-	-	0.0%	40,630,000.00
22021092	PRINT AND DISTRIBUTE COPIES OF KOGI STATE PROCURE	10,000,000.00	1,000,000.00	1,000,000.00	10.0%	9,000,000.00
22021093	FLOOD DISASTER PREPARADNESS	3,000,000,000.00	-	-	0.0%	3,000,000,000.00
22021094	ZONAL COORDINATION MEETING/ ASSESSMENT/SURVEY	20,000,000.00	-	-	0.0%	20,000,000.00
22021095	IMPLEMENTATION AND REGULATION OF VETERINARY PRA	5,000,000.00	-	-	0.0%	5,000,000.00



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22021096	PROCUREMENT OF VACCINES FOR TRANSBOUNDARY ANIMAL DISEASES	20,000,000.00	-	-	0.0%	20,000,000.00
22021097	SMALL HOLDER HORTICULTURAL EMPOWERMENT PROJECT	50,000,000.00	-	-	0.0%	50,000,000.00
22021098	WOMEN IN AGRICULTURE /PWD ENTREPRENEUR EMPOWERMENT	17,000,000.00	-	-	0.0%	17,000,000.00
22021099	LEGAL YEAR CELEBRATION EXPENSES	100,000,000.00	-	-	0.0%	100,000,000.00
2203	LOANS AND ADVANCES	10,677,850.00	-	-	0.0%	10,677,850.00
220301	STAFF LOANS & ADVANCES	10,677,850.00	-	-	0.0%	10,677,850.00
22030101	MOTOR VEHICLE/ BICYCLE ADVANCE	677,850.00	-	-	0.0%	677,850.00
22030103	OTHER LOANS AND ADVANCES	10,000,000.00	-	-	0.0%	10,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	1,460,481,543.00	129,377,624.38	129,377,624.38	8.9%	1,331,103,918.62
220401	LOCAL GRANTS AND CONTRIBUTIONS	1,460,481,543.00	129,377,624.38	129,377,624.38	8.9%	1,331,103,918.62
22040112	TAKE OFF GRANT FOR THE IMPLEMENTATION OF NEWLY CREATED LOCAL GOVERNMENT	490,000,000.00	-	-	0.0%	490,000,000.00
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLATES	669,433,543.00	129,377,624.38	129,377,624.38	19.3%	540,055,918.62
22040114	STATE GOVERNMENT SUPPORT FOR PRIMARY HEALTH CARE	6,048,000.00	-	-	0.0%	6,048,000.00
22040115	EQUITY HEALTH INTERVENTION: (BELLO CARE)	295,000,000.00	-	-	0.0%	295,000,000.00
2206	PUBLIC DEBT CHARGES	27,980,000,000.00	23,880,566,022.56	23,880,566,022.56	85.3%	4,099,433,977.44
220601	FOREIGN INTEREST / DISCOUNT	1,800,000,000.00	99,046,148.71	99,046,148.71	5.5%	1,700,953,851.29
22060102	FOREIGN INTEREST /DISCOUNT - LONG TERM BORROWINGS	1,800,000,000.00	99,046,148.71	99,046,148.71	5.5%	1,700,953,851.29
220602	DOMESTIC INTEREST / DISCOUNT	10,180,000,000.00	145,414,747.22	145,414,747.22	1.4%	10,034,585,252.78
22060202	DOMESTIC INTEREST /DISCOUNT - LONG TERM BORROWINGS	10,180,000,000.00	145,414,747.22	145,414,747.22	1.4%	10,034,585,252.78
220603	FOREIGN PRINCIPAL	1,000,000,000.00	1,355,285,527.28	1,355,285,527.28	135.5%	- 355,285,527.28
22060302	FOREIGN PRINCIPAL - LONG TERM BORROWINGS	1,000,000,000.00	1,355,285,527.28	1,355,285,527.28	135.5%	- 355,285,527.28
220604	DOMESTIC PRINCIPAL	15,000,000,000.00	22,280,819,599.35	22,280,819,599.35	148.5%	- 7,280,819,599.35
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS	15,000,000,000.00	22,280,819,599.35	22,280,819,599.35	148.5%	- 7,280,819,599.35
2207	TRANSFERS -PAYMENT	2,088,291,887.00	752,978,496.00	752,978,496.00	36.1%	1,335,313,391.00
220701	TRANSFER TO FUND RECURRENT EXPENDITURE- PAYMENT	2,088,291,887.00	752,978,496.00	752,978,496.00	36.1%	1,335,313,391.00
22070108	SPECIAL GRANTS TO BOARD OF INTERNAL REVENUE ON REVENUE	2,000,000,000.00	742,099,067.89	742,099,067.89	37.1%	1,257,900,932.11
22070113	3% REVENUE GENERATION TO MDAS IN CHARGE OF THE STATE	88,291,887.00	10,879,428.11	10,879,428.11	12.3%	77,412,458.89
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	30,218,698,167.00	7,865,750,035.25	7,865,750,035.25	26.0%	22,352,948,131.75
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	30,218,698,167.00	7,865,750,035.25	7,865,750,035.25	26.0%	22,352,948,131.75
22080103	FINANCIAL ASSISTANCE TO KOGI STATE LAW STUDENTS IN NEED	52,000,000.00	-	-	0.0%	52,000,000.00
22080109	FINANCIAL ASSISTANCE TO NIGERIA LEGION -EX SERVICE MEMBERS	7,500,000.00	-	-	0.0%	7,500,000.00
22080110	FUEL SUBSIDY REMOVAL PALLIATIVES	21,000,000,000.00	7,450,648,829.75	7,450,648,829.75	35.5%	13,549,351,170.25
22080111	NUT 1EE. PROVISION OF SUPPORT (CREDIT, INPUTS & TRAVEL EXPENSES)	2,665,900.00	-	-	0.0%	2,665,900.00
22080112	NUT 1EE. PROVISION OF SUPPORT (CREDIT, INPUTS & TRAVEL EXPENSES)	2,653,900.00	-	-	0.0%	2,653,900.00
22080113	NUT 1EE. PROVISION OF SUPPORT (CREDIT, INPUTS & TRAVEL EXPENSES)	3,707,400.00	-	-	0.0%	3,707,400.00
22080114	ASSIST AND EMPOWER POOR AND VULNERABLE PEOPLE AND FAMILIES	1,200,000,000.00	-	-	0.0%	1,200,000,000.00
22080115	PAYMENT OF BURSARY ALLOWANCE TO KOGI STUDENTS IN NEED	3,000,000,000.00	346,318,655.50	346,318,655.50	11.5%	2,653,681,344.50
22080116	PUBLIC FINANCE LEGISLATION (GOVERNMENT SUPPORT)	4,000,000.00	-	-	0.0%	4,000,000.00
22080117	REMITTANCE TO STUDENT BODIES	6,250,000.00	2,432,550.00	2,432,550.00	38.9%	3,817,450.00



Code	Economic	2025 Original Budget	2025 Q1 Performance	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
22080118	EXPENSES ON GOVERNMENT INTERVENTION FOR SENIOR	8,024,000.00	-	-	0.0%	8,024,000.00
22080119	FINANCIAL ASSISTANCE TO NEEDIES	1,121,896,967.00	64,550,000.00	64,550,000.00	5.8%	1,057,346,967.00
22080120	EMPOWERMENT/ ENHANCEMENT PROGRAMME FOR PERSONS WITH DISABILITIES	40,000,000.00	-	-	0.0%	40,000,000.00
22080121	CASH TRANSFER EXPENSES	3,000,000,000.00	-	-	0.0%	3,000,000,000.00
22080123	KOGI STATE SOCIAL INVESTMENT PROGRAMME	50,000,000.00	-	-	0.0%	50,000,000.00
22080124	ASSISTANCE TO PAYER PATIENTS/ LESS PRIVILEGED/ OTHERS	20,000,000.00	1,800,000.00	1,800,000.00	9.0%	18,200,000.00
22080126	GOVERNMENT SUPPORT TO KOGI STATE NATIONAL YOUTH COUNCIL	250,000,000.00	-	-	0.0%	250,000,000.00
22080127	GOVERNMENT SUPPORT TO KOGI STATE YOUTH PARLIAMENT	90,000,000.00	-	-	0.0%	90,000,000.00
22080128	GOVERNMENT SUPPORT TO NATIONAL ASSOCIATION OF KOGI STATE YOUTH COUNCIL	110,000,000.00	-	-	0.0%	110,000,000.00
22080129	ODODO COMMUNITY /BUSINESS OUTREACH	250,000,000.00	-	-	0.0%	250,000,000.00
23	CAPITAL EXPENDITURE	301,280,903,802.00	30,923,472,036.93	30,923,472,036.93	10.3%	270,357,431,765.07
2301	FIXED ASSETS PURCHASED	58,115,859,356.00	4,235,019,219.50	4,235,019,219.50	7.3%	53,880,840,136.50
230101	PURCHASE OF FIXED ASSETS - GENERAL	58,115,859,356.00	4,235,019,219.50	4,235,019,219.50	7.3%	53,880,840,136.50
23010101	PURCHASE / ACQUISITION OF LAND	4,610,836,800.00	287,559,022.00	287,559,022.00	6.2%	4,323,277,778.00
23010104	PURCHASE OF WATER NAVIGATIONAL EQUIPMENT	100,000,000.00	-	-	0.0%	100,000,000.00
23010105	PURCHASE OF MOTOR VEHICLES	8,954,000,000.00	237,794,000.00	237,794,000.00	2.7%	8,716,206,000.00
23010106	PURCHASE OF VANS	2,915,000,000.00	-	-	0.0%	2,915,000,000.00
23010107	PURCHASE OF TRUCKS	160,000,000.00	-	-	0.0%	160,000,000.00
23010108	PURCHASE OF BUSES	2,440,000,000.00	635,969,000.00	635,969,000.00	26.1%	1,804,031,000.00
23010109	PURCHASE OF BOATS	500,000,000.00	-	-	0.0%	500,000,000.00
23010110	PURCHASE OF ROAD EQUIPMENT	100,000,000.00	-	-	0.0%	100,000,000.00
23010111	PURCHASE OF TRACTORS	10,000,000.00	-	-	0.0%	10,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	521,000,000.00	2,576,250.00	2,576,250.00	0.5%	518,423,750.00
23010113	PURCHASE OF COMPUTERS	1,019,936,234.00	45,071,022.50	45,071,022.50	4.4%	974,865,211.50
23010114	PURCHASE OF COMPUTER PRINTERS	26,000,000.00	240,000.00	240,000.00	0.9%	25,760,000.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	33,000,000.00	-	-	0.0%	33,000,000.00
23010117	PURCHASE OF SHREDDING MACHINES	15,000,000.00	-	-	0.0%	15,000,000.00
23010118	PURCHASE OF SCANNERS	10,000,000.00	-	-	0.0%	10,000,000.00
23010119	PURCHASE OF POWER GENERATING SET/PLANT	736,987,706.00	169,744,237.50	169,744,237.50	23.0%	567,243,468.50
23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	10,000,000.00	-	-	0.0%	10,000,000.00
23010121	PURCHASE OF RESIDENTIAL FURNITURE	35,000,000.00	-	-	0.0%	35,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	904,408,000.00	-	-	0.0%	904,408,000.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	932,600,363.00	-	-	0.0%	932,600,363.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	219,800,000.00	-	-	0.0%	219,800,000.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	1,040,381,025.00	510,000.00	510,000.00	0.0%	1,039,871,025.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	85,000,000.00	-	-	0.0%	85,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT AND IMPLEMENTS	10,310,000,000.00	192,462,250.00	192,462,250.00	1.9%	10,117,537,750.00
23010128	PURCHASE OF SECURITY EQUIPMENT	11,061,000,000.00	2,459,763,175.00	2,459,763,175.00	22.2%	8,601,236,825.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	2,465,400,000.00	30,949,785.00	30,949,785.00	1.3%	2,434,450,215.00



Code	Economic	2025 Original Budget	2025 Q1 Performance	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
23010130	PURCHASE OF RECREATIONAL FACILITIES	5,835,000.00	-	-	0.0%	5,835,000.00
23010132	PURCHASE OF SECURITY GADGETS	560,000,000.00	73,925,000.00	73,925,000.00	13.2%	486,075,000.00
23010133	PURCHASE OF SURVEYING EQUIPMENT	1,455,000,000.00	50,000,000.00	50,000,000.00	3.4%	1,405,000,000.00
23010139	PURCHASE OF AGRICULTURAL PRODUCE/ EQUIPMENT	100,000,000.00	-	-	0.0%	100,000,000.00
23010140	PURCHASE OF OFFICE EQUIPMENT	632,400,000.00	27,295,977.50	27,295,977.50	4.3%	605,104,022.50
23010141	PURCHASE OF OFFICE TOOLS /MATERIALS	1,361,000,000.00	-	-	0.0%	1,361,000,000.00
23010142	PURCHASE OF CLIMATE MANAGEMENT EQUIPMENT/ MATE	283,035,235.00	1,800,000.00	1,800,000.00	0.6%	281,235,235.00
23010143	PURCHASE OF CLEANNING AND FUMIGATING TOOLS	300,000,000.00	-	-	0.0%	300,000,000.00
23010144	PURCHASE OF POWER INSTILLATION EQUIPMENT	1,925,000,000.00	2,859,500.00	2,859,500.00	0.1%	1,922,140,500.00
23010145	PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	203,000,000.00	16,500,000.00	16,500,000.00	8.1%	186,500,000.00
23010146	PURCHASE OF MOTOR CYCLES	2,075,238,993.00	-	-	0.0%	2,075,238,993.00
2302	CONSTRUCTION / PROVISION	183,360,097,390.00	23,836,904,418.73	23,836,904,418.73	13.0%	159,523,192,971.27
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GI	183,360,097,390.00	23,836,904,418.73	23,836,904,418.73	13.0%	159,523,192,971.27
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	24,931,342,355.00	371,009,994.65	371,009,994.65	1.5%	24,560,332,360.35
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	9,690,000,000.00	-	-	0.0%	9,690,000,000.00
23020103	PROVISION OF ELECTRICITY TO PUBLIC BUILDINGS	11,832,087,969.00	974,789,985.81	974,789,985.81	8.2%	10,857,297,983.19
23020104	CONSTRUCTION / PROVISION OF HOUSING SCHEMES	1,257,301,544.00	-	-	0.0%	1,257,301,544.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	4,234,260,000.00	944,873,512.15	944,873,512.15	22.3%	3,289,386,487.85
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CEI	4,175,111,300.00	7,732,000.00	7,732,000.00	0.2%	4,167,379,300.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	7,503,000,000.00	514,922,059.02	514,922,059.02	6.9%	6,988,077,940.98
23020108	PRE- CONSTRUCTION DESIGN SERVICES	40,000,000.00	-	-	0.0%	40,000,000.00
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	1,042,560,000.00	-	-	0.0%	1,042,560,000.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	967,520,073.00	6,763,008.34	6,763,008.34	0.7%	960,757,064.66
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITI	120,000,000.00	-	-	0.0%	120,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	56,806,279,220.00	11,319,790,041.31	11,319,790,041.31	19.9%	45,486,489,178.69
23020117	CONSTRUCTION / PROVISION OF AIR -PORT / AERODROM	3,000,000,000.00	-	-	0.0%	3,000,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	25,582,308,017.00	7,236,247,810.63	7,236,247,810.63	28.3%	18,346,060,206.37
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITI	10,000,000.00	-	-	0.0%	10,000,000.00
23020120	CONSTRUCTION OF PRODUCTION FACILITIES	13,167,909,418.00	169,900,000.00	169,900,000.00	1.3%	12,998,009,418.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	247,301,544.00	774,514,985.20	774,514,985.20	313.2%	- 527,213,441.20
23020124	CONSTRUCTION OF MARKETS/ PARKS	6,655,500,000.00	500,000,000.00	500,000,000.00	7.5%	6,155,500,000.00
23020125	CONSTRUCTION OF POWER GENERATING PLANTS HOUSE	19,000,000.00	-	-	0.0%	19,000,000.00
23020127	CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURES	5,304,900,310.00	12,600,000.00	12,600,000.00	0.2%	5,292,300,310.00
23020128	CONSTRUCTION/ PROVISION OF HOTEL BUILDINGS	190,000,000.00	-	-	0.0%	190,000,000.00
23020129	CONSTRUCTION/ PROVISION OF FENCING GOVERNMENT B	3,371,865,440.00	568,403,734.86	568,403,734.86	16.9%	2,803,461,705.14
23020130	CONSTRUCTION /PROVISION OF MUSEUM	15,000,000.00	-	-	0.0%	15,000,000.00
23020131	CONSTRUCTION/PROVISION OF HOSTEL BUILDINGS	3,196,850,200.00	435,357,286.76	435,357,286.76	13.6%	2,761,492,913.24



Code	Economic	2025 Original Budget	2025 Q1 Performance	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
2303	REHABILITATION / REPAIRS	51,837,725,887.00	1,575,785,812.50	1,575,785,812.50	3.0%	50,261,940,074.50
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	51,837,725,887.00	1,575,785,812.50	1,575,785,812.50	3.0%	50,261,940,074.50
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	1,672,089,882.00	122,722,615.89	122,722,615.89	7.3%	1,549,367,266.11
23030102	REHABILITATION / REPAIRS - ELECTRICITY	112,500,000.00	-	-	0.0%	112,500,000.00
23030103	REHABILITATION / REPAIRS - HOUSING	98,000,000.00	4,100,000.00	4,100,000.00	4.2%	93,900,000.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	11,479,000,000.00	-	-	0.0%	11,479,000,000.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRE	3,327,323,800.00	2,900,000.00	2,900,000.00	0.1%	3,324,423,800.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	10,869,914,944.00	-	-	0.0%	10,869,914,944.00
23030107	REPAIR/MAINTENANCE OF MOTOR VEHICLES	60,000,000.00	-	-	0.0%	60,000,000.00
23030108	REPAIR/MAINTENANCE OF PLANTS & EQUIPMENT	50,000,000.00	-	-	0.0%	50,000,000.00
23030110	REHABILITATION / REPAIRS - LIBRARIES	33,500,000.00	-	-	0.0%	33,500,000.00
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	362,000,000.00	-	-	0.0%	362,000,000.00
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	42,000,000.00	-	-	0.0%	42,000,000.00
23030113	REHABILITATION / REPAIRS - ROADS	17,323,400,545.00	1,000,162,500.00	1,000,162,500.00	5.8%	16,323,238,045.00
23030114	REHABILITATION / REPAIRS - TRACTORS / OTHER HEAVY	300,000,000.00	-	-	0.0%	300,000,000.00
23030117	REPAIR/MAINTENANCE OF FURNITURE / FITTINGS	308,400,000.00	-	-	0.0%	308,400,000.00
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	10,000,000.00	-	-	0.0%	10,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	5,423,548,716.00	356,581,867.65	356,581,867.65	6.6%	5,066,966,848.35
23030122	REHABILITATION / REPAIRS OF BOUNDARY POST	40,000,000.00	37,442,605.00	37,442,605.00	93.6%	2,557,395.00
23030125	REHABILITATION/ REPAIRS- POWER GENERATING PLANTS	56,048,000.00	27,244,223.96	27,244,223.96	48.6%	28,803,776.04
23030128	REHABILITATION/ REPAIRS OF MECHANIC WORKSHOP	100,000,000.00	-	-	0.0%	100,000,000.00
23030129	REHABILITATION/ REPAIRS OF HOSTEL BUILDINGS	170,000,000.00	24,632,000.00	24,632,000.00	14.5%	145,368,000.00
2304	PRESERVATION OF THE ENVIRONMENT	2,282,690,009.00	988,400,186.20	988,400,186.20	43.3%	1,294,289,822.80
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	2,282,690,009.00	988,400,186.20	988,400,186.20	43.3%	1,294,289,822.80
23040101	TREE PLANTING	1,130,000,000.00	988,400,186.20	988,400,186.20	87.5%	141,599,813.80
23040102	EROSION & FLOOD CONTROL	1,150,000,000.00	-	-	0.0%	1,150,000,000.00
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	2,690,009.00	-	-	0.0%	2,690,009.00
2305	OTHER CAPITAL PROJECTS	5,684,531,160.00	287,362,400.00	287,362,400.00	5.1%	5,397,168,760.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	5,684,531,160.00	287,362,400.00	287,362,400.00	5.1%	5,397,168,760.00
23050101	RESEARCH AND DEVELOPMENT	4,808,858,910.00	287,362,400.00	287,362,400.00	6.0%	4,521,496,510.00
23050102	COMPUTER SOFTWARE ACQUISITION	125,212,500.00	-	-	0.0%	125,212,500.00
23050103	MONITORING AND EVALUATION	5,000,000.00	-	-	0.0%	5,000,000.00
23050106	ECONOMIC EMPOWERMENT	745,459,750.00	-	-	0.0%	745,459,750.00

2.E Expenditure by Functional Classification

Table 10: Total Expenditure by Functional Classification

Kogi State Government Budget Performance Report 2025 Q1 - Total Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Q1 Performance	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Expenditure	582,404,119,489.00	110,131,873,400.63	110,131,873,400.63	18.9%	472,272,246,088.37
701	GENERAL PUBLIC SERVICES	146,633,673,782.00	51,018,145,955.32	51,018,145,955.32	34.8%	95,615,527,826.68
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS	76,325,224,832.00	23,698,826,798.62	23,698,826,798.62	31.0%	52,626,398,033.38
70111	EXECUTIVE AND LEGISLATIVE ORGANS	52,399,081,076.00	17,426,631,217.51	17,426,631,217.51	33.3%	34,972,449,858.49
70112	FINANCIAL AND FISCAL AFFAIRS	23,926,143,756.00	6,272,195,581.11	6,272,195,581.11	26.2%	17,653,948,174.89
7013	GENERAL SERVICES	41,646,791,736.00	3,432,765,134.14	3,432,765,134.14	8.2%	38,214,026,601.86
70131	GENERAL PERSONNEL SERVICES	11,280,192,315.00	658,302,460.13	658,302,460.13	5.8%	10,621,889,854.87
70132	OVERALL PLANNING AND STATISTICAL SERVICE	17,729,685,220.00	662,367,723.30	662,367,723.30	3.7%	17,067,317,496.70
70133	OTHER GENERAL SERVICES	12,636,914,201.00	2,112,094,950.72	2,112,094,950.72	16.7%	10,524,819,250.28
7016	GENERAL PUBLIC SERVICES N.E.C.	681,657,214.00	5,988,000.00	5,988,000.00	0.9%	675,669,214.00
70161	GENERAL PUBLIC SERVICES N.E.C.	681,657,214.00	5,988,000.00	5,988,000.00	0.9%	675,669,214.00
7017	PUBLIC DEBT TRANSACTIONS	27,980,000,000.00	23,880,566,022.56	23,880,566,022.56	85.3%	4,099,433,977.44
70171	PUBLIC DEBT TRANSACTIONS	27,980,000,000.00	23,880,566,022.56	23,880,566,022.56	85.3%	4,099,433,977.44
703	PUBLIC ORDER AND SAFETY	24,547,649,944.00	2,125,222,522.55	2,125,222,522.55	8.7%	22,422,427,421.45
7031	POLICE SERVICES	1,231,150,000.00	146,912,742.74	146,912,742.74	11.9%	1,084,237,257.26
70311	POLICE SERVICES	1,231,150,000.00	146,912,742.74	146,912,742.74	11.9%	1,084,237,257.26
7032	FIRE PROTECTION SERVICES	118,129,593.00	16,686,654.46	16,686,654.46	14.1%	101,442,938.54
70321	FIRE PROTECTION SERVICES	118,129,593.00	16,686,654.46	16,686,654.46	14.1%	101,442,938.54
7033	LAW COURTS	23,198,370,351.00	1,961,623,125.35	1,961,623,125.35	8.5%	21,236,747,225.65
70331	LAW COURTS	23,198,370,351.00	1,961,623,125.35	1,961,623,125.35	8.5%	21,236,747,225.65
704	ECONOMIC AFFAIRS	113,702,999,945.00	11,339,834,922.73	11,339,834,922.73	10.0%	102,363,165,022.27
7041	GENERAL ECONOMIC, COMMERCIAL, AND INDUSTRIAL SERVICES	9,254,605,222.00	720,824,215.66	720,824,215.66	7.8%	8,533,781,006.34
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	9,254,605,222.00	720,824,215.66	720,824,215.66	7.8%	8,533,781,006.34
7042	AGRICULTURE, FORESTRY, FISHING, AND FORESTRY	15,209,642,458.00	514,476,908.37	514,476,908.37	3.4%	14,695,165,549.63
70421	AGRICULTURE	15,209,642,458.00	514,476,908.37	514,476,908.37	3.4%	14,695,165,549.63
7044	MINING, MANUFACTURING, AND CONSTRUCTION	13,047,009,703.00	54,886,000.00	54,886,000.00	0.4%	12,992,123,703.00
70441	MINING OF MINERAL RESOURCES OTHER THAN METALS	13,047,009,703.00	54,886,000.00	54,886,000.00	0.4%	12,992,123,703.00
7045	TRANSPORT	73,978,389,097.00	10,041,412,321.49	10,041,412,321.49	13.6%	63,936,976,775.51
70451	ROAD TRANSPORT	73,978,389,097.00	10,041,412,321.49	10,041,412,321.49	13.6%	63,936,976,775.51
7046	COMMUNICATION	2,194,923,720.00	3,002,950.00	3,002,950.00	0.1%	2,191,920,770.00
70461	COMMUNICATION	2,194,923,720.00	3,002,950.00	3,002,950.00	0.1%	2,191,920,770.00
7047	OTHER INDUSTRIES	18,429,745.00	5,232,527.22	5,232,527.22	28.4%	13,197,217.79
70472	HOTELS AND RESTAURANTS	15,468,572.00	2,685,527.22	2,685,527.22	17.4%	12,783,044.79
70473	TOURISM	2,961,173.00	2,547,000.00	2,547,000.00	86.0%	414,173.00



Code	Function	2025 Original Budget	2025 Q1 Performance	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
705	ENVIRONMENTAL PROTECTION	13,426,200,849.00	8,780,855,542.15	8,780,855,542.15	65.4%	4,645,345,306.85
7051	WASTE MANAGEMENT	1,488,660,171.00	106,925,193.85	106,925,193.85	7.2%	1,381,734,977.15
70511	WASTE MANAGEMENT	1,488,660,171.00	106,925,193.85	106,925,193.85	7.2%	1,381,734,977.15
7056	ENVIRONMENTAL PROTECTION N.E.C.	11,937,540,678.00	8,673,930,348.30	8,673,930,348.30	72.7%	3,263,610,329.70
70561	ENVIRONMENTAL PROTECTION N.E.C.	11,937,540,678.00	8,673,930,348.30	8,673,930,348.30	72.7%	3,263,610,329.70
706	HOUSING AND COMMUNITY AMMENITIES	53,402,429,650.00	7,220,982,798.36	7,220,982,798.36	13.5%	46,181,446,851.64
7061	HOUSING DEVELOPMENT	10,058,978,638.00	1,013,827,992.06	1,013,827,992.06	10.1%	9,045,150,645.94
70611	HOUSING DEVELOPMENT	10,058,978,638.00	1,013,827,992.06	1,013,827,992.06	10.1%	9,045,150,645.94
7062	COMMUNITY DEVELOPMENT	27,208,734,132.00	5,227,441,747.43	5,227,441,747.43	19.2%	21,981,292,384.57
70621	COMMUNITY DEVELOPMENT	27,208,734,132.00	5,227,441,747.43	5,227,441,747.43	19.2%	21,981,292,384.57
7063	WATER SUPPLY	16,134,716,880.00	979,713,058.87	979,713,058.87	6.1%	15,155,003,821.13
70631	WATER SUPPLY	16,134,716,880.00	979,713,058.87	979,713,058.87	6.1%	15,155,003,821.13
707	HEALTH	51,892,545,612.00	5,843,121,786.46	5,843,121,786.46	11.3%	46,049,423,825.54
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	987,400,000.00	2,215,200.00	2,215,200.00	0.2%	985,184,800.00
70711	PHARMACEUTICAL PRODUCTS	987,400,000.00	2,215,200.00	2,215,200.00	0.2%	985,184,800.00
7073	HOSPITAL SERVICES	24,130,138,673.00	2,070,369,329.88	2,070,369,329.88	8.6%	22,059,769,343.12
70731	GENERAL HOSPITAL SERVICES	8,607,249,237.00	1,393,887,668.33	1,393,887,668.33	16.2%	7,213,361,568.67
70732	SPECIALIZED HOSPITAL SERVICES	15,522,889,436.00	676,481,661.55	676,481,661.55	4.4%	14,846,407,774.45
7074	PUBLIC HEALTH SERVICES	11,139,704,815.00	3,603,324,467.93	3,603,324,467.93	32.3%	7,536,380,347.07
70741	PUBLIC HEALTH SERVICES	11,139,704,815.00	3,603,324,467.93	3,603,324,467.93	32.3%	7,536,380,347.07
7076	HEALTH N.E.C.	15,635,302,124.00	167,212,788.66	167,212,788.66	1.1%	15,468,089,335.34
70761	HEALTH N.E.C.	15,635,302,124.00	167,212,788.66	167,212,788.66	1.1%	15,468,089,335.34
708	RECREATION, CULTURE AND RELIGION	9,940,176,775.00	659,831,370.61	659,831,370.61	6.6%	9,280,345,404.39
7081	RECREATIONAL AND SPORTING SERVICES	4,971,881,782.00	125,929,269.10	125,929,269.10	2.5%	4,845,952,512.90
70811	RECREATIONAL AND SPORTING SERVICES	4,971,881,782.00	125,929,269.10	125,929,269.10	2.5%	4,845,952,512.90
7082	CULTURAL SERVICES	776,644,619.00	47,711,469.17	47,711,469.17	6.1%	728,933,149.83
70821	CULTURAL SERVICES	776,644,619.00	47,711,469.17	47,711,469.17	6.1%	728,933,149.83
7083	BROADCASTING AND PUBLISHING SERVICES	3,560,493,152.00	372,519,731.48	372,519,731.48	10.5%	3,187,973,420.52
70831	BROADCASTING AND PUBLISHING SERVICES	3,560,493,152.00	372,519,731.48	372,519,731.48	10.5%	3,187,973,420.52
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	631,157,222.00	113,670,900.86	113,670,900.86	18.0%	517,486,321.14
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	631,157,222.00	113,670,900.86	113,670,900.86	18.0%	517,486,321.14



Code	Function	2025 Original Budget	2025 Q1 Performance	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
709	EDUCATION	103,605,605,629.00	9,864,614,694.35	9,864,614,694.35	9.5%	93,740,990,934.65
7091	PRE-PRIMARY AND PRIMARY EDUCATION	7,649,139,343.00	595,167,569.55	595,167,569.55	7.8%	7,053,971,773.45
70912	PRIMARY EDUCATION	7,649,139,343.00	595,167,569.55	595,167,569.55	7.8%	7,053,971,773.45
7094	TERTIARY EDUCATION	75,570,617,053.00	6,571,660,080.60	6,571,660,080.60	8.7%	68,998,956,972.40
70941	FIRST STAGE OF TERTIARY EDUCATION	32,114,121,677.00	2,192,565,783.26	2,192,565,783.26	6.8%	29,921,555,893.74
70942	SECOND STAGE OF TERTIARY EDUCATION	43,456,495,376.00	4,379,094,297.34	4,379,094,297.34	10.1%	39,077,401,078.66
7095	EDUCATION NOT DEFINABLE BY LEVEL	113,005,873.00	14,300,013.47	14,300,013.47	12.7%	98,705,859.53
70951	EDUCATION NOT DEFINABLE BY LEVEL	113,005,873.00	14,300,013.47	14,300,013.47	12.7%	98,705,859.53
7098	EDUCATION N.E.C.	20,272,843,360.00	2,683,487,030.74	2,683,487,030.74	13.2%	17,589,356,329.26
70981	EDUCATION N.E.C	20,272,843,360.00	2,683,487,030.74	2,683,487,030.74	13.2%	17,589,356,329.26
710	SOCIAL PROTECTION	65,252,837,303.00	13,279,263,808.09	13,279,263,808.09	20.4%	51,973,573,494.91
7102	OLD AGE	34,779,850,000.00	5,630,306,199.98	5,630,306,199.98	16.2%	29,149,543,800.02
71021	OLD AGE	34,779,850,000.00	5,630,306,199.98	5,630,306,199.98	16.2%	29,149,543,800.02
7103	SURVIVORS	63,066,242.00	70,000.00	70,000.00	0.1%	62,996,242.00
71031	SURVIVORS	63,066,242.00	70,000.00	70,000.00	0.1%	62,996,242.00
7104	FAMILY AND CHILDREN	3,550,258,621.00	71,304,016.20	71,304,016.20	2.0%	3,478,954,604.80
71041	FAMILY AND CHILDREN	3,550,258,621.00	71,304,016.20	71,304,016.20	2.0%	3,478,954,604.80
7105	UNEMPLOYMENT	23,659,000,000.00	7,455,028,829.75	7,455,028,829.75	31.5%	16,203,971,170.25
71051	UNEMPLOYMENT	23,659,000,000.00	7,455,028,829.75	7,455,028,829.75	31.5%	16,203,971,170.25
7107	SOCIAL EXCLUSION N.E.C	1,137,678,851.00	23,712,500.00	23,712,500.00	2.1%	1,113,966,351.00
71071	SOCIAL EXCLUSION N.E.C.	1,137,678,851.00	23,712,500.00	23,712,500.00	2.1%	1,113,966,351.00
7109	SOCIAL PROTECTION N.E.C.	2,062,983,589.00	98,842,262.16	98,842,262.16	4.8%	1,964,141,326.84
71091	SOCIAL PROTECTION N.E.C.	2,062,983,589.00	98,842,262.16	98,842,262.16	4.8%	1,964,141,326.84



Table 11: Personnel Expenditure by Functional Classification

Kogi State Government Budget Performance Report 2025 Q1 - Personnel Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Q1 Performance	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	<i>Total Personnel Expenditure</i>	<i>109,963,898,731.00</i>	<i>19,254,405,306.39</i>	<i>19,254,405,306.39</i>	<i>17.5%</i>	<i>90,709,493,424.61</i>
701	GENERAL PUBLIC SERVICES	16,424,268,364.00	3,322,030,451.73	3,322,030,451.73	20.2%	13,102,237,912.27
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS	6,395,704,768.00	1,506,727,807.41	1,506,727,807.41	23.6%	4,888,976,960.59
70111	EXECUTIVE AND LEGISLATIVE ORGANS	2,140,795,591.00	921,672,939.35	921,672,939.35	43.1%	1,219,122,651.65
70112	FINANCIAL AND FISCAL AFFAIRS	4,254,909,177.00	585,054,868.06	585,054,868.06	13.8%	3,669,854,308.94
7013	GENERAL SERVICES	9,904,971,096.00	1,815,302,644.32	1,815,302,644.32	18.3%	8,089,668,451.68
70131	GENERAL PERSONNEL SERVICES	721,885,404.00	131,774,032.76	131,774,032.76	18.3%	590,111,371.24
70132	OVERALL PLANNING AND STATISTICAL SERVICE	253,813,868.00	24,986,519.02	24,986,519.02	9.8%	228,827,348.98
70133	OTHER GENERAL SERVICES	8,929,271,824.00	1,658,542,092.55	1,658,542,092.55	18.6%	7,270,729,731.45
7016	GENERAL PUBLIC SERVICES N.E.C.	123,592,500.00	-	-	0.0%	123,592,500.00
70161	GENERAL PUBLIC SERVICES N.E.C.	123,592,500.00	-	-	0.0%	123,592,500.00
703	PUBLIC ORDER AND SAFETY	6,741,608,407.00	1,400,822,393.54	1,400,822,393.54	20.8%	5,340,786,013.46
7031	POLICE SERVICES	5,000,000.00	891,305.22	891,305.22	17.8%	4,108,694.78
70311	POLICE SERVICES	5,000,000.00	891,305.22	891,305.22	17.8%	4,108,694.78
7032	FIRE PROTECTION SERVICES	97,307,322.00	14,956,654.46	14,956,654.46	15.4%	82,350,667.54
70321	FIRE PROTECTION SERVICES	97,307,322.00	14,956,654.46	14,956,654.46	15.4%	82,350,667.54
7033	LAW COURTS	6,639,301,085.00	1,384,974,433.86	1,384,974,433.86	20.9%	5,254,326,651.14
70331	LAW COURTS	6,639,301,085.00	1,384,974,433.86	1,384,974,433.86	20.9%	5,254,326,651.14
704	ECONOMIC AFFAIRS	2,242,542,800.00	407,824,089.81	407,824,089.81	18.2%	1,834,718,710.19
7041	GENERAL ECONOMIC, COMMERCIAL, AND INDUSTRIAL AFFAIRS	264,811,450.00	34,047,770.32	34,047,770.32	12.9%	230,763,679.68
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	264,811,450.00	34,047,770.32	34,047,770.32	12.9%	230,763,679.68
7042	AGRICULTURE, FORESTRY, FISHING, AND OTHER INDUSTRIES	1,263,482,251.00	262,901,658.37	262,901,658.37	20.8%	1,000,580,592.63
70421	AGRICULTURE	1,263,482,251.00	262,901,658.37	262,901,658.37	20.8%	1,000,580,592.63
7045	TRANSPORT	572,356,807.00	108,189,133.91	108,189,133.91	18.9%	464,167,673.09
70451	ROAD TRANSPORT	572,356,807.00	108,189,133.91	108,189,133.91	18.9%	464,167,673.09
7046	COMMUNICATION	126,423,720.00	-	-	0.0%	126,423,720.00
70461	COMMUNICATION	126,423,720.00	-	-	0.0%	126,423,720.00
7047	OTHER INDUSTRIES	15,468,572.00	2,685,527.22	2,685,527.22	17.4%	12,783,044.79
70472	HOTELS AND RESTAURANTS	15,468,572.00	2,685,527.22	2,685,527.22	17.4%	12,783,044.79



Code	Function	2025 Original Budget	2025 Q1 Performance	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
705	ENVIRONMENTAL PROTECTION	1,036,725,392.00	179,310,798.13	179,310,798.13	17.3%	857,414,593.87
7051	WASTE MANAGEMENT	665,464,714.00	106,925,193.85	106,925,193.85	16.1%	558,539,520.15
70511	WASTE MANAGEMENT	665,464,714.00	106,925,193.85	106,925,193.85	16.1%	558,539,520.15
7056	ENVIRONMENTAL PROTECTION N.E.C.	371,260,678.00	72,385,604.28	72,385,604.28	19.5%	298,875,073.72
70561	ENVIRONMENTAL PROTECTION N.E.C.	371,260,678.00	72,385,604.28	72,385,604.28	19.5%	298,875,073.72
706	HOUSING AND COMMUNITY AMMENITIES	2,860,539,833.00	481,630,370.29	481,630,370.29	16.8%	2,378,909,462.71
7061	HOUSING DEVELOPMENT	81,217,846.00	-	-	0.0%	81,217,846.00
70611	HOUSING DEVELOPMENT	81,217,846.00	-	-	0.0%	81,217,846.00
7062	COMMUNITY DEVELOPMENT	2,535,045,254.00	439,471,651.67	439,471,651.67	17.3%	2,095,573,602.33
70621	COMMUNITY DEVELOPMENT	2,535,045,254.00	439,471,651.67	439,471,651.67	17.3%	2,095,573,602.33
7063	WATER SUPPLY	244,276,733.00	42,158,718.62	42,158,718.62	17.3%	202,118,014.38
70631	WATER SUPPLY	244,276,733.00	42,158,718.62	42,158,718.62	17.3%	202,118,014.38
707	HEALTH	14,558,480,303.00	2,136,082,298.84	2,136,082,298.84	14.7%	12,422,398,004.16
7073	HOSPITAL SERVICES	13,086,659,301.00	1,932,097,506.75	1,932,097,506.75	14.8%	11,154,561,794.25
70731	GENERAL HOSPITAL SERVICES	8,226,798,637.00	1,361,829,108.33	1,361,829,108.33	16.6%	6,864,969,528.67
70732	SPECIALIZED HOSPITAL SERVICES	4,859,860,664.00	570,268,398.42	570,268,398.42	11.7%	4,289,592,265.58
7074	PUBLIC HEALTH SERVICES	401,564,614.00	42,760,003.44	42,760,003.44	10.6%	358,804,610.56
70741	PUBLIC HEALTH SERVICES	401,564,614.00	42,760,003.44	42,760,003.44	10.6%	358,804,610.56
7076	HEALTH N.E.C.	1,070,256,388.00	161,224,788.66	161,224,788.66	15.1%	909,031,599.34
70761	HEALTH N.E.C.	1,070,256,388.00	161,224,788.66	161,224,788.66	15.1%	909,031,599.34
708	RECREATION, CULTURE AND RELIGION	1,043,400,180.00	228,308,043.44	228,308,043.44	21.9%	815,092,136.56
7081	RECREATIONAL AND SPORTING SERVICES	236,815,780.00	70,718,069.10	70,718,069.10	29.9%	166,097,710.90
70811	RECREATIONAL AND SPORTING SERVICES	236,815,780.00	70,718,069.10	70,718,069.10	29.9%	166,097,710.90
7082	CULTURAL SERVICES	231,931,199.00	45,335,469.17	45,335,469.17	19.5%	186,595,729.83
70821	CULTURAL SERVICES	231,931,199.00	45,335,469.17	45,335,469.17	19.5%	186,595,729.83
7083	BROADCASTING AND PUBLISHING SERVICES	478,868,657.00	96,377,022.51	96,377,022.51	20.1%	382,491,634.49
70831	BROADCASTING AND PUBLISHING SERVICES	478,868,657.00	96,377,022.51	96,377,022.51	20.1%	382,491,634.49
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	95,784,544.00	15,877,482.66	15,877,482.66	16.6%	79,907,061.34
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	95,784,544.00	15,877,482.66	15,877,482.66	16.6%	79,907,061.34
709	EDUCATION	30,092,488,924.00	5,413,326,697.25	5,413,326,697.25	18.0%	24,679,162,226.75
7091	PRE-PRIMARY AND PRIMARY EDUCATION	406,010,791.00	76,341,510.53	76,341,510.53	18.8%	329,669,280.47
70912	PRIMARY EDUCATION	406,010,791.00	76,341,510.53	76,341,510.53	18.8%	329,669,280.47
7094	TERTIARY EDUCATION	19,231,135,151.00	3,258,458,150.13	3,258,458,150.13	16.9%	15,972,677,000.87
70941	FIRST STAGE OF TERTIARY EDUCATION	10,564,439,775.00	1,917,949,227.08	1,917,949,227.08	18.2%	8,646,490,547.92
70942	SECOND STAGE OF TERTIARY EDUCATION	8,666,695,376.00	1,340,508,923.05	1,340,508,923.05	15.5%	7,326,186,452.95



Code	Function	2025 Original Budget	2025 Q1 Performance	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
7095	EDUCATION NOT DEFINABLE BY LEVEL	87,853,873.00	13,560,613.47	13,560,613.47	15.4%	74,293,259.53
70951	EDUCATION NOT DEFINABLE BY LEVEL	87,853,873.00	13,560,613.47	13,560,613.47	15.4%	74,293,259.53
7098	EDUCATION N.E.C.	10,367,489,109.00	2,064,966,423.13	2,064,966,423.13	19.9%	8,302,522,685.87
70981	EDUCATION N.E.C	10,367,489,109.00	2,064,966,423.13	2,064,966,423.13	19.9%	8,302,522,685.87
710	SOCIAL PROTECTION	34,963,844,528.00	5,685,070,163.34	5,685,070,163.34	16.3%	29,278,774,364.66
7102	OLD AGE	34,431,000,000.00	5,618,868,599.98	5,618,868,599.98	16.3%	28,812,131,400.02
71021	OLD AGE	34,431,000,000.00	5,618,868,599.98	5,618,868,599.98	16.3%	28,812,131,400.02
7103	SURVIVORS	63,066,242.00	70,000.00	70,000.00	0.1%	62,996,242.00
71031	SURVIVORS	63,066,242.00	70,000.00	70,000.00	0.1%	62,996,242.00
7104	FAMILY AND CHILDREN	209,227,871.00	37,153,666.20	37,153,666.20	17.8%	172,074,204.80
71041	FAMILY AND CHILDREN	209,227,871.00	37,153,666.20	37,153,666.20	17.8%	172,074,204.80
7105	UNEMPLOYMENT	5,000,000.00	1,300,000.00	1,300,000.00	26.0%	3,700,000.00
71051	UNEMPLOYMENT	5,000,000.00	1,300,000.00	1,300,000.00	26.0%	3,700,000.00
7107	SOCIAL EXCLUSION N.E.C	66,367,726.00	-	-	0.0%	66,367,726.00
71071	SOCIAL EXCLUSION N.E.C.	66,367,726.00	-	-	0.0%	66,367,726.00
7109	SOCIAL PROTECTION N.E.C.	189,182,689.00	27,677,897.16	27,677,897.16	14.6%	161,504,791.84
71091	SOCIAL PROTECTION N.E.C.	189,182,689.00	27,677,897.16	27,677,897.16	14.6%	161,504,791.84

Table 12: Overhead Expenditure by Functional Classification

Kogi State Government Budget Performance Report 2025 Q1 - Overhead Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Q1 Performance	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	<i>Total Overhead Expenditure</i>	<i>109,401,167,509.00</i>	<i>27,325,323,879.13</i>	<i>27,325,323,879.13</i>	<i>25.0%</i>	<i>82,075,843,629.87</i>
701	GENERAL PUBLIC SERVICES	50,956,885,329.00	19,626,083,366.54	19,626,083,366.54	38.5%	31,330,801,962.46
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS	38,419,423,577.00	18,336,999,226.72	18,336,999,226.72	47.7%	20,082,424,350.28
70111	EXECUTIVE AND LEGISLATIVE ORGANS	27,644,034,285.00	13,812,549,854.82	13,812,549,854.82	50.0%	13,831,484,430.18
70112	FINANCIAL AND FISCAL AFFAIRS	10,775,389,292.00	4,524,449,371.90	4,524,449,371.90	42.0%	6,250,939,920.10
7013	GENERAL SERVICES	11,984,397,038.00	1,283,096,139.82	1,283,096,139.82	10.7%	10,701,300,898.18
70131	GENERAL PERSONNEL SERVICES	2,409,612,020.00	221,741,177.37	221,741,177.37	9.2%	2,187,870,842.63
70132	OVERALL PLANNING AND STATISTICAL SERVICE	6,902,483,352.00	637,381,204.28	637,381,204.28	9.2%	6,265,102,147.72
70133	OTHER GENERAL SERVICES	2,672,301,666.00	423,973,758.17	423,973,758.17	15.9%	2,248,327,907.83
7016	GENERAL PUBLIC SERVICES N.E.C.	553,064,714.00	5,988,000.00	5,988,000.00	1.1%	547,076,714.00
70161	GENERAL PUBLIC SERVICES N.E.C.	553,064,714.00	5,988,000.00	5,988,000.00	1.1%	547,076,714.00
703	PUBLIC ORDER AND SAFETY	6,648,593,955.00	611,756,129.01	611,756,129.01	9.2%	6,036,837,825.99
7031	POLICE SERVICES	613,150,000.00	73,661,437.52	73,661,437.52	12.0%	539,488,562.48
70311	POLICE SERVICES	613,150,000.00	73,661,437.52	73,661,437.52	12.0%	539,488,562.48
7032	FIRE PROTECTION SERVICES	20,822,271.00	1,730,000.00	1,730,000.00	8.3%	19,092,271.00
70321	FIRE PROTECTION SERVICES	20,822,271.00	1,730,000.00	1,730,000.00	8.3%	19,092,271.00
7033	LAW COURTS	6,014,621,684.00	536,364,691.49	536,364,691.49	8.9%	5,478,256,992.51
70331	LAW COURTS	6,014,621,684.00	536,364,691.49	536,364,691.49	8.9%	5,478,256,992.51
704	ECONOMIC AFFAIRS	3,894,684,518.00	143,882,695.34	143,882,695.34	3.7%	3,750,801,822.66
7041	GENERAL ECONOMIC, COMMERCIAL, AND FINANCIAL SERVICES	1,422,093,772.00	16,876,445.34	16,876,445.34	1.2%	1,405,217,326.66
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	1,422,093,772.00	16,876,445.34	16,876,445.34	1.2%	1,405,217,326.66
7042	AGRICULTURE, FORESTRY, FISHING, AND MINING	835,897,772.00	44,988,000.00	44,988,000.00	5.4%	790,909,772.00
70421	AGRICULTURE	835,897,772.00	44,988,000.00	44,988,000.00	5.4%	790,909,772.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	105,800,285.00	4,886,000.00	4,886,000.00	4.6%	100,914,285.00
70441	MINING OF MINERAL RESOURCES OTHER THAN COAL	105,800,285.00	4,886,000.00	4,886,000.00	4.6%	100,914,285.00
7045	TRANSPORT	231,431,516.00	71,582,300.00	71,582,300.00	30.9%	159,849,216.00
70451	ROAD TRANSPORT	231,431,516.00	71,582,300.00	71,582,300.00	30.9%	159,849,216.00
7046	COMMUNICATION	1,296,500,000.00	3,002,950.00	3,002,950.00	0.2%	1,293,497,050.00
70461	COMMUNICATION	1,296,500,000.00	3,002,950.00	3,002,950.00	0.2%	1,293,497,050.00
7047	OTHER INDUSTRIES	2,961,173.00	2,547,000.00	2,547,000.00	86.0%	414,173.00
70473	TOURISM	2,961,173.00	2,547,000.00	2,547,000.00	86.0%	414,173.00



Code	Function	2025 Original Budget	2025 Q1 Performance	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
705	ENVIRONMENTAL PROTECTION	5,589,275,457.00	442,905,850.00	442,905,850.00	7.9%	5,146,369,607.00
7051	WASTE MANAGEMENT	823,195,457.00	-	-	0.0%	823,195,457.00
70511	WASTE MANAGEMENT	823,195,457.00	-	-	0.0%	823,195,457.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	4,766,080,000.00	442,905,850.00	442,905,850.00	9.3%	4,323,174,150.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	4,766,080,000.00	442,905,850.00	442,905,850.00	9.3%	4,323,174,150.00
706	HOUSING AND COMMUNITY AMMENITIES	3,529,179,596.00	797,987,276.80	797,987,276.80	22.6%	2,731,192,319.20
7061	HOUSING DEVELOPMENT	602,790,083.00	154,779,389.68	154,779,389.68	25.7%	448,010,693.32
70611	HOUSING DEVELOPMENT	602,790,083.00	154,779,389.68	154,779,389.68	25.7%	448,010,693.32
7062	COMMUNITY DEVELOPMENT	2,881,064,909.00	638,527,059.02	638,527,059.02	22.2%	2,242,537,849.98
70621	COMMUNITY DEVELOPMENT	2,881,064,909.00	638,527,059.02	638,527,059.02	22.2%	2,242,537,849.98
7063	WATER SUPPLY	45,324,604.00	4,680,828.10	4,680,828.10	10.3%	40,643,775.90
70631	WATER SUPPLY	45,324,604.00	4,680,828.10	4,680,828.10	10.3%	40,643,775.90
707	HEALTH	21,120,251,610.00	3,707,014,487.62	3,707,014,487.62	17.6%	17,413,237,122.38
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	987,400,000.00	2,215,200.00	2,215,200.00	0.2%	985,184,800.00
70711	PHARMACEUTICAL PRODUCTS	987,400,000.00	2,215,200.00	2,215,200.00	0.2%	985,184,800.00
7073	HOSPITAL SERVICES	1,105,479,372.00	138,246,823.13	138,246,823.13	12.5%	967,232,548.87
70731	GENERAL HOSPITAL SERVICES	208,450,600.00	32,033,560.00	32,033,560.00	15.4%	176,417,040.00
70732	SPECIALIZED HOSPITAL SERVICES	897,028,772.00	106,213,263.13	106,213,263.13	11.8%	790,815,508.87
7074	PUBLIC HEALTH SERVICES	9,819,009,302.00	3,560,564,464.49	3,560,564,464.49	36.3%	6,258,444,837.51
70741	PUBLIC HEALTH SERVICES	9,819,009,302.00	3,560,564,464.49	3,560,564,464.49	36.3%	6,258,444,837.51
7076	HEALTH N.E.C.	9,208,362,936.00	5,988,000.00	5,988,000.00	0.1%	9,202,374,936.00
70761	HEALTH N.E.C.	9,208,362,936.00	5,988,000.00	5,988,000.00	0.1%	9,202,374,936.00
708	RECREATION, CULTURE AND RELIGION	5,307,769,628.00	431,523,327.17	431,523,327.17	8.1%	4,876,246,300.83
7081	RECREATIONAL AND SPORTING SERVICES	2,133,286,002.00	55,211,200.00	55,211,200.00	2.6%	2,078,074,802.00
70811	RECREATIONAL AND SPORTING SERVICES	2,133,286,002.00	55,211,200.00	55,211,200.00	2.6%	2,078,074,802.00
7082	CULTURAL SERVICES	316,103,420.00	2,376,000.00	2,376,000.00	0.8%	313,727,420.00
70821	CULTURAL SERVICES	316,103,420.00	2,376,000.00	2,376,000.00	0.8%	313,727,420.00
7083	BROADCASTING AND PUBLISHING SERVICES	2,344,594,495.00	276,142,708.97	276,142,708.97	11.8%	2,068,451,786.03
70831	BROADCASTING AND PUBLISHING SERVICES	2,344,594,495.00	276,142,708.97	276,142,708.97	11.8%	2,068,451,786.03
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	513,785,711.00	97,793,418.20	97,793,418.20	19.0%	415,992,292.80
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	513,785,711.00	97,793,418.20	97,793,418.20	19.0%	415,992,292.80



Code	Function	2025 Original Budget	2025 Q1 Performance	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
709	EDUCATION	8,793,374,391.00	1,426,340,931.65	1,426,340,931.65	16.2%	7,367,033,459.35
7091	PRE-PRIMARY AND PRIMARY EDUCATION	43,128,552.00	3,904,000.00	3,904,000.00	9.1%	39,224,552.00
70912	PRIMARY EDUCATION	43,128,552.00	3,904,000.00	3,904,000.00	9.1%	39,224,552.00
7094	TERTIARY EDUCATION	7,976,143,427.00	1,321,858,379.54	1,321,858,379.54	16.6%	6,654,285,047.46
70941	FIRST STAGE OF TERTIARY EDUCATION	2,830,643,427.00	244,640,702.29	244,640,702.29	8.6%	2,586,002,724.71
70942	SECOND STAGE OF TERTIARY EDUCATION	5,145,500,000.00	1,077,217,677.25	1,077,217,677.25	20.9%	4,068,282,322.75
7095	EDUCATION NOT DEFINABLE BY LEVEL	25,152,000.00	739,400.00	739,400.00	2.9%	24,412,600.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	25,152,000.00	739,400.00	739,400.00	2.9%	24,412,600.00
7098	EDUCATION N.E.C.	748,950,412.00	99,839,152.11	99,839,152.11	13.3%	649,111,259.89
70981	EDUCATION N.E.C	748,950,412.00	99,839,152.11	99,839,152.11	13.3%	649,111,259.89
710	SOCIAL PROTECTION	3,561,153,025.00	137,829,815.00	137,829,815.00	3.9%	3,423,323,210.00
7102	OLD AGE	247,350,000.00	11,437,600.00	11,437,600.00	4.6%	235,912,400.00
71021	OLD AGE	247,350,000.00	11,437,600.00	11,437,600.00	4.6%	235,912,400.00
7104	FAMILY AND CHILDREN	1,713,691,000.00	29,225,350.00	29,225,350.00	1.7%	1,684,465,650.00
71041	FAMILY AND CHILDREN	1,713,691,000.00	29,225,350.00	29,225,350.00	1.7%	1,684,465,650.00
7105	UNEMPLOYMENT	369,000,000.00	3,080,000.00	3,080,000.00	0.8%	365,920,000.00
71051	UNEMPLOYMENT	369,000,000.00	3,080,000.00	3,080,000.00	0.8%	365,920,000.00
7107	SOCIAL EXCLUSION N.E.C	567,311,125.00	22,922,500.00	22,922,500.00	4.0%	544,388,625.00
71071	SOCIAL EXCLUSION N.E.C.	567,311,125.00	22,922,500.00	22,922,500.00	4.0%	544,388,625.00
7109	SOCIAL PROTECTION N.E.C.	663,800,900.00	71,164,365.00	71,164,365.00	10.7%	592,636,535.00
71091	SOCIAL PROTECTION N.E.C.	663,800,900.00	71,164,365.00	71,164,365.00	10.7%	592,636,535.00



Table 13: Capital Expenditure by Functional Classification

Kogi State Government Budget Performance Report 2025 Q1 - Capital Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Q1 Performance	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	<u>Total Capital Expenditure</u>	<u>301,280,903,802.00</u>	<u>30,923,472,036.93</u>	<u>30,923,472,036.93</u>	<u>10.3%</u>	<u>270,357,431,765.07</u>
701	GENERAL PUBLIC SERVICES	46,632,528,202.00	3,255,480,594.11	3,255,480,594.11	7.0%	43,377,047,607.89
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINAN	26,983,804,600.00	2,986,320,244.11	2,986,320,244.11	11.1%	23,997,484,355.89
70111	EXECUTIVE AND LEGISLATIVE ORGANS	20,431,251,200.00	2,576,607,398.96	2,576,607,398.96	12.6%	17,854,643,801.04
70112	FINANCIAL AND FISCAL AFFAIRS	6,552,553,400.00	409,712,845.15	409,712,845.15	6.3%	6,142,840,554.85
7013	GENERAL SERVICES	19,648,723,602.00	269,160,350.00	269,160,350.00	1.4%	19,379,563,252.00
70131	GENERAL PERSONNEL SERVICES	8,112,994,891.00	239,591,250.00	239,591,250.00	3.0%	7,873,403,641.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	10,523,388,000.00	-	-	0.0%	10,523,388,000.00
70133	OTHER GENERAL SERVICES	1,012,340,711.00	29,569,100.00	29,569,100.00	2.9%	982,771,611.00
703	PUBLIC ORDER AND SAFETY	11,063,309,582.00	109,094,000.00	109,094,000.00	1.0%	10,954,215,582.00
7031	POLICE SERVICES	610,000,000.00	70,800,000.00	70,800,000.00	11.6%	539,200,000.00
70311	POLICE SERVICES	610,000,000.00	70,800,000.00	70,800,000.00	11.6%	539,200,000.00
7033	LAW COURTS	10,453,309,582.00	38,294,000.00	38,294,000.00	0.4%	10,415,015,582.00
70331	LAW COURTS	10,453,309,582.00	38,294,000.00	38,294,000.00	0.4%	10,415,015,582.00
704	ECONOMIC AFFAIRS	107,181,045,427.00	10,788,128,137.58	10,788,128,137.58	10.1%	96,392,917,289.42
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABO	7,542,000,000.00	669,900,000.00	669,900,000.00	8.9%	6,872,100,000.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	7,542,000,000.00	669,900,000.00	669,900,000.00	8.9%	6,872,100,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUN	13,076,235,235.00	206,587,250.00	206,587,250.00	1.6%	12,869,647,985.00
70421	AGRICULTURE	13,076,235,235.00	206,587,250.00	206,587,250.00	1.6%	12,869,647,985.00
7044	MINING, MANUFACTURING, AND CONSTRUCTI	12,916,209,418.00	50,000,000.00	50,000,000.00	0.4%	12,866,209,418.00
70441	MINING OF MINERAL RESOURCES OTHER THAN MIN	12,916,209,418.00	50,000,000.00	50,000,000.00	0.4%	12,866,209,418.00
7045	TRANSPORT	73,174,600,774.00	9,861,640,887.58	9,861,640,887.58	13.5%	63,312,959,886.42
70451	ROAD TRANSPORT	73,174,600,774.00	9,861,640,887.58	9,861,640,887.58	13.5%	63,312,959,886.42
7046	COMMUNICATION	472,000,000.00	-	-	0.0%	472,000,000.00
70461	COMMUNICATION	472,000,000.00	-	-	0.0%	472,000,000.00
705	ENVIRONMENTAL PROTECTION	6,800,000,000.00	8,158,638,894.02	8,158,638,894.02	120.0%	- 1,358,638,894.02
7056	ENVIRONMENTAL PROTECTION N.E.C.	6,800,000,000.00	8,158,638,894.02	8,158,638,894.02	120.0%	- 1,358,638,894.02
70561	ENVIRONMENTAL PROTECTION N.E.C.	6,800,000,000.00	8,158,638,894.02	8,158,638,894.02	120.0%	- 1,358,638,894.02



Code	Function	2025 Original Budget	2025 Q1 Performance	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
706	HOUSING AND COMMUNITY AMMENITIES	46,992,652,678.00	5,941,365,151.27	5,941,365,151.27	12.6%	41,051,287,526.73
7061	HOUSING DEVELOPMENT	9,354,970,709.00	859,048,602.38	859,048,602.38	9.2%	8,495,922,106.62
70611	HOUSING DEVELOPMENT	9,354,970,709.00	859,048,602.38	859,048,602.38	9.2%	8,495,922,106.62
7062	COMMUNITY DEVELOPMENT	21,792,623,969.00	4,149,443,036.74	4,149,443,036.74	19.0%	17,643,180,932.26
70621	COMMUNITY DEVELOPMENT	21,792,623,969.00	4,149,443,036.74	4,149,443,036.74	19.0%	17,643,180,932.26
7063	WATER SUPPLY	15,845,058,000.00	932,873,512.15	932,873,512.15	5.9%	14,912,184,487.85
70631	WATER SUPPLY	15,845,058,000.00	932,873,512.15	932,873,512.15	5.9%	14,912,184,487.85
707	HEALTH	15,796,693,699.00	-	-	0.0%	15,796,693,699.00
7073	HOSPITAL SERVICES	9,936,000,000.00	-	-	0.0%	9,936,000,000.00
70731	GENERAL HOSPITAL SERVICES	170,000,000.00	-	-	0.0%	170,000,000.00
70732	SPECIALIZED HOSPITAL SERVICES	9,766,000,000.00	-	-	0.0%	9,766,000,000.00
7074	PUBLIC HEALTH SERVICES	624,130,899.00	-	-	0.0%	624,130,899.00
70741	PUBLIC HEALTH SERVICES	624,130,899.00	-	-	0.0%	624,130,899.00
7076	HEALTH N.E.C.	5,236,562,800.00	-	-	0.0%	5,236,562,800.00
70761	HEALTH N.E.C.	5,236,562,800.00	-	-	0.0%	5,236,562,800.00
708	RECREATION, CULTURE AND RELIGION	2,786,870,000.00	-	-	0.0%	2,786,870,000.00
7081	RECREATIONAL AND SPORTING SERVICES	1,801,780,000.00	-	-	0.0%	1,801,780,000.00
70811	RECREATIONAL AND SPORTING SERVICES	1,801,780,000.00	-	-	0.0%	1,801,780,000.00
7082	CULTURAL SERVICES	228,560,000.00	-	-	0.0%	228,560,000.00
70821	CULTURAL SERVICES	228,560,000.00	-	-	0.0%	228,560,000.00
7083	BROADCASTING AND PUBLISHING SERVICES	736,530,000.00	-	-	0.0%	736,530,000.00
70831	BROADCASTING AND PUBLISHING SERVICES	736,530,000.00	-	-	0.0%	736,530,000.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	20,000,000.00	-	-	0.0%	20,000,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	20,000,000.00	-	-	0.0%	20,000,000.00
709	EDUCATION	61,659,964,464.00	2,667,640,259.95	2,667,640,259.95	4.3%	58,992,324,204.05
7091	PRE-PRIMARY AND PRIMARY EDUCATION	7,200,000,000.00	514,922,059.02	514,922,059.02	7.2%	6,685,077,940.98
70912	PRIMARY EDUCATION	7,200,000,000.00	514,922,059.02	514,922,059.02	7.2%	6,685,077,940.98
7094	TERTIALY EDUCATION	48,303,988,475.00	1,980,355,400.93	1,980,355,400.93	4.1%	46,323,633,074.07
70941	FIRST STAGE OF TERTIALY EDUCATION	18,688,488,475.00	20,492,703.89	20,492,703.89	0.1%	18,667,995,771.11
70942	SECOND STAGE OF TERTIALY EDUCATION	29,615,500,000.00	1,959,862,697.04	1,959,862,697.04	6.6%	27,655,637,302.96
7098	EDUCATION N.E.C.	6,155,975,989.00	172,362,800.00	172,362,800.00	2.8%	5,983,613,189.00
70981	EDUCATION N.E.C	6,155,975,989.00	172,362,800.00	172,362,800.00	2.8%	5,983,613,189.00
710	SOCIAL PROTECTION	2,367,839,750.00	3,125,000.00	3,125,000.00	0.1%	2,364,714,750.00
7102	OLD AGE	101,000,000.00	-	-	0.0%	101,000,000.00
71021	OLD AGE	101,000,000.00	-	-	0.0%	101,000,000.00
7104	FAMILY AND CHILDREN	1,566,839,750.00	3,125,000.00	3,125,000.00	0.2%	1,563,714,750.00
71041	FAMILY AND CHILDREN	1,566,839,750.00	3,125,000.00	3,125,000.00	0.2%	1,563,714,750.00
7105	UNEMPLOYMENT	200,000,000.00	-	-	0.0%	200,000,000.00
71051	UNEMPLOYMENT	200,000,000.00	-	-	0.0%	200,000,000.00
7107	SOCIAL EXCLUSION N.E.C	500,000,000.00	-	-	0.0%	500,000,000.00
71071	SOCIAL EXCLUSION N.E.C.	500,000,000.00	-	-	0.0%	500,000,000.00

Table 14: Other Expenditure by Functional Classification

Kogi State Government Budget Performance Report 2025 Q1 - Other Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Q1 Performance	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	<i>Total Other Expenditure</i>	<i>61,758,149,447.00</i>	<i>32,628,672,178.19</i>	<i>32,628,672,178.19</i>	<i>52.8%</i>	<i>29,129,477,268.81</i>
701	GENERAL PUBLIC SERVICES	32,619,991,887.00	24,814,551,542.94	24,814,551,542.94	76.1%	7,805,440,344.06
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINAN	4,526,291,887.00	868,779,520.38	868,779,520.38	19.2%	3,657,512,366.62
70111	EXECUTIVE AND LEGISLATIVE ORGANS	2,183,000,000.00	115,801,024.38	115,801,024.38	5.3%	2,067,198,975.62
70112	FINANCIAL AND FISCAL AFFAIRS	2,343,291,887.00	752,978,496.00	752,978,496.00	32.1%	1,590,313,391.00
7013	GENERAL SERVICES	108,700,000.00	65,206,000.00	65,206,000.00	60.0%	43,494,000.00
70131	GENERAL PERSONNEL SERVICES	35,700,000.00	65,196,000.00	65,196,000.00	182.6%	- 29,496,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	50,000,000.00	-	-	0.0%	50,000,000.00
70133	OTHER GENERAL SERVICES	23,000,000.00	10,000.00	10,000.00	0.0%	22,990,000.00
7016	GENERAL PUBLIC SERVICES N.E.C.	5,000,000.00	-	-	0.0%	5,000,000.00
70161	GENERAL PUBLIC SERVICES N.E.C.	5,000,000.00	-	-	0.0%	5,000,000.00
7017	PUBLIC DEBT TRANSACTIONS	27,980,000,000.00	23,880,566,022.56	23,880,566,022.56	85.3%	4,099,433,977.44
70171	PUBLIC DEBT TRANSACTIONS	27,980,000,000.00	23,880,566,022.56	23,880,566,022.56	85.3%	4,099,433,977.44
703	PUBLIC ORDER AND SAFETY	94,138,000.00	3,550,000.00	3,550,000.00	3.8%	90,588,000.00
7031	POLICE SERVICES	3,000,000.00	1,560,000.00	1,560,000.00	52.0%	1,440,000.00
70311	POLICE SERVICES	3,000,000.00	1,560,000.00	1,560,000.00	52.0%	1,440,000.00
7033	LAW COURTS	91,138,000.00	1,990,000.00	1,990,000.00	2.2%	89,148,000.00
70331	LAW COURTS	91,138,000.00	1,990,000.00	1,990,000.00	2.2%	89,148,000.00
704	ECONOMIC AFFAIRS	384,727,200.00	-	-	0.0%	384,727,200.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LAB	25,700,000.00	-	-	0.0%	25,700,000.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	25,700,000.00	-	-	0.0%	25,700,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUN	34,027,200.00	-	-	0.0%	34,027,200.00
70421	AGRICULTURE	34,027,200.00	-	-	0.0%	34,027,200.00
7044	MINING, MANUFACTURING, AND CONSTRUCT	25,000,000.00	-	-	0.0%	25,000,000.00
70441	MINING OF MINERAL RESOURCES OTHER THAN MIN	25,000,000.00	-	-	0.0%	25,000,000.00
7046	COMMUNICATION	300,000,000.00	-	-	0.0%	300,000,000.00
70461	COMMUNICATION	300,000,000.00	-	-	0.0%	300,000,000.00
705	ENVIRONMENTAL PROTECTION	200,000.00	-	-	0.0%	200,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	200,000.00	-	-	0.0%	200,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	200,000.00	-	-	0.0%	200,000.00
706	HOUSING AND COMMUNITY AMMENITIES	20,057,543.00	-	-	0.0%	20,057,543.00
7061	HOUSING DEVELOPMENT	20,000,000.00	-	-	0.0%	20,000,000.00
70611	HOUSING DEVELOPMENT	20,000,000.00	-	-	0.0%	20,000,000.00



KOGI STATE GOVERNMENT

Code	Function	2025 Original Budget	2025 Q1 Performance	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
7063	WATER SUPPLY	57,543.00	-	-	0.0%	57,543.00
70631	WATER SUPPLY	57,543.00	-	-	0.0%	57,543.00
707	HEALTH	417,120,000.00	25,000.00	25,000.00	0.0%	417,095,000.00
7073	HOSPITAL SERVICES	2,000,000.00	25,000.00	25,000.00	1.3%	1,975,000.00
70731	GENERAL HOSPITAL SERVICES	2,000,000.00	25,000.00	25,000.00	1.3%	1,975,000.00
7074	PUBLIC HEALTH SERVICES	295,000,000.00	-	-	0.0%	295,000,000.00
70741	PUBLIC HEALTH SERVICES	295,000,000.00	-	-	0.0%	295,000,000.00
7076	HEALTH N.E.C.	120,120,000.00	-	-	0.0%	120,120,000.00
70761	HEALTH N.E.C.	120,120,000.00	-	-	0.0%	120,120,000.00
708	RECREATION, CULTURE AND RELIGION	802,136,967.00	-	-	0.0%	802,136,967.00
7081	RECREATIONAL AND SPORTING SERVICES	800,000,000.00	-	-	0.0%	800,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	800,000,000.00	-	-	0.0%	800,000,000.00
7082	CULTURAL SERVICES	50,000.00	-	-	0.0%	50,000.00
70821	CULTURAL SERVICES	50,000.00	-	-	0.0%	50,000.00
7083	BROADCASTING AND PUBLISHING SERVICES	500,000.00	-	-	0.0%	500,000.00
70831	BROADCASTING AND PUBLISHING SERVICES	500,000.00	-	-	0.0%	500,000.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICE	1,586,967.00	-	-	0.0%	1,586,967.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	1,586,967.00	-	-	0.0%	1,586,967.00
709	EDUCATION	3,059,777,850.00	357,306,805.50	357,306,805.50	11.7%	2,702,471,044.50
7094	TERTIARY EDUCATION	59,350,000.00	10,988,150.00	10,988,150.00	18.5%	48,361,850.00
70941	FIRST STAGE OF TERTIARY EDUCATION	30,550,000.00	9,483,150.00	9,483,150.00	31.0%	21,066,850.00
70942	SECOND STAGE OF TERTIARY EDUCATION	28,800,000.00	1,505,000.00	1,505,000.00	5.2%	27,295,000.00
7098	EDUCATION N.E.C.	3,000,427,850.00	346,318,655.50	346,318,655.50	11.5%	2,654,109,194.50
70981	EDUCATION N.E.C	3,000,427,850.00	346,318,655.50	346,318,655.50	11.5%	2,654,109,194.50
710	SOCIAL PROTECTION	24,360,000,000.00	7,453,238,829.75	7,453,238,829.75	30.6%	16,906,761,170.25
7102	OLD AGE	500,000.00	-	-	0.0%	500,000.00
71021	OLD AGE	500,000.00	-	-	0.0%	500,000.00
7104	FAMILY AND CHILDREN	60,500,000.00	1,800,000.00	1,800,000.00	3.0%	58,700,000.00
71041	FAMILY AND CHILDREN	60,500,000.00	1,800,000.00	1,800,000.00	3.0%	58,700,000.00
7105	UNEMPLOYMENT	23,085,000,000.00	7,450,648,829.75	7,450,648,829.75	32.3%	15,634,351,170.25
71051	UNEMPLOYMENT	23,085,000,000.00	7,450,648,829.75	7,450,648,829.75	32.3%	15,634,351,170.25
7107	SOCIAL EXCLUSION N.E.C	4,000,000.00	790,000.00	790,000.00	19.8%	3,210,000.00
71071	SOCIAL EXCLUSION N.E.C.	4,000,000.00	790,000.00	790,000.00	19.8%	3,210,000.00
7109	SOCIAL PROTECTION N.E.C.	1,210,000,000.00	-	-	0.0%	1,210,000,000.00
71091	SOCIAL PROTECTION N.E.C.	1,210,000,000.00	-	-	0.0%	1,210,000,000.00



2.F Expenditure by Programme Classification

Table 15: Total Expenditure by Programme Classification

Kogi State Government Budget Performance Report 2025 Q1 - Total Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Q1 Performance	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	<u>Total Expenditure</u>	<u>582,404,119,489.00</u>	<u>110,131,873,400.63</u>	<u>110,131,873,400.63</u>	<u>18.9%</u>	<u>472,272,246,088.37</u>
01	Agriculture	14,957,712,887.00	519,918,631.34	519,918,631.34	3.5%	14,437,794,255.66
0101	Effective governance of the Agriculture Sector	2,184,512,887.00	313,331,381.34	313,331,381.34	14.3%	1,871,181,505.66
0102	Development of the livestock value chain	600,000,000.00	-	-	0.0%	600,000,000.00
0103	Enhancement of food production and productivity	1,610,000,000.00	14,125,000.00	14,125,000.00	0.9%	1,595,875,000.00
0104	Reduction of post-harvest losses	100,000,000.00	-	-	0.0%	100,000,000.00
0105	Enhancement of fisheries resources development	11,200,000.00	-	-	0.0%	11,200,000.00
0107	Promotion of enabling environment for increased agricultural productivity	10,280,000,000.00	192,462,250.00	192,462,250.00	1.9%	10,087,537,750.00
0110	Agriculture Sector Expenditures Not Elsewhere Classified	172,000,000.00	-	-	0.0%	172,000,000.00
02	Societal Re-orientation	22,888,837,745.00	4,593,035,703.57	4,593,035,703.57	20.1%	18,295,802,041.43
0210	Societal Re-orientation - General	22,888,837,745.00	4,593,035,703.57	4,593,035,703.57	20.1%	18,295,802,041.43
03	Poverty Alleviation	48,723,789,195.00	5,910,280,360.98	5,910,280,360.98	12.1%	42,813,508,834.02
0310	Poverty Alleviation - General	48,723,789,195.00	5,910,280,360.98	5,910,280,360.98	12.1%	42,813,508,834.02
04	Health	53,795,500,730.00	6,114,164,276.70	6,114,164,276.70	11.4%	47,681,336,453.30
0401	Effective governance of the health system	38,412,257,930.00	6,105,437,276.70	6,105,437,276.70	15.9%	32,306,820,653.30
0403	Enhancement of the delivery of Essential Package	519,180,000.00	-	-	0.0%	519,180,000.00
0404	Provision of the right number and right skill mix of health workers	10,000,000.00	-	-	0.0%	10,000,000.00
0405	Provision of adequate and modern health infrastructure	14,587,722,800.00	7,732,000.00	7,732,000.00	0.1%	14,579,990,800.00
0406	Provision of quality, affordable, available, and safe health services	60,000,000.00	-	-	0.0%	60,000,000.00
0407	Evidence generation and utilisation	5,524,000.00	-	-	0.0%	5,524,000.00
0408	Institution and maintenance of a responsive public health system	75,600,000.00	-	-	0.0%	75,600,000.00
0410	Health Sector Expenditures Not Elsewhere Classified	125,216,000.00	995,000.00	995,000.00	0.8%	124,221,000.00
05	Education	100,892,778,684.00	9,521,383,914.26	9,521,383,914.26	9.4%	91,371,394,769.74
0501	Effective governance of the education system	43,827,276,160.00	7,400,240,871.97	7,400,240,871.97	16.9%	36,427,035,288.03
0502	Increase in access, retention, and completion rates	1,340,000,000.00	209,153,300.00	209,153,300.00	15.6%	1,130,846,700.00
0503	Equity and inclusiveness in the provision of education	931,054,870.00	93,008,782.34	93,008,782.34	10.0%	838,046,087.66
0504	Improved quality of teaching and learning outcomes	450,981,025.00	-	-	0.0%	450,981,025.00
0505	Adequate infrastructure at all levels	50,723,165,829.00	1,609,323,834.95	1,609,323,834.95	3.2%	49,113,841,994.05
0506	Improved education information management system	1,208,500,000.00	38,906,022.50	38,906,022.50	3.2%	1,169,593,977.50
0510	Education Sector Expenditures Not Elsewhere Classified	2,411,800,800.00	170,751,102.50	170,751,102.50	7.1%	2,241,049,697.50



Code	Programme (Sector and Objective)	2025 Original Budget	2025 Q1 Performance	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
06	Housing and Urban Development	23,291,978,886.00	2,041,031,934.03	2,041,031,934.03	8.8%	21,250,946,951.97
0610	Housing and Urban Development - General	23,291,978,886.00	2,041,031,934.03	2,041,031,934.03	8.8%	21,250,946,951.97
07	Gender	3,169,626,013.00	123,547,306.05	123,547,306.05	3.9%	3,046,078,706.95
0710	Gender - General	3,169,626,013.00	123,547,306.05	123,547,306.05	3.9%	3,046,078,706.95
08	Youth	4,394,752,032.00	125,929,269.10	125,929,269.10	2.9%	4,268,822,762.90
0810	Youth - General	4,394,752,032.00	125,929,269.10	125,929,269.10	2.9%	4,268,822,762.90
09	Environmental Improvement	16,332,275,107.00	8,831,421,393.47	8,831,421,393.47	54.1%	7,500,853,713.53
0910	Environmental Improvement - General	16,332,275,107.00	8,831,421,393.47	8,831,421,393.47	54.1%	7,500,853,713.53
10	Water Resources and Rural Development	16,853,216,880.00	991,713,058.87	991,713,058.87	5.9%	15,861,503,821.13
1010	Water Resources and Rural Deve - General	16,853,216,880.00	991,713,058.87	991,713,058.87	5.9%	15,861,503,821.13
11	Information Communication and Technology	7,636,322,921.00	408,825,681.48	408,825,681.48	5.4%	7,227,497,239.52
1110	Information Communication and Technology - Gen	7,636,322,921.00	408,825,681.48	408,825,681.48	5.4%	7,227,497,239.52
12	Growing the Private Sector	12,107,130,507.00	105,810,215.66	105,810,215.66	0.9%	12,001,320,291.34
1210	Growing the Private Sector - General	12,107,130,507.00	105,810,215.66	105,810,215.66	0.9%	12,001,320,291.34
13	Reform of Government and Governance	167,611,777,799.00	56,993,982,708.89	56,993,982,708.89	34.0%	110,617,795,090.11
1310	Reform of Government and Governance - General	167,611,777,799.00	56,993,982,708.89	56,993,982,708.89	34.0%	110,617,795,090.11
14	Power	12,746,916,780.00	1,749,304,971.01	1,749,304,971.01	13.7%	10,997,611,808.99
1410	Power - General	12,746,916,780.00	1,749,304,971.01	1,749,304,971.01	13.7%	10,997,611,808.99
17	Road	73,538,468,088.00	12,099,723,975.22	12,099,723,975.22	16.5%	61,438,744,112.78
1710	Road - General	73,538,468,088.00	12,099,723,975.22	12,099,723,975.22	16.5%	61,438,744,112.78
18	Airways	3,000,000,000.00	-	-	0.0%	3,000,000,000.00
1810	Airways - General	3,000,000,000.00	-	-	0.0%	3,000,000,000.00
20	CLIMATE CHANGE	463,035,235.00	1,800,000.00	1,800,000.00	0.4%	461,235,235.00
2010	CLIMATE CHANGE - General	463,035,235.00	1,800,000.00	1,800,000.00	0.4%	461,235,235.00



Table 16: Personnel Expenditure by Programme Classification

Kogi State Government Budget Performance Report 2025 Q1 - Personnel Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Q1 Performance	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	<i>Total Personnel Expenditure</i>	<i>109,963,898,731.00</i>	<i>19,254,405,306.39</i>	<i>19,254,405,306.39</i>	<i>17.5%</i>	<i>90,709,493,424.61</i>
01	Agriculture	1,293,694,984.00	268,343,381.34	268,343,381.34	20.7%	1,025,351,602.66
0101	Effective governance of the Agriculture Sector	1,293,694,984.00	268,343,381.34	268,343,381.34	20.7%	1,025,351,602.66
02	Societal Re-orientation	9,776,378,941.00	1,983,930,896.59	1,983,930,896.59	20.3%	7,792,448,044.41
0210	Societal Re-orientation - General	9,776,378,941.00	1,983,930,896.59	1,983,930,896.59	20.3%	7,792,448,044.41
03	Poverty Alleviation	34,623,920,295.00	5,637,878,395.98	5,637,878,395.98	16.3%	28,986,041,899.02
0310	Poverty Alleviation - General	34,623,920,295.00	5,637,878,395.98	5,637,878,395.98	16.3%	28,986,041,899.02
04	Health	15,834,082,971.00	2,361,971,061.35	2,361,971,061.35	14.9%	13,472,111,909.65
0401	Effective governance of the health system	15,834,082,971.00	2,361,971,061.35	2,361,971,061.35	14.9%	13,472,111,909.65
05	Education	28,267,014,429.00	5,115,249,644.89	5,115,249,644.89	18.1%	23,151,764,784.11
0501	Effective governance of the education system	27,758,959,559.00	5,022,240,862.55	5,022,240,862.55	18.1%	22,736,718,696.45
0503	Equity and inclusiveness in the provision of education	508,054,870.00	93,008,782.34	93,008,782.34	18.3%	415,046,087.66
06	Housing and Urban Development	562,217,846.00	71,842,736.52	71,842,736.52	12.8%	490,375,109.48
0610	Housing and Urban Development - General	562,217,846.00	71,842,736.52	71,842,736.52	12.8%	490,375,109.48
07	Gender	598,133,513.00	109,341,956.05	109,341,956.05	18.3%	488,791,556.95
0710	Gender - General	598,133,513.00	109,341,956.05	109,341,956.05	18.3%	488,791,556.95
08	Youth	236,815,780.00	70,718,069.10	70,718,069.10	29.9%	166,097,710.90
0810	Youth - General	236,815,780.00	70,718,069.10	70,718,069.10	29.9%	166,097,710.90
09	Environmental Improvement	1,333,617,961.00	229,946,649.45	229,946,649.45	17.2%	1,103,671,311.55
0910	Environmental Improvement - General	1,333,617,961.00	229,946,649.45	229,946,649.45	17.2%	1,103,671,311.55
10	Water Resources and Rural Development	244,276,733.00	42,158,718.62	42,158,718.62	17.3%	202,118,014.38
1010	Water Resources and Rural Development - General	244,276,733.00	42,158,718.62	42,158,718.62	17.3%	202,118,014.38
11	Information Communication and Technology	770,758,562.00	96,377,022.51	96,377,022.51	12.5%	674,381,539.49
1110	Information Communication and Technology - General	770,758,562.00	96,377,022.51	96,377,022.51	12.5%	674,381,539.49
12	Growing the Private Sector	264,811,450.00	34,047,770.32	34,047,770.32	12.9%	230,763,679.68
1210	Growing the Private Sector - General	264,811,450.00	34,047,770.32	34,047,770.32	12.9%	230,763,679.68
13	Reform of Government and Governance	15,585,818,459.00	3,124,409,869.75	3,124,409,869.75	20.0%	12,461,408,589.25
1310	Reform of Government and Governance - General	15,585,818,459.00	3,124,409,869.75	3,124,409,869.75	20.0%	12,461,408,589.25
17	Road	572,356,807.00	108,189,133.91	108,189,133.91	18.9%	464,167,673.09
1710	Road - General	572,356,807.00	108,189,133.91	108,189,133.91	18.9%	464,167,673.09

Table 17: Overhead Expenditure by Programme Classification

Kogi State Government Budget Performance Report 2025 Q1 - Overhead Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Q1 Performance	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	<u>Total Overhead Expenditure</u>	<u>109,401,167,509.00</u>	<u>27,325,323,879.13</u>	<u>27,325,323,879.13</u>	<u>25.0%</u>	<u>82,075,843,629.87</u>
01	Agriculture	836,790,703.00	44,988,000.00	44,988,000.00	5.4%	791,802,703.00
0101	Effective governance of the Agriculture Sector	836,790,703.00	44,988,000.00	44,988,000.00	5.4%	791,802,703.00
02	Societal Re-orientation	1,714,786,837.00	181,816,631.98	181,816,631.98	10.6%	1,532,970,205.02
0210	Societal Re-orientation - General	1,714,786,837.00	181,816,631.98	181,816,631.98	10.6%	1,532,970,205.02
03	Poverty Alleviation	1,479,968,900.00	102,501,965.00	102,501,965.00	6.9%	1,377,466,935.00
0310	Poverty Alleviation - General	1,479,968,900.00	102,501,965.00	102,501,965.00	6.9%	1,377,466,935.00
04	Health	21,413,352,260.00	3,741,989,215.35	3,741,989,215.35	17.5%	17,671,363,044.65
0401	Effective governance of the health system	21,413,352,260.00	3,741,989,215.35	3,741,989,215.35	17.5%	17,671,363,044.65
05	Education	8,500,273,741.00	1,391,366,203.92	1,391,366,203.92	16.4%	7,108,907,537.08
0501	Effective governance of the education system	8,500,273,741.00	1,391,366,203.92	1,391,366,203.92	16.4%	7,108,907,537.08
06	Housing and Urban Development	796,210,083.00	257,756,788.13	257,756,788.13	32.4%	538,453,294.87
0610	Housing and Urban Development - General	796,210,083.00	257,756,788.13	257,756,788.13	32.4%	538,453,294.87
07	Gender	1,598,052,750.00	12,405,350.00	12,405,350.00	0.8%	1,585,647,400.00
0710	Gender - General	1,598,052,750.00	12,405,350.00	12,405,350.00	0.8%	1,585,647,400.00
08	Youth	2,053,156,252.00	55,211,200.00	55,211,200.00	2.7%	1,997,945,052.00
0810	Youth - General	2,053,156,252.00	55,211,200.00	55,211,200.00	2.7%	1,997,945,052.00
09	Environmental Improvement	5,608,247,728.00	444,635,850.00	444,635,850.00	7.9%	5,163,611,878.00
0910	Environmental Improvement - General	5,608,247,728.00	444,635,850.00	444,635,850.00	7.9%	5,163,611,878.00
10	Water Resources and Rural Developmen	45,324,604.00	4,680,828.10	4,680,828.10	10.3%	40,643,775.90
1010	Water Resources and Rural Deve - General	45,324,604.00	4,680,828.10	4,680,828.10	10.3%	40,643,775.90
11	Information Communication and Techno	3,912,394,495.00	280,633,658.97	280,633,658.97	7.2%	3,631,760,836.03
1110	Information Communication and Technology -	3,912,394,495.00	280,633,658.97	280,633,658.97	7.2%	3,631,760,836.03
12	Growing the Private Sector	1,527,894,057.00	21,762,445.34	21,762,445.34	1.4%	1,506,131,611.66
1210	Growing the Private Sector - General	1,527,894,057.00	21,762,445.34	21,762,445.34	1.4%	1,506,131,611.66
13	Reform of Government and Governance	59,683,283,583.00	20,713,993,442.34	20,713,993,442.34	34.7%	38,969,290,140.66
1310	Reform of Government and Governance - Gene	59,683,283,583.00	20,713,993,442.34	20,713,993,442.34	34.7%	38,969,290,140.66
17	Road	231,431,516.00	71,582,300.00	71,582,300.00	30.9%	159,849,216.00
1710	Road - General	231,431,516.00	71,582,300.00	71,582,300.00	30.9%	159,849,216.00

**Table 18: Capital Expenditure by Programme Classification****Kogi State Government Budget Performance Report 2025 Q1 - Capital Expenditure by Programme Classification**

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Q1 Performance	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	<u>Total Capital Expenditure</u>	<u>301,280,903,802.00</u>	<u>30,923,472,036.93</u>	<u>30,923,472,036.93</u>	<u>10.3%</u>	<u>270,357,431,765.07</u>
01	Agriculture	12,793,200,000.00	206,587,250.00	206,587,250.00	1.6%	12,586,612,750.00
0101	Effective governance of the Agriculture Sector	20,000,000.00	-	-	0.0%	20,000,000.00
0102	Development of the livestock value chain	600,000,000.00	-	-	0.0%	600,000,000.00
0103	Enhancement of food production and productivity	1,610,000,000.00	14,125,000.00	14,125,000.00	0.9%	1,595,875,000.00
0104	Reduction of post-harvest losses	100,000,000.00	-	-	0.0%	100,000,000.00
0105	Enhancement of fisheries resources development (aquaculture, mar	11,200,000.00	-	-	0.0%	11,200,000.00
0107	Promotion of enabling environment for increased agricultural develo	10,280,000,000.00	192,462,250.00	192,462,250.00	1.9%	10,087,537,750.00
0110	Agriculture Sector Expenditures Not Elsewhere Classified	172,000,000.00	-	-	0.0%	172,000,000.00
02	Societal Re-orientation	11,391,835,000.00	2,425,688,175.00	2,425,688,175.00	21.3%	8,966,146,825.00
0210	Societal Re-orientation - General	11,391,835,000.00	2,425,688,175.00	2,425,688,175.00	21.3%	8,966,146,825.00
03	Poverty Alleviation	11,283,900,000.00	169,900,000.00	169,900,000.00	1.5%	11,114,000,000.00
0310	Poverty Alleviation - General	11,283,900,000.00	169,900,000.00	169,900,000.00	1.5%	11,114,000,000.00
04	Health	16,125,445,499.00	8,727,000.00	8,727,000.00	0.1%	16,116,718,499.00
0401	Effective governance of the health system	742,202,699.00	-	-	0.0%	742,202,699.00
0403	Enhancement of the delivery of Essential Package of Health Services	519,180,000.00	-	-	0.0%	519,180,000.00
0404	Provision of the right number and right skill mix of competent, motiv	10,000,000.00	-	-	0.0%	10,000,000.00
0405	Provision of adequate and modern health infrastructure for health se	14,587,722,800.00	7,732,000.00	7,732,000.00	0.1%	14,579,990,800.00
0406	Provision of quality, affordable, available, and safe medicines, vacci	60,000,000.00	-	-	0.0%	60,000,000.00
0407	Evidence generation and utilisation	5,524,000.00	-	-	0.0%	5,524,000.00
0408	Institution and maintenance of a responsive public health emergenc	75,600,000.00	-	-	0.0%	75,600,000.00
0410	Health Sector Expenditures Not Elsewhere Classified	125,216,000.00	995,000.00	995,000.00	0.8%	124,221,000.00
05	Education	61,071,212,664.00	2,658,913,259.95	2,658,913,259.95	4.4%	58,412,299,404.05
0501	Effective governance of the education system	4,513,765,010.00	630,779,000.00	630,779,000.00	14.0%	3,882,986,010.00
0502	Increase in access, retention, and completion rate at all levels	1,340,000,000.00	209,153,300.00	209,153,300.00	15.6%	1,130,846,700.00
0503	Equity and inclusiveness in the provision of educational services	423,000,000.00	-	-	0.0%	423,000,000.00
0504	Improved quality of teaching and learning outcomes	450,981,025.00	-	-	0.0%	450,981,025.00
0505	Adequate infrastructure at all levels	50,723,165,829.00	1,609,323,834.95	1,609,323,834.95	3.2%	49,113,841,994.05
0506	Improved education information management system (EIMS)	1,208,500,000.00	38,906,022.50	38,906,022.50	3.2%	1,169,593,977.50
0510	Education Sector Expenditures Not Elsewhere Classified	2,411,800,800.00	170,751,102.50	170,751,102.50	7.1%	2,241,049,697.50



Code	Programme (Sector and Objective)	2025 Original Budget	2025 Q1 Performance	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
06	Housing and Urban Development	21,913,550,957.00	1,711,432,409.38	1,711,432,409.38	7.8%	20,202,118,547.62
0610	Housing and Urban Development - General	21,913,550,957.00	1,711,432,409.38	1,711,432,409.38	7.8%	20,202,118,547.62
07	Gender	953,439,750.00	-	-	0.0%	953,439,750.00
0710	Gender - General	953,439,750.00	-	-	0.0%	953,439,750.00
08	Youth	1,284,780,000.00	-	-	0.0%	1,284,780,000.00
0810	Youth - General	1,284,780,000.00	-	-	0.0%	1,284,780,000.00
09	Environmental Improvement	9,390,209,418.00	8,156,838,894.02	8,156,838,894.02	86.9%	1,233,370,523.98
0910	Environmental Improvement - General	9,390,209,418.00	8,156,838,894.02	8,156,838,894.02	86.9%	1,233,370,523.98
10	Water Resources and Rural Development	16,563,558,000.00	944,873,512.15	944,873,512.15	5.7%	15,618,684,487.85
1010	Water Resources and Rural Deve - General	16,563,558,000.00	944,873,512.15	944,873,512.15	5.7%	15,618,684,487.85
11	Information Communication and Technology	2,652,669,864.00	31,815,000.00	31,815,000.00	1.2%	2,620,854,864.00
1110	Information Communication and Technology - General	2,652,669,864.00	31,815,000.00	31,815,000.00	1.2%	2,620,854,864.00
12	Growing the Private Sector	10,263,725,000.00	50,000,000.00	50,000,000.00	0.5%	10,213,725,000.00
1210	Growing the Private Sector - General	10,263,725,000.00	50,000,000.00	50,000,000.00	0.5%	10,213,725,000.00
13	Reform of Government and Governance	36,648,745,870.00	887,639,024.11	887,639,024.11	2.4%	35,761,106,845.89
1310	Reform of Government and Governance - General	36,648,745,870.00	887,639,024.11	887,639,024.11	2.4%	35,761,106,845.89
14	Power	12,746,916,780.00	1,749,304,971.01	1,749,304,971.01	13.7%	10,997,611,808.99
1410	Power - General	12,746,916,780.00	1,749,304,971.01	1,749,304,971.01	13.7%	10,997,611,808.99
17	Road	72,734,679,765.00	11,919,952,541.31	11,919,952,541.31	16.4%	60,814,727,223.69
1710	Road - General	72,734,679,765.00	11,919,952,541.31	11,919,952,541.31	16.4%	60,814,727,223.69
18	Airways	3,000,000,000.00	-	-	0.0%	3,000,000,000.00
1810	Airways - General	3,000,000,000.00	-	-	0.0%	3,000,000,000.00
20	CLIMATE CHANGE	463,035,235.00	1,800,000.00	1,800,000.00	0.4%	461,235,235.00
2010	CLIMATE CHANGE - General	463,035,235.00	1,800,000.00	1,800,000.00	0.4%	461,235,235.00

Table 19: Other Expenditure by Programme Classification

Kogi State Government Budget Performance Report 2025 Q1 - Other Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Q1 Performance	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	<u>Total Other Expenditure</u>	<u>61,758,149,447.00</u>	<u>32,628,672,178.19</u>	<u>32,628,672,178.19</u>	<u>52.8%</u>	<u>29,129,477,268.81</u>
01	Agriculture	34,027,200.00	-	-	0.0%	34,027,200.00
0101	Effective governance of the Agriculture Sector	34,027,200.00	-	-	0.0%	34,027,200.00
02	Societal Re-orientation	5,836,967.00	1,600,000.00	1,600,000.00	27.4%	4,236,967.00
0210	Societal Re-orientation - General	5,836,967.00	1,600,000.00	1,600,000.00	27.4%	4,236,967.00
03	Poverty Alleviation	1,336,000,000.00	-	-	0.0%	1,336,000,000.00
0310	Poverty Alleviation - General	1,336,000,000.00	-	-	0.0%	1,336,000,000.00
04	Health	422,620,000.00	1,477,000.00	1,477,000.00	0.3%	421,143,000.00
0401	Effective governance of the health system	422,620,000.00	1,477,000.00	1,477,000.00	0.3%	421,143,000.00
05	Education	3,054,277,850.00	355,854,805.50	355,854,805.50	11.7%	2,698,423,044.50
0501	Effective governance of the education system	3,054,277,850.00	355,854,805.50	355,854,805.50	11.7%	2,698,423,044.50
06	Housing and Urban Development	20,000,000.00	-	-	0.0%	20,000,000.00
0610	Housing and Urban Development - General	20,000,000.00	-	-	0.0%	20,000,000.00
07	Gender	20,000,000.00	1,800,000.00	1,800,000.00	9.0%	18,200,000.00
0710	Gender - General	20,000,000.00	1,800,000.00	1,800,000.00	9.0%	18,200,000.00
08	Youth	820,000,000.00	-	-	0.0%	820,000,000.00
0810	Youth - General	820,000,000.00	-	-	0.0%	820,000,000.00
09	Environmental Improvement	200,000.00	-	-	0.0%	200,000.00
0910	Environmental Improvement - General	200,000.00	-	-	0.0%	200,000.00
10	Water Resources and Rural Development	57,543.00	-	-	0.0%	57,543.00
1010	Water Resources and Rural Deve - General	57,543.00	-	-	0.0%	57,543.00
11	Information Communication and Technology	300,500,000.00	-	-	0.0%	300,500,000.00
1110	Information Communication and Technology - G	300,500,000.00	-	-	0.0%	300,500,000.00
12	Growing the Private Sector	50,700,000.00	-	-	0.0%	50,700,000.00
1210	Growing the Private Sector - General	50,700,000.00	-	-	0.0%	50,700,000.00
13	Reform of Government and Governance	55,693,929,887.00	32,267,940,372.69	32,267,940,372.69	57.9%	23,425,989,514.31
1310	Reform of Government and Governance - Gener	55,693,929,887.00	32,267,940,372.69	32,267,940,372.69	57.9%	23,425,989,514.31



3 Capital Expenditure Details

Capital Expenditure Projects related to **Primary Healthcare** have a **blue marker** whilst those related to **Basic Education** have a **green marker**.

Table 20: Capital Expenditure by Project

Kogi State Government Budget Performance Report 2025 Q1 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2025 Original Budget	2025 Q1 Performance	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging
051700200100 - STATE UNIVERSAL BASIC EDUCATION	CONSTRUCTION/ RENOVATION OF SCHOOL BUILDINGS/ SCHOOL FURNITURE	7,200,000,000.00	514,922,059.02	514,922,059.02	7.2%	6,685,077,940.98	

Kogi State Government Budget Performance Report 2025 Q1 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2025 Original Budget	2025 Q1 Performance	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging
052100100100 - MINISTRY OF HEALTH	CONSTRUCTION OF NPI OFFICE COMPLEX	2,000,000.00	-	-	0.0%	2,000,000.00	
052100100100 - MINISTRY OF HEALTH	ESTABLISHMENT OF HEALTH CARE PLUS CENTRE	100,000,000.00	-	-	0.0%	100,000,000.00	
052100100100 - MINISTRY OF HEALTH	CONSTRUCTION OF COMPREHENSIVE HEALTH CENTRE, MOPA	100,000,000.00	-	-	0.0%	100,000,000.00	
052100100100 - MINISTRY OF HEALTH	PROCUREMENT OF DRUGS AND HEALTH EQUIPMENT LIKE PH METERS, HOT	50,000,000.00	-	-	0.0%	50,000,000.00	
052100300100 - PRIMARY HEALTHCARE DEVELOPMENT	CONSTRUCTION OF STATE PRIMARY HEALTH CARE DEVELOPMENT AGENCY	234,950,899.00	-	-	0.0%	234,950,899.00	
052100300100 - PRIMARY HEALTHCARE DEVELOPMENT	NUT 3HRN. BUILD CAPACITY (TRAINING) OF 3 HEALTHCARE PROVIDERS ON	710,000.00	-	-	0.0%	710,000.00	
052100300100 - PRIMARY HEALTHCARE DEVELOPMENT	3SBCC. PROVIDE EDUCATION (CAPACITY BUILDING) TO THE GENERAL	6,790,000.00	-	-	0.0%	6,790,000.00	
052100300100 - PRIMARY HEALTHCARE DEVELOPMENT	NUT 3HRN. BUILD CAPACITY OF 60 NOS OF HEALTH CARE PROVIDERS ON M	7,900,000.00	-	-	0.0%	7,900,000.00	
052100300100 - PRIMARY HEALTHCARE DEVELOPMENT	NUT 3FSCP. CONDUCT NUTRITION AND CONSUMER EDUCATION ON IMPROV	3,780,000.00	-	-	0.0%	3,780,000.00	
052100300100 - PRIMARY HEALTHCARE DEVELOPMENT	RENOVATION OF 3 PRIMARY HEALTH CARE CENTRES (ONE IN EACH SENATO	300,000,000.00	-	-	0.0%	300,000,000.00	
052100300100 - PRIMARY HEALTHCARE DEVELOPMENT	ESTABLISHMENT OF STATE EMERGENCY ROUTINE IMMUNIZATION COORD	60,000,000.00	-	-	0.0%	60,000,000.00	
052100300100 - PRIMARY HEALTHCARE DEVELOPMENT	VACCINE COLD CHAIN STORE MAINTENANCE	10,000,000.00	-	-	0.0%	10,000,000.00	



4 Primary Healthcare Budget Performance

4.A Overview

The total Approved budget for Primary Health Care Budget is N11,391,704,815 out of which the sum, of N3,603,324,467.93 was achieved spent at the end of March (31.6% performance). However, the total approved budget for recurrent expenditure for Primary Health Care Budget (Personnel and Overhead) has allocation of N10,515,573,916 out of which the sum of N3,603,324,467.93 was utilised, representing 34.3% performance. The Personnel Costs budget stood at N401,564,614 out of which the sum of N42,760,003.44 was also spent, representing 10.6% performance while the Overhead Costs appropriated was N10,114,009,302, out of which the sum of N3,560,564,464.49 was expended, representing 35.2% performance as at March ending, 2025.

The total Approved Capital Expenditure for Primary Health Care is N876,130,899 and nothing out of which only the sum of N0.00 was expended as of the end of March 2025, representing 0.0% performance.

Figure 3: Summary of Primary Health Care Budget Performance for Quarter and Year to Date

Kogi State Government Budget Performance Report 2025 Q1 - Primary Healthcare Expenditure by Economic Classification						
Code	Economic	2025 Original Budget	2025 Q1 Performance	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
2	EXPENDITURES	11,391,704,815.00	3,603,324,467.93	3,603,324,467.93	31.60%	7,788,380,347.07
21	PERSONNEL COST	401,564,614.00	42,760,003.44	42,760,003.44	10.60%	358,804,610.56
22	OTHER RECURRENT COSTS	10,114,009,302.00	3,560,564,464.49	3,560,564,464.49	35.20%	6,553,444,837.51
23	CAPITAL EXPENDITURE	876,130,899.00	-	-	0.00%	876,130,899.00



4.B Budget Implementation Reports by NCOA Segment

Table 21: Primary Healthcare Expenditure by Administrative Classification

Kogi State Government Budget Performance Report 2025 Q1 - Primary Healthcare Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Q1 Performance	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	<u>Total Expenditure</u>	<u>11,391,704,815.00</u>	<u>3,603,324,467.93</u>	<u>3,603,324,467.93</u>	<u>31.6%</u>	<u>7,788,380,347.07</u>
0500000000000	SOCIAL SECTOR	11,391,704,815.00	3,603,324,467.93	3,603,324,467.93	31.6%	7,788,380,347.07
0521000000000	MINISTRY OF HEALTH PLANNING SECTOR	11,391,704,815.00	3,603,324,467.93	3,603,324,467.93	31.6%	7,788,380,347.07
052100100100	MINISTRY OF HEALTH	252,000,000.00	-	-	0.0%	252,000,000.00
052100200100	KOGI STATE HEALTH INSURANCE AGENCY	1,914,261,180.00	184,714,727.36	184,714,727.36	9.6%	1,729,546,452.64
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	9,198,043,635.00	3,418,609,740.57	3,418,609,740.57	37.2%	5,779,433,894.43
052110800100	KOGI STATE HIV/AIDS CONTROL AGENCY	27,400,000.00	-	-	0.0%	27,400,000.00



Table 22: Primary Healthcare Expenditure by Functional Classification

Kogi State Government Budget Performance Report 2025 Q1 - Primary Healthcare Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Q1 Performance	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	<u>Total Expenditure</u>	<u>11,391,704,815.00</u>	<u>3,603,324,467.93</u>	<u>3,603,324,467.93</u>	<u>31.6%</u>	<u>7,788,380,347.07</u>
707	HEALTH	11,391,704,815.00	3,603,324,467.93	3,603,324,467.93	31.6%	7,788,380,347.07
7074	PUBLIC HEALTH SERVICES	11,139,704,815.00	3,603,324,467.93	3,603,324,467.93	32.3%	7,536,380,347.07
70741	PUBLIC HEALTH SERVICES	11,139,704,815.00	3,603,324,467.93	3,603,324,467.93	32.3%	7,536,380,347.07
7076	HEALTH N.E.C.	252,000,000.00	-	-	0.0%	252,000,000.00
70761	HEALTH N.E.C.	252,000,000.00	-	-	0.0%	252,000,000.00

**Table 23: Primary Healthcare Expenditure by Programme Classification****Kogi State Government Budget Performance Report 2025 Q1 - Primary Healthcare Expenditure by Programme Classification**

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Q1 Performance	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	<u>Total Expenditure</u>	<u>11,391,704,815.00</u>	<u>3,603,324,467.93</u>	<u>3,603,324,467.93</u>	<u>31.6%</u>	<u>7,788,380,347.07</u>
04	Health	11,391,704,815.00	3,603,324,467.93	3,603,324,467.93	31.6%	7,788,380,347.07
0401	Effective governance of the health system	10,752,524,815.00	3,603,324,467.93	3,603,324,467.93	33.5%	7,149,200,347.07
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	19,180,000.00	-	-	0.0%	19,180,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	560,000,000.00	-	-	0.0%	560,000,000.00
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	60,000,000.00	-	-	0.0%	60,000,000.00



Table 24: Primary Healthcare Expenditure by Economic Classification

Kogi State Government Budget Performance Report 2025 Q1 - Primary Healthcare Expenditure by Economic Classification

Code	Economic	2025 Original Budget	2025 Q1 Performance	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Expenditure	11,391,704,815.00	3,603,324,467.93	3,603,324,467.93	31.6%	7,788,380,347.07
2	EXPENDITURES	11,391,704,815.00	3,603,324,467.93	3,603,324,467.93	31.6%	7,788,380,347.07
21	PERSONNEL COST	401,564,614.00	42,760,003.44	42,760,003.44	10.6%	358,804,610.56
2101	SALARY	401,564,614.00	42,760,003.44	42,760,003.44	10.6%	358,804,610.56
210101	SALARIES AND WAGES	401,564,614.00	42,760,003.44	42,760,003.44	10.6%	358,804,610.56
210101	SALARY	401,564,614.00	42,760,003.44	42,760,003.44	10.6%	358,804,610.56
22	OTHER RECURRENT COSTS	10,114,009,302.00	3,560,564,464.49	3,560,564,464.49	35.2%	6,553,444,837.51
2202	OVERHEAD COST	9,819,009,302.00	3,560,564,464.49	3,560,564,464.49	36.3%	6,258,444,837.51
220201	TRAVEL & TRANSPORT - GENERAL	8,757,800.00	1,166,200.00	1,166,200.00	13.3%	7,591,600.00
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	2,000,000.00	35,000.00	35,000.00	1.8%	1,965,000.00
22020102	TRAVEL AND TRANSPORT - OTHERS	6,757,800.00	1,131,200.00	1,131,200.00	16.7%	5,626,600.00
220202	UTILITIES - GENERAL	10,050,000.00	1,639,000.00	1,639,000.00	16.3%	8,411,000.00
22020201	INTERNET ACCESS CHARGES	1,700,000.00	420,000.00	420,000.00	24.7%	1,280,000.00
22020204	ELECTRICITY BILL /CHARGES	4,100,000.00	880,000.00	880,000.00	21.5%	3,220,000.00
22020205	TELEPHONE CHARGES	200,000.00	-	-	0.0%	200,000.00
22020210	HEALTH MANAGEMENT INFORMATION SYSTEM/ HOSPITAL INFORMATION MAN	3,000,000.00	-	-	0.0%	3,000,000.00
22020211	HOSTING OF THE STATE WEBSITE EXPENSES/ WEBSITE DEVELOPMENT AND MA	1,050,000.00	339,000.00	339,000.00	32.3%	711,000.00
220203	MATERIALS & SUPPLIES - GENERAL	396,424,968.00	2,032,000.00	2,032,000.00	0.5%	394,392,968.00
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	2,800,000.00	625,000.00	625,000.00	22.3%	2,175,000.00
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	115,600.00	-	-	0.0%	115,600.00
22020304	DRUGS AND MEDICAL SUPPLIES	25,912,100.00	-	-	0.0%	25,912,100.00
22020323	OFFICE AND GENERAL EXPENSES	4,000,000.00	1,407,000.00	1,407,000.00	35.2%	2,593,000.00
22020329	POLIO AND NON-POLIO SIAS, MEASLES, SIPDS AND LIDS	258,492,268.00	-	-	0.0%	258,492,268.00
22020330	NUT 3MS. PROCURE AND DISTRIBUTE ZINC AND L -ORS, DE-WORMING TABLET	105,105,000.00	-	-	0.0%	105,105,000.00
220204	MAINTENANCE SERVICES - GENERAL	131,450,000.00	25,447,580.00	25,447,580.00	19.4%	106,002,420.00
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	4,000,000.00	581,900.00	581,900.00	14.5%	3,418,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	3,000,000.00	318,000.00	318,000.00	10.6%	2,682,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	800,000.00	100,000.00	100,000.00	12.5%	700,000.00
22020404	MAINTENANCE OF PLANTS /GENERATORS	1,300,000.00	165,000.00	165,000.00	12.7%	1,135,000.00
22020432	MAINTENANCE OF BROADCASTING EQUIPMENT/ ICT EQUIPMENT/GOVERNMENT	37,350,000.00	24,282,680.00	24,282,680.00	65.0%	13,067,320.00
22020436	VACCINE COLD CHAIN STORE MAINTENANCE	85,000,000.00	-	-	0.0%	85,000,000.00
220205	TRAINING - GENERAL	26,720,000.00	5,799,800.00	5,799,800.00	21.7%	20,920,200.00
22020501	LOCAL TRAINING	4,500,000.00	-	-	0.0%	4,500,000.00
22020511	WORKSHOPS, SEMINARS & CONFERENCES	22,220,000.00	5,799,800.00	5,799,800.00	26.1%	16,420,200.00



KOGI STATE GOVERNMENT

Code	Economic	2025 Original Budget	2025 Q1 Performance	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
220206	OTHER SERVICES - GENERAL	8,050,008,836.00	3,508,035,175.29	3,508,035,175.29	43.6%	4,541,973,660.71
22020602	OFFICE RENT	12,000,000.00	11,700,000.00	11,700,000.00	97.5%	300,000.00
22020606	MONITORING & EVALUATION SYSTEM	20,057,200.00	-	-	0.0%	20,057,200.00
22020618	HEALTH INSURANCE EXPENSES (CAPITATION, SERVICE FEES, ICT MAINTENANCE)	880,000,000.00	134,276,338.16	134,276,338.16	15.3%	745,723,661.84
22020652	HEALTH INVESTMENT PLAN /HEALTH PROMOTION AND EDUCATION	32,021,900.00	-	-	0.0%	32,021,900.00
22020656	SITE ANALYSIS REPORT AND ENVIRONMENTAL IMPACT ASSESSMENT	500,000.00	-	-	0.0%	500,000.00
22020660	HEALTH INTERVENTIONS PROGRAMME TO KOGI STATE	1,301,584,400.00	-	-	0.0%	1,301,584,400.00
22020662	ACCREDITATION OF TECHNICAL SCHOOLS /ACCREDITATION OF SERVICE PROVIDERS	2,000,500.00	474,600.00	474,600.00	23.7%	1,525,900.00
22020667	BASIC HEALTH CARE PROVISION FUND (STATE CASH COMMITMENT)	920,780,914.00	89,749,557.16	89,749,557.16	9.7%	831,031,356.84
22020676	MEDICAL EXPENSES IN SCHOOLS/ SCHOOL HEALTH INSPECTORATE SERVICES/	2,500,000.00	-	-	0.0%	2,500,000.00
22020681	IMMUNIZATION PLUS AND MALARIA PROGRESS BY ACCELERATING COVERAGE	4,505,150,000.00	3,271,834,679.97	3,271,834,679.97	72.6%	1,233,315,320.03
22020682	FAMILY PLANNING AND POPULATION CONTROL	51,188,000.00	-	-	0.0%	51,188,000.00
22020683	STATE EMERGENCY, MATERNAL AND CHILD INTERVENTION CENTER (SEMCIC)	25,000,000.00	-	-	0.0%	25,000,000.00
22020684	COMMUNITY HEALTH INFLUENCERS, PROMOTERS SERVICES (CHIPS)	233,225,922.00	-	-	0.0%	233,225,922.00
22020698	STATE EMMERGENCY ROUTINE IMMUNIZATION COORDINATING CENTRE (SERI)	60,000,000.00	-	-	0.0%	60,000,000.00
22020699	STATISTICAL INVESTIGATION/ DATA COLLECTION/ CAPTURING OF POOR & VULNERABLE	4,000,000.00	-	-	0.0%	4,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	500,000.00	-	-	0.0%	500,000.00
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	500,000.00	-	-	0.0%	500,000.00
220208	FUEL & LUBRICANTS - GENERAL	6,600,000.00	285,000.00	285,000.00	4.3%	6,315,000.00
22020801	MOTOR VEHICLE FUEL COST	4,600,000.00	285,000.00	285,000.00	6.2%	4,315,000.00
22020803	PLANTS/ GENERATOR FUEL COST	2,000,000.00	-	-	0.0%	2,000,000.00
220209	FINANCIAL CHARGES - GENERAL	1,050,000.00	464,073.64	464,073.64	44.2%	585,926.36
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	1,050,000.00	464,073.64	464,073.64	44.2%	585,926.36
220210	MISCELLANEOUS EXPENSES GENERAL	1,187,447,698.00	15,695,635.56	15,695,635.56	1.3%	1,171,752,062.44
22021001	HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY	18,204,097.00	3,391,212.40	3,391,212.40	18.6%	14,812,884.60
22021002	POSTAGES, PUBLICITY AND ADVERTISEMENT	12,100,300.00	962,000.00	962,000.00	8.0%	11,138,300.00
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	8,000,000.00	7,222,200.00	7,222,200.00	90.3%	777,800.00
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	207,144,200.00	-	-	0.0%	207,144,200.00
22021013	RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES/ DISCIPLINE	200,000.00	-	-	0.0%	200,000.00
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	1,369,101.00	403,000.00	403,000.00	29.4%	966,101.00
22021022	STATE COUNCIL ON HEALTH/ NATIONAL COUNCIL ON HEALTH MEETING /HUMAN	2,000,000.00	-	-	0.0%	2,000,000.00
22021025	STRATEGIES DEVELOPMENT PLAN/ POLICY FORMULATION EXPENSES/ RESEARCH	4,900,000.00	-	-	0.0%	4,900,000.00
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	5,120,000.00	2,721,000.00	2,721,000.00	53.1%	2,399,000.00
22021055	PERIODIC ASSESSMENT OF HEALTHCARE PROVIDERS/ FACILITIES /SISTER AGENCIES	4,000,000.00	-	-	0.0%	4,000,000.00
22021058	QUALITY IMPROVEMENT REVIEW/ STAKEHOLDERS' MEETINGS	10,000,000.00	996,223.16	996,223.16	10.0%	9,003,776.84
22021061	ACCELERATING OF NUTRITION RESULTS IN NIGERIA (ANRIN)	500,000,000.00	-	-	0.0%	500,000,000.00
22021064	FOOD AND NUTRITION PROGRAMS EXPENSES	200,000,000.00	-	-	0.0%	200,000,000.00
22021069	BOARD MEETING EXPENSES	10,000,000.00	-	-	0.0%	10,000,000.00
22021075	NUT 3NIS. STRENGTHEN NUTRITION INFORMATION MANAGEMENT AND DISSEMINATION	6,665,000.00	-	-	0.0%	6,665,000.00
22021076	NUT 3SBCC. SENSITIZE AND EDUCATE THE PUBLIC ON FOOD AND NUTRITION	8,630,000.00	-	-	0.0%	8,630,000.00
22021089	NUT 3IMAM. SUPPORT ACTIVE CASE FINDING OF SAM FOR PROVISION OF APPROPRIATE	19,740,000.00	-	-	0.0%	19,740,000.00
22021090	NUT 3MS. PROVISION OF ADEQUATE SUPPLEMENTARY FOODS TO CHILDREN WITH SAM	108,745,000.00	-	-	0.0%	108,745,000.00
22021091	NUT 3MS. ROLE OUT AND SCALE UP THE DISTRIBUTION OF MICRONUTRIENT P	40,630,000.00	-	-	0.0%	40,630,000.00
22021094	ZONAL COORDINATION MEETING/ ASSESSMENT/SURVEY	20,000,000.00	-	-	0.0%	20,000,000.00



Kogi State Government Budget Performance Report 2025 Q1 - Primary Healthcare Expenditure by Economic Classification

Code	Economic	2025 Original Budget	2025 Q1 Performance	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
2204	GRANTS AND CONTRIBUTIONS GENERAL	295,000,000.00	-	-	0.0%	295,000,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	295,000,000.00	-	-	0.0%	295,000,000.00
22040115	EQUITY HEALTH INTERVENTION: (BELLO CARE)	295,000,000.00	-	-	0.0%	295,000,000.00
23	CAPITAL EXPENDITURE	876,130,899.00	-	-	0.0%	876,130,899.00
2301	FIXED ASSETS PURCHASED	122,000,000.00	-	-	0.0%	122,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	122,000,000.00	-	-	0.0%	122,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	122,000,000.00	-	-	0.0%	122,000,000.00
2302	CONSTRUCTION / PROVISION	434,950,899.00	-	-	0.0%	434,950,899.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	434,950,899.00	-	-	0.0%	434,950,899.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	234,950,899.00	-	-	0.0%	234,950,899.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	200,000,000.00	-	-	0.0%	200,000,000.00
2303	REHABILITATION / REPAIRS	300,000,000.00	-	-	0.0%	300,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	300,000,000.00	-	-	0.0%	300,000,000.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	300,000,000.00	-	-	0.0%	300,000,000.00
2305	OTHER CAPITAL PROJECTS	19,180,000.00	-	-	0.0%	19,180,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	19,180,000.00	-	-	0.0%	19,180,000.00
23050101	RESEARCH AND DEVELOPMENT	19,180,000.00	-	-	0.0%	19,180,000.00



4.C Primary Healthcare Capital Expenditure by Project

Table 25: Primary Healthcare Capital Expenditure by Project

Kogi State Government Budget Performance Report 2025 Q1 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2025 Original Budget	2025 Q1 Performance	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging
052100100100 - MINISTRY OF HEALTH	CONSTRUCTION OF NPI OFFICE COMPLEX	2,000,000.00	-	-	0.0%	2,000,000.00	
052100100100 - MINISTRY OF HEALTH	ESTABLISHMENT OF HEALTH CARE PLUS CENTRE	100,000,000.00	-	-	0.0%	100,000,000.00	
052100100100 - MINISTRY OF HEALTH	CONSTRUCTION OF COMPREHENSIVE HEALTH CENTRE, MOPA	100,000,000.00	-	-	0.0%	100,000,000.00	
052100100100 - MINISTRY OF HEALTH	PROCUREMENT OF DRUGS AND HEALTH EQUIPMENT LIKE PH METERS, HOT	50,000,000.00	-	-	0.0%	50,000,000.00	
052100300100 - PRIMARY HEALTHCARE DEVELOPM	CONSTRUCTION OF STATE PRIMARY HEALTH CARE DEVELOPMENT AGENCY	234,950,899.00	-	-	0.0%	234,950,899.00	
052100300100 - PRIMARY HEALTHCARE DEVELOPM	MENT 3HRN. BUILD CAPACITY (TRAINING) OF 3 HEALTHCARE PROVIDERS ON	710,000.00	-	-	0.0%	710,000.00	
052100300100 - PRIMARY HEALTHCARE DEVELOPM	MENT 3SBCC. PROVIDE EDUCATION (CAPACITY BUILDING) TO THE GENERAL	6,790,000.00	-	-	0.0%	6,790,000.00	
052100300100 - PRIMARY HEALTHCARE DEVELOPM	MENT 3HRN. BUILD CAPACITY OF 60 NOS OF HEALTH CARE PROVIDERS ON M	7,900,000.00	-	-	0.0%	7,900,000.00	
052100300100 - PRIMARY HEALTHCARE DEVELOPM	MENT 3FSCP. CONDUCT NUTRITION AND CONSUMER EDUCATION ON IMPROV	3,780,000.00	-	-	0.0%	3,780,000.00	
052100300100 - PRIMARY HEALTHCARE DEVELOPM	MENT 3 PRIMARY HEALTH CARE CENTRES (ONE IN EACH SENATC)	300,000,000.00	-	-	0.0%	300,000,000.00	
052100300100 - PRIMARY HEALTHCARE DEVELOPM	ESTABLISHMENT OF STATE EMMERGENCY ROUTINE IMMUNIZATION COORD	60,000,000.00	-	-	0.0%	60,000,000.00	
052100300100 - PRIMARY HEALTHCARE DEVELOPM	VACCINE COLD CHAIN STORE MAINTENANCE	10,000,000.00	-	-	0.0%	10,000,000.00	

5 Basic Education Budget Performance

5.A Overview

the total Approved budget for Basic Education Budget is N7,649,139,343 out of which the sum, of N595,167,569.55 was achieved at the end of March (7.8% performance).

However, the total approved budget for recurrent expenditure for Basic Education Budget (Personnel and Overhead) has allocation of N449,139,343 out of which the sum of N80,245,510.53 was utilised, representing 17.9% performance. The Personnel Costs budget stood at N406,010,791 out of which the sum of N76,341,510.53 was also spent, representing 18.8% performance while the Overhead Costs appropriated was N43,128,552, out of which the sum of N3,904,000 was expended, representing 9.1% performance as at March ending, 2025.

The total Approved Capital Expenditure for Basic Education budget is N7,200,000,000 out of which only the sum of N514,922,059.02 was expended as of the end of March 2025, representing 7.2% performance.

Figure 4: Summary of Basic Education Budget Performance Year to Date

Kogi State Government Budget Performance Report 2025 Q1 - Basic Education Expenditure by Economic Classification						
Code	Economic	2025 Original Budget	2025 Q1 Performance	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
2	EXPENDITURES	<u>7,649,139,343.00</u>	<u>595,167,569.55</u>	<u>595,167,569.55</u>	<u>7.80%</u>	<u>7,053,971,773.45</u>
21	PERSONNEL COST	<u>406,010,791.00</u>	<u>76,341,510.53</u>	<u>76,341,510.53</u>	<u>18.80%</u>	<u>329,669,280.47</u>
22	OTHER RECURRENT COSTS	<u>43,128,552.00</u>	<u>3,904,000.00</u>	<u>3,904,000.00</u>	<u>9.10%</u>	<u>39,224,552.00</u>
23	CAPITAL EXPENDITURE	<u>7,200,000,000.00</u>	<u>514,922,059.02</u>	<u>514,922,059.02</u>	<u>7.20%</u>	<u>6,685,077,940.98</u>



5.B Budget Implementation Reports by NCOA Segment

Table 26: Basic Education Expenditure by Administrative Classification

Kogi State Government Budget Performance Report 2025 Q1 - Basic Education Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Q1 Performance	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	<u>Total Expenditure</u>	<u>7,649,139,343.00</u>	<u>595,167,569.55</u>	<u>595,167,569.55</u>	<u>7.8%</u>	<u>7,053,971,773.45</u>
050000000000	SOCIAL SECTOR	7,649,139,343.00	595,167,569.55	595,167,569.55	7.8%	7,053,971,773.45
051700000000	MINISTRY OF EDUCATION PLANNING SECTOR	7,649,139,343.00	595,167,569.55	595,167,569.55	7.8%	7,053,971,773.45
051700200100	STATE UNIVERSAL BASIC EDUCATION BOARD	7,608,636,791.00	589,000,507.16	589,000,507.16	7.7%	7,019,636,283.84
051700800100	KOGI STATE LIBRARY BOARD	40,502,552.00	6,167,062.39	6,167,062.39	15.2%	34,335,489.61

**Table 27: Basic Education Expenditure by Functional Classification****Kogi State Government Budget Performance Report 2025 Q1 -Basic Education Expenditure by Functional Classification**

Code	Function	2025 Original Budget	2025 Q1 Performance	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	<u>Total Expenditure</u>	<u>7,649,139,343.00</u>	<u>595,167,569.55</u>	<u>595,167,569.55</u>	<u>7.8%</u>	<u>7,053,971,773.45</u>
709	EDUCATION	7,649,139,343.00	595,167,569.55	595,167,569.55	7.8%	7,053,971,773.45
7091	PRE-PRIMARY AND PRIMARY EDUCATION	7,649,139,343.00	595,167,569.55	595,167,569.55	7.8%	7,053,971,773.45
70912	PRIMARY EDUCATION	7,649,139,343.00	595,167,569.55	595,167,569.55	7.8%	7,053,971,773.45

**Table 28: Basic Education Expenditure by Programme Classification****Kogi State Government Budget Performance Report 2025 Q1 - Basic Education Expenditure by Programme Classification**

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Q1 Performance	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	<u>Total Expenditure</u>	<u>7,649,139,343.00</u>	<u>595,167,569.55</u>	<u>595,167,569.55</u>	<u>7.8%</u>	<u>7,053,971,773.45</u>
05	Education	7,649,139,343.00	595,167,569.55	595,167,569.55	7.8%	7,053,971,773.45
0501	Effective governance of the education system	43,128,552.00	3,904,000.00	3,904,000.00	9.1%	39,224,552.00
0503	Equity and inclusiveness in the provision of educational services	406,010,791.00	76,341,510.53	76,341,510.53	18.8%	329,669,280.47
0505	Adequate infrastructure at all levels	7,200,000,000.00	514,922,059.02	514,922,059.02	7.2%	6,685,077,940.98

Table 29: Basic Education Expenditure by Economic Classification

Kogi State Government Budget Performance Report 2025 Q1 - Basic Education Expenditure by Economic Classification

Code	Economic	2025 Original Budget	2025 Q1 Performance	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Expenditure	7,649,139,343.00	595,167,569.55	595,167,569.55	7.8%	7,053,971,773.45
2	EXPENDITURES	7,649,139,343.00	595,167,569.55	595,167,569.55	7.8%	7,053,971,773.45
21	PERSONNEL COST	406,010,791.00	76,341,510.53	76,341,510.53	18.8%	329,669,280.47
2101	SALARY	406,010,791.00	76,341,510.53	76,341,510.53	18.8%	329,669,280.47
210101	SALARIES AND WAGES	406,010,791.00	76,341,510.53	76,341,510.53	18.8%	329,669,280.47
21010101	SALARY	405,760,791.00	76,281,510.53	76,281,510.53	18.8%	329,479,280.47
21010104	AUXILIARY STAFF	250,000.00	60,000.00	60,000.00	24.0%	190,000.00
22	OTHER RECURRENT COSTS	43,128,552.00	3,904,000.00	3,904,000.00	9.1%	39,224,552.00
2202	OVERHEAD COST	43,128,552.00	3,904,000.00	3,904,000.00	9.1%	39,224,552.00
220201	TRAVEL & TRANSPORT - GENERAL	6,173,520.00	20,000.00	20,000.00	0.3%	6,153,520.00
22020102	TRAVEL AND TRANSPORT - OTHERS	6,099,407.00	20,000.00	20,000.00	0.3%	6,079,407.00
22020108	TRAVEL OPERATION AND LOGISTICS	74,113.00	-	-	0.0%	74,113.00
220202	UTILITIES - GENERAL	2,084,919.00	900,000.00	900,000.00	43.2%	1,184,919.00
22020201	INTERNET ACCESS CHARGES	10,276.00	-	-	0.0%	10,276.00
22020203	WATER RATE	37,057.00	-	-	0.0%	37,057.00
22020204	ELECTRICITY BILL /CHARGES	2,000,000.00	900,000.00	900,000.00	45.0%	1,100,000.00
22020205	TELEPHONE CHARGES	37,586.00	-	-	0.0%	37,586.00
220203	MATERIALS & SUPPLIES - GENERAL	3,644,183.00	2,436,000.00	2,436,000.00	66.8%	1,208,183.00
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	2,500,000.00	201,700.00	201,700.00	8.1%	2,298,300.00
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICA	187,737.00	37,300.00	37,300.00	19.9%	150,437.00
22020312	LIBRARY EXPENSES	602,126.00	75,000.00	75,000.00	12.5%	527,126.00
22020323	OFFICE AND GENERAL EXPENSES	354,320.00	2,122,000.00	2,122,000.00	598.9%	-1,767,680.00
220204	MAINTENANCE SERVICES - GENERAL	12,563,526.00	60,000.00	60,000.00	0.5%	12,503,526.00
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIP	12,000,000.00	-	-	0.0%	12,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	500,000.00	60,000.00	60,000.00	12.0%	440,000.00
22020404	MAINTENANCE OF PLANTS /GENERATORS	63,526.00	-	-	0.0%	63,526.00
220205	TRAINING - GENERAL	18,528.00	-	-	0.0%	18,528.00
22020501	LOCAL TRAINING	18,528.00	-	-	0.0%	18,528.00
220206	OTHER SERVICES - GENERAL	6,522,763.00	76,075.40	76,075.40	1.2%	6,446,687.60
22020601	SECURITY SERVICES EXPENSES	6,031,763.00	-	-	0.0%	6,031,763.00
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL SANITATION	491,000.00	76,075.40	76,075.40	15.5%	414,924.60
220208	FUEL & LUBRICANTS - GENERAL	552,938.00	270,000.00	270,000.00	48.8%	282,938.00
22020801	MOTOR VEHICLE FUEL COST	500,000.00	270,000.00	270,000.00	54.0%	230,000.00
22020803	PLANTS/ GENERATOR FUEL COST	52,938.00	-	-	0.0%	52,938.00
220209	FINANCIAL CHARGES - GENERAL	26,469.00	2,924.60	2,924.60	11.0%	23,544.40
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CO	26,469.00	2,924.60	2,924.60	11.0%	23,544.40



KOGI STATE GOVERNMENT

Kogi State Government Budget Performance Report 2025 Q1 - Basic Education Expenditure by Economic Classification

Code	Economic	2025 Original Budget	2025 Q1 Performance	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
220210	MISCELLANEOUS EXPENSES GENERAL	11,541,706.00	139,000.00	139,000.00	1.2%	11,402,706.00
22021001	HONORARIUM, REFRESHMENT, MEALS, WELFARE PACK	10,376,000.00	59,000.00	59,000.00	0.6%	10,317,000.00
22021002	POSTAGES, PUBLICITY AND ADVERTISEMENT	38,655.00	30,000.00	30,000.00	77.6%	8,655.00
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	68,819.00	30,000.00	30,000.00	43.6%	38,819.00
22021019	BURIAL EXPENSES	58,232.00	-	-	0.0%	58,232.00
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	1,000,000.00	20,000.00	20,000.00	2.0%	980,000.00
23	CAPITAL EXPENDITURE	<u>7,200,000,000.00</u>	<u>514,922,059.02</u>	<u>514,922,059.02</u>	<u>7.2%</u>	<u>6,685,077,940.98</u>
2302	CONSTRUCTION / PROVISION	<u>7,200,000,000.00</u>	<u>514,922,059.02</u>	<u>514,922,059.02</u>	<u>7.2%</u>	<u>6,685,077,940.98</u>
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS -	<u>7,200,000,000.00</u>	<u>514,922,059.02</u>	<u>514,922,059.02</u>	<u>7.2%</u>	<u>6,685,077,940.98</u>
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	7,200,000,000.00	514,922,059.02	514,922,059.02	7.2%	6,685,077,940.98

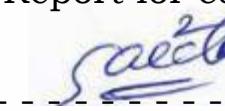
5.C Basic Education Capital Expenditure by Project

Table 30: Basic Education Capital Expenditure by Project

Kogi State Government Budget Performance Report 2025 Q1 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2025 Original Budget	2025 Q1 Performance	2025 Performance Year to Date (Q1)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging
051700200100 - STATE UNIVERSAL BASIC EDUCATION	CONSTRUCTION/ RENOVATION OF SCHOOL BUILDINGS/ SCHOOL FURNITURE	7,200,000,000.00	514,922,059.02	514,922,059.02	7.2%	6,685,077,940.98	

Having carefully analysed the actual data on Revenue and Expenditure submitted by the Ministries, Departments and Agencies and Office of the Accountant -General for the quarter under review vis -a -vis the Approved Budget for the same period, I hereby forward the Report for consideration and approval.

Compiled by **Saeed S. Abdullahi** (Chief Budget Officer) - - - - - 

Checked by **Mrs. Ocheja E. Sarah.** (Director Budget) - - - - - 

Vetted /recommended for Approval by **Mr. Olajide Samuel O.** (PS, Budget & Planning) - - - - - 

Approved by **Mukadam Asiwaju Idris FCA** (Hon. Commissioner) - - - - - 