



KOGI STATE GOVERNMENT OF NIGERIA

APPROVED BUDGET ESTIMATES

2026

PREPARED BY
MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING.



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KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



Kogi State Government 2026 Approved Budget Summary

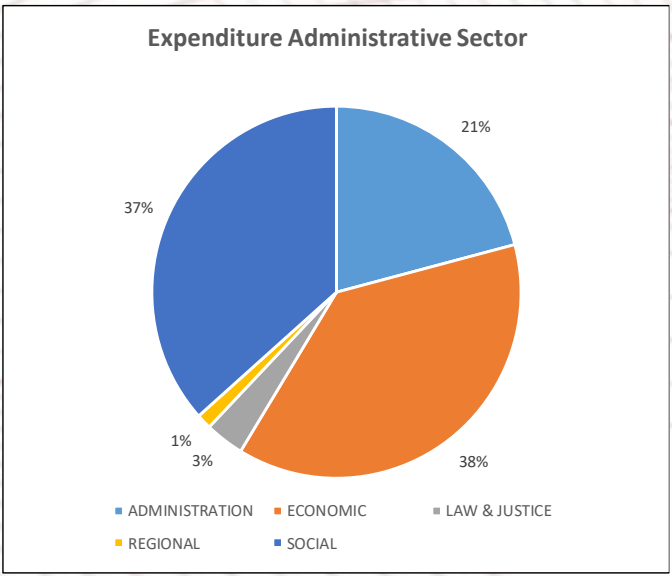
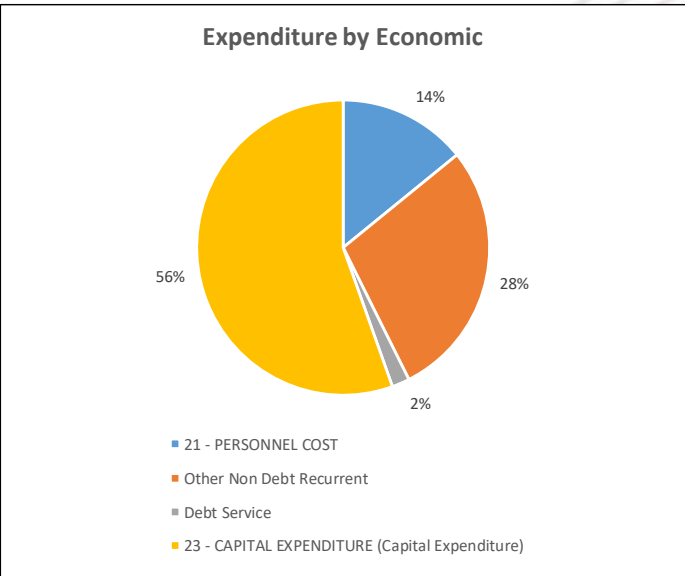
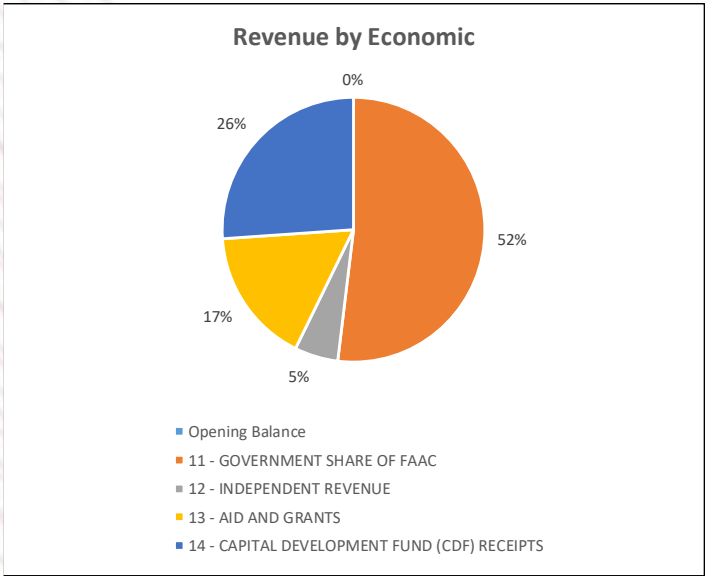
Item	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
Opening Balance		22,124,873,229	68,902,197,640.45		
Recurrent Revenue	399,324,007,696	399,324,007,696	306,616,629,375.63	470,008,482,693	-
11 - GOVERNMENT SHARE OF FAAC	364,375,163,041	364,375,163,041	270,114,316,584.72	426,023,266,301	-
12 - INDEPENDENT REVENUE	34,948,844,655	34,948,844,655	36,502,312,790.91	43,985,216,392	-
Recurrent Expenditure	281,123,215,687	358,945,101,913	284,136,412,478.12	365,432,867,586	3,584,653,020
21 - PERSONNEL COST	109,963,898,731	101,279,298,731	89,204,285,042.83	116,378,175,406	-
22 - OTHER RECURRENT COSTS, of which:	171,159,316,956	257,665,803,182	194,932,127,435.29	249,054,692,180	3,584,653,020
<i>Other Non Debt Recurrent</i>	<i>143,179,316,956</i>	<i>206,283,786,956</i>	<i>159,974,547,932.01</i>	<i>233,054,692,180</i>	<i>3,584,653,020</i>
<i>Debt Service</i>	<i>27,980,000,000</i>	<i>51,382,016,226</i>	<i>34,957,579,503.28</i>	<i>16,000,000,000</i>	-
Transfer to Capital Account	118,200,792,009	62,503,779,012	91,382,414,537.96	104,575,615,107	-3,584,653,020
Other Receipts	183,080,111,793	183,080,111,793	55,584,116,450.72	350,482,102,750	254,326,500
13 - AID AND GRANTS	114,717,299,668	114,717,299,668	42,769,862,165.98	136,411,682,487	254,326,500
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	68,362,812,125	68,362,812,125	12,814,254,284.74	214,070,420,263	-
23 - CAPITAL EXPENDITURE (Capital Expenditure)	301,280,903,802	245,583,890,805	146,078,267,104.95	455,057,717,857	1,101,491,201
Total Revenue (including OB)	582,404,119,489	604,528,992,718	431,102,943,466.80	820,490,585,443	254,326,500
Total Expenditure	582,404,119,489	604,528,992,718	430,214,679,583.07	820,490,585,443	4,686,144,221
Closing Balance	-	-	888,263,883.73	-	-4,431,817,721



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



Key Budget Metrics: Kogi State 2026 Approved Budget





KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



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

Code	Administrative Unit	Federation Account Revenues	Independent Revenue (IGR)	Total Recurrent Revenue	Aids and Grants	Capital Development Fund Receipts	Total Other Receipts	Total Revenue
-	Total Revenue	426,023,266,301	43,985,216,392	470,008,482,693	136,411,682,487	214,070,420,263	350,482,102,750	820,490,585,443
010000000000	ADMINISTRATION SECTOR	-	1,282,598,899	1,282,598,899	21,217,865,000	-	21,217,865,000	22,500,463,899
011100000000	GOVERNORS OFFICE PLANNING SECTOR	-	42,240,000	42,240,000	17,767,850,000	-	17,767,850,000	17,810,090,000
011101000100	BUREAU OF PUBLIC PROCUREMENT (BPP)	-	42,240,000	42,240,000	-	-	-	42,240,000
011103500100	KOGI STATE PENSION COMMISSION	-	-	-	17,767,850,000	-	17,767,850,000	17,767,850,000
016100000000	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT PLANNING SECTOR	-	195,575,000	195,575,000	1,200,000,000	-	1,200,000,000	1,395,575,000
016103800100	CHRISTIAN PILGRIMS COMMISSION	-	192,075,000	192,075,000	-	-	-	192,075,000
016103700100	KOGI STATE HAJJ COMMISSION	-	3,500,000	3,500,000	-	-	-	3,500,000
016105500100	STATE SECURITY TRUST FUND	-	-	-	1,200,000,000	-	1,200,000,000	1,200,000,000
012300000000	MINISTRY OF INFORMATION AND COMMUNICATION PLANNING SECTOR	-	1,032,999,999	1,032,999,999	-	-	-	1,032,999,999
012300100100	MINISTRY OF INFORMATION AND COMMUNICATION	-	15,000,000	15,000,000	-	-	-	15,000,000
012300300100	KOGI STATE BROADCASTING CORPORATION	-	15,000,000	15,000,000	-	-	-	15,000,000
012301300100	KOGI STATE NEWSPAPER CORPORATION	-	3,000,000	3,000,000	-	-	-	3,000,000
012301400100	KOGI STATE SIGNAGE AND ADVERTISEMENT AGENCY	-	999,999,999	999,999,999	-	-	-	999,999,999
012500000000	OFFICE OF THE HEAD OF CIVIL SERVICE PLANNING SECTOR	-	773,900	773,900	20,000,000	-	20,000,000	20,773,900
012500100100	OFFICE OF THE HEAD OF CIVIL SERVICE	-	773,900	773,900	20,000,000	-	20,000,000	20,773,900
014000000000	OFFICE OF THE STATE AUDITOR-GENERAL PLANNING SECTOR	-	1,910,000	1,910,000	1,200,500,000	-	1,200,500,000	1,202,410,000
014000100100	OFFICE OF THE STATE AUDITOR-GENERAL	-	410,000	410,000	120,000,000	-	120,000,000	120,410,000
014000200100	OFFICE OF THE LOCAL GOVT. AUDITOR-GENERAL	-	1,500,000	1,500,000	1,080,500,000	-	1,080,500,000	1,082,000,000
014700000000	CIVIL SERVICE COMMISSION PLANNING SECTOR	-	5,200,000	5,200,000	-	-	-	5,200,000



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



014700100100	CIVIL SERVICE COMMISSION	-	5,200,000	5,200,000	-	-	-	5,200,000
014900000000	LOCAL GOVERNMENT SERVICE COMMISSION PLANNING SECTOR	-	3,900,000	3,900,000	1,029,515,000	-	1,029,515,000	1,033,415,000
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION	-	3,900,000	3,900,000	1,029,515,000	-	1,029,515,000	1,033,415,000
020000000000	ECONOMIC SECTOR	426,023,266,301	33,876,808,060	459,900,074,361	71,941,425,818	118,286,150,242	190,227,576,060	650,127,650,421
021500000000	MINISTRY OF AGRICULTURE PLANNING SECTOR	-	491,900,000	491,900,000	-	-	-	491,900,000
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	-	488,650,000	488,650,000	-	-	-	488,650,000
021500300100	KOGI AGRICULTURAL DEVELOPMENT PROJECT (ADP)	-	250,000	250,000	-	-	-	250,000
021500500100	KOGI AGRO-ALLIED COMPANY	-	3,000,000	3,000,000	-	-	-	3,000,000
022000000000	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING PLANNING SECTOR	426,023,266,301	27,337,336,079	453,360,602,380	71,941,425,818	92,731,294,005	164,672,719,823	618,033,322,203
022000100100	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	-	-	-	71,941,425,818	92,688,294,005	164,629,719,823	164,629,719,823
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	426,023,266,301	60,000,000	426,083,266,301	-	43,000,000	43,000,000	426,126,266,301
022000800100	KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)	-	27,277,336,079	27,277,336,079	-	-	-	27,277,336,079
022200000000	MIN. OF COMMERCE & INDUSTRY PLANNING SECTOR	-	665,100,000	665,100,000	-	-	-	665,100,000
022200100100	MIN. OF COMMERCE & INDUSTRY	-	514,200,000	514,200,000	-	-	-	514,200,000
022200700100	KOGI STATE ENTERPRISES DEVELOPMENT AGENCY	-	90,000,000	90,000,000	-	-	-	90,000,000
022205300100	KOGI STATE COMMODITY EXCHANGE, EXPORT PROMOTION AND MARKET DEVELOPMENT BOARD	-	60,900,000	60,900,000	-	-	-	60,900,000
022900000000	MINISTRY OF TRANSPORT PLANNING SECTOR	-	171,900,000	171,900,000	-	-	-	171,900,000
022900100100	MINISTRY OF TRANSPORT	-	171,900,000	171,900,000	-	-	-	171,900,000
023400000000	MINISTRY OF WORKS PLANNING SECTOR	-	60,500,000	60,500,000	-	-	-	60,500,000
023400100100	MINISTRY OF WORKS	-	500,000	500,000	-	-	-	500,000
023400400100	KOGI STATE FIRE AGENCY	-	60,000,000	60,000,000	-	-	-	60,000,000
023600000000	MIN. OF CULTURE & TOURISM PLANNING SECTOR	-	6,850,000	6,850,000	-	-	-	6,850,000
023600100100	MIN. OF CULTURE & TOURISM	-	550,000	550,000	-	-	-	550,000



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



023600300100	COUNCIL FOR ARTS AND CULTURE	-	1,000,000	1,000,000	-	-	-	1,000,000
023605200100	HOTEL AND TOURISM BOARD	-	5,300,000	5,300,000	-	-	-	5,300,000
025200000000	MINISTRY OF WATER RESOURCES PLANNING SECTOR	-	85,490,886	85,490,886	-	-	-	85,490,886
025200100100	MINISTRY OF WATER RESOURCES	-	1,000,000	1,000,000	-	-	-	1,000,000
025210200100	KOGI STATE WATER BOARD	-	84,490,886	84,490,886	-	-	-	84,490,886
025300000000	MINISTRY OF HOUSING AND URBAN DEVELOPMENT PLANNING SECTOR	-	5,000,011,095	5,000,011,095	-	-	-	5,000,011,095
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	-	10,000,000	10,000,000	-	-	-	10,000,000
025300200100	BUREAU FOR LANDS	-	3,386,786,853	3,386,786,853	-	-	-	3,386,786,853
025300300100	KOGI STATE UTILITY INFRASTRUCTURE MANAGEMENT AND COMPLIANCE AGENCY	-	789,050,000	789,050,000	-	-	-	789,050,000
025300900100	KOGI STATE TOWN PLANNING AND DEVELOPMENT BOARD	-	814,174,242	814,174,242	-	-	-	814,174,242
026200000000	MINISTRY OF RURAL AND ENERGY DEVELOPMENT PLANNING SECTOR	-	25,500,000	25,500,000	-	15,227,340,333	15,227,340,333	15,252,840,333
026200100100	MINISTRY OF RURAL AND ENERGY DEVELOPMENT	-	25,500,000	25,500,000	-	15,227,340,333	15,227,340,333	15,252,840,333
027100000000	MINISTRY OF LIVESTOCK DEVELOPMENT	-	32,220,000	32,220,000	-	10,327,515,904	10,327,515,904	10,359,735,904
027100100100	MINISTRY OF LIVESTOCK DEVELOPMENT	-	32,220,000	32,220,000	-	10,327,515,904	10,327,515,904	10,359,735,904
030000000000	LAW & JUSTICE SECTOR	-	96,600,000	96,600,000	-	-	-	96,600,000
031800000000	KOGI STATE JUDICIAL SERVICE COMMISSION PLANNING SECTOR	-	78,100,000	78,100,000	-	-	-	78,100,000
031801100100	KOGI STATE JUDICIAL SERVICE COMMISSION	-	300,000	300,000	-	-	-	300,000
031805100100	HIGH COURT OF JUSTICE	-	75,000,000	75,000,000	-	-	-	75,000,000
031805200100	CUSTOMARY COURT OF APPEAL	-	500,000	500,000	-	-	-	500,000
031805300100	SHARIA COURT OF APPEAL	-	2,300,000	2,300,000	-	-	-	2,300,000
032600000000	MINISTRY OF JUSTICE PLANNING SECTOR	-	18,500,000	18,500,000	-	-	-	18,500,000
032600100100	MINISTRY OF JUSTICE	-	18,500,000	18,500,000	-	-	-	18,500,000
040000000000	REGIONAL SECTOR	-	6,000,000	6,000,000	-	-	-	6,000,000



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



046300000000	KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION	-	6,000,000	6,000,000	-	-	-	6,000,000
046300100100	KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION	-	6,000,000	6,000,000	-	-	-	6,000,000
050000000000	SOCIAL SECTOR	-	8,723,209,433	8,723,209,433	43,252,391,669	95,784,270,021	139,036,661,690	147,759,871,123
051300000000	MINISTRY OF YOUTH & SPORTS PLANNING SECTOR	-	1,060,000	1,060,000	-	-	-	1,060,000
051300100100	MINISTRY OF YOUTH & SPORTS	-	300,000	300,000	-	-	-	300,000
051300200100	KOGI STATE SPORTS COUNCIL	-	760,000	760,000	-	-	-	760,000
051400000000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT PLANNING SECTOR	-	5,869,564	5,869,564	-	-	-	5,869,564
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	-	5,869,564	5,869,564	-	-	-	5,869,564
051700000000	MINISTRY OF EDUCATION PLANNING SECTOR	-	6,583,832,501	6,583,832,501	16,046,761,391	60,084,270,021	76,131,031,412	82,714,863,913
051700100100	MINISTRY OF EDUCATION	-	529,083,800	529,083,800	-	60,084,270,021	60,084,270,021	60,613,353,821
051700200100	STATE UNIVERSAL BASIC EDUCATION BOARD	-	21,860,000	21,860,000	3,696,000,000	-	3,696,000,000	3,717,860,000
051700800100	KOGI STATE LIBRARY BOARD	-	1,600,000	1,600,000	-	-	-	1,600,000
051700900100	ADULT & NON-FORMAL EDUCATION BOARD	-	70,000	70,000	-	-	-	70,000
051701800100	KOGI STATE POLYTECHNIC, LOKOJA	-	852,397,700	852,397,700	-	-	-	852,397,700
051701900100	COLLEGE OF EDUCATION, ANKPA	-	100,013,300	100,013,300	-	-	-	100,013,300
051702000100	COLLEGE OF EDUCATION TECHNICAL, MOPA	-	40,266,351	40,266,351	-	-	-	40,266,351
051702100100	PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	-	2,367,727,200	2,367,727,200	-	-	-	2,367,727,200
051702200100	KOGI STATE UNIVERSITY, KABBA	-	651,475,600	651,475,600	5,000,000,000	-	5,000,000,000	5,651,475,600
051702500100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	-	2,006,535,550	2,006,535,550	7,350,761,391	-	7,350,761,391	9,357,296,941
051706500100	NIGERIA-KOREA FRIENDSHIP INSTITUTE	-	12,803,000	12,803,000	-	-	-	12,803,000
052100000000	MINISTRY OF HEALTH PLANNING SECTOR	-	1,656,197,368	1,656,197,368	21,705,630,278	1,500,000,000	23,205,630,278	24,861,827,646
052100100100	MINISTRY OF HEALTH	-	17,000,000	17,000,000	8,383,929,790	-	8,383,929,790	8,400,929,790
052100200100	KOGI STATE HEALTH INSURANCE AGENCY	-	5,200,000	5,200,000	3,921,700,488	-	3,921,700,488	3,926,900,488



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	-	-	-	3,400,000,000	1,500,000,000	4,900,000,000	4,900,000,000
052102600100	PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA	-	154,000,000	154,000,000	-	-	-	154,000,000
052102700100	KOGI STATE SPECIALIST HOSPITAL, LOKOJA	-	650,000,000	650,000,000	-	-	-	650,000,000
052102800100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE	-	332,874,368	332,874,368	6,000,000,000	-	6,000,000,000	6,332,874,368
052110200100	KOGI STATE HOSPITAL MANAGEMENT BOARD	-	225,000,000	225,000,000	-	-	-	225,000,000
052110400100	COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE	-	150,000,000	150,000,000	-	-	-	150,000,000
052110600100	COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH	-	119,293,000	119,293,000	-	-	-	119,293,000
052111300100	DRUGS AND MEDICAL SUPPLY MANAGEMENT AGENCY	-	2,830,000	2,830,000	-	-	-	2,830,000
053500000000	MINISTRY OF ENVIRONMENT PLANNING SECTOR	-	476,100,000	476,100,000	3,000,000,000	34,200,000,000	37,200,000,000	37,676,100,000
053500100100	MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	-	254,220,000	254,220,000	3,000,000,000	34,200,000,000	37,200,000,000	37,454,220,000
053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY	-	120,000,000	120,000,000	-	-	-	120,000,000
053505300100	SANITATION & WASTE MANAGEMENT BOARD	-	101,880,000	101,880,000	-	-	-	101,880,000
055100000000	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS PLANNING SECTOR	-	150,000	150,000	2,500,000,000	-	2,500,000,000	2,500,150,000
055100100100	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	-	150,000	150,000	2,500,000,000	-	2,500,000,000	2,500,150,000



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



Kogi State Government 2026 Approved Budget - Expenditure by MDA

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
-	Total Expenditure	116,378,175,406	249,054,692,180	365,432,867,586	455,057,717,857	820,490,585,443
01000000000	ADMINISTRATION SECTOR	49,842,768,161	89,486,554,970	139,329,323,131	31,964,044,350	171,293,367,481
01110000000	GOVERNORS OFFICE PLANNING SECTOR	37,103,324,144	72,970,902,376	110,074,226,520	19,295,000,000	129,369,226,520
011100100100	GOVERNMENT HOUSE	1,682,539,467	64,537,400,000	66,219,939,467	16,240,000,000	82,459,939,467
011100100200	DEPUTY GOVERNORS OFFICE	85,429,150	2,385,300,000	2,470,729,150	835,000,000	3,305,729,150
011100800100	EMERGENCY MANAGEMENT AGENCY	45,348,772	343,300,000	388,648,772	1,583,000,000	1,971,648,772
011101000100	BUREAU OF PUBLIC PROCUREMENT (BPP)	75,006,755	1,139,650,000	1,214,656,755	530,000,000	1,744,656,755
011103500100	KOGI STATE PENSION COMMISSION	35,215,000,000	247,550,000	35,462,550,000	107,000,000	35,569,550,000
011111100100	KOGI STATE INVESTMENT PROMOTION & PUBLIC PRIVATE PARTNERSHIP AGENCY	-	4,317,702,376	4,317,702,376	-	4,317,702,376
01610000000	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT PLANNING SECTOR	8,800,428,974	3,092,909,631	11,893,338,605	680,607,221	12,573,945,826
016100100100	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	8,694,513,699	1,660,000,000	10,354,513,699	159,995,638	10,514,509,337
016103800100	CHRISTIAN PILGRIMS COMMISSION	15,765,982	217,087,078	232,853,060	10,000,000	242,853,060
016103700100	KOGI STATE HAJJ COMMISSION	82,949,293	577,672,553	660,621,846	10,611,583	671,233,429
016105500100	STATE SECURITY TRUST FUND	7,200,000	638,150,000	645,350,000	500,000,000	1,145,350,000
01640000000	MINISTRY OF SPECIAL DUTY & INTER-GOVERNMENTAL AFFAIRS PLANNING SECTOR	22,720,295	1,783,790,083	1,806,510,378	242,000,000	2,048,510,378
016400100100	MINISTRY OF SPECIAL DUTY & INTER-GOVERNMENTAL AFFAIRS	22,720,295	1,783,790,083	1,806,510,378	242,000,000	2,048,510,378
01120000000	KOGI STATE HOUSE OF ASSEMBLY PLANNING SECTOR	1,339,217,481	2,287,915,092	3,627,132,573	4,340,839,030	7,967,971,603
011200300100	KOGI STATE HOUSE OF ASSEMBLY	1,067,658,695	2,000,062,414	3,067,721,109	4,149,464,361	7,217,185,470
011200400100	KOGI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	271,558,786	287,852,678	559,411,464	191,374,669	750,786,133
01230000000	MINISTRY OF INFORMATION AND COMMUNICATION PLANNING SECTOR	712,616,222	2,942,604,572	3,655,220,794	755,045,981	4,410,266,775



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



012300100100	MINISTRY OF INFORMATION AND COMMUNICATION	191,439,911	2,462,999,966	2,654,439,877	755,045,981	3,409,485,858
012300300100	KOGI STATE BROADCASTING CORPORATION	257,655,387	240,028,678	497,684,065	-	497,684,065
012301300100	KOGI STATE NEWSPAPER CORPORATION	263,469,024	27,880,428	291,349,452	-	291,349,452
012301400100	KOGI STATE SIGNAGE AND ADVERTISEMENT AGENCY	51,900	211,695,500	211,747,400	-	211,747,400
012500000000	OFFICE OF THE HEAD OF CIVIL SERVICE PLANNING SECTOR	1,008,973,737	2,259,700,000	3,268,673,737	6,127,079,621	9,395,753,358
012500100100	OFFICE OF THE HEAD OF CIVIL SERVICE	1,008,973,737	2,259,700,000	3,268,673,737	6,127,079,621	9,395,753,358
014000000000	OFFICE OF THE STATE AUDITOR-GENERAL PLANNING SECTOR	582,341,449	2,430,719,011	3,013,060,460	220,000,000	3,233,060,460
014000100100	OFFICE OF THE STATE AUDITOR-GENERAL	301,366,972	1,320,594,105	1,621,961,077	-	1,621,961,077
014000200100	OFFICE OF THE LOCAL GOVT. AUDITOR-GENERAL	280,974,477	1,017,380,000	1,298,354,477	220,000,000	1,518,354,477
014000300100	STATE AUDIT SERVICE BOARD	-	36,462,406	36,462,406	-	36,462,406
014000400100	LOCAL GOVERNMENT AUDIT BOARD	-	56,282,500	56,282,500	-	56,282,500
014700000000	CIVIL SERVICE COMMISSION PLANNING SECTOR	83,856,197	87,398,100	171,254,297	46,722,497	217,976,794
014700100100	CIVIL SERVICE COMMISSION	83,856,197	87,398,100	171,254,297	46,722,497	217,976,794
014800000000	STATE INDEPENDENT ELECTORAL COMMISSION (SIEC) PLANNING SECTOR	123,592,500	488,064,714	611,657,214	50,000,000	661,657,214
014800100100	STATE INDEPENDENT ELECTORAL COMMISSION (SIEC)	123,592,500	488,064,714	611,657,214	50,000,000	661,657,214
014900000000	LOCAL GOVERNMENT SERVICE COMMISSION PLANNING SECTOR	65,697,162	1,142,551,391	1,208,248,553	206,750,000	1,414,998,553
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION	65,697,162	1,142,551,391	1,208,248,553	206,750,000	1,414,998,553
020000000000	ECONOMIC SECTOR	8,957,740,726	59,222,984,370	68,180,725,096	242,076,217,504	310,256,942,600
021500000000	MINISTRY OF AGRICULTURE PLANNING SECTOR	1,472,953,918	987,107,018	2,460,060,936	12,834,981,500	15,295,042,436



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	776,119,557	504,575,897	1,280,695,454	11,834,981,500	13,115,676,954
021500300100	KOGI AGRICULTURAL DEVELOPMENT PROJECT (ADP)	571,216,867	443,169,190	1,014,386,057	-	1,014,386,057
021500500100	KOGI AGRO-ALLIED COMPANY	95,061,828	38,469,000	133,530,828	1,000,000,000	1,133,530,828
021500600100	KOGI LAND DEV. BOARD	30,555,666	892,931	31,448,597	-	31,448,597
022000000000	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING SECTOR	4,444,184,353	49,135,895,880	53,580,080,233	17,623,230,436	71,203,310,669
022000100100	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	292,196,970	1,676,023,141	1,968,220,111	1,580,240,000	3,548,460,111
022000300100	BUDGET AND ECONOMIC PLANNING	210,246,564	13,652,822,386	13,863,068,950	8,230,574,800	22,093,643,750
022000400100	STATE BUREAU OF STATISTICS	82,017,443	309,400,000	391,417,443	330,182,236	721,599,679
022000200100	DEBT MANAGEMENT OFFICE	-	16,083,918,000	16,083,918,000	-	16,083,918,000
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	1,507,054,121	10,993,338,000	12,500,392,121	2,242,233,400	14,742,625,521
022000800100	KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)	2,342,669,255	3,587,544,353	5,930,213,608	1,355,000,000	7,285,213,608
022001200100	KOGI INVESTMENT AND PROPERTIES LIMITED	10,000,000	49,550,000	59,550,000	3,885,000,000	3,944,550,000
022001300100	KOGI STATE GOVERNANCE DELIVERY UNIT	-	151,800,000	151,800,000	-	151,800,000
022001400100	KOGI STATE ECONOMIC COUNCIL	-	1,500,000,000	1,500,000,000	-	1,500,000,000
022001500100	HUMAN CAPITAL OPPORTUNITY FOR PROSPERITY AND EQUITY HOPE-GOV	-	1,131,500,000	1,131,500,000	-	1,131,500,000
022200000000	MIN. OF COMMERCE & INDUSTRY PLANNING SECTOR	224,021,718	535,434,992	759,456,710	11,760,000,000	12,519,456,710
022200100100	MIN. OF COMMERCE & INDUSTRY	155,021,718	58,070,000	213,091,718	11,210,000,000	11,423,091,718
022200700100	KOGI STATE ENTERPRISES DEVELOPMENT AGENCY	66,000,000	426,000,000	492,000,000	550,000,000	1,042,000,000
022205300100	KOGI STATE COMMODITY EXCHANGE, EXPORT PROMOTION AND MARKET DEVELOPMENT BOARD	3,000,000	51,364,992	54,364,992	-	54,364,992
022800000000	MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY PLANNING SECTOR	136,423,720	1,892,803,487	2,029,227,207	850,803,487	2,880,030,694



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



022800100100	MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY	136,423,720	1,119,000,000	1,255,423,720	671,000,000	1,926,423,720
022800200100	KOGI STATE INFORMATION COMMUNICATION TECHNOLOGY DEVELOPMENT AGENCY (KICTDA)	-	773,803,487	773,803,487	179,803,487	953,606,974
022900000000	MINISTRY OF TRANSPORT PLANNING SECTOR	155,000,000	23,900,000	178,900,000	52,684,738,992	52,863,638,992
022900100100	MINISTRY OF TRANSPORT	155,000,000	23,900,000	178,900,000	52,684,738,992	52,863,638,992
023300000000	MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES PLANNING SECTOR	-	140,736,285	140,736,285	7,634,776,404	7,775,512,689
023300100100	MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES	-	100,436,285	100,436,285	7,634,776,404	7,735,212,689
023300300100	KOGI STATE SOLID MINERALS PROCESSING COMPANY LTD	-	40,300,000	40,300,000	-	40,300,000
023400000000	MINISTRY OF WORKS PLANNING SECTOR	494,539,922	443,557,016	938,096,938	58,803,824,000	59,741,920,938
023400100100	MINISTRY OF WORKS	306,433,292	399,475,200	705,908,492	45,803,824,000	46,509,732,492
023400300100	ROAD MAINTENANCE AGENCY	73,485,532	21,021,816	94,507,348	13,000,000,000	13,094,507,348
023400400100	KOGI STATE FIRE AGENCY	114,621,098	23,060,000	137,681,098	-	137,681,098
023600000000	MIN. OF CULTURE & TOURISM PLANNING SECTOR	267,787,659	638,063,000	905,850,659	2,232,000,000	3,137,850,659
023600100100	MIN. OF CULTURE & TOURISM	117,143,884	397,530,000	514,673,884	2,232,000,000	2,746,673,884
023600300100	COUNCIL FOR ARTS AND CULTURE	132,832,537	217,340,000	350,172,537	-	350,172,537
023605200100	HOTEL AND TOURISM BOARD	17,811,238	23,193,000	41,004,238	-	41,004,238
025000000000	KOGI STATE FISCAL RESPONSIBILITY COMMISSION PLANNING SECTOR	-	100,042,477	100,042,477	-	100,042,477
025000100100	KOGI STATE FISCAL RESPONSIBILITY COMMISSION	-	100,042,477	100,042,477	-	100,042,477
025200000000	MINISTRY OF WATER RESOURCES PLANNING SECTOR	288,542,367	446,715,810	735,258,177	17,969,618,600	18,704,876,777
025200100100	MINISTRY OF WATER RESOURCES	145,524,892	207,448,000	352,972,892	12,639,618,600	12,992,591,492
025210200100	KOGI STATE WATER BOARD	141,017,475	211,653,647	352,671,122	780,000,000	1,132,671,122



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



025210300100	RURAL WATER AND SANITATION AGENCY (RUWASSA)	2,000,000	27,614,163	29,614,163	4,550,000,000	4,579,614,163
025300000000	MINISTRY OF HOUSING AND URBAN DEVELOPMENT PLANNING SECTOR	834,904,609	1,790,780,081	2,625,684,690	15,747,053,752	18,372,738,442
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	115,643,009	1,149,790,081	1,265,433,090	13,767,726,732	15,033,159,822
025300200100	BUREAU FOR LANDS	418,000,000	150,000,000	568,000,000	1,855,327,020	2,423,327,020
025300300100	KOGI STATE UTILITY INFRASTRUCTURE MANAGEMENT AND COMPLIANCE AGENCY	65,000,000	222,950,000	287,950,000	124,000,000	411,950,000
025300900100	KOGI STATE TOWN PLANNING AND DEVELOPMENT BOARD	236,261,600	268,040,000	504,301,600	-	504,301,600
026200000000	MINISTRY OF RURAL AND ENERGY DEVELOPMENT PLANNING SECTOR	171,279,408	1,983,222,424	2,154,501,832	31,403,040,333	33,557,542,165
026200100100	MINISTRY OF RURAL AND ENERGY DEVELOPMENT	171,279,408	1,179,400,446	1,350,679,854	31,403,040,333	32,753,720,187
026200200100	RURAL ACCESS ROAD AGENCY (RARA)	-	503,821,978	503,821,978	-	503,821,978
026200300100	STATE ROAD FUND MANAGEMENT AND ADMINISTRATION BOARD (KOSRFMAB)	-	300,000,000	300,000,000	-	300,000,000
027100000000	MINISTRY OF LIVESTOCK DEVELOPMENT	468,103,052	1,104,725,900	1,572,828,952	12,532,150,000	14,104,978,952
027100100100	MINISTRY OF LIVESTOCK DEVELOPMENT	468,103,052	1,104,725,900	1,572,828,952	12,532,150,000	14,104,978,952
030000000000	LAW & JUSTICE SECTOR	7,640,232,607	8,829,816,715	16,470,049,322	11,557,570,432	28,027,619,754
031800000000	KOGI STATE JUDICIAL SERVICE COMMISSION PLANNING SECTOR	6,780,364,969	5,124,486,715	11,904,851,684	10,620,510,432	22,525,362,116
031801100100	KOGI STATE JUDICIAL SERVICE COMMISSION	236,409,976	98,622,279	335,032,255	315,906,000	650,938,255
031805100100	HIGH COURT OF JUSTICE	4,047,120,633	2,062,516,293	6,109,636,926	2,168,345,999	8,277,982,925
031805200100	CUSTOMARY COURT OF APPEAL	1,352,871,144	2,167,348,143	3,520,219,287	4,695,625,433	8,215,844,720
031805300100	SHARIA COURT OF APPEAL	1,143,963,216	796,000,000	1,939,963,216	3,440,633,000	5,380,596,216
032600000000	MINISTRY OF JUSTICE PLANNING SECTOR	859,867,638	3,705,330,000	4,565,197,638	937,060,000	5,502,257,638
032600100100	MINISTRY OF JUSTICE	799,148,077	3,383,580,000	4,182,728,077	800,000,000	4,982,728,077
032600700100	KOGI STATE OFFICE OF THE PUBLIC DEFENDER AND CITIZENS' RIGHTS COMMISSION	60,719,561	321,750,000	382,469,561	137,060,000	519,529,561



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



040000000000	REGIONAL SECTOR	250,000,000	2,766,980,000	3,016,980,000	7,760,000,000	10,776,980,000
046300000000	KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION	250,000,000	2,766,980,000	3,016,980,000	7,760,000,000	10,776,980,000
046300100100	KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION	250,000,000	2,766,980,000	3,016,980,000	7,760,000,000	10,776,980,000
050000000000	SOCIAL SECTOR	49,687,433,912	88,748,356,125	138,435,790,037	161,699,885,571	300,135,675,608
051300000000	MINISTRY OF YOUTH & SPORTS PLANNING SECTOR	488,073,870	4,294,113,014	4,782,186,884	1,299,000,000	6,081,186,884
051300100100	MINISTRY OF YOUTH & SPORTS	360,552,629	4,179,610,862	4,540,163,491	1,299,000,000	5,839,163,491
051300200100	KOGI STATE SPORTS COUNCIL	127,521,241	114,502,152	242,023,393	-	242,023,393
051400000000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT PLANNING SECTOR	224,752,217	2,138,997,058	2,363,749,275	2,115,539,750	4,479,289,025
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	218,649,958	1,903,487,058	2,122,137,016	1,915,539,750	4,037,676,766
051400200100	KOGI STATE OFFICE FOR DISABILITY AFFAIRS	6,102,259	235,510,000	241,612,259	200,000,000	441,612,259
051700000000	MINISTRY OF EDUCATION PLANNING SECTOR	27,933,904,358	21,443,378,864	49,377,283,222	120,615,194,439	169,992,477,661
051700100100	MINISTRY OF EDUCATION	460,172,241	4,202,690,062	4,662,862,303	63,008,770,164	67,671,632,467
051700200100	STATE UNIVERSAL BASIC EDUCATION BOARD	371,578,177	138,034,625	509,612,802	7,200,000,000	7,709,612,802
051700800100	KOGI STATE LIBRARY BOARD	35,250,000	16,050,426	51,300,426	-	51,300,426
051700900100	ADULT & NON-FORMAL EDUCATION BOARD	158,289,884	39,922,000	198,211,884	-	198,211,884
051701800100	KOGI STATE POLYTECHNIC, LOKOJA	5,294,809,232	1,476,805,000	6,771,614,232	1,767,500,000	8,539,114,232
051701900100	COLLEGE OF EDUCATION, ANKPA	2,685,506,411	285,351,000	2,970,857,411	596,423,965	3,567,281,376
051702000100	COLLEGE OF EDUCATION TECHNICAL, MOPA	1,230,299,870	796,700,000	2,026,999,870	7,895,000,000	9,921,999,870
051702100100	PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	6,417,248,351	1,587,000,000	8,004,248,351	2,175,000,000	10,179,248,351
051702200100	KOGI STATE UNIVERSITY, KABBA	1,332,000,000	5,617,800,000	6,949,800,000	18,100,000,000	25,049,800,000
051702500100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	2,650,635,677	4,026,315,000	6,676,950,677	11,612,000,000	18,288,950,677



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



051705400100	KOGI STATE SENIOR SECONDARY EDUCATION BOARD	7,029,941,819	934,891,304	7,964,833,123	6,600,000,000	14,564,833,123
051705600100	STATE SCHOLARSHIP BOARD	45,241,604	2,025,572,670	2,070,814,274	-	2,070,814,274
051706500100	NIGERIA-KOREA FRIENDSHIP INSTITUTE	222,931,092	296,246,777	519,177,869	1,660,500,310	2,179,678,179
052100000000	MINISTRY OF HEALTH PLANNING SECTOR	17,929,393,825	31,439,498,353	49,368,892,178	27,657,156,382	77,026,048,560
052100100100	MINISTRY OF HEALTH	1,266,929,572	13,906,126,061	15,173,055,633	5,867,240,000	21,040,295,633
052100200100	KOGI STATE HEALTH INSURANCE AGENCY	120,741,451	2,888,700,488	3,009,441,939	200,000,000	3,209,441,939
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	300,000,000	9,282,485,035	9,582,485,035	8,972,054,901	18,554,539,936
052102600100	PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA	1,804,815,666	162,250,000	1,967,065,666	2,675,051,500	4,642,117,166
052102700100	KOGI STATE SPECIALIST HOSPITAL, LOKOJA	2,544,746,399	572,403,019	3,117,149,418	1,434,292,900	4,551,442,318
052102800100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE	3,023,331,563	1,657,300,000	4,680,631,563	7,310,000,000	11,990,631,563
052110200100	KOGI STATE HOSPITAL MANAGEMENT BOARD	7,507,654,449	161,833,100	7,669,487,549	1,000,000,000	8,669,487,549
052110400100	COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE	725,473,161	238,300,000	963,773,161	101,000,000	1,064,773,161
052110600100	COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH	635,701,564	243,000,650	878,702,214	97,517,081	976,219,295
052110800100	KOGI STATE HIV/AID CONTROL AGENCY	-	27,400,000	27,400,000	-	27,400,000
052111300100	DRUGS AND MEDICAL SUPPLY MANAGEMENT AGENCY	-	2,299,700,000	2,299,700,000	-	2,299,700,000
053500000000	MINISTRY OF ENVIRONMENT PLANNING SECTOR	1,167,106,549	6,906,808,836	8,073,915,385	8,147,995,000	16,221,910,385
053500100100	MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	300,017,142	5,286,300,000	5,586,317,142	8,147,995,000	13,734,312,142
053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY	79,336,676	6,930,000	86,266,676	-	86,266,676
053501800100	KOGI STATE CLIMATE CHANGE AGENCY	-	700,000,000	700,000,000	-	700,000,000



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



053505300100	SANITATION & WASTE MANAGEMENT BOARD	787,752,731	913,578,836	1,701,331,567	-	1,701,331,567
055400000000	MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION PLANNING SECTOR	260,000,000	20,732,660,000	20,992,660,000	-	20,992,660,000
055400100100	MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	100,000,000	18,689,660,000	18,789,660,000	-	18,789,660,000
055400100300	KOGI STATE SOCIAL INVESTMENT PROGRAMME AGENCY (SIP)	160,000,000	2,043,000,000	2,203,000,000	-	2,203,000,000
055100000000	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS PLANNING SECTOR	1,684,203,093	1,792,900,000	3,477,103,093	1,865,000,000	5,342,103,093
055100100100	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	1,684,203,093	1,792,900,000	3,477,103,093	1,865,000,000	5,342,103,093



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



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

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
-	Total Revenue	582,404,119,489	582,404,119,489	362,200,745,826.35	820,490,585,443	254,326,500
010000000000	ADMINISTRATION SECTOR	20,757,913,270	20,757,913,270	21,253,727,649.58	22,500,463,899	-
011100000000	GOVERNORS OFFICE PLANNING SECTOR	17,797,850,000	17,797,850,000	17,665,867,309.49	17,810,090,000	-
011101000100	BUREAU OF PUBLIC PROCUREMENT (BPP)	30,000,000	30,000,000	29,688,500	42,240,000	-
011103500100	KOGI STATE PENSION COMMISSION	17,767,850,000	17,767,850,000	17,636,178,809.49	17,767,850,000	-
016100000000	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT PLANNING SECTOR	1,195,575,000	1,195,575,000	989,959,085.62	1,395,575,000	-
016103800100	CHRISTIAN PILGRIMS COMMISSION	192,075,000	192,075,000	85,000	192,075,000	-
016103700100	KOGI STATE HAJJ COMMISSION	3,500,000	3,500,000	1,910,000	3,500,000	-
016105500100	STATE SECURITY TRUST FUND	1,000,000,000	1,000,000,000	987,964,085.62	1,200,000,000	-
012300000000	MINISTRY OF INFORMATION AND COMMUNICATION PLANNING SECTOR	33,000,000	33,000,000	5,857,800	1,032,999,999	-
012300100100	MINISTRY OF INFORMATION AND COMMUNICATION	15,000,000	15,000,000	300,000	15,000,000	-
012300300100	KOGI STATE BROADCASTING CORPORATION	15,000,000	15,000,000	3,358,000	15,000,000	-
012301300100	KOGI STATE NEWSPAPER CORPORATION	3,000,000	3,000,000	1,059,180	3,000,000	-
012301400100	KOGI STATE SIGNAGE AND ADVERTISEMENT AGENCY	-	-	1,140,620	999,999,999	-
012500000000	OFFICE OF THE HEAD OF CIVIL SERVICE PLANNING SECTOR	990,000	990,000	13,313,100	20,773,900	-
012500100100	OFFICE OF THE HEAD OF CIVIL SERVICE	990,000	990,000	13,313,100	20,773,900	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



014000000000	OFFICE OF THE STATE AUDITOR- GENERAL PLANNING SECTOR	696,083,270	696,083,270	1,363,084,007.02	1,202,410,000	-
014000100100	OFFICE OF THE STATE AUDITOR-GENERAL	59,367,895	59,367,895	100,189,152.02	120,410,000	-
014000200100	OFFICE OF THE LOCAL GOVT. AUDITOR- GENERAL	636,715,375	636,715,375	1,262,894,855	1,082,000,000	-
014700000000	CIVIL SERVICE COMMISSION PLANNING SECTOR	1,050,000	1,050,000	295,000	5,200,000	-
014700100100	CIVIL SERVICE COMMISSION	1,050,000	1,050,000	295,000	5,200,000	-
014900000000	LOCAL GOVERNMENT SERVICE COMMISSION PLANNING SECTOR	1,033,365,000	1,033,365,000	1,215,351,347.45	1,033,415,000	-
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION	1,033,365,000	1,033,365,000	1,215,351,347.45	1,033,415,000	-
020000000000	ECONOMIC SECTOR	509,905,210,314	509,905,210,314	314,378,947,636.21	650,127,650,421	-
021500000000	MINISTRY OF AGRICULTURE PLANNING SECTOR	1,502,460,000	1,502,460,000	265,864,341.80	491,900,000	-
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	1,497,410,000	1,497,410,000	265,207,841.80	488,650,000	-
021500300100	KOGI AGRICULTURAL DEVELOPMENT PROJECT (ADP)	3,250,000	3,250,000	55,000	250,000	-
021500500100	KOGI AGRO-ALLIED COMPANY	1,800,000	1,800,000	601,500	3,000,000	-
022000000000	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING PLANNING SECTOR	503,746,380,347	503,746,380,347	306,746,745,117.04	618,033,322,203	-
022000100100	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	114,661,283,970	114,661,283,970	7,821,657,384.31	164,629,719,823	-
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	364,498,163,041	364,498,163,041	270,138,376,590.72	426,126,266,301	-
022000800100	KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)	24,586,933,336	24,586,933,336	28,786,711,142.01	27,277,336,079	-
022200000000	MIN. OF COMMERCE & INDUSTRY PLANNING SECTOR	569,200,000	569,200,000	169,334,500	665,100,000	-
022200100100	MIN. OF COMMERCE & INDUSTRY	315,700,000	315,700,000	158,975,000	514,200,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



022200700100	KOGI STATE ENTERPRISES DEVELOPMENT AGENCY	235,000,000	235,000,000	-	90,000,000	-
022205300100	KOGI STATE COMMODITY EXCHANGE, EXPORT PROMOTION AND MARKET DEVELOPMENT BOARD	18,500,000	18,500,000	10,359,500	60,900,000	-
022900000000	MINISTRY OF TRANSPORT PLANNING SECTOR	103,861,505	103,861,505	3,140,200	171,900,000	-
022900100100	MINISTRY OF TRANSPORT	103,861,505	103,861,505	3,140,200	171,900,000	-
023300000000	MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES PLANNING SECTOR	-	-	223,000	-	-
023300200100	KOGI STATE SOLID MINERALS DEVELOPMENT AGENCY	-	-	223,000	-	-
023400000000	MINISTRY OF WORKS PLANNING SECTOR	260,475,200	260,475,200	6,859,000	60,500,000	-
023400100100	MINISTRY OF WORKS	200,475,200	200,475,200	328,800	500,000	-
023400400100	KOGI STATE FIRE AGENCY	60,000,000	60,000,000	6,530,200	60,000,000	-
023600000000	MIN. OF CULTURE & TOURISM PLANNING SECTOR	7,180,000	7,180,000	668,000	6,850,000	-
023600100100	MIN. OF CULTURE & TOURISM	880,000	880,000	58,000	550,000	-
023600300100	COUNCIL FOR ARTS AND CULTURE	1,000,000	1,000,000	35,000	1,000,000	-
023605200100	HOTEL AND TOURISM BOARD	5,300,000	5,300,000	575,000	5,300,000	-
025200000000	MINISTRY OF WATER RESOURCES PLANNING SECTOR	84,740,886	84,740,886	93,100	85,490,886	-
025200100100	MINISTRY OF WATER RESOURCES	250,000	250,000	-	1,000,000	-
025210200100	KOGI STATE WATER BOARD	84,490,886	84,490,886	93,100	84,490,886	-
025300000000	MINISTRY OF HOUSING AND URBAN DEVELOPMENT PLANNING SECTOR	3,027,912,376	3,027,912,376	1,094,793,542.85	5,000,011,095	-
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	7,000,000	7,000,000	1,548,400	10,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



025300200100	BUREAU FOR LANDS	1,783,710,376	1,783,710,376	576,605,445.08	3,386,786,853	-
025300300100	KOGI STATE UTILITY INFRASTRUCTURE MANAGEMENT AND COMPLIANCE AGENCY	1,043,400,000	1,043,400,000	366,798,000	789,050,000	-
025300900100	KOGI STATE TOWN PLANNING AND DEVELOPMENT BOARD	193,802,000	193,802,000	149,841,697.77	814,174,242	-
026200000000	MINISTRY OF RURAL AND ENERGY DEVELOPMENT PLANNING SECTOR	603,000,000	603,000,000	6,091,226,834.52	15,252,840,333	-
026200100100	MINISTRY OF RURAL AND ENERGY DEVELOPMENT	603,000,000	603,000,000	6,091,226,834.52	15,252,840,333	-
027100000000	MINISTRY OF LIVESTOCK DEVELOPMENT	-	-	-	10,359,735,904	-
027100100100	MINISTRY OF LIVESTOCK DEVELOPMENT	-	-	-	10,359,735,904	-
030000000000	LAW & JUSTICE SECTOR	38,110,500	38,110,500	21,333,822.72	96,600,000	-
031800000000	KOGI STATE JUDICIAL SERVICE COMMISSION PLANNING SECTOR	27,800,000	27,800,000	15,833,822.72	78,100,000	-
031801100100	KOGI STATE JUDICIAL SERVICE COMMISSION	300,000	300,000	-	300,000	-
031805100100	HIGH COURT OF JUSTICE	25,000,000	25,000,000	15,811,762.72	75,000,000	-
031805200100	CUSTOMARY COURT OF APPEAL	500,000	500,000	15,500	500,000	-
031805300100	SHARIA COURT OF APPEAL	2,000,000	2,000,000	6,560	2,300,000	-
032600000000	MINISTRY OF JUSTICE PLANNING SECTOR	10,310,500	10,310,500	5,500,000	18,500,000	-
032600100100	MINISTRY OF JUSTICE	10,310,500	10,310,500	5,500,000	18,500,000	-
040000000000	REGIONAL SECTOR	-	-	-	6,000,000	-
046300000000	KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION	-	-	-	6,000,000	-
046300100100	KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION	-	-	-	6,000,000	-
050000000000	SOCIAL SECTOR	51,702,885,405	51,702,885,405	26,546,736,717.84	147,759,871,123	254,326,500



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



05130000000	MINISTRY OF YOUTH & SPORTS PLANNING SECTOR	6,400,000	6,400,000	184,000	1,060,000	-
051300100100	MINISTRY OF YOUTH & SPORTS	200,000	200,000	9,000	300,000	-
051300200100	KOGI STATE SPORTS COUNCIL	6,200,000	6,200,000	175,000	760,000	-
05140000000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT PLANNING SECTOR	5,869,564	5,869,564	2,092,000	5,869,564	-
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	5,869,564	5,869,564	2,092,000	5,869,564	-
05170000000	MINISTRY OF EDUCATION PLANNING SECTOR	11,681,794,000	11,681,794,000	17,292,720,987.98	82,714,863,913	-
051700100100	MINISTRY OF EDUCATION	476,940,000	476,940,000	228,758,557.11	60,613,353,821	-
051700200100	STATE UNIVERSAL BASIC EDUCATION BOARD	3,609,125,550	3,609,125,550	3,608,517,000	3,717,860,000	-
051700800100	KOGI STATE LIBRARY BOARD	10,020,000	10,020,000	-	1,600,000	-
051700900100	ADULT & NON-FORMAL EDUCATION BOARD	70,000	70,000	-	70,000	-
051701800100	KOGI STATE POLYTECHNIC, LOKOJA	676,083,450	676,083,450	949,893,283.70	852,397,700	-
051701900100	COLLEGE OF EDUCATION, ANKPA	86,432,800	86,432,800	37,182,000	100,013,300	-
051702000100	COLLEGE OF EDUCATION TECHNICAL, MOPA	23,207,500	23,207,500	9,261,650	40,266,351	-
051702100100	PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	1,802,500,000	1,802,500,000	1,400,000,000	2,367,727,200	-
051702200100	KOGI STATE UNIVERSITY, KABBA	1,828,897,200	1,828,897,200	2,525,552,260.92	5,651,475,600	-
051702500100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	3,129,865,000	3,129,865,000	8,528,575,236.25	9,357,296,941	-
051705400100	KOGI STATE SENIOR SECONDARY EDUCATION BOARD	3,000,000	3,000,000	-	-	-
051705600100	STATE SCHOLARSHIP BOARD	25,000,000	25,000,000	-	-	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



051706500100	NIGERIA-KOREA FRIENDSHIP INSTITUTE	10,652,500	10,652,500	4,981,000	12,803,000	-
052100000000	MINISTRY OF HEALTH PLANNING SECTOR	12,846,871,841	12,846,871,841	7,950,238,411.67	24,861,827,646	254,326,500
052100100100	MINISTRY OF HEALTH	7,815,811,691	7,815,811,691	2,940,279.20	8,400,929,790	254,326,500
052100200100	KOGI STATE HEALTH INSURANCE AGENCY	1,816,200,000	1,816,200,000	22,901,000	3,926,900,488	-
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	2,200,000,000	2,200,000,000	-	4,900,000,000	-
052102600100	PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA	51,100,000	51,100,000	57,518,950	154,000,000	-
052102700100	KOGI STATE SPECIALIST HOSPITAL, LOKOJA	451,000,000	451,000,000	420,377,183.60	650,000,000	-
052102800100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE	190,900,000	190,900,000	7,061,069,648.87	6,332,874,368	-
052110200100	KOGI STATE HOSPITAL MANAGEMENT BOARD	110,000,000	110,000,000	109,848,350	225,000,000	-
052110400100	COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE	122,765,000	122,765,000	171,300,000	150,000,000	-
052110600100	COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH	86,815,150	86,815,150	103,943,000	119,293,000	-
052111300100	DRUGS AND MEDICAL SUPPLY MANAGEMENT AGENCY	2,280,000	2,280,000	340,000	2,830,000	-
053500000000	MINISTRY OF ENVIRONMENT PLANNING SECTOR	25,927,800,000	25,927,800,000	206,679,125	37,676,100,000	-
053500100100	MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	25,755,000,000	25,755,000,000	125,595,125	37,454,220,000	-
053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY	71,500,000	71,500,000	76,605,900	120,000,000	-
053505300100	SANITATION & WASTE MANAGEMENT BOARD	101,300,000	101,300,000	4,478,100	101,880,000	-
055100000000	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS PLANNING SECTOR	1,234,150,000	1,234,150,000	1,094,822,193.19	2,500,150,000	-
055100100100	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	1,234,150,000	1,234,150,000	1,094,822,193.19	2,500,150,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



Kogi State Government 2026 Approved Budget - Recurrent Revenue by Administrative Classification						
Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
-	<i>Total Recurrent Revenue</i>	<i>399,324,007,696</i>	<i>399,324,007,696</i>	<i>306,616,629,375.63</i>	<i>470,008,482,693</i>	<i>-</i>
010000000000	ADMINISTRATION SECTOR	266,235,000	266,235,000	49,776,130.85	1,282,598,899	-
011100000000	GOVERNORS OFFICE PLANNING SECTOR	30,000,000	30,000,000	29,688,500	42,240,000	-
011101000100	BUREAU OF PUBLIC PROCUREMENT (BPP)	30,000,000	30,000,000	29,688,500	42,240,000	-
016100000000	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT PLANNING SECTOR	195,575,000	195,575,000	10,643,230.85	195,575,000	-
016103800100	CHRISTIAN PILGRIMS COMMISSION	192,075,000	192,075,000	85,000	192,075,000	-
016103700100	KOGI STATE HAJJ COMMISSION	3,500,000	3,500,000	1,910,000	3,500,000	-
016105500100	STATE SECURITY TRUST FUND	-	-	8,648,230.85	-	-
012300000000	MINISTRY OF INFORMATION AND COMMUNICATION PLANNING SECTOR	33,000,000	33,000,000	5,857,800	1,032,999,999	-
012300100100	MINISTRY OF INFORMATION AND COMMUNICATION	15,000,000	15,000,000	300,000	15,000,000	-
012300300100	KOGI STATE BROADCASTING CORPORATION	15,000,000	15,000,000	3,358,000	15,000,000	-
012301300100	KOGI STATE NEWSPAPER CORPORATION	3,000,000	3,000,000	1,059,180	3,000,000	-
012301400100	KOGI STATE SIGNAGE AND ADVERTISEMENT AGENCY	-	-	1,140,620	999,999,999	-
012500000000	OFFICE OF THE HEAD OF CIVIL SERVICE PLANNING SECTOR	990,000	990,000	365,600	773,900	-
012500100100	OFFICE OF THE HEAD OF CIVIL SERVICE	990,000	990,000	365,600	773,900	-
014000000000	OFFICE OF THE STATE AUDITOR-GENERAL PLANNING SECTOR	1,770,000	1,770,000	1,620,000	1,910,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



014000100100	OFFICE OF THE STATE AUDITOR-GENERAL	770,000	770,000	1,020,000	410,000	-
014000200100	OFFICE OF THE LOCAL GOVT. AUDITOR-GENERAL	1,000,000	1,000,000	600,000	1,500,000	-
014700000000	CIVIL SERVICE COMMISSION PLANNING SECTOR	1,050,000	1,050,000	295,000	5,200,000	-
014700100100	CIVIL SERVICE COMMISSION	1,050,000	1,050,000	295,000	5,200,000	-
014900000000	LOCAL GOVERNMENT SERVICE COMMISSION PLANNING SECTOR	3,850,000	3,850,000	1,306,000	3,900,000	-
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION	3,850,000	3,850,000	1,306,000	3,900,000	-
020000000000	ECONOMIC SECTOR	393,301,451,144	393,301,451,144	300,457,341,054.82	459,900,074,361	-
021500000000	MINISTRY OF AGRICULTURE PLANNING SECTOR	402,460,000	402,460,000	265,864,341.80	491,900,000	-
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	397,410,000	397,410,000	265,207,841.80	488,650,000	-
021500300100	KOGI AGRICULTURAL DEVELOPMENT PROJECT (ADP)	3,250,000	3,250,000	55,000	250,000	-
021500500100	KOGI AGRO-ALLIED COMPANY	1,800,000	1,800,000	601,500	3,000,000	-
022000000000	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING PLANNING SECTOR	389,042,096,377	389,042,096,377	298,901,385,770.17	453,360,602,380	-
022000100100	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	-	-	261,092.11	-	-
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	364,455,163,041	364,455,163,041	270,114,413,536.05	426,083,266,301	-
022000800100	KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)	24,586,933,336	24,586,933,336	28,786,711,142.01	27,277,336,079	-
022200000000	MIN. OF COMMERCE & INDUSTRY PLANNING SECTOR	569,200,000	569,200,000	169,334,500	665,100,000	-
022200100100	MIN. OF COMMERCE & INDUSTRY	315,700,000	315,700,000	158,975,000	514,200,000	-
022200700100	KOGI STATE ENTERPRISES DEVELOPMENT AGENCY	235,000,000	235,000,000	-	90,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



022205300100	KOGI STATE COMMODITY EXCHANGE, EXPORT PROMOTION AND MARKET DEVELOPMENT BOARD	18,500,000	18,500,000	10,359,500	60,900,000	-
022900000000	MINISTRY OF TRANSPORT PLANNING SECTOR	103,861,505	103,861,505	3,140,200	171,900,000	-
022900100100	MINISTRY OF TRANSPORT	103,861,505	103,861,505	3,140,200	171,900,000	-
023300000000	MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES PLANNING SECTOR	-	-	223,000	-	-
023300200100	KOGI STATE SOLID MINERALS DEVELOPMENT AGENCY	-	-	223,000	-	-
023400000000	MINISTRY OF WORKS PLANNING SECTOR	61,000,000	61,000,000	6,818,600	60,500,000	-
023400100100	MINISTRY OF WORKS	1,000,000	1,000,000	288,400	500,000	-
023400400100	KOGI STATE FIRE AGENCY	60,000,000	60,000,000	6,530,200	60,000,000	-
023600000000	MIN. OF CULTURE & TOURISM PLANNING SECTOR	7,180,000	7,180,000	668,000	6,850,000	-
023600100100	MIN. OF CULTURE & TOURISM	880,000	880,000	58,000	550,000	-
023600300100	COUNCIL FOR ARTS AND CULTURE	1,000,000	1,000,000	35,000	1,000,000	-
023605200100	HOTEL AND TOURISM BOARD	5,300,000	5,300,000	575,000	5,300,000	-
025200000000	MINISTRY OF WATER RESOURCES PLANNING SECTOR	84,740,886	84,740,886	93,100	85,490,886	-
025200100100	MINISTRY OF WATER RESOURCES	250,000	250,000	-	1,000,000	-
025210200100	KOGI STATE WATER BOARD	84,490,886	84,490,886	93,100	84,490,886	-
025300000000	MINISTRY OF HOUSING AND URBAN DEVELOPMENT PLANNING SECTOR	3,027,912,376	3,027,912,376	1,094,793,542.85	5,000,011,095	-
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	7,000,000	7,000,000	1,548,400	10,000,000	-
025300200100	BUREAU FOR LANDS	1,783,710,376	1,783,710,376	576,605,445.08	3,386,786,853	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



025300300100	KOGI STATE UTILITY INFRASTRUCTURE MANAGEMENT AND COMPLIANCE AGENCY	1,043,400,000	1,043,400,000	366,798,000	789,050,000	-
025300900100	KOGI STATE TOWN PLANNING AND DEVELOPMENT BOARD	193,802,000	193,802,000	149,841,697.77	814,174,242	-
026200000000	MINISTRY OF RURAL AND ENERGY DEVELOPMENT PLANNING SECTOR	3,000,000	3,000,000	15,020,000	25,500,000	-
026200100100	MINISTRY OF RURAL AND ENERGY DEVELOPMENT	3,000,000	3,000,000	15,020,000	25,500,000	-
027100000000	MINISTRY OF LIVESTOCK DEVELOPMENT	-	-	-	32,220,000	-
027100100100	MINISTRY OF LIVESTOCK DEVELOPMENT	-	-	-	32,220,000	-
030000000000	LAW & JUSTICE SECTOR	38,110,500	38,110,500	21,333,822.72	96,600,000	-
031800000000	KOGI STATE JUDICIAL SERVICE COMMISSION PLANNING SECTOR	27,800,000	27,800,000	15,833,822.72	78,100,000	-
031801100100	KOGI STATE JUDICIAL SERVICE COMMISSION	300,000	300,000	-	300,000	-
031805100100	HIGH COURT OF JUSTICE	25,000,000	25,000,000	15,811,762.72	75,000,000	-
031805200100	CUSTOMARY COURT OF APPEAL	500,000	500,000	15,500	500,000	-
031805300100	SHARIA COURT OF APPEAL	2,000,000	2,000,000	6,560	2,300,000	-
032600000000	MINISTRY OF JUSTICE PLANNING SECTOR	10,310,500	10,310,500	5,500,000	18,500,000	-
032600100100	MINISTRY OF JUSTICE	10,310,500	10,310,500	5,500,000	18,500,000	-
040000000000	REGIONAL SECTOR	-	-	-	6,000,000	-
046300000000	KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION	-	-	-	6,000,000	-
046300100100	KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION	-	-	-	6,000,000	-
050000000000	SOCIAL SECTOR	5,718,211,052	5,718,211,052	6,088,178,367.24	8,723,209,433	-
051300000000	MINISTRY OF YOUTH & SPORTS PLANNING SECTOR	6,400,000	6,400,000	184,000	1,060,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



051300100100	MINISTRY OF YOUTH & SPORTS	200,000	200,000	9,000	300,000	-
051300200100	KOGI STATE SPORTS COUNCIL	6,200,000	6,200,000	175,000	760,000	-
051400000000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT PLANNING SECTOR	5,869,564	5,869,564	2,092,000	5,869,564	-
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	5,869,564	5,869,564	2,092,000	5,869,564	-
051700000000	MINISTRY OF EDUCATION PLANNING SECTOR	4,241,794,000	4,241,794,000	4,673,570,474.44	6,583,832,501	-
051700100100	MINISTRY OF EDUCATION	476,940,000	476,940,000	228,758,557.11	529,083,800	-
051700200100	STATE UNIVERSAL BASIC EDUCATION BOARD	9,125,550	9,125,550	8,517,000	21,860,000	-
051700800100	KOGI STATE LIBRARY BOARD	10,020,000	10,020,000	-	1,600,000	-
051700900100	ADULT & NON-FORMAL EDUCATION BOARD	70,000	70,000	-	70,000	-
051701800100	KOGI STATE POLYTECHNIC, LOKOJA	676,083,450	676,083,450	949,893,283.70	852,397,700	-
051701900100	COLLEGE OF EDUCATION, ANKPA	86,432,800	86,432,800	37,182,000	100,013,300	-
051702000100	COLLEGE OF EDUCATION TECHNICAL, MOPA	23,207,500	23,207,500	9,261,650	40,266,351	-
051702100100	PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	1,802,500,000	1,802,500,000	1,400,000,000	2,367,727,200	-
051702200100	KOGI STATE UNIVERSITY, KABBA	328,897,200	328,897,200	570,288,185.23	651,475,600	-
051702500100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	789,865,000	789,865,000	1,464,688,798.40	2,006,535,550	-
051705400100	KOGI STATE SENIOR SECONDARY EDUCATION BOARD	3,000,000	3,000,000	-	-	-
051705600100	STATE SCHOLARSHIP BOARD	25,000,000	25,000,000	-	-	-
051706500100	NIGERIA-KOREA FRIENDSHIP INSTITUTE	10,652,500	10,652,500	4,981,000	12,803,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



052100000000	MINISTRY OF HEALTH PLANNING SECTOR	1,036,197,488	1,036,197,488	1,205,652,767.80	1,656,197,368	-
052100100100	MINISTRY OF HEALTH	17,137,338	17,137,338	2,940,279.20	17,000,000	-
052100200100	KOGI STATE HEALTH INSURANCE AGENCY	4,200,000	4,200,000	22,901,000	5,200,000	-
052102600100	PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA	51,100,000	51,100,000	57,518,950	154,000,000	-
052102700100	KOGI STATE SPECIALIST HOSPITAL, LOKOJA	451,000,000	451,000,000	420,377,183.60	650,000,000	-
052102800100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE	190,900,000	190,900,000	316,484,005	332,874,368	-
052110200100	KOGI STATE HOSPITAL MANAGEMENT BOARD	110,000,000	110,000,000	109,848,350	225,000,000	-
052110400100	COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE	122,765,000	122,765,000	171,300,000	150,000,000	-
052110600100	COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH	86,815,150	86,815,150	103,943,000	119,293,000	-
052111300100	DRUGS AND MEDICAL SUPPLY MANAGEMENT AGENCY	2,280,000	2,280,000	340,000	2,830,000	-
053500000000	MINISTRY OF ENVIRONMENT PLANNING SECTOR	427,800,000	427,800,000	206,679,125	476,100,000	-
053500100100	MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	255,000,000	255,000,000	125,595,125	254,220,000	-
053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY	71,500,000	71,500,000	76,605,900	120,000,000	-
053505300100	SANITATION & WASTE MANAGEMENT BOARD	101,300,000	101,300,000	4,478,100	101,880,000	-
055100000000	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS PLANNING SECTOR	150,000	150,000	-	150,000	-
055100100100	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	150,000	150,000	-	150,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



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

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
	Total Capital Receipts	183,080,111,793	183,080,111,793	55,584,116,450.72	350,482,102,750	254,326,500
010000000000	ADMINISTRATION SECTOR	20,491,678,270	20,491,678,270	21,203,951,518.73	21,217,865,000	-
011100000000	GOVERNORS OFFICE PLANNING SECTOR	17,767,850,000	17,767,850,000	17,636,178,809.49	17,767,850,000	-
011103500100	KOGI STATE PENSION COMMISSION	17,767,850,000	17,767,850,000	17,636,178,809.49	17,767,850,000	-
016100000000	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT PLANNING SECTOR	1,000,000,000	1,000,000,000	979,315,854.77	1,200,000,000	-
016105500100	STATE SECURITY TRUST FUND	1,000,000,000	1,000,000,000	979,315,854.77	1,200,000,000	-
012500000000	OFFICE OF THE HEAD OF CIVIL SERVICE PLANNING SECTOR	-	-	12,947,500	20,000,000	-
012500100100	OFFICE OF THE HEAD OF CIVIL SERVICE	-	-	12,947,500	20,000,000	-
014000000000	OFFICE OF THE STATE AUDITOR-GENERAL PLANNING SECTOR	694,313,270	694,313,270	1,361,464,007.02	1,200,500,000	-
014000100100	OFFICE OF THE STATE AUDITOR-GENERAL	58,597,895	58,597,895	99,169,152.02	120,000,000	-
014000200100	OFFICE OF THE LOCAL GOVT. AUDITOR-GENERAL	635,715,375	635,715,375	1,262,294,855	1,080,500,000	-
014900000000	LOCAL GOVERNMENT SERVICE COMMISSION PLANNING SECTOR	1,029,515,000	1,029,515,000	1,214,045,347.45	1,029,515,000	-
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION	1,029,515,000	1,029,515,000	1,214,045,347.45	1,029,515,000	-
020000000000	ECONOMIC SECTOR	116,603,759,170	116,603,759,170	13,921,606,581.39	190,227,576,060	-
021500000000	MINISTRY OF AGRICULTURE PLANNING SECTOR	1,100,000,000	1,100,000,000	-	-	-
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	1,100,000,000	1,100,000,000	-	-	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



022000000000	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING SECTOR	114,704,283,970	114,704,283,970	7,845,359,346.87	164,672,719,823	-
022000100100	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	114,661,283,970	114,661,283,970	7,821,396,292.20	164,629,719,823	-
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	43,000,000	43,000,000	23,963,054.67	43,000,000	-
023400000000	MINISTRY OF WORKS PLANNING SECTOR	199,475,200	199,475,200	40,400	-	-
023400100100	MINISTRY OF WORKS	199,475,200	199,475,200	40,400	-	-
026200000000	MINISTRY OF RURAL AND ENERGY DEVELOPMENT PLANNING SECTOR	600,000,000	600,000,000	6,076,206,834.52	15,227,340,333	-
026200100100	MINISTRY OF RURAL AND ENERGY DEVELOPMENT	600,000,000	600,000,000	6,076,206,834.52	15,227,340,333	-
027100000000	MINISTRY OF LIVESTOCK DEVELOPMENT	-	-	-	10,327,515,904	-
027100100100	MINISTRY OF LIVESTOCK DEVELOPMENT	-	-	-	10,327,515,904	-
050000000000	SOCIAL SECTOR	45,984,674,353	45,984,674,353	20,458,558,350.60	139,036,661,690	254,326,500
051700000000	MINISTRY OF EDUCATION PLANNING SECTOR	7,440,000,000	7,440,000,000	12,619,150,513.54	76,131,031,412	-
051700100100	MINISTRY OF EDUCATION	-	-	-	60,084,270,021	-
051700200100	STATE UNIVERSAL BASIC EDUCATION BOARD	3,600,000,000	3,600,000,000	3,600,000,000	3,696,000,000	-
051702200100	KOGI STATE UNIVERSITY, KABBA	1,500,000,000	1,500,000,000	1,955,264,075.69	5,000,000,000	-
051702500100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	2,340,000,000	2,340,000,000	7,063,886,437.85	7,350,761,391	-
052100000000	MINISTRY OF HEALTH PLANNING SECTOR	11,810,674,353	11,810,674,353	6,744,585,643.87	23,205,630,278	254,326,500
052100100100	MINISTRY OF HEALTH	7,798,674,353	7,798,674,353	-	8,383,929,790	254,326,500
052100200100	KOGI STATE HEALTH INSURANCE AGENCY	1,812,000,000	1,812,000,000	-	3,921,700,488	-
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	2,200,000,000	2,200,000,000	-	4,900,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



052102800100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE	-	-	6,744,585,643.87	6,000,000,000	-
053500000000	MINISTRY OF ENVIRONMENT PLANNING SECTOR	25,500,000,000	25,500,000,000	-	37,200,000,000	-
053500100100	MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	25,500,000,000	25,500,000,000	-	37,200,000,000	-
055100000000	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS PLANNING SECTOR	1,234,000,000	1,234,000,000	1,094,822,193.19	2,500,000,000	-
055100100100	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	1,234,000,000	1,234,000,000	1,094,822,193.19	2,500,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



Kogi State Government 2026 Approved Budget - Revenue by Economic Classification

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
1	Revenue	<u>582,404,119,489</u>	<u>582,404,119,489</u>	<u>362,200,745,826.35</u>	<u>820,490,585,443</u>	<u>254,326,500</u>
11	GOVERNMENT SHARE OF FAAC	<u>364,375,163,041</u>	<u>364,375,163,041</u>	<u>270,114,316,584.72</u>	<u>426,023,266,301</u>	-
1101	GOVERNMENT SHARE OF FAAC	<u>364,375,163,041</u>	<u>364,375,163,041</u>	<u>270,114,316,584.72</u>	<u>426,023,266,301</u>	-
110101	STATE GOVERNMENT SHARE OF STATUTORY REVENUES	<u>70,000,000,000</u>	<u>70,000,000,000</u>	<u>88,742,266,982.05</u>	<u>76,000,000,000</u>	-
11010101	STATUTORY ALLOCATION	70,000,000,000	70,000,000,000	85,717,633,810.40	70,000,000,000	-
11010104	WITHHELD ESCROW (13% DERIVATION)	-	-	3,024,633,171.65	6,000,000,000	-
110102	STATE GOVERNMENT SHARE OF VAT	<u>90,000,000,000</u>	<u>90,000,000,000</u>	<u>84,576,779,764.76</u>	<u>90,000,000,000</u>	-
11010201	SHARE OF VAT	90,000,000,000	90,000,000,000	84,576,779,764.76	90,000,000,000	-
110103	STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES	<u>204,375,163,041</u>	<u>204,375,163,041</u>	<u>96,795,269,837.91</u>	<u>260,023,266,301</u>	-
11010302	EXCESS NON-OIL	200,000,000	200,000,000	1,348,878,684.05	4,000,000,000	-
11010303	EXCHANGE GAIN	59,500,000,000	59,500,000,000	4,819,246,682.62	10,000,000,000	-
11010304	ECOLOGICAL FUND	2,000,000,000	2,000,000,000	895,299,599.89	2,000,000,000	-
11010305	ELECTRONIC MONEY TRANSFER LEVY (EMTL)	6,000,000,000	6,000,000,000	4,605,102,279.70	6,000,000,000	-
11010306	FOREX EQUALISATION MINERAL	2,577,798,101	2,577,798,101	71,121,478.75	3,000,000,000	-
11010308	SOLID MINERAL	910,368,701	910,368,701	577,557,054.07	1,500,000,000	-
11010311	NLNG DIVIDEND	-	-	25,270,025,839.79	160,336,270,062	-
11010313	STATE INFRASTRUCTURE & SECURITY	69,186,996,239	69,186,996,239	28,810,810,810.82	39,186,996,239	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



11010314	SIGNATURE BONUS	50,000,000,000	50,000,000,000	-	20,000,000,000	-
11010399	OTHER FAAC DISTRIBUTIONS	14,000,000,000	14,000,000,000	30,397,227,408.22	14,000,000,000	-
12	INDEPENDENT REVENUE	<u>34,948,844,655</u>	<u>34,948,844,655</u>	<u>36,502,312,790.91</u>	<u>43,985,216,392</u>	-
1201	TAX REVENUE	<u>23,067,449,160</u>	<u>23,067,449,160</u>	<u>27,625,743,561.69</u>	<u>25,441,888,785</u>	-
120101	PERSONAL TAXES	<u>16,437,310,142</u>	<u>16,437,310,142</u>	<u>22,506,422,601.25</u>	<u>18,609,644,630</u>	-
12010102	PERSONAL INCOME TAX (PAYE)	16,154,761,616	16,154,761,616	22,302,362,889.14	18,334,644,630	-
12010104	DIRECT ASSESMENT TAX	282,548,526	282,548,526	204,059,712.11	275,000,000	-
120103	OTHER TAXES	<u>6,630,139,018</u>	<u>6,630,139,018</u>	<u>5,119,320,960.44</u>	<u>6,832,244,155</u>	-
12010303	WITHHOLDING TAX(LGAs)	2,500,000,000	2,500,000,000	2,473,780,531.34	2,548,948,589	-
12010304	CONSUMPTION TAX	10,000,000	10,000,000	5,350,685	5,000,000	-
12010306	CAPITAL GAIN TAX	2,500,000	2,500,000	299,985.91	-	-
12010307	2% DEVELOPMENT LEVY	900,000,000	900,000,000	1,209,590,817.87	1,756,807,046	-
12010308	INFRASTRUCTURAL MAINTENANCE LEVY	94,126,000	94,126,000	342,090,000	300,000,000	-
12010309	ECONOMIC DEVELOPMENT LEVY	-	-	1,258,400	-	-
12010311	EDUCATION DEVELOPMENT LEVY	32,850,000	32,850,000	103,915,000	47,640,000	-
12010312	ENVIRONMENTAL LEVY	60,000,000	60,000,000	76,500,900	100,000,000	-
12010313	TAX AUDIT	2,582,350,000	2,582,350,000	624,807,959.50	1,500,000,000	-
12010314	SOCIAL SERVICE CONTRIBUTION LEVY (CORPORATE)	302,883,018	302,883,018	152,604,220.26	345,175,488	-
12010315	SOCIAL SERVICE CONTRIBUTION LEVY (INDIVIDUALS)	49,540,000	49,540,000	1,422,599.98	53,673,032	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



12010317	STAMP DUTY	95,890,000	95,890,000	127,699,860.58	175,000,000	-
1202	NON-TAX REVENUE	11,881,395,495	11,881,395,495	8,876,569,229.22	18,543,327,607	-
120201	LICENCES - GENERAL	1,459,111,795	1,459,111,795	697,064,942.04	2,984,368,218	-
12020101	REGISTRATION /RENEWAL OF MARKET ASSOCIATION	500,000	500,000	-	900,000	-
12020102	ENHANCED NATIONAL DRIVER'S LICENSE (ENDL)	105,924,772	105,924,772	75,824,000	131,716,350	-
12020103	LEARNERS' PERMIT	5,293,200	5,293,200	1,311,500	3,265,275	-
12020105	ANIMAL TRADE LICENSE	25,140,000	25,140,000	11,950	25,140,000	-
12020106	HIDES AND SKIN BUYER LICENSE	80,000	80,000	127,400	80,000	-
12020107	FISHING LICENSES / PERMIT	60,000	60,000	31,000	60,000	-
12020109	AUCTIONEERS LICENSE	-	-	120,000	-	-
12020112	REGISTRATION /RENEWAL POOLS BETTING, CASINO AND GAMING	53,000,000	53,000,000	100,710,000	150,000,000	-
12020114	MOTOR VEHICLE LICENCES	102,029,091	102,029,091	73,662,025	105,000,000	-
12020115	CHURCH MARRIAGE LICENCES	1,000,000	1,000,000	80,000	1,000,000	-
12020116	REGISTRATION OF NEW HOSPITALS & CLINICS	510,338	510,338	337,000	-	-
12020118	ENVIRONMENTAL PERMIT	1,500,000	1,500,000	5,000	2,000,000	-
12020119	DRIVERS AND CONDUCTORS BADGE /COLOUR CODE PERMIT	-	-	-	25,000,000	-
12020123	ACCREDITATION OF COMPUTERISED VEHICLE TESTING SERVICES	33,000,000	33,000,000	-	40,000,000	-
12020125	ACCREDITATION OF HEALTHCARE PROVIDERS/FACILITIES	3,500,000	3,500,000	22,501,000	3,500,000	-
12020126	RENEWAL OF HOSPITALS AND PRIVATE CLINICS	5,677,000	5,677,000	2,378,279.20	1,140,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



12020127	REGISTRATION OF BEAUTY PAGEANT	480,000	480,000	-	150,000	-
12020128	RIGHT OF WAY PERMIT FOR FIBER OPTIC CABLE, ELECTRICITY CABLE, GAS PIPELINES, SEWAGE PIPES ETC	458,000,000	458,000,000	365,398,000	646,875,000	-
12020129	PERMIT FOR MASTS/ TOWERS /TRANSFORMERS/ PARABOLIC ANTENNAS/ ROOFTOP ANTENNAS	300,000,000	300,000,000	-	52,500,000	-
12020130	ANNUAL RENEWAL OF PERMITS FOR MASTS /TOWERS	3,000,000	3,000,000	1,400,000	10,175,000	-
12020131	ANNUAL RENEWAL OF RIGHT OF WAY	280,000,000	280,000,000	-	77,200,000	-
12020133	REGISTRATION /RENEWAL OF POWER SAW OPERATION	140,000	140,000	30,000	4,200,000	-
12020134	REGISTRATION OF HEALTHCARE PROVIDERS /FACILITIES	700,000	700,000	400,000	700,000	-
12020136	REGISTRATION OF SLAUGHTER SLABS /MEAT	1,000,000	1,000,000	-	5,000,000	-
12020137	REGISTRATION /DOCUMENTATION OF THEATRE TROUPES, VISUAL ARTS AND CRAFT PRACTITIONER	200,000	200,000	-	200,000	-
12020138	REGISTRATION AND RENEWAL OF VOLUNTARY ADULT/YOUTH CLUBS/ASSOCIATION FEES	1,882,719	1,882,719	652,000	1,982,719	-
12020140	REGISTRATION /RENEWAL OF ORPHANAGE HOMES	1,034,875	1,034,875	325,000	1,034,875	-
12020141	REGISTRATION /RENEWAL OF SAW MILLERS	600,000	600,000	562,500	1,560,000	-
12020142	REGISTRATION/ RENEWAL OF PATENT MEDICINE STORE	7,675,000	7,675,000	35,000	6,890,000	-
12020143	REGISTRATION /RENEWAL OF PRIVATE INSTITUTION FEES	28,960,000	28,960,000	4,365,067.84	23,180,000	-
12020144	REGISTRATION/ RENEWAL FEES OF ACCOUNTING AND AUDITING FIRMS	1,770,000	1,770,000	1,620,000	1,910,000	-
12020147	REGISTRATION/ RENEWAL OF DAY-CARE CENTRES	400,000	400,000	102,000	400,000	-
12020151	HACKNEY PERMIT	15,199,800	15,199,800	2,447,600	18,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



12020152	REGISTRATION OF PRIVATE SERVICE PROVIDERS UNDER PUBLIC PRIVATE PARTNERSHIP INITIATIVE (PPPI)	1,000,000	1,000,000	175,000	1,000,000	-
12020153	HOTEL REGISTRATION	5,000,000	5,000,000	545,000	5,000,000	-
12020155	ANNUAL REGISTRATION ON ADVERTISING ON WRITING ON WALL/ CANOPY /ROOFTOP	-	-	-	1,875,000	-
12020156	ANNUAL REGISTRATION ON ADVERTISEMENT TAX RATE PER FACE FREE STANDING	-	-	-	150,174,999	-
12020157	PERMIT WALL DRAPES ADVERTISEMENT	-	-	-	73,200,000	-
12020158	PROJECTING SIGNS PER FACE	-	-	-	1,250,000	-
12020159	CONSTRUCTION SIGN	-	-	-	16,000,000	-
12020160	VEHICLE BRANDING PERMIT	-	-	-	76,500,000	-
12020161	SPECIAL ADVERTISEMENT RATE/ SECOND PARTY SIGNAGE	30,000	30,000	1,140,620	155,030,000	-
12020162	OTHER SPECIAL ADVERTISEMENT STRUCTURES	-	-	-	14,000,000	-
12020163	POLITICAL CAMPAIGN POSTER RATES	-	-	-	100,000,000	-
12020164	REGISTRATION/ RENEWAL FOR SECOND PARTY SIGNAGE	-	-	-	412,000,000	-
12020166	CERTIFICATE FOR APPROVED SCHOOLS	11,000,000	11,000,000	-	11,020,000	-
12020167	REGISTRATION/ RENEWAL OF PHARMACEUTICAL DRUGS SUPPLIERS	50,000	50,000	240,000	500,000	-
12020168	REGISTRATION AND RENEWAL OF SCHOOL / COLLEGE OF HEALTH SCIENCES AND TECHNOLOGY	500,000	500,000	-	7,675,000	-
12020169	REGISTRATION AND RENEWAL OF SCHOOL / COLLEGE OF NURSING SCIENCES	275,000	275,000	-	360,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



12020170	REGISTRATION OF CASHEW SUB BUYERS	3,000,000	3,000,000	40,500,000	15,000,000	-
12020173	REGISTRATION OF HOSPITALITY AND TOURISM RELATED ENTERPRISES	-	-	28,000	-	-
12020174	COOPERATIVE REGISTRATION	-	-	-	3,000,000	-
12020175	ANNUAL PERMIT FOR USAGE OF ROAD SETBACK AND PARKING	-	-	-	600,024,000	-
120202	MINING RENTS	10,000,000	10,000,000	65,423,000	-	-
12020232	REGISTRATION FEES FROM SOLID MINERALS OPERATION	10,000,000	10,000,000	65,200,000	-	-
12020233	SURFACE RENT (CHARGES) FROM QUARRY LEASE, MINING LEASE	-	-	223,000	-	-
120204	FEES - GENERAL	7,521,230,474	7,521,230,474	7,213,984,394.06	11,602,022,864	-
12020401	BRANDING OF PRIVATE VEHICLES FEE	2,861,505	2,861,505	-	-	-
12020402	BUILDING POST APPROVAL FEES	16,069,272	16,069,272	8,768,214.80	15,768,675	-
12020403	NEW NUMBER PLATE RATE	129,130,313	129,130,313	83,828,000	233,317,350	-
12020404	CERTIFICATE OF ROAD WORTHINESS	35,200,000	35,200,000	-	40,000,000	-
12020405	DESIGN AND MAINTENANCE OF STREET NAMING	3,102,250	3,102,250	2,492,484	9,200,000	-
12020406	CONSULTANCY REGISTRATION / RENEWAL CHARGES	450,000	450,000	100,000	15,450,000	-
12020407	PROCESSING FEE WITH RIGHT OF OCCUPANCY (R OF O)	25,000,000	25,000,000	280,679,351.99	600,000,000	-
12020408	PROCESSING FEE WITH CERTIFICATE OF OCCUPANCY (C OF O)	25,000,000	25,000,000	754,241.76	31,250,000	-
12020409	TUITION FEES/ SDC TUITION FEES	3,008,265,100	3,008,265,100	4,304,960,917.33	5,256,895,551	-
12020410	CHARTING FEE FOR CERTIFICATE OF OCCUPANCY (C OF O)	50,000,000	50,000,000	1,041,500	62,500,000	-
12020411	SURVEY BILL FEE FOR CERTIFICATE OF OCCUPANCY (C OF O)	9,000,000	9,000,000	165,375	11,250,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



12020412	TRANSCRIPT FEES	146,226,000	146,226,000	500,000	41,405,000	-
12020413	PILGRIMS SERVICE CHARGE	3,500,000	3,500,000	1,910,000	3,500,000	-
12020414	EVENING CLASSES/EXTRA- MURAL CENTRES/CLASSES	25,000	25,000	-	25,000	-
12020415	CONTRACTOR REGISTRATION/ RENEWAL FEES	8,900,000	8,900,000	16,921,113.76	12,000,000	-
12020416	SURVEY DEPOSIT FEE FOR CERTIFICATE OF OCCUPANCY (C OF O)	50,000,000	50,000,000	1,005,000	62,500,000	-
12020417	EXPRESSION OF INTEREST FEE	-	-	-	20,000,000	-
12020418	AUTO DATA/ MOTOR VEHICLE REGISTRATION	49,257,000	49,257,000	84,144,100	21,718,509	-
12020419	CONVERSION FEES	-	-	-	10,000,000	-
12020420	SURVEY VERIFICATION	6,000,000	6,000,000	162,500	7,500,000	-
12020421	CONTRACT DOCUMENT NON-REFUNDABLE TENDER FEES	67,925,550	67,925,550	45,018,300	109,535,000	-
12020422	COURT FEE	13,500,000	13,500,000	15,512,321.98	39,500,000	-
12020423	ACCEPTANCE OF ADMISSION LETTER	89,852,250	89,852,250	18,300,000	137,065,000	-
12020424	FIRST SCHOOL LEAVING CERTIFICATE	135,000,000	135,000,000	21,878,842.32	187,903,800	-
12020425	REGISTRATION OF POST LITERACY CLASSES (EXAM)	15,000	15,000	-	15,000	-
12020426	CHARTING FEE FOR RIGHT OF OCCUPANCY (R OF O)	30,000,000	30,000,000	3,913,648.68	37,500,000	-
12020427	DEPOSIT FEE FOR RIGHT OF OCCUPANCY (R OF O)	94,500,000	94,500,000	9,095,450.28	119,250,000	-
12020428	ADMINISTRATIVE CHARGES	121,052,420	121,052,420	31,880,930.05	152,495,132	-
12020429	CHANGE OF OWNERSHIP	87,500,000	87,500,000	-	-	-
12020430	DRIVERS THEORY TEST (DTT) FEE	2,000,000	2,000,000	-	5,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



12020431	GEOGRAPHICAL INFORMATION SYSTEM (GIS) FEES	50,000,000	50,000,000	-	-	-
12020432	APPLICATION FEES FOR PLOT ALLOCATION	62,500,000	62,500,000	2,756,960	75,000,000	-
12020433	EXAMINATION FEES	254,575,000	254,575,000	207,392,050.95	279,620,000	-
12020434	LIBRARY FEES	7,350,000	7,350,000	1,645,000	22,304,000	-
12020435	RECERTIFICATION & CONFIRMATION	1,500,000	1,500,000	110,000	1,000,000	-
12020436	PROBATE FEE	5,000,000	5,000,000	314,940.74	15,000,000	-
12020437	LOCAL TRADE FAIR FEE IN THE STATE	1,200,000	1,200,000	-	1,200,000	-
12020438	APPEAL FEE	5,400,000	5,400,000	6,500	15,500,000	-
12020439	PRODUCE GRADING FEES	100,000,000	100,000,000	100,000,000	300,000,000	-
12020440	CHANGE OF LAND USE	1,440,000	1,440,000	250,000	1,440,000	-
12020441	FEES FROM VOCATIONAL IMPROVEMENT CENTRES	20,000	20,000	-	20,000	-
12020442	REGISTRATION/RENEWAL OF BUSINESS PREMISES	251,500,000	251,500,000	58,265,000	350,000,000	-
12020443	CLINICAL TREATMENT CHARGES (VET)	1,000,000	1,000,000	1,263,191.80	2,000,000	-
12020445	BUILDING PLAN APPROVAL	104,720,360	104,720,360	33,126,126.17	97,632,000	-
12020447	SITE AND BUILDING INSPECTION	12,222,000	12,222,000	6,564,950	12,835,000	-
12020448	POST UTME SCREENING FEES	19,500,000	19,500,000	-	33,750,000	-
12020449	NON- REFUNDABLE CAUTION FEES	16,450,000	16,450,000	3,360,000	45,284,000	-
12020450	SCHOOL APPROVAL ASSESSMENT	10,480,000	10,480,000	-	10,480,000	-
12020451	BUILDING PLAN REGISTRATION	12,222,000	12,222,000	8,118,814.27	12,835,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



12020452	BUILDING PLAN PROCESSING	31,433,858	31,433,858	23,509,313.94	37,185,750	-
12020453	NOTICE OF MARRIAGE FEE	1,208,220	1,208,220	792,000	1,208,220	-
12020454	BILL BOARD/ SINGAGE FEES	1,750,000	1,750,000	6,600,610	-	-
12020455	ENVIRONMENTAL IMPACT ASSESSMENT FEES	13,070,376	13,070,376	10,944,499.67	30,000,000	-
12020456	TAX CLEARANCE FEES	5,500,000	5,500,000	18,757,921.66	5,000,000	-
12020457	STATIONERIES AND CONSULTATION FEE	8,000,000	8,000,000	57,518,950	3,000,000	-
12020458	ACCOMMODATION FEE	49,960,000	49,960,000	11,800,000	91,680,000	-
12020459	INSTRUMENT FEES	3,850,000	3,850,000	1,645,000	4,000,000	-
12020460	TRANSPORTATION FEES	15,950,000	15,950,000	14,620,000	5,000,000	-
12020461	ENVIRONMENTAL CLEANING FEE	4,950,000	4,950,000	1,765,000	7,500,000	-
12020462	APPLICATION AND PROCESSING FEE FOR NEW UTILITY INFRASTRUCTURE DEPLOYMENT	1,200,000	1,200,000	-	1,100,000	-
12020463	COLLECTION AND DISPOSAL OF SOLID WASTE FROM PREMISES FEE	66,020,000	66,020,000	10,000	66,000,000	-
12020464	PROCESSING OF PRIVATE LAYOUT	8,000,000	8,000,000	-	8,000,000	-
12020465	SITE ANALYSIS	10,000,000	10,000,000	200,000	12,000,000	-
12020466	DOCUMENT REG AND SEARCH	20,000,000	20,000,000	3,529,535.48	22,500,000	-
12020467	RENTAL VALUATION FEES	120,000,000	120,000,000	2,572,000	100,020,000	-
12020468	ESTABLISHMENT OF NURSERY /PRIMARY SCHOOL PROCESSING FEES	40,000,000	40,000,000	3,762,596	40,000,000	-
12020469	TRADE TEST CHARGES	-	-	24,000	-	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



12020470	STUDENTS ONLINE REGISTRATION	24,000,000	24,000,000	-	-	-
12020471	RADIO ADVERTISEMENT FEE	15,000,000	15,000,000	-	15,000,000	-
12020472	OPHTHALMIC SERVICES /OPHTHAMOLOGY FEE	7,500,000	7,500,000	534,660,744.16	9,754,260	-
12020473	DENTAL SERVICES FEE	3,200,000	3,200,000	361,000	4,200,000	-
12020474	AFFIDAVIT FEES/ OATH FEE	3,600,000	3,600,000	60	7,800,000	-
12020475	AMBULANCE SERVICES (HIRING) FEE	11,800,000	11,800,000	1,009,000	15,531,600	-
12020476	CHARGES FROM SEMINARS AND WORKSHOPS	8,800,000	8,800,000	3,050,000	4,800,000	-
12020477	TELEVISION ADVERTISEMENT FEE	1,300,000	1,300,000	-	800,000	-
12020478	X-RAY SERVICES /ULTRASOUND SCAN /MRI /CT SCAN /HSG /MAMMOGRAPHY FEE	49,000,000	49,000,000	10,079,800	88,055,220	-
12020479	LABORATING SERVICES FEE	130,550,000	130,550,000	47,277,049.11	169,690,940	-
12020480	FUMIGATION SERVICES BY THE BOARD	400,000	400,000	1,213,000	1,000,000	-
12020481	DUMPSITE USERS CHARGE FEE	14,000,000	14,000,000	100	14,000,000	-
12020482	MORTUARY SERVICES FEE	18,500,000	18,500,000	62,800	29,500,000	-
12020483	PACKAGE TOURS FEE	300,000	300,000	30,000	300,000	-
12020484	NHIS/ HMO FEE	167,000,000	167,000,000	82,092,654.50	326,428,647	-
12020485	HAULAGE FEE	1,200,000,000	1,200,000,000	1,001,408,333.66	1,462,569,810	-
12020486	HYPERBARIC OXYGEN SERVICES FEE	-	-	966,500	-	-
12020487	ORIGINAL CERTIFICATE FEE	96,000,000	96,000,000	529,000	157,525,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



12020488	COLLECTION OF STATEMENT OF RESULT FEE	-	-	-	31,775,000	-
12020489	PHYSIOTHERAPY SERVICE CHARGES FEE	1,800,000	1,800,000	474,000	3,434,400	-
12020491	SURGICAL OPERATION /ECG& ECHO /ENT (EAR, NOSE & THROAT) FEES	59,000,000	59,000,000	2,732,000	83,057,100	-
12020492	MEDICAL CERTIFICATE	19,250,000	19,250,000	5,000	24,612,000	-
12020493	SERVICE CHARGE (DRF)	12,500,000	12,500,000	-	19,800,000	-
12020494	HOSPITAL BED CHARGES /DELIVERY /NUTRITION & DIETARY SERVICE FEES	44,000,000	44,000,000	6,763,500	66,423,900	-
12020495	WATER RATE FEE	84,000,000	84,000,000	16,100	84,000,000	-
12020496	WATER CONNECTION /WATER RECONNECTION FEE	177,000	177,000	77,000	177,000	-
12020497	MARKET TOLL COLLECTIONS	15,000,000	15,000,000	6,919,500	10,000,000	-
12020498	DEMOSTRATION PRIMARY SCHOOL/ SECONDARY SCHOOL FEE	2,000,000	2,000,000	-	-	-
12020499	GAMES/ SPORT FEES	5,250,000	5,250,000	-	19,150,000	-
120205	FINES - GENERAL	55,950,000	55,950,000	2,589,752.35	41,266,400	-
12020501	PENALTY	2,500,000	2,500,000	310,552.35	1,316,400	-
12020504	VEHICLE CLAMPING FINE	5,500,000	5,500,000	-	5,500,000	-
12020505	ROAD TRAFFIC OFFENCES	3,300,000	3,300,000	1,540,200	3,300,000	-
12020507	KOTRAMA FINES	22,000,000	22,000,000	-	5,000,000	-
12020509	PENALTY ON MEDICAL MALPRACTICES	2,000,000	2,000,000	80,000	500,000	-
12020510	PENALTY FOR UNREGISTERED SCHOOLS	15,000,000	15,000,000	600,000	20,000,000	-
12020511	SANITATION DAY EXERCISE FINE	400,000	400,000	45,000	400,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



12020512	ENFORCEMENT & PROSECUTION OF SANITARY DEFAULTERS	5,150,000	5,150,000	-	5,150,000	-
12020513	RELEASE OF ARRESTED STRAY ANIMALS	100,000	100,000	14,000	100,000	-
120206	SALES - GENERAL	480,157,136	480,157,136	337,206,770.83	1,004,451,777	-
12020601	SALES OF RECORD OF SERVICE FORM	-	-	-	500,000	-
12020602	SALES OF FINGERLINGS	500,000	500,000	-	500,000	-
12020603	SALES OF CHEMICAL	10,000	10,000	-	90,000	-
12020604	SALES OF GRAINS	20,000	20,000	-	-	-
12020605	SALES OF VEGETABLES	100,000	100,000	-	-	-
12020607	SALES OF FORMS	104,500,000	104,500,000	1,816,000	19,860,000	-
12020611	PROCEED FROM AUCTION SALES OF CONFISCATED ITEMS	2,030,000	2,030,000	-	2,030,000	-
12020617	SALES OF APPLICATION / EMPLOYMENT FORM	9,850,000	9,850,000	219,315,000	16,630,000	-
12020618	SALES OF APPLICATION FOR TRANSFER OF SERVICE FORMS	-	-	-	500,000	-
12020620	SALES OF DRUGS /PHARMACY SERVICES	172,000,000	172,000,000	96,878,340.83	257,398,962	-
12020621	AUCTION SALES	200,000	200,000	-	200,000	-
12020622	SALES OF APPLICATION FORM FOR VOCATIONAL INSTITUTION	2,825,000	2,825,000	-	1,200,000	-
12020623	SALES OF FOREST PRODUCTS	15,000,000	15,000,000	6,380,000	229,260,000	-
12020628	SALES OF OPD CARDS/ GOPD CARDS /CONSULTATION	60,000,000	60,000,000	6,811,350	136,748,479	-
12020631	SALES OF ADMISSION FORMS	1,977,500	1,977,500	-	5,250,000	-
12020632	SALES OF MANAGEMENT HAND BOOK	1,375,000	1,375,000	840,000	7,500,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



12020633	SALES OF STUDENT I.D. CARDS	14,414,000	14,414,000	830,000	135,372,800	-
12020635	SALES OF GRAPHICS NEWSPAPER	1,700,000	1,700,000	400,180	1,700,000	-
12020636	SALES OF PILGRIMAGE APPLICATION FORMS	75,000	75,000	60,000	75,000	-
12020638	SALES OF ARTS & CULTURE JOURNALS	100,000	100,000	-	100,000	-
12020639	SALES OF GAZETTES & CSC ANNUAL REPORTS.	-	-	163,000	1,700,000	-
12020642	SALES OF APER & PROMOTION FORMS	1,100,000	1,100,000	155,000	2,650,000	-
12020654	SALES OF OXYGEN IN CYLINDER	1,800,000	1,800,000	539,000	8,341,400	-
12020659	SALES OF SEED/SEEDLING	250,000	250,000	55,000	250,000	-
12020662	SALES OF STATUTES (KOGI STATE LAWS)	310,500	310,500	550,000	500,000	-
12020665	SALES WATER BOARD FORM	5,020,136	5,020,136	1,765,000	6,245,136	-
12020666	SALES FROM HDRF (DRUGS, REAGENTS & CONSUMABLE)	82,500,000	82,500,000	598,900	167,000,000	-
12020667	SALES FROM PURE WATER FACTORY	400,000	400,000	50,000	750,000	-
12020668	SALES CRAFTS CERAMICS AND SCULPTURE	100,000	100,000	-	100,000	-
12020669	2% SALES MARKUP FROM FACILITIES MONTHLY	2,000,000	2,000,000	-	2,000,000	-
120207	EARNINGS -GENERAL	1,337,436,090	1,337,436,090	337,618,477.87	834,963,547	-
12020701	PROCEEDS FROM OWNER-OCCUPIER HOUSING SCHEME	80,000,000	80,000,000	107,723.70	60,000,000	-
12020702	EARNINGS FROM SEPTIC TANK EMPTIER	1,000,000	1,000,000	-	1,000,000	-
12020703	EARNING FROM THE REPLACEMENT OF ID. CARD	-	-	-	1,000,000	-
12020705	EARNINGS FROM DOCUMENTATION/ RENEWAL OF REGULATED PREMISES I.E.	11,000,000	11,000,000	3,021,000	11,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



	SCHOOLS, RESTAURANTS, HOTELS, BAKERIES ETC					
12020706	EARNINGS FROM LAND DEVELOPMENT SCHEME /OPERATION	-	-	100,600,000	-	-
12020707	EARNING FROM ARTICULATED TOW TRUCK SERVICES /CLEARING OF ACCIDENT SCENES	-	-	-	12,000,000	-
12020708	EARNING FROM ASHOCKLAYLAND	-	-	-	24,000,000	-
12020709	EARNINGS FROM TREE FELLING OPERATION	229,260,000	229,260,000	53,422,625	4,200,000	-
12020720	EARNINGS FROM STADIUM GATE TAKING	200,000	200,000	-	200,000	-
12020724	EARNING FROM LOKOJA MEGA TERMINAL	-	-	-	9,600,000	-
12020728	EARNINGS FROM RESEARCH AND DOCUMENTATION	15,500,000	15,500,000	36,565,638.34	25,000,000	-
12020732	EARNING FROM GRAPHIC DESIGN	100,000	100,000	-	100,000	-
12020734	EARNING FROM RICE FARMING/ MILLING	120,000,000	120,000,000	-	120,000,000	-
12020739	EARNINGS FROM USED OF STADIUM (RELIGION AND POLITICAL RELIES)	6,000,000	6,000,000	175,000	200,000	-
12020740	EARNINGS FROM SHOP RENTAGE	3,050,000	3,050,000	3,440,000	50,050,000	-
12020741	EARNINGS FROM TRACTOR HIRING	147,000,000	147,000,000	22,574,300	50,000,000	-
12020746	EARNING FROM HIRE OF DESK AND CHAIR	7,700,000	7,700,000	3,210,000	9,000,000	-
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS /AGENCIES	497,482,340	497,482,340	112,387,190.83	366,019,797	-
12020750	EARNING FROM MOTOR PARKS	-	-	1,600,000	-	-
12020751	EARNING FROM MASS TRANSIT BUSES	-	-	-	2,500,000	-
12020756	EARNING FROM PRINTING SERVICES	15,100,000	15,100,000	300,000	15,100,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



12020763	EARNINGS FROM CULTURAL PERFORMANCES	300,000	300,000	20,000	300,000	-
12020765	EARNING FROM MUSEUM, RESEARCH AND PUBLICATION	100,000	100,000	15,000	100,000	-
12020786	MATRICULATION/ MATRICULATION GOWN	36,000,000	36,000,000	-	32,500,000	-
12020787	EARNING FROM E-LIBRARY/ CBT CENTRE	2,000,000	2,000,000	-	450,000	-
12020791	EARNING FROM SHARED FACILITY HUBS	165,000,000	165,000,000	-	40,000,000	-
12020797	EARNING FROM AMUSEMENT PARKS	543,750	543,750	150,000	543,750	-
12020799	EARNING FROM ENDORSEMENT OF CULTURAL ACTIVITIES	100,000	100,000	30,000	100,000	-
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	17,510,000	17,510,000	365,600	11,023,900	-
12020802	RENTAL CHARGES OF THE SECRETARIAT CONFERENCE HALL	340,000	340,000	340,000	480,000	-
12020803	RENT FROM SECRETARIAT/ GOVERNMENT OPEN SPACE	7,170,000	7,170,000	25,600	543,900	-
12020809	RENT FROM MUHAMMED BUHARI EVENT CENTRE	10,000,000	10,000,000	-	10,000,000	-
120209	RENT ON LAND & OTHERS - GENERAL	1,000,000,000	1,000,000,000	222,316,292.07	2,062,730,901	-
12020904	PROPERTY OWNER EXPRESS (SPECIAL PROGRAMME)	-	-	6,819,954.16	-	-
12020906	GROUND RENTS	1,000,000,000	1,000,000,000	215,496,337.91	1,047,809,522	-
12020907	EARNINGS FROM RENT ON STADIUM	-	-	-	360,000	-
12020908	LAND USE CHARGE	-	-	-	1,014,561,379	-
120211	INVESTMENT INCOME	-	-	-	2,500,000	-
12021101	INTEREST/DIVIDENDS ON GOVERNMENT INVESTMENTS	-	-	-	2,500,000	-
13	AID AND GRANTS	114,717,299,668	114,717,299,668	42,769,862,165.98	136,411,682,487	254,326,500



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



1301	AID	200,000,000	200,000,000	-	200,000,000	-
130101	DOMESTIC AID	200,000,000	200,000,000	-	200,000,000	-
13010101	CURRENT DOMESTIC AID	200,000,000	200,000,000	-	200,000,000	-
1302	GRANTS	114,517,299,668	114,517,299,668	42,769,862,165.98	136,211,682,487	254,326,500
130201	DOMESTIC GRANTS	103,418,625,315	103,418,625,315	41,662,550,269.33	124,431,752,697	-
13020101	CURRENT GRANTS FROM FGN	3,000,000,000	3,000,000,000	-	3,000,000,000	-
13020102	CAPITAL GRANTS FROM FGN	72,041,471,845	72,041,471,845	3,600,000,000	72,041,425,818	-
13020103	CURRENT GRANTS FROM LGAS	20,667,080,375	20,667,080,375	21,207,341,205.13	22,377,865,000	-
13020104	CAPITAL GRANTS FROM LGAS	4,240,000,000	4,240,000,000	16,046,434,050.53	18,750,761,391	-
13020105	CURRENT GRANTS FROM OTHER SOURCES	2,670,073,095	2,670,073,095	808,775,013.67	4,861,700,488	-
13020106	CAPITAL GRANTS FROM OTHER SOURCES	800,000,000	800,000,000	-	3,400,000,000	-
130202	FOREIGN GRANTS	11,098,674,353	11,098,674,353	1,107,311,896.65	11,779,929,790	254,326,500
13020201	CURRENT FOREIGN GRANTS	10,798,674,353	10,798,674,353	1,107,311,896.65	11,383,929,790	254,326,500
13020202	CAPITAL FOREIGN GRANTS	300,000,000	300,000,000	-	396,000,000	-
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	68,362,812,125	68,362,812,125	12,814,254,284.74	214,070,420,263	-
1402	OTHER CAPITAL RECEIPTS	3,250,000,000	3,250,000,000	-	3,250,000,000	-
140201	OTHER CAPITAL RECEIPTS	3,250,000,000	3,250,000,000	-	3,250,000,000	-
14020102	SALE OF FIXED ASSETS	3,000,000,000	3,000,000,000	-	3,000,000,000	-
14020105	SALES OF UNSERVICEABLE VEHICLE, PLANTS AND EQUIPMENT	250,000,000	250,000,000	-	250,000,000	-
1403	LOANS/ BORROWINGS RECEIPT	65,112,812,125	65,112,812,125	12,814,254,284.74	210,820,420,263	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	22,562,812,125	22,562,812,125	6,738,047,450.22	71,481,294,005	-
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	19,000,000,000	19,000,000,000	6,714,084,395.55	19,000,000,000	-
14030102	DOMESTIC LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES	3,562,812,125	3,562,812,125	23,963,054.67	52,481,294,005	-
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	42,550,000,000	42,550,000,000	6,076,206,834.52	139,339,126,258	-
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	42,550,000,000	42,550,000,000	6,076,206,834.52	139,339,126,258	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



Kogi State Government 2026 Approved Budget - Capital Receipts

Receipt Description	Administrative Code and Description	Economic Code and Description	Fund Code and Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
Total Capital Receipts				183,080,111,793	183,080,111,793	55,584,116,450.72	350,482,102,750	254,326,500
CONTRIBUTION FROM LGAS FOR ADMINISTRATIVE CHARGES (OVERHEAD COSTS) TO KOGI STATE PENSION COMMISSION	011103500100 - KOGI STATE PENSION COMMISSION	13020103 - CURRENT GRANTS FROM LGAS	08303 - DONATION BY LOCAL GOVERNMENTS	247,850,000	247,850,000	50,400,000	247,850,000	-
INFLOW FROM JAAC FOR THE PAYMENT OF LG RETIREES	011103500100 - KOGI STATE PENSION COMMISSION	13020103 - CURRENT GRANTS FROM LGAS	02201 - PENSION AND GRATUITIES	17,520,000,000	17,520,000,000	17,585,778,809.49	17,520,000,000	-
DONATIONS FROM INDIVIDUALS/COOPERATE ORGANISATIONS FOR KOGI STATE CIVIL SERVICE WEEK CELEBRATION	012500100100 - OFFICE OF THE HEAD OF CIVIL SERVICE	13020105 - CURRENT GRANTS FROM OTHER SOURCES	08305 - DONATIONS BY PRIVATE SECTOR COMPANIES	-	-	12,947,500	20,000,000	-
0.8% AUDIT PROJECTS MONITORING FUND FROM CONTRACTORS	014000100100 - OFFICE OF THE STATE AUDITOR-GENERAL	13020105 - CURRENT GRANTS FROM OTHER SOURCES	08305 - DONATIONS BY PRIVATE SECTOR COMPANIES	58,597,895	58,597,895	99,169,152.02	120,000,000	-
1% DEDUCTION FROM LOCAL GOVERNMENT ALLOCATION FOR AUDIT EXPENDITURE	014000200100 - OFFICE OF THE LOCAL GOVT. AUDITOR-GENERAL	13020103 - CURRENT GRANTS FROM LGAS	08303 - DONATION BY LOCAL GOVERNMENTS	635,715,375	635,715,375	1,262,294,855	1,080,500,000	-
1% LOCAL GOVERNMENT CONTRIBUTION FOR TRAINING OF LOCAL GOVERNMENT AREA STAFF	014900100100 - LOCAL GOVERNMENT SERVICE COMMISSION	13020103 - CURRENT GRANTS FROM LGAS	08303 - DONATION BY LOCAL GOVERNMENTS	1,029,515,000	1,029,515,000	1,214,045,347.45	1,029,515,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



CONTRIBUTIONS FROM LGAS FOR SECURITY	016105500100 - STATE SECURITY TRUST FUND	13020104 - CAPITAL GRANTS FROM LGAS	08303 - DONATION BY LOCAL GOVERNMENTS	400,000,000	400,000,000	282,697,893.12	400,000,000	-
CONTRACTORS' MANDATORY CONTRIBUTIONS TO STATE SECURITY FUND	016105500100 - STATE SECURITY TRUST FUND	13020105 - CURRENT GRANTS FROM OTHER SOURCES	08305 - DONATIONS BY PRIVATE SECTOR COMPANIES	500,000,000	500,000,000	693,617,961.65	700,000,000	-
CONTRIBUTIONS FROM INDIVIDUAL AND CORPORATE BODIES FOR SECURITY	016105500100 - STATE SECURITY TRUST FUND	13020105 - CURRENT GRANTS FROM OTHER SOURCES	08306 - DONATIONS BY INDIVIDUALS	100,000,000	100,000,000	3,000,000	100,000,000	-
LOANS FACILITIES FROM CACS FOR AGRICULTURAL PROJECT	021500100100 - MINISTRY OF AGRICULTURE AND FOOD SECURITY	14030102 - DOMESTIC LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES	09302 - CENTRAL BANK OF NIGERIA (CBN)	1,050,000,000	1,050,000,000	-	-	-
AGRO-PROCESSING, PRODUCTIVITY ENHANCING AND LIVELIHOOD SUPPORT(APEALS)(WO RLD BANK SUPPORT).	021500100100 - MINISTRY OF AGRICULTURE AND FOOD SECURITY	14030201 - INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	09111 - INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	50,000,000	50,000,000	-	-	-
DONATIONS FROM INDIVIDUALS/COOPERATE ORGANISATIONS	022000100100 - MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	13010101 - CURRENT DOMESTIC AID	08306 - DONATIONS BY INDIVIDUALS	200,000,000	200,000,000	-	200,000,000	-
REFUND FROM FEDERAL GOVERNMENT OF NIGERIA TO STATE ON SUBSIDY	022000100100 - MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	13020102 - CAPITAL GRANTS FROM FGN	08304 - DONATIONS BY FED. GOVERNMENT	68,441,471,845	68,441,471,845	-	68,441,425,818	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



REINVESTMENT PROGRAMME(SURE-P)								
SUPPORT FROM DEVELOPMENT PARTNERS (BILL & MELINDA GATES FOUNDATION SUPPORT ON AGRIC PROGRAMME).	022000100100 - MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	13020202 - CAPITAL FOREIGN GRANTS	08206 - DONATION BY INTERNATIONAL NGOS	300,000,000	300,000,000	-	300,000,000	-
SALES OF NON-ESSENTIAL GOVERNMENT ASSETS(OLD BUILDINGS & OTHER LANDED PROPERTIES THAT ARE NOT IN USED)	022000100100 - MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	14020102 - SALE OF FIXED ASSETS	03101 - CAPITAL DEVELOPMENT FUND	3,000,000,000	3,000,000,000	-	3,000,000,000	-
SALE OF UNSERVICEABLE VEHICLE, PLANTS AND EQUIPMENT	022000100100 - MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	14020105 - SALES OF UNSERVICEABLE VEHICLE, PLANTS AND EQUIPMENT	03101 - CAPITAL DEVELOPMENT FUND	250,000,000	250,000,000	-	250,000,000	-
COMMERCIAL BANK FACILITIES TO KOGI STATE GOVERNMENT(TERM LOAN, BRIDGING FACILITIES)	022000100100 - MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	14030101 - DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	03101 - CAPITAL DEVELOPMENT FUND	19,000,000,000	19,000,000,000	6,714,084,395.55	19,000,000,000	-
CBN HOUSING SCHEME LOANS FACILITIES	022000100100 - MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	14030102 - DOMESTIC LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES	09302 - CENTRAL BANK OF NIGERIA (CBN)	1,000,000,000	1,000,000,000	-	1,000,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



LOANS FROM COMMERCIAL BANKS (UNITED BANK FOR AFRICA AND ZENITH BANK)	022000100100 - MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	14030102 - DOMESTIC LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES	03101 - CAPITAL DEVELOPMENT FUND	1,469,812,125	1,469,812,125	-	1,438,294,005	-
WORLD BANK STATE ACTION BUSINESS ENABLING REFORM (SABER) PROGRAMME FOR RESULTS (MULTILATERAL)	022000100100 - MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	14030201 - INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	09111 - INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	15,000,000,000	15,000,000,000	-	15,000,000,000	-
EXTERNAL BORROWING FROM AFDB TO FINANCE STAPLE CROPS PROCESSING ZONE PROJECT AT ALAPE	022000100100 - MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	14030201 - INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	09101 - AFRICAN DEVELOPMENT BANK	3,000,000,000	3,000,000,000	-	3,000,000,000	-
FEDERAL GOVERNMENT GRANTS FOR COVID 19 ACTION RECOVERY AND ECONOMIC STIMULUS (PERFORMANCE FOR RESULT) NG-CARES	022000100100 - MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	13020201 - CURRENT FOREIGN GRANTS	08304 - DONATIONS BY FED. GOVERNMENT	3,000,000,000	3,000,000,000	1,107,311,896.65	3,000,000,000	-
BOND FROM NIGERIA STOCK MARKET	022000100100 - MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	14030102 - DOMESTIC LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES	09303 - BOND	-	-	-	50,000,000,000	-
REVOLVING CAR LOAN REPAYMENT	022000700100 - OFFICE OF THE ACCOUNTANT GENERAL	14030102 - DOMESTIC LOANS/ BORROWINGS	03101 - CAPITAL DEVELOPMENT FUND	43,000,000	43,000,000	23,963,054.67	43,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



		FROM GOVERNMENT ENTITIES						
CONTRACTORS' MANDATORY CONTRIBUTIONS (1% OF PROJECT FEE) TO STATE PROJECT MONITORING FUND	023400100100 - MINISTRY OF WORKS	13020105 - CURRENT GRANTS FROM OTHER SOURCES	08305 - DONATIONS BY PRIVATE SECTOR COMPANIES	199,475,200	199,475,200	40,400	-	-
WORLD BANK ASSISTED LOAN TO RURAL ACCESS AND AGRICULTURAL MARKETING PROJECT	026200100100 - MINISTRY OF RURAL AND ENERGY DEVELOPMENT	14030201 - INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	09111 - INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	600,000,000	600,000,000	6,076,206,834.52	15,227,340,333	-
WORLD BANK LOANS FOR LIVESTOCK PRODUCTIVITY & SESENCE SUPPORT PROJECT (KOGI L-PRES)	027100100100 - MINISTRY OF LIVESTOCK DEVELOPMENT	14030201 - INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	09111 - INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	-	-	-	10,327,515,904	-
WORLD BANK LOANS FOR ADOLESCENT GIRLS INITIATIVE FOR LEARNING AND EMPOWERMENT	051700100100 - MINISTRY OF EDUCATION	14030201 - INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	09111 - INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	-	-	-	60,084,270,021	-
SPECIAL GRANTS FOR PRIMARY SCHOOL FUNDING (UBEC)	051700200100 - STATE UNIVERSAL BASIC EDUCATION BOARD	13020102 - CAPITAL GRANTS FROM FGN	08304 - DONATIONS BY FED. GOVERNMENT	3,600,000,000	3,600,000,000	3,600,000,000	3,600,000,000	-
UNESCO FUNDED THROUGH FG GRANT FOR FAMILY LIFE AND	051700200100 - STATE UNIVERSAL BASIC EDUCATION BOARD	13020202 - CAPITAL FOREIGN GRANTS	08206 - DONATION BY INTERNATIONAL NGOS	-	-	-	96,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



HIV/HEALTH EDUCATION								
5% CONTRIBUTION FRON 21 LGAS FOR KOGI STATE UNIVERSITY, KABBA.	051702200100 - KOGI STATE UNIVERSITY, KABBA	13020104 - CAPITAL GRANTS FROM LGAS	08303 - DONATION BY LOCAL GOVERNMENTS	1,500,000,000	1,500,000,000	1,955,264,075.69	5,000,000,000	-
5% CONTRIBUTION FRON 21 LGAS FOR CUSTECH, OSARA.	051702500100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	13020104 - CAPITAL GRANTS FROM LGAS	08303 - DONATION BY LOCAL GOVERNMENTS	2,340,000,000	2,340,000,000	7,063,886,437.85	7,350,761,391	-
SIGHT SAVER INTERNATIONAL (NGO) GRANT TO KOGI STATE EYE CARE PROGRAM FOR BLINDNESS PREVENTION	052100100100 - MINISTRY OF HEALTH	13020201 - CURRENT FOREIGN GRANTS	08206 - DONATION BY INTERNATIONAL NGOs	400,200,000	400,200,000	-	400,200,000	-
WB GRANT FOR TB & LEPROSY	052100100100 - MINISTRY OF HEALTH	13020201 - CURRENT FOREIGN GRANTS	08121 - WORLD BANK TRUST FUND	200,000,000	200,000,000	-	4,212,000,000	-
ISLAMIC DEV BANK GRANTS FUNDED MALARIA ELIMINATION PROGRAM	052100100100 - MINISTRY OF HEALTH	13020201 - CURRENT FOREIGN GRANTS	08128 - ISLAMIC DEVELOPMENT BANK	1,271,550,685	1,271,550,685	-	3,326,550,685	-
GRANT FROM UNICEF FUNDED HEALTH INVESTMENT PLAN (SSHDP II)	052100100100 - MINISTRY OF HEALTH	13020201 - CURRENT FOREIGN GRANTS	08119 - UNITED NATIONS CHILDREN'S FUND (UNICEF)	65,579,004	65,579,004	-	100,000,000	-
GLOBAL 2000 GRANT FOR ONCHOCERCIASIS AND NEGLECTED TROPICAL DISEASES (NTD)	052100100100 - MINISTRY OF HEALTH	13020201 - CURRENT FOREIGN GRANTS	08124 - GLOBAL 2000	5,861,344,664	5,861,344,664	-	90,852,605	-
FEDERAL GOVERNMENT GRANT TO STATE ON ACCELERATING	052100100100 - MINISTRY OF HEALTH	13020201 - CURRENT	08304 - DONATIONS BY	-	-	-	254,326,500	254,326,500



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



NUTRITION RESULTS IN NIGERIA		FOREIGN GRANTS	FED. GOVERNMENT					
WORKERS' CONTRIBUTIONS FOR STATE HEALTH INSURANCE SCHEME AND BASIC HEALTHCARE PROVISION FUND (BHC PF)	052100200100 - KOGI STATE HEALTH INSURANCE AGENCY	13020105 - CURRENT GRANTS FROM OTHER SOURCES	08306 - DONATIONS BY INDIVIDUALS	1,812,000,000	1,812,000,000	-	3,921,700,488	-
BASIC HEALTHCARE PROVISION FUND (BHC PF) DONATIONS BY FED. GOVERNMENT	052100300100 - PRIMARY HEALTHCARE DEVELOPMENT AGENCY	13020106 - CAPITAL GRANTS FROM OTHER SOURCES	08304 - DONATIONS BY FED. GOVERNMENT	800,000,000	800,000,000	-	3,400,000,000	-
WORLD BANK LOANS FOR IMMUNISATION PLUS AND MALARIA PROGRESS BY ACCELERATING COVERAGE AND TRANSFORMING SERVICES (IMPACTS)	052100300100 - PRIMARY HEALTHCARE DEVELOPMENT AGENCY	14030201 - INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	09111 - INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	900,000,000	900,000,000	-	1,500,000,000	-
WORLD BANK LOANS FOR ACCELERATING NUTRITION RESULTS IN NIGERIA	052100300100 - PRIMARY HEALTHCARE DEVELOPMENT AGENCY	14030201 - INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	09111 - INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	500,000,000	500,000,000	-	-	-
3% CONTRIBUTION FROM 21 LGAS FOR CUSTECH TEACHING HOSPITAL, OKENE.	052102800100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE	13020104 - CAPITAL GRANTS FROM LGAS	08303 - DONATION BY LOCAL GOVERNMENTS	-	-	6,744,585,643.87	6,000,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



GRANT FROM FGN ON FLOOD	053500100100 - MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	13020101 - CURRENT GRANTS FROM FGN	08304 - DONATIONS BY FED. GOVERNMENT	3,000,000,000	3,000,000,000	-	3,000,000,000	-
WORLD BANK LOANS FOR AGRO-CLIMATIC RESIENCE IN SEMI-ARID LANDSCAPES (ACRESAL)	053500100100 - MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	14030201 - INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	09111 - INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	7,500,000,000	7,500,000,000	-	19,200,000,000	-
EIB- LOANS FOR NEWMAP (NIGERIA CLIMATE ADAPTATION EROSION AND WATERSHED PROJECT	053500100100 - MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	14030201 - INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	09108 - EUROPEAN INVESTMENT BANK	15,000,000,000	15,000,000,000	-	15,000,000,000	-
LGAS' MANDATORY CONTRIBUTIONS (1% OF FAAC RECEIPTS) FOR JAAC MAINTAINANCE	055100100100 - MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	13020103 - CURRENT GRANTS FROM LGAS	08303 - DONATION BY LOCAL GOVERNMENTS	1,234,000,000	1,234,000,000	1,094,822,193.19	2,500,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



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

Code	Fund	Recurrent Revenue	Aid, Grants and CDF Receipts	Total Revenue	Personnel Expenditure	Other Non-Debt Recurrent Expenditure	Debt Service Expenditure	Capital Expenditure	Total Expenditure
-	Total	470,008,482,693	350,482,102,750	820,490,585,443	116,378,175,406	233,054,692,180	16,000,000,000	455,057,717,857	820,490,585,443
01	FEDERATION ACCOUNT	426,029,266,301	-	426,029,266,301	250,000,000	2,766,980,000	16,000,000,000	-	19,016,980,000
011	FAAC DIRECT ALLOCATION	426,029,266,301	-	426,029,266,301	250,000,000	2,766,980,000	16,000,000,000	-	19,016,980,000
01101	FAAC DIRECT ALLOCATION	426,029,266,301	-	426,029,266,301	250,000,000	2,766,980,000	16,000,000,000	-	19,016,980,000
02	CONSOLIDATED REVENUE FUND	43,979,216,392	17,520,000,000	61,499,216,392	116,128,175,406	188,463,892,850	-	-	304,592,068,256
021	MAIN ENVELOP	43,979,216,392	-	43,979,216,392	72,027,848,535	188,463,892,850	-	-	260,491,741,385
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	43,979,216,392	-	43,979,216,392	72,027,848,535	188,463,892,850	-	-	260,491,741,385
022	CRF CHARGES	-	17,520,000,000	17,520,000,000	44,100,326,871	-	-	-	44,100,326,871
02201	PENSION AND GRATUITIES	-	17,520,000,000	17,520,000,000	35,227,433,414	-	-	-	35,227,433,414
02204	OTHER CRF CHARGES	-	-	-	8,872,893,457	-	-	-	8,872,893,457
03	CAPITAL DEVELOPMENT FUND	-	23,731,294,005	23,731,294,005	-	-	-	187,650,728,442	187,650,728,442
031	CDF MAIN	-	23,731,294,005	23,731,294,005	-	-	-	187,650,728,442	187,650,728,442
03101	CAPITAL DEVELOPMENT FUND	-	23,731,294,005	23,731,294,005	-	-	-	187,650,728,442	187,650,728,442
08	AIDS AND GRANTS	-	118,891,682,487	118,891,682,487	-	41,823,494,830	-	77,068,187,657	118,891,682,487
081	MULTILATERAL AIDS AND GRANTS	-	7,729,403,290	7,729,403,290	-	5,572,403,290	-	2,157,000,000	7,729,403,290
08119	UNITED NATIONS CHILDREN'S FUND (UNICEF)	-	100,000,000	100,000,000	-	100,000,000	-	-	100,000,000
08121	WORLD BANK TRUST FUND	-	4,212,000,000	4,212,000,000	-	4,200,000,000	-	12,000,000	4,212,000,000
08124	GLOBAL 2000	-	90,852,605	90,852,605	-	852,605	-	90,000,000	90,852,605
08128	ISLAMIC DEVELOPMENT BANK	-	3,326,550,685	3,326,550,685	-	1,271,550,685	-	2,055,000,000	3,326,550,685
082	BILATERAL AIDS AND GRANTS	-	796,200,000	796,200,000	-	496,200,000	-	300,000,000	796,200,000
08206	DONATION BY INTERNATIONAL NGOs	-	796,200,000	796,200,000	-	496,200,000	-	300,000,000	796,200,000
083	LOCAL AIDS AND GRANTS	-	110,366,079,197	110,366,079,197	-	35,754,891,540	-	74,611,187,657	110,366,079,197
08303	DONATION BY LOCAL GOVERNMENTS	-	23,608,626,391	23,608,626,391	-	3,038,701,503	-	20,569,924,888	23,608,626,391
08304	DONATIONS BY FED. GOVERNMENT	-	81,695,752,318	81,695,752,318	-	28,670,375,062	-	53,025,377,256	81,695,752,318



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



08305	DONATIONS BY PRIVATE SECTOR COMPANIES	-	840,000,000	840,000,000	-	840,000,000	-	-	840,000,000
08306	DONATIONS BY INDIVIDUALS	-	4,221,700,488	4,221,700,488	-	3,205,814,975	-	1,015,885,513	4,221,700,488
09	LOANS/DEBTS	-	190,339,126,258	190,339,126,258	-	324,500	-	190,338,801,758	190,339,126,258
091	MULTILATERAL LOANS/DEBTS	-	139,339,126,258	139,339,126,258	-	324,500	-	139,338,801,758	139,339,126,258
09101	AFRICAN DEVELOPMENT BANK	-	3,000,000,000	3,000,000,000	-	-	-	3,000,000,000	3,000,000,000
09108	EUROPEAN INVESTMENT BANK	-	15,000,000,000	15,000,000,000	-	-	-	15,000,000,000	15,000,000,000
09111	INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	-	121,339,126,258	121,339,126,258	-	324,500	-	121,338,801,758	121,339,126,258
093	LOCAL LOANS/DEBTS	-	51,000,000,000	51,000,000,000	-	-	-	51,000,000,000	51,000,000,000
09302	CENTRAL BANK OF NIGERIA (CBN)	-	1,000,000,000	1,000,000,000	-	-	-	1,000,000,000	1,000,000,000
09303	BOND	-	50,000,000,000	50,000,000,000	-	-	-	50,000,000,000	50,000,000,000



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



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

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
-	<i>Total Expenditure</i>	<i>582,404,119,489</i>	<i>604,528,992,718</i>	<i>430,214,679,583.07</i>	<i>820,490,585,443</i>	<i>4,686,144,221</i>
01000000000	ADMINISTRATION SECTOR	120,776,885,039	157,202,968,286	132,608,153,000.01	171,293,367,481	59,184,300
01110000000	GOVERNORS OFFICE PLANNING SECTOR	83,449,822,114	122,649,581,975	110,990,135,388.36	129,369,226,520	-
011100100100	GOVERNMENT HOUSE	43,535,026,673	83,213,986,534	76,195,092,440.19	82,459,939,467	-
011100100200	DEPUTY GOVERNORS OFFICE	2,803,224,221	2,849,224,221	651,945,979.68	3,305,729,150	-
011100800100	EMERGENCY MANAGEMENT AGENCY	65,983,589	182,783,589	82,476,411.14	1,971,648,772	-
011101000100	BUREAU OF PUBLIC PROCUREMENT (BPP)	1,637,678,851	1,307,678,851	438,434,492.05	1,744,656,755	-
011103500100	KOGI STATE PENSION COMMISSION	34,769,850,000	34,322,850,000	33,134,201,569.96	35,569,550,000	-
011111100100	KOGI STATE INVESTMENT PROMOTION & PUBLIC PRIVATE PARTNERSHIP AGENCY	638,058,780	773,058,780	487,984,495.34	4,317,702,376	-
01610000000	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT PLANNING SECTOR	11,754,010,817	12,117,941,194	10,125,632,426.31	12,573,945,826	20,000,000
016100100100	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	9,891,703,595	10,130,733,972	8,661,373,922.27	10,514,509,337	20,000,000
016103800100	CHRISTIAN PILGRIMS COMMISSION	153,187,707	154,287,707	29,869,159.32	242,853,060	-
016103700100	KOGI STATE HAJJ COMMISSION	477,969,515	601,769,515	547,256,886.98	671,233,429	-
016105500100	STATE SECURITY TRUST FUND	1,231,150,000	1,231,150,000	887,132,457.74	1,145,350,000	-
01640000000	MINISTRY OF SPECIAL DUTY & INTER-GOVERNMENTAL AFFAIRS PLANNING SECTOR	1,588,510,378	1,590,810,378	134,261,600	2,048,510,378	-
016400100100	MINISTRY OF SPECIAL DUTY & INTER-GOVERNMENTAL AFFAIRS	1,588,510,378	1,590,810,378	134,261,600	2,048,510,378	-
01120000000	KOGI STATE HOUSE OF ASSEMBLY PLANNING SECTOR	6,729,952,652	6,358,552,652	3,279,258,637.27	7,967,971,603	4,000,000
011200300100	KOGI STATE HOUSE OF ASSEMBLY	6,060,830,182	5,689,430,182	3,225,164,471.98	7,217,185,470	4,000,000
011200400100	KOGI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	669,122,470	669,122,470	54,094,165.29	750,786,133	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



012300000000	MINISTRY OF INFORMATION AND COMMUNICATION PLANNING SECTOR	3,725,959,337	4,103,541,837	2,298,877,056.39	4,410,266,775	35,184,300
012300100100	MINISTRY OF INFORMATION AND COMMUNICATION	3,009,018,495	3,386,500,995	1,992,382,159.82	3,409,485,858	35,184,300
012300300100	KOGI STATE BROADCASTING CORPORATION	434,693,190	434,693,190	229,953,062.63	497,684,065	-
012301300100	KOGI STATE NEWSPAPER CORPORATION	282,247,652	282,347,652	76,541,833.95	291,349,452	-
012301400100	KOGI STATE SIGNAGE AND ADVERTISEMENT AGENCY	-	-	-	211,747,400	-
012500000000	OFFICE OF THE HEAD OF CIVIL SERVICE PLANNING SECTOR	9,782,190,898	3,930,236,684	1,616,848,356.59	9,395,753,358	-
012500100100	OFFICE OF THE HEAD OF CIVIL SERVICE	9,782,190,898	3,930,236,684	1,616,848,356.59	9,395,753,358	-
014000000000	OFFICE OF THE STATE AUDITOR-GENERAL PLANNING SECTOR	1,659,525,118	3,690,828,321	2,658,397,680.05	3,233,060,460	-
014000100100	OFFICE OF THE STATE AUDITOR-GENERAL	758,568,972	1,723,568,972	1,418,347,776.26	1,621,961,077	-
014000200100	OFFICE OF THE LOCAL GOVT. AUDITOR-GENERAL	808,211,240	1,874,514,443	1,240,049,903.79	1,518,354,477	-
014000300100	STATE AUDIT SERVICE BOARD	36,462,406	36,462,406	-	36,462,406	-
014000400100	LOCAL GOVERNMENT AUDIT BOARD	56,282,500	56,282,500	-	56,282,500	-
014700000000	CIVIL SERVICE COMMISSION PLANNING SECTOR	125,242,950	209,743,470	165,955,959.13	217,976,794	-
014700100100	CIVIL SERVICE COMMISSION	125,242,950	209,743,470	165,955,959.13	217,976,794	-
014800000000	STATE INDEPENDENT ELECTORAL COMMISSION (SIEC) PLANNING SECTOR	681,657,214	684,657,214	130,165,000	661,657,214	-
014800100100	STATE INDEPENDENT ELECTORAL COMMISSION (SIEC)	681,657,214	684,657,214	130,165,000	661,657,214	-
014900000000	LOCAL GOVERNMENT SERVICE COMMISSION PLANNING SECTOR	1,280,013,561	1,867,074,561	1,208,620,895.91	1,414,998,553	-
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION	1,280,013,561	1,867,074,561	1,208,620,895.91	1,414,998,553	-
020000000000	ECONOMIC SECTOR	227,773,672,573	216,597,361,689	138,492,797,262.04	310,256,942,600	1,392,951,254
021500000000	MINISTRY OF AGRICULTURE PLANNING SECTOR	15,240,748,122	15,467,858,122	9,410,330,584.60	15,295,042,436	663,038,800
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	14,210,411,662	13,426,411,662	8,960,619,066.52	13,115,676,954	663,038,800



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



021500300100	KOGI AGRICULTURAL DEVELOPMENT PROJECT (ADP)	882,009,604	884,529,604	343,133,703.06	1,014,386,057	-
021500500100	KOGI AGRO-ALLIED COMPANY	117,221,192	1,125,811,192	84,157,889.64	1,133,530,828	-
021500600100	KOGI LAND DEV. BOARD	31,105,664	31,105,664	22,419,925.38	31,448,597	-
022000000000	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	68,051,368,196	90,988,208,196	60,399,991,623.08	71,203,310,669	375,539,900
022000100100	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	4,745,260,111	2,432,300,111	378,649,064.61	3,548,460,111	-
022000300100	BUDGET AND ECONOMIC PLANNING	15,780,605,850	13,640,805,850	8,177,844,862.59	22,093,643,750	375,539,900
022000400100	STATE BUREAU OF STATISTICS	344,867,304	344,867,304	7,841,000	721,599,679	-
022000200100	DEBT MANAGEMENT OFFICE	28,066,918,000	51,468,934,226	34,962,986,275.91	16,083,918,000	-
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	10,286,165,041	12,734,165,041	9,804,029,400.88	14,742,625,521	-
022000800100	KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)	7,241,020,392	8,429,604,166	6,692,901,940.68	7,285,213,608	-
022001200100	KOGI INVESTMENT AND PROPERTIES LIMITED	40,300,000	97,500,000	20,113,228.41	3,944,550,000	-
022001300100	KOGI STATE GOVERNANCE DELIVERY UNIT	46,231,498	52,031,498	11,821,250	151,800,000	-
022001400100	KOGI STATE ECONOMIC COUNCIL	1,500,000,000	572,000,000	111,320,500	1,500,000,000	-
022001500100	HUMAN CAPITAL OPPORTUNITY FOR PROSPERITY AND EQUITY HOPE-GOV	-	1,216,000,000	232,484,100	1,131,500,000	-
022200000000	MIN. OF COMMERCE & INDUSTRY PLANNING SECTOR	8,376,546,442	7,348,661,442	5,179,040,391.88	12,519,456,710	-
022200100100	MIN. OF COMMERCE & INDUSTRY	6,588,181,450	5,978,196,450	4,913,760,379.88	11,423,091,718	-
022200700100	KOGI STATE ENTERPRISES DEVELOPMENT AGENCY	1,742,000,000	1,302,000,000	240,981,000	1,042,000,000	-
022205300100	KOGI STATE COMMODITY EXCHANGE, EXPORT PROMOTION AND MARKET DEVELOPMENT BOARD	46,364,992	68,464,992	24,299,012	54,364,992	-
022800000000	MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY PLANNING SECTOR	2,194,923,720	1,794,923,720	12,282,545.04	2,880,030,694	-
022800100100	MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY	1,694,923,720	1,294,923,720	12,282,545.04	1,926,423,720	-
022800200100	KOGI STATE INFORMATION COMMUNICATION TECHNOLOGY DEVELOPMENT AGENCY (KICTDA)	500,000,000	500,000,000	-	953,606,974	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



022900000000	MINISTRY OF TRANSPORT PLANNING SECTOR	4,748,388,993	1,453,388,993	617,959,115.13	52,863,638,992	-
022900100100	MINISTRY OF TRANSPORT	4,748,388,993	1,453,388,993	617,959,115.13	52,863,638,992	-
023300000000	MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES PLANNING SECTOR	13,047,009,703	3,697,009,703	1,474,182,000	7,775,512,689	-
023300100100	MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES	13,006,709,703	3,656,709,703	1,463,182,000	7,735,212,689	-
023300300100	KOGI STATE SOLID MINERALS PROCESSING COMPANY LTD	40,300,000	40,300,000	11,000,000	40,300,000	-
023400000000	MINISTRY OF WORKS PLANNING SECTOR	69,588,129,697	55,759,422,898	38,503,524,093.25	59,741,920,938	-
023400100100	MINISTRY OF WORKS	54,297,721,964	51,457,549,665	34,682,093,705.52	46,509,732,492	-
023400300100	ROAD MAINTENANCE AGENCY	15,172,278,140	4,183,743,640	3,754,844,984.86	13,094,507,348	-
023400400100	KOGI STATE FIRE AGENCY	118,129,593	118,129,593	66,585,402.87	137,681,098	-
023600000000	MIN. OF CULTURE & TOURISM PLANNING SECTOR	795,074,364	809,074,364	202,275,200.72	3,137,850,659	-
023600100100	MIN. OF CULTURE & TOURISM	435,798,662	435,798,662	88,625,599.19	2,746,673,884	-
023600300100	COUNCIL FOR ARTS AND CULTURE	340,845,957	341,845,957	97,638,158.82	350,172,537	-
023605200100	HOTEL AND TOURISM BOARD	18,429,745	31,429,745	16,011,442.70	41,004,238	-
025000000000	KOGI STATE FISCAL RESPONSIBILITY COMMISSION PLANNING SECTOR	17,680,568	20,680,568	11,272,000	100,042,477	-
025000100100	KOGI STATE FISCAL RESPONSIBILITY COMMISSION	17,680,568	20,680,568	11,272,000	100,042,477	-
025200000000	MINISTRY OF WATER RESOURCES PLANNING SECTOR	16,134,716,880	8,941,958,493	1,638,189,670.07	18,704,876,777	351,706,654
025200100100	MINISTRY OF WATER RESOURCES	12,634,835,273	5,136,065,273	609,000,473.80	12,992,591,492	351,658,000
025210200100	KOGI STATE WATER BOARD	589,533,607	589,533,607	77,235,591.34	1,132,671,122	48,654
025210300100	RURAL WATER AND SANITATION AGENCY (RUWASSA)	2,910,348,000	3,216,359,613	951,953,604.93	4,579,614,163	-
025300000000	MINISTRY OF HOUSING AND URBAN DEVELOPMENT PLANNING SECTOR	12,525,770,685	14,014,859,987	8,188,790,855.09	18,372,738,442	-
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	10,058,978,638	11,414,617,940	6,972,586,368.47	15,033,159,822	-
025300200100	BUREAU FOR LANDS	1,737,136,800	1,851,386,800	989,312,362.66	2,423,327,020	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



025300300100	KOGI STATE UTILITY INFRASTRUCTURE MANAGEMENT AND COMPLIANCE AGENCY	461,950,000	461,950,000	20,335,900	411,950,000	-
025300900100	KOGI STATE TOWN PLANNING AND DEVELOPMENT BOARD	267,705,247	286,905,247	206,556,223.96	504,301,600	-
026200000000	MINISTRY OF RURAL AND ENERGY DEVELOPMENT PLANNING SECTOR	17,053,315,203	14,158,315,203	11,528,681,119.82	33,557,542,165	-
026200100100	MINISTRY OF RURAL AND ENERGY DEVELOPMENT	17,049,493,225	14,154,493,225	11,528,681,119.82	32,753,720,187	-
026200200100	RURAL ACCESS ROAD AGENCY (RARA)	3,821,978	3,821,978	-	503,821,978	-
026200300100	STATE ROAD FUND MANAGEMENT AND ADMINISTRATION BOARD (KOSRFMAB)	-	-	-	300,000,000	-
027100000000	MINISTRY OF LIVESTOCK DEVELOPMENT	-	2,143,000,000	1,326,278,063.36	14,104,978,952	2,665,900
027100100100	MINISTRY OF LIVESTOCK DEVELOPMENT	-	2,143,000,000	1,326,278,063.36	14,104,978,952	2,665,900
030000000000	LAW & JUSTICE SECTOR	23,254,514,351	17,663,214,351	7,892,929,294.89	28,027,619,754	-
031800000000	KOGI STATE JUDICIAL SERVICE COMMISSION PLANNING SECTOR	18,248,174,606	14,403,174,606	6,402,167,989.86	22,525,362,116	-
031801100100	KOGI STATE JUDICIAL SERVICE COMMISSION	586,477,135	586,477,135	194,018,521.25	650,938,255	-
031805100100	HIGH COURT OF JUSTICE	7,133,688,181	7,438,688,181	4,141,202,569.88	8,277,982,925	-
031805200100	CUSTOMARY COURT OF APPEAL	6,044,052,992	3,894,052,992	1,033,405,719.41	8,215,844,720	-
031805300100	SHARIA COURT OF APPEAL	4,483,956,298	2,483,956,298	1,033,541,179.32	5,380,596,216	-
032600000000	MINISTRY OF JUSTICE PLANNING SECTOR	5,006,339,745	3,260,039,745	1,490,761,305.03	5,502,257,638	-
032600100100	MINISTRY OF JUSTICE	4,535,872,290	2,789,572,290	1,475,820,918.71	4,982,728,077	-
032600700100	KOGI STATE OFFICE OF THE PUBLIC DEFENDER AND CITIZENS' RIGHTS COMMISSION	470,467,455	470,467,455	14,940,386.32	519,529,561	-
040000000000	REGIONAL SECTOR	-	950,000,000	52,672,395.54	10,776,980,000	-
046300000000	KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION	-	950,000,000	52,672,395.54	10,776,980,000	-
046300100100	KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION	-	950,000,000	52,672,395.54	10,776,980,000	-
050000000000	SOCIAL SECTOR	210,599,047,526	212,115,448,392	151,168,127,630.60	300,135,675,608	3,234,008,667
051300000000	MINISTRY OF YOUTH & SPORTS PLANNING SECTOR	4,971,881,782	4,614,281,782	1,065,175,036.20	6,081,186,884	15,000,000



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



051300100100	MINISTRY OF YOUTH & SPORTS	4,760,843,739	4,303,243,739	832,991,443.42	5,839,163,491	15,000,000
051300200100	KOGI STATE SPORTS COUNCIL	211,038,043	311,038,043	232,183,592.77	242,023,393	-
051400000000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT PLANNING SECTOR	3,550,258,621	2,702,758,621	341,965,698.44	4,479,289,025	583,883,100
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	3,201,988,362	2,352,988,362	287,432,698.44	4,037,676,766	583,883,100
051400200100	KOGI STATE OFFICE FOR DISABILITY AFFAIRS	348,270,259	349,770,259	54,533,000	441,612,259	-
051700000000	MINISTRY OF EDUCATION PLANNING SECTOR	101,541,684,326	73,386,395,192	48,087,644,726.48	169,992,477,661	71,309,510
051700100100	MINISTRY OF EDUCATION	6,975,481,631	7,020,481,631	3,331,229,182.56	67,671,632,467	68,809,510
051700200100	STATE UNIVERSAL BASIC EDUCATION BOARD	7,608,636,791	6,616,136,791	6,373,019,174.71	7,709,612,802	-
051700800100	KOGI STATE LIBRARY BOARD	40,502,552	40,502,552	23,922,061.39	51,300,426	-
051700900100	ADULT & NON-FORMAL EDUCATION BOARD	113,005,873	113,205,873	56,502,970.35	198,211,884	-
051701800100	KOGI STATE POLYTECHNIC, LOKOJA	8,635,006,531	7,678,517,397	4,394,905,700.04	8,539,114,232	2,500,000
051701900100	COLLEGE OF EDUCATION, ANKPA	2,804,229,625	2,657,829,625	1,706,396,875.83	3,567,281,376	-
051702000100	COLLEGE OF EDUCATION TECHNICAL, MOPA	9,398,745,316	1,898,745,316	912,313,693.73	9,921,999,870	-
051702100100	PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	8,225,599,270	7,222,749,270	5,288,635,418.16	10,179,248,351	-
051702200100	KOGI STATE UNIVERSITY, KABBA	24,388,337,789	13,269,337,789	6,423,405,743.91	25,049,800,000	-
051702500100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	18,497,558,317	16,019,058,317	10,660,188,408.22	18,288,950,677	-
051705400100	KOGI STATE SENIOR SECONDARY EDUCATION BOARD	10,257,598,853	8,452,698,853	8,076,846,407.47	14,564,833,123	-
051705600100	STATE SCHOLARSHIP BOARD	3,039,762,876	839,912,876	642,860,613.11	2,070,814,274	-
051706500100	NIGERIA-KOREA FRIENDSHIP INSTITUTE	1,557,218,902	1,557,218,902	197,418,476.98	2,179,678,179	-
052100000000	MINISTRY OF HEALTH PLANNING SECTOR	53,795,500,730	48,390,040,730	30,985,547,877.05	77,026,048,560	2,513,816,057
052100100100	MINISTRY OF HEALTH	15,635,302,124	12,550,002,124	5,114,587,601.61	21,040,295,633	732,992,656
052100200100	KOGI STATE HEALTH INSURANCE AGENCY	1,914,261,180	3,014,261,180	2,405,453,964.33	3,209,441,939	-
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	9,198,043,635	12,644,643,635	9,785,475,709.62	18,554,539,936	1,778,323,401



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



052102600100	PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA	1,775,353,188	965,353,188	699,452,640.50	4,642,117,166	-
052102700100	KOGI STATE SPECIALIST HOSPITAL, LOKOJA	2,546,423,251	2,431,163,251	2,163,896,251.94	4,551,442,318	-
052102800100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE	12,811,000,000	8,843,000,000	4,357,537,891.11	11,990,631,563	-
052110200100	KOGI STATE HOSPITAL MANAGEMENT BOARD	6,831,896,049	5,509,896,049	5,294,511,205.49	8,669,487,549	-
052110400100	COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE	1,031,634,262	1,070,634,262	573,970,182.10	1,064,773,161	-
052110600100	COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH	1,036,787,041	1,046,287,041	577,839,930.36	976,219,295	-
052110800100	KOGI STATE HIV/AID CONTROL AGENCY	27,400,000	27,400,000	-	27,400,000	-
052111300100	DRUGS AND MEDICAL SUPPLY MANAGEMENT AGENCY	987,400,000	287,400,000	12,822,500	2,299,700,000	2,500,000
053500000000	MINISTRY OF ENVIRONMENT PLANNING SECTOR	13,426,200,849	39,903,550,849	35,089,181,876.97	16,221,910,385	-
053500100100	MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	11,861,664,259	38,336,664,259	34,607,017,483.95	13,734,312,142	-
053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY	75,876,419	78,226,419	63,284,153.16	86,266,676	-
053501800100	KOGI STATE CLIMATE CHANGE AGENCY	-	-	-	700,000,000	-
053505300100	SANITATION & WASTE MANAGEMENT BOARD	1,488,660,171	1,488,660,171	418,880,239.85	1,701,331,567	-
055400000000	MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION PLANNING SECTOR	25,656,000,000	36,957,900,000	32,779,379,931.37	20,992,660,000	-
055400100100	MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	23,659,000,000	35,960,900,000	32,602,677,989.28	18,789,660,000	-
055400100300	KOGI STATE SOCIAL INVESTMENT PROGRAMME AGENCY (SIP)	1,997,000,000	997,000,000	176,701,942.09	2,203,000,000	-
055100000000	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS PLANNING SECTOR	7,657,521,218	6,160,521,218	2,819,232,484.09	5,342,103,093	50,000,000
055100100100	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	7,657,521,218	6,160,521,218	2,819,232,484.09	5,342,103,093	50,000,000



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.





KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



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

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
-	<i>Total Personnel Expenditure</i>	<i>109,963,898,731</i>	<i>101,279,298,731</i>	<i>89,204,285,042.83</i>	<i>116,378,175,406</i>	<i>-</i>
01000000000	ADMINISTRATION SECTOR	47,653,500,199	48,604,500,199	46,040,334,198.75	49,842,768,161	-
01110000000	GOVERNORS OFFICE PLANNING SECTOR	35,849,903,309	37,200,203,309	36,072,708,903.48	37,103,324,144	-
011100100100	GOVERNMENT HOUSE	1,244,578,673	3,044,578,673	2,890,418,389.70	1,682,539,467	-
011100100200	DEPUTY GOVERNORS OFFICE	78,774,221	78,774,221	65,620,479.68	85,429,150	-
011100800100	EMERGENCY MANAGEMENT AGENCY	39,182,689	39,482,689	39,439,411.14	45,348,772	-
011101000100	BUREAU OF PUBLIC PROCUREMENT (BPP)	66,367,726	66,367,726	-	75,006,755	-
011103500100	KOGI STATE PENSION COMMISSION	34,421,000,000	33,971,000,000	33,077,230,622.96	35,215,000,000	-
01610000000	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT PLANNING SECTOR	8,790,355,378	8,294,155,378	7,931,545,440.87	8,800,428,974	-
016100100100	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	8,689,570,834	8,189,570,834	7,869,828,862.69	8,694,513,699	-
016103800100	CHRISTIAN PILGRIMS COMMISSION	25,673,629	25,673,629	13,148,802.98	15,765,982	-
016103700100	KOGI STATE HAJJ COMMISSION	70,110,915	73,910,915	44,626,469.98	82,949,293	-
016105500100	STATE SECURITY TRUST FUND	5,000,000	5,000,000	3,941,305.22	7,200,000	-
01640000000	MINISTRY OF SPECIAL DUTY & INTER-GOVERNMENTAL AFFAIRS PLANNING SECTOR	22,720,295	23,920,295	1,585,000	22,720,295	-
016400100100	MINISTRY OF SPECIAL DUTY & INTER-GOVERNMENTAL AFFAIRS	22,720,295	23,920,295	1,585,000	22,720,295	-
01120000000	KOGI STATE HOUSE OF ASSEMBLY PLANNING SECTOR	1,046,845,634	1,141,845,634	816,423,089.16	1,339,217,481	-
011200300100	KOGI STATE HOUSE OF ASSEMBLY	817,442,697	912,442,697	816,423,089.16	1,067,658,695	-
011200400100	KOGI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	229,402,937	229,402,937	-	271,558,786	-
01230000000	MINISTRY OF INFORMATION AND COMMUNICATION PLANNING SECTOR	644,334,842	644,334,842	369,753,354.67	712,616,222	-
012300100100	MINISTRY OF INFORMATION AND COMMUNICATION	162,401,306	162,401,306	122,287,116.82	191,439,911	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



012300300100	KOGI STATE BROADCASTING CORPORATION	218,464,512	218,464,512	176,204,403.91	257,655,387	-
012301300100	KOGI STATE NEWSPAPER CORPORATION	263,469,024	263,469,024	71,261,833.95	263,469,024	-
012301400100	KOGI STATE SIGNAGE AND ADVERTISEMENT AGENCY	-	-	-	51,900	-
012500000000	OFFICE OF THE HEAD OF CIVIL SERVICE PLANNING SECTOR	595,548,193	595,548,193	438,403,899.09	1,008,973,737	-
012500100100	OFFICE OF THE HEAD OF CIVIL SERVICE	595,548,193	595,548,193	438,403,899.09	1,008,973,737	-
014000000000	OFFICE OF THE STATE AUDITOR-GENERAL PLANNING SECTOR	453,862,837	453,862,837	279,571,995.97	582,341,449	-
014000100100	OFFICE OF THE STATE AUDITOR-GENERAL	301,366,972	301,366,972	196,175,574.48	301,366,972	-
014000200100	OFFICE OF THE LOCAL GOVT. AUDITOR-GENERAL	152,495,865	152,495,865	83,396,421.49	280,974,477	-
014700000000	CIVIL SERVICE COMMISSION PLANNING SECTOR	70,838,650	71,538,650	71,438,779.13	83,856,197	-
014700100100	CIVIL SERVICE COMMISSION	70,838,650	71,538,650	71,438,779.13	83,856,197	-
014800000000	STATE INDEPENDENT ELECTORAL COMMISSION (SIEC) PLANNING SECTOR	123,592,500	123,592,500	6,300,000	123,592,500	-
014800100100	STATE INDEPENDENT ELECTORAL COMMISSION (SIEC)	123,592,500	123,592,500	6,300,000	123,592,500	-
014900000000	LOCAL GOVERNMENT SERVICE COMMISSION PLANNING SECTOR	55,498,561	55,498,561	52,603,736.39	65,697,162	-
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION	55,498,561	55,498,561	52,603,736.39	65,697,162	-
020000000000	ECONOMIC SECTOR	7,815,260,144	7,324,260,144	4,840,053,012.50	8,957,740,726	-
021500000000	MINISTRY OF AGRICULTURE PLANNING SECTOR	1,293,694,984	1,293,694,984	1,045,277,455.68	1,472,953,918	-
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	698,240,455	698,240,455	613,467,937.60	776,119,557	-
021500300100	KOGI AGRICULTURAL DEVELOPMENT PROJECT (ADP)	482,684,604	482,684,604	337,133,703.06	571,216,867	-
021500500100	KOGI AGRO-ALLIED COMPANY	82,557,192	82,557,192	72,255,889.64	95,061,828	-
021500600100	KOGI LAND DEV. BOARD	30,212,733	30,212,733	22,419,925.38	30,555,666	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



022000000000	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING SECTOR	4,054,860,208	3,554,860,208	2,340,945,474.90	4,444,184,353	-
022000100100	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	292,196,970	292,196,970	192,513,124.61	292,196,970	-
022000300100	BUDGET AND ECONOMIC PLANNING	210,246,564	210,246,564	109,016,673.19	210,246,564	-
022000400100	STATE BUREAU OF STATISTICS	43,567,304	43,567,304	-	82,017,443	-
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	1,509,270,741	1,009,270,741	385,720,757.69	1,507,054,121	-
022000800100	KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)	1,999,578,629	1,999,578,629	1,653,694,919.41	2,342,669,255	-
022001200100	KOGI INVESTMENT AND PROPERTIES LIMITED	-	-	-	10,000,000	-
022200000000	MIN. OF COMMERCE & INDUSTRY PLANNING SECTOR	264,811,450	266,311,450	135,048,294.88	224,021,718	-
022200100100	MIN. OF COMMERCE & INDUSTRY	197,311,450	197,311,450	128,608,294.88	155,021,718	-
022200700100	KOGI STATE ENTERPRISES DEVELOPMENT AGENCY	66,000,000	66,000,000	3,550,000	66,000,000	-
022205300100	KOGI STATE COMMODITY EXCHANGE, EXPORT PROMOTION AND MARKET DEVELOPMENT BOARD	1,500,000	3,000,000	2,890,000	3,000,000	-
022800000000	MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY PLANNING SECTOR	126,423,720	126,423,720	-	136,423,720	-
022800100100	MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY	126,423,720	126,423,720	-	136,423,720	-
022900000000	MINISTRY OF TRANSPORT PLANNING SECTOR	131,250,000	131,250,000	109,770,613.15	155,000,000	-
022900100100	MINISTRY OF TRANSPORT	131,250,000	131,250,000	109,770,613.15	155,000,000	-
023400000000	MINISTRY OF WORKS PLANNING SECTOR	538,414,129	538,414,129	376,082,904.01	494,539,922	-
023400100100	MINISTRY OF WORKS	378,384,983	378,384,983	268,412,826.07	306,433,292	-
023400300100	ROAD MAINTENANCE AGENCY	62,721,824	62,721,824	50,596,675.07	73,485,532	-
023400400100	KOGI STATE FIRE AGENCY	97,307,322	97,307,322	57,073,402.87	114,621,098	-
023600000000	MIN. OF CULTURE & TOURISM PLANNING SECTOR	247,399,771	247,399,771	161,863,026.34	267,787,659	-
023600100100	MIN. OF CULTURE & TOURISM	99,098,662	99,098,662	57,657,599.19	117,143,884	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



023600300100	COUNCIL FOR ARTS AND CULTURE	132,832,537	132,832,537	94,085,958.82	132,832,537	-
023605200100	HOTEL AND TOURISM BOARD	15,468,572	15,468,572	10,119,468.32	17,811,238	-
025200000000	MINISTRY OF WATER RESOURCES PLANNING SECTOR	244,276,733	244,276,733	157,197,815.14	288,542,367	-
025200100100	MINISTRY OF WATER RESOURCES	123,778,873	123,778,873	81,055,223.80	145,524,892	-
025210200100	KOGI STATE WATER BOARD	119,032,860	119,032,860	74,882,591.34	141,017,475	-
025210300100	RURAL WATER AND SANITATION AGENCY (RUWASSA)	1,465,000	1,465,000	1,260,000	2,000,000	-
025300000000	MINISTRY OF HOUSING AND URBAN DEVELOPMENT PLANNING SECTOR	761,803,093	764,303,093	442,290,737.62	834,904,609	-
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	81,217,846	81,217,846	-	115,643,009	-
025300200100	BUREAU FOR LANDS	416,000,000	418,500,000	280,599,613.66	418,000,000	-
025300300100	KOGI STATE UTILITY INFRASTRUCTURE MANAGEMENT AND COMPLIANCE AGENCY	65,000,000	65,000,000	950,000	65,000,000	-
025300900100	KOGI STATE TOWN PLANNING AND DEVELOPMENT BOARD	199,585,247	199,585,247	160,741,123.96	236,261,600	-
026200000000	MINISTRY OF RURAL AND ENERGY DEVELOPMENT PLANNING SECTOR	152,326,056	157,326,056	71,576,690.78	171,279,408	-
026200100100	MINISTRY OF RURAL AND ENERGY DEVELOPMENT	152,326,056	157,326,056	71,576,690.78	171,279,408	-
027100000000	MINISTRY OF LIVESTOCK DEVELOPMENT	-	-	-	468,103,052	-
027100100100	MINISTRY OF LIVESTOCK DEVELOPMENT	-	-	-	468,103,052	-
030000000000	LAW & JUSTICE SECTOR	6,695,445,085	6,345,445,085	5,512,588,541.88	7,640,232,607	-
031800000000	KOGI STATE JUDICIAL SERVICE COMMISSION PLANNING SECTOR	5,945,514,873	5,595,514,873	5,010,429,844.42	6,780,364,969	-
031801100100	KOGI STATE JUDICIAL SERVICE COMMISSION	199,911,856	199,911,856	161,249,522.46	236,409,976	-
031805100100	HIGH COURT OF JUSTICE	3,416,846,870	3,566,846,870	3,540,118,090.61	4,047,120,633	-
031805200100	CUSTOMARY COURT OF APPEAL	903,064,849	903,064,849	637,282,144.41	1,352,871,144	-
031805300100	SHARIA COURT OF APPEAL	1,425,691,298	925,691,298	671,780,086.94	1,143,963,216	-
032600000000	MINISTRY OF JUSTICE PLANNING SECTOR	749,930,212	749,930,212	502,158,697.46	859,867,638	-
032600100100	MINISTRY OF JUSTICE	699,449,290	699,449,290	502,158,697.46	799,148,077	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



032600700100	KOGI STATE OFFICE OF THE PUBLIC DEFENDER AND CITIZENS' RIGHTS COMMISSION	50,480,922	50,480,922	-	60,719,561	-
040000000000	REGIONAL SECTOR	-	-	-	250,000,000	-
046300000000	KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION	-	-	-	250,000,000	-
046300100100	KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION	-	-	-	250,000,000	-
050000000000	SOCIAL SECTOR	47,799,693,303	39,005,093,303	32,811,309,289.69	49,687,433,912	-
051300000000	MINISTRY OF YOUTH & SPORTS PLANNING SECTOR	236,815,780	316,815,780	271,686,131.84	488,073,870	-
051300100100	MINISTRY OF YOUTH & SPORTS	109,294,539	189,294,539	187,032,539.06	360,552,629	-
051300200100	KOGI STATE SPORTS COUNCIL	127,521,241	127,521,241	84,653,592.77	127,521,241	-
051400000000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT PLANNING SECTOR	209,227,871	209,227,871	142,019,093.44	224,752,217	-
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	203,125,612	203,125,612	140,254,093.44	218,649,958	-
051400200100	KOGI STATE OFFICE FOR DISABILITY AFFAIRS	6,102,259	6,102,259	1,765,000	6,102,259	-
051700000000	MINISTRY OF EDUCATION PLANNING SECTOR	28,655,920,071	22,992,920,071	20,776,039,521.08	27,933,904,358	-
051700100100	MINISTRY OF EDUCATION	388,905,642	388,905,642	287,279,660.99	460,172,241	-
051700200100	STATE UNIVERSAL BASIC EDUCATION BOARD	370,760,791	370,760,791	275,383,390.03	371,578,177	-
051700800100	KOGI STATE LIBRARY BOARD	35,250,000	35,250,000	20,534,061.39	35,250,000	-
051700900100	ADULT & NON-FORMAL EDUCATION BOARD	87,853,873	87,853,873	53,580,124.35	158,289,884	-
051701800100	KOGI STATE POLYTECHNIC, LOKOJA	5,064,226,531	4,064,226,531	3,830,581,387.31	5,294,809,232	-
051701900100	COLLEGE OF EDUCATION, ANKPA	2,524,554,660	2,024,554,660	1,637,358,043.16	2,685,506,411	-
051702000100	COLLEGE OF EDUCATION TECHNICAL, MOPA	1,206,230,316	1,206,230,316	906,337,783.73	1,230,299,870	-
051702100100	PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	5,423,099,270	4,138,099,270	3,818,738,355.54	6,417,248,351	-
051702200100	KOGI STATE UNIVERSITY, KABBA	1,122,537,789	742,537,789	500,548,663.21	1,332,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



051702500100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	2,191,058,317	1,686,058,317	1,466,116,727.44	2,650,635,677	-
051705400100	KOGI STATE SENIOR SECONDARY EDUCATION BOARD	9,964,393,261	7,971,393,261	7,818,241,172.47	7,029,941,819	-
051705600100	STATE SCHOLARSHIP BOARD	14,190,206	14,190,206	13,912,258.46	45,241,604	-
051706500100	NIGERIA-KOREA FRIENDSHIP INSTITUTE	262,859,415	262,859,415	147,427,892.98	222,931,092	-
052100000000	MINISTRY OF HEALTH PLANNING SECTOR	15,834,082,971	12,620,582,971	9,616,844,168.23	17,929,393,825	-
052100100100	MINISTRY OF HEALTH	1,070,256,388	1,075,756,388	636,110,566.64	1,266,929,572	-
052100200100	KOGI STATE HEALTH INSURANCE AGENCY	102,261,180	102,261,180	-	120,741,451	-
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	299,303,434	299,303,434	165,494,338.26	300,000,000	-
052102600100	PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA	1,522,433,188	712,433,188	659,015,881.76	1,804,815,666	-
052102700100	KOGI STATE SPECIALIST HOSPITAL, LOKOJA	2,152,394,479	1,874,394,479	1,774,882,658.75	2,544,746,399	-
052102800100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE	2,542,000,000	2,254,000,000	687,228,946.74	3,023,331,563	-
052110200100	KOGI STATE HOSPITAL MANAGEMENT BOARD	6,704,365,449	4,854,365,449	4,784,773,949.31	7,507,654,449	-
052110400100	COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE	721,334,262	728,334,262	446,729,916.53	725,473,161	-
052110600100	COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH	719,734,591	719,734,591	462,607,910.25	635,701,564	-
053500000000	MINISTRY OF ENVIRONMENT PLANNING SECTOR	1,036,725,392	1,036,725,392	684,415,565.85	1,167,106,549	-
053500100100	MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	300,364,259	300,364,259	206,985,072.84	300,017,142	-
053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY	70,896,419	70,896,419	58,550,253.16	79,336,676	-
053505300100	SANITATION & WASTE MANAGEMENT BOARD	665,464,714	665,464,714	418,880,239.85	787,752,731	-
055400000000	MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION PLANNING SECTOR	155,000,000	156,900,000	72,406,427.09	260,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



055400100100	MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	5,000,000	6,900,000	6,850,000	100,000,000	-
055400100300	KOGI STATE SOCIAL INVESTMENT PROGRAMME AGENCY (SIP)	150,000,000	150,000,000	65,556,427.09	160,000,000	-
055100000000	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS PLANNING SECTOR	1,671,921,218	1,671,921,218	1,247,898,382.16	1,684,203,093	-
055100100100	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	1,671,921,218	1,671,921,218	1,247,898,382.16	1,684,203,093	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



Kogi State Government 2026 Approved Budget - Other Non-Debt Recurrent Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
-	<i>Total Other Non-Debt Recurrent Expenditure</i>	<i>143,179,316,956</i>	<i>206,283,786,956</i>	<i>159,974,547,932.01</i>	<i>233,054,692,180</i>	<i>3,584,653,020</i>
01000000000	ADMINISTRATION SECTOR	41,579,268,038	85,599,721,285	73,339,321,793.95	89,486,554,970	48,654,300
01110000000	GOVERNORS OFFICE PLANNING SECTOR	30,053,918,805	69,918,378,666	63,298,081,134.88	72,970,902,376	-
011100100100	GOVERNMENT HOUSE	26,520,448,000	66,414,407,861	61,685,328,700.49	64,537,400,000	-
011100100200	DEPUTY GOVERNORS OFFICE	1,549,450,000	1,595,450,000	586,325,500	2,385,300,000	-
011100800100	EMERGENCY MANAGEMENT AGENCY	26,800,900	143,300,900	43,037,000	343,300,000	-
011101000100	BUREAU OF PUBLIC PROCUREMENT (BPP)	1,071,311,125	741,311,125	438,434,492.05	1,139,650,000	-
011103500100	KOGI STATE PENSION COMMISSION	247,850,000	250,850,000	56,970,947	247,550,000	-
011111100100	KOGI STATE INVESTMENT PROMOTION & PUBLIC PRIVATE PARTNERSHIP AGENCY	638,058,780	773,058,780	487,984,495.34	4,317,702,376	-
01610000000	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT PLANNING SECTOR	2,203,659,801	3,033,790,178	1,807,354,185.44	3,092,909,631	20,000,000
016100100100	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	1,072,137,123	1,781,167,500	784,085,259.58	1,660,000,000	20,000,000
016103800100	CHRISTIAN PILGRIMS COMMISSION	117,514,078	118,614,078	16,720,356.34	217,087,078	-
016103700100	KOGI STATE HAJJ COMMISSION	397,858,600	517,858,600	500,830,417	577,672,553	-
016105500100	STATE SECURITY TRUST FUND	616,150,000	616,150,000	505,718,152.52	638,150,000	-
01640000000	MINISTRY OF SPECIAL DUTY & INTER-GOVERNMENTAL AFFAIRS PLANNING SECTOR	863,790,083	864,890,083	103,107,500	1,783,790,083	-
016400100100	MINISTRY OF SPECIAL DUTY & INTER-GOVERNMENTAL AFFAIRS	863,790,083	864,890,083	103,107,500	1,783,790,083	-
01120000000	KOGI STATE HOUSE OF ASSEMBLY PLANNING SECTOR	2,016,510,745	2,030,110,745	1,645,927,589.81	2,287,915,092	4,000,000
011200300100	KOGI STATE HOUSE OF ASSEMBLY	1,757,136,285	1,770,736,285	1,591,833,424.52	2,000,062,414	4,000,000
011200400100	KOGI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	259,374,460	259,374,460	54,094,165.29	287,852,678	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



012300000000	MINISTRY OF INFORMATION AND COMMUNICATION PLANNING SECTOR	2,345,094,495	2,747,676,995	1,929,123,701.72	2,942,604,572	24,654,300
012300100100	MINISTRY OF INFORMATION AND COMMUNICATION	2,110,087,189	2,512,569,689	1,870,095,043	2,462,999,966	24,654,300
012300300100	KOGI STATE BROADCASTING CORPORATION	216,228,678	216,228,678	53,748,658.72	240,028,678	-
012301300100	KOGI STATE NEWSPAPER CORPORATION	18,778,628	18,878,628	5,280,000	27,880,428	-
012301400100	KOGI STATE SIGNAGE AND ADVERTISEMENT AGENCY	-	-	-	211,695,500	-
012500000000	OFFICE OF THE HEAD OF CIVIL SERVICE PLANNING SECTOR	1,284,654,214	1,566,700,000	877,917,658.50	2,259,700,000	-
012500100100	OFFICE OF THE HEAD OF CIVIL SERVICE	1,284,654,214	1,566,700,000	877,917,658.50	2,259,700,000	-
014000000000	OFFICE OF THE STATE AUDITOR-GENERAL PLANNING SECTOR	1,185,662,281	3,216,965,484	2,378,825,684.08	2,430,719,011	-
014000100100	OFFICE OF THE STATE AUDITOR-GENERAL	457,202,000	1,422,202,000	1,222,172,201.78	1,320,594,105	-
014000200100	OFFICE OF THE LOCAL GOVT. AUDITOR-GENERAL	635,715,375	1,702,018,578	1,156,653,482.30	1,017,380,000	-
014000300100	STATE AUDIT SERVICE BOARD	36,462,406	36,462,406	-	36,462,406	-
014000400100	LOCAL GOVERNMENT AUDIT BOARD	56,282,500	56,282,500	-	56,282,500	-
014700000000	CIVIL SERVICE COMMISSION PLANNING SECTOR	38,397,900	122,198,420	94,517,180	87,398,100	-
014700100100	CIVIL SERVICE COMMISSION	38,397,900	122,198,420	94,517,180	87,398,100	-
014800000000	STATE INDEPENDENT ELECTORAL COMMISSION (SIEC) PLANNING SECTOR	558,064,714	561,064,714	123,865,000	488,064,714	-
014800100100	STATE INDEPENDENT ELECTORAL COMMISSION (SIEC)	558,064,714	561,064,714	123,865,000	488,064,714	-
014900000000	LOCAL GOVERNMENT SERVICE COMMISSION PLANNING SECTOR	1,029,515,000	1,537,946,000	1,080,602,159.52	1,142,551,391	-
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION	1,029,515,000	1,537,946,000	1,080,602,159.52	1,142,551,391	-
020000000000	ECONOMIC SECTOR	24,890,212,924	33,027,568,811	21,160,260,052.39	43,222,984,370	434,394,954
021500000000	MINISTRY OF AGRICULTURE PLANNING SECTOR	870,817,903	897,927,903	97,467,343.85	987,107,018	60,057,300
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	435,935,972	451,935,972	79,565,343.85	504,575,897	60,057,300



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



021500300100	KOGI AGRICULTURAL DEVELOPMENT PROJECT (ADP)	399,325,000	401,845,000	6,000,000	443,169,190	-
021500500100	KOGI AGRO-ALLIED COMPANY	34,664,000	43,254,000	11,902,000	38,469,000	-
021500600100	KOGI LAND DEV. BOARD	892,931	892,931	-	892,931	-
022000000000	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING SECTOR	18,960,566,588	26,790,890,362	19,761,337,550.50	33,135,895,880	369,965,100
022000100100	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	2,422,823,141	959,863,141	186,135,940	1,676,023,141	-
022000300100	BUDGET AND ECONOMIC PLANNING	5,076,971,286	8,313,671,286	5,920,760,373.40	13,652,822,386	369,965,100
022000400100	STATE BUREAU OF STATISTICS	271,300,000	271,300,000	7,841,000	309,400,000	-
022000200100	DEBT MANAGEMENT OFFICE	86,918,000	86,918,000	5,406,772.63	83,918,000	-
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	5,659,580,900	10,207,580,900	8,824,781,775.54	10,993,338,000	-
022000800100	KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)	3,856,441,763	5,045,025,537	4,440,672,610.52	3,587,544,353	-
022001200100	KOGI INVESTMENT AND PROPERTIES LIMITED	40,300,000	66,500,000	20,113,228.41	49,550,000	-
022001300100	KOGI STATE GOVERNANCE DELIVERY UNIT	46,231,498	52,031,498	11,821,250	151,800,000	-
022001400100	KOGI STATE ECONOMIC COUNCIL	1,500,000,000	572,000,000	111,320,500	1,500,000,000	-
022001500100	HUMAN CAPITAL OPPORTUNITY FOR PROSPERITY AND EQUITY HOPE-GOV	-	1,216,000,000	232,484,100	1,131,500,000	-
022200000000	MIN. OF COMMERCE & INDUSTRY PLANNING SECTOR	809,734,992	390,349,992	43,742,097	535,434,992	-
022200100100	MIN. OF COMMERCE & INDUSTRY	38,870,000	38,885,000	9,842,085	58,070,000	-
022200700100	KOGI STATE ENTERPRISES DEVELOPMENT AGENCY	726,000,000	286,000,000	12,491,000	426,000,000	-
022205300100	KOGI STATE COMMODITY EXCHANGE, EXPORT PROMOTION AND MARKET DEVELOPMENT BOARD	44,864,992	65,464,992	21,409,012	51,364,992	-
022800000000	MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY PLANNING SECTOR	1,596,500,000	1,196,500,000	12,282,545.04	1,892,803,487	-
022800100100	MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY	1,096,500,000	696,500,000	12,282,545.04	1,119,000,000	-
022800200100	KOGI STATE INFORMATION COMMUNICATION TECHNOLOGY DEVELOPMENT AGENCY (KICTDA)	500,000,000	500,000,000	-	773,803,487	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



022900000000	MINISTRY OF TRANSPORT PLANNING SECTOR	22,400,000	27,400,000	8,949,320	23,900,000	-
022900100100	MINISTRY OF TRANSPORT	22,400,000	27,400,000	8,949,320	23,900,000	-
023300000000	MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES PLANNING SECTOR	130,800,285	130,800,285	24,182,000	140,736,285	-
023300100100	MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES	90,500,285	90,500,285	13,182,000	100,436,285	-
023300300100	KOGI STATE SOLID MINERALS PROCESSING COMPANY LTD	40,300,000	40,300,000	11,000,000	40,300,000	-
023400000000	MINISTRY OF WORKS PLANNING SECTOR	229,853,787	302,319,287	192,846,775	443,557,016	-
023400100100	MINISTRY OF WORKS	199,475,200	260,475,200	178,462,775	399,475,200	-
023400300100	ROAD MAINTENANCE AGENCY	9,556,316	21,021,816	4,872,000	21,021,816	-
023400400100	KOGI STATE FIRE AGENCY	20,822,271	20,822,271	9,512,000	23,060,000	-
023600000000	MIN. OF CULTURE & TOURISM PLANNING SECTOR	319,114,593	333,114,593	20,862,174.38	638,063,000	-
023600100100	MIN. OF CULTURE & TOURISM	108,140,000	108,140,000	11,418,000	397,530,000	-
023600300100	COUNCIL FOR ARTS AND CULTURE	208,013,420	209,013,420	3,552,200	217,340,000	-
023605200100	HOTEL AND TOURISM BOARD	2,961,173	15,961,173	5,891,974.38	23,193,000	-
025000000000	KOGI STATE FISCAL RESPONSIBILITY COMMISSION PLANNING SECTOR	17,680,568	20,680,568	11,272,000	100,042,477	-
025000100100	KOGI STATE FISCAL RESPONSIBILITY COMMISSION	17,680,568	20,680,568	11,272,000	100,042,477	-
025200000000	MINISTRY OF WATER RESOURCES PLANNING SECTOR	45,382,147	91,273,760	25,125,092.78	446,715,810	1,706,654
025200100100	MINISTRY OF WATER RESOURCES	5,398,400	6,628,400	5,952,000	207,448,000	1,658,000
025210200100	KOGI STATE WATER BOARD	10,500,747	10,500,747	2,353,000	211,653,647	48,654
025210300100	RURAL WATER AND SANITATION AGENCY (RUWASSA)	29,483,000	74,144,613	16,820,092.78	27,614,163	-
025300000000	MINISTRY OF HOUSING AND URBAN DEVELOPMENT PLANNING SECTOR	1,009,160,083	1,825,110,083	723,506,380.28	1,790,780,081	-
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	622,790,083	1,322,790,083	590,078,882.28	1,149,790,081	-
025300200100	BUREAU FOR LANDS	125,300,000	222,050,000	68,226,498	150,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



025300300100	KOGI STATE UTILITY INFRASTRUCTURE MANAGEMENT AND COMPLIANCE AGENCY	192,950,000	192,950,000	19,385,900	222,950,000	-
025300900100	KOGI STATE TOWN PLANNING AND DEVELOPMENT BOARD	68,120,000	87,320,000	45,815,100	268,040,000	-
026200000000	MINISTRY OF RURAL AND ENERGY DEVELOPMENT PLANNING SECTOR	878,201,978	678,201,978	126,020,753.56	1,983,222,424	-
026200100100	MINISTRY OF RURAL AND ENERGY DEVELOPMENT	874,380,000	674,380,000	126,020,753.56	1,179,400,446	-
026200200100	RURAL ACCESS ROAD AGENCY (RARA)	3,821,978	3,821,978	-	503,821,978	-
026200300100	STATE ROAD FUND MANAGEMENT AND ADMINISTRATION BOARD (KOSRFMB)	-	-	-	300,000,000	-
027100000000	MINISTRY OF LIVESTOCK DEVELOPMENT	-	343,000,000	112,666,020	1,104,725,900	2,665,900
027100100100	MINISTRY OF LIVESTOCK DEVELOPMENT	-	343,000,000	112,666,020	1,104,725,900	2,665,900
030000000000	LAW & JUSTICE SECTOR	6,105,759,684	5,228,319,684	2,270,159,153.01	8,829,816,715	-
031800000000	KOGI STATE JUDICIAL SERVICE COMMISSION PLANNING SECTOR	2,766,593,151	3,335,453,151	1,311,556,545.44	5,124,486,715	-
031801100100	KOGI STATE JUDICIAL SERVICE COMMISSION	88,865,279	88,865,279	32,768,998.79	98,622,279	-
031805100100	HIGH COURT OF JUSTICE	1,373,464,729	1,828,464,729	569,919,479.27	2,062,516,293	-
031805200100	CUSTOMARY COURT OF APPEAL	715,988,143	829,848,143	390,154,575	2,167,348,143	-
031805300100	SHARIA COURT OF APPEAL	588,275,000	588,275,000	318,713,492.38	796,000,000	-
032600000000	MINISTRY OF JUSTICE PLANNING SECTOR	3,339,166,533	1,892,866,533	958,602,607.57	3,705,330,000	-
032600100100	MINISTRY OF JUSTICE	3,049,180,000	1,602,880,000	943,662,221.25	3,383,580,000	-
032600700100	KOGI STATE OFFICE OF THE PUBLIC DEFENDER AND CITIZENS' RIGHTS COMMISSION	289,986,533	289,986,533	14,940,386.32	321,750,000	-
040000000000	REGIONAL SECTOR	-	230,000,000	52,672,395.54	2,766,980,000	-
046300000000	KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION	-	230,000,000	52,672,395.54	2,766,980,000	-
046300100100	KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION	-	230,000,000	52,672,395.54	2,766,980,000	-
050000000000	SOCIAL SECTOR	70,604,076,310	82,198,177,176	63,152,134,537.12	88,748,356,125	3,101,603,766
051300000000	MINISTRY OF YOUTH & SPORTS PLANNING SECTOR	2,933,286,002	2,495,686,002	793,488,904.36	4,294,113,014	15,000,000



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



051300100100	MINISTRY OF YOUTH & SPORTS	2,849,769,200	2,312,169,200	645,958,904.36	4,179,610,862	15,000,000
051300200100	KOGI STATE SPORTS COUNCIL	83,516,802	183,516,802	147,530,000	114,502,152	-
051400000000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT PLANNING SECTOR	1,774,191,000	926,691,000	104,695,105	2,138,997,058	573,883,100
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	1,558,423,000	709,423,000	51,927,105	1,903,487,058	573,883,100
051400200100	KOGI STATE OFFICE FOR DISABILITY AFFAIRS	215,768,000	217,268,000	52,768,000	235,510,000	-
051700000000	MINISTRY OF EDUCATION PLANNING SECTOR	11,554,551,591	12,546,762,457	7,828,226,727.46	21,443,378,864	50,959,510
051700100100	MINISTRY OF EDUCATION	430,600,000	473,600,000	228,975,168.77	4,202,690,062	48,459,510
051700200100	STATE UNIVERSAL BASIC EDUCATION BOARD	37,876,000	45,376,000	12,000,000	138,034,625	-
051700800100	KOGI STATE LIBRARY BOARD	5,252,552	5,252,552	3,388,000	16,050,426	-
051700900100	ADULT & NON-FORMAL EDUCATION BOARD	25,152,000	25,352,000	2,922,846	39,922,000	-
051701800100	KOGI STATE POLYTECHNIC, LOKOJA	1,177,380,000	1,220,390,866	547,808,608.84	1,476,805,000	2,500,000
051701900100	COLLEGE OF EDUCATION, ANKPA	218,251,000	223,851,000	24,736,332.67	285,351,000	-
051702000100	COLLEGE OF EDUCATION TECHNICAL, MOPA	942,515,000	442,515,000	5,975,910	796,700,000	-
051702100100	PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	967,500,000	1,249,650,000	1,029,565,799.91	1,587,000,000	-
051702200100	KOGI STATE UNIVERSITY, KABBA	2,010,800,000	3,061,800,000	1,364,028,361.24	5,617,800,000	-
051702500100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	2,201,000,000	4,272,500,000	3,671,281,526.38	4,026,315,000	-
051705400100	KOGI STATE SENIOR SECONDARY EDUCATION BOARD	293,205,592	481,305,592	258,605,235	934,891,304	-
051705600100	STATE SCHOLARSHIP BOARD	3,025,572,670	825,722,670	628,948,354.65	2,025,572,670	-
051706500100	NIGERIA-KOREA FRIENDSHIP INSTITUTE	219,446,777	219,446,777	49,990,584	296,246,777	-
052100000000	MINISTRY OF HEALTH PLANNING SECTOR	21,835,972,260	24,042,612,260	17,489,085,344.09	31,439,498,353	2,411,761,156
052100100100	MINISTRY OF HEALTH	9,328,482,936	7,107,682,936	4,181,962,297.14	13,906,126,061	732,992,656
052100200100	KOGI STATE HEALTH INSURANCE AGENCY	1,812,000,000	1,812,000,000	1,496,035,214.33	2,888,700,488	-
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	8,274,609,302	11,599,809,302	9,609,571,371.36	9,282,485,035	1,676,268,500



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



052102600100	PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA	82,920,000	82,920,000	40,436,758.75	162,250,000	-
052102700100	KOGI STATE SPECIALIST HOSPITAL, LOKOJA	258,028,772	420,768,772	389,013,593.19	572,403,019	-
052102800100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE	639,000,000	1,709,000,000	1,079,185,292.47	1,657,300,000	-
052110200100	KOGI STATE HOSPITAL MANAGEMENT BOARD	127,530,600	655,530,600	509,737,256.18	161,833,100	-
052110400100	COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE	214,800,000	246,800,000	119,373,265.57	238,300,000	-
052110600100	COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH	83,800,650	93,300,650	50,947,795.11	243,000,650	-
052110800100	KOGI STATE HIV/AID CONTROL AGENCY	27,400,000	27,400,000	-	27,400,000	-
052111300100	DRUGS AND MEDICAL SUPPLY MANAGEMENT AGENCY	987,400,000	287,400,000	12,822,500	2,299,700,000	2,500,000
053500000000	MINISTRY OF ENVIRONMENT PLANNING SECTOR	5,589,475,457	3,966,825,457	2,658,330,850	6,906,808,836	-
053500100100	MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	4,761,300,000	3,136,300,000	2,653,596,950	5,286,300,000	-
053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY	4,980,000	7,330,000	4,733,900	6,930,000	-
053501800100	KOGI STATE CLIMATE CHANGE AGENCY	-	-	-	700,000,000	-
053505300100	SANITATION & WASTE MANAGEMENT BOARD	823,195,457	823,195,457	-	913,578,836	-
055400000000	MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION PLANNING SECTOR	25,301,000,000	36,601,000,000	32,706,973,504.28	20,732,660,000	-
055400100100	MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	23,454,000,000	35,754,000,000	32,595,827,989.28	18,689,660,000	-
055400100300	KOGI STATE SOCIAL INVESTMENT PROGRAMME AGENCY (SIP)	1,847,000,000	847,000,000	111,145,515	2,043,000,000	-
055100000000	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS PLANNING SECTOR	1,615,600,000	1,618,600,000	1,571,334,101.93	1,792,900,000	50,000,000
055100100100	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	1,615,600,000	1,618,600,000	1,571,334,101.93	1,792,900,000	50,000,000



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.





KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



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

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
-	<i>Total Debt Service Expenditure</i>	<i>27,980,000,000</i>	<i>51,382,016,226</i>	<i>34,957,579,503.28</i>	<i>16,000,000,000</i>	<i>-</i>
020000000000	ECONOMIC SECTOR	27,980,000,000	51,382,016,226	34,957,579,503.28	16,000,000,000	-
022000000000	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING PLANNING SECTOR	27,980,000,000	51,382,016,226	34,957,579,503.28	16,000,000,000	-
022000200100	DEBT MANAGEMENT OFFICE	27,980,000,000	51,382,016,226	34,957,579,503.28	16,000,000,000	-

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

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
-	<i>Total Capital Expenditure</i>	<i>301,280,903,802</i>	<i>245,583,890,805</i>	<i>146,078,267,104.95</i>	<i>455,057,717,857</i>	<i>1,101,491,201</i>
010000000000	ADMINISTRATION SECTOR	31,544,116,802	22,998,746,802	13,228,497,007.30	31,964,044,350	10,530,000
011100000000	GOVERNORS OFFICE PLANNING SECTOR	17,546,000,000	15,531,000,000	11,619,345,350	19,295,000,000	-
011100100100	GOVERNMENT HOUSE	15,770,000,000	13,755,000,000	11,619,345,350	16,240,000,000	-
011100100200	DEPUTY GOVERNORS OFFICE	1,175,000,000	1,175,000,000	-	835,000,000	-
011100800100	EMERGENCY MANAGEMENT AGENCY	-	-	-	1,583,000,000	-
011101000100	BUREAU OF PUBLIC PROCUREMENT (BPP)	500,000,000	500,000,000	-	530,000,000	-
011103500100	KOGI STATE PENSION COMMISSION	101,000,000	101,000,000	-	107,000,000	-
016100000000	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT PLANNING SECTOR	759,995,638	789,995,638	386,732,800	680,607,221	-
016100100100	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	129,995,638	159,995,638	7,459,800	159,995,638	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



016103800100	CHRISTIAN PILGRIMS COMMISSION	10,000,000	10,000,000	-	10,000,000	-
016103700100	KOGI STATE HAJJ COMMISSION	10,000,000	10,000,000	1,800,000	10,611,583	-
016105500100	STATE SECURITY TRUST FUND	610,000,000	610,000,000	377,473,000	500,000,000	-
016400000000	MINISTRY OF SPECIAL DUTY & INTER-GOVERNMENTAL AFFAIRS PLANNING SECTOR	702,000,000	702,000,000	29,569,100	242,000,000	-
016400100100	MINISTRY OF SPECIAL DUTY & INTER-GOVERNMENTAL AFFAIRS	702,000,000	702,000,000	29,569,100	242,000,000	-
011200000000	KOGI STATE HOUSE OF ASSEMBLY PLANNING SECTOR	3,666,596,273	3,186,596,273	816,907,958.30	4,340,839,030	-
011200300100	KOGI STATE HOUSE OF ASSEMBLY	3,486,251,200	3,006,251,200	816,907,958.30	4,149,464,361	-
011200400100	KOGI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	180,345,073	180,345,073	-	191,374,669	-
012300000000	MINISTRY OF INFORMATION AND COMMUNICATION PLANNING SECTOR	736,530,000	711,530,000	-	755,045,981	10,530,000
012300100100	MINISTRY OF INFORMATION AND COMMUNICATION	736,530,000	711,530,000	-	755,045,981	10,530,000
012500000000	OFFICE OF THE HEAD OF CIVIL SERVICE PLANNING SECTOR	7,901,988,491	1,767,988,491	300,526,799	6,127,079,621	-
012500100100	OFFICE OF THE HEAD OF CIVIL SERVICE	7,901,988,491	1,767,988,491	300,526,799	6,127,079,621	-
014000000000	OFFICE OF THE STATE AUDITOR-GENERAL PLANNING SECTOR	20,000,000	20,000,000	-	220,000,000	-
014000200100	OFFICE OF THE LOCAL GOVT. AUDITOR-GENERAL	20,000,000	20,000,000	-	220,000,000	-
014700000000	CIVIL SERVICE COMMISSION PLANNING SECTOR	16,006,400	16,006,400	-	46,722,497	-
014700100100	CIVIL SERVICE COMMISSION	16,006,400	16,006,400	-	46,722,497	-
014800000000	STATE INDEPENDENT ELECTORAL COMMISSION (SIEC) PLANNING SECTOR	-	-	-	50,000,000	-
014800100100	STATE INDEPENDENT ELECTORAL COMMISSION (SIEC)	-	-	-	50,000,000	-
014900000000	LOCAL GOVERNMENT SERVICE COMMISSION PLANNING SECTOR	195,000,000	273,630,000	75,415,000	206,750,000	-
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION	195,000,000	273,630,000	75,415,000	206,750,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



020000000000	ECONOMIC SECTOR	167,088,199,505	124,863,516,508	77,534,904,693.87	242,076,217,504	958,556,300
021500000000	MINISTRY OF AGRICULTURE PLANNING SECTOR	13,076,235,235	13,276,235,235	8,267,585,785.07	12,834,981,500	602,981,500
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	13,076,235,235	12,276,235,235	8,267,585,785.07	11,834,981,500	602,981,500
021500500100	KOGI AGRO-ALLIED COMPANY	-	1,000,000,000	-	1,000,000,000	-
022000000000	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING SECTOR	17,055,941,400	9,260,441,400	3,340,129,094.40	17,623,230,436	5,574,800
022000100100	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	2,030,240,000	1,180,240,000	-	1,580,240,000	-
022000300100	BUDGET AND ECONOMIC PLANNING	10,493,388,000	5,116,888,000	2,148,067,816	8,230,574,800	5,574,800
022000400100	STATE BUREAU OF STATISTICS	30,000,000	30,000,000	-	330,182,236	-
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	3,117,313,400	1,517,313,400	593,526,867.65	2,242,233,400	-
022000800100	KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)	1,385,000,000	1,385,000,000	598,534,410.75	1,355,000,000	-
022001200100	KOGI INVESTMENT AND PROPERTIES LIMITED	-	31,000,000	-	3,885,000,000	-
022200000000	MIN. OF COMMERCE & INDUSTRY PLANNING SECTOR	7,302,000,000	6,692,000,000	5,000,250,000	11,760,000,000	-
022200100100	MIN. OF COMMERCE & INDUSTRY	6,352,000,000	5,742,000,000	4,775,310,000	11,210,000,000	-
022200700100	KOGI STATE ENTERPRISES DEVELOPMENT AGENCY	950,000,000	950,000,000	224,940,000	550,000,000	-
022800000000	MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY PLANNING SECTOR	472,000,000	472,000,000	-	850,803,487	-
022800100100	MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY	472,000,000	472,000,000	-	671,000,000	-
022800200100	KOGI STATE INFORMATION COMMUNICATION TECHNOLOGY DEVELOPMENT AGENCY (KICTDA)	-	-	-	179,803,487	-
022900000000	MINISTRY OF TRANSPORT PLANNING SECTOR	4,594,738,993	1,294,738,993	499,239,181.98	52,684,738,992	-
022900100100	MINISTRY OF TRANSPORT	4,594,738,993	1,294,738,993	499,239,181.98	52,684,738,992	-
023300000000	MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES PLANNING SECTOR	12,916,209,418	3,566,209,418	1,450,000,000	7,634,776,404	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



023300100100	MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES	12,916,209,418	3,566,209,418	1,450,000,000	7,634,776,404	-
023400000000	MINISTRY OF WORKS PLANNING SECTOR	68,819,861,781	54,918,689,482	37,934,594,414.24	58,803,824,000	-
023400100100	MINISTRY OF WORKS	53,719,861,781	50,818,689,482	34,235,218,104.45	45,803,824,000	-
023400300100	ROAD MAINTENANCE AGENCY	15,100,000,000	4,100,000,000	3,699,376,309.79	13,000,000,000	-
023600000000	MIN. OF CULTURE & TOURISM PLANNING SECTOR	228,560,000	228,560,000	19,550,000	2,232,000,000	-
023600100100	MIN. OF CULTURE & TOURISM	228,560,000	228,560,000	19,550,000	2,232,000,000	-
025200000000	MINISTRY OF WATER RESOURCES PLANNING SECTOR	15,845,058,000	8,606,408,000	1,455,866,762.15	17,969,618,600	350,000,000
025200100100	MINISTRY OF WATER RESOURCES	12,505,658,000	5,005,658,000	521,993,250	12,639,618,600	350,000,000
025210200100	KOGI STATE WATER BOARD	460,000,000	460,000,000	-	780,000,000	-
025210300100	RURAL WATER AND SANITATION AGENCY (RUWASSA)	2,879,400,000	3,140,750,000	933,873,512.15	4,550,000,000	-
025300000000	MINISTRY OF HOUSING AND URBAN DEVELOPMENT PLANNING SECTOR	10,754,807,509	11,425,446,811	7,022,993,737.19	15,747,053,752	-
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	9,354,970,709	10,010,610,011	6,382,507,486.19	13,767,726,732	-
025300200100	BUREAU FOR LANDS	1,195,836,800	1,210,836,800	640,486,251	1,855,327,020	-
025300300100	KOGI STATE UTILITY INFRASTRUCTURE MANAGEMENT AND COMPLIANCE AGENCY	204,000,000	204,000,000	-	124,000,000	-
026200000000	MINISTRY OF RURAL AND ENERGY DEVELOPMENT PLANNING SECTOR	16,022,787,169	13,322,787,169	11,331,083,675.48	31,403,040,333	-
026200100100	MINISTRY OF RURAL AND ENERGY DEVELOPMENT	16,022,787,169	13,322,787,169	11,331,083,675.48	31,403,040,333	-
027100000000	MINISTRY OF LIVESTOCK DEVELOPMENT	-	1,800,000,000	1,213,612,043.36	12,532,150,000	-
027100100100	MINISTRY OF LIVESTOCK DEVELOPMENT	-	1,800,000,000	1,213,612,043.36	12,532,150,000	-
030000000000	LAW & JUSTICE SECTOR	10,453,309,582	6,089,449,582	110,181,600	11,557,570,432	-
031800000000	KOGI STATE JUDICIAL SERVICE COMMISSION PLANNING SECTOR	9,536,066,582	5,472,206,582	80,181,600	10,620,510,432	-
031801100100	KOGI STATE JUDICIAL SERVICE COMMISSION	297,700,000	297,700,000	-	315,906,000	-
031805100100	HIGH COURT OF JUSTICE	2,343,376,582	2,043,376,582	31,165,000	2,168,345,999	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



031805200100	CUSTOMARY COURT OF APPEAL	4,425,000,000	2,161,140,000	5,969,000	4,695,625,433	-
031805300100	SHARIA COURT OF APPEAL	2,469,990,000	969,990,000	43,047,600	3,440,633,000	-
032600000000	MINISTRY OF JUSTICE PLANNING SECTOR	917,243,000	617,243,000	30,000,000	937,060,000	-
032600100100	MINISTRY OF JUSTICE	787,243,000	487,243,000	30,000,000	800,000,000	-
032600700100	KOGI STATE OFFICE OF THE PUBLIC DEFENDER AND CITIZENS' RIGHTS COMMISSION	130,000,000	130,000,000	-	137,060,000	-
040000000000	REGIONAL SECTOR	-	720,000,000	-	7,760,000,000	-
046300000000	KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION	-	720,000,000	-	7,760,000,000	-
046300100100	KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION	-	720,000,000	-	7,760,000,000	-
050000000000	SOCIAL SECTOR	92,195,277,913	90,912,177,913	55,204,683,803.78	161,699,885,571	132,404,901
051300000000	MINISTRY OF YOUTH & SPORTS PLANNING SECTOR	1,801,780,000	1,801,780,000	-	1,299,000,000	-
051300100100	MINISTRY OF YOUTH & SPORTS	1,801,780,000	1,801,780,000	-	1,299,000,000	-
051400000000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT PLANNING SECTOR	1,566,839,750	1,566,839,750	95,251,500	2,115,539,750	10,000,000
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	1,440,439,750	1,440,439,750	95,251,500	1,915,539,750	10,000,000
051400200100	KOGI STATE OFFICE FOR DISABILITY AFFAIRS	126,400,000	126,400,000	-	200,000,000	-
051700000000	MINISTRY OF EDUCATION PLANNING SECTOR	61,331,212,664	37,846,712,664	19,483,378,477.94	120,615,194,439	20,350,000
051700100100	MINISTRY OF EDUCATION	6,155,975,989	6,157,975,989	2,814,974,352.80	63,008,770,164	20,350,000
051700200100	STATE UNIVERSAL BASIC EDUCATION BOARD	7,200,000,000	6,200,000,000	6,085,635,784.68	7,200,000,000	-
051701800100	KOGI STATE POLYTECHNIC, LOKOJA	2,393,400,000	2,393,900,000	16,515,703.89	1,767,500,000	-
051701900100	COLLEGE OF EDUCATION, ANKPA	61,423,965	409,423,965	44,302,500	596,423,965	-
051702000100	COLLEGE OF EDUCATION TECHNICAL, MOPA	7,250,000,000	250,000,000	-	7,895,000,000	-
051702100100	PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	1,835,000,000	1,835,000,000	440,331,262.71	2,175,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



051702200100	KOGI STATE UNIVERSITY, KABBA	21,255,000,000	9,465,000,000	4,558,828,719.46	18,100,000,000	-
051702500100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	14,105,500,000	10,060,500,000	5,522,790,154.40	11,612,000,000	-
051705400100	KOGI STATE SENIOR SECONDARY EDUCATION BOARD	-	-	-	6,600,000,000	-
051706500100	NIGERIA-KOREA FRIENDSHIP INSTITUTE	1,074,912,710	1,074,912,710	-	1,660,500,310	-
052100000000	MINISTRY OF HEALTH PLANNING SECTOR	16,125,445,499	11,726,845,499	3,879,618,364.73	27,657,156,382	102,054,901
052100100100	MINISTRY OF HEALTH	5,236,562,800	4,366,562,800	296,514,737.83	5,867,240,000	-
052100200100	KOGI STATE HEALTH INSURANCE AGENCY	-	1,100,000,000	909,418,750	200,000,000	-
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	624,130,899	745,530,899	10,410,000	8,972,054,901	102,054,901
052102600100	PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA	170,000,000	170,000,000	-	2,675,051,500	-
052102700100	KOGI STATE SPECIALIST HOSPITAL, LOKOJA	136,000,000	136,000,000	-	1,434,292,900	-
052102800100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE	9,630,000,000	4,880,000,000	2,591,123,651.90	7,310,000,000	-
052110200100	KOGI STATE HOSPITAL MANAGEMENT BOARD	-	-	-	1,000,000,000	-
052110400100	COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE	95,500,000	95,500,000	7,867,000	101,000,000	-
052110600100	COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH	233,251,800	233,251,800	64,284,225	97,517,081	-
053500000000	MINISTRY OF ENVIRONMENT PLANNING SECTOR	6,800,000,000	34,900,000,000	31,746,435,461.11	8,147,995,000	-
053500100100	MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	6,800,000,000	34,900,000,000	31,746,435,461.11	8,147,995,000	-
055400000000	MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION PLANNING SECTOR	200,000,000	200,000,000	-	-	-
055400100100	MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	200,000,000	200,000,000	-	-	-
055100000000	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS PLANNING SECTOR	4,370,000,000	2,870,000,000	-	1,865,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



055100100100	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	4,370,000,000	2,870,000,000	-	1,865,000,000	-

Kogi State Government 2026 Approved Budget - Expenditure by Economic Classification						
Code	Economic	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
	Total Expenditure	582,404,119,489	604,528,992,718	430,214,679,583.07	820,490,585,443	4,686,144,221
2	EXPENDITURES	<u>582,404,119,489</u>	<u>604,528,992,718</u>	<u>430,214,679,583.07</u>	<u>820,490,585,443</u>	<u>4,686,144,221</u>
21	PERSONNEL COST	<u>109,963,898,731</u>	<u>101,279,298,731</u>	<u>89,204,285,042.83</u>	<u>116,378,175,406</u>	-
2101	SALARY	<u>72,185,090,178</u>	<u>64,592,990,178</u>	<u>55,156,314,615.73</u>	<u>76,869,151,583</u>	-
210101	SALARIES AND WAGES	<u>72,185,090,178</u>	<u>64,592,990,178</u>	<u>55,156,314,615.73</u>	<u>76,869,151,583</u>	-
21010101	SALARY	59,890,432,372	50,956,432,372	42,955,504,513.49	64,124,809,902	-
21010102	OVERTIME PAYMENT	100,000	100,000	-	100,000	-
21010103	CONSOLIDATED REVENUE FUND CHARGES - SALARIES	8,767,950,592	8,347,950,592	8,079,996,651.03	8,872,893,457	-
21010104	AUXILLARY STAFF	974,240,129	1,106,140,129	521,373,882.34	1,327,981,139	-
21010106	SALARY ARREARS	150,000,000	150,000,000	18,875,603.37	100,000,000	-
21010109	SALARY OF VIGILANTE GROUP	896,767,085	2,526,767,085	2,452,413,965.50	937,767,085	-
21010110	SALARY OF TRADITIONAL RULERS	1,505,600,000	1,505,600,000	1,128,150,000	1,505,600,000	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	<u>5,026,886,311</u>	<u>2,989,386,311</u>	<u>1,061,847,054.77</u>	<u>6,021,590,409</u>	-
210201	ALLOWANCES	<u>2,660,742,311</u>	<u>2,473,242,311</u>	<u>1,061,753,054.77</u>	<u>3,828,922,409</u>	-
21020101	CALL DUTY ALLOWANCE	6,608,638	14,608,638	7,087,091.01	26,608,638	-
21020102	SHIFT ALLOWANCES	16,608,638	16,608,638	-	21,608,638	-
21020103	HAZARD ALLOWANCE	28,304,319	28,304,319	-	28,304,319	-
21020104	MAGISTRATE DRESSING ALLOWANCE	1,000,000	1,000,000	-	3,000,000	-
21020105	FURNITURE ALLOWANCE /1ST - 28TH DAYS ALLOWANCE	296,050,000	271,050,000	19,116,744	281,050,000	-
21020107	NYSC ALLOWANCES	442,834,900	452,834,900	35,248,400	505,527,900	-



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21020108	AUXILIARY STAFF & IT STUDENTS ALLOWANCE	48,000,000	52,000,000	24,000,000	124,500,000	-
21020109	MEDICAL ALLOWANCE	20,000,000	20,000,000	9,500,000	20,000,000	-
21020113	ALLOWANCES FOR CASUAL LABORERS AND ITF ATTACHMENT	21,000,000	51,000,000	42,745,000	11,000,000	-
21020114	BOARD MEMBERS/ EARNED ALLOWANCES	632,000,000	192,000,000	159,161,018	635,000,000	-
21020115	STAFF WELFARE ALLOWANCES	25,000,000	25,000,000	20,039,000	25,000,000	-
21020117	STATE WITNESS CLAIM ALLOWANCES	1,000,000	1,000,000	-	2,000,000	-
21020118	COUNSEL ASSIGNED TO COURT ALLOWANCES	1,000,000	1,000,000	-	2,000,000	-
21020119	CORONERS INQUEST ALLOWANCES	1,000,000	1,000,000	-	2,000,000	-
21020120	OVERSEAS DUTY ALLOWANCES	5,200,000	5,200,000	-	45,500,000	-
21020122	RECESS ALLOWANCE/ VACATION & RESEARCH ALLOWANCE FOR JUDGES	156,902,000	186,902,000	172,295,000	385,517,700	-
21020123	FURNITURE ALLOWANCE FOR HON. MEMBERS /CLERK OF THE HOUSE	80,000,000	80,000,000	50,000,601.21	80,000,000	-
21020124	MEDICAL STUDENT ALLOWANCE	38,536,000	38,536,000	-	58,536,000	-
21020125	UNIFORM ALLOWANCES	3,304,319	3,304,319	-	3,304,319	-
21020126	LEGISLATIVE DUTY ALLOWANCE	75,101,994	75,101,994	60,330,000	140,101,994	-
21020127	OUTFIT ALLOWANCE	68,438,442	68,438,442	42,300,000	133,438,442	-
21020128	HOUSING ALLOWANCE FOR JUDGES	185,152,361	185,152,361	136,498,232	205,352,361	-
21020129	MID-WIVES SERVICE SCHEME (MSS) ALLOWANCE	24,085,000	29,585,000	17,758,800	24,856,100	-
21020130	FURNITURE ALLOWANCE FOR CHIEF REGISTRAR/ JSC SECRETARY	20,615,700	20,615,700	875,000.54	14,000,000	-
21020131	PANDEMIC HAZARD ALLOWANCE FOR HEALTH WORKERS	100,000,000	100,000,000	-	100,000,000	-
21020132	SABATICAL/ VISITING LECTURER ALLOWANCE	295,000,000	285,000,000	98,117,364.01	395,000,000	-
21020133	VEHICLE MONITIZATION ALLOWANCE	-	-	-	247,500,000	-
21020134	PRODUCTIVITY ALLOWANCE (NG-CARES)	48,000,000	48,000,000	10,080,804	48,000,000	-
21020135	FURNITURE ALLOWANCE FOR DEPUTY CLERKS AND EXECUTIVE SECRETARY OF THE COMMISSION	20,000,000	20,000,000	-	60,215,998	-



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21020136	POLICE SPECIAL CONSTABULARY ALLOWANCE	-	200,000,000	156,600,000	200,000,000	-
210202	SOCIAL CONTRIBUTIONS	2,366,144,000	516,144,000	94,000	2,192,668,000	-
21020201	STATE'S HEALTH INSURANCE CONTRIBUTION	10,000,000	10,000,000	-	10,000,000	-
21020202	CONTRIBUTORY PENSION (EMPLOYERS)	1,200,000,000	200,000,000	-	1,200,000,000	-
21020203	GROUP LIFE INSURANCE	456,144,000	106,144,000	94,000	482,668,000	-
21020206	STATE GOVERNMENT'S CONTRIBUTION OF 5% OF EMPLOYEES' BASIC SALARY AND THE DESIGNATED AMOUNT FOR POLITICAL APPOINTEES AS BASIC CARE FUND	700,000,000	200,000,000	-	500,000,000	-
2103	SOCIAL BENEFITS	32,751,922,242	33,696,922,242	32,986,123,372.33	33,487,433,414	-
210301	SOCIAL BENEFITS	32,751,922,242	33,696,922,242	32,986,123,372.33	33,487,433,414	-
21030101	GRATUITY (STATE)	1,200,000,000	1,200,000,000	1,200,000,000	1,440,000,000	-
21030102	PENSION (STATE)	14,010,000,000	14,010,000,000	13,613,656,874.72	13,504,500,000	-
21030103	DEATH BENEFITS	6,922,242	6,922,242	-	7,933,414	-
21030104	SEVERANCE GRATUITY	15,000,000	60,000,000	8,101,999	15,000,000	-
21030105	GRATUITY (LG)	2,520,000,000	820,000,000	630,000,000	2,520,000,000	-
21030106	PENSION (LG)	15,000,000,000	17,600,000,000	17,534,364,498.61	16,000,000,000	-
22	OTHER RECURRENT COSTS	171,159,316,956	257,665,803,182	194,932,127,435.29	249,054,692,180	3,584,653,020
2202	OVERHEAD COST	109,510,939,596	162,859,821,709	122,590,014,510.92	205,766,926,778	3,584,653,020
220201	TRAVEL & TRANSPORT - GENERAL	6,115,367,463	8,760,548,703	5,210,774,732.28	10,878,403,797	-
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	600,370,900	501,870,900	96,438,868.93	553,120,900	-
22020102	TRAVEL AND TRANSPORT - OTHERS	2,630,376,029	2,655,641,429	1,073,263,408.48	3,838,768,771	-
22020103	INTERNATIONAL TRAVEL AND TRANSPORT - TRAINING	-	-	-	7,000,000	-
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	2,132,813,777	3,800,773,777	2,621,969,174.81	4,935,746,973	-
22020106	TRANSPORTATION OF PILGRIMS TO ABUJA AND BACK TO LOKOJA INCLUDING EVACUATION OF OFFICIAL LUGGAGE	10,064,340	10,064,340	1,432,000	8,836,340	-
22020107	FIELD TRIP EXPENSES	12,750,000	12,750,000	11,860,700	18,750,000	-
22020108	TRAVEL OPERATION AND LOGISTICS	728,992,417	1,779,448,257	1,405,810,580.06	1,516,180,813	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



220202	UTILITIES - GENERAL	2,258,981,483	1,843,221,483	926,581,066.74	2,331,411,160	-
22020201	INTERNET ACCESS CHARGES	262,563,426	306,163,426	111,898,762.95	413,141,225	-
22020202	PURCHASE OF SOFTWARE LICENCE /LICENCE RENEWAL	48,590,000	48,590,000	15,912,500	86,590,000	-
22020203	WATER RATE	63,111,527	43,111,527	11,534,506.63	75,561,527	-
22020204	ELECTRICITY BILL /CHARGES	973,493,688	968,573,688	689,082,607.16	877,274,934	-
22020205	TELEPHONE CHARGES	173,212,842	138,772,842	57,447,120	175,891,474	-
22020206	SATELLITE BROADCASTING ACCESS CHARGES	40,560,000	40,560,000	6,438,095	49,150,000	-
22020207	ALTERNATIVE POWER GENERATION	80,000,000	80,000,000	4,409,000	210,000,000	-
22020208	MEDICAL TELE CONSULTATION AND FREE CALL SERVICES	50,000,000	50,000,000	-	50,000,000	-
22020210	HEALTH MANAGEMENT INFORMATION SYSTEM/ HOSPITAL INFORMATION MANAGEMENT	4,600,000	4,600,000	550,475	102,185,000	-
22020211	HOSTING OF THE STATE WEBSITE EXPENSES/ WEBSITE DEVELOPMENT AND MAINTENANCE	52,850,000	52,850,000	29,308,000	71,617,000	-
22020212	HOSTING OF DIGITAL LIBRARY EXPENSE	10,000,000	10,000,000	-	20,000,000	-
22020213	E-PROCUREMENT WEBSITE CREATION AND MAINTENANCE EXPENSES	500,000,000	100,000,000	-	200,000,000	-
220203	MATERIALS & SUPPLIES - GENERAL	17,874,187,406	23,284,567,961	17,251,008,236.99	27,618,854,801	-
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	920,251,910	1,143,349,615	569,383,785.54	1,327,095,621	-
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	176,853,542	191,785,647	107,997,720.61	233,789,616	-
22020303	EXPENSES ON CLIMATE CHANGE MATERIALS	500,000	500,000	-	30,000,000	-
22020304	DRUGS AND MEDICAL SUPPLIES	859,569,100	931,569,100	396,142,398.60	1,375,585,570	-
22020305	UNIFORMS AND OTHER CLOTHINGS	49,402,605	49,552,605	5,700,000	51,602,605	-
22020306	FOOD STUFF /CATERING MATERIALS SUPPLIES	490,748,000	340,748,000	295,498,600	1,014,200,000	-
22020307	DRAWING OFFICE AND SURVEY MATERIALS	17,300,000	17,300,000	604,000	24,900,000	-
22020308	PURCHASE OF ELECTRICAL ADDING MACHINE FOR THE INTERNAL AUDIT UNIT	1,822,800	1,822,800	-	5,822,800	-



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22020309	PHOTOGRAPHIC MATERIALS, GRAPHIC ARTS AND DESIGN	9,450,000	9,450,000	500,000	14,050,000	-
22020310	PURCHASE OF TEXTBOOKS AND TEACHING EQUIPMENT / LAW BOOKS	176,985,000	246,985,000	47,778,600	239,585,000	-
22020311	WATER SPARE PARTS / CHEMICALS/ OTHER REGENTS	71,259,508	86,259,508	59,046,809.70	503,209,508	-
22020312	LIBRARY EXPENSES	23,737,126	23,737,126	2,860,500	28,205,000	-
22020313	PURCHASE OF RAIN BOOT	400,000	400,000	-	1,900,000	-
22020314	HEALTH CENTRE CONSUMABLE	1,600,000	4,600,000	-	16,000,000	-
22020315	PRODUCTION OF STATE GOVERNMENT STAFF IDENTITY CARDS	-	-	-	5,000,000	-
22020317	ONE HEALTH PLATFORM FOR ANIMAL HEALTH	-	-	-	50,000,000	-
22020318	COOPERATIVE DEVELOPMENT AND LIVELIHOOD SUPPORT	-	-	-	200,000,000	-
22020319	PROVISION OF WELFARE (HEALTHCARE, RELIEF MATERIALS AND ALTERNATIVE ACCOMMODATION) FOR FLOOD VICTIMS AND IDPs	-	3,000,000,000	2,923,727,190.64	1,000,000,000	-
22020320	PROCUREMENT OF HIV TEST KITS AND CONSUMABLES	-	-	-	25,000,000	-
22020321	DRUGS CONTROL PROGRAM	-	-	-	10,000,000	-
22020322	PUBLICATION OF KOGI STATE STATISTICAL YEAR BOOK/ PLANNING & STATISTIC BOOKS /STATE STATISTICAL MASTER PLAN	10,024,479	29,124,479	-	17,530,000	-
22020323	OFFICE AND GENERAL EXPENSES	13,587,122,872	15,766,252,117	12,314,404,747.81	17,182,000,885	-
22020324	RECORDING MATERIALS/ CDS FOR TRANSMITTING INFORMATION	2,000,000	2,000,000	643,700	3,000,000	-
22020327	EMERGENCY RELIEF DISASTER /PURCHASE OF RELIEVE MATERIALS LOADING AND OFF LOADING	118,500,000	205,000,000	5,595,000	1,400,500,000	-
22020329	POLIO AND NON-POLIO SIAS, MEASLES, SIPDS AND LIDS	258,492,268	258,492,268	94,081,183	375,000,000	-
22020344	FOAM COMPOUND MATERIAL FOR FIRE FIGHTING	1,000,000	1,000,000	-	1,500,000	-
22020345	WATER SUPPLY PRIVATE CONNECTION	100,000	100,000	-	100,000	-



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22020346	PRODUCTION OF I.D CARD /STATE CALENDAR /DIARIES/ NOMINAL ROLL	38,377,300	104,748,800	60,285,000	102,627,300	-
22020347	CONTENT MANAGEMENT AND SITE MAINTENANCE	5,000,000	5,000,000	-	5,000,000	-
22020348	PURCHASE OF SAMPLE REAGENT FOR QUALITY CONTROL LABORATORY	-	-	-	520,000,000	-
22020354	CAPITALIZATION OF DRUGS AGENCY FOR PROCUREMENT OF DRUGS AND MEDICAL CONSUMABLES	802,000,000	102,000,000	-	1,604,000,000	-
22020359	STATISTICAL INVESTIGATION/ DATA COLLECTION/ CAPTURING OF POOR & VULNERABLE PEOPLE DATA	251,690,896	762,790,896	366,759,001.09	251,650,896	-
220204	MAINTENANCE SERVICES - GENERAL	6,760,061,183	8,641,413,784	4,335,752,403.62	10,054,559,491	-
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	1,525,221,789	1,657,564,285	864,870,797.52	1,737,766,185	-
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	1,150,488,932	1,463,758,932	610,335,794.79	1,838,267,471	-
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,847,861,230	2,352,451,335	1,332,667,304.49	2,425,422,420	-
22020404	MAINTENANCE OF PLANTS /GENERATORS	890,417,675	1,077,517,675	642,939,937.21	897,208,496	-
22020405	MAINTENANCE OF OFFICE EQUIPMENT	445,803,230	591,353,230	207,971,286.72	1,005,982,411	-
22020406	CATTLE DAM MAINTENANCE	3,000,000	3,000,000	-	3,000,000	-
22020408	MAINTENANCE OF TRACTOR/ HEAVY DUTY EQUIPMENT	2,800,000	2,800,000	362,000	15,940,000	-
22020409	WORKSHOP MAINTENANCE	8,800,000	8,800,000	515,500	8,350,000	-
22020411	EXPANSION AND UPDATING STATE SINGLE REGISTER(SSR) BY KOGI SOCU-NG -CARES (KG- CARES)	-	-	-	500,000,000	-
22020415	MAINTENANCE OF WATER TESTING EQUIPMENT	1,548,500	2,048,500	41,000	7,008,500	-
22020416	MAINTENANCE OF ELECTRIC COOKERS IN GOVT. QUARTERS	160,000	160,000	-	1,600,000	-
22020417	MAINTENANCE OF HAJJ CAMP AT GWAGWALADA /ABUJA/ SCREENING GROUND	2,419,000	2,419,000	1,850,000	3,419,000	-
22020418	MAINTENANCE OF STREET LIGHT	2,600,000	10,600,000	-	54,500,000	-



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22020419	AERIAL FIELD MAINTENANCE	1,500,000	1,500,000	-	2,500,000	-
22020420	MAINTENANCE OF GARAGE	181,928	32,181,928	1,068,000	181,928	-
22020421	MAINTENANCE OF HOSTELS	138,500,000	203,500,000	104,422,939.93	209,500,000	-
22020422	PROVISION/ MAINTENANCE OF SOLAR LIGHT	23,000,000	23,000,000	-	13,000,000	-
22020423	REPAIR AND MAINTENANCE OF BOREHOLE	29,800,000	32,800,000	18,020,565	58,000,000	-
22020426	MAINTENANCE OF EDUCATION EQUIPMENT AND MATERIALS	1,000,000	1,000,000	-	100,000	-
22020427	MAINTENANCE OF REFUSE/ DUMPSITE AND SEPTIC TANK EMPTIER	240,100,000	240,100,000	-	291,000,000	-
22020428	UP-KEEP OF GOVERNMENT HOUSE/ GOVERNMENT LODGE	50,000,000	50,000,000	-	50,000,000	-
22020432	MAINTENANCE OF BROADCASTING EQUIPMENT/ ICT EQUIPMENT/GOVERNMENT HOUSE BROADBAND CONNECTIVITY AND ICT EXPENSES	162,343,780	232,343,780	122,640,842.93	306,963,830	-
22020434	ELECTRICAL INSTALLATION/ REPAIRS	31,000,000	31,000,000	3,154,200	34,500,000	-
22020436	VACCINE COLD CHAIN STORE MAINTENANCE	85,000,000	85,000,000	520,000	85,000,000	-
22020439	GBV SITUATION ROOM AND DATA MANAGEMENTCENTRE EXPENSES	49,000,000	59,000,000	30,056,000	69,000,000	-
22020440	MAINTENANCE OF WORLD BANK ASSISSTED - HEALTH SYSTEM DEVELOPMENT PROJECT II IN 21 LGA	6,048,000	6,048,000	-	6,048,000	-
22020441	HEALTH FACILITIES MAINTENANCE EXPENSES	28,967,119	438,967,119	379,387,335.03	224,067,119	-
22020446	MAINTENANCE OF VC'S LODGE EXPENSES/ VCS OFFICE AND SENATE EXPENSES.	19,000,000	19,000,000	12,153,900	40,000,000	-
22020447	KOGI STATE REBRANDING CAMPAIGN (BRANDING OF INFRASTRUCTURE AND EVENTS)	-	-	-	151,234,131	-
22020448	PROPERTY IDENTIFICATION AND ENUMERATION EXPENSES	13,500,000	13,500,000	2,775,000	15,000,000	-
220205	TRAINING - GENERAL	4,465,858,867	6,396,731,367	2,605,216,157.62	14,389,715,453	-
22020501	LOCAL TRAINING	1,523,314,435	2,218,751,935	913,923,831.01	7,268,328,305	-



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22020502	INTERNATIONAL TRAINING	749,100,000	1,334,100,000	384,350,784.78	1,882,600,000	-
22020511	WORKSHOPS, SEMINARS & CONFERENCES	982,104,432	1,632,539,432	670,564,796.83	2,182,870,757	-
22020512	1% LOCAL GOVERNMENT TRAINING DEDUCTION FOR TRAINING LG STAFF	1,000,000,000	1,000,000,000	609,151,025	944,576,391	-
22020541	GOVERNMENT INTERVENTION ON PAYMENT OF EXAMINATION FEES FOR STUDENTS IN PUBLIC SCHOOLS:WAEC & JAMB, BECE, CEE	11,340,000	11,340,000	4,225,720	1,711,340,000	-
22020568	BUILDING CAPACITY OF SELECTED FARMERS, FOCAL /PROGRAMME OFFICERS BY NEPAD	-	-	-	200,000,000	-
22020570	RESEARCH AND DOCUMENTATION	200,000,000	200,000,000	23,000,000	200,000,000	-
220206	OTHER SERVICES - GENERAL	35,351,767,196	67,825,532,843	60,045,103,515.13	74,468,116,148	-
22020601	SECURITY SERVICES EXPENSES	947,347,325	2,764,707,325	1,872,536,095.14	3,824,208,325	-
22020602	OFFICE RENT	356,350,950	280,350,950	96,468,735.73	489,015,000	-
22020603	RESIDENTIAL RENT/HIRE OF PRIVATE HOUSES	297,450,000	431,450,000	180,071,038	407,600,000	-
22020604	SECURITY OPERATIONS	11,886,500,000	43,532,459,861	42,683,319,763.04	40,899,640,000	-
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	2,256,625,109	3,368,870,895	2,874,434,419.80	3,706,177,866	-
22020612	SCIENCE & TECHNICAL, ART EXHIBITIONS/ ANNUAL TRADE FAIR FOR EXHIBITION OF PRODUCTS MADE BY PEOPLE WITH DISABILITY /JETS CLUB ACTIVITIES:SCIENCE AND PROJECT EXHIBITION(STATE AND NATIONAL)	7,100,111	7,100,111	1,965,000	349,141,470	-
22020618	HEALTH INSURANCE EXPENSES (CAPITATION, SERVICE FEES, ICT MAINTENANCE, ADMINISTRATIVE FEES AND RE-INSURANCE)	880,000,000	880,000,000	842,755,979.09	1,557,308,500	-
22020620	HEALTH CARE PLUS ACTIVITIES (MATERNAL AND CHILD HEALTH)	-	-	-	100,000,000	-
22020622	ROAD OPENING/DEMOLITION EXERCISE /SCHEME (SITE AND SERVICES) /COURT SUMMONS (OVER ILLEGAL	12,000,000	12,000,000	1,305,000	100,000,000	-



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	STRUCTURES)/SIGN POST AND STREET NAMING					
22020624	CITIZENS RIGHT COMMISSION EXPENSES	2,000,000	2,000,000	-	2,000,000	-
22020626	NATIONAL LEPROSY & TB CONTROL PROGRAMME	200,000,000	200,000,000	-	200,000,000	-
22020631	SPORT INTERVENTION PROGRAMME/ LOCAL SPORT PROGRAMME (TALENT HUNT)	350,000,000	350,000,000	338,000,000	400,000,000	-
22020634	HEALTH SECURITY (EMERGENCY PREPAREDNESS RESPONSE (EPR) AND DISEASE CONTROL)	-	-	-	500,000,000	-
22020635	KOGI STATE OPEN GOVERNMENT PARTNERSHIP (OGP) INTENVENTION TO STRENGTHEN SOME MDAs ACTIVITIES FOR OPTIMAL PERFORMANCE	149,100,000	145,600,000	22,055,278.26	127,100,000	-
22020639	CONDUCT OF EXAMS EXPENSES	598,400,000	797,600,000	393,566,437.50	844,400,000	-
22020646	ONCHOCERECIASIS & NTD PROGRAMME	5,861,344,664	361,344,664	-	5,440,731,008	-
22020647	PRIMARY EAR CARE IN KOGI STATE	1,000,000	1,000,000	-	400,200,000	-
22020648	PUBLIC HEALTH EMERGENCY OPERATION CENTRE, LOKOJA (PHEOC)	50,000,000	50,000,000	-	50,000,000	-
22020651	STATE BLOOD TRANSFUSION SERVICES	3,024,000	3,024,000	-	3,024,000	-
22020652	HEALTH INVESTMENT PLAN /HEALTH PROMOTION AND EDUCATION	97,600,904	97,600,904	-	272,000,000	-
22020653	PROJECT MANAGEMENT AND SYSTEM STRENGHTENING (AGILE PROJECT)	-	-	-	1,445,607,600	-
22020655	ROLL BACK MALARIA /MALARIA ERADICATION PROGRAMME	1,271,550,685	271,550,685	-	1,271,550,685	-
22020656	SITE ANALYSIS REPORT AND ENVIRONMENTAL IMPACT ASSESSMENT	1,500,000	1,500,000	-	5,500,000	-
22020657	COMMITTEES WORK EXPENSES/ ALLOWANCES	583,000,000	811,000,000	212,954,096.84	969,500,000	-
22020660	HEALTH INTERVENTIONS PROGRAMME TO KOGI STATE	1,414,847,112	914,847,112	404,060,623.18	1,605,547,712	-
22020662	ACCREDITATION OF TECHNICAL SCHOOLS /ACCREDITATION OF SERVICE PROVIDERS/ ACCREDITATION OF COURSES	988,550,500	713,550,500	51,360,361.25	1,025,550,000	-
22020664	ENVIRONMENTAL /OCCUPATIONAL HEALTH SERVICE	1,000,000	1,000,000	-	5,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



22020665	CHILD RIGHTS IMPLEMENTATION IN KOGI STATE	18,000,000	18,000,000	-	18,000,000	-
22020667	BASIC HEALTH CARE PROVISION FUND (STATE CASH COMMITMENT)	920,780,914	1,145,780,914	913,074,036.59	1,160,780,714	-
22020672	REFUND OF VARIOUS EXPENSES INRESPECT OF GOVERNMENT ACTIVITIES CARRIED OUT WITH PERSONAL MONEY	699,107,000	725,607,000	401,538,950	598,307,000	-
22020677	REPRODUCTIVE HEALTH /CHILD HEALTH ACTIVITIES	1,000,000	1,000,000	-	275,000,000	-
22020681	IMMUNIZATION PLUS AND MALARIA PROGRESS BY ACCELERATING COVERAGE AND TANSFORMING SERVICES (IMPACT)	4,505,150,000	8,205,150,000	7,818,045,020.71	1,500,000,000	-
22020682	FAMILY PLANNING AND POPULATION CONTROL	51,188,000	51,188,000	-	129,000,000	-
22020683	REPRODUCTIVE, MATERNAL, NEWBORN CHILD, ADOLESCENT AND ELDERLY HEALTH (RMNCAEH) INTERVENTION	25,000,000	25,000,000	-	2,742,000,002	-
22020684	COMMUNITY BASED HEALTH WORKERS (CBHW)	233,225,922	233,225,922	-	233,225,922	-
22020690	FREE RURAL MEDICAL OUTREACH	1,000,000	1,000,000	-	1,000,000	-
22020691	GENDER-BASED VIOLENCE(GBV) RESPONSIVE SERVICE DELIVERY	118,000,000	158,000,000	46,017,100	83,000,000	-
22020692	NATIONAL HEALTH ACCOUNT/ BOOK & PRROJECT ACCOUNT	3,024,000	3,024,000	-	3,024,000	-
22020696	ODODO HEALTH TRAIN (MEDICA OUTREACH)	500,000,000	1,200,000,000	881,515,580	1,413,976,344	-
22020698	STATE EMMERGENCY ROUTINE IMMUNIZATION COORDINATING CENTRE (SERICC)	60,000,000	60,000,000	10,060,000	60,000,000	-
22020699	EMERGENCY MEDICAL SERVICES	-	-	-	250,000,000	-
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	9,786,119,523	16,583,769,523	14,197,459,338.70	28,716,695,969	-
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	6,482,998,933	14,740,648,933	13,119,552,010.14	21,147,504,933	-
22020702	LEGAL SERVICES /PREROGATIVE OF MERCYEXPENSES/ IMPLEMENTATION OF ACJ LAW 2017	1,362,800,000	802,800,000	692,323,750	1,586,300,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



22020703	KOGI ELECTRICITY REGULATORY COMMISSION EXPENSES	400,000,000	500,000,000	112,429,553.56	737,570,446	-
22020704	STATE CASES /JUDGEMENT DEBTS SETTLEMENT/ ASSIZES EXPENSES /ASSESSOR'S FEES	1,530,000,000	530,000,000	272,111,025	1,530,000,000	-
22020705	PUBLIC PRIVATE PARTNERSHIP PROJECT FACILITATION FUND (PFF)	-	-	-	3,700,000,000	-
22020706	SURVEYING SERVICES/ FEASIBILITY STUDY	10,320,590	10,320,590	1,043,000	15,320,590	-
220208	FUEL & LUBRICANTS - GENERAL	3,341,617,871	2,867,801,501	1,346,533,910.02	3,449,734,384	-
22020801	MOTOR VEHICLE FUEL COST	1,125,517,427	804,443,057	395,694,943.48	1,059,660,940	-
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	5,400,000	5,400,000	245,000	8,000,000	-
22020803	PLANTS/ GENERATOR FUEL COST	284,193,587	285,308,587	71,821,562	328,233,587	-
22020804	COOKING GAS /FUEL COST	2,100,000	2,100,000	-	4,000,000	-
22020806	DIESEL EXPENSES	1,426,686,857	981,329,857	347,345,296.06	1,432,569,857	-
22020807	FUEL EXPENSES	480,120,000	771,620,000	529,110,108.48	578,270,000	-
22020808	LUBRICANTS EXPENSES	17,600,000	17,600,000	2,317,000	39,000,000	-
220209	FINANCIAL CHARGES - GENERAL	890,925,853	2,009,645,511	1,814,885,460.02	1,561,395,985	-
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	574,255,927	1,177,675,585	1,101,919,336.70	437,495,985	-
22020902	INSURANCE PREMIUM	186,669,926	691,969,926	599,353,567.89	878,900,000	-
22020903	VALUATION /PAYMENT OF INSURANCE PREMIUM ON GOVERNMENT BUILDINGS & PROPERTIES/VEHICLES	130,000,000	140,000,000	113,612,555.43	235,000,000	-
22020904	PROVISION OF PREMIUM TO NATIONAL AGRICULTURAL INSURANCE SCHEME TO GUARANTEE LOANS FOR AGRICULTURAL INPUTS	-	-	-	10,000,000	-
220210	MISCELLANEOUS EXPENSES GENERAL	22,666,052,751	24,646,589,033	14,856,699,689.81	32,298,039,590	3,584,653,020
22021001	REFRESHMENT & MEALS	3,809,348,019	7,751,679,019	6,819,318,675.16	8,895,430,711	-
22021002	PUBLICITY & ADVERTISEMENTS	2,529,519,092	2,797,359,092	1,930,601,589.88	2,609,297,007	-
22021003	CELEBRATION/ REMEMBRANCE DAY	511,669,623	552,200,000	271,184,500	742,500,000	-
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	515,245,833	681,528,333	172,822,224.04	841,394,493	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



22021005	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT (NEPAD) RUNNING COST	300,000,000	300,000,000	-	300,000,000	-
22021008	CORPERATE SOCIAL RESPONSIBILITY	30,000,000	30,000,000	26,076,761	35,000,000	-
22021009	FAMILY LIFE AND HIV/HEALTH EDUCATION	-	-	-	96,000,000	-
22021010	ALL SPORT COMPETITION EXPENSES	386,951,010	497,951,010	158,184,813	550,800,450	-
22021011	ODODO COMMUNITY /BUSINESS OUTREACH	250,000,000	250,000,000	-	250,000,000	-
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	1,002,992,799	1,502,490,999	825,353,962.66	1,748,411,204	-
22021013	RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES/ DISCIPLINE COST	124,278,969	149,378,969	1,975,000	146,196,812	-
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	560,269,190	725,768,885	297,461,179.94	640,721,473	-
22021015	SUBSCRIPTION TO PROFESSIONAL BODIES/ PARLIAMENTARY /ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS	3,453,632,061	655,932,061	120,687,289.68	2,028,942,061	-
22021016	CONDUTUNG ELECTION/ ELECTION TRIBUNALS EXPENSES	38,000,000	38,000,000	-	38,000,000	-
22021022	STATE COUNCIL ON HEALTH/ NATIONAL COUNCIL ON HEALTH MEETING /HUMAN RESOURCE FOR HEALTH	45,242,371	45,242,371	900,000	215,340,000	-
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	741,148,520	1,473,148,520	985,414,677.44	1,502,977,000	-
22021032	ALL FESTIVAL BOTH STATE AND NATIONAL EXPENSES	61,000,000	61,000,000	15,441,463.20	322,000,000	-
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	1,638,739,910	2,231,712,717	1,518,944,852.80	2,308,224,109	-
22021035	EXPENSES INCIDENTAL TO ENVIRONMENTAL IMPACT ASSESSMENT /RIGHT OF WAYS	10,000,000	10,000,000	1,730,000	10,000,000	-
22021039	NG-CARES OPERATION COSTS	350,780,000	350,780,000	18,959,404.36	200,780,000	-
22021040	BLINDNESS PREVENTION PROGRAME	400,200,000	799,400,000	-	20,000,000	-
22021042	PREVENTION AND CONTROL OF LIVESTOCK TUBERCULOSIS ACROSS THE STATE	-	-	-	25,000,000	-
22021045	MEASELS SURVEILLANCE AND MNCH EXPENSES	1,000,000	1,000,000	-	1,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



22021049	CARES COORDINATING UNIT EXPENSES	276,026,000	276,026,000	34,914,496.79	150,000,000	-
22021050	INTER-GOVERNMENTAL COLLABORATION WITH FEDERAL AND STATE MDAs FOR SOME PROGRAMME	-	-	-	100,000,000	-
22021054	STATE AIDS /STI CONTROLPROGRAME(SASCP) EXPENSES	1,000,000	1,000,000	-	1,000,000	-
22021056	ERADICATION OF POLIO(WHO) PROGRAMME EXPENSES	1,000,000	1,000,000	-	1,000,000	-
22021057	MATERNAL AND PERINATAL SURVEILLANCE EXPENSES	1,000,000	1,000,000	-	1,000,000	-
22021059	LAND COMPENSATION /PLOT BEACONING EXPENSES /COMPENSATION ON DISASTER	-	35,000,000	34,200,000	100,000,000	-
22021060	CONTROL OF EMERGING PUBLIC HEALTH DISEASE	3,024,000	3,024,000	-	3,024,000	-
22021061	ACCELERATING OF NUTRITION RESULTS IN NIGERIA (ANRIN)	600,000,000	1,005,000,000	926,557,431.06	750,000,000	750,000,000
22021062	STATE INTERVENTION FOR MEDICAL ASSISTANCE (BELLO CARE)	75,000,000	150,000,000	125,055,026.50	150,000,000	-
22021064	FOOD AND NUTRITION PROGRAMS EXPENSES	1,192,715,654	857,215,654	386,440,892.30	2,834,653,020	2,834,653,020
22021066	PROVISION OF BASIC HEALTH CARE PROVISION FUNG (GOVT. CASH COMMITMENT) TO PROVIDE BASIC HEALTH FACILITIES	10,000,000	10,000,000	-	100,000,000	-
22021067	LOGISTICS MANAGEMENT COORDINATINGUNIT(LMCU)	1,000,000	1,000,000	-	105,000,000	-
22021068	GOVERNMENT CONNECT ON HUMANITARIAN AND SOCIAL SERVICES	-	-	-	500,000,000	-
22021069	BOARD MEETING EXPENSES	89,000,000	98,000,000	49,498,450	355,480,000	-
22021071	CONTROL OF NON-COMMUNICABLE DISEASES(NTD)	1,000,000	1,000,000	-	1,000,000	-
22021082	UN-FOOD SYSTEM TRANSFORMATION PATHWAY (UN-FSTP) OPERATIONAL COST	15,000,000	15,000,000	-	15,000,000	-
22021093	FLOOD DISASTER PREPARADNESS	3,000,000,000	300,000,000	-	2,350,000,000	-
22021096	PROCUREMENT OF VACCINES FOR TRANSBOUNDARY ANIMAL DISEASES	20,000,000	20,000,000	-	100,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



	/ANIMAL VACCINATION EXERCISE ACROSS THE STATE					
22021097	SMALL HOLDER HORTICULTURAL EMPOWERMENT PROJECT (SHEP)	50,000,000	50,000,000	-	50,000,000	-
22021098	MONITORING ACTIVITIES AND FOLLOW UP	570,269,700	917,751,403	134,977,000	1,102,867,250	-
2203	LOANS AND ADVANCES	10,677,850	10,777,850	50,000	30,677,850	-
220301	STAFF LOANS & ADVANCES	10,677,850	10,777,850	50,000	30,677,850	-
22030101	MOTOR VEHICLE/ BICYCLE ADVANCE	677,850	677,850	-	677,850	-
22030103	OTHER LOANS AND ADVANCES	10,000,000	10,100,000	50,000	30,000,000	-
2204	GRANTS AND CONTRIBUTIONS GENERAL	3,460,481,543	5,025,677,543	3,525,830,440.47	4,980,069,585	-
220401	LOCAL GRANTS AND CONTRIBUTIONS	3,460,481,543	5,025,677,543	3,525,830,440.47	4,980,069,585	-
22040112	TAKE OFF GRANT FOR THE IMPLEMENTATION OF NEWLY CREATED AGENCY/DEPARTMENT	490,000,000	820,000,000	-	1,895,000,000	-
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	669,433,543	904,629,543	308,291,474.38	929,021,585	-
22040114	STATE GOVERNMENT SUPPORT FOR PRIMARY HEALTH CARE IN LGAS	6,048,000	6,048,000	-	6,048,000	-
22040115	EQUITY HEALTH INTERVENTION: (BELLO CARE)	295,000,000	295,000,000	260,158,250	350,000,000	-
22040117	SPECIAL GRANTS TO BOARD OF INTERNAL REVENUE ON REVENUE GENERATION (OUTSIDE 10% MANDATORY COMMISSION)	2,000,000,000	3,000,000,000	2,957,380,716.09	1,800,000,000	-
22080126	GOVERNMENT SUPPORT TO KOGI STATE NATIONAL YOUTH COUNCIL OF NIGERIA (NYCN)	250,000,000	250,000,000	-	350,000,000	-
22080127	GOVERNMENT SUPPORT TO KOGI STATE YOUTH PARLIAMENT	90,000,000	90,000,000	-	100,000,000	-
22080128	GOVERNMENT SUPPORT TO NATIONAL ASSOCIATION OF KOGI STATE/ NATIONAL STUDENTS (NAKOSS) /(NANS)	110,000,000	110,000,000	-	200,000,000	-
2206	PUBLIC DEBT CHARGES	27,980,000,000	51,382,016,226	34,957,579,503.28	16,000,000,000	-
220601	FOREIGN INTEREST / DISCOUNT	1,800,000,000	600,000,000	398,224,645.02	1,000,000,000	-
22060102	FOREIGN INTEREST /DISCOUNT - LONG TERM BORROWINGS	1,800,000,000	600,000,000	398,224,645.02	1,000,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



220602	DOMESTIC INTEREST / DISCOUNT	10,180,000,000	1,180,000,000	281,694,290.68	4,000,000,000	-
22060202	DOMESTIC INTEREST /DISCOUNT - LONG TERM BORROWINGS	10,180,000,000	1,180,000,000	281,694,290.68	4,000,000,000	-
220603	FOREIGN PRINCIPAL	1,000,000,000	6,000,000,000	4,765,000,879.19	1,000,000,000	-
22060302	FOREIGN PRINCIPAL - LONG TERM BORROWINGS	1,000,000,000	6,000,000,000	4,765,000,879.19	1,000,000,000	-
220604	DOMESTIC PRINCIPAL	15,000,000,000	43,602,016,226	29,512,659,688.39	10,000,000,000	-
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS	15,000,000,000	43,602,016,226	29,512,659,688.39	10,000,000,000	-
2207	TRANSFERS -PAYMENT	-	100,291,887	45,810,093.34	-	-
220701	TRANSFER TO FUND RECURRENT EXPENDITURE- PAYMENT	-	100,291,887	45,810,093.34	-	-
22070107	25% RETENTION COMMISSION FEES ON REVENUE GENERATION BY KOGI STATE BUREAU OF LANDS & TOWN PLANNING	-	12,000,000	-	-	-
22070113	3% REVENUE GENERATION TO MDAS IN CHARGE OF THE GENERATION	-	88,291,887	45,810,093.34	-	-
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	30,197,217,967	38,287,217,967	33,812,842,887.28	22,277,017,967	-
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	30,197,217,967	38,287,217,967	33,812,842,887.28	22,277,017,967	-
22080103	FINANCIAL ASSISTANCE TO KOGI STATE LAW STUDENTS IN THE NIGERIAN LAW SCHOOLS	52,000,000	52,000,000	-	52,000,000	-
22080109	FINANCIAL ASSISTANCE TO NIGERIA LEGION -EX SERVICEMEN	7,500,000	7,500,000	-	7,000,000	-
22080110	FUEL SUBSIDY REMOVAL PALLIATIVES	21,000,000,000	35,200,000,000	32,526,075,913.43	16,425,660,000	-
22080114	ASSIST AND EMPOWER POOR AND VULNERABLE PEOPLE ACROSS ALL LGAS IN KOGI STATE	1,200,000,000	200,000,000	-	1,300,000,000	-
22080115	PAYMENT OF SCHOLARSHIP/ BURSARY ALLOWANCE TO KOGI STUDENTS IN TERTIARY INSTITUTIONS AND ASSOCIATED COSTS	3,000,000,000	800,000,000	621,623,155.50	2,090,000,000	-
22080118	EXPENSES ON GOVERNMENT INTERVENTION FOR SENIOR CITIZENS	8,024,000	8,024,000	-	8,024,000	-
22080119	FINANCIAL ASSISTANCE TO NEEDIES	1,479,693,967	1,269,693,967	606,291,742.50	1,244,333,967	-



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22080121	LIVELIHOOD SUPPORT TO POOR AND VULNERABLE HOUSEHOLDS- SOCIAL TRANSFER (CASH TRANSFER) AND BASIC SERVICE (CARES)	3,000,000,000	300,000,000	58,852,075.85	500,000,000	-
23	CAPITAL EXPENDITURE	<u>301,280,903,802</u>	<u>245,583,890,805</u>	<u>146,078,267,104.95</u>	<u>455,057,717,857</u>	<u>1,101,491,201</u>
2301	FIXED ASSETS PURCHASED	<u>56,079,307,356</u>	<u>48,250,847,356</u>	<u>26,870,845,285.54</u>	<u>79,493,031,433</u>	<u>632,054,901</u>
230101	PURCHASE OF FIXED ASSETS - GENERAL	<u>56,079,307,356</u>	<u>48,250,847,356</u>	<u>26,870,845,285.54</u>	<u>79,493,031,433</u>	<u>632,054,901</u>
23010101	PURCHASE / ACQUISITION OF LAND	610,836,800	610,836,800	541,759,022	750,000,000	-
23010102	PURCHASE OF OFFICE BUILDINGS	-	750,000,000	691,250,000	-	-
23010104	PURCHASE OF WATER NAVIGATIONAL EQUIPMENT	100,000,000	100,000,000	-	100,000,000	-
23010105	PURCHASE OF MOTOR VEHICLES	10,204,000,000	5,059,000,000	1,089,133,200	11,950,017,081	-
23010106	PURCHASE OF VANS	1,740,000,000	1,265,000,000	972,660,500	2,225,000,000	-
23010107	PURCHASE OF TRUCKS	335,000,000	335,000,000	-	1,863,880,000	-
23010108	PURCHASE OF BUSES	2,440,000,000	1,790,000,000	635,969,000	3,245,000,000	-
23010109	PURCHASE OF BOATS	500,000,000	500,000,000	-	850,000,000	-
23010110	PURCHASE OF ROAD EQUIPMENT	100,000,000	100,000,000	-	500,000,000	-
23010111	PURCHASE OF TRACTORS	10,000,000	10,000,000	-	70,300,000	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	2,474,400,000	1,544,400,000	103,333,765	2,632,000,000	-
23010113	PURCHASE OF COMPUTERS	1,174,927,364	1,478,427,364	473,237,582.50	1,960,557,364	-
23010114	PURCHASE OF COMPUTER PRINTERS	28,408,870	28,408,870	240,000	46,500,000	-
23010115	PURCHASE OF PHOTOCOPYING MACHINES	33,000,000	73,000,000	16,755,000	217,606,000	-
23010117	PURCHASE OF SHREDDING MACHINES	15,000,000	15,000,000	-	600,000,000	-
23010118	PURCHASE OF SCANNERS	10,000,000	10,000,000	-	15,000,000	-
23010119	PURCHASE OF POWER GENERATING SET/PLANT	730,908,085	731,908,085	189,744,092.50	952,480,018	-
23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	10,000,000	10,000,000	-	10,000,000	-
23010121	PURCHASE OF RESIDENTIAL FURNITURE	20,000,000	20,000,000	-	163,415,000	-
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	1,552,408,000	1,752,808,000	292,658,747.54	3,671,368,900	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	932,600,363	818,740,363	11,430,940	836,225,796	-
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	269,800,000	269,800,000	-	627,964,246	-
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	990,381,025	490,381,025	39,254,290	2,585,500,000	-
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	85,000,000	85,000,000	-	95,000,000	-
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT AND IMPLEMENTS	10,290,000,000	7,990,000,000	5,621,405,816	9,900,000,000	530,000,000
23010128	PURCHASE OF SECURITY EQUIPMENT	11,411,000,000	13,381,000,000	12,476,468,403.75	14,754,000,000	-
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	1,565,400,000	1,235,400,000	230,849,785	2,606,812,321	102,054,901
23010130	PURCHASE OF RECREATIONAL FACILITIES	5,835,000	5,835,000	-	22,000,000	-
23010132	PURCHASE OF SECURITY GADGETS	70,000,000	70,000,000	3,125,000	245,200,000	-
23010133	PURCHASE OF SURVEYING EQUIPMENT	1,355,000,000	1,355,000,000	731,300,000	4,241,706,800	-
23010139	PURCHASE OF AGRICULTURAL EQUIPMENT	100,000,000	600,000,000	-	600,000,000	-
23010140	PURCHASE OF OFFICE EQUIPMENT	565,000,000	565,000,000	100,786,199.25	662,029,596	-
23010141	PURCHASE OF OFFICE TOOLS /MATERIALS	1,376,000,000	326,500,000	1,492,000	1,145,846,211	-
23010142	PURCHASE OF CLIMATE MANAGEMENT EQUIPMENT/ MATERIALS	283,035,235	2,283,035,235	1,905,750,000	1,300,000,000	-
23010143	PURCHASE OF CLEANING AND FUMIGATING TOOLS	300,000,000	300,000,000	-	100,000,000	-
23010144	PURCHASE OF POWER INSTILLATION EQUIPMENT	1,949,127,621	1,024,127,621	676,186,175	3,131,579,621	-
23010145	PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	307,000,000	732,000,000	66,055,767	2,454,803,487	-
23010146	PURCHASE OF MOTOR CYCLES	2,135,238,993	535,238,993	-	2,361,238,992	-
2302	CONSTRUCTION / PROVISION	183,240,497,299	162,640,444,302	106,615,963,293.34	285,854,171,919	410,530,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	183,240,497,299	162,640,444,302	106,615,963,293.34	285,854,171,919	410,530,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	18,368,680,820	9,777,882,422	1,673,558,526.63	24,209,752,641	-
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	9,302,661,535	4,352,661,535	2,377,220,780.40	5,722,661,535	-
23020103	PROVISION OF ELECTRICITY TO PUBLIC BUILDINGS	11,832,087,969	6,732,087,969	5,651,187,850.23	11,305,600,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



23020104	CONSTRUCTION / PROVISION OF HOUSING SCHEMES	1,730,401,453	530,401,453	75,689,183.18	3,430,401,453	-
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	3,549,260,000	5,010,610,000	957,374,112.15	5,236,118,600	350,000,000
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	3,765,111,300	3,321,111,300	374,542,968.80	7,001,040,000	-
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	16,103,000,000	10,203,000,000	8,759,773,563.65	50,898,382,000	-
23020108	PRE- CONSTRUCTION DESIGN SERVICES	20,000,000	20,000,000	-	20,000,000	-
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	1,392,560,000	692,560,000	339,214,753.43	1,101,500,000	-
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	1,196,000,000	1,196,000,000	12,998,008.34	986,000,000	-
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	1,220,000,000	3,820,000,000	2,646,179,969.07	2,042,000,000	-
23020114	CONSTRUCTION / PROVISION OF ROADS	58,006,279,220	53,920,106,921	39,149,956,841.02	63,947,781,772	-
23020117	CONSTRUCTION / PROVISION OF AIR - PORT / AERODROMES	3,000,000,000	500,000,000	499,239,181.98	51,000,000,000	-
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	20,498,328,090	39,192,895,790	30,308,731,694.14	19,108,633,310	10,530,000
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	870,000,000	870,000,000	502,000,000	3,815,000,000	-
23020120	CONSTRUCTION OF PRODUCTION FACILITIES	13,206,709,418	5,056,709,418	1,956,552,043.36	13,134,926,404	50,000,000
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	247,301,544	1,147,301,544	893,912,686.45	947,301,544	-
23020124	CONSTRUCTION OF MARKETS/ PARKS	6,655,500,000	6,045,500,000	5,025,980,000	11,530,000,000	-
23020125	CONSTRUCTION OF POWER GENERATING PLANTS HOUSE	19,000,000	19,000,000	-	19,000,000	-
23020127	CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURES	4,128,900,310	2,603,900,310	68,800,000	3,037,172,660	-
23020128	CONSTRUCTION/ PROVISION OF HOTEL BUILDINGS	170,000,000	170,000,000	-	420,000,000	-
23020129	CONSTRUCTION/ PROVISION OF FENCING GOVERNMENT BUILDINGS	3,346,865,440	3,346,865,440	2,190,430,536.63	1,890,000,000	-
23020130	CONSTRUCTION /PROVISION OF MUSEUM	15,000,000	15,000,000	-	40,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



23020131	CONSTRUCTION /PROVISION OF HOSTEL BUILDINGS	4,596,850,200	4,096,850,200	3,152,620,593.88	5,010,900,000	-
2303	REHABILITATION / REPAIRS	54,183,877,978	24,652,377,978	7,628,629,057.68	80,546,353,894	-
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	54,183,877,978	24,652,377,978	7,628,629,057.68	80,546,353,894	-
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	1,912,089,882	1,989,089,882	1,010,611,043.08	2,244,500,454	-
23030102	REHABILITATION / REPAIRS - ELECTRICITY	112,500,000	99,500,000	26,581,500	197,500,000	-
23030103	REHABILITATION / REPAIRS - HOUSING	398,000,000	698,000,000	36,600,000	1,083,750,000	-
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	12,164,000,000	4,714,000,000	539,714,250	12,050,000,000	-
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	3,764,323,800	2,764,323,800	323,230,820.83	10,702,447,500	-
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	10,979,914,944	3,089,914,944	1,050,191,663.84	33,205,218,908	-
23030110	REHABILITATION / REPAIRS - LIBRARIES	33,500,000	33,500,000	-	10,000,000	-
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	362,000,000	362,000,000	-	365,000,000	-
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	33,200,000	33,200,000	-	122,000,000	-
23030113	REHABILITATION / REPAIRS - ROADS	17,343,400,545	6,343,400,545	3,899,362,183.87	14,693,400,545	-
23030114	REHABILITATION / REPAIRS - TRACTORS / OTHER HEAVY VEHICLES	360,000,000	360,000,000	-	110,000,000	-
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	10,000,000	10,000,000	-	30,000,000	-
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	6,285,448,807	3,709,948,807	577,210,210.89	5,136,836,487	-
23030122	REHABILITATION /REPAIRS OF BOUNDARY POST	40,000,000	55,000,000	40,014,605	40,200,000	-
23030125	REHABILITATION/ REPAIRS- POWER GENERATING PLANTS	50,000,000	55,000,000	51,786,880.17	50,000,000	-
23030127	REHABILITATION/ REPAIRS- ICT INFRASTRUCTURES	-	-	-	135,000,000	-
23030128	REHABILITATION/ REPAIRS OF MECHANIC WORKSHOP	100,000,000	100,000,000	-	100,000,000	-
23030129	REHABILITATION/ REPAIRS OF HOSTEL BUILDINGS	190,000,000	190,000,000	59,275,900	240,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



23030130	REHABILITATION/ REPAIRS OF FENCE FOR GOVERNMENT BUILDINGS	45,500,000	45,500,000	14,050,000	30,500,000	-
2304	PRESERVATION OF THE ENVIRONMENT	2,292,690,009	3,892,690,009	3,062,794,609.39	4,829,849,000	37,849,000
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	2,292,690,009	3,892,690,009	3,062,794,609.39	4,829,849,000	37,849,000
23040101	TREE PLANTING	1,130,000,000	2,730,000,000	2,562,794,609.39	2,015,000,000	-
23040102	EROSION & FLOOD CONTROL	1,120,000,000	1,120,000,000	500,000,000	1,125,000,000	-
23040103	WILDLIFE CONSERVATION	-	-	-	150,000,000	-
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	2,690,009	2,690,009	-	500,000,000	-
23040105	WATER POLLUTION PREVENTION & CONTROL	-	-	-	442,000,000	-
23040106	PLANTING AND CULTIVATION	40,000,000	40,000,000	-	597,849,000	37,849,000
2305	OTHER CAPITAL PROJECTS	5,484,531,160	6,147,531,160	1,900,034,859	4,334,311,611	21,057,300
230501	ACQUISITION OF NON TANGIBLE ASSETS	5,484,531,160	6,147,531,160	1,900,034,859	4,334,311,611	21,057,300
23050101	RESEARCH AND DEVELOPMENT	4,808,858,910	5,471,858,910	1,900,034,859	2,087,757,400	10,000,000
23050102	COMPUTER SOFTWARE ACQUISITION	125,212,500	125,212,500	-	833,574,800	5,574,800
23050103	MONITORING AND EVALUATION	5,000,000	5,000,000	-	214,604,000	-
23050106	ECONOMIC EMPOWERMENT	545,459,750	545,459,750	-	1,198,375,411	5,482,500



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



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

Code	Function	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
-	Total Expenditure	582,404,119,489	604,528,992,718	430,214,679,583.07	820,490,585,443	4,686,144,221
701	GENERAL PUBLIC SERVICES	147,741,052,633	206,773,493,380	155,531,505,357.80	190,330,132,801	399,539,900
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	77,084,669,966	119,793,156,804	99,665,681,915.99	122,623,484,506	4,000,000
70111	EXECUTIVE AND LEGISLATIVE ORGANS	53,065,781,304	92,419,341,165	80,126,297,057.14	93,730,206,806	4,000,000
70112	FINANCIAL AND FISCAL AFFAIRS	24,018,888,662	27,373,815,639	19,539,384,858.85	28,893,277,700	-
7013	GENERAL SERVICES	41,994,725,453	34,913,663,136	20,778,078,938.53	51,034,991,081	395,539,900
70131	GENERAL PERSONNEL SERVICES	11,187,447,409	6,007,054,715	2,991,425,211.63	11,028,728,705	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	17,689,385,220	15,877,385,220	8,552,583,712.59	25,698,585,906	375,539,900
70133	OTHER GENERAL SERVICES	13,117,892,824	13,029,223,201	9,234,070,014.32	14,307,676,470	20,000,000
7016	GENERAL PUBLIC SERVICES N.E.C.	681,657,214	684,657,214	130,165,000	671,657,214	-
70161	GENERAL PUBLIC SERVICES N.E.C.	681,657,214	684,657,214	130,165,000	671,657,214	-
7017	PUBLIC DEBT TRANSACTIONS	27,980,000,000	51,382,016,226	34,957,579,503.28	16,000,000,000	-
70171	PUBLIC DEBT TRANSACTIONS	27,980,000,000	51,382,016,226	34,957,579,503.28	16,000,000,000	-
703	PUBLIC ORDER AND SAFETY	24,547,649,944	18,956,349,944	8,846,553,155.50	29,227,982,852	-
7031	POLICE SERVICES	1,231,150,000	1,231,150,000	887,132,457.74	1,145,350,000	-
70311	POLICE SERVICES	1,231,150,000	1,231,150,000	887,132,457.74	1,145,350,000	-
7032	FIRE PROTECTION SERVICES	118,129,593	118,129,593	66,585,402.87	137,681,098	-
70321	FIRE PROTECTION SERVICES	118,129,593	118,129,593	66,585,402.87	137,681,098	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



7033	LAW COURTS	23,198,370,351	17,607,070,351	7,892,835,294.89	27,944,951,754	-
70331	LAW COURTS	23,198,370,351	17,607,070,351	7,892,835,294.89	27,944,951,754	-
704	ECONOMIC AFFAIRS	112,205,905,609	88,198,623,810	57,021,510,407.34	182,323,136,927	665,704,700
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	9,054,905,222	8,188,220,222	5,687,138,115.63	20,771,709,086	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	9,054,905,222	8,188,220,222	5,687,138,115.63	20,771,709,086	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	15,240,748,122	17,610,858,122	10,736,608,647.96	29,400,021,388	665,704,700
70421	AGRICULTURE	15,240,748,122	17,610,858,122	10,736,608,647.96	29,400,021,388	665,704,700
7043	FUEL AND ENERGY	-	950,000,000	52,672,395.54	10,776,980,000	-
70432	PETROLUUM AND NATURAL GAS	-	950,000,000	52,672,395.54	10,776,980,000	-
7044	MINING, MANUFACTURING, AND CONSTRUCTION	13,047,009,703	3,697,009,703	1,474,182,000	7,775,512,689	-
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	13,047,009,703	3,697,009,703	1,474,182,000	7,775,512,689	-
7045	TRANSPORT	74,218,389,097	57,094,682,298	39,054,897,805.51	112,467,878,832	-
70451	ROAD TRANSPORT	74,218,389,097	57,094,682,298	39,054,897,805.51	112,467,878,832	-
7046	COMMUNICATION	626,423,720	626,423,720	-	1,090,030,694	-
70461	COMMUNICATION	626,423,720	626,423,720	-	1,090,030,694	-
7047	OTHER INDUSTRIES	18,429,745	31,429,745	16,011,442.70	41,004,238	-
70472	HOTELS AND RESTUARANTS	18,429,745	31,429,745	16,011,442.70	41,004,238	-
705	ENVIRONMENTAL PROTECTION	13,426,200,849	39,903,550,849	35,089,181,876.97	16,221,910,385	-
7051	WASTE MANAGEMENT	1,488,660,171	1,488,660,171	418,880,239.85	1,701,331,567	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



70511	WASTE MANAGEMENT	1,488,660,171	1,488,660,171	418,880,239.85	1,701,331,567	-
7056	ENVIRONMENTAL PROTECTION N.E.C.	11,937,540,678	38,414,890,678	34,670,301,637.12	14,520,578,818	-
70561	ENVIRONMENTAL PROTECTION N.E.C.	11,937,540,678	38,414,890,678	34,670,301,637.12	14,520,578,818	-
706	HOUSING AND COMMUNITY AMMENITIES	53,371,323,986	43,275,654,901	24,174,894,129.08	75,977,260,477	401,706,654
7061	HOUSING DEVELOPMENT	10,058,978,638	11,414,617,940	6,972,586,368.47	15,033,159,822	-
70611	HOUSING DEVELOPMENT	10,058,978,638	11,414,617,940	6,972,586,368.47	15,033,159,822	-
7062	COMMUNITY DEVELOPMENT	27,177,628,468	22,919,078,468	15,564,118,090.54	42,239,223,878	50,000,000
70621	COMMUNITY DEVELOPMENT	27,177,628,468	22,919,078,468	15,564,118,090.54	42,239,223,878	50,000,000
7063	WATER SUPPLY	16,134,716,880	8,941,958,493	1,638,189,670.07	18,704,876,777	351,706,654
70631	WATER SUPPLY	16,134,716,880	8,941,958,493	1,638,189,670.07	18,704,876,777	351,706,654
707	HEALTH	51,727,079,427	46,273,119,427	29,833,737,764.60	74,985,056,104	2,513,816,057
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	987,400,000	287,400,000	12,822,500	2,299,700,000	2,500,000
70711	PHARMACEUTICAL PRODUCTS	987,400,000	287,400,000	12,822,500	2,299,700,000	2,500,000
7073	HOSPITAL SERVICES	23,964,672,488	17,749,412,488	12,515,397,989.05	29,853,678,596	-
70731	GENERAL HOSPITAL SERVICES	8,354,329,237	6,222,329,237	5,953,527,087.25	10,474,303,215	-
70732	SPECIALIZED HOSPITAL SERVICES	15,610,343,251	11,527,083,251	6,561,870,901.80	19,379,375,381	-
7074	PUBLIC HEALTH SERVICES	11,139,704,815	15,686,304,815	12,190,929,673.94	21,791,381,875	1,778,323,401
70741	PUBLIC HEALTH SERVICES	11,139,704,815	15,686,304,815	12,190,929,673.94	21,791,381,875	1,778,323,401
7076	HEALTH N.E.C.	15,635,302,124	12,550,002,124	5,114,587,601.61	21,040,295,633	732,992,656
70761	HEALTH N.E.C.	15,635,302,124	12,550,002,124	5,114,587,601.61	21,040,295,633	732,992,656
708	RECREATION, CULTURE AND RELIGION	10,105,642,960	10,251,525,460	4,127,441,896.91	14,502,386,569	50,184,300
7081	RECREATIONAL AND SPORTING SERVICES	4,971,881,782	4,614,281,782	1,065,175,036.20	6,081,186,884	15,000,000
70811	RECREATIONAL AND SPORTING SERVICES	4,971,881,782	4,614,281,782	1,065,175,036.20	6,081,186,884	15,000,000



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



7082	CULTURAL SERVICES	776,644,619	777,644,619	186,263,758.02	3,096,846,421	-
70821	CULTURAL SERVICES	776,644,619	777,644,619	186,263,758.02	3,096,846,421	-
7083	BROADCASTING AND PUBLISHING SERVICES	3,725,959,337	4,103,541,837	2,298,877,056.39	4,410,266,775	35,184,300
70831	BROADCASTING AND PUBLISHING SERVICES	3,725,959,337	4,103,541,837	2,298,877,056.39	4,410,266,775	35,184,300
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	631,157,222	756,057,222	577,126,046.30	914,086,489	-
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	631,157,222	756,057,222	577,126,046.30	914,086,489	-
709	EDUCATION	105,174,105,629	76,667,316,495	49,251,737,383.97	173,818,970,117	71,309,510
7091	PRE-PRIMARY AND PRIMARY EDUCATION	7,608,636,791	6,616,136,791	6,373,019,174.71	7,709,612,802	-
70912	PRIMARY EDUCATION	7,608,636,791	6,616,136,791	6,373,019,174.71	7,709,612,802	-
7092	SECONDARY EDUCATION	10,257,598,853	8,452,698,853	8,076,846,407.47	14,564,833,123	-
70922	UPPER-SECONDARY EDUCATION	10,257,598,853	8,452,698,853	8,076,846,407.47	14,564,833,123	-
7094	TERTIARY EDUCATION	78,610,379,929	53,255,790,795	31,377,935,042.45	81,823,379,415	2,500,000
70941	FIRST STAGE OF TERTIARY EDUCATION	14,266,896,244	6,668,996,244	3,770,520,682.02	15,525,773,702	-
70942	SECOND STAGE OF TERTIARY EDUCATION	64,343,483,685	46,586,794,551	27,607,414,360.42	66,297,605,713	2,500,000
7095	EDUCATION NOT DEFINABLE BY LEVEL	113,005,873	113,205,873	56,502,970.35	198,211,884	-
70951	EDUCATION NOT DEFINABLE BY LEVEL	113,005,873	113,205,873	56,502,970.35	198,211,884	-
7097	R & D EDUCATION	40,502,552	40,502,552	23,922,061.39	51,300,426	-
70971	R & D EDUCATION	40,502,552	40,502,552	23,922,061.39	51,300,426	-
7098	EDUCATION N.E.C.	8,543,981,631	8,188,981,631	3,343,511,727.60	69,471,632,467	68,809,510
70981	EDUCATION N.E.C	8,543,981,631	8,188,981,631	3,343,511,727.60	69,471,632,467	68,809,510
710	SOCIAL PROTECTION	64,105,158,452	74,229,358,452	66,338,117,610.92	63,103,749,211	583,883,100



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



7102	OLD AGE	34,369,850,000	34,272,850,000	33,134,201,569.96	35,169,550,000	-
71021	OLD AGE	34,369,850,000	34,272,850,000	33,134,201,569.96	35,169,550,000	-
7103	SURVIVORS	463,066,242	113,066,242	94,000	490,601,414	-
71031	SURVIVORS	463,066,242	113,066,242	94,000	490,601,414	-
7104	FAMILY AND CHILDREN	3,550,258,621	2,702,758,621	341,965,698.44	4,479,289,025	583,883,100
71041	FAMILY AND CHILDREN	3,550,258,621	2,702,758,621	341,965,698.44	4,479,289,025	583,883,100
7107	SOCIAL EXCLUSION N.E.C	1,997,000,000	997,000,000	176,701,942.09	2,181,000,000	-
71071	SOCIAL EXCLUSION N.E.C.	1,997,000,000	997,000,000	176,701,942.09	2,181,000,000	-
7109	SOCIAL PROTECTION N.E.C.	23,724,983,589	36,143,683,589	32,685,154,400.42	20,783,308,772	-
71091	SOCIAL PROTECTION N.E.C.	23,724,983,589	36,143,683,589	32,685,154,400.42	20,783,308,772	-

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

Code	Function	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
-	<i>Total Personnel Expenditure</i>	<i>109,963,898,731</i>	<i>101,279,298,731</i>	<i>89,204,285,042.83</i>	<i>116,378,175,406</i>	-
701	GENERAL PUBLIC SERVICES	16,500,636,090	17,397,536,090	14,833,139,706.70	18,194,638,831	-
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	6,622,685,463	8,017,685,463	6,283,962,756.22	7,828,014,479	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	2,367,776,286	4,262,776,286	3,772,461,958.54	3,103,752,684	-
70112	FINANCIAL AND FISCAL AFFAIRS	4,254,909,177	3,754,909,177	2,511,500,797.68	4,724,261,795	-
7013	GENERAL SERVICES	9,754,358,127	9,256,258,127	8,542,876,950.48	10,243,031,852	-
70131	GENERAL PERSONNEL SERVICES	721,885,404	722,585,404	562,446,414.61	1,158,527,096	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	253,813,868	253,813,868	109,016,673.19	292,264,007	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



70133	OTHER GENERAL SERVICES	8,778,658,855	8,279,858,855	7,871,413,862.69	8,792,240,749	-
7016	GENERAL PUBLIC SERVICES N.E.C.	123,592,500	123,592,500	6,300,000	123,592,500	-
70161	GENERAL PUBLIC SERVICES N.E.C.	123,592,500	123,592,500	6,300,000	123,592,500	-
703	PUBLIC ORDER AND SAFETY	6,741,608,407	6,391,608,407	5,573,509,249.97	7,679,385,705	-
7031	POLICE SERVICES	5,000,000	5,000,000	3,941,305.22	7,200,000	-
70311	POLICE SERVICES	5,000,000	5,000,000	3,941,305.22	7,200,000	-
7032	FIRE PROTECTION SERVICES	97,307,322	97,307,322	57,073,402.87	114,621,098	-
70321	FIRE PROTECTION SERVICES	97,307,322	97,307,322	57,073,402.87	114,621,098	-
7033	LAW COURTS	6,639,301,085	6,289,301,085	5,512,494,541.88	7,557,564,607	-
70331	LAW COURTS	6,639,301,085	6,289,301,085	5,512,494,541.88	7,557,564,607	-
704	ECONOMIC AFFAIRS	2,272,755,533	2,274,255,533	1,619,225,333.17	3,114,232,470	-
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	264,811,450	266,311,450	135,048,294.88	234,021,718	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	264,811,450	266,311,450	135,048,294.88	234,021,718	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	1,293,694,984	1,293,694,984	1,045,277,455.68	1,941,056,970	-
70421	AGRICULTURE	1,293,694,984	1,293,694,984	1,045,277,455.68	1,941,056,970	-
7043	FUEL AND ENERGY	-	-	-	250,000,000	-
70432	PETROLUEM AND NATURAL GAS	-	-	-	250,000,000	-
7045	TRANSPORT	572,356,807	572,356,807	428,780,114.29	534,918,824	-
70451	ROAD TRANSPORT	572,356,807	572,356,807	428,780,114.29	534,918,824	-
7046	COMMUNICATION	126,423,720	126,423,720	-	136,423,720	-
70461	COMMUNICATION	126,423,720	126,423,720	-	136,423,720	-
7047	OTHER INDUSTRIES	15,468,572	15,468,572	10,119,468.32	17,811,238	-
70472	HOTELS AND RESTUARANTS	15,468,572	15,468,572	10,119,468.32	17,811,238	-
705	ENVIRONMENTAL PROTECTION	1,036,725,392	1,036,725,392	684,415,565.85	1,167,106,549	-
7051	WASTE MANAGEMENT	665,464,714	665,464,714	418,880,239.85	787,752,731	-
70511	WASTE MANAGEMENT	665,464,714	665,464,714	418,880,239.85	787,752,731	-
7056	ENVIRONMENTAL PROTECTION N.E.C.	371,260,678	371,260,678	265,535,326	379,353,818	-
70561	ENVIRONMENTAL PROTECTION N.E.C.	371,260,678	371,260,678	265,535,326	379,353,818	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



706	HOUSING AND COMMUNITY AMMENITIES	2,830,327,100	2,837,827,100	1,918,963,625.71	2,978,929,477	-
7061	HOUSING DEVELOPMENT	81,217,846	81,217,846	-	115,643,009	-
70611	HOUSING DEVELOPMENT	81,217,846	81,217,846	-	115,643,009	-
7062	COMMUNITY DEVELOPMENT	2,504,832,521	2,512,332,521	1,761,765,810.57	2,574,744,101	-
70621	COMMUNITY DEVELOPMENT	2,504,832,521	2,512,332,521	1,761,765,810.57	2,574,744,101	-
7063	WATER SUPPLY	244,276,733	244,276,733	157,197,815.14	288,542,367	-
70631	WATER SUPPLY	244,276,733	244,276,733	157,197,815.14	288,542,367	-
707	HEALTH	14,393,014,118	11,172,514,118	8,707,506,341.45	16,568,219,100	-
7073	HOSPITAL SERVICES	12,921,193,116	9,695,193,116	7,905,901,436.56	14,880,548,077	-
70731	GENERAL HOSPITAL SERVICES	8,226,798,637	5,566,798,637	5,443,789,831.07	9,312,470,115	-
70732	SPECIALIZED HOSPITAL SERVICES	4,694,394,479	4,128,394,479	2,462,111,605.49	5,568,077,962	-
7074	PUBLIC HEALTH SERVICES	401,564,614	401,564,614	165,494,338.26	420,741,451	-
70741	PUBLIC HEALTH SERVICES	401,564,614	401,564,614	165,494,338.26	420,741,451	-
7076	HEALTH N.E.C.	1,070,256,388	1,075,756,388	636,110,566.64	1,266,929,572	-
70761	HEALTH N.E.C.	1,070,256,388	1,075,756,388	636,110,566.64	1,266,929,572	-
708	RECREATION, CULTURE AND RELIGION	1,208,866,365	1,292,666,365	850,958,317.49	1,549,381,788	-
7081	RECREATIONAL AND SPORTING SERVICES	236,815,780	316,815,780	271,686,131.84	488,073,870	-
70811	RECREATIONAL AND SPORTING SERVICES	236,815,780	316,815,780	271,686,131.84	488,073,870	-
7082	CULTURAL SERVICES	231,931,199	231,931,199	151,743,558.02	249,976,421	-
70821	CULTURAL SERVICES	231,931,199	231,931,199	151,743,558.02	249,976,421	-
7083	BROADCASTING AND PUBLISHING SERVICES	644,334,842	644,334,842	369,753,354.67	712,616,222	-
70831	BROADCASTING AND PUBLISHING SERVICES	644,334,842	644,334,842	369,753,354.67	712,616,222	-
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	95,784,544	99,584,544	57,775,272.96	98,715,275	-
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	95,784,544	99,584,544	57,775,272.96	98,715,275	-
709	EDUCATION	30,092,488,924	24,436,488,924	21,685,377,347.85	29,290,579,083	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	370,760,791	370,760,791	275,383,390.03	371,578,177	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



70912	PRIMARY EDUCATION	370,760,791	370,760,791	275,383,390.03	371,578,177	-
7092	SECONDARY EDUCATION	9,964,393,261	7,971,393,261	7,818,241,172.47	7,029,941,819	-
70922	UPPER-SECONDARY EDUCATION	9,964,393,261	7,971,393,261	7,818,241,172.47	7,029,941,819	-
7094	TERTIARY EDUCATION	19,245,325,357	15,582,325,357	13,230,358,938.62	21,235,346,962	-
70941	FIRST STAGE OF TERTIARY EDUCATION	5,167,353,829	4,674,353,829	3,453,033,653.67	5,272,481,006	-
70942	SECOND STAGE OF TERTIARY EDUCATION	14,077,971,528	10,907,971,528	9,777,325,284.94	15,962,865,956	-
7095	EDUCATION NOT DEFINABLE BY LEVEL	87,853,873	87,853,873	53,580,124.35	158,289,884	-
70951	EDUCATION NOT DEFINABLE BY LEVEL	87,853,873	87,853,873	53,580,124.35	158,289,884	-
7097	R & D EDUCATION	35,250,000	35,250,000	20,534,061.39	35,250,000	-
70971	R & D EDUCATION	35,250,000	35,250,000	20,534,061.39	35,250,000	-
7098	EDUCATION N.E.C.	388,905,642	388,905,642	287,279,660.99	460,172,241	-
70981	EDUCATION N.E.C	388,905,642	388,905,642	287,279,660.99	460,172,241	-
710	SOCIAL PROTECTION	34,887,476,802	34,439,676,802	33,331,189,554.64	35,835,702,403	-
7102	OLD AGE	34,021,000,000	33,921,000,000	33,077,230,622.96	34,815,000,000	-
71021	OLD AGE	34,021,000,000	33,921,000,000	33,077,230,622.96	34,815,000,000	-
7103	SURVIVORS	463,066,242	113,066,242	94,000	490,601,414	-
71031	SURVIVORS	463,066,242	113,066,242	94,000	490,601,414	-
7104	FAMILY AND CHILDREN	209,227,871	209,227,871	142,019,093.44	224,752,217	-
71041	FAMILY AND CHILDREN	209,227,871	209,227,871	142,019,093.44	224,752,217	-
7107	SOCIAL EXCLUSION N.E.C	150,000,000	150,000,000	65,556,427.09	160,000,000	-
71071	SOCIAL EXCLUSION N.E.C.	150,000,000	150,000,000	65,556,427.09	160,000,000	-
7109	SOCIAL PROTECTION N.E.C.	44,182,689	46,382,689	46,289,411.14	145,348,772	-
71091	SOCIAL PROTECTION N.E.C.	44,182,689	46,382,689	46,289,411.14	145,348,772	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



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

Code	Function	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
-	<i>Total Other Non-Debt Recurrent Expenditure</i>	<i>143,179,316,956</i>	<i>206,283,786,956</i>	<i>159,974,547,932.01</i>	<i>233,054,692,180</i>	<i>3,584,653,020</i>
701	GENERAL PUBLIC SERVICES	56,127,888,341	107,177,282,862	89,551,433,046.12	113,398,876,748	393,965,100
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	43,297,834,830	89,556,321,668	79,753,404,573.07	87,982,157,597	4,000,000
70111	EXECUTIVE AND LEGISLATIVE ORGANS	30,086,408,745	70,039,968,606	63,917,581,790.30	69,210,615,092	4,000,000
70112	FINANCIAL AND FISCAL AFFAIRS	13,211,426,085	19,516,353,062	15,835,822,782.77	18,771,542,505	-
7013	GENERAL SERVICES	12,271,988,797	17,059,896,480	9,674,163,473.05	24,918,654,437	389,965,100
70131	GENERAL PERSONNEL SERVICES	2,352,567,114	3,226,844,420	2,053,036,998.02	3,489,649,491	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	6,912,183,352	10,445,683,352	6,295,499,223.40	16,845,564,863	369,965,100
70133	OTHER GENERAL SERVICES	3,007,238,331	3,387,368,708	1,325,627,251.63	4,583,440,083	20,000,000
7016	GENERAL PUBLIC SERVICES N.E.C.	558,064,714	561,064,714	123,865,000	498,064,714	-
70161	GENERAL PUBLIC SERVICES N.E.C.	558,064,714	561,064,714	123,865,000	498,064,714	-
703	PUBLIC ORDER AND SAFETY	6,742,731,955	5,865,291,955	2,785,389,305.53	9,491,026,715	-
7031	POLICE SERVICES	616,150,000	616,150,000	505,718,152.52	638,150,000	-
70311	POLICE SERVICES	616,150,000	616,150,000	505,718,152.52	638,150,000	-
7032	FIRE PROTECTION SERVICES	20,822,271	20,822,271	9,512,000	23,060,000	-
70321	FIRE PROTECTION SERVICES	20,822,271	20,822,271	9,512,000	23,060,000	-
7033	LAW COURTS	6,105,759,684	5,228,319,684	2,270,159,153.01	8,829,816,715	-
70331	LAW COURTS	6,105,759,684	5,228,319,684	2,270,159,153.01	8,829,816,715	-
704	ECONOMIC AFFAIRS	3,224,104,649	3,656,495,149	1,037,003,649.52	11,133,630,074	62,723,200
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	1,488,093,772	1,229,908,772	551,839,820.75	4,892,687,368	-
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	1,488,093,772	1,229,908,772	551,839,820.75	4,892,687,368	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	870,817,903	1,240,927,903	210,133,363.85	2,091,832,918	62,723,200
70421	AGRICULTURE	870,817,903	1,240,927,903	210,133,363.85	2,091,832,918	62,723,200
7043	FUEL AND ENERGY	-	230,000,000	52,672,395.54	2,766,980,000	-
70432	PETROLUEM AND NATURAL GAS	-	230,000,000	52,672,395.54	2,766,980,000	-
7044	MINING, MANUFACTURING, AND CONSTRUCTION	130,800,285	130,800,285	24,182,000	140,736,285	-
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	130,800,285	130,800,285	24,182,000	140,736,285	-
7045	TRANSPORT	231,431,516	308,897,016	192,284,095	444,397,016	-
70451	ROAD TRANSPORT	231,431,516	308,897,016	192,284,095	444,397,016	-
7046	COMMUNICATION	500,000,000	500,000,000	-	773,803,487	-
70461	COMMUNICATION	500,000,000	500,000,000	-	773,803,487	-
7047	OTHER INDUSTRIES	2,961,173	15,961,173	5,891,974.38	23,193,000	-
70472	HOTELS AND RESTUARANTS	2,961,173	15,961,173	5,891,974.38	23,193,000	-
705	ENVIRONMENTAL PROTECTION	5,589,475,457	3,966,825,457	2,658,330,850	6,906,808,836	-
7051	WASTE MANAGEMENT	823,195,457	823,195,457	-	913,578,836	-
70511	WASTE MANAGEMENT	823,195,457	823,195,457	-	913,578,836	-
7056	ENVIRONMENTAL PROTECTION N.E.C.	4,766,280,000	3,143,630,000	2,658,330,850	5,993,230,000	-
70561	ENVIRONMENTAL PROTECTION N.E.C.	4,766,280,000	3,143,630,000	2,658,330,850	5,993,230,000	-
706	HOUSING AND COMMUNITY AMMENITIES	3,548,344,208	4,213,185,821	2,445,986,328.55	6,013,618,315	51,706,654
7061	HOUSING DEVELOPMENT	622,790,083	1,322,790,083	590,078,882.28	1,149,790,081	-
70611	HOUSING DEVELOPMENT	622,790,083	1,322,790,083	590,078,882.28	1,149,790,081	-
7062	COMMUNITY DEVELOPMENT	2,880,171,978	2,799,121,978	1,830,782,353.49	4,417,112,424	50,000,000
70621	COMMUNITY DEVELOPMENT	2,880,171,978	2,799,121,978	1,830,782,353.49	4,417,112,424	50,000,000
7063	WATER SUPPLY	45,382,147	91,273,760	25,125,092.78	446,715,810	1,706,654
70631	WATER SUPPLY	45,382,147	91,273,760	25,125,092.78	446,715,810	1,706,654
707	HEALTH	21,537,371,610	23,702,511,610	17,318,764,283.41	30,958,197,703	2,411,761,156
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	987,400,000	287,400,000	12,822,500	2,299,700,000	2,500,000
70711	PHARMACEUTICAL PRODUCTS	987,400,000	287,400,000	12,822,500	2,299,700,000	2,500,000



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



7073	HOSPITAL SERVICES	1,107,479,372	2,868,219,372	2,018,372,900.59	2,553,786,119	-
70731	GENERAL HOSPITAL SERVICES	127,530,600	655,530,600	509,737,256.18	161,833,100	-
70732	SPECIALIZED HOSPITAL SERVICES	979,948,772	2,212,688,772	1,508,635,644.41	2,391,953,019	-
7074	PUBLIC HEALTH SERVICES	10,114,009,302	13,439,209,302	11,105,606,585.69	12,198,585,523	1,676,268,500
70741	PUBLIC HEALTH SERVICES	10,114,009,302	13,439,209,302	11,105,606,585.69	12,198,585,523	1,676,268,500
7076	HEALTH N.E.C.	9,328,482,936	7,107,682,936	4,181,962,297.14	13,906,126,061	732,992,656
70761	HEALTH N.E.C.	9,328,482,936	7,107,682,936	4,181,962,297.14	13,906,126,061	732,992,656
708	RECREATION, CULTURE AND RELIGION	6,109,906,595	6,196,989,095	3,255,133,579.42	8,646,347,217	39,654,300
7081	RECREATIONAL AND SPORTING SERVICES	2,933,286,002	2,495,686,002	793,488,904.36	4,294,113,014	15,000,000
70811	RECREATIONAL AND SPORTING SERVICES	2,933,286,002	2,495,686,002	793,488,904.36	4,294,113,014	15,000,000
7082	CULTURAL SERVICES	316,153,420	317,153,420	14,970,200	614,870,000	-
70821	CULTURAL SERVICES	316,153,420	317,153,420	14,970,200	614,870,000	-
7083	BROADCASTING AND PUBLISHING SERVICES	2,345,094,495	2,747,676,995	1,929,123,701.72	2,942,604,572	24,654,300
70831	BROADCASTING AND PUBLISHING SERVICES	2,345,094,495	2,747,676,995	1,929,123,701.72	2,942,604,572	24,654,300
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	515,372,678	636,472,678	517,550,773.34	794,759,631	-
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	515,372,678	636,472,678	517,550,773.34	794,759,631	-
709	EDUCATION	12,949,652,241	13,583,363,107	8,010,830,333.18	23,043,679,514	50,959,510
7091	PRE-PRIMARY AND PRIMARY EDUCATION	37,876,000	45,376,000	12,000,000	138,034,625	-
70912	PRIMARY EDUCATION	37,876,000	45,376,000	12,000,000	138,034,625	-
7092	SECONDARY EDUCATION	293,205,592	481,305,592	258,605,235	934,891,304	-
70922	UPPER-SECONDARY EDUCATION	293,205,592	481,305,592	258,605,235	934,891,304	-
7094	TERTIARY EDUCATION	11,061,066,097	11,855,976,963	7,492,656,538.37	16,583,091,097	2,500,000
70941	FIRST STAGE OF TERTIARY EDUCATION	1,459,366,650	1,006,466,650	201,033,303.35	1,563,351,650	-
70942	SECOND STAGE OF TERTIARY EDUCATION	9,601,699,447	10,849,510,313	7,291,623,235.02	15,019,739,447	2,500,000
7095	EDUCATION NOT DEFINABLE BY LEVEL	25,152,000	25,352,000	2,922,846	39,922,000	-
70951	EDUCATION NOT DEFINABLE BY LEVEL	25,152,000	25,352,000	2,922,846	39,922,000	-
7097	R & D EDUCATION	5,252,552	5,252,552	3,388,000	16,050,426	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



70971	R & D EDUCATION	5,252,552	5,252,552	3,388,000	16,050,426	-
7098	EDUCATION N.E.C.	1,527,100,000	1,170,100,000	241,257,713.81	5,331,690,062	48,459,510
70981	EDUCATION N.E.C	1,527,100,000	1,170,100,000	241,257,713.81	5,331,690,062	48,459,510
710	SOCIAL PROTECTION	27,349,841,900	37,921,841,900	32,911,676,556.28	23,462,507,058	573,883,100
7102	OLD AGE	247,850,000	250,850,000	56,970,947	247,550,000	-
71021	OLD AGE	247,850,000	250,850,000	56,970,947	247,550,000	-
7104	FAMILY AND CHILDREN	1,774,191,000	926,691,000	104,695,105	2,138,997,058	573,883,100
71041	FAMILY AND CHILDREN	1,774,191,000	926,691,000	104,695,105	2,138,997,058	573,883,100
7107	SOCIAL EXCLUSSION N.E.C	1,847,000,000	847,000,000	111,145,515	2,021,000,000	-
71071	SOCIAL EXCLUSION N.E.C.	1,847,000,000	847,000,000	111,145,515	2,021,000,000	-
7109	SOCIAL PROTECTION N.E.C.	23,480,800,900	35,897,300,900	32,638,864,989.28	19,054,960,000	-
71091	SOCIAL PROTECTION N.E.C.	23,480,800,900	35,897,300,900	32,638,864,989.28	19,054,960,000	-

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

Code	Function	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
-	<i>Total Debt Service Expenditure</i>	<i>27,980,000,000</i>	<i>51,382,016,226</i>	<i>34,957,579,503.28</i>	<i>16,000,000,000</i>	<i>-</i>
701	GENERAL PUBLIC SERVICES	27,980,000,000	51,382,016,226	34,957,579,503.28	16,000,000,000	-
7017	PUBLIC DEBT TRANSACTIONS	27,980,000,000	51,382,016,226	34,957,579,503.28	16,000,000,000	-
70171	PUBLIC DEBT TRANSACTIONS	27,980,000,000	51,382,016,226	34,957,579,503.28	16,000,000,000	-

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



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



Code	Function	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
-	Total Capital Expenditure	301,280,903,802	245,583,890,805	146,078,267,104.95	455,057,717,857	1,101,491,201
701	GENERAL PUBLIC SERVICES	47,132,528,202	30,816,658,202	16,189,353,101.70	42,736,617,222	5,574,800
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	27,164,149,673	22,219,149,673	13,628,314,586.70	26,813,312,430	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	20,611,596,273	18,116,596,273	12,436,253,308.30	21,415,839,030	-
70112	FINANCIAL AND FISCAL AFFAIRS	6,552,553,400	4,102,553,400	1,192,061,278.40	5,397,473,400	-
7013	GENERAL SERVICES	19,968,378,529	8,597,508,529	2,561,038,515	15,873,304,792	5,574,800
70131	GENERAL PERSONNEL SERVICES	8,112,994,891	2,057,624,891	375,941,799	6,380,552,118	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	10,523,388,000	5,177,888,000	2,148,067,816	8,560,757,036	5,574,800
70133	OTHER GENERAL SERVICES	1,331,995,638	1,361,995,638	37,028,900	931,995,638	-
7016	GENERAL PUBLIC SERVICES N.E.C.	-	-	-	50,000,000	-
70161	GENERAL PUBLIC SERVICES N.E.C.	-	-	-	50,000,000	-
703	PUBLIC ORDER AND SAFETY	11,063,309,582	6,699,449,582	487,654,600	12,057,570,432	-
7031	POLICE SERVICES	610,000,000	610,000,000	377,473,000	500,000,000	-
70311	POLICE SERVICES	610,000,000	610,000,000	377,473,000	500,000,000	-
7033	LAW COURTS	10,453,309,582	6,089,449,582	110,181,600	11,557,570,432	-
70331	LAW COURTS	10,453,309,582	6,089,449,582	110,181,600	11,557,570,432	-
704	ECONOMIC AFFAIRS	106,709,045,427	82,267,873,128	54,365,281,424.65	168,075,274,383	602,981,500
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	7,302,000,000	6,692,000,000	5,000,250,000	15,645,000,000	-
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	7,302,000,000	6,692,000,000	5,000,250,000	15,645,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	13,076,235,235	15,076,235,235	9,481,197,828.43	25,367,131,500	602,981,500
70421	AGRICULTURE	13,076,235,235	15,076,235,235	9,481,197,828.43	25,367,131,500	602,981,500
7043	FUEL AND ENERGY	-	720,000,000	-	7,760,000,000	-
70432	PETROLUEM AND NATURAL GAS	-	720,000,000	-	7,760,000,000	-
7044	MINING, MANUFACTURING, AND CONSTRUCTION	12,916,209,418	3,566,209,418	1,450,000,000	7,634,776,404	-
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	12,916,209,418	3,566,209,418	1,450,000,000	7,634,776,404	-
7045	TRANSPORT	73,414,600,774	56,213,428,475	38,433,833,596.22	111,488,562,992	-
70451	ROAD TRANSPORT	73,414,600,774	56,213,428,475	38,433,833,596.22	111,488,562,992	-
7046	COMMUNICATION	-	-	-	179,803,487	-
70461	COMMUNICATION	-	-	-	179,803,487	-
705	ENVIRONMENTAL PROTECTION	6,800,000,000	34,900,000,000	31,746,435,461.11	8,147,995,000	-
7056	ENVIRONMENTAL PROTECTION N.E.C.	6,800,000,000	34,900,000,000	31,746,435,461.11	8,147,995,000	-
70561	ENVIRONMENTAL PROTECTION N.E.C.	6,800,000,000	34,900,000,000	31,746,435,461.11	8,147,995,000	-
706	HOUSING AND COMMUNITY AMMENITIES	46,992,652,678	36,224,641,980	19,809,944,174.82	66,984,712,685	350,000,000
7061	HOUSING DEVELOPMENT	9,354,970,709	10,010,610,011	6,382,507,486.19	13,767,726,732	-
70611	HOUSING DEVELOPMENT	9,354,970,709	10,010,610,011	6,382,507,486.19	13,767,726,732	-
7062	COMMUNITY DEVELOPMENT	21,792,623,969	17,607,623,969	11,971,569,926.48	35,247,367,353	-
70621	COMMUNITY DEVELOPMENT	21,792,623,969	17,607,623,969	11,971,569,926.48	35,247,367,353	-
7063	WATER SUPPLY	15,845,058,000	8,606,408,000	1,455,866,762.15	17,969,618,600	350,000,000
70631	WATER SUPPLY	15,845,058,000	8,606,408,000	1,455,866,762.15	17,969,618,600	350,000,000
707	HEALTH	15,796,693,699	11,398,093,699	3,807,467,139.73	27,458,639,301	102,054,901



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



7073	HOSPITAL SERVICES	9,936,000,000	5,186,000,000	2,591,123,651.90	12,419,344,400	-
70731	GENERAL HOSPITAL SERVICES	-	-	-	1,000,000,000	-
70732	SPECIALIZED HOSPITAL SERVICES	9,936,000,000	5,186,000,000	2,591,123,651.90	11,419,344,400	-
7074	PUBLIC HEALTH SERVICES	624,130,899	1,845,530,899	919,828,750	9,172,054,901	102,054,901
70741	PUBLIC HEALTH SERVICES	624,130,899	1,845,530,899	919,828,750	9,172,054,901	102,054,901
7076	HEALTH N.E.C.	5,236,562,800	4,366,562,800	296,514,737.83	5,867,240,000	-
70761	HEALTH N.E.C.	5,236,562,800	4,366,562,800	296,514,737.83	5,867,240,000	-
708	RECREATION, CULTURE AND RELIGION	2,786,870,000	2,761,870,000	21,350,000	4,306,657,564	10,530,000
7081	RECREATIONAL AND SPORTING SERVICES	1,801,780,000	1,801,780,000	-	1,299,000,000	-
70811	RECREATIONAL AND SPORTING SERVICES	1,801,780,000	1,801,780,000	-	1,299,000,000	-
7082	CULTURAL SERVICES	228,560,000	228,560,000	19,550,000	2,232,000,000	-
70821	CULTURAL SERVICES	228,560,000	228,560,000	19,550,000	2,232,000,000	-
7083	BROADCASTING AND PUBLISHING SERVICES	736,530,000	711,530,000	-	755,045,981	10,530,000
70831	BROADCASTING AND PUBLISHING SERVICES	736,530,000	711,530,000	-	755,045,981	10,530,000
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	20,000,000	20,000,000	1,800,000	20,611,583	-
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	20,000,000	20,000,000	1,800,000	20,611,583	-
709	EDUCATION	62,131,964,464	38,647,464,464	19,555,529,702.94	121,484,711,520	20,350,000
7091	PRE-PRIMARY AND PRIMARY EDUCATION	7,200,000,000	6,200,000,000	6,085,635,784.68	7,200,000,000	-
70912	PRIMARY EDUCATION	7,200,000,000	6,200,000,000	6,085,635,784.68	7,200,000,000	-
7092	SECONDARY EDUCATION	-	-	-	6,600,000,000	-
70922	UPPER-SECONDARY EDUCATION	-	-	-	6,600,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



7094	TERTIARY EDUCATION	48,303,988,475	25,817,488,475	10,654,919,565.46	44,004,941,356	-
70941	FIRST STAGE OF TERTIARY EDUCATION	7,640,175,765	988,175,765	116,453,725	8,689,941,046	-
70942	SECOND STAGE OF TERTIARY EDUCATION	40,663,812,710	24,829,312,710	10,538,465,840.46	35,315,000,310	-
7098	EDUCATION N.E.C.	6,627,975,989	6,629,975,989	2,814,974,352.80	63,679,770,164	20,350,000
70981	EDUCATION N.E.C	6,627,975,989	6,629,975,989	2,814,974,352.80	63,679,770,164	20,350,000
710	SOCIAL PROTECTION	1,867,839,750	1,867,839,750	95,251,500	3,805,539,750	10,000,000
7102	OLD AGE	101,000,000	101,000,000	-	107,000,000	-
71021	OLD AGE	101,000,000	101,000,000	-	107,000,000	-
7104	FAMILY AND CHILDREN	1,566,839,750	1,566,839,750	95,251,500	2,115,539,750	10,000,000
71041	FAMILY AND CHILDREN	1,566,839,750	1,566,839,750	95,251,500	2,115,539,750	10,000,000
7109	SOCIAL PROTECTION N.E.C.	200,000,000	200,000,000	-	1,583,000,000	-
71091	SOCIAL PROTECTION N.E.C.	200,000,000	200,000,000	-	1,583,000,000	-

Kogi State Government 2026 Approved Budget - Total Expenditure by Location

Code	Location	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
122	KOGI STATE	582,404,119,489	604,528,992,718	430,214,679,583.07	820,490,585,443	4,686,144,221
1221	KOGI CENTRAL	53,729,611,558	31,911,111,558	18,879,806,096.95	89,671,349,295	-
12210100	ADAVI	24,989,702,542	16,921,202,542	10,234,932,207.76	69,356,017,542	-
12210200	AJAOKUTA	1,750,000,000	1,250,000,000	16,625,000	1,200,000,000	-
12211500	OGORI/MAGONO	200,000,000	200,000,000	-	200,000,000	-
12211600	OKEHI	405,500,000	405,500,000	7,867,000	1,811,000,000	-
12211700	OKENE	26,384,409,016	13,134,409,016	8,620,381,889.19	17,104,331,753	-
1222	KOGI EAST	9,971,670,982	9,126,454,523	1,075,719,770.38	15,161,953,763	-
12220300	ANKPA	1,839,724,056	2,195,679,896	78,894,282.67	2,557,824,056	-
12220400	BASSA	1,342,000,000	842,000,000	500,000,000	1,342,000,000	-
12220500	DEKINA	3,577,288,000	2,777,288,000	432,541,262.71	8,156,051,500	-
12220600	IBAJI	500,000,000	598,827,701	-	500,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



12220700	IDAH	793,731,800	793,731,800	64,284,225	847,517,081	-
12220800	IGALAMELA-ODOLU	300,000,000	300,000,000	-	300,000,000	-
12221400	OFU	15,000,000	15,000,000	-	55,000,000	-
12221800	OLAMABORO	572,160,581	572,160,581	-	572,160,581	-
12221900	OMALA	1,031,766,545	1,031,766,545	-	831,400,545	-
1223	KOGI WEST	129,254,941,125	92,864,750,427	35,010,234,612.37	161,604,181,773	28,604,800
12230900	IJUMU	501,200,000	501,200,000	-	520,000,000	-
12231000	KABBA/BUNU	23,812,940,962	13,193,940,962	6,118,645,912.41	24,626,940,962	-
12231100	KOGI	266,140,055	266,140,055	-	1,083,632,955	-
12231200	LOKOJA	94,623,018,693	75,851,827,995	28,891,588,699.96	122,426,966,441	28,604,800
12231300	MOPA-AMURO	8,500,000,000	1,500,000,000	-	9,245,000,000	-
12232000	YAGBA EAST	891,400,545	891,400,545	-	2,541,400,545	-
12232100	YAGBA WEST	660,240,870	660,240,870	-	1,160,240,870	-
1224	OTHERS	389,447,895,824	470,626,676,210	375,248,919,103.37	554,053,100,612	4,657,539,421
12242200	STATE WIDE	389,447,895,824	470,626,676,210	375,248,919,103.37	554,053,100,612	4,657,539,421



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



Kogi State Government 2026 Approved Budget - Personnel Expenditure by Location

Code	Location	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
122	KOGI STATE	109,963,898,731	101,279,298,731	89,204,285,042.83	116,378,175,406	-
1223	KOGI WEST	70,000,000	190,000,000	144,757,276	592,000,000	-
12231000	KABBA/BUNU	70,000,000	190,000,000	144,757,276	332,000,000	-
12231200	LOKOJA	-	-	-	260,000,000	-
1224	OTHERS	109,893,898,731	101,089,298,731	89,059,527,766.83	115,786,175,406	-
12242200	STATE WIDE	109,893,898,731	101,089,298,731	89,059,527,766.83	115,786,175,406	-

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

Code	Location	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
122	KOGI STATE	143,179,316,956	206,283,786,956	159,974,547,932.01	233,054,692,180	3,584,653,020
1221	KOGI CENTRAL	2,198,000,000	4,274,500,000	3,662,902,871.38	4,012,815,000	-
12210100	ADAVI	2,198,000,000	4,274,500,000	3,662,902,871.38	4,012,815,000	-
1222	KOGI EAST	237,400,000	245,355,840	34,591,782.67	304,500,000	-
12220300	ANKPA	237,400,000	245,355,840	34,591,782.67	304,500,000	-
1223	KOGI WEST	2,270,365,279	3,551,365,279	1,461,267,255.57	8,664,102,279	2,500,000
12231000	KABBA/BUNU	2,010,800,000	3,061,800,000	1,364,028,361.24	5,617,800,000	-
12231200	LOKOJA	259,565,279	489,565,279	97,238,894.33	3,046,302,279	2,500,000
1224	OTHERS	138,473,551,677	198,212,565,837	154,815,786,022.39	220,073,274,901	3,582,153,020
12242200	STATE WIDE	138,473,551,677	198,212,565,837	154,815,786,022.39	220,073,274,901	3,582,153,020

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

Code	Location	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
122	KOGI STATE	27,980,000,000	51,382,016,226	34,957,579,503.28	16,000,000,000	-
1224	OTHERS	27,980,000,000	51,382,016,226	34,957,579,503.28	16,000,000,000	-
12242200	STATE WIDE	27,980,000,000	51,382,016,226	34,957,579,503.28	16,000,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



Kogi State Government 2026 Approved Budget - Capital Expenditure by Location

Code	Location	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
122	KOGI STATE	301,280,903,802	245,583,890,805	146,078,267,104.95	455,057,717,857	1,101,491,201
1221	KOGI CENTRAL	51,531,611,558	27,636,611,558	15,216,903,225.57	85,658,534,295	-
12210100	ADAVI	22,791,702,542	12,646,702,542	6,572,029,336.38	65,343,202,542	-
12210200	AJAOKUTA	1,750,000,000	1,250,000,000	16,625,000	1,200,000,000	-
12211500	OGORI/MAGONGO	200,000,000	200,000,000	-	200,000,000	-
12211600	OKEHI	405,500,000	405,500,000	7,867,000	1,811,000,000	-
12211700	OKENE	26,384,409,016	13,134,409,016	8,620,381,889.19	17,104,331,753	-
1222	KOGI EAST	9,734,270,982	8,881,098,683	1,041,127,987.71	14,857,453,763	-
12220300	ANKPA	1,602,324,056	1,950,324,056	44,302,500	2,253,324,056	-
12220400	BASSA	1,342,000,000	842,000,000	500,000,000	1,342,000,000	-
12220500	DEKINA	3,577,288,000	2,777,288,000	432,541,262.71	8,156,051,500	-
12220600	IBAJI	500,000,000	598,827,701	-	500,000,000	-
12220700	IDAH	793,731,800	793,731,800	64,284,225	847,517,081	-
12220800	IGALAMELA-ODOLU	300,000,000	300,000,000	-	300,000,000	-
12221400	OFU	15,000,000	15,000,000	-	55,000,000	-
12221800	OLAMABORO	572,160,581	572,160,581	-	572,160,581	-
12221900	OMALA	1,031,766,545	1,031,766,545	-	831,400,545	-
1223	KOGI WEST	126,914,575,846	89,123,385,148	33,404,210,080.80	152,348,079,494	26,104,800
12230900	IJUMU	501,200,000	501,200,000	-	520,000,000	-
12231000	KABBA/BUNU	21,732,140,962	9,942,140,962	4,609,860,275.17	18,677,140,962	-
12231100	KOGI	266,140,055	266,140,055	-	1,083,632,955	-
12231200	LOKOJA	94,363,453,414	75,362,262,716	28,794,349,805.63	119,120,664,162	26,104,800
12231300	MOPA-AMURO	8,500,000,000	1,500,000,000	-	9,245,000,000	-
12232000	YAGBA EAST	891,400,545	891,400,545	-	2,541,400,545	-
12232100	YAGBA WEST	660,240,870	660,240,870	-	1,160,240,870	-
1224	OTHERS	113,100,445,416	119,942,795,416	96,416,025,810.87	202,193,650,305	1,075,386,401
12242200	STATE WIDE	113,100,445,416	119,942,795,416	96,416,025,810.87	202,193,650,305	1,075,386,401



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



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

Code	Sector, Objective and Programme	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
	Total Expenditure	582,404,119,489	604,528,992,718	430,214,679,583.07	820,490,585,443	4,686,144,221
01	Agriculture	14,957,712,887	17,327,822,887	10,736,608,647.96	29,050,021,388	615,704,700
0101	Effective governance of the Agriculture Sector	2,184,512,887	2,554,622,887	1,255,410,819.53	4,152,889,888	62,723,200
010101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	1,154,176,427	1,513,176,427	805,699,301.45	2,873,524,406	62,723,200
010102	Agriculture sector coordination mechanisms	1,030,336,460	1,041,446,460	449,711,518.08	1,279,365,482	-
0102	Development of the livestock value chain	600,000,000	2,300,000,000	1,213,612,043.36	9,725,632,500	5,482,500
010201	Ruminant (cattle, sheep & goats) production and marketing	-	-	-	605,482,500	5,482,500
010202	Meat processing and marketing	600,000,000	600,000,000	202,000,000	1,000,000,000	-
010203	Poultry, pig, and micro livestock production	-	1,700,000,000	1,011,612,043.36	8,120,150,000	-
0103	Enhancement of food production and productivity	1,610,000,000	3,710,000,000	2,647,479,969.07	1,747,499,000	47,499,000
010301	Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	1,410,000,000	3,510,000,000	2,646,179,969.07	1,230,000,000	30,000,000
010302	Intensive crop and vegetable production (irrigation, crop diversification etc.)	150,000,000	150,000,000	1,300,000	515,075,000	15,075,000
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	50,000,000	50,000,000	-	2,424,000	2,424,000
0104	Reduction of post-harvest losses	100,000,000	100,000,000	-	100,000,000	-
010401	Modern technology for post-harvest storage and value addition	100,000,000	100,000,000	-	100,000,000	-
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)	11,200,000	11,200,000	-	290,000,000	-
010501	Commercial aquaculture development (fish production, feed mills development, fishing inputs etc.)	1,200,000	1,200,000	-	270,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



010502	Commercial coastal and inland fishing	10,000,000	10,000,000	-	20,000,000	-
0106	Promotion of forest resource conservation and preservation of biodiversity	-	-	-	562,000,000	-
010601	Forest regeneration and conservation	-	-	-	562,000,000	-
0107	Promotion of enabling environment for increased agricultural development	10,280,000,000	8,480,000,000	5,620,105,816	10,150,000,000	500,000,000
010701	Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	9,560,000,000	7,760,000,000	5,620,105,816	9,460,000,000	-
010702	Youth and women In agriculture empowerment & smallholder agricultural credit strengthening	510,000,000	510,000,000	-	600,000,000	500,000,000
010703	Agricultural data and statistic management and institutionalisation of information and communication technology (ICT)	40,000,000	40,000,000	-	40,000,000	-
010706	Capacity building for stakeholders and professional human resources development	170,000,000	170,000,000	-	50,000,000	-
0110	Agriculture Sector Expenditures Not Elsewhere Classified	172,000,000	172,000,000	-	2,322,000,000	-
011001	Agriculture Programme Not Elsewhere Classified	172,000,000	172,000,000	-	2,322,000,000	-
02	Societal Re-orientation	22,863,200,778	24,717,400,778	20,892,951,865.41	28,188,423,182	-
0210	Societal Re-orientation - General	22,863,200,778	24,717,400,778	20,892,951,865.41	28,188,423,182	-
021001	Societal Re-orientation - General	22,863,200,778	24,717,400,778	20,892,951,865.41	28,188,423,182	-
03	Poverty Alleviation	11,845,638,295	6,216,378,295	2,358,512,728.09	9,927,651,728	-
0310	Poverty Alleviation - General	11,845,638,295	6,216,378,295	2,358,512,728.09	9,927,651,728	-
031001	Poverty Alleviation - General	11,845,638,295	6,216,378,295	2,358,512,728.09	9,927,651,728	-
04	Health	54,001,952,730	48,592,492,730	30,975,886,877.05	77,131,000,560	2,513,816,057
0401	Effective governance of the health system	38,398,709,930	37,737,849,930	27,365,044,112.32	50,938,361,259	2,411,761,156
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	10,392,691,324	8,177,391,324	4,818,072,863.78	15,167,007,633	732,992,656
040102	Human and institutional capacity performance management	1,744,169,503	1,788,669,503	1,070,802,887.46	2,335,475,375	-
040103	Health sector coordination mechanisms	26,261,849,103	27,771,789,103	21,476,168,361.09	33,435,878,251	1,678,768,500



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	519,180,000	640,180,000	-	-	-
040306	Nutrition	19,180,000	140,180,000	-	-	-
040307	Emergency services	500,000,000	500,000,000	-	-	-
0404	Provision of the right number and right skill mix of competent, motivated, and productive Human Resources for Health (HRH)	10,000,000	10,000,000	-	335,000,000	-
040403	In service training (continuing education)	10,000,000	10,000,000	-	335,000,000	-
0405	Provision of adequate and modern health infrastructure for health services delivery	14,807,722,800	9,058,122,800	3,277,576,426.13	22,513,997,500	-
040501	Functional health facilities	14,801,674,800	9,052,074,800	3,277,576,426.13	22,463,997,500	-
040503	Facility electrification, water and sanitation	6,048,000	6,048,000	-	50,000,000	-
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	60,000,000	60,000,000	-	10,000,000	-
040601	Sustainable drug supply	50,000,000	50,000,000	-	-	-
040602	Vaccines supply chain	10,000,000	10,000,000	-	10,000,000	-
0407	Evidence generation and utilisation	5,524,000	5,524,000	-	291,971,400	71,343,400
040701	Routine information system	2,500,000	2,500,000	-	3,000,000	-
040703	Research and development (Institutional Review Board, Clinical Trials)	3,024,000	3,024,000	-	3,024,000	-
040704	Monitoring and Evaluation (M&E)	-	-	-	285,947,400	71,343,400
0408	Institution and maintenance of a responsive public health emergency preparedness system	75,600,000	75,600,000	-	330,000,000	-
040803	Emergency Operation Centres (EOC)	75,600,000	75,600,000	-	330,000,000	-
0410	Health Sector Expenditures Not Elsewhere Classified	125,216,000	1,005,216,000	333,266,338.60	2,711,670,401	30,711,501
041001	Health Not Elsewhere Classified	125,216,000	1,005,216,000	333,266,338.60	2,711,670,401	30,711,501
05	Education	101,404,828,684	73,498,539,550	47,779,789,115.49	169,514,797,380	81,309,510
0501	Effective governance of the education system	43,789,326,160	38,424,537,026	29,536,760,303.31	54,206,743,276	60,959,510
050101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	523,100,000	566,100,000	228,975,168.77	4,207,690,062	48,459,510



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



050102	Human and institutional capacity performance management	35,534,017,346	32,805,278,212	26,798,601,198.89	40,948,590,229	12,500,000
050103	Education sector coordination mechanisms	7,721,708,814	5,042,658,814	2,509,183,935.65	9,018,962,985	-
050104	Integrated supportive supervision	10,500,000	10,500,000	-	31,500,000	-
0502	Increase in access, retention, and completion rate at all levels	1,340,000,000	1,840,000,000	1,562,957,620	20,350,000	20,350,000
050202	Advocacy and sensitization	50,000,000	50,000,000	-	-	-
050203	School feeding	-	-	-	20,350,000	20,350,000
050205	Parental and community support	1,050,000,000	1,550,000,000	1,363,689,584	-	-
050206	Tertiary institutions' new courses accreditation	240,000,000	240,000,000	199,268,036	-	-
0503	Equity and inclusiveness in the provision of educational services	931,054,870	931,054,870	387,870,834.24	937,359,665	-
050301	Inclusive Education	163,000,000	163,000,000	-	77,000,000	-
050302	Special education	100,000,000	100,000,000	-	100,000,000	-
050303	Nomadic and migrants' education	508,054,870	508,054,870	363,409,834.24	610,359,665	-
050304	Second chance education	60,000,000	60,000,000	24,461,000	100,000,000	-
050305	Girls/Boys child education	100,000,000	100,000,000	-	50,000,000	-
0504	Improved quality of teaching and learning outcomes	450,981,025	390,981,025	18,300,000	707,464,246	-
050402	Instructional and learning materials	250,981,025	250,981,025	-	631,964,246	-
050403	Teaching and non-teaching staff capacity building	200,000,000	140,000,000	18,300,000	75,500,000	-
0505	Adequate infrastructure at all levels	51,273,165,829	28,449,665,829	15,551,778,192.94	108,945,780,193	-
050501	Schools' infrastructure construction and rehabilitation	50,045,126,854	26,971,626,854	15,446,158,062.94	107,451,401,218	-
050503	Libraries and laboratories	913,800,000	413,800,000	79,468,190	1,054,500,000	-
050504	Water, sanitation and hygiene	74,438,975	824,438,975	17,721,000	184,678,975	-
050505	School safety	239,800,000	239,800,000	8,430,940	255,200,000	-
0506	Improved education information management system (EIMS)	1,208,500,000	1,748,500,000	435,717,582.50	1,616,500,000	-
050601	ICT equipment, software and expertise	1,163,500,000	1,703,500,000	435,717,582.50	1,600,500,000	-
050602	Research and development	30,000,000	30,000,000	-	-	-
050603	Data and data management	15,000,000	15,000,000	-	16,000,000	-
0510	Education Sector Expenditures Not Elsewhere Classified	2,411,800,800	1,713,800,800	286,404,582.50	3,080,600,000	-
051001	Education Not Elsewhere Classified	2,411,800,800	1,713,800,800	286,404,582.50	3,080,600,000	-
06	Housing and Urban Development	24,307,579,249	22,411,168,551	12,339,531,207.13	33,998,873,283	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



0610	Housing and Urban Development - General	24,307,579,249	22,411,168,551	12,339,531,207.13	33,998,873,283	-
061001	Housing and Urban Development - General	24,307,579,249	22,411,168,551	12,339,531,207.13	33,998,873,283	-
07	Gender	3,169,626,013	2,420,626,013	627,225,859.43	3,495,501,266	573,883,100
0710	Gender - General	3,169,626,013	2,420,626,013	627,225,859.43	3,495,501,266	573,883,100
071001	Gender - General	3,169,626,013	2,420,626,013	627,225,859.43	3,495,501,266	573,883,100
08	Youth	4,034,752,032	3,577,152,032	768,685,036.20	5,396,136,884	15,000,000
0810	Youth - General	4,034,752,032	3,577,152,032	768,685,036.20	5,396,136,884	15,000,000
081001	Youth - General	4,034,752,032	3,577,152,032	768,685,036.20	5,396,136,884	15,000,000
09	Environmental Improvement	16,332,075,107	38,309,425,107	33,427,483,022.80	14,180,111,724	-
0910	Environmental Improvement - General	16,332,075,107	38,309,425,107	33,427,483,022.80	14,180,111,724	-
091001	Environmental Improvement - General	16,332,075,107	38,309,425,107	33,427,483,022.80	14,180,111,724	-
10	Water Resources and Rural Development	17,053,159,337	9,859,900,950	1,687,553,270.07	19,527,789,232	351,706,654
1010	Water Resources and Rural Deve - General	17,053,159,337	9,859,900,950	1,687,553,270.07	19,527,789,232	351,706,654
101001	Water Resources and Rural Deve - General	17,053,159,337	9,859,900,950	1,687,553,270.07	19,527,789,232	351,706,654
11	Information Communication and Technology	7,585,822,921	8,366,905,421	3,127,515,601.43	9,862,743,406	40,759,100
1110	Information Communication and Technology - General	7,585,822,921	8,366,905,421	3,127,515,601.43	9,862,743,406	40,759,100
111001	Information Communication and Technology - General	7,585,822,921	8,366,905,421	3,127,515,601.43	9,862,743,406	40,759,100
12	Growing the Private Sector	12,106,430,507	5,213,545,507	1,956,266,887.22	12,450,610,371	-
1210	Growing the Private Sector - General	12,106,430,507	5,213,545,507	1,956,266,887.22	12,450,610,371	-
121001	Growing the Private Sector - General	12,106,430,507	5,213,545,507	1,956,266,887.22	12,450,610,371	-
13	Reform of Government and Governance	140,409,939,436	199,040,244,183	144,395,678,092.13	194,941,216,786	443,965,100
1310	Reform of Government and Governance - General	140,409,939,436	199,040,244,183	144,395,678,092.13	194,941,216,786	443,965,100
131001	Reform of Government and Governance - General	140,409,939,436	199,040,244,183	144,395,678,092.13	194,941,216,786	443,965,100
14	Power	12,896,916,780	8,696,916,780	7,045,100,536.68	14,882,801,544	-
1410	Power - General	12,896,916,780	8,696,916,780	7,045,100,536.68	14,882,801,544	-
141001	Power - General	12,896,916,780	8,696,916,780	7,045,100,536.68	14,882,801,544	-
17	Road	73,538,468,088	60,429,761,289	42,871,641,762.33	77,460,598,157	-
1710	Road - General	73,538,468,088	60,429,761,289	42,871,641,762.33	77,460,598,157	-
171001	Road - General	73,538,468,088	60,429,761,289	42,871,641,762.33	77,460,598,157	-
18	Airways	3,000,000,000	500,000,000	499,239,181.98	51,000,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



1810	Airways - General	3,000,000,000	500,000,000	499,239,181.98	51,000,000,000	-
181001	Airways - General	3,000,000,000	500,000,000	499,239,181.98	51,000,000,000	-
20	CLIMATE CHANGE	463,035,235	2,463,035,235	1,905,750,000	2,160,000,000	50,000,000
2010	CLIMATE CHANGE - General	463,035,235	2,463,035,235	1,905,750,000	2,160,000,000	50,000,000
201001	CLIMATE CHANGE - General	463,035,235	2,463,035,235	1,905,750,000	2,160,000,000	50,000,000
21	Oil and Gas Infrastructure	-	230,000,000	52,672,395.54	10,776,980,000	-
2110	Oil and Gas Infrastructure - General	-	230,000,000	52,672,395.54	10,776,980,000	-
211001	Oil and Gas Infrastructure - General	-	230,000,000	52,672,395.54	10,776,980,000	-
23	Social Protection	62,432,981,410	72,657,677,410	66,766,587,496.12	56,545,328,552	-
2301	Effective Governance of Social Protection	1,887,000,000	887,000,000	110,810,965	2,083,000,000	-
230102	Social protection coordination and mechanisms	1,887,000,000	887,000,000	110,810,965	2,083,000,000	-
2302	Reduce Poverty and Vulnerability	25,850,330,510	37,405,526,510	33,478,537,961.16	18,656,478,552	-
230201	Conditional Cash Transfer to alleviate extreme poverty and support vulnerable households.	21,000,000,000	35,200,000,000	32,526,075,913.43	16,425,660,000	-
230202	Unconditional Cash Transfers alleviate extreme poverty and support vulnerable households	4,850,330,510	2,205,526,510	952,462,047.73	2,230,818,552	-
2305	Social Pensions and Old Age Support	34,668,850,000	34,221,850,000	33,134,201,569.96	35,462,550,000	-
230501	Pensions Payments and Contributions	30,948,850,000	32,201,850,000	31,304,201,569.96	31,502,550,000	-
230502	Gratuity	3,720,000,000	2,020,000,000	1,830,000,000	3,960,000,000	-
2307	Promote Emergency and Humanitarian Assistance	26,800,900	143,300,900	43,037,000	343,300,000	-
230702	Emergency Response and Relief Services	26,800,900	143,300,900	43,037,000	343,300,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



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

Code	Sector, Objective and Programme	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
	Total Personnel Expenditure	109,963,898,731	101,279,298,731	89,204,285,042.83	116,378,175,406	-
01	Agriculture	1,293,694,984	1,293,694,984	1,045,277,455.68	1,941,056,970	-
0101	Effective governance of the Agriculture Sector	1,293,694,984	1,293,694,984	1,045,277,455.68	1,941,056,970	-
010101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	698,240,455	698,240,455	613,467,937.60	1,244,222,609	-
010102	Agriculture sector coordination mechanisms	595,454,529	595,454,529	431,809,518.08	696,834,361	-
02	Societal Re-orientation	9,776,378,941	9,525,478,941	7,835,679,028.85	11,060,304,887	-
0210	Societal Re-orientation - General	9,776,378,941	9,525,478,941	7,835,679,028.85	11,060,304,887	-
021001	Societal Re-orientation - General	9,776,378,941	9,525,478,941	7,835,679,028.85	11,060,304,887	-
03	Poverty Alleviation	202,920,295	206,020,295	78,241,427.09	315,120,295	-
0310	Poverty Alleviation - General	202,920,295	206,020,295	78,241,427.09	315,120,295	-
031001	Poverty Alleviation - General	202,920,295	206,020,295	78,241,427.09	315,120,295	-
04	Health	15,834,082,971	12,620,582,971	9,616,844,168.23	17,929,393,825	-
0401	Effective governance of the health system	15,834,082,971	12,620,582,971	9,616,844,168.23	17,929,393,825	-
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	1,070,256,388	1,075,756,388	636,110,566.64	1,266,929,572	-
040102	Human and institutional capacity performance management	1,441,068,853	1,448,068,853	909,337,826.78	1,361,174,725	-
040103	Health sector coordination mechanisms	13,322,757,730	10,096,757,730	8,071,395,774.82	15,301,289,528	-
05	Education	28,267,014,429	22,604,014,429	20,488,759,860.09	27,473,732,117	-
0501	Effective governance of the education system	27,758,959,559	22,095,959,559	20,125,350,025.85	26,863,372,452	-
050102	Human and institutional capacity performance management	27,758,959,559	22,095,959,559	20,125,350,025.85	26,863,372,452	-
0503	Equity and inclusiveness in the provision of educational services	508,054,870	508,054,870	363,409,834.24	610,359,665	-
050303	Nomadic and migrants' education	508,054,870	508,054,870	363,409,834.24	610,359,665	-
06	Housing and Urban Development	562,217,846	564,717,846	281,549,613.66	598,643,009	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



0610	Housing and Urban Development - General	562,217,846	564,717,846	281,549,613.66	598,643,009	-
061001	Housing and Urban Development - General	562,217,846	564,717,846	281,549,613.66	598,643,009	-
07	Gender	598,133,513	598,133,513	429,298,754.43	684,924,458	-
0710	Gender - General	598,133,513	598,133,513	429,298,754.43	684,924,458	-
071001	Gender - General	598,133,513	598,133,513	429,298,754.43	684,924,458	-
08	Youth	236,815,780	316,815,780	271,686,131.84	488,073,870	-
0810	Youth - General	236,815,780	316,815,780	271,686,131.84	488,073,870	-
081001	Youth - General	236,815,780	316,815,780	271,686,131.84	488,073,870	-
09	Environmental Improvement	1,333,617,961	1,333,617,961	902,230,092.69	1,517,989,247	-
0910	Environmental Improvement - General	1,333,617,961	1,333,617,961	902,230,092.69	1,517,989,247	-
091001	Environmental Improvement - General	1,333,617,961	1,333,617,961	902,230,092.69	1,517,989,247	-
10	Water Resources and Rural Development	244,276,733	244,276,733	157,197,815.14	288,542,367	-
1010	Water Resources and Rural Deve - General	244,276,733	244,276,733	157,197,815.14	288,542,367	-
101001	Water Resources and Rural Deve - General	244,276,733	244,276,733	157,197,815.14	288,542,367	-
11	Information Communication and Technology	770,758,562	770,758,562	369,753,354.67	849,039,942	-
1110	Information Communication and Technology - General	770,758,562	770,758,562	369,753,354.67	849,039,942	-
111001	Information Communication and Technology - General	770,758,562	770,758,562	369,753,354.67	849,039,942	-
12	Growing the Private Sector	264,811,450	266,311,450	135,048,294.88	224,021,718	-
1210	Growing the Private Sector - General	264,811,450	266,311,450	135,048,294.88	224,021,718	-
121001	Growing the Private Sector - General	264,811,450	266,311,450	135,048,294.88	224,021,718	-
13	Reform of Government and Governance	15,585,818,459	16,391,518,459	14,086,708,308.32	17,007,413,877	-
1310	Reform of Government and Governance - General	15,585,818,459	16,391,518,459	14,086,708,308.32	17,007,413,877	-
131001	Reform of Government and Governance - General	15,585,818,459	16,391,518,459	14,086,708,308.32	17,007,413,877	-
17	Road	572,356,807	572,356,807	428,780,114.29	534,918,824	-
1710	Road - General	572,356,807	572,356,807	428,780,114.29	534,918,824	-
171001	Road - General	572,356,807	572,356,807	428,780,114.29	534,918,824	-
21	Oil and Gas Infrastructure	-	-	-	250,000,000	-
2110	Oil and Gas Infrastructure - General	-	-	-	250,000,000	-
211001	Oil and Gas Infrastructure - General	-	-	-	250,000,000	-
23	Social Protection	34,421,000,000	33,971,000,000	33,077,230,622.96	35,215,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



2305	Social Pensions and Old Age Support	34,421,000,000	33,971,000,000	33,077,230,622.96	35,215,000,000	-
230501	Pensions Payments and Contributions	30,701,000,000	31,951,000,000	31,247,230,622.96	31,255,000,000	-
230502	Gratuity	3,720,000,000	2,020,000,000	1,830,000,000	3,960,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



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

Code	Sector, Objective and Programme	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
	Total Non-Debt Recurrent Expenditure	143,179,316,956	206,283,786,956	159,974,547,932.01	233,054,692,180	3,584,653,020
01	Agriculture	870,817,903	1,240,927,903	210,133,363.85	2,091,832,918	62,723,200
0101	Effective governance of the Agriculture Sector	870,817,903	1,240,927,903	210,133,363.85	2,091,832,918	62,723,200
010101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	435,935,972	794,935,972	192,231,363.85	1,609,301,797	62,723,200
010102	Agriculture sector coordination mechanisms	434,881,931	445,991,931	17,902,000	482,531,121	-
02	Societal Re-orientation	1,714,986,837	1,850,086,837	1,057,329,486.56	2,366,085,664	-
0210	Societal Re-orientation - General	1,714,986,837	1,850,086,837	1,057,329,486.56	2,366,085,664	-
021001	Societal Re-orientation - General	1,714,986,837	1,850,086,837	1,057,329,486.56	2,366,085,664	-
03	Poverty Alleviation	608,818,000	610,318,000	63,668,000	486,720,000	-
0310	Poverty Alleviation - General	608,818,000	610,318,000	63,668,000	486,720,000	-
031001	Poverty Alleviation - General	608,818,000	610,318,000	63,668,000	486,720,000	-
04	Health	21,822,424,260	24,025,064,260	17,479,424,344.09	31,424,450,353	2,411,761,156
0401	Effective governance of the health system	21,822,424,260	24,025,064,260	17,479,424,344.09	31,424,450,353	2,411,761,156
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	9,322,434,936	7,101,634,936	4,181,962,297.14	13,900,078,061	732,992,656
040102	Human and institutional capacity performance management	293,100,650	330,600,650	161,465,060.68	974,300,650	-
040103	Health sector coordination mechanisms	12,206,888,674	16,592,828,674	13,135,996,986.27	16,550,071,642	1,678,768,500
05	Education	11,516,601,591	12,487,812,457	7,807,650,777.46	21,381,870,824	50,959,510
0501	Effective governance of the education system	11,516,601,591	12,487,812,457	7,807,650,777.46	21,381,870,824	50,959,510
050101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	430,600,000	473,600,000	228,975,168.77	4,207,690,062	48,459,510
050102	Human and institutional capacity performance management	7,699,292,777	10,631,553,643	6,672,931,173.04	14,025,217,777	2,500,000
050103	Education sector coordination mechanisms	3,386,708,814	1,382,658,814	905,744,435.65	3,148,962,985	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



06	Housing and Urban Development	796,210,083	1,612,160,083	704,120,480.28	1,562,830,081	-
0610	Housing and Urban Development - General	796,210,083	1,612,160,083	704,120,480.28	1,562,830,081	-
061001	Housing and Urban Development - General	796,210,083	1,612,160,083	704,120,480.28	1,562,830,081	-
07	Gender	1,618,052,750	869,052,750	197,927,105	1,993,037,058	573,883,100
0710	Gender - General	1,618,052,750	869,052,750	197,927,105	1,993,037,058	573,883,100
071001	Gender - General	1,618,052,750	869,052,750	197,927,105	1,993,037,058	573,883,100
08	Youth	2,513,156,252	1,975,556,252	496,998,904.36	3,794,063,014	15,000,000
0810	Youth - General	2,513,156,252	1,975,556,252	496,998,904.36	3,794,063,014	15,000,000
081001	Youth - General	2,513,156,252	1,975,556,252	496,998,904.36	3,794,063,014	15,000,000
09	Environmental Improvement	5,608,247,728	3,985,597,728	2,667,842,850	6,229,285,457	-
0910	Environmental Improvement - General	5,608,247,728	3,985,597,728	2,667,842,850	6,229,285,457	-
091001	Environmental Improvement - General	5,608,247,728	3,985,597,728	2,667,842,850	6,229,285,457	-
10	Water Resources and Rural Development	45,324,604	90,716,217	24,688,092.78	446,628,265	1,706,654
1010	Water Resources and Rural Deve - General	45,324,604	90,716,217	24,688,092.78	446,628,265	1,706,654
101001	Water Resources and Rural Deve - General	45,324,604	90,716,217	24,688,092.78	446,628,265	1,706,654
11	Information Communication and Technology	4,162,394,495	4,164,976,995	1,949,247,246.76	5,094,808,059	24,654,300
1110	Information Communication and Technology - General	4,162,394,495	4,164,976,995	1,949,247,246.76	5,094,808,059	24,654,300
111001	Information Communication and Technology - General	4,162,394,495	4,164,976,995	1,949,247,246.76	5,094,808,059	24,654,300
12	Growing the Private Sector	1,577,894,057	1,293,509,057	555,908,592.34	4,993,173,653	-
1210	Growing the Private Sector - General	1,577,894,057	1,293,509,057	555,908,592.34	4,993,173,653	-
121001	Growing the Private Sector - General	1,577,894,057	1,293,509,057	555,908,592.34	4,993,173,653	-
13	Reform of Government and Governance	62,080,975,470	112,852,433,991	92,825,295,324.83	125,948,201,266	443,965,100
1310	Reform of Government and Governance - General	62,080,975,470	112,852,433,991	92,825,295,324.83	125,948,201,266	443,965,100
131001	Reform of Government and Governance - General	62,080,975,470	112,852,433,991	92,825,295,324.83	125,948,201,266	443,965,100
17	Road	231,431,516	308,897,016	192,284,095	444,397,016	-
1710	Road - General	231,431,516	308,897,016	192,284,095	444,397,016	-
171001	Road - General	231,431,516	308,897,016	192,284,095	444,397,016	-
20	CLIMATE CHANGE	-	-	-	700,000,000	-
2010	CLIMATE CHANGE - General	-	-	-	700,000,000	-
201001	CLIMATE CHANGE - General	-	-	-	700,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



21	Oil and Gas Infrastructure	-	230,000,000	52,672,395.54	2,766,980,000	-
2110	Oil and Gas Infrastructure - General	-	230,000,000	52,672,395.54	2,766,980,000	-
211001	Oil and Gas Infrastructure - General	-	230,000,000	52,672,395.54	2,766,980,000	-
23	Social Protection	28,011,981,410	38,686,677,410	33,689,356,873.16	21,330,328,552	-
2301	Effective Governance of Social Protection	1,887,000,000	887,000,000	110,810,965	2,083,000,000	-
230102	Social protection coordination and mechanisms	1,887,000,000	887,000,000	110,810,965	2,083,000,000	-
2302	Reduce Poverty and Vulnerability	25,850,330,510	37,405,526,510	33,478,537,961.16	18,656,478,552	-
230201	Conditional Cash Transfer to alleviate extreme poverty and support vulnerable households.	21,000,000,000	35,200,000,000	32,526,075,913.43	16,425,660,000	-
230202	Unconditional Cash Transfers alleviate extreme poverty and support vulnerable households	4,850,330,510	2,205,526,510	952,462,047.73	2,230,818,552	-
2305	Social Pensions and Old Age Support	247,850,000	250,850,000	56,970,947	247,550,000	-
230501	Pensions Payments and Contributions	247,850,000	250,850,000	56,970,947	247,550,000	-
2307	Promote Emergency and Humanitarian Assistance	26,800,900	143,300,900	43,037,000	343,300,000	-
230702	Emergency Response and Relief Services	26,800,900	143,300,900	43,037,000	343,300,000	-

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

Code	Sector, Objective and Programme	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
	Total Debt Service Expenditure	27,980,000,000	51,382,016,226	34,957,579,503.28	16,000,000,000	-
13	Reform of Government and Governance	27,980,000,000	51,382,016,226	34,957,579,503.28	16,000,000,000	-
1310	Reform of Government and Governance - General	27,980,000,000	51,382,016,226	34,957,579,503.28	16,000,000,000	-
131001	Reform of Government and Governance - General	27,980,000,000	51,382,016,226	34,957,579,503.28	16,000,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



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

Code	Sector, Objective and Programme	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
	Total Capital Expenditure	301,280,903,802	245,583,890,805	146,078,267,104.95	455,057,717,857	1,101,491,201
01	Agriculture	12,793,200,000	14,793,200,000	9,481,197,828.43	25,017,131,500	552,981,500
0101	Effective governance of the Agriculture Sector	20,000,000	20,000,000	-	120,000,000	-
010101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	20,000,000	20,000,000	-	20,000,000	-
010102	Agriculture sector coordination mechanisms	-	-	-	100,000,000	-
0102	Development of the livestock value chain	600,000,000	2,300,000,000	1,213,612,043.36	9,725,632,500	5,482,500
010201	Ruminant (cattle, sheep & goats) production and marketing	-	-	-	605,482,500	5,482,500
010202	Meat processing and marketing	600,000,000	600,000,000	202,000,000	1,000,000,000	-
010203	Poultry, pig, and micro livestock production	-	1,700,000,000	1,011,612,043.36	8,120,150,000	-
0103	Enhancement of food production and productivity	1,610,000,000	3,710,000,000	2,647,479,969.07	1,747,499,000	47,499,000
010301	Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	1,410,000,000	3,510,000,000	2,646,179,969.07	1,230,000,000	30,000,000
010302	Intensive crop and vegetable production (irrigation, crop diversification etc.)	150,000,000	150,000,000	1,300,000	515,075,000	15,075,000
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	50,000,000	50,000,000	-	2,424,000	2,424,000
0104	Reduction of post-harvest losses	100,000,000	100,000,000	-	100,000,000	-
010401	Modern technology for post-harvest storage and value addition	100,000,000	100,000,000	-	100,000,000	-
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)	11,200,000	11,200,000	-	290,000,000	-
010501	Commercial aquaculture development (fish production, feed mills development, fishing inputs etc.)	1,200,000	1,200,000	-	270,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



010502	Commercial coastal and inland fishing	10,000,000	10,000,000	-	20,000,000	-
0106	Promotion of forest resource conservation and preservation of biodiversity	-	-	-	562,000,000	-
010601	Forest regeneration and conservation	-	-	-	562,000,000	-
0107	Promotion of enabling environment for increased agricultural development	10,280,000,000	8,480,000,000	5,620,105,816	10,150,000,000	500,000,000
010701	Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	9,560,000,000	7,760,000,000	5,620,105,816	9,460,000,000	-
010702	Youth and women In agriculture empowerment & smallholder agricultural credit strengthening	510,000,000	510,000,000	-	600,000,000	500,000,000
010703	Agricultural data and statistic management and institutionalisation of information and communication technology (ICT)	40,000,000	40,000,000	-	40,000,000	-
010706	Capacity building for stakeholders and professional human resources development	170,000,000	170,000,000	-	50,000,000	-
0110	Agriculture Sector Expenditures Not Elsewhere Classified	172,000,000	172,000,000	-	2,322,000,000	-
011001	Agriculture Programme Not Elsewhere Classified	172,000,000	172,000,000	-	2,322,000,000	-
02	Societal Re-orientation	11,371,835,000	13,341,835,000	11,999,943,350	14,762,032,631	-
0210	Societal Re-orientation - General	11,371,835,000	13,341,835,000	11,999,943,350	14,762,032,631	-
021001	Societal Re-orientation - General	11,371,835,000	13,341,835,000	11,999,943,350	14,762,032,631	-
03	Poverty Alleviation	11,033,900,000	5,400,040,000	2,216,603,301	9,125,811,433	-
0310	Poverty Alleviation - General	11,033,900,000	5,400,040,000	2,216,603,301	9,125,811,433	-
031001	Poverty Alleviation - General	11,033,900,000	5,400,040,000	2,216,603,301	9,125,811,433	-
04	Health	16,345,445,499	11,946,845,499	3,879,618,364.73	27,777,156,382	102,054,901
0401	Effective governance of the health system	742,202,699	1,092,202,699	268,775,600	1,584,517,081	-
040102	Human and institutional capacity performance management	10,000,000	10,000,000	-	-	-
040103	Health sector coordination mechanisms	732,202,699	1,082,202,699	268,775,600	1,584,517,081	-
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	519,180,000	640,180,000	-	-	-
040306	Nutrition	19,180,000	140,180,000	-	-	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



040307	Emergency services	500,000,000	500,000,000	-	-	-
0404	Provision of the right number and right skill mix of competent, motivated, and productive Human Resources for Health (HRH)	10,000,000	10,000,000	-	335,000,000	-
040403	In service training (continuing education)	10,000,000	10,000,000	-	335,000,000	-
0405	Provision of adequate and modern health infrastructure for health services delivery	14,807,722,800	9,058,122,800	3,277,576,426.13	22,513,997,500	-
040501	Functional health facilities	14,801,674,800	9,052,074,800	3,277,576,426.13	22,463,997,500	-
040503	Facility electrification, water and sanitation	6,048,000	6,048,000	-	50,000,000	-
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	60,000,000	60,000,000	-	10,000,000	-
040601	Sustainable drug supply	50,000,000	50,000,000	-	-	-
040602	Vaccines supply chain	10,000,000	10,000,000	-	10,000,000	-
0407	Evidence generation and utilisation	5,524,000	5,524,000	-	291,971,400	71,343,400
040701	Routine information system	2,500,000	2,500,000	-	3,000,000	-
040703	Research and development (Institutional Review Board, Clinical Trials)	3,024,000	3,024,000	-	3,024,000	-
040704	Monitoring and Evaluation (M&E)	-	-	-	285,947,400	71,343,400
0408	Institution and maintenance of a responsive public health emergency preparedness system	75,600,000	75,600,000	-	330,000,000	-
040803	Emergency Operation Centres (EOC)	75,600,000	75,600,000	-	330,000,000	-
0410	Health Sector Expenditures Not Elsewhere Classified	125,216,000	1,005,216,000	333,266,338.60	2,711,670,401	30,711,501
041001	Health Not Elsewhere Classified	125,216,000	1,005,216,000	333,266,338.60	2,711,670,401	30,711,501
05	Education	61,621,212,664	38,406,712,664	19,483,378,477.94	120,659,194,439	30,350,000
0501	Effective governance of the education system	4,513,765,010	3,840,765,010	1,603,759,500	5,961,500,000	10,000,000
050101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	92,500,000	92,500,000	-	-	-
050102	Human and institutional capacity performance management	75,765,010	77,765,010	320,000	60,000,000	10,000,000
050103	Education sector coordination mechanisms	4,335,000,000	3,660,000,000	1,603,439,500	5,870,000,000	-
050104	Integrated supportive supervision	10,500,000	10,500,000	-	31,500,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



0502	Increase in access, retention, and completion rate at all levels	1,340,000,000	1,840,000,000	1,562,957,620	20,350,000	20,350,000
050202	Advocacy and sensitization	50,000,000	50,000,000	-	-	-
050203	School feeding	-	-	-	20,350,000	20,350,000
050205	Parental and community support	1,050,000,000	1,550,000,000	1,363,689,584	-	-
050206	Tertiary institutions' new courses accreditation	240,000,000	240,000,000	199,268,036	-	-
0503	Equity and inclusiveness in the provision of educational services	423,000,000	423,000,000	24,461,000	327,000,000	-
050301	Inclusive Education	163,000,000	163,000,000	-	77,000,000	-
050302	Special education	100,000,000	100,000,000	-	100,000,000	-
050304	Second chance education	60,000,000	60,000,000	24,461,000	100,000,000	-
050305	Girls/Boys child education	100,000,000	100,000,000	-	50,000,000	-
0504	Improved quality of teaching and learning outcomes	450,981,025	390,981,025	18,300,000	707,464,246	-
050402	Instructional and learning materials	250,981,025	250,981,025	-	631,964,246	-
050403	Teaching and non-teaching staff capacity building	200,000,000	140,000,000	18,300,000	75,500,000	-
0505	Adequate infrastructure at all levels	51,273,165,829	28,449,665,829	15,551,778,192.94	108,945,780,193	-
050501	Schools' infrastructure construction and rehabilitation	50,045,126,854	26,971,626,854	15,446,158,062.94	107,451,401,218	-
050503	Libraries and laboratories	913,800,000	413,800,000	79,468,190	1,054,500,000	-
050504	Water, sanitation and hygiene	74,438,975	824,438,975	17,721,000	184,678,975	-
050505	School safety	239,800,000	239,800,000	8,430,940	255,200,000	-
0506	Improved education information management system (EIMS)	1,208,500,000	1,748,500,000	435,717,582.50	1,616,500,000	-
050601	ICT equipment, software and expertise	1,163,500,000	1,703,500,000	435,717,582.50	1,600,500,000	-
050602	Research and development	30,000,000	30,000,000	-	-	-
050603	Data and data management	15,000,000	15,000,000	-	16,000,000	-
0510	Education Sector Expenditures Not Elsewhere Classified	2,411,800,800	1,713,800,800	286,404,582.50	3,080,600,000	-
051001	Education Not Elsewhere Classified	2,411,800,800	1,713,800,800	286,404,582.50	3,080,600,000	-
06	Housing and Urban Development	22,949,151,320	20,234,290,622	11,353,861,113.19	31,837,400,193	-
0610	Housing and Urban Development - General	22,949,151,320	20,234,290,622	11,353,861,113.19	31,837,400,193	-
061001	Housing and Urban Development - General	22,949,151,320	20,234,290,622	11,353,861,113.19	31,837,400,193	-
07	Gender	953,439,750	953,439,750	-	817,539,750	-
0710	Gender - General	953,439,750	953,439,750	-	817,539,750	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



071001	Gender - General	953,439,750	953,439,750	-	817,539,750	-
08	Youth	1,284,780,000	1,284,780,000	-	1,114,000,000	-
0810	Youth - General	1,284,780,000	1,284,780,000	-	1,114,000,000	-
081001	Youth - General	1,284,780,000	1,284,780,000	-	1,114,000,000	-
09	Environmental Improvement	9,390,209,418	32,990,209,418	29,857,410,080.11	6,432,837,020	-
0910	Environmental Improvement - General	9,390,209,418	32,990,209,418	29,857,410,080.11	6,432,837,020	-
091001	Environmental Improvement - General	9,390,209,418	32,990,209,418	29,857,410,080.11	6,432,837,020	-
10	Water Resources and Rural Development	16,763,558,000	9,524,908,000	1,505,667,362.15	18,792,618,600	350,000,000
1010	Water Resources and Rural Deve - General	16,763,558,000	9,524,908,000	1,505,667,362.15	18,792,618,600	350,000,000
101001	Water Resources and Rural Deve - General	16,763,558,000	9,524,908,000	1,505,667,362.15	18,792,618,600	350,000,000
11	Information Communication and Technology	2,652,669,864	3,431,169,864	808,515,000	3,918,895,405	16,104,800
1110	Information Communication and Technology - General	2,652,669,864	3,431,169,864	808,515,000	3,918,895,405	16,104,800
111001	Information Communication and Technology - General	2,652,669,864	3,431,169,864	808,515,000	3,918,895,405	16,104,800
12	Growing the Private Sector	10,263,725,000	3,653,725,000	1,265,310,000	7,233,415,000	-
1210	Growing the Private Sector - General	10,263,725,000	3,653,725,000	1,265,310,000	7,233,415,000	-
121001	Growing the Private Sector - General	10,263,725,000	3,653,725,000	1,265,310,000	7,233,415,000	-
13	Reform of Government and Governance	34,763,145,507	18,414,275,507	2,526,094,955.70	35,985,601,643	-
1310	Reform of Government and Governance - General	34,763,145,507	18,414,275,507	2,526,094,955.70	35,985,601,643	-
131001	Reform of Government and Governance - General	34,763,145,507	18,414,275,507	2,526,094,955.70	35,985,601,643	-
14	Power	12,896,916,780	8,696,916,780	7,045,100,536.68	14,882,801,544	-
1410	Power - General	12,896,916,780	8,696,916,780	7,045,100,536.68	14,882,801,544	-
141001	Power - General	12,896,916,780	8,696,916,780	7,045,100,536.68	14,882,801,544	-
17	Road	72,734,679,765	59,548,507,466	42,250,577,553.04	76,481,282,317	-
1710	Road - General	72,734,679,765	59,548,507,466	42,250,577,553.04	76,481,282,317	-
171001	Road - General	72,734,679,765	59,548,507,466	42,250,577,553.04	76,481,282,317	-
18	Airways	3,000,000,000	500,000,000	499,239,181.98	51,000,000,000	-
1810	Airways - General	3,000,000,000	500,000,000	499,239,181.98	51,000,000,000	-
181001	Airways - General	3,000,000,000	500,000,000	499,239,181.98	51,000,000,000	-
20	CLIMATE CHANGE	463,035,235	2,463,035,235	1,905,750,000	1,460,000,000	50,000,000
2010	CLIMATE CHANGE - General	463,035,235	2,463,035,235	1,905,750,000	1,460,000,000	50,000,000



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



201001	CLIMATE CHANGE - General	463,035,235	2,463,035,235	1,905,750,000	1,460,000,000	50,000,000
21	Oil and Gas Infrastructure	-	-	-	7,760,000,000	-
2110	Oil and Gas Infrastructure - General	-	-	-	7,760,000,000	-
211001	Oil and Gas Infrastructure - General	-	-	-	7,760,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



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

Code	Sector, Objective and Programme	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
	Total Capital Health Sector Expenditure	16,345,445,499	11,946,845,499	3,879,618,364.73	27,777,156,382	102,054,901
04	Health	16,345,445,499	11,946,845,499	3,879,618,364.73	27,777,156,382	102,054,901
0401	Effective governance of the health system	742,202,699	1,092,202,699	268,775,600	1,584,517,081	-
040102	Human and institutional capacity performance management	10,000,000	10,000,000	-	-	-
04010200000004	Other/Multiple Level of Health Care	10,000,000	10,000,000	-	-	-
040103	Health sector coordination mechanisms	732,202,699	1,082,202,699	268,775,600	1,584,517,081	-
04010300000001	Primary Health Care	236,950,899	236,950,899	-	402,000,000	-
04010300000003	Tertiary Health Care	243,251,800	593,251,800	268,775,600	962,517,081	-
04010300000004	Other/Multiple Level of Health Care	252,000,000	252,000,000	-	220,000,000	-
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	519,180,000	640,180,000	-	-	-
040306	Nutrition	19,180,000	140,180,000	-	-	-
04030600000001	Primary Health Care	19,180,000	140,180,000	-	-	-
040307	Emergency services	500,000,000	500,000,000	-	-	-
04030700000004	Other/Multiple Level of Health Care	500,000,000	500,000,000	-	-	-
0404	Provision of the right number and right skill mix of competent, motivated, and productive Human Resources for Health (HRH)	10,000,000	10,000,000	-	335,000,000	-
040403	In service training (continuing education)	10,000,000	10,000,000	-	335,000,000	-
04040300000003	Tertiary Health Care	10,000,000	10,000,000	-	335,000,000	-
0405	Provision of adequate and modern health infrastructure for health services delivery	14,807,722,800	9,058,122,800	3,277,576,426.13	22,513,997,500	-
040501	Functional health facilities	14,801,674,800	9,052,074,800	3,277,576,426.13	22,463,997,500	-
04050100000001	Primary Health Care	560,000,000	560,400,000	10,410,000	8,460,000,000	-
04050100000002	Secondary Health Care	2,216,654,000	1,416,654,000	-	1,240,000,000	-
04050100000003	Tertiary Health Care	11,536,480,000	6,586,480,000	3,267,166,426.13	10,833,997,500	-
04050100000004	Other/Multiple Level of Health Care	488,540,800	488,540,800	-	1,930,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



040503	Facility electrification, water and sanitation	6,048,000	6,048,000	-	50,000,000	-
04050300000004	Other/Multiple Level of Health Care	6,048,000	6,048,000	-	50,000,000	-
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	60,000,000	60,000,000	-	10,000,000	-
040601	Sustainable drug supply	50,000,000	50,000,000	-	-	-
04060100000001	Primary Health Care	50,000,000	50,000,000	-	-	-
040602	Vaccines supply chain	10,000,000	10,000,000	-	10,000,000	-
04060200000001	Primary Health Care	10,000,000	10,000,000	-	10,000,000	-
0407	Evidence generation and utilisation	5,524,000	5,524,000	-	291,971,400	71,343,400
040701	Routine information system	2,500,000	2,500,000	-	3,000,000	-
04070100000003	Tertiary Health Care	2,500,000	2,500,000	-	3,000,000	-
040703	Research and development (Institutional Review Board, Clinical Trials)	3,024,000	3,024,000	-	3,024,000	-
04070300000004	Other/Multiple Level of Health Care	3,024,000	3,024,000	-	3,024,000	-
040704	Monitoring and Evaluation (M&E)	-	-	-	285,947,400	71,343,400
04070400000003	Tertiary Health Care	-	-	-	214,604,000	-
04070400000004	Other/Multiple Level of Health Care	-	-	-	71,343,400	71,343,400
0408	Institution and maintenance of a responsive public health emergency preparedness system	75,600,000	75,600,000	-	330,000,000	-
040803	Emergency Operation Centres (EOC)	75,600,000	75,600,000	-	330,000,000	-
04080300000004	Other/Multiple Level of Health Care	75,600,000	75,600,000	-	330,000,000	-
0410	Health Sector Expenditures Not Elsewhere Classified	125,216,000	1,005,216,000	333,266,338.60	2,711,670,401	30,711,501
041001	Health Not Elsewhere Classified	125,216,000	1,005,216,000	333,266,338.60	2,711,670,401	30,711,501
04100100000002	Secondary Health Care	-	-	-	1,150,000,000	-
04100100000003	Tertiary Health Care	70,216,000	920,216,000	301,210,571.60	1,195,958,900	-
04100100000004	Other/Multiple Level of Health Care	55,000,000	85,000,000	32,055,767	365,711,501	30,711,501



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



Kogi State Government 2026 Approved Budget - Capital Expenditure by Project

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
Total Capital Expenditure					301,280,903,802	245,583,890,805	146,078,267,104.95	455,057,717,857	1,101,491,201
RENOVATION OF MOSQUE AND CHAPEL IN GOVERNMENT HOUSE	011100100100 - GOVERNMENT HOUSE	23030103 - REHABILITATION / REPAIRS - HOUSING	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	100,000,000	100,000,000	-	100,000,000	-
PURCHASE OF SECURITY GADGET/ 2 NO HELICOPTERS AND 50 VEHICLES FOR SECURITY OPERATION	011100100100 - GOVERNMENT HOUSE	23010128 - PURCHASE OF SECURITY EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12242200 - STATE WIDE	10,030,000,000	12,000,000,000	11,619,345,350	13,000,000,000	-
CONSTRUCTION OF MINI TOWNHALL IN LOKOJA INCLUDING INSTALLATION OF COMMUNICATION GADGETS	011100100100 - GOVERNMENT HOUSE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	50,000,000	50,000,000	-	50,000,000	-
ODODO STARTER PACKS FOR YOUTH DEVELOPMENT IN KOGI STATE	011100100100 - GOVERNMENT HOUSE	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12242200 - STATE WIDE	50,000,000	50,000,000	-	50,000,000	-
CONSTRUCTION OF NEW DIRECTION PILOT ICT CENTRE OF EXCELLENCE IN EACH SENATORIAL DISTRICT OF THE STATE	011100100100 - GOVERNMENT HOUSE	23020127 - CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12242200 - STATE WIDE	30,000,000	30,000,000	-	30,000,000	-
PROVISION OF SOLAR HOME SYSTEM (SOLAR RADIO, FARM TOUCH LIGHT ETC)	011100100100 - GOVERNMENT HOUSE	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12242200 - STATE WIDE	15,000,000	15,000,000	-	15,000,000	-
CONSTRUCTION OF MOBILE TRAINING CENTRE IN PARTNERSHIP WITH THE CENTRAL BANK ENTREPREURSHIP DEVELOPMENT CENTRE (NORTH CENTRAL ZONE) KOGI STATE	011100100100 - GOVERNMENT HOUSE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	30,000,000	30,000,000	-	30,000,000	-
GOVERNMENT CONTRIBUTIONS ON SUSTAINABLE DEVELOPMENT GOALS(SDG) FOR CONSTRUCTION/REHABILITATION OF SCHOOLS BUILDING	011100100100 - GOVERNMENT HOUSE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12242200 - STATE WIDE	350,000,000	350,000,000	-	350,000,000	-
GOVERNMENT HOUSE MINOR CAPITAL WORKS (DIRECT PROCUREMENT)	011100100100 - GOVERNMENT HOUSE	23020118 - CONSTRUCTION / PROVISION OF	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	1,500,000,000	300,000,000	-	1,000,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



		INFRASTRUCTURE							
REMODELLING OF GOVERNMENT HOUSE STRUCTURE	011100100100 - GOVERNMENT HOUSE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	3,015,000,000	230,000,000	-	1,015,000,000	-
CONSTRUCTION OF SELECTED HOSPITALS/CLINICS ACROSS THE SENATORIAL IN KOGI STATE(SDGs)	011100100100 - GOVERNMENT HOUSE	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12242200 - STATE WIDE	200,000,000	200,000,000	-	100,000,000	-
DRILLING OF 2NO BOREHOLES IN EACH LOCAL GOVERNMENT AREAS OF KOGI STATE	011100100100 - GOVERNMENT HOUSE	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12242200 - STATE WIDE	200,000,000	200,000,000	-	100,000,000	-
BUILDING OF 6NOs OF CLASSROOMS IN EACH WARD IN KOGI STATE (SDGs)	011100100100 - GOVERNMENT HOUSE	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12242200 - STATE WIDE	200,000,000	200,000,000	-	100,000,000	-
CONSTRUCTION OF SOLAR POWER PROTOTYPE OFFICE FOR FORWARD OPERATION BASE AT OKOLOKE	011100100100 - GOVERNMENT HOUSE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12242200 - STATE WIDE	-	-	-	300,000,000	-
BUILDING OF OFFICE COMPLEX INCLUDING CLINIC AND FIRE SERVICE (SEMA)	011100100200 - DEPUTY GOVERNORS OFFICE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	500,000,000	500,000,000	-	100,000,000	-
RHABILITATION OF DEPUTY GOVERNOR RESIDENTIAL BUILDING	011100100200 - DEPUTY GOVERNORS OFFICE	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	65,000,000	65,000,000	-	80,000,000	-
PURCHASE OF ELECTRICAL EQUIPMENT AND INSTALLATION (CABLES & PIPES)	011100100200 - DEPUTY GOVERNORS OFFICE	23010144 - PURCHASE OF POWER INSTILLATION EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	12,000,000	12,000,000	-	20,000,000	-
CONSTRUCTION OF GENERATOR HOUSE IN DEPUTY GOVENOR'S OFFICE	011100100200 - DEPUTY GOVERNORS OFFICE	23020125 - CONSTRUCTION OF POWER GENERATING PLANTS HOUSE	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	15,000,000	15,000,000	-	15,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



REHABILITATION AND FURNISHING OF DEPUTY GOVERNOR'S OFFICE	011100100200 - DEPUTY GOVERNORS OFFICE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	200,000,000	200,000,000	-	200,000,000	-
RENOVATION AND FURNISHING OF DEPUTY GOVERNOR'S LODGE	011100100200 - DEPUTY GOVERNORS OFFICE	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	200,000,000	200,000,000	-	200,000,000	-
CONSTRUCTION OF CAR PARK/PORCH IN DEPUTY GOVERNOR'S OFFICE	011100100200 - DEPUTY GOVERNORS OFFICE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	8,000,000	8,000,000	-	10,000,000	-
CONSTRUCTION OF SEMA WAREHOUSE	011100100200 - DEPUTY GOVERNORS OFFICE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	70,000,000	70,000,000	-	100,000,000	-
EXTENSION OF DEPUTY GOVERNOR'S OFFICE COMPLEX	011100100200 - DEPUTY GOVERNORS OFFICE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	100,000,000	100,000,000	-	100,000,000	-
PURCHASE OF 21NOS HP DESKTOP COMPUTERS	011100100200 - DEPUTY GOVERNORS OFFICE	23010113 - PURCHASE OF COMPUTERS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	3,000,000	3,000,000	-	8,000,000	-
PURCHASE OF 10NOS HP COMPUTER PRINTERS	011100100200 - DEPUTY GOVERNORS OFFICE	23010114 - PURCHASE OF COMPUTER PRINTERS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	2,000,000	2,000,000	-	2,000,000	-
BUILDING OF OFFICE COMPLEX INCLUDING CLINIC AND FIRE SERVICES (SEMA)	011100800100 - EMERGENCY MANAGEMENT AGENCY	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	71091 - SOCIAL PROTECTION N.E.C.	12242200 - STATE WIDE	-	-	-	300,000,000	-
CONSTRUCTION/BUILDING OF SEMA WAREHOUSE	011100800100 - EMERGENCY MANAGEMENT AGENCY	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	71091 - SOCIAL PROTECTION N.E.C.	12242200 - STATE WIDE	-	-	-	300,000,000	-
CONSTRUCTION OF ZONAL OFFICES (1 PER SENATORIAL DISTRICT)	011100800100 - EMERGENCY MANAGEMENT AGENCY	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	71091 - SOCIAL PROTECTION N.E.C.	12242200 - STATE WIDE	-	-	-	100,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



PROCUREMENT OF 10 NOS OF MOTORCYCLES	011100800100 - EMERGENCY MANAGEMENT AGENCY	23010146 - PURCHASE OF MOTOR CYCLES	71091 - SOCIAL PROTECTION N.E.C.	12242200 - STATE WIDE	-	-	-	15,000,000	-
PROCUREMENT OF 3 NOS OF FIBRE BOATS	011100800100 - EMERGENCY MANAGEMENT AGENCY	23010109 - PURCHASE OF BOATS	71091 - SOCIAL PROTECTION N.E.C.	12242200 - STATE WIDE	-	-	-	50,000,000	-
PROCUREMENT OF 10NOS LAPTOP AND 10 NOS DESKTOP COMPUTERS AND OTHER OFFICE EQUIPMENT	011100800100 - EMERGENCY MANAGEMENT AGENCY	23010140 - PURCHASE OF OFFICE EQUIPMENT	71091 - SOCIAL PROTECTION N.E.C.	12242200 - STATE WIDE	-	-	-	50,000,000	-
SIMULATION(PRE ACTIVITIES/ PREPAREDNESS AHEAD OF DISASTERS	011100800100 - EMERGENCY MANAGEMENT AGENCY	23040103 - WILDLIFE CONSERVATION	71091 - SOCIAL PROTECTION N.E.C.	12242200 - STATE WIDE	-	-	-	150,000,000	-
SAND BAGGING FOR EROSION CONTROL	011100800100 - EMERGENCY MANAGEMENT AGENCY	23040102 - EROSION & FLOOD CONTROL	71091 - SOCIAL PROTECTION N.E.C.	12242200 - STATE WIDE	-	-	-	25,000,000	-
SEARCH AND EVACUATION BY THE COMMUNITY'S FIRST RESPONDANCE TO RESCUE THE VICTIMS	011100800100 - EMERGENCY MANAGEMENT AGENCY	23040105 - WATER POLLUTION PREVENTION & CONTROL	71091 - SOCIAL PROTECTION N.E.C.	12242200 - STATE WIDE	-	-	-	92,000,000	-
RECOVERY AND REHABILITATION OF THE DAMAGED/ DESTROYED MATERIAL OF THE DISASTER'S VICTIMS.	011100800100 - EMERGENCY MANAGEMENT AGENCY	23030103 - REHABILITATIO N / REPAIRS - HOUSING	71091 - SOCIAL PROTECTION N.E.C.	12242200 - STATE WIDE	-	-	-	500,000,000	-
PROCUREMENT OF A DRONE TO MONITOR ACTIVITIES	011100800100 - EMERGENCY MANAGEMENT AGENCY	23010140 - PURCHASE OF OFFICE EQUIPMENT	71091 - SOCIAL PROTECTION N.E.C.	12242200 - STATE WIDE	-	-	-	1,000,000	-
CONSTRUCTION OF BUREAU OF PUBLIC PROCUREMENT (BPP) SECRETARIAT COMPLEX	011101000100 - BUREAU OF PUBLIC PROCUREMENT (BPP)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	12231200 - LOKOJA	500,000,000	500,000,000	-	530,000,000	-
PURCHASE OF 10NOS COMPUTERS, 5NOS PRINTERS, 2NOS PHOTOCOPIERS, 5LAPTOPS AND OTHER ACCESSORIES TO AGENCY	011103500100 - KOGI STATE PENSION COMMISSION	23010140 - PURCHASE OF OFFICE EQUIPMENT	71021 - OLD AGE	12231200 - LOKOJA	30,000,000	30,000,000	-	37,000,000	-
PURCHASE OF FUNITURE AND FITTINGS (20NOS TABLES, 20NOS CHAIRS AND 10NOS OFFICE CABINETS) INCLUDING 5NOS AIR CONDITON	011103500100 - KOGI STATE PENSION COMMISSION	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	71021 - OLD AGE	12231200 - LOKOJA	71,000,000	71,000,000	-	70,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



CONSTRUCTION & EQUIPPING OF CLINIC FOR TREATMENT OF HOUSE OF ASSEMBLY STAFF	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12242200 - STATE WIDE	20,000,000	20,000,000	-	20,000,000	-
CONSTRUCTION OF LAWN TENNIS COURT IN THE PARLIAMENTARY VILLAGE	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	5,000,000	5,000,000	-	5,000,000	-
CONSTRUCTION OF POLICE POST AT ASSEMBLY VILLAGE	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	30,000,000	30,000,000	-	30,000,000	-
PURCHASE OF 20 NOS OF FIRE EXTINGUISHER/ FIRE FIGHTING EQUIPMENT	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	50,000,000	50,000,000	3,000,000	50,000,000	-
RENOVATION OF SPEAKER AND HON. MEMBERS RESIDENTIAL QUARTERS	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23030103 - REHABILITATION / REPAIRS - HOUSING	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	50,000,000	50,000,000	3,000,000	50,000,000	-
PROCUREMENT OF 1 STAFF BUS (18 SEATERS) TOYOTA HAICE	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23010108 - PURCHASE OF BUSES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	20,000,000	20,000,000	-	20,000,000	-
TECHNICAL DRAWING FOR CONSTRUCTION OF RESIDENTIAL BUILDINGS FOR HON. MEMBERS AND CLERK OF THE HOUSE ON OWNER OCCUPIER HOUSING SCHEMES	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23020108 - PRE-CONSTRUCTION DESIGN SERVICES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	20,000,000	20,000,000	-	20,000,000	-
CONSTRUCTION OF COMMITTEE ROOM FOR HON. MEMBER	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	110,251,200	110,251,200	96,000,000	110,251,200	-
CONSTRUCTION AND EQUIPPING OF OFFICE FOR PARLIAMENTARY STAFF ASSOCIATION OF NIGERIA	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	70,000,000	70,000,000	-	70,000,000	-
RENOVATION OF HON. SPEAKER'S LODGE AND DEPUTY SPEAKER'S LODGE.	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	50,000,000	50,000,000	21,520,000	50,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



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



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



CONSTRUCTION OF KOGI STATE HOUSE OF ASSEMBLY CAFETERIA	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23020128 - CONSTRUCTION / PROVISION OF HOTEL BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	20,000,000	20,000,000	-	20,000,000	-
MAINTENANCE OF GENERATING SET AT ASSEMBLY COMPLEX, HON. SPEAKER'S LODGE AND LEGISLATIVE QUARTERS	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23030125 - REHABILITATION / REPAIRS- POWER GENERATING PLANTS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	50,000,000	55,000,000	51,786,880.17	50,000,000	-
PURCHASE OF 5NOS COMMITTEE VEHICLES	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	90,000,000	90,000,000	8,150,000	90,000,000	-
PURCHASE OF 15 NOS CARS FOR ASSEMBLY STAFF USING CAR REFURBISHING LOAN	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	50,000,000	50,000,000	-	50,000,000	-
MEMBERS' 30 SEATER TWO(2) NOS TOYOTA BUS	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23010108 - PURCHASE OF BUSES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	80,000,000	80,000,000	-	80,000,000	-
PURCHASE OF 30 REFRIGERATORS AND 30 AIR CONDITIONERS	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23010140 - PURCHASE OF OFFICE EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	30,000,000	30,000,000	-	30,000,000	-
COMPLETE RENOVATION OF ASSEMBLY CHAMBER	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	150,000,000	150,000,000	-	150,000,000	-
FURNISHING OF KOGI STATE HOUSE OF ASSEMBLY COMPLEX BOTH OLD & NEW	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23010140 - PURCHASE OF OFFICE EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	85,000,000	85,000,000	-	85,000,000	-
CONSTRUCTION OF BEFITTING ASSEMBLY GATE	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	10,000,000	10,000,000	-	10,000,000	-
PROVISION OF OFFICE EQUIPMENT (TABLES, CHAIRS ETC) FOR SOME OFFICES IN KOGI STATE HOUSE OF ASSEMBLY	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23010140 - PURCHASE OF OFFICE EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	50,000,000	50,000,000	18,600,000	50,000,000	-
PROCUREMENT OF BACK-UP 2 CARS FOR DEPUTY SPEAKER	011200300100 - KOGI STATE	23010105 - PURCHASE OF	70111 - EXECUTIVE AND	12231200 - LOKOJA	20,000,000	20,000,000	-	20,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



	HOUSE OF ASSEMBLY	MOTOR VEHICLES	LEGISLATIVE ORGANS						
PURCHASE OF 25NOS VEHICLES FOR HON. MEMBERS (HOUSE OF ASSEMBLY)	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	100,000,000	100,000,000	-	100,000,000	-
PURCHASE OF 3NOS DEPARTMENTAL VEHICLES	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	50,000,000	50,000,000	-	50,000,000	-
PROCUREMENT OF BACK- UP 4 CARS FOR SPEAKER	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	40,000,000	40,000,000	-	40,000,000	-
PROCUREMENT OF BACK- UP 3 CARS FOR MAJORITY LEADER	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	30,000,000	30,000,000	-	30,000,000	-
ANNUAL NATIONAL/ INTERNATIONAL PARLIAMENTARY CAPACITY BUILDING (PASAN)	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23050101 - RESEARCH AND DEVELOPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	50,000,000	50,000,000	25,500,000	-	-
PURCHASE AND INSTALLATION OF SECURITY GADGETS AT KOGI STATE HOUSE OF ASSEMBLY COMPLEX	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23010132 - PURCHASE OF SECURITY GADGETS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	15,000,000	15,000,000	-	15,000,000	-
LANDSCAPING OF HOUSE OF ASSEMBLY QUARTERS	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23030103 - REHABILITATIO N / REPAIRS - HOUSING	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	24,000,000	24,000,000	-	24,000,000	-
CONSTRUCTION OF NEW OFFICE BLOCK AT ASSEMBLY COMPLEX	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	120,000,000	120,000,000	3,450,000	120,000,000	-
LAND SCAPING OF ASSEMBLY COMPLEX	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23030103 - REHABILITATIO N / REPAIRS - HOUSING	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	24,000,000	24,000,000	12,100,000	24,000,000	-
PROCUREMENT OF SECURITY DEVICES TO KOGI STATE HON. SPEAKER'S OFFICIAL QUARTERS & DEPUTY SPEAKER	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23010132 - PURCHASE OF SECURITY GADGETS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	10,000,000	10,000,000	-	10,000,000	-
PROVISION OF BOY'S QUARTERS TO THE HON. SPEAKER'S OFFICIAL QUARTERS	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	20,000,000	20,000,000	1,801,024.38	20,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



PROCUREMENT OF SECURITY EQUIPMENT BY HON. MEMBERS TO COMPLEMENT SECURITY SERVICES AT CONSTITUENCIES	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23010128 - PURCHASE OF SECURITY EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12242200 - STATE WIDE	500,000,000	500,000,000	479,650,053.75	600,000,000	-
PURCHASE OF 12NOs OF OFFICIAL CAR TO CLERK, DEPUTY CLERKS AND DIRECTORS	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	120,000,000	120,000,000	-	120,000,000	-
STREET LIGHT FOR ASSEMBLY VILLAGE & COMPLEX	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23020123 - CONSTRUCTION OF TRAFFIC /STREET LIGHTS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	20,000,000	20,000,000	-	20,000,000	-
INSTALLATION OF 70KVA POWER INFRASTRUCTURE (INVERTER SOLAR SYSTEM)	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23010144 - PURCHASE OF POWER INSTILLATION EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	50,000,000	50,000,000	-	50,000,000	-
DUALIZATION OF ACCESS ROAD TO THE ASSEMBLY COMPLEX	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23020114 - CONSTRUCTION / PROVISION OF ROADS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	20,000,000	35,000,000	30,000,000	20,000,000	-
PROVISION OF FOOD ITEMS AND BASIC HEALTH CARES	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23050106 - ECONOMIC EMPOWERMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	-	-	-	113,213,161	-
PROVISION OF AGRICULTURAL IMPUTS AND IMPLEMENTS	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23040106 - PLANTING AND CULTIVATION	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	-	-	-	500,000,000	-
CONSTRUVCTION/PROVISION OF EDUCATIONAL FACILITIES TO CITIZENS OF THE STATE	011200300100 - KOGI STATE HOUSE OF ASSEMBLY	23050106 - ECONOMIC EMPOWERMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	-	-	-	500,000,000	-
PROCUREMENT OF 2 CARS USING CAR LOANS DISTRIBUTION TO STATE GOVERNMENT STAFF	011200400100 - KOGI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	43,000,000	43,000,000	-	43,000,000	-
CONSTRUCTION OF NEW OFFICE BLOCKS FOR ASSEMBLY SERVICE COMMISSION (SECRETARIAT)	011200400100 - KOGI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	50,212,139	50,212,139	-	54,540,206	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



COMPUTERIZATION/ INSTALLATION OF INTERNET SERVICES IN ALL THE OFFICES OF ASSEMBLY SERVICE COMMISSION	011200400100 - KOGI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	23010113 - PURCHASE OF COMPUTERS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	2,804,867	2,804,867	-	2,804,867	-
PURCHASE OF 7 VEHICLES FOR HON. COMMISSIONERS, COMMISSION CHAIRMAN AND SECRETARY	011200400100 - KOGI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	70,000,000	70,000,000	-	77,000,000	-
PROVISION OF OFFICE EQUIPMENT (TABLES, CHAIRS, REFRIGIRATOR,AIR CONDITIONAL ETC) FOR HON. COMMISSIONER, CHAIRMAN AND THE SECRETARY	011200400100 - KOGI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	23010140 - PURCHASE OF OFFICE EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	5,000,000	5,000,000	-	9,029,596	-
PURCHASE OF A GENERATING SET PLUS INSTALLATION (250KVA MIKAINO)	011200400100 - KOGI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	23010119 - PURCHASE OF POWER GENERATING SET/PLANT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	9,328,067	9,328,067	-	5,000,000	-
PURCHASE OF NEW 5KVA TRANSMITTERS FOR OKENE	012300100100 - MINISTRY OF INFORMATION AND COMMUNICATI ON	23010144 - PURCHASE OF POWER INSTILLATION EQUIPMENT	70831 - BROADCASTING AND PUBLISHING SERVICES	12231200 - LOKOJA	-	-	-	5,000,000	-
PURCHASE OF ONE CORD MACHINE FOR GOVERNMENT PRINTING PRESS AT LOKOJA	012300100100 - MINISTRY OF INFORMATION AND COMMUNICATI ON	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70831 - BROADCASTING AND PUBLISHING SERVICES	12231200 - LOKOJA	25,000,000	25,000,000	-	44,397,420	-
ESTABLISHMENT OF A STATE-OWNED TELEVISION STATION AT LOKOJA	012300100100 - MINISTRY OF INFORMATION AND COMMUNICATI ON	23020127 - CONSTRUCTION /PROVISION OF ICT INFRASTRUCTU RES	70831 - BROADCASTING AND PUBLISHING SERVICES	12242200 - STATE WIDE	500,000,000	500,000,000	-	490,000,000	-
DEVELOPMENT OF A ZERO PAPER ARCHIVES SYSTEMS FOR DIGITAL RECORDS MANAGEMENT	012300100100 - MINISTRY OF INFORMATION AND COMMUNICATI ON	23020127 - CONSTRUCTION /PROVISION OF ICT INFRASTRUCTU RES	70831 - BROADCASTING AND PUBLISHING SERVICES	12242200 - STATE WIDE	11,000,000	11,000,000	-	28,789,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



ESTABLISHMENT OF ICT INFRASTRUCTURE/ CENTRE	012300100100 - MINISTRY OF INFORMATION AND COMMUNICATI ON	23020127 - CONSTRUCTION /PROVISION OF ICT INFRASTRUCTU RES	70831 - BROADCASTING AND PUBLISHING SERVICES	12242200 - STATE WIDE	45,000,000	20,000,000	-	-	-
DIGITALIZATION/ COMPUTERIZATION OF RADIO SERVICES	012300100100 - MINISTRY OF INFORMATION AND COMMUNICATI ON	23020127 - CONSTRUCTION /PROVISION OF ICT INFRASTRUCTU RES	70831 - BROADCASTING AND PUBLISHING SERVICES	12242200 - STATE WIDE	60,000,000	60,000,000	-	60,483,350	-
NUT.5.SBCC. ERECTION OF BILLBOARDS TO RAISE AWARENESS ON NUTRITION ACROSS THE STATES/ LGAS	012300100100 - MINISTRY OF INFORMATION AND COMMUNICATI ON	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTU RE	70831 - BROADCASTING AND PUBLISHING SERVICES	12231200 - LOKOJA	10,530,000	10,530,000	-	10,530,000	10,530,000
PROCUREMENT OF MODERN BROADCASTING EQUIPMENT FOR RADIO KOGI	012300100100 - MINISTRY OF INFORMATION AND COMMUNICATI ON	23010145 - PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	70831 - BROADCASTING AND PUBLISHING SERVICES	12242200 - STATE WIDE	40,000,000	40,000,000	-	40,000,000	-
PROCUREMENT OF (3NOS DESKTOP COMPUTERS, 3NOS GRAPHIC EQUALISZERS ,1DIGITAL STL RECEIVER) FOR BROADCASTING AND COMMUNICATON RODIO STATE AT EGBE,OCHAJA AND OKENEBGA	012300100100 - MINISTRY OF INFORMATION AND COMMUNICATI ON	23010145 - PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	70831 - BROADCASTING AND PUBLISHING SERVICES	12242200 - STATE WIDE	20,000,000	20,000,000	-	30,000,000	-
PROCUREMENT OF MODERN EQUIPENT AND OFFICE FURNITURE FOR GRAPHIC NEWSPAPER	012300100100 - MINISTRY OF INFORMATION AND COMMUNICATI ON	23010141 - PURCHASE OF OFFICE TOOLS /MATERIALS	70831 - BROADCASTING AND PUBLISHING SERVICES	12242200 - STATE WIDE	15,000,000	15,000,000	-	20,000,000	-
ESTABLISHMENT OF E-LIBRARY AND RESOURCE CENTER FOR GRAPHIC NEWSPAPER	012300100100 - MINISTRY OF INFORMATION AND COMMUNICATI ON	23020127 - CONSTRUCTION /PROVISION OF ICT INFRASTRUCTU RES	70831 - BROADCASTING AND PUBLISHING SERVICES	12242200 - STATE WIDE	10,000,000	10,000,000	-	10,000,000	-
ESTABLISHING A COMPREHENSIVE ARTS STUDIO, EQUIPPED WITH GRAPHIC ARTS, TEXTILE, CERAMIC, SCULPTURE, AND PAINTING EQUIPMENT TO FACILITATE DIVERSE CREATIVE PROJECT AND ARTISITC EXPRESSION	012300100100 - MINISTRY OF INFORMATION AND COMMUNICATI ON	23010141 - PURCHASE OF OFFICE TOOLS /MATERIALS	70831 - BROADCASTING AND PUBLISHING SERVICES	12242200 - STATE WIDE	-	-	-	15,846,211	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



CONSTRUCTION OF SECRETARIATE ANNEX PHASE III	012500100100 - OFFICE OF THE HEAD OF CIVIL SERVICE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	12242200 - STATE WIDE	60,000,000	-	-	-	-
RENOVATION OF STATE SECRETARIAT PHASE I CONFERENCE HALL	012500100100 - OFFICE OF THE HEAD OF CIVIL SERVICE	23030121 - REHABILITATIO N / REPAIRS OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	12242200 - STATE WIDE	11,000,000	11,000,000	-	11,000,000	-
DESIGN AND MODELLING OF SECRETARIAT ANNEX PHASE III	012500100100 - OFFICE OF THE HEAD OF CIVIL SERVICE	23030121 - REHABILITATIO N / REPAIRS OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	12242200 - STATE WIDE	10,500,000	-	-	-	-
PROCUREMENT AND INSTALLATION OF ADDITIONAL PRIVATE AUTOMATIC BRANCH EXCHANGE SYSTEM (PABX INTERCOM) IN THE SECRETARIAT	012500100100 - OFFICE OF THE HEAD OF CIVIL SERVICE	23010145 - PURCHASE OF ICT INSTALLATION TOOLS/ MATERIALS	70131 - GENERAL PERSONNEL SERVICES	12242200 - STATE WIDE	5,000,000	5,000,000	-	25,000,000	-
DEVELOPMENT OF NOMINAL ROLL INTEGRATED MANAGEMENT SYSTEM (STATE AND LOCAL GOVERNMENT)	012500100100 - OFFICE OF THE HEAD OF CIVIL SERVICE	23050102 - COMPUTER SOFTWARE ACQUISITION	70131 - GENERAL PERSONNEL SERVICES	12242200 - STATE WIDE	2,000,000	2,000,000	-	10,000,000	-
PURCHASE OF 50 NO. HP LAPTOPS AND 20 NO. HP DESKTOP COMPUTER SETS	012500100100 - OFFICE OF THE HEAD OF CIVIL SERVICE	23010113 - PURCHASE OF COMPUTERS	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	10,000,000	10,000,000	-	50,000,000	-
PURCHASE OF VEHICLES FOR CIVIL SERVANTS USING VEHICLE LOANS	012500100100 - OFFICE OF THE HEAD OF CIVIL SERVICE	23010105 - PURCHASE OF MOTOR VEHICLES	70131 - GENERAL PERSONNEL SERVICES	12242200 - STATE WIDE	50,000,000	50,000,000	-	50,000,000	-
PURCHASE OF 60 NO. VEHICLES FOR MINISTRIES AND DEPARTMENTS	012500100100 - OFFICE OF THE HEAD OF CIVIL SERVICE	23010105 - PURCHASE OF MOTOR VEHICLES	70131 - GENERAL PERSONNEL SERVICES	12242200 - STATE WIDE	7,000,000,00 0	500,000,000	237,015,000	5,000,000,00 0	-
PRODUCTION OF 500 NO. STAFF ATTENDANCE REGISTER	012500100100 - OFFICE OF THE HEAD OF CIVIL SERVICE	23010141 - PURCHASE OF OFFICE TOOLS /MATERIALS	70131 - GENERAL PERSONNEL SERVICES	12242200 - STATE WIDE	10,000,000	10,000,000	-	10,000,000	-
LOCAL AND INTERNATIONAL TRAINING FOR CIVIL SERVANTS AND POLITICAL OFFICE HOLDERS.	012500100100 - OFFICE OF THE HEAD OF CIVIL SERVICE	23050101 - RESEARCH AND DEVELOPMENT	70131 - GENERAL PERSONNEL SERVICES	12242200 - STATE WIDE	100,000,000	100,000,000	58,996,749	-	-
CONSTRUCTION OF ADDITIONAL PARKING SHADE (STATE SECRETARIAT COMPLEX)	012500100100 - OFFICE OF	23020118 - CONSTRUCTION / PROVISION OF	70131 - GENERAL PERSONNEL SERVICES	12242200 - STATE WIDE	4,000,000	-	-	-	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



	THE HEAD OF CIVIL SERVICE	INFRASTRUCTURE							
RENOVATION OF PHASE 1 STATE SECRETARIAT COMPLEX	012500100100 - OFFICE OF THE HEAD OF CIVIL SERVICE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	12242200 - STATE WIDE	500,000,000	500,000,000	-	300,000,000	-
PROCUREMENT OF STAFF ID CARD PRINTER (ANY OF EVOLIS PRIMACY 2 OR MAGICARD 300 OR FARGO DTC1250e PRODUCTS)	012500100100 - OFFICE OF THE HEAD OF CIVIL SERVICE	23010114 - PURCHASE OF COMPUTER PRINTERS	70131 - GENERAL PERSONNEL SERVICES	12242200 - STATE WIDE	2,408,870	2,408,870	-	5,000,000	-
CONSTRUCTION OF HUMAN RESOURCES MANAGEMENT CENTRE(SDC).	012500100100 - OFFICE OF THE HEAD OF CIVIL SERVICE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	12242200 - STATE WIDE	10,000,000	10,000,000	-	100,000,000	-
PROCUREMENT OF OFFICE EQUIPMENT(8 NO LASERJET PRINTERS, 5 SCANNERS, 5 NO. PHOTOCOPIERS)	012500100100 - OFFICE OF THE HEAD OF CIVIL SERVICE	23010140 - PURCHASE OF OFFICE EQUIPMENT	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	50,000,000	50,000,000	-	50,000,000	-
PROCUREMENT OF FURNITURE AND FITTINGS INCLUDING 10NOs AIR CONDITIONER, A PROJECTOR, 5 NO. CEILING FANS, 10 NO. STANDING FANS	012500100100 - OFFICE OF THE HEAD OF CIVIL SERVICE	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	15,000,000	15,000,000	2,576,250	15,000,000	-
RENOVATION OF THE OFFICE OF THE HEAD OF CIVIL SERVICE	012500100100 - OFFICE OF THE HEAD OF CIVIL SERVICE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	50,000,000	50,000,000	-	50,000,000	-
PRODUCTION OF STATE GOVERNMENT STAFF IDENTITY CARDS	012500100100 - OFFICE OF THE HEAD OF CIVIL SERVICE	23010141 - PURCHASE OF OFFICE TOOLS /MATERIALS	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	1,000,000	1,500,000	1,492,000	-	-
PURCHASE OF ICT EQUIPMENT(WEBSITE DEVELOPMENT, ONE SERVER, USB FLASH DISC, 3 EXTERNAL HARD DRIVES, ANT-VIRUS SOFTWARE AND OTHERS ACCESSORIES)	012500100100 - OFFICE OF THE HEAD OF CIVIL SERVICE	23010145 - PURCHASE OF ICT INSTALLATION TOOLS/ MATERIALS	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	5,000,000	400,000,000	-	400,000,000	-
PROVISION OF SOLAR SYSTEM IN THE OFFICE OF THE HEAD OF CIVIL SERVICE	012500100100 - OFFICE OF THE HEAD OF CIVIL SERVICE	23010144 - PURCHASE OF POWER INSTALLATION EQUIPMENT	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	5,000,000	50,000,000	-	50,000,000	-
PURCHASE OF ELECTRICAL EQUIPMENT/INSTALLATION (100 NO. METERS, CABLE WIRES, EXTENSION WIRES AND OTHERS)	012500100100 - OFFICE OF	23010144 - PURCHASE OF POWER	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	1,079,621	1,079,621	446,800	1,079,621	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



	THE HEAD OF CIVIL SERVICE	INSTALLATION EQUIPMENT							
AUTOMATION OF LGA AUDITOR- GENERAL OPERATIONS	014000200100 - OFFICE OF THE LOCAL GOVT. AUDITOR- GENERAL	23050102 - COMPUTER SOFTWARE ACQUISITION	70112 - FINANCIAL AND FISCAL AFFAIRS	12231200 - LOKOJA	20,000,000	20,000,000	-	220,000,000	-
CONSTRUCTION OF OVERHEAD TANK AND WATER RETICULATION IN THE PREMISES	014700100100 - CIVIL SERVICE COMMISSION	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	500,000	500,000	-	1,000,000	-
COMPUTERIZATION OF STATE CIVIL SERVICE DATA	014700100100 - CIVIL SERVICE COMMISSION	23010113 - PURCHASE OF COMPUTERS	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	722,497	722,497	-	722,497	-
INTERCOME COMMUNICATION SERVICE FOR CIVIL SERVICE COMMISSION	014700100100 - CIVIL SERVICE COMMISSION	23010145 - PURCHASE OF ICT INSTALLATION TOOLS/ MATERIALS	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	1,000,000	1,000,000	-	1,000,000	-
CONSTRUCTION OF GENERATOR HOUSE IN THE COMMISSION PREMISES.	014700100100 - CIVIL SERVICE COMMISSION	23020125 - CONSTRUCTION OF POWER GENERATING PLANTS HOUSE	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	4,000,000	4,000,000	-	4,000,000	-
RENOVATION OF KOGI STATE CIVIL SERVICE COMMISSION OFFICE COMPLEX	014700100100 - CIVIL SERVICE COMMISSION	23030121 - REHABILITATIO N / REPAIRS OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	9,783,903	9,783,903	-	40,000,000	-
CONSTRUCTION OF SIEC OFFICE BUILDING	014800100100 - STATE INDEPENDENT ELECTORAL COMMISSION (SIEC)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70161 - GENERAL PUBLIC SERVICES N.E.C.	12231200 - LOKOJA	-	-	-	50,000,000	-
CONSTRUCTION OF NEW OFFICE COMPLEX FOR LOCAL GOVERNMENT SERVICE COMMISSION AND RENOVATION OF EXISTING OFFICE STRUCTURE	014900100100 - LOCAL GOVERNMENT SERVICE COMMISSION	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	80,000,000	80,000,000	-	20,000,000	-
LANDS CAPING OF THE COMPOUND LOCAL GOVT SERVICE COMMISSION.	014900100100 - LOCAL GOVERNMENT	23030103 - REHABILITATIO N / REPAIRS - HOUSING	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	50,000,000	50,000,000	21,500,000	35,750,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



	SERVICE COMMISSION								
PAINTING OF PERIMETER FENCING OF THE COMMISSION	014900100100 - LOCAL GOVERNMENT SERVICE COMMISSION	23030130 - REHABILITATION / REPAIRS OF FENCE FOR GOVERNMENT BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	20,500,000	20,500,000	14,050,000	20,500,000	-
DRILLING OF BOREHOLE, RETICULATION AND BUILDING OF OVERHEAD TANK	014900100100 - LOCAL GOVERNMENT SERVICE COMMISSION	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	17,500,000	17,500,000	550,000	4,500,000	-
CONSTRUCTION OF CAR PARKS WITHIN THE PREMISES	014900100100 - LOCAL GOVERNMENT SERVICE COMMISSION	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	9,500,000	9,500,000	-	9,500,000	-
CONSTRUCTION OF CENTRAL REGISTRY (OPEN AND SECRET) IN THE COMMISSION.	014900100100 - LOCAL GOVERNMENT SERVICE COMMISSION	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	17,500,000	96,130,000	39,315,000	20,500,000	-
PURCHASE OF BRAND NEW 10 Nos HP DESKTOP COMPUTERS	014900100100 - LOCAL GOVERNMENT SERVICE COMMISSION	23010113 - PURCHASE OF COMPUTERS	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	-	-	-	35,000,000	-
PURCHASE OF BRAND NEW HP LESTERJET 1320n PRINTERS	014900100100 - LOCAL GOVERNMENT SERVICE COMMISSION	23010114 - PURCHASE OF COMPUTER PRINTERS	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	-	-	-	15,500,000	-
PURCHASE OF BRAND NEW HP SHARP AR 6020 PHOTOCOPIERS	014900100100 - LOCAL GOVERNMENT SERVICE COMMISSION	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	-	-	-	10,500,000	-
PURCHASE OF FURNITURE AND FITTING SUCH AS EXECUTIVE CHAIRS, TABLES SHELVES IRON SAFE	014900100100 - LOCAL GOVERNMENT SERVICE COMMISSION	23010119 - PURCHASE OF POWER GENERATING SET / PLANT	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	-	-	-	35,000,000	-
REHABILITATION OF SSG'S OFFICIAL RESIDENCE AND LANDSCAPING	016100100100 - OFFICE OF THE SECRETARY TO	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70133 - OTHER GENERAL SERVICES	12231200 - LOKOJA	-	30,000,000	5,736,600	30,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



	THE STATE GOVERNMENT								
RENOVATION/ FURNISHING/ MAINTENANCE OF SSG'S OFFICE	016100100100 - OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	12231200 - LOKOJA	129,995,638	129,995,638	1,723,200	129,995,638	-
GENERAL RENOVATION OF HAJJ COMMISSION OFFICE BUILDING	016103700100 - KOGI STATE HAJJ COMMISSION	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	12231200 - LOKOJA	10,000,000	10,000,000	1,800,000	10,611,583	-
CONSTRUCTION OF MUSEUM FOR THE CHRISTIAN PILGRIMS COMMISSION	016103800100 - CHRISTIAN PILGRIMS COMMISSION	23020130 - CONSTRUCTION /PROVISION OF MUSEUM	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	12231200 - LOKOJA	10,000,000	10,000,000	-	10,000,000	-
PURCHASE OF 15NOS SECURITY VEHICLES LOGISTIC BASE AND APPARATUS	016105500100 - STATE SECURITY TRUST FUND	23010128 - PURCHASE OF SECURITY EQUIPMENT	70311 - POLICE SERVICES	12242200 - STATE WIDE	400,000,000	400,000,000	377,473,000	300,000,000	-
CONSTRUCTION OF ADMINISTRATIVE BLOCK FOR STATE SECURITY TRUST FUND	016105500100 - STATE SECURITY TRUST FUND	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70311 - POLICE SERVICES	12231200 - LOKOJA	210,000,000	210,000,000	-	200,000,000	-
PURCHASE OF 1NO GENERATING SET PLUS INSTALLATION (250KVA MIKAINO)	016400100100 - MINISTRY OF SPECIAL DUTY & INTER-GOVERNMENTAL AFFAIRS	23010119 - PURCHASE OF POWER GENERATING SET/PLANT	70133 - OTHER GENERAL SERVICES	12231200 - LOKOJA	140,000,000	140,000,000	-	200,000,000	-
ESTABLISHMENT OF TRAINING CENTRE IN PARTNERSHIP WITH DONOR AGENCIES	016400100100 - MINISTRY OF SPECIAL DUTY & INTER-GOVERNMENTAL AFFAIRS	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70133 - OTHER GENERAL SERVICES	12231200 - LOKOJA	30,000,000	30,000,000	-	42,000,000	-
TRAINING OF YOUTHS FOR ENTREPRENEURSHIP PROGRAMME/ ENPOWERMENT	016400100100 - MINISTRY OF SPECIAL DUTY & INTER-GOVERNMENTAL AFFAIRS	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES	12231200 - LOKOJA	532,000,000	532,000,000	29,569,100	-	-
PROVISION OF OFFICE EQUIPMENT: 2NO COMPUTERS, 2 NO PRINTERS ETC FOR LAND DEVELOPMENT BOARD	021500100100 - MINISTRY OF AGRICULTURE	23010140 - PURCHASE OF	70421 - AGRICULTURE	12231200 - LOKOJA	20,000,000	20,000,000	-	20,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



	AND FOOD SECURITY	OFFICE EQUIPMENT							
CONSTRUCTION OF ABOTTOIR, SLAUGHTERING SLAB VERTINARY CLINC ACROSS THE STATE	021500100100 - MINISTRY OF AGRICULTURE AND FOOD SECURITY	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70421 - AGRICULTURE	12242200 - STATE WIDE	100,000,000	-	-	-	-
CONSTRUCTION OF LIVESTOCK MARKET BUILDING FOR 3 SENATORIAL DISTRICT AND LIVESTOCK DEVELOPMENT PROJECT	021500100100 - MINISTRY OF AGRICULTURE AND FOOD SECURITY	23020124 - CONSTRUCTION OF MARKETS/ PARKS	70421 - AGRICULTURE	12242200 - STATE WIDE	500,000,000	-	-	-	-
ESTABLISHMENT OF 4000 HECTARES OF OIL PALM PLANTATION AT ALOMA.	021500100100 - MINISTRY OF AGRICULTURE AND FOOD SECURITY	23040101 - TREE PLANTING	70421 - AGRICULTURE	12221400 - OFU	-	-	-	40,000,000	-
REHABILITATION OF EXISTING OIL PALM PROJECT AT ALLOMA, KABBA AND ACHARU(FSTP)	021500100100 - MINISTRY OF AGRICULTURE AND FOOD SECURITY	23040106 - PLANTING AND CULTIVATION	70421 - AGRICULTURE	12242200 - STATE WIDE	40,000,000	40,000,000	-	60,000,000	-
ESTABLISHMENT /CONSTRUCTION OF CASSAVA, RICE, CASHEW AND OTHER STABLE CROPS CENTRE INCLUDING BOREHOLES AND OVERHEAD TANKS BY IFAD ASSISTANED VALUE CHAIN DEVELOPMENT PROGRAMME	021500100100 - MINISTRY OF AGRICULTURE AND FOOD SECURITY	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	12242200 - STATE WIDE	100,000,000	2,700,000,00 0	2,629,554,969. 07	100,000,000	-
NUT.1.FNS SUPPLY OF SIMPLE FARM TOOLS FOR SCHOOLS AND HOME GARDENS (HOE, CUTLASS, WHEELBARROW)	021500100100 - MINISTRY OF AGRICULTURE AND FOOD SECURITY	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT AND IMPLEMENTS	70421 - AGRICULTURE	12242200 - STATE WIDE	20,000,000	20,000,000	-	30,000,000	30,000,00 0
ESTABLISHMENT 3 MEGA CASSAVA MILLING PROCESSING CENTRE(ONE IN EACH SENATORIAL DISTRICT)(FSTP)	021500100100 - MINISTRY OF AGRICULTURE AND FOOD SECURITY	23010139 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12242200 - STATE WIDE	100,000,000	100,000,000	-	100,000,000	-
CONSTRUCTION OF SPECIAL AGRO INDUSTRIAL PROCESSING ZONES. SAPZ II	021500100100 - MINISTRY OF AGRICULTURE AND FOOD SECURITY	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	12210200 - AJAOKUTA	1,000,000,00 0	500,000,000	16,625,000	500,000,000	-
ESTABLISHMENT OF 3NO GARRI PROCESSING CENTRE IN EACH SENATORIAL DISTRICT(WOMEN IN AGRICULTURE)	021500100100 - MINISTRY OF AGRICULTURE	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12242200 - STATE WIDE	100,000,000	100,000,000	-	300,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



	AND FOOD SECURITY	AND IMPLEMENTS							
PROCUREMENT OF 30NO MINI MILLING PROCESSING MACHINE IN EACH SENATORIAL DISTRICT FOR RURAL FARMERS	021500100100 - MINISTRY OF AGRICULTURE AND FOOD SECURITY	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70421 - AGRICULTURE	12242200 - STATE WIDE	50,000,000	50,000,000	-	100,000,000	-
PURCHASE OF 50 NOS OF 6 HORSE POWER SOLAR WATER PUMP FOR IRRIGATION SCHEME	021500100100 - MINISTRY OF AGRICULTURE AND FOOD SECURITY	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	12242200 - STATE WIDE	20,000,000	20,000,000	-	50,000,000	-
REHABILITATION OF GREEN HOUSE FARMING SYSTEM AT OSARA	021500100100 - MINISTRY OF AGRICULTURE AND FOOD SECURITY	23030112 - REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	70421 - AGRICULTURE	12210100 - ADAVI	30,000,000	30,000,000	-	100,000,000	-
PURCHASING OF 1000NOS WATER PUMPING MACHINES TO AID DRY SEASONING FARMING FOR YOUTH IN AGRICULTURE	021500100100 - MINISTRY OF AGRICULTURE AND FOOD SECURITY	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT AND IMPLEMENTS	70421 - AGRICULTURE	12242200 - STATE WIDE	100,000,000	100,000,000	1,300,000	150,000,000	-
PROCUREMENT OF AGRO CHEMICALS (HERBICIDES/ PESTICIDES INSECTICIDES .	021500100100 - MINISTRY OF AGRICULTURE AND FOOD SECURITY	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT AND IMPLEMENTS	70421 - AGRICULTURE	12242200 - STATE WIDE	50,000,000	50,000,000	-	-	-
ESTABLISHMENT OF 5000 METRIC TONNES SILOS IN 3 SENATORIAL DISTRICTS FOR POST HARVEST LOSSES	021500100100 - MINISTRY OF AGRICULTURE AND FOOD SECURITY	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	12242200 - STATE WIDE	100,000,000	100,000,000	-	100,000,000	-
REHABILITATION OF FISH HATCHERIES COMPLEX AIYETORO-GBEDE	021500100100 - MINISTRY OF AGRICULTURE AND FOOD SECURITY	23030112 - REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	70421 - AGRICULTURE	12230900 - IJUMU	1,200,000	1,200,000	-	20,000,000	-
PROCUREMENT OF FISHING GEARS (NET,CANOE,BOAT,TRAWER FOR FISHERMEN IN 9 LGAs)	021500100100 - MINISTRY OF AGRICULTURE AND FOOD SECURITY	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT AND IMPLEMENTS	70421 - AGRICULTURE	12242200 - STATE WIDE	10,000,000	10,000,000	-	20,000,000	-
PROVISION OF AGRICULTURAL EQUIPMENT(RIGGER HARROWS,POWER TILLERS,HARVESTERS,PLANTERS) BY	021500100100 - MINISTRY OF AGRICULTURE	23010127 - PURCHASE OF AGRICULTURAL	70421 - AGRICULTURE	12242200 - STATE WIDE	300,000,000	300,000,000	-	200,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



KOGI STATE AGRICULTURAL DEVELOPMENT PROJECT (ADP)	AND FOOD SECURITY	EQUIPMENT AND IMPLEMENTS							
PROCUREMENT OF 10 NOS TRACTORS FOR AGRICULTURAL MECHANIZATION IN THE STATE	021500100100 - MINISTRY OF AGRICULTURE AND FOOD SECURITY	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT AND IMPLEMENTS	70421 - AGRICULTURE	12242200 - STATE WIDE	1,000,000,000	500,000,000	65,280,000	1,500,000,000	-
PROCUREMENT OF 3 NOS TRESHER AND,3 NOS AND PLANTERS IN THE STATE	021500100100 - MINISTRY OF AGRICULTURE AND FOOD SECURITY	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT AND IMPLEMENTS	70421 - AGRICULTURE	12242200 - STATE WIDE	100,000,000	100,000,000	19,662,250	100,000,000	-
PROCUREMENT OF POWER TILLERS AND HARVESTERS INCLUDING FERTILIZERS, IMPROVED SEEDS TO BOOST FOOD SECURITY AND SAFE FUNCTIONING OF FOOD SUPPLY CHAINS FOR POOR HOUSEHOLDS (CARES)	021500100100 - MINISTRY OF AGRICULTURE AND FOOD SECURITY	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT AND IMPLEMENTS	70421 - AGRICULTURE	12242200 - STATE WIDE	7,000,000,000	5,700,000,000	5,535,163,566	6,000,000,000	-
PROCUREMENT OF 70NO MOTORIZED SPRAYER TO IMPROVE/SUPPORT FOR LIVELIHOOD AGRICULTURAL ACTIVITIES ACROSS THE STATE	021500100100 - MINISTRY OF AGRICULTURE AND FOOD SECURITY	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT AND IMPLEMENTS	70421 - AGRICULTURE	12242200 - STATE WIDE	100,000,000	100,000,000	-	100,000,000	-
PROCUREMENT OF 1 NO ESCRAVATORS 1 NOS LOW BED, 3 NOS CART(D8K)BULDOZER AND PROVISION TRUST FUND MODEL TO FARMERS FOR UNDER COMMERCIAL AGRICULTURAL SCHEME FSP	021500100100 - MINISTRY OF AGRICULTURE AND FOOD SECURITY	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT AND IMPLEMENTS	70421 - AGRICULTURE	12242200 - STATE WIDE	1,000,000,000	500,000,000	-	1,000,000,000	-
REFURBLISHING/REPAIRS OF VEHICLES,TRACTORS AND FOR FADAMA	021500100100 - MINISTRY OF AGRICULTURE AND FOOD SECURITY	23030114 - REHABILITATION / REPAIRS - TRACTORS / OTHER HEAVY VEHICLES	70421 - AGRICULTURE	12242200 - STATE WIDE	60,000,000	60,000,000	-	60,000,000	-
NUT.I.FNS ESTABLISHMENT OF ACQUA CULTURE, CLUSTERS TO EMPOWER WOMEN AND YOUTH IN KOGI STATE (FSTP)	021500100100 - MINISTRY OF AGRICULTURE AND FOOD SECURITY	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT AND IMPLEMENTS	70421 - AGRICULTURE	12242200 - STATE WIDE	500,000,000	500,000,000	-	500,000,000	500,000,000
PROVISION OF PREMIUM TO NATIONAL AGRICULTURAL INSURANCE SCHEME TO GUARANTEE LOANS FOR AGRICULTURAL INPUTS	021500100100 - MINISTRY OF AGRICULTURE	23010127 - PURCHASE OF AGRICULTURAL	70421 - AGRICULTURE	12242200 - STATE WIDE	10,000,000	10,000,000	-	-	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



	AND FOOD SECURITY	EQUIPMENT AND IMPLEMENTS							
PROCUREMENT OF 21 COMPUTERS AND ICT GADGETS FOR FARMERS DATA BANK (21 LGAS)	021500100100 - MINISTRY OF AGRICULTURE AND FOOD SECURITY	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70421 - AGRICULTURE	12242200 - STATE WIDE	40,000,000	40,000,000	-	40,000,000	-
CONSTRUCTION OF 3NOS OF OFFICE BUILDINGS IN COLLEGE OF AGRICULTURE TRAINING INSTITUTE,OCHAJA	021500100100 - MINISTRY OF AGRICULTURE AND FOOD SECURITY	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70421 - AGRICULTURE	12220500 - DEKINA	50,000,000	50,000,000	-	50,000,000	-
CAPACITY BUILDING FOR AGRICULTURAL STAKEHOLDER(STATE PARTNERSHIP ON AGRICULTURE)	021500100100 - MINISTRY OF AGRICULTURE AND FOOD SECURITY	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	12242200 - STATE WIDE	10,000,000	10,000,000	-	-	-
CAPACITY BUILDING ON NEW METHOD OF AGRICULTURAL PRODUCTION FORPUBLIC FINANCING IN AGRICULTURE	021500100100 - MINISTRY OF AGRICULTURE AND FOOD SECURITY	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	12242200 - STATE WIDE	10,000,000	10,000,000	-	-	-
CAPACITY BUILDING FOR EXTENSION WORKERS	021500100100 - MINISTRY OF AGRICULTURE AND FOOD SECURITY	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	12242200 - STATE WIDE	100,000,000	100,000,000	-	-	-
RENOVATION/ EQUIPPING OF AGRO-ALLIED COMPANY LIMITED OFFICE BUILDING AT LOKOJA	021500100100 - MINISTRY OF AGRICULTURE AND FOOD SECURITY	23030121 - REHABILITATIO N / REPAIRS OF OFFICE BUILDINGS	70421 - AGRICULTURE	12231200 - LOKOJA	20,000,000	20,000,000	-	20,000,000	-
REHABILITATION OF FERTILIZER STORE AT LOKOJA	021500100100 - MINISTRY OF AGRICULTURE AND FOOD SECURITY	23030112 - REHABILITATIO N / REPAIRS - AGRICULTUR AL FACILITIES	70421 - AGRICULTURE	12231200 - LOKOJA	2,000,000	2,000,000	-	2,000,000	-
RENOVATION OF MINISTRY OF AGRICULTURE,FOOD AND SECURITY OFFICE	021500100100 - MINISTRY OF AGRICULTURE AND FOOD SECURITY	23030121 - REHABILITATIO N / REPAIRS OF OFFICE BUILDINGS	70421 - AGRICULTURE	12231200 - LOKOJA	150,000,000	150,000,000	-	100,000,000	-
NUT.1.FNS ESTABLISHMENT OF 50 NO VEGETABLE HOME GARDENS IN EACH LOCAL GOVERNMENT OF THE STATE (CLIMATE CHANGE)(FSTP)	021500100100 - MINISTRY OF AGRICULTURE AND FOOD SECURITY	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70421 - AGRICULTURE	12242200 - STATE WIDE	30,000,000	30,000,000	-	50,000,000	50,000,000



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



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



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



STATE'S FINANCIAL ASSISTANCE TO KOGI COMMUNITY & SOCIAL DEVELOPMENT AGENCY FOR COMMUNITY PROJECTS SUCH AS REHABILITATION OF PUBLIC CLINIC, SCHOOLS.	022000100100 - MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	23030103 - REHABILITATION / REPAIRS - HOUSING	70112 - FINANCIAL AND FISCAL AFFAIRS	12242200 - STATE WIDE	100,000,000	100,000,000	-	100,000,000	-
CONSTRUCTION OF KOGI TREASURY HOUSE	022000100100 - MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	12242200 - STATE WIDE	750,000,000	50,000,000	-	750,000,000	-
KOGI STATE INVESTMENT PROGRAMME THAT BRING INVESTORS INTO KOGI STATE ECONOMY	022000100100 - MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	23050106 - ECONOMIC EMPOWERMENT	70112 - FINANCIAL AND FISCAL AFFAIRS	12242200 - STATE WIDE	30,240,000	30,240,000	-	30,240,000	-
PURCHASE OF TOOLS/ MATERIALS FOR KOGI STATE ECONOMIC SUMMIT	022000100100 - MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	23010141 - PURCHASE OF OFFICE TOOLS /MATERIALS	70112 - FINANCIAL AND FISCAL AFFAIRS	12242200 - STATE WIDE	450,000,000	200,000,000	-	200,000,000	-
PURCHASE OF 10NOS OF COMPUTERS FOR FULL COMPUTERIZATION & IPSAS IMPLEMENTATION IN THE STATE.	022000100100 - MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	23010113 - PURCHASE OF COMPUTERS	70112 - FINANCIAL AND FISCAL AFFAIRS	12242200 - STATE WIDE	200,000,000	-	-	-	-
KOGI STATE FINANCIAL SUPPORT TO PROFESSIONAL BODIES TO CONSTRUCT INFRASTRUCTURE	022000100100 - MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70112 - FINANCIAL AND FISCAL AFFAIRS	12231200 - LOKOJA	500,000,000	500,000,000	-	500,000,000	-
RENOVATION /REMODELLING OF DMO'S OFFICE	022000100100 - MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	12231200 - LOKOJA	-	300,000,000	-	-	-
PROCCUREMENT AND INSTALLATION OF SOLER ENERGY AND DRILLING OF BOREHOLE IN THE 21 LOCAL GOVERNMENT AREA AS HOUSE MEMBER CONSTITUENCY PROJECT,	022000300100 - BUDGET AND ECONOMIC PLANNING	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	2,000,000,000	800,000,000	510,000,000	2,000,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



GCCC FOR ALL EXTERNALLY FUNDED CAPITAL PROJECTS (CAPITAL SUPPLEMENTATION)	022000300100 - BUDGET AND ECONOMIC PLANNING	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	3,000,000,000	200,000,000	-	-	-
STATE'S FINANCIAL ASSISTANCE TO KOGI COMMUNITY & SOCIAL DEVELOPMENT AGENCY FOR COMMUNITY PROJECTS SUCH AS CONSTRUCTION OF CLINIC, SCHOOLS, MARKET ETC	022000300100 - BUDGET AND ECONOMIC PLANNING	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	300,000,000	300,000,000	-	300,000,000	-
PROCUREMENT OF OFFICE FURNITURE, FITTINGS AND EQUIPMENT FOR NG-CARE COORDINATING OFFICE.	022000300100 - BUDGET AND ECONOMIC PLANNING	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	140,000,000	140,000,000	-	140,000,000	-
PROVISION OF BASIC AMENITIES SUCH AS (5 NOS OF CLINIC BUILDING, AND 3 NOS OF BOREHOLE WATER) IN EACH OF THE THREE SENATORIAL DISTRICT(CARES)	022000300100 - BUDGET AND ECONOMIC PLANNING	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	3,000,000,000	1,500,000,000	1,386,536,801	2,000,000,000	-
PREPARATION & PRODUCTION OF STATE INTEGRATED INFRASTRUCTURE MASTER PLAN (SIIMP) DOCUMENT	022000300100 - BUDGET AND ECONOMIC PLANNING	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	250,000,000	250,000,000	-	250,000,000	-
PREPARATION AND PRODUCTION OF STATE DEVELOPMENT PLAN (SDP) DOCUMENT	022000300100 - BUDGET AND ECONOMIC PLANNING	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	240,000,000	240,000,000	-	240,000,000	-
RENOVATION AND EQUIPPING OF OPEN GOVERNMENT PARTNERSHIP (OGP) OFFICE	022000300100 - BUDGET AND ECONOMIC PLANNING	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12231200 - LOKOJA	40,000,000	40,000,000	-	40,000,000	-
FULL AUTOMATION OF BUDGET PROCESS/ BELLO CARE FINANCIAL SOLUTION.	022000300100 - BUDGET AND ECONOMIC PLANNING	23020127 - CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURES	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	350,000,000	350,000,000	-	150,000,000	-
CONSTRUCTION OF WEB- BASED BUDGET STUDIO INCLUDING FURNISHING AND MAINTENANCE FOR BUDGET ACTIVITIES	022000300100 - BUDGET AND ECONOMIC PLANNING	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	350,000,000	350,000,000	-	200,000,000	-
PURCHASE OF LAPTOP FOR PLANNING, RESEARCH AND STATISTICS (PRS) STAFF IN ALL MDAS	022000300100 - BUDGET AND ECONOMIC PLANNING	23010113 - PURCHASE OF COMPUTERS	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	35,000,000	38,500,000	38,450,000	35,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



PURCHASE OF 10NOS COMPUTER LAPTOPS, DESKTOPS, UPS AND PRINTERS	022000300100 - BUDGET AND ECONOMIC PLANNING	23010140 - PURCHASE OF OFFICE EQUIPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12231200 - LOKOJA	10,000,000	10,000,000	-	10,000,000	-
NUT.4.NIS.PROCUREMENT OF SOFTWARE FOR ESTABLISHING NUTRITION INFORMATION SYSTEM ALONG WITH ANNUAL SCORE CARDS FOR QUARTERLY TRACKING OF NUTRITION BUDGET PERFORMANCE IN LINE MDAS	022000300100 - BUDGET AND ECONOMIC PLANNING	23050102 - COMPUTER SOFTWARE ACQUISITION	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12231200 - LOKOJA	5,212,500	5,212,500	-	5,574,800	5,574,800
DOMESTICATION OF ECONOMIC RECOVERY AND GROWTH PLAN	022000300100 - BUDGET AND ECONOMIC PLANNING	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	10,000,000	10,000,000	-	-	-
ESTABLISHMENT OF BUSINESS CENTRE FOR VULNURABLES BY YESSO THROUGH CONDITIONAL CASH TRANSFER	022000300100 - BUDGET AND ECONOMIC PLANNING	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	10,000,000	10,000,000	-	-	-
UNDP- ASSISTED PROGRAMMES(EMPOWERING VULNERABLE TO EQUIPED THEIR BUSINESS)	022000300100 - BUDGET AND ECONOMIC PLANNING	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	50,000,000	50,000,000	-	50,000,000	-
KOGI STATE FINANCIAL ASSISTANCE TO KOGI YESSO NET TO BUY INDUSTRIALEQUIPMENT TO CARRY OUT ITS FUNCTION	022000300100 - BUDGET AND ECONOMIC PLANNING	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	100,000,000	220,000,000	200,000,000	250,000,000	-
PROCUREMENT OF FURNITURE AND FITTINGS INCLUDING AIR CONDITION	022000300100 - BUDGET AND ECONOMIC PLANNING	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12231200 - LOKOJA	20,000,000	20,000,000	-	20,000,000	-
CAPACITY BUILDING/ STEP DOWN TRAINING FOR THE 21 LGAS	022000300100 - BUDGET AND ECONOMIC PLANNING	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12231200 - LOKOJA	30,000,000	30,000,000	-	-	-
NUT 4HRN. DEVELOP THE CAPACITY OF 40 STATE COMMITTEE ON FOOD AND NUTRITION (SCFN) MEMBERS AND 21 LGAS NUTRITION FOCAL PERSONS ON CURRENT ISSUES, NEW METHODOLOGIES AND PRIORITY NUTRITION ACTIONS	022000300100 - BUDGET AND ECONOMIC PLANNING	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12231200 - LOKOJA	300,000,000	300,000,000	13,081,015	-	-
NUT 5HRN. BUILD CAPACITY (TRAINING AND RE-TRAINING) OF NUTRITIONISTS, NUTRITION DESK OFFICERS AND OTHER RELEVANT SERVICE PROVIDERS TO IMPROVE THEIR CAPACITY FOR FOOD AND NUTRITION PROGRAMME MANAGEMENT	022000300100 - BUDGET AND ECONOMIC PLANNING	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12231200 - LOKOJA	3,175,500	3,175,500	-	-	-
PREPARATION & PRODUCTION OF 200 COPIES OF MULTI - SECTORAL COSTED ACTION PLAN FOR	022000300100 - BUDGET AND	23020120 - CONSTRUCTION	70132 - OVERALL PLANNING AND	12231200 - LOKOJA	50,000,000	50,000,000	-	50,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



EFFECTIVE IMPLEMENTATION OF KOGI STATE VIOLENCE AGAINST PERSONS PROHIBITION LAW.	ECONOMIC PLANNING	OF PRODUCTION FACILITIES	STATISTICAL SERVICES						
BUILDING CAPACITY OF SELECTED FARMERS, FOCAL /PROGRAMME OFFICERS BY NEPAD	022000300100 - BUDGET AND ECONOMIC PLANNING	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	200,000,000	200,000,000	-	-	-
GOVERNOR ODODO 239 WARD DEVELOPMENT PROGRAMME IN CONSTRUCTION OF ROADS OR DRILLING OF MOTORIZED BOREHOLES OR INSTALLATION OF SOLAR POWER.	022000300100 - BUDGET AND ECONOMIC PLANNING	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	-	-	-	2,390,000,000	-
RENOVATION /REMODELLING OF KOGI SOCU OFFICE	022000300100 - BUDGET AND ECONOMIC PLANNING	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	-	-	-	100,000,000	-
PURCHASE OF ICT (21 ANDROID PHONES(CAPI), 5 DESKTOP & 2 LAPTOP COMPUTERS, 2PRINTERS, 5 UPS AND A PHOTOCOPYING MACHINE FOR DATA COLLECTION AND ANALYSIS	022000400100 - STATE BUREAU OF STATISTICS	23020127 - CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURES	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12231200 - LOKOJA	20,000,000	20,000,000	-	25,000,000	-
PURCHASE OF 15 EXECUTIVE TABLES AND 60 CHAIRS FOR CONFERENCE HALL,5 CABINETS, 10 CELLING FANS AND 2 AC	022000400100 - STATE BUREAU OF STATISTICS	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12231200 - LOKOJA	10,000,000	10,000,000	-	30,000,000	-
CONSTRUCTION OF OFFICE BUILDING FOR STATE BUREAU OF STATISTICS(KGSBS)	022000400100 - STATE BUREAU OF STATISTICS	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	-	-	-	275,182,236	-
TSA IMPLEMENTATION CONSULTANCY EXPENSES/ PRODUCTION OF REPORT	022000700100 - OFFICE OF THE ACCOUNTANT GENERAL	23050101 - RESEARCH AND DEVELOPMENT	70112 - FINANCIAL AND FISCAL AFFAIRS	12242200 - STATE WIDE	75,080,000	75,080,000	-	-	-
PRODUCTION OF ACCOUNTING, EXPENDITURE CONTROL & FINANCIAL REPORTING DOCUMENT	022000700100 - OFFICE OF THE ACCOUNTANT GENERAL	23050101 - RESEARCH AND DEVELOPMENT	70112 - FINANCIAL AND FISCAL AFFAIRS	12242200 - STATE WIDE	100,000,000	200,000,000	168,145,000	-	-
EQUIPING STATE INTEGRATED FIN. MGT. INFORMATION SYSTEM	022000700100 - OFFICE OF THE ACCOUNTANT GENERAL	23020127 - CONSTRUCTION /PROVISION OF ICT	70112 - FINANCIAL AND FISCAL AFFAIRS	12231200 - LOKOJA	2,000,000,000	500,000,000	68,800,000	1,000,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



		INFRASTRUCTU RES							
CONSTRUCTION OF TREASURY HOUSE	022000700100 - OFFICE OF THE ACCOUNTANT GENERAL	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	12231200 - LOKOJA	600,000,000	100,000,000	-	600,000,000	-
RENOVATION OF MAIN ACCOUNTANT GENERAL OFFICE	022000700100 - OFFICE OF THE ACCOUNTANT GENERAL	23030121 - REHABILITATIO N / REPAIRS OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	12231200 - LOKOJA	100,000,000	400,000,000	356,581,867.65	400,000,000	-
DOMESTICATION AND PRODUCTION OF 1000 COPIES OF FINANCIAL REGULATION IN THE STATE	022000700100 - OFFICE OF THE ACCOUNTANT GENERAL	23050101 - RESEARCH AND DEVELOPMENT	70112 - FINANCIAL AND FISCAL AFFAIRS	12231200 - LOKOJA	242,233,400	242,233,400	-	242,233,400	-
PROCUREMENT OF 6NO OF OPERATIONAL VEHICLES	022000800100 - KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)	23010105 - PURCHASE OF MOTOR VEHICLES	70112 - FINANCIAL AND FISCAL AFFAIRS	12231200 - LOKOJA	1,000,000,00 0	1,000,000,00 0	449,820,450	800,000,000	-
RENOVATION AND FURNISHING OF OFFICE BUILDING, INCLUDING PROVISION OF ELEVATOR	022000800100 - KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)	23030121 - REHABILITATIO N / REPAIRS OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	12231200 - LOKOJA	110,000,000	110,000,000	67,024,741.50	80,000,000	-
PROCUREMENT OF OFFICE EQUIPMENT AND PLANT	022000800100 - KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)	23010140 - PURCHASE OF OFFICE EQUIPMENT	70112 - FINANCIAL AND FISCAL AFFAIRS	12231200 - LOKOJA	200,000,000	200,000,000	81,689,219.25	200,000,000	-
DIGITALISATION OF IGR COLLECTION BY SUPPLY OF POS MACHINES (SPECIAL FUND OUT THE 10% COMMISSION)	022000800100 - KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70112 - FINANCIAL AND FISCAL AFFAIRS	12231200 - LOKOJA	75,000,000	75,000,000	-	75,000,000	-
PROCUREMENT OF 40 NOS OF MOTORCYCLE FOR 11 AREA OFFICES	022000800100 - KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)	23010146 - PURCHASE OF MOTOR CYCLES	70112 - FINANCIAL AND FISCAL AFFAIRS	12242200 - STATE WIDE	-	-	-	80,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



PROCUREMENT AND INSTALLATION OF SOLAR POWER AT HEAD OFFICE AND 11 AREA OFFICES	022000800100 - KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)	23010144 - PURCHASE OF POWER INSTILLATION EQUIPMENT	70112 - FINANCIAL AND FISCAL AFFAIRS	12242200 - STATE WIDE	-	-	-	120,000,000	-
RECONSTRUCTION OF PAPARANDA SQUARE	022001200100 - KOGI INVESTMENT AND PROPERTIES LIMITED	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFA IRS	12231200 - LOKOJA	-	-	-	3,000,000,000	-
RENOVATION OF OFFICE COMPLEX	022001200100 - KOGI INVESTMENT AND PROPERTIES LIMITED	23030103 - REHABILITATION / REPAIRS - HOUSING	70411 - GENERAL ECONOMIC AND COMMERCIALAFFA IRS	12231200 - LOKOJA	-	-	-	130,000,000	-
PURCHASE OF 5 NO OF HILUX OPERATIONAL VEHICLES	022001200100 - KOGI INVESTMENT AND PROPERTIES LIMITED	23010105 - PURCHASE OF MOTOR VEHICLES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFA IRS	12231200 - LOKOJA	-	-	-	675,000,000	-
ESTABLISHMENT OF BOTTLE/ PURE WATER FACTORY IN THE PREMISES	022001200100 - KOGI INVESTMENT AND PROPERTIES LIMITED	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFA IRS	12231200 - LOKOJA	-	-	-	75,000,000	-
INVESTMENT IN TREASURY BILLS	022001200100 - KOGI INVESTMENT AND PROPERTIES LIMITED	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFA IRS	12231200 - LOKOJA	-	-	-	5,000,000	-
PURCHASE OF 300 KVA TRANSFORMER/ INSTALLATION	022001200100 - KOGI INVESTMENT AND PROPERTIES LIMITED	23010144 - PURCHASE OF POWER INSTILLATION EQUIPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12231200 - LOKOJA	-	30,000,000	-	-	-
PURCHASE OF POWER GENERATOR	022001200100 - KOGI INVESTMENT AND PROPERTIES LIMITED	23010119 - PURCHASE OF POWER GENERATING SET/PLANT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12231200 - LOKOJA	-	1,000,000	-	-	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



ESTABLISHMENT OF COTTAGE BLOCK INDUSTRY (SIP) ONE EACH ACROSS THE THREE SENETORIAL DISTRICT	022200100100 - MIN. OF COMMERCE & INDUSTRY	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFA IRS	12242200 - STATE WIDE	20,500,000	20,500,000	-	50,000,000	-
ESTABLISHMENT OF PALM OIL PROCESSING INDUSTRY ONE EACH ACROSS THE (3) SENETORIAL DISTRICT	022200100100 - MIN. OF COMMERCE & INDUSTRY	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFA IRS	12242200 - STATE WIDE	20,500,000	20,500,000	-	50,000,000	-
GOVERNMENT INTERTVENTION TO TAILORS, BARBERS, GRINDERS, HAIR DRESSERS, ARTISAN AND OTHER SKILL SERVICES (SIP) BY PROVIDING THEM WITH EQUIPMENT	022200100100 - MIN. OF COMMERCE & INDUSTRY	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFA IRS	12242200 - STATE WIDE	20,500,000	20,500,000	-	50,000,000	-
CONSTRUCTION OF NEIGHBOURHOOD MARKET/RELOCATION OF SMALL MARKETS IN LOKOJA	022200100100 - MIN. OF COMMERCE & INDUSTRY	23020124 - CONSTRUCTION OF MARKETS/ PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFA IRS	12231200 - LOKOJA	10,500,000	10,500,000	-	10,000,000	-
CONSTRUCTION OF LOKOJA MEGA MARKET	022200100100 - MIN. OF COMMERCE & INDUSTRY	23020124 - CONSTRUCTION OF MARKETS/ PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFA IRS	12231200 - LOKOJA	6,000,000,00 0	4,400,000,00 0	4,240,000,000	10,000,000,0 00	-
PURCHASE OF 11 MOTOR-CYCLES FOR REVENUE COLLECTION	022200100100 - MIN. OF COMMERCE & INDUSTRY	23010146 - PURCHASE OF MOTOR CYCLES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFA IRS	12231200 - LOKOJA	20,000,000	20,000,000	-	-	-
CONSTRUCTION OF PHASE II LOKOJA MORDERN MARKET (ABATTOIR)	022200100100 - MIN. OF COMMERCE & INDUSTRY	23020124 - CONSTRUCTION OF MARKETS/ PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFA IRS	12231200 - LOKOJA	20,000,000	20,000,000	-	50,000,000	-
ESTABLISHMENT OF FREE TRADE ZONES/INDUSTRIAL CITY IN THE 3 SENETORIAL DISTRICT	022200100100 - MIN. OF COMMERCE & INDUSTRY	23020124 - CONSTRUCTION OF MARKETS/ PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFA IRS	12242200 - STATE WIDE	10,000,000	1,000,000,00 0	535,310,000	500,000,000	-
REHABILITATION OF MARKET IN OKENE, KABBA AND ANKPA LGA	022200100100 - MIN. OF COMMERCE & INDUSTRY	23020124 - CONSTRUCTION OF MARKETS/ PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFA IRS	12242200 - STATE WIDE	20,000,000	20,000,000	-	100,000,000	-
ESTABLISHMENT OF TREADE FAIR COMLEX IN LOKOJA	022200100100 - MIN. OF COMMERCE & INDUSTRY	23020124 - CONSTRUCTION OF MARKETS/ PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFA IRS	12231200 - LOKOJA	15,000,000	15,000,000	-	-	-
CONSTRUCTION OF ECONOMIC RAW MATERIALS SAMPLE DISPLAY CENTRE IN LOKOJA	022200100100 - MIN. OF COMMERCE & INDUSTRY	23020124 - CONSTRUCTION OF MARKETS/ PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFA IRS	12231200 - LOKOJA	20,000,000	20,000,000	-	-	-
PARTICIPATION IN TRADE FAIR BOTH ZONAL AND INTERNATIONAL TO ENHANCE SKILLS IN BUSINESS	022200100100 - MIN. OF	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND	12231200 - LOKOJA	10,000,000	10,000,000	-	-	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



	COMMERCE & INDUSTRY		COMMERCIALAFFA IRS						
CONSTRUCTION OF INDUSTRIAL LAYOUTS IN AJAKUTA	022200100100 - MIN. OF COMMERCE & INDUSTRY	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIALAFFA IRS	12210200 - AJAKUTA	50,000,000	50,000,000	-	-	-
ESTABLISHMENT OF SMALL AND MEDIUM SCALE INDUSTRY	022200100100 - MIN. OF COMMERCE & INDUSTRY	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFA IRS	12242200 - STATE WIDE	50,000,000	50,000,000	-	100,000,000	-
SME CREDIT SCHEME (SIP) TO UP BUSINESS CENTRE IN LOKOJA	022200100100 - MIN. OF COMMERCE & INDUSTRY	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFA IRS	12242200 - STATE WIDE	10,000,000	10,000,000	-	-	-
CONSTRUCTION OF CONFLUENCE SUGAR COMPANY LTD. (PPP)	022200100100 - MIN. OF COMMERCE & INDUSTRY	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIALAFFA IRS	12242200 - STATE WIDE	20,000,000	20,000,000	-	-	-
CONSTRUCTION OF BIODIESEL PRODUCTION (PPP) CENTRE	022200100100 - MIN. OF COMMERCE & INDUSTRY	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIALAFFA IRS	12231200 - LOKOJA	5,000,000	5,000,000	-	100,000,000	-
ESTABLISHMENT OF KOGI STATE SUGAR DEVELOPMENT PROJECT. (BASSA, OMALA, AJAKUTA AND KOTON-KARFE)	022200100100 - MIN. OF COMMERCE & INDUSTRY	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIALAFFA IRS	12242200 - STATE WIDE	10,000,000	10,000,000	-	-	-
GANAJA SKILL ACQUISITION CENTRE (DONATED BY DANGOTE)	022200100100 - MIN. OF COMMERCE & INDUSTRY	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIALAFFA IRS	12242200 - STATE WIDE	10,000,000	10,000,000	-	-	-
PRE-GRANT, SELECTION AND POST GRANT MEASUREMENT AND EVALUATION TO ENHANCE INDUSTRIAL HUB	022200100100 - MIN. OF COMMERCE & INDUSTRY	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFA IRS	12242200 - STATE WIDE	10,000,000	10,000,000	-	100,000,000	-
ESTABLISHMENT OF SHEAR BUTTER FACTORY IN LOKOJA (HCD)	022200100100 - MIN. OF COMMERCE & INDUSTRY	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFA IRS	12242200 - STATE WIDE	-	-	-	100,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



PROVISION OF POS & OTHER SMALL MACHINES FOR ESTABLISHMENT OF BUSINESS CENTRES AS ECONOMIC RECOVERY AND ENHANCING CAPABILITIES OF MSME	022200700100 - KOGI STATE ENTERPRISES DEVELOPMENT AGENCY	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFA IRS	12242200 - STATE WIDE	500,000,000	500,000,000	224,940,000	300,000,000	-
ESTABLISHMENT OF MUSHROOM CLUSTER VILLAGE	022200700100 - KOGI STATE ENTERPRISES DEVELOPMENT AGENCY	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFA IRS	12242200 - STATE WIDE	150,000,000	150,000,000	-	-	-
ESTABLISHMENT OF SHEA BUTTER COTTAGE INDUSTRY AT OKENE	022200700100 - KOGI STATE ENTERPRISES DEVELOPMENT AGENCY	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFA IRS	12211700 - OKENE	100,000,000	100,000,000	-	50,000,000	-
ESTABLISHMENT OF FASHION INDUSTRY ACROSS ALL THE LGAs IN KOGI STATE	022200700100 - KOGI STATE ENTERPRISES DEVELOPMENT AGENCY	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFA IRS	12242200 - STATE WIDE	50,000,000	50,000,000	-	-	-
ESTABLISHMENT OF KOGI ENTERPRISE AND INNOVATION DEVELOPMENT	022200700100 - KOGI STATE ENTERPRISES DEVELOPMENT AGENCY	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFA IRS	12242200 - STATE WIDE	50,000,000	50,000,000	-	50,000,000	-
CONSTRUCTION/ FURNISHING OF OFFICE BUILDING	022200700100 - KOGI STATE ENTERPRISES DEVELOPMENT AGENCY	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFA IRS	12231200 - LOKOJA	100,000,000	100,000,000	-	-	-
ESTABLISHMENT OF CASSAVA REVOLUTION HUB	022200700100 - KOGI STATE ENTERPRISES DEVELOPMENT AGENCY	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFA IRS	12231200 - LOKOJA	-	-	-	50,000,000	-
PROVISION OF START UP KITS FOR NEW BUSINESS OWNERS	022200700100 - KOGI STATE ENTERPRISES DEVELOPMENT AGENCY	23050106 - ECONOMIC EMPOWERMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFA IRS	12231200 - LOKOJA	-	-	-	100,000,000	-
ESTABLISHMENT OF KOGI STATE SOLAR POWER PROJECT	022800100100 - MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	55,000,000	55,000,000	-	55,000,000	-
ICT CAPACITY BUILDING FOR YOUTHS EMPOWERMENT ACROSS ALL THE LGAs IN KOGI STATE	022800100100 - MINISTRY OF INNOVATION,	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	101,000,000	101,000,000	-	-	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



	SCIENCE AND TECHNOLOGY								
ESTABLISHMENT OF ICT PARK, LOKOJA	022800100100 - MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY	23020127 - CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURE	70981 - EDUCATION N.E.C	12231200 - LOKOJA	55,000,000	55,000,000	-	55,000,000	-
NETWORKING AND COMPUTERIZATION OF ACTIVITIES OF ALL GOVERNMENT OFFICES	022800100100 - MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY	23020127 - CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURE	70981 - EDUCATION N.E.C	12231200 - LOKOJA	101,000,000	101,000,000	-	101,000,000	-
ESTABLISHMENT OF KOGI STATE RAW MATERIAL AND PROCESSING CENTRE	022800100100 - MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70981 - EDUCATION N.E.C	12231200 - LOKOJA	105,000,000	105,000,000	-	55,000,000	-
ESTABLISHMENT OF BIO- TECH PRODUCTION CENTRE (SOAP, HAND SANITIZER ETC)	022800100100 - MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70981 - EDUCATION N.E.C	12231200 - LOKOJA	55,000,000	55,000,000	-	55,000,000	-
KOGI STATE INTERVENTION TO ESTABLISH AND FURNISH SKILL ACQUISITION CENTRE	022800100100 - MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	-	-	-	350,000,000	-
STATE OWNED CBT CENTRES IN THREE SENATORIAL ZONES	022800200100 - KOGI STATE INFORMATION COMMUNICATION TECHNOLOGY DEVELOPMENT AGENCY (KICTDA)	23010145 - PURCHASE OF ICT INSTALLATION TOOLS/ MATERIALS	70461 - COMMUNICATION	12242200 - STATE WIDE	-	-	-	50,000,000	-
ICT CENTER IN 21 LOCAL GOVTS TO BE COMPLETED IN PHASES. STARTING WITH 9 CENTERS IN 9 LOCAL GOVTS	022800200100 - KOGI STATE INFORMATION COMMUNICATION TECHNOLOGY DEVELOPMENT AGENCY (KICTDA)	23010145 - PURCHASE OF ICT INSTALLATION TOOLS/ MATERIALS	70461 - COMMUNICATION	12242200 - STATE WIDE	-	-	-	70,558,487	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



BROAD BAND COVERAGE Kogi STATE: TO BE COMPLETED IN PHASES.	022800200100 - KOGI STATE INFORMATION COMMUNICATI ON TECHNOLOGY DEVELOPMENT AGENCY (KICTDA)	23010145 - PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	70461 - COMMUNICATION	12242200 - STATE WIDE	-	-	-	27,245,000	-
ICT DEVICES ACROSS MDAs. TO BE COMPLETED IN PHASES	022800200100 - KOGI STATE INFORMATION COMMUNICATI ON TECHNOLOGY DEVELOPMENT AGENCY (KICTDA)	23010145 - PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	70461 - COMMUNICATION	12242200 - STATE WIDE	-	-	-	25,000,000	-
PROCUREMENT OF SOFTWARE FOR ELECTRONIC DOCUMENT MANAGEMENT SYSTEM(EDMS)	022800200100 - KOGI STATE INFORMATION COMMUNICATI ON TECHNOLOGY DEVELOPMENT AGENCY (KICTDA)	23050102 - COMPUTER SOFTWARE ACQUISITION	70461 - COMMUNICATION	12242200 - STATE WIDE	-	-	-	7,000,000	-
CONSTRUCTION OF KOTRAMA OFFICE	022900100100 - MINISTRY OF TRANSPORT	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	10,000,000	10,000,000	-	-	-
PURCHASE OF 4 NUMBER MOTOCYCLES FOR SURVEILLANCE	022900100100 - MINISTRY OF TRANSPORT	23010146 - PURCHASE OF MOTOR CYCLES	70451 - ROAD TRANSPORT	12231200 - LOKOJA	4,738,993	4,738,993	-	4,738,992	-
PURCHASE OF 1 NUMBER MINI TOWING VAN	022900100100 - MINISTRY OF TRANSPORT	23010106 - PURCHASE OF VANS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	20,000,000	20,000,000	-	20,000,000	-
PROVISION OF ACCOMMODATION AND STANDARD TESTING GROUND FOR VIO IN LOKOJA	022900100100 - MINISTRY OF TRANSPORT	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	60,000,000	60,000,000	-	60,000,000	-
PROCUREMENT OF 10 NUMBER CNG BUSES	022900100100 - MINISTRY OF TRANSPORT	23010108 - PURCHASE OF BUSES	70451 - ROAD TRANSPORT	12231200 - LOKOJA	1,000,000,000	200,000,000	-	1,000,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



PURCHASE OF 3 Nos OF WATER BUSES	022900100100 - MINISTRY OF TRANSPORT	23010109 - PURCHASE OF BOATS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	500,000,000	500,000,000	-	600,000,000	-
KOGI STATE INTERNATIONAL AIRPORT CONSTRUCTION PRELIMINARY WORK, ZARIAGI.	022900100100 - MINISTRY OF TRANSPORT	23020117 - CONSTRUCTION / PROVISION OF AIR -PORT / AERODROMES	70451 - ROAD TRANSPORT	12210100 - ADAVI	3,000,000,000	500,000,000	499,239,181.98	1,000,000,000	-
ESTABLISHMENT OF KOGI STATE AIRPORT, ZARIAGI	022900100100 - MINISTRY OF TRANSPORT	23020117 - CONSTRUCTION / PROVISION OF AIR -PORT / AERODROMES	70451 - ROAD TRANSPORT	12210100 - ADAVI	-	-	-	50,000,000,000	-
CONSTRUCTION OF OFFICE COMPLEX FOR MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES	023300100100 - MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	12242200 - STATE WIDE	130,000,000	130,000,000	-	130,000,000	-
ESTABLISHMENT OF SOLID MINERAL PROCUREMENT AND BUYING CENTRE IN LOKOJA	023300100100 - MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	12231200 - LOKOJA	10,000,000	10,000,000	-	10,000,000	-
ESTABLISHMENT OF KOGI STATE SOLID MINERAL PROCESSING COMPANY	023300100100 - MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	12242200 - STATE WIDE	20,209,418	20,209,418	-	-	-
ESTABLISHMENT OF LITHIUM PROCESSING PLANTS AT ISANLU AND AJAOKUTA	023300100100 - MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	12242200 - STATE WIDE	500,000,000	500,000,000	-	500,000,000	-
ESTABLISHMENT OF KOGI STATE SOLID MINERAL PROCESSING VILLAGE/HUB ALONG LOKOJA- AJAOKUTA ROAD	023300100100 - MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	12242200 - STATE WIDE	3,000,000,000	500,000,000	-	1,500,000,000	-
PROCUREMENT / ACQUISITION OF NEW MINING LICENCES AND RENEWAL OF EXISTING ONES.	023300100100 - MINISTRY OF SOLID MINERAL AND	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	12242200 - STATE WIDE	120,000,000	870,000,000	720,000,000	494,776,404	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



	NATURAL RESOURCES								
PROCUREMENT OF 2 NO GEOLOGICAL SURVEY EQUIPMENT FOR CHARACTERISATION OF SOLID MINERAL IN KOGI STATE	023300100100 - MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES	23010133 - PURCHASE OF SURVEYING EQUIPMENT	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	12242200 - STATE WIDE	1,000,000,000	1,000,000,000	730,000,000	1,000,000,000	-
GEOLOGICAL EQUIPMENT FOR INVESTIGATION OF SOLID MINERAL RESOURCES IN KOGI STATE	023300100100 - MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES	23010133 - PURCHASE OF SURVEYING EQUIPMENT	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	12242200 - STATE WIDE	15,000,000	15,000,000	-	2,000,000,000	-
DETAILED GEOLOGICAL EXPLORATION AND PROCUREMENT OF MINING EQUIPMENT IN KOGI STATE	023300100100 - MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES	23010133 - PURCHASE OF SURVEYING EQUIPMENT	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	12242200 - STATE WIDE	120,000,000	120,000,000	-	700,000,000	-
ESTABLISHMENT OF SOLID MINERAL BASED INDUSTRIES ACROSS THE 21 LGAs OF KOGI STATE e.g HYDRATED LIME STONE INDUSTRY AT JAKURA-LOKOJA.	023300100100 - MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	12231200 - LOKOJA	7,001,000,000	201,000,000	-	300,000,000	-
CONSTRUCTION OF OIL / GAS INFRACTURE IN OKENE, ANYIGBA AND LOKOJA	023300100100 - MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	12242200 - STATE WIDE	1,000,000,000	200,000,000	-	1,000,000,000	-
PROVISION OF BASIC EQUIPMENT FOR THE SURVEY/DESIGN UNIT OF MINISTRY OF WORKS LOKOJA	023400100100 - MINISTRY OF WORKS	23010133 - PURCHASE OF SURVEYING EQUIPMENT	70451 - ROAD TRANSPORT	12231200 - LOKOJA	100,000,000	100,000,000	-	100,000,000	-
PROCUREMENT OF PLANT & EQUIPMENT LIKE EXCAVATORS, TRUCKS)	023400100100 - MINISTRY OF WORKS	23010119 - PURCHASE OF POWER GENERATING SET/PLANT	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	5,380,018	5,380,018	-	5,380,018	-
CONSTRUCTION OF ROADS/ELECTRIFICATION FOR POST FLOOD HOUSING ESTATE LOKOJA (5KM AND 2 TRANSFORMERS)	023400100100 - MINISTRY OF WORKS	23020104 - CONSTRUCTION / PROVISION OF HOUSING SCHEMES	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	26,900,091	26,900,091	-	26,900,091	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



PURCHASE OF 6 NOS FIRE ENGINES AND FIRE FIGHTING EQUIPMENT/APPLIANCE	023400100100 - MINISTRY OF WORKS	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	400,600,363	400,600,363	-	400,600,363	-
SUPPLY/INSTALLATION OF FIRE EXTINGUISHERS TO GOVERNMENT HOUSE AND MDAS OFFICE (2 EACH) IN LOKOJA	023400100100 - MINISTRY OF WORKS	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70451 - ROAD TRANSPORT	12231200 - LOKOJA	150,000,000	150,000,000	-	150,000,000	-
STREET LIGHTING IN THE MAJOR CITIES IN THE 21 LGA (4,000 POLES)	023400100100 - MINISTRY OF WORKS	23020123 - CONSTRUCTION OF TRAFFIC /STREET LIGHTS	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	200,401,453	1,100,401,45 3	893,912,686.45	900,401,453	-
STREET LIGHTING (ANKPA, EGBE, AYETORO, IHIMA 1,000 POLES)	023400100100 - MINISTRY OF WORKS	23020123 - CONSTRUCTION OF TRAFFIC /STREET LIGHTS	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	26,900,091	26,900,091	-	26,900,091	-
LOKOJA - BANDA KARARA-IZIH OHONO-JAMATA-KOTON-KARFE ELECTRIFICATION SCHEME (10 NO. OF TRANSFORMERS)	023400100100 - MINISTRY OF WORKS	23020103 - PROVISION OF ELECTRICITY TO PUBLIC BUILDINGS	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	200,000,000	200,000,000	-	200,000,000	-
ELECTRIFICATION OF URBAN AREA ACROSS THE STATE (AYANGBA, AYETORO, IDAH, OKENE IHIMA 15. NO. OF TRANSFORMERS)	023400100100 - MINISTRY OF WORKS	23020103 - PROVISION OF ELECTRICITY TO PUBLIC BUILDINGS	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	200,000,000	200,000,000	-	200,000,000	-
SUPPLY AND INSTALLATION OF 5 TRANSFORMERS IN ISANLU	023400100100 - MINISTRY OF WORKS	23020103 - PROVISION OF ELECTRICITY TO PUBLIC BUILDINGS	70451 - ROAD TRANSPORT	12232000 - YAGBA EAST	100,000,000	100,000,000	-	100,000,000	-
RESTORATION OF JEJE ELECTRIFICATION, ISANLU (3 TRANSFORMERS)	023400100100 - MINISTRY OF WORKS	23020103 - PROVISION OF ELECTRICITY TO PUBLIC BUILDINGS	70451 - ROAD TRANSPORT	12232000 - YAGBA EAST	10,000,000	10,000,000	-	10,000,000	-
REHABILITATION/EQUIPPING OF CENTRAL MECHANIC WORKSHOP (MINISTRY OF WORKS), LOKOJA	023400100100 - MINISTRY OF WORKS	23030128 - REHABILITATIO N/ REPAIRS OF MECHANIC WORKSHOP	70451 - ROAD TRANSPORT	12231200 - LOKOJA	100,000,000	100,000,000	-	100,000,000	-
REHABILITATION/ASPHALT OVERLAY OF IDAH/OKPACHALA/AJEGWU ROAD 35 KM	023400100100 - MINISTRY OF WORKS	23030113 - REHABILITATIO N / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12220700 - IDAH	200,000,000	200,000,000	-	200,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



ON-GOING CONSTRUCTION OF ANKPA/IMANE/MABENE/OKPO ROAD (30KM)	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220300 - ANKPA	200,000,000	200,000,000	-	200,000,000	-
CONSTRUCTION OF ANKPA/OGODO/AKWU ACHARANE ROAD 20KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220300 - ANKPA	200,000,000	200,000,000	-	200,000,000	-
CONSTRUCTION OF OTOKITI GANAJA BY PASS MULTI-LANE CARRAGE WAY ROAD 16.1KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	107,600,363	2,007,600,363	2,000,000,000	3,000,000,000	-
CONSTRUCTION OF AYERE/OGIDI-KABBA ROAD INCLUDING CULVERTS & BRIDGES (17KM)	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12230900 - IJUMU	100,000,000	100,000,000	-	100,000,000	-
CONSTRUCTION OF IDAH/ ONYEDEGA ROAD (32KM)	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220600 - IBAJI	-	98,827,701	-	-	-
CONSTRUCTION OF INTERNAL ROAD NETWORK OF KOGI POLY & PHASE II GATE II 15 KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	200,000,000	200,000,000	-	200,000,000	-
CONSTRUCTION OF EFFO/TAKETE-IDE AHARA OTAFUN (BRIDGE) 22KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231300 - MOPA-AMURO	100,000,000	100,000,000	-	100,000,000	-
REHABILITATION/ASPHALT OVERLAY OF DEKINA/OLOWA/ABOCHO-OGBABEDE WITH A SPUR TO AGADA ROAD (46KM)	023400100100 - MINISTRY OF WORKS	23030113 - REHABILITATIO N / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12220500 - DEKINA	300,000,000	300,000,000	-	300,000,000	-
CONSTRUCTION OF IYARA ODOKORO ROAD (12.1KM)	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12230900 - IJUMU	50,000,000	50,000,000	-	50,000,000	-
REHABILITATION OF KOTON-KARFE KPAREKE OSUKU ACHARA/TAWARI GEGU ROAD (40.5KM)	023400100100 - MINISTRY OF WORKS	23030113 - REHABILITATIO N / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12231100 - KOGI	150,000,000	150,000,000	-	150,000,000	-
CONSTRUCTION OF EBIYA PATESI/ADOGO/UNOSI ROAD 35KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12210200 - AJAOKUTA	300,000,000	300,000,000	-	300,000,000	-
ASPHALT OVERLAY OF GYB JUNCTION/MURTALA MUHAMMED/BARRACK/KABBA JUNCTION ROAD (20.75KM)	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	4,016,494,679	216,494,679	-	2,016,494,679	-



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RECONSTRUCTION OF ISANLU TOWNSHIP ROAD (2.5KM)	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12232000 - YAGBA EAST	100,000,000	100,000,000	-	100,000,000	-
REHABILITATION OF OZIOKOKUTU IHIMA OBANGEDE ROAD (3KM)	023400100100 - MINISTRY OF WORKS	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12211600 - OKEHI	100,000,000	100,000,000	-	100,000,000	-
CONSTRUCTION OF ANYIGBA TOWNSHIP ROAD 20 KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220500 - DEKINA	100,000,000	100,000,000	-	100,000,000	-
CONSTRUCTION/REHABILITATION OF OTHER STATE ROADS 210KM (10KM EACH) IN THE 21 LGA	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	100,000,000	100,000,000	-	150,000,000	-
REHABILITATION OF ANYIGBA-IYALE-ABEJUKOLO ROAD 20KM	023400100100 - MINISTRY OF WORKS	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12220500 - DEKINA	100,000,000	100,000,000	-	100,000,000	-
CONSTRUCTION OF OGUMA-KPANCHE IKENDE-ABEJUKOLO ROAD (60KM)	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220400 - BASSA	100,000,000	100,000,000	-	100,000,000	-
CONSTRUCTION OF IDRISU -OKPTALA-BAGAJI-AJOKPACHI ROAD (19.5KM)	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12221900 - OMALA	100,000,000	100,000,000	-	100,000,000	-
CONSTRUCTION AND DUALIZATION OF ANKPA TOWNSHIP ROAD PHASE I & II (6.5KM)	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220300 - ANKPA	100,000,000	100,000,000	-	100,000,000	-
ODUGBO-MOZUM ROADS INCLUDING 3 & 4 SPAN BRIDGES (27KM) FEDERAL	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220400 - BASSA	100,000,000	100,000,000	-	100,000,000	-
REHABILITATION OF AGEVA-OGORI ROAD (12 KM)	023400100100 - MINISTRY OF WORKS	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12211500 - OGORI/MAGON GO	100,000,000	100,000,000	-	100,000,000	-
ONGOING CONSTRUCTION OF IDIORO AYEDE-OGALE ROAD (13KM)	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12230900 - IJUMU	100,000,000	100,000,000	-	100,000,000	-
REHABILITATION OF KABBA TOWNSHIP ROADS 10 KM	023400100100 - MINISTRY OF WORKS	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12231000 - KABBA/BUNU	92,000,000	92,000,000	51,031,555.71	92,000,000	-



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CONSRUCTION OF AGASA UPOGORO-OKENE ROAD (10.7KM)	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12211700 - OKENE	269,000,908	269,000,908	-	269,000,908	-
SELECTED ROAD FROM EASTERN SENATORIAL DISTRICTS 60KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	300,000,000	300,000,000	-	3,000,000,000	-
SELECTED ROAD FROM WESTERN SENATORIAL DISTRICTS 60KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	300,000,000	300,000,000	-	3,000,000,000	-
SELECTED ROAD FROM CENTRAL SENATORIAL DISTRICTS 60KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	7,813,355,615	22,013,355,615	22,000,000,000	3,000,000,000	-
CONSTRUCTION/REHABILITATION OF LOKOJA TOWNSHIP ROADS/GANAJA JUNCTION OVERHEAD BRIDGE 30KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	1,245,004,540	245,004,540	200,000,000	800,000,000	-
CONSRUCTION OF OGAMINANA EBOGA IPAKU-KUROKO JUNCTION ROAD (5.5KM)	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12211700 - OKENE	161,400,545	161,400,545	-	161,400,545	-
ASPHALT OVERLAY OF EGBE TOWNSHIP ROAD 14KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12232100 - YAGBA WEST	110,240,870	110,240,870	-	110,240,870	-
REHABILITATION OF KOTON-KARFE TOWNSHIP (4.46KM) ROAD II	023400100100 - MINISTRY OF WORKS	23030113 - REHABILITATIO N / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12231100 - KOGI	100,000,000	100,000,000	-	100,000,000	-
ASPHALT OVERLAY OF IYAMOYE-JEGE-IJOWA ROAD TO ISANLU (73KM)	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12232000 - YAGBA EAST	161,400,545	161,400,545	-	161,400,545	-
CONSRUCTION OF HASSAN KATSINA ROAD (HOUSE OF ASSEMBLY)(11.2KM)	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	2,178,849,343	2,578,849,343	2,561,015,625	1,178,849,343	-
CONSRUCTION OF OFUGO-IKAH ILORI ICHALA ICHEKE ROAD (35KM)	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220500 - DEKINA	100,000,000	100,000,000	-	100,000,000	-
CONSRUCTION OF FELELE AGBAJA ROAD (28KM)	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	100,000,000	100,000,000	-	100,000,000	-



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CONSRUCTION OF ACCESS ROAD TO SCHOOL OF DISABLE IYALE (2.5KM)	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220500 - DEKINA	100,000,000	100,000,000	-	100,000,000	-
CONSRUCTION OF OZURI/OGAMINANA/OBAGEDE/OKAITO/KABBA JUNCTION ROAD (9.4KM)	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12211700 - OKENE	7,544,929,39 2	4,544,929,39 2	4,399,737,392. 38	4,544,929,39 2	-
CONSRUCTION OF LION CLUB- GEREGU ROAD (4.974KM)	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12210200 - AJAOKUTA	100,000,000	100,000,000	-	100,000,000	-
CONSTRUCTION OFOGUGU AKENOGBOLO LINK ROAD (15KM)	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12221800 - OLAMABORO	10,760,036	10,760,036	-	10,760,036	-
CONSRUCTION OF ABEJUKOLO TOWNSHIP ROAD AND DUALIZATION (3.6KM)	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12221900 - OMALA	161,400,545	161,400,545	-	161,400,545	-
CONSRUCTION OF EKIRI ADE/OHUN/IFE-OLUKOTU ROAD/EKINRIN-ADE TOWNSHIP ROAD 15KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12232000 - YAGBA EAST	100,000,000	100,000,000	-	100,000,000	-
RECONSTRUCTION/ASPHALT OVERLAY OF LOKOJA WARD "A" TOWNSHIP ROAD (4.73KM)	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	100,000,000	100,000,000	-	100,000,000	-
ON GOING DUALIZATION OF DEKINA TOWNSHIP ROAD (8.3KM)	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220500 - DEKINA	100,000,000	100,000,000	-	100,000,000	-
ON GOING CONSTRUCTION OF ODENYI OGUMA/SHERIA ROAD (16KM)	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220400 - BASSA	1,137,000,00 0	637,000,000	500,000,000	1,137,000,00 0	-
ON GOING CONSTRUCTION OF PONYAN-IRELE ROAD (2KM)	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12232000 - YAGBA EAST	50,000,000	50,000,000	-	50,000,000	-
RECONSTRUCTION OF ANKPA-ABEJUKOLO ROAD (56KM)	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220300 - ANKPA	26,900,091	26,900,091	-	26,900,091	-
CONSRUCTION OF ODO-ERE/OKUNRAN/OKOLOKE/ISANLU ESA ROAD (14KM)	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12232100 - YAGBA WEST	500,000,000	500,000,000	-	500,000,000	-



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CONSRUCTION OF OKENE TOWNSHIP ROAD (10.7KM)	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12211700 - OKENE	6,500,077,26 3	1,000,077,26 3	800,000,000	3,500,000,00 0	-
CONSRUCTION OF OGORI/MAGONGO TOWNSHIP ROAD 13KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12211500 - OGORI/MAGON GO	100,000,000	100,000,000	-	100,000,000	-
CONSRUCTION OF OBEHIRA OKENGWE/IHIMA TOWNSHIP ROAD (21KM)	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12211700 - OKENE	254,000,908	254,000,908	200,000,000	254,000,908	-
CONSRUCTION OF IYARA TOWNSHIP ROAD 15KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12230900 - IJUMU	50,000,000	50,000,000	-	50,000,000	-
CONSRUCTION/BEAUTIFICATION OF LOKOJA ROUND ABOUTS	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	100,000,000	100,000,000	-	100,000,000	-
REHABILITATION OF IBANA JUNCTION/IKEJE/OGUGU/ETE ROAD 31 KM	023400100100 - MINISTRY OF WORKS	23030113 - REHABILITATIO N / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12221800 - OLAMABORO	161,400,545	161,400,545	-	161,400,545	-
CONSRUCTION OF EGBECHÉ-ENALE ROAD 10KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220400 - BASSA	-	-	-	5,000,000	-
CONSRUCTION OF EGBECHÉ-ENALE ROAD 10KM	023400100100 - MINISTRY OF WORKS	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTU RE	70451 - ROAD TRANSPORT	12220400 - BASSA	5,000,000	5,000,000	-	-	-
CONSRUCTION OF ASENI ROAD (EARTHWORK)	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231100 - KOGI	16,140,055	16,140,055	-	16,140,055	-
CONSRUCTION OF ARMY SIGNAL SECRETARIAT ROAD 5KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	5,380,018	5,380,018	-	5,380,018	-
CONSTRUCTION OF OWOWO BRIDGE OF TAKETE-IDE 12KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231300 - MOPA-AMURO	100,000,000	100,000,000	-	100,000,000	-
CONSRUCTION OF ADAVI EBA IHIMA BY PASS ROAD 9KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION	70451 - ROAD TRANSPORT	12210100 - ADAVI	304,601,271	304,601,271	-	304,601,271	-



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		/ PROVISION OF ROADS							
CONSTRUCTION/REHABILITATION OF EGE IHIMA ROADS 13KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12210100 - ADAVI	376,601,271	376,601,271	-	376,601,271	-
CONSTRUCTION/REHABILITATION OF KABA ASAYA OGIDI - AYERE ROADS 16KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231000 - KABBA/BUNU	269,000,908	269,000,908	-	269,000,908	-
CONSTRUCTION/REHABILITATION OF KABA TO ILUKE BUNU ROAD (35KM)	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231000 - KABBA/BUNU	116,140,054	116,140,054	-	116,140,054	-
CONSTRUCTION OF AYERE TOWNSHIP ROAD 9.5KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12230900 - IJUMU	100,000,000	100,000,000	-	100,000,000	-
CONSTRUCTION OF ITAKPE JUNCTION-FCE-TOTAL FILLING STATION ROAD OKENE (14KM)	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12211700 - OKENE	1,000,000,00 0	1,000,000,00 0	629,520,844.91	1,000,000,00 0	-
CONSRUCTION OF IDAH TOWNSHIP ROAD 17KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220700 - IDAH	300,000,000	300,000,000	-	300,000,000	-
PROCUREMENT OF EMERGENCY TENDER FOR FLOOD RELATED DISASTER.	023400100100 - MINISTRY OF WORKS	23010104 - PURCHASE OF WATER NAVIGATIONAL EQUIPMENT	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	100,000,000	100,000,000	-	100,000,000	-
CONSTRUCTION/REHABILITATION OF OJOKU, ODOGOMU, ENJEMA AFOR ROADS 15KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12211600 - OKEHI	100,000,000	100,000,000	-	100,000,000	-
CONSTRUCTION/REHABILITATION OF OKABA-ANKPA ROADS 30KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220300 - ANKPA	100,000,000	100,000,000	-	100,000,000	-
OGBONICHA ABEJUKOLO OFABO ROAD 3KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12221900 - OMALA	100,000,000	100,000,000	-	100,000,000	-
CONSTRUCTION OF IJESHI ONICHA-IGO-SAWMILL ROAD 16KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12221800 - OLAMABORO	100,000,000	100,000,000	-	100,000,000	-



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CONSTRUCTION OF EMU-JAKURA-OYO IWA ROAD 48KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	100,000,000	100,000,000	-	100,000,000	-
CONSTRUCTION OF EJULE AGOJEJU IBOKO ROAD 25KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220500 - DEKINA	100,000,000	100,000,000	-	100,000,000	-
CONSTRUCTION OF IYALE ODOLU OGANE-INUGWU AGBADA ETUTEKPE ROADS 25KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220500 - DEKINA	100,000,000	100,000,000	-	100,000,000	-
CONSTRUCTION OF IMANE-AKPOH ROADS 15KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12221800 - OLAMABORO	100,000,000	100,000,000	-	100,000,000	-
CONSTRUCTION OF ODOMUKPO-OKPATA-OFAPU ROADS 10KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12221900 - OMALA	100,000,000	100,000,000	-	100,000,000	-
CONSTRUCTION/REHABILITATION OF SELECTED ROADS IN 21 LOCAL HEADQUARTERS 63KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	100,000,000	100,000,000	-	100,000,000	-
CONSTRUCTION OF IMANE OGENAGO ROADS 10KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12221800 - OLAMABORO	100,000,000	100,000,000	-	100,000,000	-
CONSTRUCTION OF IYALE -ATOCHI-OGBOGODO ROADS 25KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220500 - DEKINA	100,000,000	100,000,000	-	100,000,000	-
CONSTRUCTION OF BAGANA-OTUTUBATURROADS 15KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12221900 - OMALA	100,000,000	100,000,000	-	100,000,000	-
CONSTRUCTION OF ABEJUKOLO (GSS) AJADA ROADS 10KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12221900 - OMALA	100,000,000	100,000,000	-	100,000,000	-
CONSTRUCTION OF AMOKE EJINYA-OJIBOGO ROADS 13KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12211600 - OKEHI	100,000,000	100,000,000	-	100,000,000	-
CONSTRUCTION OF IMANE-IDEKPA ROADS 14KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12221800 - OLAMABORO	100,000,000	100,000,000	-	100,000,000	-



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CONSTRUCTION OF OJUWO-AJADAMA-OLAHIEBA-OKPATALA ROADS 17KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220300 - ANKPA	100,000,000	100,000,000	-	100,000,000	-
CONSTRUCTION OF AFO-GANGAM-AJITATA ROADS 12KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220300 - ANKPA	100,000,000	100,000,000	-	100,000,000	-
CONSTRUCTION OF OGODU-OLA-EMEKWUTU ROADS 16KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220300 - ANKPA	100,000,000	100,000,000	-	100,000,000	-
CONSTRUCTION OF JAMATA-BUDAN KUPA ROAD 30KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	2,000,000,000	200,000,000	-	1,000,000,000	-
CONSTRUCTION OF OBABARA-UHUOUGUG-UKPAKE 37KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12221900 - OMALA	100,000,000	100,000,000	-	100,000,000	-
CONSTRUCTION OF IYALE ODOLU EFU ALOKO OGONENIGWU ROADS 25KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220800 - IGALAMELA- ODOLU	300,000,000	300,000,000	-	300,000,000	-
REHABILITATION OF OCHADAMU UMOMI ROAD 35KM	023400100100 - MINISTRY OF WORKS	23030113 - REHABILITATIO N / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12221400 - OFU	15,000,000	15,000,000	-	15,000,000	-
CONSTRUCTION OF MOPA TOWNSHIP ROAD (9.295KM)	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231300 - MOPA-AMURO	200,000,000	200,000,000	-	200,000,000	-
CONSTRUCTION OF DRAINAGE AND CULVERT	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231300 - MOPA-AMURO	400,000,000	400,000,000	-	400,000,000	-
CONSTRUCTION OF JAMATA ABUGI ROAD 25KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	100,000,000	100,000,000	-	100,000,000	-
CONSTRUCTION OF MOPA ILAI IFE-OLUKOTUN ROAD 15KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231300 - MOPA-AMURO	100,000,000	100,000,000	-	100,000,000	-
CONSTRUCTION OF EFFO OROKERE AIYEDE TAKETE AIYEDAYO ROAD 18KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231300 - MOPA-AMURO	100,000,000	100,000,000	-	100,000,000	-



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REHABILITATION OF IBAJI ROAD 30KM	023400100100 - MINISTRY OF WORKS	23030113 - REHABILITATIO N / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12220600 - IBAJI	500,000,000	500,000,000	-	500,000,000	-
REHABILITATION OF OLD POLY QUARTERS TO POST FLOOD HOUSING ESTATE ROAD LOKOJA C4 15KM	023400100100 - MINISTRY OF WORKS	23030113 - REHABILITATIO N / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12211700 - OKENE	300,000,000	300,000,000	-	300,000,000	-
CONSTRUCTION OF ROADS IN PROPOSED NEW AIRPORT IN KOGI STATE ZARIAGI LOKOJA 78KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12210100 - ADAVI	3,500,000,00 0	500,000,000	-	1,000,000,00 0	-
ELECTRIFICATION OF ONE URBAN AREA IN EACH LGA ACROSS THE STATE.	023400100100 - MINISTRY OF WORKS	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTU RE	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	20,000,000	20,000,000	-	20,000,000	-
REHABILITATION/EQUIPPING OF CENTRAL ELECTRICAL WORKSHOP, MINISTRY OF WORKS, LOKOJA	023400100100 - MINISTRY OF WORKS	23030113 - REHABILITATIO N / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	20,000,000	20,000,000	-	20,000,000	-
CONSTRUCTION OF KOGI STATE POLYTECHNIC INTERNAL ROAD NETWORK 10KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	100,000,000	100,000,000	-	100,000,000	-
CONSTRUCTION OF RAYMOND STREET OPULEGA ANKPA ROAD 8KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220300 - ANKPA	100,000,000	100,000,000	-	100,000,000	-
CONSTRUCTION OF NYAMAYAMA / JOSTAN PLAZA (ALTERNATIVE FLOOD ROAD LOKOJA) 7KM C4	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	1,500,000,00 0	500,000,000	-	800,000,000	-
CONSTRUCTION OF MEME BRIDGE ON ZONE 8 ROAD ROUND ABOUT / GYB JUNCTION LOKOJA TO STANDARD	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220500 - DEKINA	1,000,000,00 0	200,000,000	-	1,000,000,00 0	-
CONSTRUCTION OF OTOYI IRIYONI-ADAVI ROAD 21KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12211700 - OKENE	100,000,000	100,000,000	-	100,000,000	-
CONSTRUCTION OF MOPA OKEAGE IMELA ROAD 15KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231300 - MOPA-AMURO	100,000,000	100,000,000	-	100,000,000	-
CONSTRUCTION OF INTERNAL ROAD NETWORK OF COLLEGE OF EDUCATION MOPA 7 KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION	70451 - ROAD TRANSPORT	12231300 - MOPA-AMURO	-	-	-	100,000,000	-



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		/ PROVISION OF ROADS							
CONSTRUCTION OF INTERNAL ROAD NETWORK OF COLLEGE OF EDUCATION ANKPA 10KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220300 - ANKPA	-	-	-	100,000,000	-
CONSTRUCTION OF INTERNAL ROAD NETWORK OF KOGI STATE UNIVERSITY KABBA 15KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231000 - KABBA/BUNU	-	-	-	100,000,000	-
CONSTRUCTION OF INTERNAL ROAD NETWORK OF KOGI STATE UNIVERSITY (PAAU) 15KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220500 - DEKINA	-	-	-	100,000,000	-
CONSTRUCTION OF INTERNAL ROAD NETWORK OF CUSTECH 5KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12211700 - OKENE	-	-	-	100,000,000	-
CONSTRUCTION OF INTERNAL ROAD NETWORK OF COLLEGE OF HEALTH TECHNOLOGY IDAH 6KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220700 - IDAH	-	-	-	100,000,000	-
CONSTRUCTION OF INTERNAL ROAD NETWORK OF ESTATE IN LOKOJA TOWNSHIP 30KM	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	-	-	-	100,000,000	-
PAYMENT OF OUTSTANDING CLAIMS OF COMPLETED ROADS AND STREET LIGHT PROJECTS IN THE STATE	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	-	-	-	600,000,000	-
INSTALLATIONS OF TRAFFIC LIGHT IN TWO MAJOR CITIES IN EACH OF THE 21 LGA	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	-	-	-	100,000,000	-
INSTALLATIONS OF TRAFFIC LIGHT IN MAJOR CITIES IN THE 21 LGA	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	-	-	-	100,000,000	-
KOGI STATE ROAD MAINTENANCE AGENCY'S PROJECTS(REHABILITATION OF DILAPIDATED ROADS)	023400300100 - ROAD MAINTENANCE AGENCY	23030113 - REHABILITATIO N / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	15,000,000,0 00	4,000,000,00 0	3,699,376,309. 79	12,000,000,0 00	-
ADDITIONAL EQUIPMENT FOR KOGI STATE ROAD MAINTENANCE AGENCY (PROCUREMENT OF CRUSHING MECHINE AND ASPHAT)	023400300100 - ROAD MAINTENANCE AGENCY	23010110 - PURCHASE OF ROAD EQUIPMENT	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	100,000,000	100,000,000	-	500,000,000	-
SURFACE DRESSING OF EGBE - OKURAN -OKOLOKE - ISANLU-ESE ROAD	023400300100 - ROAD	23030113 - REHABILITATIO	70451 - ROAD TRANSPORT	12232100 - YAGBA WEST	-	-	-	500,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



	MAINTENANCE AGENCY	N / REPAIRS - ROADS							
PURCHASE OF MUSICAL EQUIPMENT FOR LIFE BAND IN COUNCIL FOR ART AND CULTURE LOKOJA	023600100100 - MIN. OF CULTURE & TOURISM	23010130 - PURCHASE OF RECREATIONAL FACILITIES	70821 - CULTURAL SERVICES	12231200 - LOKOJA	2,000,000	2,000,000	-	2,000,000	-
CONSTRUCTION OF LIGHT TOWER AT THE CONFLUENCE OF RIVER NIGER AND BENUE (TOURIST CENTRE)	023600100100 - MIN. OF CULTURE & TOURISM	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70821 - CULTURAL SERVICES	12231200 - LOKOJA	20,000,000	20,000,000	-	400,000,000	-
PROCUREMENT OF ASSESSORIES/ EQUIPMENT TO PROMOTE CULTURAL PROGRAMME IN KOGI STATE	023600100100 - MIN. OF CULTURE & TOURISM	23010130 - PURCHASE OF RECREATIONAL FACILITIES	70821 - CULTURAL SERVICES	12231200 - LOKOJA	3,835,000	3,835,000	-	20,000,000	-
CONSTRUCTION AND FURNISHING OF AN OPEN- AIR THEATRE (CULTURAL CENTRE) IN LOKOJA	023600100100 - MIN. OF CULTURE & TOURISM	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70821 - CULTURAL SERVICES	12231200 - LOKOJA	20,000,000	-	-	800,000,000	-
REHABILITATION OF OBASANJO SQUARE	023600100100 - MIN. OF CULTURE & TOURISM	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70821 - CULTURAL SERVICES	12231200 - LOKOJA	20,000,000	20,000,000	-	-	-
REHABILITATION OF EXISTING HISTORICAL RELICS ACROSS THE STATE	023600100100 - MIN. OF CULTURE & TOURISM	23030118 - REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	70821 - CULTURAL SERVICES	12231200 - LOKOJA	10,000,000	10,000,000	-	30,000,000	-
PPRODUCTION OF TOURISM DEVELOPMENT MASTER PLAN DOCUMENT	023600100100 - MIN. OF CULTURE & TOURISM	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70821 - CULTURAL SERVICES	12231200 - LOKOJA	95,000,000	95,000,000	-	110,000,000	-
CONSTRUCTION OF ARTS & CRAFTS, TYE AND DYE CENTRE AT ART COUNCIL	023600100100 - MIN. OF CULTURE & TOURISM	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70821 - CULTURAL SERVICES	12231200 - LOKOJA	12,725,000	12,725,000	-	10,000,000	-
RESTORATION OF LORD LUGUARD REST HOUSE AT MOUNT PATTI TO TOURIST DESTINATION	023600100100 - MIN. OF CULTURE & TOURISM	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70821 - CULTURAL SERVICES	12231200 - LOKOJA	20,000,000	20,000,000	-	800,000,000	-
CONSTRUCTION OF MINI ARTS & CRAFT GALLERY AT MINISTRY OF CULTURE & TOURISM	023600100100 - MIN. OF	23020130 - CONSTRUCTION	70821 - CULTURAL SERVICES	12231200 - LOKOJA	5,000,000	5,000,000	-	30,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



	CULTURE & TOURISM	/PROVISION OF MUSEUM							
REHABILITATION OF KOGI STATE HOTELS & TOURISM BOARD BUILDING	023600100100 - MIN. OF CULTURE & TOURISM	23030129 - REHABILITATION / REPAIRS OF HOSTEL BUILDINGS	70821 - CULTURAL SERVICES	12231200 - LOKOJA	20,000,000	20,000,000	-	30,000,000	-
FURNISHING AND RENOVATION OF OFFICE ACCOMMODATION	023600100100 - MIN. OF CULTURE & TOURISM	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70821 - CULTURAL SERVICES	12231200 - LOKOJA	-	20,000,000	19,550,000	-	-
CONSTRUCTION OF URBAN WATER SCHEME (SIP)	025200100100 - MINISTRY OF WATER RESOURCES	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	-	-	-	50,000,000	-
REHABILITATION/REPAIR OF WATER SCHEME FOR BOTH URBAN AND SMALL TOWN	025200100100 - MINISTRY OF WATER RESOURCES	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	400,000,000	400,000,000	400,000,000	400,000,000	-
MAINTENANCE OF GREATER LOKOJA WATER SCHEME PHASE II	025200100100 - MINISTRY OF WATER RESOURCES	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12231200 - LOKOJA	360,000,000	360,000,000	-	360,000,000	-
COMPLETION OF 15 MOTORIZED AND HAND PUMP BOREHOLES IN THE STATE	025200100100 - MINISTRY OF WATER RESOURCES	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	360,000,000	360,000,000	-	360,000,000	-
REHABILITATION / UPGRADING OF CENTRAL WATER PROJECT SCHEMES (OKENE, EKUKU, ADOGO, OGORI, MAGONGO, ESSOMI, EGGE, IDOJI AND KUROKO)	025200100100 - MINISTRY OF WATER RESOURCES	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	360,000,000	360,000,000	-	360,000,000	-
REHABILITATION / UPGRADING OF EASTERN WATER PROJECT SCHEMES, (EJULE, ODU, OKPAKILI, IDAH, ANKPA, AGALIGA, IMANE, AJAKA, ABEJUKOLO, ANYIGBA AND OGUMA) (BD)	025200100100 - MINISTRY OF WATER RESOURCES	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	200,000,000	200,000,000	-	200,000,000	-
REHABILITATION / UPGRADING OF WESTERN WATER SCHEMES (KABBA WATER PROJECT, OGIDI, MOPA, ISANLU, EGBE, AIYEGUNLE-GGEDE AND OMI) (BD)	025200100100 - MINISTRY OF WATER RESOURCES	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	-	-	-	350,000,000	-



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REHABILITATION AND RETICULATION OF ISANLU WATER SCHEME	025200100100 - MINISTRY OF WATER RESOURCES	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12232000 - YAGBA EAST	350,000,000	350,000,000	-	2,000,000,000	-
REPAIR/ REPLACEMENT OF WORN OUT WATER SUPPLY EQUIPMENT (CHEMICAL SUPPLY INCLUSIVE)	025200100100 - MINISTRY OF WATER RESOURCES	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	400,000,000	400,000,000	121,993,250	400,000,000	-
EXPANSION AND RETICULATION OF OKENE WATER WORKS	025200100100 - MINISTRY OF WATER RESOURCES	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12211700 - OKENE	200,000,000	200,000,000	-	200,000,000	-
REHABILITATION OF MECHANICAL AND HYDRANLIC DREDGING OF OKENE WATER DAM	025200100100 - MINISTRY OF WATER RESOURCES	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12230900 - IJUMU	100,000,000	100,000,000	-	100,000,000	-
REHABILITATION AND RETICULATION OF AIYEGUNLE-GBEDE,IYAGBEDE AIYETOROGBEDE WATERScheme	025200100100 - MINISTRY OF WATER RESOURCES	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12231200 - LOKOJA	250,000,000	250,000,000	-	250,000,000	-
RETICULATION AND METERING OF GREATER LOKOJA WATER SUPPLY SCHEMETO LOKOJA METROLIS(BD)AND EXTENSION OF WATER TO FELELE,ZANGO AND FUL PERMANENT SITE	025200100100 - MINISTRY OF WATER RESOURCES	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12220300 - ANKPA	494,000,000	494,000,000	-	500,000,000	-
RESUSCITATION AND RETICULATION OF ANKPA WATER PROJECT	025200100100 - MINISTRY OF WATER RESOURCES	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12210200 - AJAOKUTA	300,000,000	300,000,000	-	300,000,000	-
REHABILITATION AND RETICULATION OF ADOGO WATER SCHEME	025200100100 - MINISTRY OF WATER RESOURCES	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	200,000,000	200,000,000	-	200,000,000	-
REHABILITATION AND RETICULATION OF IKUEHI,OBOROKO AND EIKA OHIZEYIN WATER SCHEME	025200100100 - MINISTRY OF WATER RESOURCES	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	300,000,000	300,000,000	-	300,000,000	300,000,000
NUT.5.WASH.PROVIDE PORTABLE WATER SUPPLY IN PUBLIC PLACES TO ENHANCE SANITATION AND HYGIENE.	025200100100 - MINISTRY OF	23020105 - CONSTRUCTION / PROVISION OF	70631 - WATER SUPPLY	12242200 - STATE WIDE	50,000,000	50,000,000	-	50,000,000	50,000,000



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	WATER RESOURCES	WATER FACILITIES							
NUT 5HRN. TRAINING AND RETRAINING OF WASHCOMS AND VHPS ON SUSTAINABLE AND AFFORDABLE WATER SUPPLY AND HYGIENE PROMOTION IN COMMUNITIES ACROSS THE 21 LGAS.	025200100100 - MINISTRY OF WATER RESOURCES	23050101 - RESEARCH AND DEVELOPMENT	70631 - WATER SUPPLY	12242200 - STATE WIDE	1,658,000	1,658,000	-	-	-
REHABILITATION OF MOPA TOWNSHIP WATER SCHEMES	025200100100 - MINISTRY OF WATER RESOURCES	23030104 - REHABILITATIO N / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12231300 - MOPA-AMURO	100,000,000	100,000,000	-	100,000,000	-
PROVISION OF POTABLE WATER TO AIYETEJU AGBAJOGUN AMURO	025200100100 - MINISTRY OF WATER RESOURCES	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12231300 - MOPA-AMURO	30,000,000	30,000,000	-	30,000,000	-
REHABILITATION OF ODO-ERE WATER SHEMES	025200100100 - MINISTRY OF WATER RESOURCES	23030104 - REHABILITATIO N / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12232100 - YAGBA WEST	50,000,000	50,000,000	-	50,000,000	-
REHABILITATION OF WATER SCHEMES ACROSS KOGI STATE	025200100100 - MINISTRY OF WATER RESOURCES	23030104 - REHABILITATIO N / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	8,000,000,00 0	500,000,000	-	6,000,000,00 0	-
NUT.5.EMERGENCY.SUPPORT WATER SUPPLY INTERVENTION IN EMMERGENCY SETTING	025200100100 - MINISTRY OF WATER RESOURCES	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	-	-	-	3,864,300	-
NUT.5.WASH.PROVIDE PORTABLE WATER SUPPLY IN SCHOOLS TO ENHANCE EFFECTIVE SANITATION AND HYGIENE ACROSS THE 21LGAS	025200100100 - MINISTRY OF WATER RESOURCES	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	-	-	-	75,754,300	-
SUPPLY OF WATER CHEMICAL.	025210200100 - KOGI STATE WATER BOARD	23030104 - REHABILITATIO N / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12231200 - LOKOJA	200,000,000	200,000,000	-	-	-
REHABILITATION/MAINTENANCE OF EXISTING WATER SCHEMES ACROSS THE STATE.	025210200100 - KOGI STATE WATER BOARD	23030104 - REHABILITATIO N / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12231200 - LOKOJA	200,000,000	200,000,000	-	200,000,000	-



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REHABILITATION OF KOGI STATE WATER BOARD HEAD QUARTER OFFICE.INCLUDE ADMINISTRATION BLOCK,MECHANICAL WORKSHOP STORE HOUSE,CONFERENCE ROOM AND SECURITY POST	025210200100 - KOGI STATE WATER BOARD	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70631 - WATER SUPPLY	12231200 - LOKOJA	60,000,000	60,000,000	-	80,000,000	-
REHABILITATION AND EQUIPNG OF EXISTING LABORATORY FOR WATER ANALYSIS AT KOGI STATE WATER BOARD HEAD QUARTER FELELE LOKOJA.	025210200100 - KOGI STATE WATER BOARD	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70631 - WATER SUPPLY	12242200 - STATE WIDE	-	-	-	150,000,000	-
DESILTING OF OKENE WATER WORKS DAM [REMOVER OF SAND PARTICLE]OF 252,000 LITRE CAPACITY.	025210200100 - KOGI STATE WATER BOARD	23040105 - WATER POLLUTION PREVENTION & CONTROL	70631 - WATER SUPPLY	12211700 - OKENE	-	-	-	350,000,000	-
PURCHASES OF DRILLING RIGS 4NOS	025210300100 - RURAL WATER AND SANITATION AGENCY (RUWASSA)	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70631 - WATER SUPPLY	12231200 - LOKOJA	800,000,000	300,000,000	-	1,000,000,000	-
PROCUREMENT OF HYGIENE FACILITIES IN PUBLIC AREAS SUCH AS HANDWASHING STATIONS .	025210300100 - RURAL WATER AND SANITATION AGENCY (RUWASSA)	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70631 - WATER SUPPLY	12231200 - LOKOJA	79,400,000	79,400,000	-	100,000,000	-
DRILLING OF NEW BOREHOLES IN THE SELECTED RURAL AREAS	025210300100 - RURAL WATER AND SANITATION AGENCY (RUWASSA)	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	150,000,000	1,050,000,000	933,873,512.15	700,000,000	-
RESURCITATION OF MORIBUND BOREHOLES IN RURALS COMMUNITIES	025210300100 - RURAL WATER AND SANITATION AGENCY (RUWASSA)	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	500,000,000	361,350,000	-	600,000,000	-
CONSTRUCTION OF VIP LATRINES IN RURAL AREAS	025210300100 - RURAL WATER AND SANITATION AGENCY (RUWASSA)	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	200,000,000	200,000,000	-	600,000,000	-
CONSTRUCTION OF RUWASSA WATER FACTORY	025210300100 - RURAL WATER AND	23020105 - CONSTRUCTION / PROVISION OF	70631 - WATER SUPPLY	12231200 - LOKOJA	400,000,000	400,000,000	-	600,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



	SANITATION AGENCY (RUWASSA)	WATER FACILITIES							
DRILLING OF 30NOS OF BOREHOLES ACROSS THE THREE SENATORIAL DISTRICT (PEWASH PROJECT)	025210300100 - RURAL WATER AND SANITATION AGENCY (RUWASSA)	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	500,000,000	500,000,000	-	500,000,000	-
CONSTRUCTION OF PUBLIC TOILETS IN SELECTED AREAS ACROSS THE STATE (PEWASH PROJECT)	025210300100 - RURAL WATER AND SANITATION AGENCY (RUWASSA)	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	150,000,000	150,000,000	-	300,000,000	-
PROCUREMENT OF HYGIENE EQUIPMENT (PEWASH PROJECT)	025210300100 - RURAL WATER AND SANITATION AGENCY (RUWASSA)	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70631 - WATER SUPPLY	12231200 - LOKOJA	100,000,000	100,000,000	-	150,000,000	-
RENOVATION/MAINTENANCE OF STATE SECRETARIAT LOKOJA	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23030121 - REHABILITATIO N / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	12231200 - LOKOJA	1,026,900,09 1	226,900,091	25,606,901.74	1,026,900,09 1	-
PERIMETER FENCING IN SOME SELECTED GOVERNMENT QURTERS/BUILDING ACROSS THE LGAS	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23020129 - CONSTRUCTION / PROVISION OF FENCING GOVERNMENT BUILDINGS	70611 - HOUSING DEVELOPMENT	12231200 - LOKOJA	2,471,964,54 0	2,471,964,54 0	2,179,981,032. 74	1,000,000,00 0	-
CONSTRUCTION OF POLICE BARRACKS IN SELECTED TOWNS ACROSS THE THREE SENATORIAL DISTRICTS	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70611 - HOUSING DEVELOPMENT	12242200 - STATE WIDE	1,102,661,53 5	1,902,661,53 5	1,788,021,531. 22	1,102,661,53 5	-
POST FLOOD HOUSING ESTATE INCLUDING ITS SOCIAL AMENITIES (ROADS ELECTRICITY AND INFRASTRUCTURES)	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23020104 - CONSTRUCTION / PROVISION OF HOUSING SCHEMES	70611 - HOUSING DEVELOPMENT	12231200 - LOKOJA	26,900,091	26,900,091	-	26,900,091	-
SITE AND SERVICES FOR COMMUNITY RENEWAL	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23040104 - INDUSTRIAL POLLUTION PREVENTION & CONTROL	70611 - HOUSING DEVELOPMENT	12231200 - LOKOJA	2,690,009	2,690,009	-	500,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



CONSTRUCTION OF OPEN AIR THEATRE FOR ART AND CULTURE	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23020104 - CONSTRUCTION / PROVISION OF HOUSING SCHEMES	70611 - HOUSING DEVELOPMENT	12231200 - LOKOJA	176,601,271	176,601,271	75,689,183.18	176,601,271	-
LANDSCAPING/RENOVATION OF CIVIL SERVICE COMMISSION COMPOUND AND OFFICES FURNITURE LOKOJA	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	12231200 - LOKOJA	16,269,175	16,269,175	-	16,269,175	-
RENOVATION OF GOVERNMENT LODGES ACROSS THE STATE	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70611 - HOUSING DEVELOPMENT	12242200 - STATE WIDE	134,500,454	181,500,454	180,472,615.89	134,500,454	-
LANDSCAPING OF SELECTED GOVERNMENT PREMISES ACROSS THE STATE	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70611 - HOUSING DEVELOPMENT	12242200 - STATE WIDE	12,374,042	12,374,042	-	12,374,042	-
CONSTRUCTION OF OFFICE ANNEX FOR CIVIL ENGINEERING DEPARTMENT MINISTRY OF WORKS LOKOJA	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	12242200 - STATE WIDE	50,000,000	50,000,000	50,000,000	50,000,000	-
RENOVATION OF GOVERNMENT QUARTERS ACROSS THE STATE	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70611 - HOUSING DEVELOPMENT	12242200 - STATE WIDE	1,212,589,428	1,212,589,428	790,001,827.19	1,500,000,000	-
SLUM UPGRADING AND URBAN RENEWAL PROGRAMS ACROSS THE STATE	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70611 - HOUSING DEVELOPMENT	12242200 - STATE WIDE	21,520,073	21,520,073	-	21,520,073	-
CONSTRUCTION OF LABORATORY BUILDING FOR SOIL TESTING IN LOKOJA	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70611 - HOUSING DEVELOPMENT	12231200 - LOKOJA	100,000,000	100,000,000	-	100,000,000	-
CONSTRUCTION OF INTRUDERS GATE/ROAD BARRIERS OF SELECTED AREA IN 4 LGA ACROSS THE STATE	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70611 - HOUSING DEVELOPMENT	12231200 - LOKOJA	100,000,000	398,067,700	162,734,394.23	500,000,000	-
CONSTRUCTION OF MINISTRY OF HOUSING AND URBAN DEVELOPMENT OFFICE COMPLEX LOKOJA	025300100100 - MINISTRY OF HOUSING AND	23020101 - CONSTRUCTION / PROVISION OF	70611 - HOUSING DEVELOPMENT	12231200 - LOKOJA	100,000,000	100,000,000	-	100,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



	URBAN DEVELOPMENT	OFFICE BUILDINGS							
CONSTRUCTION OF (ODODO VILLA) 1,050 HOUSING UNITS IN ALL THE THREE SENATORIAL DISTRICTS (50 HOUSING UNITS PER LGA)	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23020104 - CONSTRUCTION / PROVISION OF HOUSING SCHEMES	70611 - HOUSING DEVELOPMENT	12231200 - LOKOJA	1,500,000,000	300,000,000	-	1,500,000,000	-
CONSTRUCTION OF MOUNT PATTI RECREATION CENTRE LOKOJA	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	70611 - HOUSING DEVELOPMENT	12231200 - LOKOJA	800,000,000	800,000,000	500,000,000	800,000,000	-
FENCING OF ACQUIRED/MARKED AREAS FOR HOUSING ESTATE PROJECTS ACROSS THE THREE SENATORIAL DISTRICTS.	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23020129 - CONSTRUCTION / PROVISION OF FENCING GOVERNMENT BUILDINGS	70611 - HOUSING DEVELOPMENT	12231200 - LOKOJA	500,000,000	500,000,000	-	500,000,000	-
CONSTRUCTION OF PENSION OFFICE COMPLEX, LOKOJA	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	12231200 - LOKOJA	-	1,210,571,602	630,000,000	1,500,000,000	-
REMODELLING/ RENOVATION OF SOME SELECTED WORKSHOPPING CENTRES IN THE THREE SENATORIAL DISTRICTS	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23030103 - REHABILITATION / REPAIRS - HOUSING	70611 - HOUSING DEVELOPMENT	12231200 - LOKOJA	-	300,000,000	-	-	-
REMODELLING/RENOVATION OF SOME SELECTED WORSHIPPING CENTRE IN THE THREE SENATORIAL DISTRICTS (4 EACH)	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23020104 - CONSTRUCTION / PROVISION OF HOUSING SCHEMES	70611 - HOUSING DEVELOPMENT	12242200 - STATE WIDE	-	-	-	1,500,000,000	-
KOGI STATE MASTER PLAN	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23020104 - CONSTRUCTION / PROVISION OF HOUSING SCHEMES	70611 - HOUSING DEVELOPMENT	12242200 - STATE WIDE	-	-	-	200,000,000	-
CONSTRUCTION OF OFFICE BUILDINGS IN 5 LGA ACROSS THE STATE	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	12242200 - STATE WIDE	-	-	-	1,500,000,000	-
CONSTRUCTION OF OFFICE BUILDING IDAH, OKENE, KABBA	025300200100 - BUREAU FOR LANDS	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	100,000,000	50,000,000	9,838,220	150,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



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



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



		INDUSTRIAL EQUIPMENT							
BACKUP AND DISASTER RECOVERY SYSTEM [ON-SITE AND OFF-SITE] FOR STORAGE HARD PERSONAL COMPUTER(PC)	025300200100 - BUREAU FOR LANDS	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	10,000,000	10,000,000	-	20,000,000	-
PROCUREMENT OF SOFTWARE LICENSES ; ELETRONIC DOCUMENT MANAGEMENT SOFTWARE SYSTEM(EMDSC).	025300200100 - BUREAU FOR LANDS	23050102 - COMPUTER SOFTWARE ACQUISITION	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	40,000,000	40,000,000	-	65,000,000	-
RE-DESIGN OF DEVELOPMENT PLANS,TOWN PLANNING SCHEME AND IMPLEMENTATION.	025300200100 - BUREAU FOR LANDS	23030122 - REHABILITATION /REPAIRS OF BOUNDARY POST	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	40,000,000	55,000,000	40,014,605	40,200,000	-
PROCUREMENT OF IMAGERY: FOR 16KM RADIUS	025300200100 - BUREAU FOR LANDS	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	30,000,000	30,000,000	-	30,160,000	-
REFURBISHING OF 1 NO OF EARTH MOVING EQUIPMENT OF BULDOZER AND LOWBIRD EXCAVATOR.	025300200100 - BUREAU FOR LANDS	23010111 - PURCHASE OF TRACTORS	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	10,000,000	10,000,000	-	70,300,000	-
PURCHASE OF 25 NOS OF COMPUTERS	025300300100 - KOGI STATE UTILITY INFRASTRUCTURE MANAGEMENT AND COMPLIANCE AGENCY	23010113 - PURCHASE OF COMPUTERS	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	20,000,000	20,000,000	-	20,000,000	-
PURCHASE OF 1 NO OF ENNTERPRISE COMPUTER PRINTERS	025300300100 - KOGI STATE UTILITY INFRASTRUCTURE MANAGEMENT AND COMPLIANCE AGENCY	23010114 - PURCHASE OF COMPUTER PRINTERS	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	4,000,000	4,000,000	-	4,000,000	-
TAKE OFF GRANT/ CAPITALIZATION OF KOGI STATE UTILITY INFRASTRUCTURE MANAGEMENT AND COMPLIANCE AGENCY	025300300100 - KOGI STATE UTILITY INFRASTRUCTURE MANAGEMENT AND	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	150,000,000	150,000,000	-	-	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



	COMPLIANCE AGENCY								
PURCHASE OF 2NOS OF MOTOR CYCLE FOR SURVEILLANCE	025300300100 - KOGI STATE UTILITY INFRASTRUCTURE MANAGEMENT AND COMPLIANCE AGENCY	23010146 - PURCHASE OF MOTOR CYCLES	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	20,000,000	20,000,000	-	50,000,000	-
INSTALLATION OF 15KVA POWER INFRASTRUCTURE (INVERTER SOLAR SYSTEM)	025300300100 - KOGI STATE UTILITY INFRASTRUCTURE MANAGEMENT AND COMPLIANCE AGENCY	23010144 - PURCHASE OF POWER INSTILLATION EQUIPMENT	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	10,000,000	10,000,000	-	50,000,000	-
PROVISION OF GRANTS FOR COMMUNITY SELF HELP PROJECTS	026200100100 - MINISTRY OF RURAL AND ENERGY DEVELOPMENT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	1,500,000	1,500,000	-	200,000	-
RURAL WATER SUPPLY SCHEME ACROSS THE THREE SENATORIAL DISTRICT	026200100100 - MINISTRY OF RURAL AND ENERGY DEVELOPMENT	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70621 - COMMUNITY DEVELOPMENT	12242200 - STATE WIDE	301,000,000	301,000,000	-	250,000,000	-
ELECTRIFICATION SCHEMES, GOVERNOR'S ACCELERATED ELECTRIFICATION OF COMMUNITIES ACROSS THE STATE	026200100100 - MINISTRY OF RURAL AND ENERGY DEVELOPMENT	23020103 - PROVISION OF ELECTRICITY TO PUBLIC BUILDINGS	70621 - COMMUNITY DEVELOPMENT	12242200 - STATE WIDE	10,020,287,169	5,520,287,169	5,101,187,850.23	10,000,000,000	-
PURCHASE OF 500 NOS OF TRANSFORMERS	026200100100 - MINISTRY OF RURAL AND ENERGY DEVELOPMENT	23010144 - PURCHASE OF POWER INSTILLATION EQUIPMENT	70621 - COMMUNITY DEVELOPMENT	12242200 - STATE WIDE	500,000,000	500,000,000	500,000,000	1,000,000,000	-
PURCHASE OF 100NOS OF ELECTRICAL TESTING EQUIPMNT	026200100100 - MINISTRY OF RURAL AND ENERGY DEVELOPMENT	23010144 - PURCHASE OF POWER INSTILLATION EQUIPMENT	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	100,000,000	100,000,000	-	500,000	-
ELECTRIFICATION OF CUSTECH ON 33KV LINE & ASSOCIATED ACCESSORIES & KOGI WEST SENATORIAL DISTRICT	026200100100 - MINISTRY OF RURAL AND	23020103 - PROVISION OF ELECTRICITY	70621 - COMMUNITY DEVELOPMENT	12210100 - ADAVI	1,275,000,000	675,000,000	550,000,000	750,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



	ENERGY DEVELOPMENT	TO PUBLIC BUILDINGS							
INSTALLATION OF 96KVA INTEGRATED SOLAR ENERGY FOR GRAPHIC NEWSPAPER	026200100100 - MINISTRY OF RURAL AND ENERGY DEVELOPMENT	23010144 - PURCHASE OF POWER INSTILLATION EQUIPMENT	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	25,000,000	25,000,000	-	700,000,000	-
CONSTRUCTION OF RURAL FEEDER ROADS IN KOGI STATE	026200100100 - MINISTRY OF RURAL AND ENERGY DEVELOPMENT	23020114 - CONSTRUCTION / PROVISION OF ROADS	70621 - COMMUNITY DEVELOPMENT	12242200 - STATE WIDE	200,000,000	200,000,000	-	25,000,000	-
OVERHAULING OF MRD HEAVY DUTY EQUIPMENT (BULLDOZER D8, CAT PAYLOADER, CAT MOTOR GRADER, ROLLER COMPACTOR, HYAB CRANE MOUNTED VEHICLE AND 2NOS OF MERCEDES BENZ TIPPERS.	026200100100 - MINISTRY OF RURAL AND ENERGY DEVELOPMENT	23030114 - REHABILITATION / REPAIRS - TRACTORS / OTHER HEAVY VEHICLES	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	300,000,000	300,000,000	-	50,000,000	-
CONSTRUCTION OF RURAL ACCESS ROADS FOR AGRICULTURAL MARKETING (WORLD BANK PROJECT)	026200100100 - MINISTRY OF RURAL AND ENERGY DEVELOPMENT	23020114 - CONSTRUCTION / PROVISION OF ROADS	70621 - COMMUNITY DEVELOPMENT	12242200 - STATE WIDE	1,800,000,000	5,200,000,000	5,179,895,825.25	15,227,340,333	-
REHABILITATION OF 47 EXISTING ROADS (249.35KM) (RARA)	026200100100 - MINISTRY OF RURAL AND ENERGY DEVELOPMENT	23020114 - CONSTRUCTION / PROVISION OF ROADS	70621 - COMMUNITY DEVELOPMENT	12242200 - STATE WIDE	1,500,000,000	500,000,000	-	3,000,000,000	-
HYBRID POWER (SOLAR) INSTALLATION AT IDP CAMPS/MDAS	026200100100 - MINISTRY OF RURAL AND ENERGY DEVELOPMENT	23010144 - PURCHASE OF POWER INSTILLATION EQUIPMENT	70621 - COMMUNITY DEVELOPMENT	12242200 - STATE WIDE	-	-	-	400,000,000	-
CONSTRUCTION OF ABOTTOIR, SLAUGHTERING SLAB VERTINARY CLINC ACROSS THE STATE	027100100100 - MINISTRY OF LIVESTOCK DEVELOPMENT	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70421 - AGRICULTURE	12231200 - LOKOJA	-	100,000,000	-	200,000,000	-
CONSTRUCTION OF LIVESTOCK MARKET BUILDING FOR 3 SENATORIAL DISTRICT AND LIVESTOCK DEVELOPMENT PROJECT	027100100100 - MINISTRY OF LIVESTOCK DEVELOPMENT	23020124 - CONSTRUCTION OF MARKETS/ PARKS	70421 - AGRICULTURE	12231200 - LOKOJA	-	500,000,000	202,000,000	300,000,000	-
CONSTRUCTIONS OF MARKET /PARKS	027100100100 - MINISTRY OF LIVESTOCK DEVELOPMENT	23020124 - CONSTRUCTION OF MARKETS/ PARKS	70421 - AGRICULTURE	12242200 - STATE WIDE	-	-	-	500,000,000	-



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CONSTRUCTION OF 11 NOS QUARANTINE DUTY POST AT SOME ENTRANCE POINT OF KOGI STATE	027100100100 - MINISTRY OF LIVESTOCK DEVELOPMENT	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70421 - AGRICULTURE	12242200 - STATE WIDE	-	-	-	50,000,000	-
CONSTRUCTION OF SOLAR POWERED COLDROOM AND OTHER INFRASTRUCTURE IN 3 SENATORIAL DISTRICTS	027100100100 - MINISTRY OF LIVESTOCK DEVELOPMENT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70421 - AGRICULTURE	12242200 - STATE WIDE	-	-	-	300,000,000	-
ESTABLISHMENT OF PILOT PASTURE DEVELOPMENT SCHEME IN 3 SENATORIAL DISTRICT	027100100100 - MINISTRY OF LIVESTOCK DEVELOPMENT	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	12242200 - STATE WIDE	-	-	-	30,000,000	-
ESTABLISHMENT OF MULTIPLICATION AND BREEDING CENTRE FOR IMPROVED SMALL AND LARGE RUMINANT IN 3 SENATORIAL DISTRICT	027100100100 - MINISTRY OF LIVESTOCK DEVELOPMENT	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	12242200 - STATE WIDE	-	-	-	200,000,000	-
ESTABLISHMENT OF KOGI STATE MODULAR RANCH	027100100100 - MINISTRY OF LIVESTOCK DEVELOPMENT	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	12242200 - STATE WIDE	-	-	-	500,000,000	-
DEVELOPMENT OF GRAZING RESERVES AND RANGES ACROSS 3 SENATORIAL DISTRICT	027100100100 - MINISTRY OF LIVESTOCK DEVELOPMENT	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	12242200 - STATE WIDE	-	-	-	62,000,000	-
ESTABLISHMENT OF MICRO LIVESTOCK PRODUCTION CLUSTERS IN 21 LGAs (L-PRES)	027100100100 - MINISTRY OF LIVESTOCK DEVELOPMENT	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70421 - AGRICULTURE	12242200 - STATE WIDE	-	1,200,000,000	1,011,612,043.36	6,300,000,000	-
ESTABLISHMENT OF PIG PRODUCTION AND PROCESSING CENTRES IN 21 LGAs (L-PRES)	027100100100 - MINISTRY OF LIVESTOCK DEVELOPMENT	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70421 - AGRICULTURE	12242200 - STATE WIDE	-	-	-	1,320,150,000	-
ESTABLISHMENT OF MINI HACHERIES IN 3 SENATORIAL DISTRICT	027100100100 - MINISTRY OF LIVESTOCK DEVELOPMENT	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70421 - AGRICULTURE	12242200 - STATE WIDE	-	-	-	150,000,000	-
ESTABLISHMENT OF EGG TRAY PRODUCTION FACILITY IN LOKOJA	027100100100 - MINISTRY OF LIVESTOCK DEVELOPMENT	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70421 - AGRICULTURE	12231200 - LOKOJA	-	-	-	100,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



	LIVESTOCK DEVELOPMENT	PRODUCTION FACILITIES							
CONSTRUCTION OF WATER FACILITY FOR LIVESTOCK PRODUCTION IN 21 LGAs	027100100100 - MINISTRY OF LIVESTOCK DEVELOPMENT	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70421 - AGRICULTURE	12242200 - STATE WIDE	-	-	-	200,000,000	-
ESTABLISHMENT OF SMALL RUMINANT PRODUCTION/ FATTENING CENTRES IN 3 SENATORIAL DISTRICT	027100100100 - MINISTRY OF LIVESTOCK DEVELOPMENT	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70421 - AGRICULTURE	12242200 - STATE WIDE	-	-	-	150,000,000	-
ESTABLISHMENT OF LARGE RUMINANT PRODUCTION CENTRE IN THE 3 SENATORIAL DISTRICT	027100100100 - MINISTRY OF LIVESTOCK DEVELOPMENT	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70421 - AGRICULTURE	12242200 - STATE WIDE	-	-	-	250,000,000	-
ESTABLISHMENT OF TECHNOLOGY AND INNOVATION PLATFORM FOR POULTRY PRODUCTION AT THE MINISTRY HEADQUARTERS	027100100100 - MINISTRY OF LIVESTOCK DEVELOPMENT	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	12242200 - STATE WIDE	-	-	-	200,000,000	-
ESTABLISHMENT OF DIGITAL SYSTEMS FOR IMAGING OF GRAZING RESERVES AND LIVESTOCK RECORDS	027100100100 - MINISTRY OF LIVESTOCK DEVELOPMENT	23010145 - PURCHASE OF ICT INSTALLATION TOOLS/ MATERIALS	70421 - AGRICULTURE	12242200 - STATE WIDE	-	-	-	500,000,000	-
ESTABLISHMENT OF DATA BASE FOR ENUMERATION OF LIVESTOCK FARMERS AND NOMADS IN LOKOJA	027100100100 - MINISTRY OF LIVESTOCK DEVELOPMENT	23010113 - PURCHASE OF COMPUTERS	70421 - AGRICULTURE	12242200 - STATE WIDE	-	-	-	120,000,000	-
ESTABLISHMENT OF CENTRE FOR CORDINATING NATIONAL ANIMALS IDENTIFICATION AND TRACABILITY SYSTEM (NAITS) IN KOGI STATE	027100100100 - MINISTRY OF LIVESTOCK DEVELOPMENT	23010145 - PURCHASE OF ICT INSTALLATION TOOLS/ MATERIALS	70421 - AGRICULTURE	12242200 - STATE WIDE	-	-	-	100,000,000	-
CONSTRUCTION OF MINISTRY OF LIVESTOCK PERMANENT OFFICE BUILDING	027100100100 - MINISTRY OF LIVESTOCK DEVELOPMENT	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70421 - AGRICULTURE	12231200 - LOKOJA	-	-	-	1,000,000,000	-
FIRE PREVENTIVE EQUIPMENT(5NOS EXTINGUISHERS AND 1NO FIRE ALARM)	031801100100 - KOGI STATE JUDICIAL SERVICE COMMISSION	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70331 - LAW COURTS	12231200 - LOKOJA	2,000,000	2,000,000	-	90,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



PROVISION OF 13NOS OF UTILITY VEHICLES	031801100100 - KOGI STATE JUDICIAL SERVICE COMMISSION	23010105 - PURCHASE OF MOTOR VEHICLES	70331 - LAW COURTS	12231200 - LOKOJA	80,000,000	80,000,000	-	21,000,000	-
PROVISION OF MOTORIZED BOREHOLE	031801100100 - KOGI STATE JUDICIAL SERVICE COMMISSION	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70331 - LAW COURTS	12231200 - LOKOJA	2,500,000	2,500,000	-	13,000,000	-
PROCUREMENT OF 15NOS OF DESKTOP AND 8NOS OF LAPTOP	031801100100 - KOGI STATE JUDICIAL SERVICE COMMISSION	23010113 - PURCHASE OF COMPUTERS	70331 - LAW COURTS	12231200 - LOKOJA	12,000,000	12,000,000	-	-	-
PROVISION OF 1 NO 250KVA GENERATING SET FOR THE JUDICIAL SERVICE COMMISSION	031801100100 - KOGI STATE JUDICIAL SERVICE COMMISSION	23010119 - PURCHASE OF POWER GENERATING SET/PLANT	70331 - LAW COURTS	12231200 - LOKOJA	1,200,000	1,200,000	-	2,100,000	-
CONSTRUCTION OF LIBRARY BLOCK TO PROVIDE ARCHIVE FOR THE COMMISSION (JSC)	031801100100 - KOGI STATE JUDICIAL SERVICE COMMISSION	23020111 - CONSTRUCTION / PROVISION OF LIBRARIES	70331 - LAW COURTS	12231200 - LOKOJA	180,000,000	180,000,000	-	185,000,000	-
CONSTRUCTION / FURNISHING OF JUDICIAL SERVICE COMMISSION OFFICE SECRETARIAT	031801100100 - KOGI STATE JUDICIAL SERVICE COMMISSION	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	20,000,000	20,000,000	-	2,700,000	-
PROCUREMENT OF 2NOS OF SHARP AR6020 PHOTOCOPIER MACHINE	031801100100 - KOGI STATE JUDICIAL SERVICE COMMISSION	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70331 - LAW COURTS	12242200 - STATE WIDE	-	-	-	2,106,000	-
PROVISION OF FIRE PREVENTIVE DEVICE (HCJ)	031805100100 - HIGH COURT OF JUSTICE	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70331 - LAW COURTS	12231200 - LOKOJA	10,000,000	10,000,000	-	10,000,000	-
PROVISION OF MOTORIZED BOREHOLE WITH OVERHEAD TANK (HCJ)	031805100100 - HIGH COURT OF JUSTICE	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70331 - LAW COURTS	12231200 - LOKOJA	10,000,000	10,000,000	-	10,000,000	-
PURCHASE OF 40NOS OF LAPTOP FOR MAGISTRATE AND AREA COURT JUDGES (HCJ)	031805100100 - HIGH COURT OF JUSTICE	23010113 - PURCHASE OF COMPUTERS	70331 - LAW COURTS	12231200 - LOKOJA	30,000,000	30,000,000	-	40,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



PROVISION OF CENTRAL COMMUNICATION SYSTEM (INTER- COMMUNICATION) AT THE HIGH COURT OF JUSTICE COMPLEX	031805100100 - HIGH COURT OF JUSTICE	23010145 - PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	70331 - LAW COURTS	12231200 - LOKOJA	100,000,000	100,000,000	16,500,000	100,000,000	-
COMPUTERIZATION OF HIGH COURT TO PROVIDE COMPUTER AND INTERNET SERVICES TO ALL COURT BUILDINGS IN THE STATE	031805100100 - HIGH COURT OF JUSTICE	23010113 - PURCHASE OF COMPUTERS	70331 - LAW COURTS	12231200 - LOKOJA	150,000,000	150,000,000	5,755,000	150,000,000	-
PURCHASE OF TEN (10NOS) COMPUTERS AND PRINTERS	031805100100 - HIGH COURT OF JUSTICE	23010113 - PURCHASE OF COMPUTERS	70331 - LAW COURTS	12231200 - LOKOJA	17,400,000	17,400,000	8,910,000	50,000,000	-
CONSTRUCTION AND EQUIPPING OF JUDICIARY MEDICAL CLINIC AT THE HIGH COURT COMPLEX	031805100100 - HIGH COURT OF JUSTICE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70331 - LAW COURTS	12231200 - LOKOJA	25,000,000	25,000,000	-	30,000,000	-
CONSTRUCTION OF FAMILY COURT PROJECT (CHILD RIGHT ACT LAW) (HCJ)	031805100100 - HIGH COURT OF JUSTICE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	200,000,000	200,000,000	-	40,000,000	-
CONSTRUCTION OF MULTI- DOOR COURT HOUSE/ ALTERNATIVE DISPUTE RESOLUTION CENTRE (HCJ)	031805100100 - HIGH COURT OF JUSTICE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	100,000,000	100,000,000	-	160,000,000	-
CONSTRUCTION OF CEREMONIAL COURT HALL FOR HIGH COURT	031805100100 - HIGH COURT OF JUSTICE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	200,000,000	200,000,000	-	200,000,000	-
CONSTRUCTION & FURNISHING OF STAFF CANTEEN AT THE HIGH COURT COMPLEX	031805100100 - HIGH COURT OF JUSTICE	23010120 - PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	70331 - LAW COURTS	12231200 - LOKOJA	10,000,000	10,000,000	-	10,000,000	-
PURCHASE OF STAFF 18 SEATERS BUS AND UTILITY VEHICLES (HCJ)	031805100100 - HIGH COURT OF JUSTICE	23010108 - PURCHASE OF BUSES	70331 - LAW COURTS	12231200 - LOKOJA	30,000,000	30,000,000	-	50,000,000	-
PURCHASE OF VEHICLE FOR CHIEF JUDGE & OTHER HIGH COURT JUDGES	031805100100 - HIGH COURT OF JUSTICE	23010105 - PURCHASE OF MOTOR VEHICLES	70331 - LAW COURTS	12231200 - LOKOJA	101,000,000	101,000,000	-	100,000,000	-
PURCHASE OF 25NOS GEN. SET AND ACCESSORIES FOR ALL HIGH COURTS IN THE STATE	031805100100 - HIGH COURT OF JUSTICE	23010119 - PURCHASE OF POWER	70331 - LAW COURTS	12231200 - LOKOJA	10,000,000	10,000,000	-	15,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



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



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



PROCUREMENT OF SOPHISTICATED FIRE FIGHTING EQUIPMENT IN THE CUSTOMARY COURTS ACROSS THE 21 LGAs	031805200100 - CUSTOMARY COURT OF APPEAL	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70331 - LAW COURTS	12231200 - LOKOJA	200,000,000	86,140,000	-	80,625,433	-
CONSTRUCTION/ PROVISION OF OFFICE BUILDINGS	031805200100 - CUSTOMARY COURT OF APPEAL	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	110,000,000	110,000,000	-	250,000,000	-
CONSTRUCTION OF CUSTOMARY COURT LOWER AND UPPER BUILDING	031805200100 - CUSTOMARY COURT OF APPEAL	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	200,000,000	200,000,000	-	700,000,000	-
PROVISION OF OVERHEAD TANK AND BOREHOLES IN UPPER AND LOWER CUSTOMARY COURT	031805200100 - CUSTOMARY COURT OF APPEAL	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70331 - LAW COURTS	12231200 - LOKOJA	200,000,000	200,000,000	-	250,000,000	-
ESTABLISHMENT OF ICT INFRASTRUCTURES/ CENTRE	031805200100 - CUSTOMARY COURT OF APPEAL	23020127 - CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURES	70331 - LAW COURTS	12231200 - LOKOJA	300,000,000	300,000,000	-	700,000,000	-
PURCHASE OF SHREDDING MACHINE 10 NO.	031805200100 - CUSTOMARY COURT OF APPEAL	23010117 - PURCHASE OF SHREDDING MACHINES	70331 - LAW COURTS	12231200 - LOKOJA	15,000,000	15,000,000	-	600,000,000	-
PURCHASE OF 5NOS VEHICLES FOR JUDGES, MEMBERS AND ONE STAFF BUS	031805200100 - CUSTOMARY COURT OF APPEAL	23010108 - PURCHASE OF BUSES	70331 - LAW COURTS	12231200 - LOKOJA	700,000,000	150,000,000	5,969,000	650,000,000	-
PURCHASE OF POWER GENERATING SET	031805200100 - CUSTOMARY COURT OF APPEAL	23010119 - PURCHASE OF POWER GENERATING SET/PLANT	70331 - LAW COURTS	12231200 - LOKOJA	250,000,000	250,000,000	-	250,000,000	-
CONSTRUCTION AND FURNISHING OF PROTOTYPE COURT HOUSES OUTSIDE LOKOJA	031805200100 - CUSTOMARY COURT OF APPEAL	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12242200 - STATE WIDE	700,000,000	100,000,000	-	200,000,000	-
CONSTRUCTION OF LIBRARY/ ARCHIVE OFFICE BLOCK AND PURCHASE OF LAW BOOKS	031805200100 - CUSTOMARY COURT OF APPEAL	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70331 - LAW COURTS	12231200 - LOKOJA	600,000,000	100,000,000	-	200,000,000	-



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CONSTRUCTION AND FURNISHING OF PROTOTYPE ADMIN. OFFICE BLOCK	031805200100 - CUSTOMARY COURT OF APPEAL	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	650,000,000	150,000,000	-	450,000,000	-
PROCUREMENT OF SECURITY GADGETS AT CUSTOMARY COURT OF APPEAL HEADQUATER	031805200100 - CUSTOMARY COURT OF APPEAL	23010128 - PURCHASE OF SECURITY EQUIPMENT	70331 - LAW COURTS	12231200 - LOKOJA	150,000,000	150,000,000	-	350,000,000	-
PROCUREMENT OF OFFICE EQUIPMENT IN THE SHARIA COURT OF APPEAL E.G AIR CONDITIONER,	031805200100 - CUSTOMARY COURT OF APPEAL	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70331 - LAW COURTS	12231200 - LOKOJA	350,000,000	350,000,000	-	15,000,000	-
CONSTRUCTION OF UPPER SHERIA COURT BUILDING	031805300100 - SHARIA COURT OF APPEAL	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	80,000,000	80,000,000	-	100,000,000	-
CONSTRUCTION OF LOWER SHERIA COURT BUILDING	031805300100 - SHARIA COURT OF APPEAL	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	80,000,000	80,000,000	-	100,000,000	-
PROVISION OF BOREHOLE WITH OVERHEAD TANK AT THE SHARIA COURT HEADQUARTERS	031805300100 - SHARIA COURT OF APPEAL	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70331 - LAW COURTS	12231200 - LOKOJA	20,000,000	20,000,000	4,950,600	25,000,000	-
PROVISION OF COMPUTER SET & ACCESSORIES TO ALL SHARIA COURT CHAMBERS & DIRECTORATES	031805300100 - SHARIA COURT OF APPEAL	23010113 - PURCHASE OF COMPUTERS	70331 - LAW COURTS	12231200 - LOKOJA	5,000,000	5,000,000	1,400,000	10,000,000	-
SHARIA COURT OF APPEAL HEADQUARTER BUILDING PROJECT	031805300100 - SHARIA COURT OF APPEAL	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	1,654,990,000	154,990,000	-	2,400,633,000	-
PROCUREMENT OF VEHICLE FOR CHIEF REGISTRAR, & DIRECTORS IN SHARIA COURT OF APPEAL	031805300100 - SHARIA COURT OF APPEAL	23010105 - PURCHASE OF MOTOR VEHICLES	70331 - LAW COURTS	12231200 - LOKOJA	80,000,000	80,000,000	-	120,000,000	-
PROCUREMENT OF VEHICLE FOR GRAND KHADIS AND OTHER KHADIS INCLUDING STAFF BUS	031805300100 - SHARIA COURT OF APPEAL	23010108 - PURCHASE OF BUSES	70331 - LAW COURTS	12231200 - LOKOJA	200,000,000	200,000,000	-	300,000,000	-
PROCUREMENT OF GENERATING SETS FOR SHARIA COURT IN HEADQUARTER	031805300100 - SHARIA	23010119 - PURCHASE OF	70331 - LAW COURTS	12231200 - LOKOJA	15,000,000	15,000,000	-	30,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



	COURT OF APPEAL	POWER GENERATING SET/PLANT							
PROCUREMENT OF FIRE PREVENTIVE AND SAFETY APPLIANCES.	031805300100 - SHARIA COURT OF APPEAL	23010128 - PURCHASE OF SECURITY EQUIPMENT	70331 - LAW COURTS	12231200 - LOKOJA	5,000,000	5,000,000	-	5,000,000	-
PROCUREMENT OF LAW BOOKS AND LIBRARY FACILITY (SHARIA)	031805300100 - SHARIA COURT OF APPEAL	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70331 - LAW COURTS	12231200 - LOKOJA	20,000,000	20,000,000	2,080,000	20,000,000	-
CONSTRUCTION OF OFFICE BLOCK TO SERVE AS ARCHIVES	031805300100 - SHARIA COURT OF APPEAL	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	80,000,000	80,000,000	-	80,000,000	-
REHABILITATION/ UPGRADING OF SHARIA COURT OF APPEAL BUILDINGS	031805300100 - SHARIA COURT OF APPEAL	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	230,000,000	230,000,000	34,617,000	250,000,000	-
ESTABLISHMENT OF SPECIAL COURTS(JUVENILE, MENTAL DERAILED PEOPLE ETC.)	032600100100 - MINISTRY OF JUSTICE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	100,000,000	100,000,000	-	100,000,000	-
CONSTRUCTION OF SEXUAL ASSAULT REFERRAL CENTRE (SARC'S)	032600100100 - MINISTRY OF JUSTICE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	100,000,000	100,000,000	-	100,000,000	-
REVISION AND PRINTING OF REVISED LAWS OF KOGI STATE	032600100100 - MINISTRY OF JUSTICE	23050101 - RESEARCH AND DEVELOPMENT	70331 - LAW COURTS	12231200 - LOKOJA	87,243,000	87,243,000	-	100,000,000	-
CONSTRUCTION OF OFFICE COMPLEX FOR MINISTRY OF JUSTICE	032600100100 - MINISTRY OF JUSTICE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	500,000,000	200,000,000	30,000,000	500,000,000	-
CONSTRUCTION OF OFFICE ACCOMODATION FOR PUBLIC DEFENDER AND CITIZEN'S RIGHT COMMISSION	032600700100 - KOGI STATE OFFICE OF THE PUBLIC DEFENDER AND CITIZENS' RIGHTS COMMISSION	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	100,000,000	100,000,000	-	100,000,000	-



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PROCUREMENT OF OFFICE FURNITURE (15 CHAIRS, 6 TABLES, 5 FILING CABINETS, OTHER FIXTURES THAT CREATE A COMFORTABLE WORKING ENVIRONMENT) AND 5 FITTINGS INCLUDING AIR CONDITION	032600700100 - KOGI STATE OFFICE OF THE PUBLIC DEFENDER AND CITIZENS' RIGHTS COMMISSION	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70331 - LAW COURTS	12231200 - LOKOJA	5,000,000	5,000,000	-	5,000,000	-
PURCHASE OF 10 COMPUTERS SETS, 5 LAPTOPS AND ACCESSORIES	032600700100 - KOGI STATE OFFICE OF THE PUBLIC DEFENDER AND CITIZENS' RIGHTS COMMISSION	23010113 - PURCHASE OF COMPUTERS	70331 - LAW COURTS	12231200 - LOKOJA	5,000,000	5,000,000	-	5,000,000	-
PROCUREMENT OF OFFICE EQUIPMENT (3 PRINTERS, 2 SCANNERS, 2 PHOTOCOPIES)	032600700100 - KOGI STATE OFFICE OF THE PUBLIC DEFENDER AND CITIZENS' RIGHTS COMMISSION	23010140 - PURCHASE OF OFFICE EQUIPMENT	70331 - LAW COURTS	12231200 - LOKOJA	10,000,000	10,000,000	-	10,000,000	-
RENOVATION OF OFFICE OF THE PUBLIC DEFENDER AND CITIZEN'S RIGHTS COMMISSION	032600700100 - KOGI STATE OFFICE OF THE PUBLIC DEFENDER AND CITIZENS' RIGHTS COMMISSION	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	10,000,000	10,000,000	-	17,060,000	-
PURCHASE OF 6NOS MOTOR VEHICLES (TOYOTA HILUX)	046300100100 - KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION	23010105 - PURCHASE OF MOTOR VEHICLES	70432 - PETROLUUM AND NATURAL GAS	12231200 - LOKOJA	-	450,000,000	-	-	-
PROCUREMENT OF OFFICE FURNITURE AND EQUIPMENT (TABLES, CHAIRS & CABINETS etc)	046300100100 - KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70432 - PETROLUUM AND NATURAL GAS	12231200 - LOKOJA	-	270,000,000	-	-	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



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



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	DEVELOPMENT COMMISSION								
PROCUREMENT OF OFFICE 20 TABLES INCLUDING MEETING HALL TABLES AND 50 CHAIRS	046300100100 - KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70432 - PETROLUUM AND NATURAL GAS	12231200 - LOKOJA	-	-	-	500,000,000	-
RENOVATION OF CLINICS AT 3 COMMUNITIES (ECNENO, ONYEDEGA & ONUGWA)	046300100100 - KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70432 - PETROLUUM AND NATURAL GAS	12231200 - LOKOJA	-	-	-	500,000,000	-
PROCUREMENT OF A BOAT EQUIPPED WITH CLINICAL TOOLS AT IBAJI LGA	046300100100 - KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION	23010109 - PURCHASE OF BOATS	70432 - PETROLUUM AND NATURAL GAS	12231200 - LOKOJA	-	-	-	200,000,000	-
RENOVATION OF OF 2 BLOCK OF CLASSROOMS EACH AT AGBALIGBOJO, EJULE-ONU COMMUNITIES	046300100100 - KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70432 - PETROLUUM AND NATURAL GAS	12231200 - LOKOJA	-	-	-	500,000,000	-
CONSTRUCTION OF NYSC PERMANENT ORIENTATION CAMP FENCE	051300100100 - MINISTRY OF YOUTH & SPORTS	23020129 - CONSTRUCTION / PROVISION OF FENCING GOVERNMENT BUILDINGS	70811 - RECREATIONAL AND SPORTING SERVICES	12231200 - LOKOJA	85,000,000	85,000,000	-	-	-
LABOUR INTENSIVE PUBLIC WORKS FOR BUSINESS DEVELOPMENT(CARES)	051300100100 - MINISTRY OF YOUTH & SPORTS	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70811 - RECREATIONAL AND SPORTING SERVICES	12231200 - LOKOJA	450,000,000	450,000,000	-	200,000,000	-
QUARTELY SUMMIT OF ALL TERTIARY STUDENTS BODIES IN KOGI STATE	051300100100 - MINISTRY OF YOUTH & SPORTS	23050101 - RESEARCH AND DEVELOPMENT	70811 - RECREATIONAL AND SPORTING SERVICES	12231200 - LOKOJA	35,000,000	35,000,000	-	-	-
NATIONAL ASSOCIATION OF KOGI STATE STUDENTS ANNUAL CONVENTION TO ENHACE CAPACITY DEVELOPMENT	051300100100 - MINISTRY OF	23050101 - RESEARCH AND DEVELOPMENT	70811 - RECREATIONAL	12231200 - LOKOJA	15,000,000	15,000,000	-	-	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



	YOUTH & SPORTS		AND SPORTING SERVICES						
YOUTH ADVANCEMENT AND DEVELOPMENT FOR YESSO PWF.	051300100100 - MINISTRY OF YOUTH & SPORTS	23050101 - RESEARCH AND DEVELOPMENT	70811 - RECREATIONAL AND SPORTING SERVICES	12231200 - LOKOJA	11,000,000	11,000,000	-	-	-
CONSTRUCTION AND EQUIPPING OF SKILL ACQUISITION CENTRES FOR YOUTH EMPOWERMENT	051300100100 - MINISTRY OF YOUTH & SPORTS	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70811 - RECREATIONAL AND SPORTING SERVICES	12231200 - LOKOJA	400,000,000	400,000,000	-	358,000,000	-
CONSTRUCTION OF: (A) 45X25M HANDBALL COURT (B) 25X18M BASKETBALL COURT (C) 23X12M VOLLEYBALL COURT, EACH IN THE 3 SENATORIAL DISTRICT WITH ASPHALT OVERLAY	051300100100 - MINISTRY OF YOUTH & SPORTS	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70811 - RECREATIONAL AND SPORTING SERVICES	12231200 - LOKOJA	16,000,000	16,000,000	-	16,000,000	-
RENOVATION OF MULTI- PURPOSE INDOOR SPORTS HALL AT LOKONGOMA SPORTS CENTRE	051300100100 - MINISTRY OF YOUTH & SPORTS	23030111 - REHABILITATION / REPAIRS - SPORTING FACILITIES	70811 - RECREATIONAL AND SPORTING SERVICES	12231200 - LOKOJA	12,000,000	12,000,000	-	15,000,000	-
PROVISION OF ARENA EQUIPMENT IN LOKOJA	051300100100 - MINISTRY OF YOUTH & SPORTS	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70811 - RECREATIONAL AND SPORTING SERVICES	12231200 - LOKOJA	60,000,000	60,000,000	-	60,000,000	-
RENOVATION/ UPGRADING OF CONFLUENCE STADIUM TO FIFA STANDARD	051300100100 - MINISTRY OF YOUTH & SPORTS	23030111 - REHABILITATION / REPAIRS - SPORTING FACILITIES	70811 - RECREATIONAL AND SPORTING SERVICES	12231200 - LOKOJA	350,000,000	350,000,000	-	350,000,000	-
CONSTRUCTION OF LAWN TENNIS COMPLEX AND STANDARD SWIMMING POOL.	051300100100 - MINISTRY OF YOUTH & SPORTS	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70811 - RECREATIONAL AND SPORTING SERVICES	12231200 - LOKOJA	150,000,000	150,000,000	-	200,000,000	-
YOUTHS MOBILISATION PROGRAMMES	051300100100 - MINISTRY OF YOUTH & SPORTS	23050106 - ECONOMIC EMPOWERMENT	70811 - RECREATIONAL AND SPORTING SERVICES	12231200 - LOKOJA	120,780,000	120,780,000	-	-	-
PROCUREMENT OF SPORTS EQUIPMENT FOR FESTIVAL SPORTS	051300100100 - MINISTRY OF YOUTH & SPORTS	23010126 - PURCHASE OF SPORTING / GAMING EQUIPMENT	70811 - RECREATIONAL AND SPORTING SERVICES	12231200 - LOKOJA	65,000,000	65,000,000	-	65,000,000	-
CREATION AND DEVELOPMENT OF DATABASE OF YOUTHS ORGANISATION ACTIVE IN DEVELOPMENT COOPERATION	051300100100 - MINISTRY OF	23050102 - COMPUTER	70811 - RECREATIONAL	12231200 - LOKOJA	25,000,000	25,000,000	-	25,000,000	-



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	YOUTH & SPORTS	SOFTWARE ACQUISITION	AND SPORTING SERVICES						
YESSO SKILL FOR JOB (S4J) TO ENHACE CAPACITY DEVELOPMENT	051300100100 - MINISTRY OF YOUTH & SPORTS	23050101 - RESEARCH AND DEVELOPMENT	70811 - RECREATIONAL AND SPORTING SERVICES	12231200 - LOKOJA	7,000,000	7,000,000	-	-	-
PROCUREMENT OF GENERATING SET	051300100100 - MINISTRY OF YOUTH & SPORTS	23010119 - PURCHASE OF POWER GENERATING SET/PLANT	70811 - RECREATIONAL AND SPORTING SERVICES	12231200 - LOKOJA	-	-	-	10,000,000	-
IMPLEMENTATION ON KOGI STATE ACTION PLAN ON PEACE AND SECURITY FOR WOMEN AND CHILDREN	051400100100 - MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	23010132 - PURCHASE OF SECURITY GADGETS	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	15,000,000	15,000,000	3,125,000	-	-
PROCUREMENT OF SECURITY GADGETS TO ENSURE SAFETY ACTIVITY	051400100100 - MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	23010128 - PURCHASE OF SECURITY EQUIPMENT	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	1,000,000	1,000,000	-	1,000,000	-
RENOVATION OF MINISTRY'S DAY CARE CENTRE AT FAREC	051400100100 - MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	24,000,000	24,000,000	-	50,000,000	-
CONSTRUCTION OF CHILD CARE CENTRES AND ORPHANAGE HOMES IN THE 3 SENATORIAL DISTRICT	051400100100 - MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	23050106 - ECONOMIC EMPOWERMENT	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	24,000,000	24,000,000	-	24,000,000	-
RENOVATION AND EQUIPPING DROP IN CENTRE ALOMA	051400100100 - MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	23030103 - REHABILITATION / REPAIRS - HOUSING	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	50,000,000	50,000,000	-	70,000,000	-
PROCUREMENT OF GRINDING MACHINES AND OTHER SUPPORT DEVICES FOR THE EMPOWERMENT OF 500 WOMEN ACROSS THE STATE	051400100100 - MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	23050106 - ECONOMIC EMPOWERMENT	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	-	-	-	75,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



CONSTRUCTION OF CHILDREN PARLIAMENTARIAN CENTRE IN CENTRE IN LOKOJA	051400100100 - MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	23010128 - PURCHASE OF SECURITY EQUIPMENT	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	25,000,000	25,000,000	-	105,000,000	-
CONSTRUCTION OG THE GOVERNMENT CHILDREN'S RECEPTION CENTRE/ORPHANAGE HOME IN LOKOJA	051400100100 - MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	5,000,000	5,000,000	-	150,000,000	-
REHABILITATION / REPAIR OF THE DISABLED CENTRE	051400100100 - MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	5,000,000	5,000,000	-	5,000,000	-
ESTABLISHMENT OF DAY CARE CENTRE FOR ELDERLY	051400100100 - MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	50,000,000	50,000,000	43,456,500	50,000,000	-
PROCUREMENT/FURNISHING OF REHABILITATION CENTRE FOR THE DISABLE	051400100100 - MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	2,000,000	2,000,000	-	2,000,000	-
KOGI STATE INTERVENTION FOR WIDOWS AND ORPHANS TO ESTABLISH BUSINESS CENTRE (SIP)	051400100100 - MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	23020124 - CONSTRUCTION OF MARKETS/ PARKS	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	50,000,000	50,000,000	48,670,000	70,000,000	-
KOGI STATE INTERVENTION FOR THE PHYSICALLY CHALLENGED SUPPORTING EQUIPMENT (SIP)	051400100100 - MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	10,000,000	10,000,000	-	-	-
SOCIAL TRANSFER AND LIVELIHOOD GRANT (CARES)	051400100100 - MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	23050106 - ECONOMIC EMPOWERMENT	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	100,000,000	100,000,000	-	50,000,000	-



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



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ANNUAL NATIONAL COUNCIL CONFERENCE FOR WOMEN AFFAIRS AND SOCIAL DEVELOPMENT TO ENHANCE CAPACITY DEVELOPMENT	051400100100 - MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	23050101 - RESEARCH AND DEVELOPMENT	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	120,000,000	120,000,000	-	120,000,000	-
CONSTRUCTION OF SEXUAL ASSAULT REFERRAL CENTRE (SARC'S)	051400100100 - MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	50,000,000	50,000,000	-	15,000,000	-
CONSTRUCTION OF REMAND HOME AND JUVENILE COURT, LOKOJA	051400100100 - MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	100,000,000	100,000,000	-	100,000,000	-
RENOVATION OF AMUSEMENT PARKS LOKOJA	051400100100 - MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	20,000,000	20,000,000	-	150,000,000	-
EQUIPPING OF REHABILITATION CENTRE FOR THE DISABLED	051400200100 - KOGI STATE OFFICE FOR DISABILITY AFFAIRS	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	6,400,000	6,400,000	-	200,000,000	-
FURNISHING OF REHABILITATION CENTRE FOR THE DISABLED	051400200100 - KOGI STATE OFFICE FOR DISABILITY AFFAIRS	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	20,000,000	20,000,000	-	-	-
CONSTRUCTION OF KOGI STATE REHABILITATION AND SKILL ACQUISITION CENTRE FOR PERSON WITH DISABILITY	051400200100 - KOGI STATE OFFICE FOR DISABILITY AFFAIRS	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	100,000,000	100,000,000	-	-	-
CONSTRUCTION OF A BLOCK OF 5 OFFICES IN THE MINISTRY OF EDUCATION HEADQUARTER AND A BLOCK OF 2 OFFICES EACH FOR THE AREA EVALUATORS OF EDUCATION (AEES) IN THE 21 LGAS WITHIN ONE YEAR	051700100100 - MINISTRY OF EDUCATION	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70981 - EDUCATION N.E.C	12231200 - LOKOJA	15,000,000	15,000,000	-	150,000,000	-
CAPACITY BUILDING FOR 100 GUARDIANS AND COUNSELORS IN SCHOOLS WITHIN ONE YEAR	051700100100 - MINISTRY OF EDUCATION	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	10,000,000	10,000,000	-	-	-



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RENOVATION OF COMMUNITY SECONDARY SCHOOL AGASSA	051700100100 - MINISTRY OF EDUCATION	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12211700 - OKENE	50,000,000	50,000,000	-	50,000,000	-
RENOVATION OF COMMUNITY SECONDARY SCHOOL, OLOWA	051700100100 - MINISTRY OF EDUCATION	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12220500 - DEKINA	6,000,000	6,000,000	-	11,000,000	-
REVIEW OF THE STATE EDUCATION STRATEGIC PLAN	051700100100 - MINISTRY OF EDUCATION	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	20,000,000	20,000,000	-	-	-
YEARLY CONDUCT OF STATE EDUCATION SUMMIT WITH RELEVANT STAKEHOLDERS	051700100100 - MINISTRY OF EDUCATION	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	30,000,000	30,000,000	-	-	-
ESTABLISHMENT OF SCHOOL - BASED MANAGEMENT COMMITTEE (SBMC) IN 284 GRANT-AIDED SECONDARY SCHOOLS	051700100100 - MINISTRY OF EDUCATION	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	7,500,000	7,500,000	-	-	-
ESTABLISHMENT OF KOGI STATE SENIOR SECONDARY EDUCATION BOARD KGSSEB	051700100100 - MINISTRY OF EDUCATION	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70981 - EDUCATION N.E.C	12231200 - LOKOJA	25,000,000	25,000,000	-	-	-
CONVERSION AND RENOVATION OF JEJE HIGH SCHOOL (JHS) TO PUBLIC SCHOOL. C4	051700100100 - MINISTRY OF EDUCATION	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12231200 - LOKOJA	10,000,000	10,000,000	-	-	-
PROVISION OF VOCATIONAL SKILLS EQUIPMENT TO 21 CENTRES IN ALL THE 21 LGAS: (1) 42 SETS SEWING MACHINES (2) 42 SETS OF EMBROIDERY MACHINES (3) 42 WELDING MACHINES (4) 210 PIECES OF CLIPPERS FOR YOUTH AND ADULT EDUCATION	051700100100 - MINISTRY OF EDUCATION	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	50,000,000	50,000,000	-	50,000,000	-
HUMAN CAPITAL DEVELOPMENT (HCD): QUARTELY SENSITIZATION AND ADVOCACY FOR HUMAN RESOURCES DEVELOPMENT FOR EFFICIENT SERVICE DELIVERY ON CAPACITY BUILDING AND DEVELOPMENT	051700100100 - MINISTRY OF EDUCATION	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	10,000,000	10,000,000	-	-	-
NUT 5HRN. 5.2.8 TRAINING OF 20 NUMBER OF TEACHERS / CAREGIVER ON PRACTICES AND TABOOS THAT AFFECTS NUTRITIONAL STATUS OF WOMEN AND ADOLESCENT GIRLS HEALTH AND HYGIENE	051700100100 - MINISTRY OF EDUCATION	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	4,058,000	6,058,000	320,000	-	-
NUT 5HRN. 5.2.9 TRAINING OF 10 NUMBERS OF PEER EDUCATORS (ADOLESCENT AND YOUNG GIRLS) ON PRACTICES AND TABOOS THAT AFFECTS NUTRITIONAL STATUS OF WOMEN AND GIRLS HEALTH AND HYGIENE	051700100100 - MINISTRY OF EDUCATION	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	1,707,010	1,707,010	-	-	-



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PROVISION OF MOTORCYCLES FOR 21 EDUCATION AREA EVALUATORS (INPECTORS) IN 21 LGAS	051700100100 - MINISTRY OF EDUCATION	23010146 - PURCHASE OF MOTOR CYCLES	70981 - EDUCATION N.E.C	12231200 - LOKOJA	10,500,000	10,500,000	-	31,500,000	-
REDUCTION OF OUT-OF-SCHOOL CHILDREN:(OOSC) RATE VIA:HOME - GROW SCHOOL FEEDING PROGRAMME,SECOND CHANCE EDUCATION, COMMUNITY AWARENESS AND ENGAGEMENT FROM 60% TO 35%	051700100100 - MINISTRY OF EDUCATION	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	50,000,000	50,000,000	-	-	-
GOVERNMENT INTERVENTION ON PAYMENT OF EXAMINATION FEES FOR STUDENTS IN PUBLIC SCHOOLS:WAEC & JAMB 23,000,BECE 45,000 CEE 51,000	051700100100 - MINISTRY OF EDUCATION	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	1,000,000,000	1,500,000,000	1,348,689,584	-	-
PROVISION OF BURSARY AWARDS TO 10 EXECUTIVE OFFICERS TO ATTEND COURSES WITHIN A YEAR	051700100100 - MINISTRY OF EDUCATION	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	50,000,000	50,000,000	15,000,000	-	-
ACCREDITATION OF TECHINICAL COURSES :(1)BUILDING AND CONSTRUCTIONS (2)ELECTRICAL INSTALLATIONS AND MAINTENANCE (3)CARPENTRY AND JOINERY (4)FURNITURE AND UPHOLSTERY AND (5)ICT AT GTC ANKPA,GTC IDAH,GTC OBOROKO AND GTC MOPA	051700100100 - MINISTRY OF EDUCATION	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	40,000,000	40,000,000	-	-	-
EDUCATION FOR ALL /SDG4:NATIONAL AND STATE COMPETITION FOR STUDENTS IN SCIENCES WITH 1 YEAR	051700100100 - MINISTRY OF EDUCATION	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	10,000,000	10,000,000	-	-	-
SUBSIDY FOR STATE EXAMINATION:BASIC 6 EVALUATION EXAMINATION	051700100100 - MINISTRY OF EDUCATION	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	26,000,000	26,000,000	-	-	-
PROVISION OF EQUAL ACCESS TO QUALITY EDUCATION(ECCDE/BASIC)	051700100100 - MINISTRY OF EDUCATION	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	50,000,000	50,000,000	-	-	-
INCLUSIVE EDUCATION (LEARNERS WITH SPECIAL NEEDS)	051700100100 - MINISTRY OF EDUCATION	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	50,000,000	50,000,000	-	-	-
INCLUSIVE EDUCATION/ PROVISION OF LEARNING AIDS (BRAIDS TYPEWRITER,HEARING AID,WHEEL CHAIR AND OTHERS) FOR SPECIAL EDUCATION (LEARNERS WITH SPECIAL NEED) IN 3 SPECIAL SCHOOLS AT IYALE,EGBE AND ZANGO DAJI	051700100100 - MINISTRY OF EDUCATION	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	50,000,000	50,000,000	-	100,000,000	-
DEVELOPMENT OF E-LEARNING PROGRAMME(MOBILE APPLICATION) FOR TEACHERS, STUDENTS AND PUPILS ACROSS THE STATE	051700100100 - MINISTRY OF EDUCATION	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	60,000,000	60,000,000	24,461,000	100,000,000	-
GIRL CHILD EDUCATION IN UBE/POST BASIC: MATHEMATICS AND SCIENCE COMPETITION FOR GIRL CHILD, HEALTH PROGRAMMES	051700100100 - MINISTRY OF EDUCATION	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	50,000,000	50,000,000	-	-	-
ESTABLISHMENT OF GOVERNMENT DAY SECONDARY SCHOOL ZANGO DAJI	051700100100 - MINISTRY OF EDUCATION	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12210100 - ADAVI	50,000,000	50,000,000	-	50,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



SUPPLY OF SCIENCES LABORATORY EQUIPMENT TO PHYSICS ,CHEMISTRY, BIOLOGY, AGRIC, HOMEC AND ICT LABS IN 21 GOVERNMENT SCIENCE SECONDARY SCHOOLS IN 21 LGAS	051700100100 - MINISTRY OF EDUCATION	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	50,000,000	50,000,000	-	377,964,246	-
SUPPLY OF 120,000 COPIES OF CUSTOMISED MATHEMATICS AND ENGLISH TEXTBOOKS TO SECONDARY SCHOOLS	051700100100 - MINISTRY OF EDUCATION	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	50,981,025	50,981,025	-	54,000,000	-
PROVISION OF EQUIPMENT TO AID GENDER ISSUES IN BASIC AND POST BASIC EDUCATION :EQUIPMENT -126 KNITTING & SEWING MACHINES ,132 DRYERS & 132 HAIR ROLLERS WHILE LEARNING MATERIALS.	051700100100 - MINISTRY OF EDUCATION	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	100,000,000	100,000,000	-	100,000,000	-
PROVISIONS OF 25,000 COPIES NEW CURRICULUMS AND TEACHER'S GUIDE ACROSS ALL SUBJECTS IN BASIC AND POST BASIC LEVELS.	051700100100 - MINISTRY OF EDUCATION	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	50,000,000	50,000,000	-	100,000,000	-
RENOVATIONS /REHABILITATIONS OF 15 SECONDARY SCHOOLS PERIMETER FENCING ACROSS THE STATE IN ALL LGA	051700100100 - MINISTRY OF EDUCATION	23030106 - REHABILITATIO N / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12231200 - LOKOJA	210,000,000	210,000,000	-	-	-
RENOVATIONS /REMODELLING OF SECONDARY SCHOOLS ACROSS THE STATE (ALL)	051700100100 - MINISTRY OF EDUCATION	23030106 - REHABILITATIO N / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	2,202,490,97 9	202,490,979	-	2,030,414,52 2	-
PROVISIONS OF LEARNING OF INFRASTRUCTURE IN PUBLIC SCHOOLS	051700100100 - MINISTRY OF EDUCATION	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	50,000,000	50,000,000	-	-	-
ESTABLISHMENT OF EJIGBO COMMUNITY SECONDARY SCHOOL	051700100100 - MINISTRY OF EDUCATION	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12220300 - ANKPA	20,000,000	20,000,000	-	30,000,000	-
RENOVATION/UPGRADING OF EXISTING TECHNICAL SCHOOLS (ANKPA, IDAH,OBOROKE AND MOPA)	051700100100 - MINISTRY OF EDUCATION	23030106 - REHABILITATIO N / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	270,000,000	270,000,000	-	150,000,000	-
RENOVATION AND EXPANSION LEARNING ENVIRONMENT IN 42 SCHOOLS 2 PER LGA (GYB LEGACY/MODEL SCHOOL PROJECT)	051700100100 - MINISTRY OF EDUCATION	23030106 - REHABILITATIO N / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	100,000,000	100,000,000	-	100,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



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



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



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



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



		WATER FACILITIES							
PROVISION OF 2 LAPTOPS,1 PRINTER AND OTHER ACCESSORIES FOR EACH DEPARTMENT IN THE MINISTRY OF EDUCATION HEADQUARTER	051700100100 - MINISTRY OF EDUCATION	23010140 - PURCHASE OF OFFICE EQUIPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	10,000,000	10,000,000	-	30,000,000	-
GOVERNMENT INTERVENTION ON ICT PARK/HUB(SIP)	051700100100 - MINISTRY OF EDUCATION	23010145 - PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	70981 - EDUCATION N.E.C	12231200 - LOKOJA	30,000,000	30,000,000	-	-	-
ESTABLISHMENT OF ONE (1 NO.) PILOT ICT CENTRE IN ONE SECONDARY PER LOCAL GOVERNMENT	051700100100 - MINISTRY OF EDUCATION	23010113 - PURCHASE OF COMPUTERS	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	34,000,000	34,000,000	-	100,000,000	-
CONSTRUCTION OF ADDITIONAL OFFICE COMPLEX FOR MINISTRY OF EDUCATION AND RENOVATION OF THE UPSTAIR BLOCK	051700100100 - MINISTRY OF EDUCATION	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12231200 - LOKOJA	10,000,000	10,000,000	-	-	-
RESTRUCTURING OF THE GENERAL STORE AT THE MINISTRY OF EDUCATION HEADQUARTER	051700100100 - MINISTRY OF EDUCATION	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12231200 - LOKOJA	10,000,000	10,000,000	-	-	-
TRAINING FOR 1000 EDUCATION OFFICERS AND TEACHERS WITHIN 1 YEAR	051700100100 - MINISTRY OF EDUCATION	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	10,000,000	10,000,000	-	-	-
CONSTRUCTION OF BIO. TECH PRODUCTION PROJECT CENTRE FOR PRODUCTION OF SOAP, HAND SANITIZER AND OTHERS	051700100100 - MINISTRY OF EDUCATION	23020124 - CONSTRUCTION OF MARKETS/ PARKS	70981 - EDUCATION N.E.C	12231200 - LOKOJA	10,000,000	10,000,000	-	-	-
NUT .1. SBPS ESTABLISHMENT OF90 SCHOOL GARDEN ACROSS THE STATE WITH THE USE OF SIMPLE FARM TOOLS TO COMPLEMENT SCHOOL FEEDING PROGRAMME	051700100100 - MINISTRY OF EDUCATION	23040106 - PLANTING AND CULTIVATION	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	-	-	-	20,350,000	20,350,000
CONSTRUCTION OF CLASSROOMS IN SELECTED NUMBER OF SCHOOLS ACROSS THE STATE (AGILE PROJECT)	051700100100 - MINISTRY OF EDUCATION	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	-	400,000,000	383,061,659.96	30,616,282,000	-
RENOVATION OF CLASSROOMS IN SELECTED NUMBER OF SCHOOLS ACROSS THE STATE (AGILE PROJECT)	051700100100 - MINISTRY OF EDUCATION	23030106 - REHABILITATIO N / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	-	1,100,000,000	1,043,442,108.84	28,022,380,421	-
CONSTRUCTION/ RENOVATION OF SCHOOL BUILDINGS/ SCHOOL FURNITURES/ BOREHOLE/ VIP TOILETS	051700200100 - STATE	23020107 - CONSTRUCTION	70912 - PRIMARY EDUCATION	12231200 - LOKOJA	7,200,000,000	6,200,000,000	6,085,635,784.68	7,200,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



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



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



	POLYTECHNIC, LOKOJA	N / REPAIRS - ELECTRICITY	TERTIARY EDUCATION						
CONSTRUCTION OF GUEST INN IN MAIN CAMPUS LOKOJA	051701800100 - KOGI STATE POLYTECHNIC, LOKOJA	23020128 - CONSTRUCTION / PROVISION OF HOTEL BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	150,000,000	150,000,000	-	100,000,000	-
CONSTRUCTION/ EQUIPPING OF LABORATORIES FOR ENGINEERING COURSES IN KOGI STATE POLYTECHNIC, LOKOJA	051701800100 - KOGI STATE POLYTECHNIC, LOKOJA	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTU RE	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	28,900,000	28,900,000	4,750,000	28,000,000	-
CONSTRUCTION OF ICT BUILDING AT POLY CAMPUS	051701800100 - KOGI STATE POLYTECHNIC, LOKOJA	23020127 - CONSTRUCTION /PROVISION OF ICT INFRASTRUCTU RES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	360,000,000	360,000,000	-	100,000,000	-
PURCHASE OF 18NOS OFFICE HP COMPUTER LAPTOPS FOR VARIOUS OFFICES	051701800100 - KOGI STATE POLYTECHNIC, LOKOJA	23010113 - PURCHASE OF COMPUTERS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	25,000,000	25,000,000	-	25,000,000	-
PURCHASE OF 18NOS OFFICE HP LARSER JET COMPUTER PRINTERS FOR VARIOUS OFFICES	051701800100 - KOGI STATE POLYTECHNIC, LOKOJA	23010114 - PURCHASE OF COMPUTER PRINTERS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	20,000,000	20,000,000	240,000	20,000,000	-
PURCHASE OF 9NOS OFFICE PHOTOCOPYING MACHINES FOR VARIOUS OFFICES	051701800100 - KOGI STATE POLYTECHNIC, LOKOJA	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	25,000,000	25,000,000	-	25,000,000	-
PURCHASE OF 12NOS OFFICE SCANNERS FOR VARIOUS OFFICES	051701800100 - KOGI STATE POLYTECHNIC, LOKOJA	23010118 - PURCHASE OF SCANNERS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	10,000,000	10,000,000	-	15,000,000	-
PROCUREMENT AND INSTALLATION OF SECURITY GADGETS/ CCTV AT STRATEGIC LOCATIONS WITHIN POLYTECHNICS CAMPUS	051701800100 - KOGI STATE POLYTECHNIC, LOKOJA	23010128 - PURCHASE OF SECURITY EQUIPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	40,000,000	40,000,000	-	40,000,000	-
PROCUREMENT OF QUICK BOOK SOFTWARE ACQUISITION FOR VARIOUS ACCOUNTING WORK	051701800100 - KOGI STATE POLYTECHNIC, LOKOJA	23050102 - COMPUTER SOFTWARE ACQUISITION	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	18,000,000	18,000,000	-	25,000,000	-
PURCHASE/ REPLACEMENT OF SOME EQUIPMENT SUCH AS 20 NOS OF BEDS, APPARATUS ETC. AT POLYTECHNICS CLINIC	051701800100 - KOGI STATE POLYTECHNIC, LOKOJA	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	20,000,000	20,000,000	-	20,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



EXPANSION OF FACILITIES(LECTURE HALL) AT COLLEGE OF EDUCATION, ANKPA	051701900100 - COLLEGE OF EDUCATION, ANKPA	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION	12220300 - ANKPA	61,423,965	61,423,965	-	61,423,965	-
UPGRADING OF EXISTING WATER INFRASTRUCTURE AT COE ANKPA	051701900100 - COLLEGE OF EDUCATION, ANKPA	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70941 - FIRST STAGE OF TERTIARY EDUCATION	12220300 - ANKPA	-	50,000,000	17,721,000	80,000,000	-
REPAIRS OF GENERATOR/REPLACEMENT OF DAMAGE WIRES AT COE ANKPA	051701900100 - COLLEGE OF EDUCATION, ANKPA	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	70941 - FIRST STAGE OF TERTIARY EDUCATION	12220300 - ANKPA	-	5,000,000	-	10,000,000	-
RENOVATION OF BLOCKS OF CLASSROOMS AT COE ANKPA	051701900100 - COLLEGE OF EDUCATION, ANKPA	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70941 - FIRST STAGE OF TERTIARY EDUCATION	12220300 - ANKPA	-	56,000,000	-	100,000,000	-
PROVISION OF SOLAR LIGHT AT COE ANKPA	051701900100 - COLLEGE OF EDUCATION, ANKPA	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	70941 - FIRST STAGE OF TERTIARY EDUCATION	12220300 - ANKPA	-	22,000,000	17,721,000	25,000,000	-
RENOVATION OF COE ANKPA PROVOST OFFICIAL LODGE	051701900100 - COLLEGE OF EDUCATION, ANKPA	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	70941 - FIRST STAGE OF TERTIARY EDUCATION	12220300 - ANKPA	-	10,000,000	8,860,500	-	-
PURCHASE OF OFFICIAL VEHICLE FOR COE ANKPA PROVOST (1NO OF PRADO JEEP AND BACKUP HILUX)	051701900100 - COLLEGE OF EDUCATION, ANKPA	23010105 - PURCHASE OF MOTOR VEHICLES	70941 - FIRST STAGE OF TERTIARY EDUCATION	12220300 - ANKPA	-	205,000,000	-	220,000,000	-
CONSTRUCTION OF PERIMETER FENCING AT COE ANKPA	051701900100 - COLLEGE OF EDUCATION, ANKPA	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	70941 - FIRST STAGE OF TERTIARY EDUCATION	12220300 - ANKPA	-	-	-	100,000,000	-
REHABILITATION OF 7 CLASS ROOMS	051702000100 - COLLEGE OF EDUCATION TECHNICAL, MOPA	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION	12231300 - MOPA-AMURO	7,250,000,000	250,000,000	-	500,000,000	-
CONSTRUCTION OF 2 STOREY BUILDINGS AS STAFF OFFICES WITH 100 OFFICES EACH	051702000100 - COLLEGE OF EDUCATION TECHNICAL, MOPA	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	12231300 - MOPA-AMURO	-	-	-	1,500,000,000	-
CONSTRUCTION OF 3 KILOMETERS INTERNAL ROADS	051702000100 - COLLEGE OF	23020114 - CONSTRUCTION	70941 - FIRST STAGE OF	12231300 - MOPA-AMURO	-	-	-	800,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



	EDUCATION TECHNICAL, MOPA	/ PROVISION OF ROADS	TERTIARY EDUCATION						
PROCUREMENT OF 1 32 SEATER COASTER BUS' AND 2 '18 SEATER BUSES' FOR STAFF AND STUDENTS	051702000100 - COLLEGE OF EDUCATION TECHNICAL, MOPA	23010108 - PURCHASE OF BUSES	70941 - FIRST STAGE OF TERTIARY EDUCATION	12231300 - MOPA-AMURO	-	-	-	145,000,000	-
PROCUREMENT OF 5 UTILITY VEHICLES FOR THE PROVOST AND MANAGEMENT STAFF	051702000100 - COLLEGE OF EDUCATION TECHNICAL, MOPA	23010105 - PURCHASE OF MOTOR VEHICLES	70941 - FIRST STAGE OF TERTIARY EDUCATION	12231300 - MOPA-AMURO	-	-	-	300,000,000	-
CONSTRUCTION OF A '2,000 CAPACITY STOREY BUILDING' FOR LIBRARY	051702000100 - COLLEGE OF EDUCATION TECHNICAL, MOPA	23020111 - CONSTRUCTION / PROVISION OF LIBRARIES	70941 - FIRST STAGE OF TERTIARY EDUCATION	12231300 - MOPA-AMURO	-	-	-	600,000,000	-
CONSTRUCTION OF 50 ROOMS (3-4 STUDENTS PER ROOM) FOR MALE STUDENTS AND 50 ROOMS (3-4 STUDENTS PER ROOM) FOR FEMALE STUDENTS HOSTELS	051702000100 - COLLEGE OF EDUCATION TECHNICAL, MOPA	23020131 - CONSTRUCTION /PROVISION OF HOSTEL BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	12231300 - MOPA-AMURO	-	-	-	1,000,000,000	-
CONSTRUCTION OF 50 BED CAPACITY COLLEGE CLINIC	051702000100 - COLLEGE OF EDUCATION TECHNICAL, MOPA	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70941 - FIRST STAGE OF TERTIARY EDUCATION	12231300 - MOPA-AMURO	-	-	-	250,000,000	-
CONSTRUCTION OF '100 STUDENTS CAPACITY' SCIENCE LABOURATORIES, '100 STUDENTS CAPACITY' TECHNICAL WORKSHOP, 4 '500 STUDENTS CAPACITY LECTURE THEATRE', AND A '1,200 SEATER CAPACITY' AUDITORIUM.	051702000100 - COLLEGE OF EDUCATION TECHNICAL, MOPA	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION	12231300 - MOPA-AMURO	-	-	-	2,800,000,000	-
PURCHASE OF 2NOS VEHICLES (BURSARY & REGISTRY)	051702100100 - PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	23010105 - PURCHASE OF MOTOR VEHICLES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	40,000,000	40,000,000	-	170,000,000	-
PURCHASE OF 4NOS OF VEHICLE FOR DEANS OF FACULTY/PG SCHOOL	051702100100 - PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	23010105 - PURCHASE OF MOTOR VEHICLES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	120,000,000	120,000,000	-	250,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



ACCREDITATION OF COURSES AT KSU, ANYIGBA	051702100100 - PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	23050101 - RESEARCH AND DEVELOPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	200,000,000	200,000,000	199,268,036	-	-
INTERNATIONAL CONFERENCE (IFAC CAPACITY BUILDING)	051702100100 - PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	50,000,000	50,000,000	8,300,000	-	-
RENOVATION/ EXPANSION OF UNIVERSITY CLINIC	051702100100 - PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	-	-	-	30,000,000	-
REHABILITATION OF DANGANA HOSTEL BUILDING	051702100100 - PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	23030129 - REHABILITATION / REPAIRS OF HOSTEL BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	170,000,000	170,000,000	59,275,900	210,000,000	-
RENOVATION OF PRINCIPAL OFFICIAL QUARTERS	051702100100 - PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	-	-	-	120,000,000	-
DEVELOPMENT OF CONSULTANCY COMPLEX	051702100100 - PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	-	-	-	50,000,000	-
RENOVATION OF UNIVERSITY GUEST HOUSE	051702100100 - PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	100,000,000	100,000,000	9,980,000	110,000,000	-
CONSTRUCTION/ PROVISION OF SPORTING FACILITIES AT PAAU STADIUM, LOKOJA	051702100100 - PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	200,000,000	200,000,000	6,763,008.34	165,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



PURCHASE OF 4 NOS OF OFFICIAL VEHICLES FOR PRINCIPAL OFFICER	051702100100 - PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	23010105 - PURCHASE OF MOTOR VEHICLES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	-	-	-	45,000,000	-
RENOVATION OF PRINTING PRESS BUILDING	051702100100 - PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	23030127 - REHABILITATION / REPAIRS - ICT INFRASTRUCTURES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	-	-	-	125,000,000	-
ROAD CONSTRUCTION/ REHABILITATION(KSU INTERNAL ROADS)	051702100100 - PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	23030113 - REHABILITATION / REPAIRS - ROADS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	200,000,000	200,000,000	148,954,318.37	50,000,000	-
RENOVATION OF CENTRAL STORES	051702100100 - PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	110,000,000	110,000,000	-	300,000,000	-
RENOVATION OF SENATE BUILDING(PAAU,ANYIGBA)	051702100100 - PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	105,000,000	105,000,000	-	-	-
RENOVATION OF VICE CHANCELLOR RESIDENT	051702100100 - PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	40,000,000	40,000,000	2,900,000	-	-
CONSTRUCTION OF MBBS STRUCTURES	051702100100 - PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	250,000,000	250,000,000	-	-	-
CONSTRUCTION OF KOGI STATE UNIVERSITY PERIMETER FENCING	051702100100 - PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	23020129 - CONSTRUCTION / PROVISION OF FENCING GOVERNMENT BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	100,000,000	100,000,000	-	-	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



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



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



CONSTRUCTION OF UNIVERSITY AUDITORIUM	051702200100 - KOGI STATE UNIVERSITY, KABBA	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	1,000,000,00 0	200,000,000	-	1,000,000,00 0	-
CONSTRUCTION OF UNIVERSITY SENATE BUILDING.	051702200100 - KOGI STATE UNIVERSITY, KABBA	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	2,500,000,00 0	1,000,000,00 0	751,144,659.41	1,000,000,00 0	-
CONSTRUCTION OF UNIVERSITY LIBRARY	051702200100 - KOGI STATE UNIVERSITY, KABBA	23020111 - CONSTRUCTION / PROVISION OF LIBRARIES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	800,000,000	100,000,000	-	100,000,000	-
CONSTRUCTION OF UNIVERSITY ICT CENTER.	051702200100 - KOGI STATE UNIVERSITY, KABBA	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	1,100,000,00 0	300,000,000	-	1,000,000,00 0	-
CONSTRUCTION/ REHABILITATION OF UNIVERSITY CAMPUS ROAD NETWORK	051702200100 - KOGI STATE UNIVERSITY, KABBA	23020114 - CONSTRUCTION / PROVISION OF ROADS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	1,500,000,00 0	300,000,000	-	1,000,000,00 0	-
CONSTRUCTION/ MAINTENANCE OF STUDENT HOTELS (KSUK)	051702200100 - KOGI STATE UNIVERSITY, KABBA	23020131 - CONSTRUCTION /PROVISION OF HOSTEL BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	2,000,000,00 0	1,200,000,00 0	1,056,646,561. 82	1,800,000,00 0	-
CONSTRUCTION OF FACULTY OF SCIENCE	051702200100 - KOGI STATE UNIVERSITY, KABBA	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	4,000,000,00 0	1,800,000,00 0	1,539,796,459. 60	3,000,000,00 0	-
CONSTRUCTION OF STAFF QUARTERS (KSU)	051702200100 - KOGI STATE UNIVERSITY, KABBA	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	700,000,000	100,000,000	-	700,000,000	-
CONSTRUCTION AND EQUIPPING OF UNIVERSITY CLINIC (KSU)	051702200100 - KOGI STATE UNIVERSITY, KABBA	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	500,000,000	500,000,000	-	500,000,000	-
PROCUREMENT OF LABORATORY EQUIPMENT	051702200100 - KOGI STATE UNIVERSITY, KABBA	23010122 - PURCHASE OF HEALTH /	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	650,000,000	150,000,000	37,543,900	800,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



		MEDICAL EQUIPMENT							
PURCHASE OF 2NOs OF COMPUTERS AND ACCESSORIES	051702200100 - KOGI STATE UNIVERSITY, KABBA	23010113 - PURCHASE OF COMPUTERS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	300,000,000	300,000,000	16,564,222.50	300,000,000	-
PROCUREMENT OF OFFICE FURNITURE (TABLES, CHAIRS)	051702200100 - KOGI STATE UNIVERSITY, KABBA	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	1,500,000,000	300,000,000	100,757,515	1,000,000,000	-
PURCHASE OF 10 NOs OF REFRIGERATORS AND AIR CONDITIONERS	051702200100 - KOGI STATE UNIVERSITY, KABBA	23010140 - PURCHASE OF OFFICE EQUIPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	25,000,000	25,000,000	496,980	80,000,000	-
PURCHASE OF A GENERATING SET PLUS INSTALLATION (500KVA)	051702200100 - KOGI STATE UNIVERSITY, KABBA	23010119 - PURCHASE OF POWER GENERATING SET/PLANT	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	200,000,000	200,000,000	165,429,087.50	300,000,000	-
CONSTRUCTION PROVISION OF SPORTING FACILITY	051702200100 - KOGI STATE UNIVERSITY, KABBA	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	250,000,000	250,000,000	-	300,000,000	-
CONSTRUCTION PROVISION OF RECREATIONAL FACILITY	051702200100 - KOGI STATE UNIVERSITY, KABBA	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	60,000,000	60,000,000	2,000,000	-	-
PURCHASE AND INSTALLATION OF SECURITY GAGET/ CCTV AT STRATEGIC LOCATIONS WITHIN THE KOGI STATE UNIVERSITY, KABBA	051702200100 - KOGI STATE UNIVERSITY, KABBA	23010128 - PURCHASE OF SECURITY EQUIPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	200,000,000	150,000,000	-	350,000,000	-
PURCHASE AND INSTALLATION OF SECURITY GAGET	051702200100 - KOGI STATE UNIVERSITY, KABBA	23010128 - PURCHASE OF SECURITY EQUIPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	50,000,000	100,000,000	-	-	-
RENOVATION OF BLOCKS OF CLASSROOMS	051702200100 - KOGI STATE UNIVERSITY, KABBA	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	-	400,000,000	-	300,000,000	-
RENOVATION/ REHABILITATION OF SCHOOLS AND PERIMETER FENCING ACROSS THE STATE (ALL LGA)	051702200100 - KOGI STATE UNIVERSITY, KABBA	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	-	10,000,000	6,749,555	-	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



DRILLING OF BOREHOLE	051702200100 - KOGI STATE UNIVERSITY, KABBA	23030106 - REHABILITATIO N / REPAIRS - PUBLIC SCHOOLS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	-	-	-	50,000,000	-
PURCHASE OF 5NOS OF MOTOR VEHICLES (HILUX)	051702500100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	23010106 - PURCHASE OF VANS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	750,000,000	975,000,000	972,660,500	820,000,000	-
TRAINING AND RESEARCH FOR MANPOWER DEVELOPMENT	051702500100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	23050101 - RESEARCH AND DEVELOPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	150,000,000	90,000,000	10,000,000	75,500,000	-
CONSTRUCTION/ EQUIPPING OF ADMIN. BLOCK (CUSTECH)	051702500100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	1,800,000,00 0	300,000,000	5,474,500	500,000,000	-
CONSTRUCTION OF LECTURE HALLS & THEATERS	051702500100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	1,200,000,00 0	200,000,000	-	500,000,000	-
CONSTRUCTION/ EQUIPPING STAFF QUARTERS (CUSTECH)	051702500100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	500,000,000	500,000,000	-	500,000,000	-
CONSTRUCTION/ EQUIPPING OF UNIVERSITY LIBRARY (CUSTECH)	051702500100 - CONFLUENCE UNIVERSITY	23020111 - CONSTRUCTION	70942 - SECOND STAGE OF	12210100 - ADAVI	350,000,000	350,000,000	339,214,753.43	120,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



	OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	/ PROVISION OF LIBRARIES	TERTIARY EDUCATION						
CONSTRUCTION/ EQUIPPING OF UNIVERSITY CLINIC (CUSTECH)	051702500100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	500,000,000	500,000,000	366,810,968.80	650,000,000	-
CONSTRUCTION/ MAINTENANCE OF STUDENT HOSTELS (CUSTECH)	051702500100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	23020131 - CONSTRUCTION /PROVISION OF HOSTEL BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	1,000,000,000	1,000,000,000	512,153,452.50	750,000,000	-
CONSTRUCTION/ EQUIPPING OF COLLEGE OF MEDICINE, FACULTY OF ENGINEERING, SENATE BUILDING AND FACULTY OF COMPUTING AND INFORMATION TECHNOLOGY (CUSTECH)	051702500100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	1,500,000,000	1,500,000,000	1,069,182,638.17	800,000,000	-
CONSTRUCTION/ PROVISION OF SPORTING FACILITIES (CUSTECH)	051702500100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	15,000,000	15,000,000	6,235,000	240,000,000	-
CONSTRUCTION/ PROVISION OF RECREATIONAL FACILITIES (CUSTECH)	051702500100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	10,000,000	10,000,000	-	15,000,000	-
CONSTRUCTION OF CUSTECH INTERNAL ROADS	051702500100 - CONFLUENCE UNIVERSITY	23020114 - CONSTRUCTION	70942 - SECOND STAGE OF	12210100 - ADAVI	2,500,000,000	1,000,000,000	649,787,153.48	700,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



	OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	/ PROVISION OF ROADS	TERTIARY EDUCATION						
REPLACEMENT / MAINTENANCE OF ELECTRICITY EQUIPMENT	051702500100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	23030102 - REHABILITATIO N / REPAIRS - ELECTRICITY	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	100,000,000	50,000,000	-	50,000,000	-
PURCHASE AND INSTILLATION OF 2NOs OF TRANSFORMERS	051702500100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	23010144 - PURCHASE OF POWER INSTILLATION EQUIPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	1,200,000,00 0	200,000,000	175,739,375	350,000,000	-
CONSTRUCTION OF CHAIRS AND TABLES TO EQUIPMENT STUDENTS LECTURE HALLS	051702500100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTU RE	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	50,000,000	450,000,000	344,503,682.76	350,000,000	-
PROCUREMENT OF PLANT	051702500100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	23010119 - PURCHASE OF POWER GENERATING SET/PLANT	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	100,000,000	100,000,000	24,315,005	100,000,000	-
CONSTRUCTION/EQUIPPING OF FACULTY OF SCIENCE AND TECHNOLOGY EDUCATION (CUSTECH)	051702500100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	1,800,000,00 0	800,000,000	557,781,028	800,000,000	-
CONSTRUCTION/EQUIPPING OF CUSTECH BUSINESS VENTURE	051702500100 - CONFLUENCE UNIVERSITY	23020118 - CONSTRUCTION / PROVISION OF	70942 - SECOND STAGE OF	12210100 - ADAVI	50,000,000	50,000,000	-	80,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



	OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	INFRASTRUCTU RE	TERTIARY EDUCATION						
CONSTRUCTION/EQUIPPING OF CUSTECH MICRO-FINANCE BANK	051702500100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	80,000,000	80,000,000	-	85,000,000	-
CONSTRUCTION/EQUIPPING OF SCIENCE LABORATORIES	051702500100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTU RE	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	50,000,000	250,000,000	29,303,507.26	275,000,000	-
CONSTRUCTION/EQUIPPING OF CONVOCATION SQUARE (CUSTECH)	051702500100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTU RE	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	100,000,000	100,000,000	-	100,000,000	-
PURCHASE OF LIBRARY BOOKS & EQUIPMENT	051702500100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	50,000,000	50,000,000	37,174,290	75,000,000	-
CONSTRUCTION/PROVISION OF WATER FACILITIES (CUSTECH)	051702500100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	25,000,000	725,000,000	-	26,000,000	-
PROCUREMENT AND INSTALLATION OF SECURITY GADGETS (CCTV CAMERA)	051702500100 - CONFLUENCE UNIVERSITY	23010132 - PURCHASE OF	70942 - SECOND STAGE OF	12210100 - ADAVI	10,000,000	10,000,000	-	185,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



	OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	SECURITY GADGETS	TERTIARY EDUCATION						
PURCHASE OF FIRE FIGHTING EQUIPMENT	051702500100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	100,000,000	100,000,000	8,430,940	45,000,000	-
PURCHASE OF 40 NOS OF COMPUTERS	051702500100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	23010113 - PURCHASE OF COMPUTERS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	55,000,000	555,000,000	381,723,360	400,000,000	-
PURCHASE OF 3 NOS OF PHOTOCOPYING MACHINES	051702500100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	8,000,000	48,000,000	16,755,000	180,000,000	-
PURCHASE OF 35 NOS OF LAPTOP COMPUTERS	051702500100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	23010113 - PURCHASE OF COMPUTERS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	52,500,000	52,500,000	15,545,000	40,500,000	-
CONSTRUCTION/EQUIPPING OF FACULTY OF AGRICULTURE	051702500100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	-	-	-	1,000,000,000	-
CONSTRUCTION/EQUIPPING OF CUSTECH ANIMAL FARM(AQUACULTURE FARMS,DAIRY FARMS & MIXED LIVESTOCK FARMS)	051702500100 - CONFLUENCE UNIVERSITY	23020118 - CONSTRUCTION / PROVISION OF	70942 - SECOND STAGE OF	12210100 - ADAVI	-	-	-	500,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



	OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	INFRASTRUCTU RE	TERTIARY EDUCATION						
CONSTRUCTION/EQUIPPING OF CUSTECH CENTRAL STORE	051702500100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTU RE	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	-	-	-	800,000,000	-
CONSTRUCTION/EQUIPPING OF WORKS AND PHYSICAL PLANNING UNIT	051702500100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTU RE	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	-	-	-	500,000,000	-
ESTABLISHMENT OF FOUR NEW SCHOOLS	051705400100 - KOGI STATE SENIOR SECONDARY EDUCATION BOARD	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70922 - UPPER- SECONDARY EDUCATION	12231200 - LOKOJA	-	-	-	3,000,000,00 0	-
REHABILITATION OF HEADQUARTERS OFFICES AND SCHOOL BULIDINGS	051705400100 - KOGI STATE SENIOR SECONDARY EDUCATION BOARD	23030106 - REHABILITATIO N / REPAIRS - PUBLIC SCHOOLS	70922 - UPPER- SECONDARY EDUCATION	12231200 - LOKOJA	-	-	-	1,000,000,00 0	-
PROVISIONS OF LEARNING INFRASTRUCTURE IN KOGI STATE SENIOR SECONDARY EDUCATION BOARD	051705400100 - KOGI STATE SENIOR SECONDARY EDUCATION BOARD	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70922 - UPPER- SECONDARY EDUCATION	12231200 - LOKOJA	-	-	-	2,000,000,00 0	-
EMIS/ICT COMPUTER & COMPUTER ACESSORIES	051705400100 - KOGI STATE SENIOR SECONDARY EDUCATION BOARD	23010113 - PURCHASE OF COMPUTERS	70922 - UPPER- SECONDARY EDUCATION	12231200 - LOKOJA	-	-	-	300,000,000	-
SCIENCE EXHIBITION, QUIZ, SPORTS COMPETITIONS	051705400100 - KOGI STATE SENIOR	23050101 - RESEARCH AND DEVELOPMENT	70922 - UPPER- SECONDARY EDUCATION	12231200 - LOKOJA	-	-	-	200,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



	SECONDARY EDUCATION BOARD								
PLATFORM LICENSING,ACQUISITION OF HARD & SOFTWARES	051705400100 - KOGI STATE SENIOR SECONDARY EDUCATION BOARD	23050102 - COMPUTER SOFTWARE ACQUISITION	70922 - UPPER- SECONDARY EDUCATION	12231200 - LOKOJA	-	-	-	100,000,000	-
PURCHASE OF 4NOS OF VEHICLES FOR PRINCIPAL OFFICERS OF NIGERIA KOREA, LOKOJA	051706500100 - NIGERIA- KOREA FRIENDSHIP INSTITUTE	23010105 - PURCHASE OF MOTOR VEHICLES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	100,000,000	100,000,000	-	260,000,000	-
CONSTRUCTION OF ADMINISTRATION BLOCK AT NIGERIA KOREA FRIENDSHIP INSTITUTE	051706500100 - NIGERIA- KOREA FRIENDSHIP INSTITUTE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	67,800,000	67,800,000	-	92,600,000	-
CONSTRUCTION OF LIBRARY BLOCK AT NIGERIA KOREA INSTITUTE	051706500100 - NIGERIA- KOREA FRIENDSHIP INSTITUTE	23020111 - CONSTRUCTION / PROVISION OF LIBRARIES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	62,560,000	62,560,000	-	96,500,000	-
CONSTRUCTION OF 2 BLOCKS OF HOSTEL AT NIGERIA KOREA INSTITUTE	051706500100 - NIGERIA- KOREA FRIENDSHIP INSTITUTE	23020131 - CONSTRUCTION /PROVISION OF HOSTEL BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	196,850,200	196,850,200	-	460,900,000	-
CONSTRUCTION OF BLOCK OF CLINIC AT NIGERIA KOREA INSTITUTE	051706500100 - NIGERIA- KOREA FRIENDSHIP INSTITUTE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	32,100,500	32,100,500	-	65,900,000	-
CONSTRUCTION AND EQUIPPING OF ICT LABORATORY BLOCK	051706500100 - NIGERIA- KOREA FRIENDSHIP INSTITUTE	23020127 - CONSTRUCTION /PROVISION OF ICT INFRASTRUCTU RES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	286,900,310	286,900,310	-	286,900,310	-
CONSTRUCTION OF LECTURE HALL AT NIGERIA- KOREA FRIENDSHIP INSTITUTE	051706500100 - NIGERIA- KOREA FRIENDSHIP INSTITUTE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTU RE	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	80,600,000	80,600,000	-	80,600,000	-
CONSTRUCTION OF PERIMETER FENCING FOR NIGERIA- KOREA FRIENDSHIP INSTITUTE	051706500100 - NIGERIA-	23020129 - CONSTRUCTION	70942 - SECOND STAGE OF	12231200 - LOKOJA	134,900,900	134,900,900	-	185,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



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



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



		HEALTH CENTRES							
CONSTRUCTION OF GENERAL HOSPITAL ICHEKE	052100100100 - MINISTRY OF HEALTH	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12221900 - OMALA	40,366,000	40,366,000	-	20,000,000	-
CONSTRUCTION OF 40 BED COTTAGE HOSPITAL ODU OBGoyaga.	052100100100 - MINISTRY OF HEALTH	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12220500 - DEKINA	36,288,000	36,288,000	-	20,000,000	-
PROCUREMENT OF MEDICAL EQUIPMENT SUCH AS X-RAY MACHINE, ULTRASONOGRAPHY MACHINE, ETC FOR OTHER STATE HOSPITAL (APART FROM SPECIALIST AND ZONAL HOSPITAL)	052100100100 - MINISTRY OF HEALTH	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	12231200 - LOKOJA	60,000,000	60,000,000	-	300,000,000	-
RENOVATION OF MORTUARIES IN THE STATE (1 PER SENATORIAL DISTRICT)	052100100100 - MINISTRY OF HEALTH	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	12242200 - STATE WIDE	6,048,000	6,048,000	-	60,000,000	-
CONSTRUCTION OF PUBLIC HEALTH LABORATORY IN LOKOJA	052100100100 - MINISTRY OF HEALTH	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	12,700,800	12,700,800	-	300,000,000	-
RENOVATION OF CENTRAL MEDICAL STORES TO PHARMAGRADE WAREHOUSE	052100100100 - MINISTRY OF HEALTH	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	3,024,000	3,024,000	-	300,000,000	-
PROVISION OF INFRASTRUCTURE AND EQUIPMENT FOR ZONAL HOSPITALS AT ANKPA, IDAH, DEKINA AND OKENE (BD)	052100100100 - MINISTRY OF HEALTH	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	12242200 - STATE WIDE	100,000,000	100,000,000	-	-	-
EQUIPING OF KOGI STATE TEACHING HOSPITAL TEMPORARY SITE (ANYINBGA)	052100100100 - MINISTRY OF HEALTH	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	12231200 - LOKOJA	100,000,000	100,000,000	-	-	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



RENOVATION AND EQUIPING OF EYE HOSPITAL AND COTTAGE HOSPITAL	052100100100 - MINISTRY OF HEALTH	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	10,000,000	10,000,000	-	-	-
COMPLETION OF ON-GOING BUILDING PROJECT AT COLLEGE OF NURSING, OBANGEDE	052100100100 - MINISTRY OF HEALTH	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70761 - HEALTH N.E.C.	12211600 - OKEHI	10,000,000	10,000,000	-	150,000,000	-
COMPLETION OF ON-GOING BUILDING PROJECT AT COLLEGE OF HEALTH SCIENCES AND TECHNOLOGY, IDAH	052100100100 - MINISTRY OF HEALTH	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12220700 - IDAH	60,480,000	60,480,000	-	150,000,000	-
ESTABLISHMENT OF HEALTH CARE PLUS CENTRE	052100100100 - MINISTRY OF HEALTH	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	100,000,000	100,000,000	-	-	-
ESTABLISHMENT OF STATE DIGITAL HEALTH INITIATIVE	052100100100 - MINISTRY OF HEALTH	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	90,720,000	90,720,000	-	150,000,000	-
UPGRADE AND REMODELLING OF SELECTED HOSPITAL ACROSS THE STATE	052100100100 - MINISTRY OF HEALTH	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	10,000,000	10,000,000	-	-	-
UPGRADING OF 3 PRIMARY HEALTH CARE CENTRES TO COTTAGE HOSPITALS (ONE PER SENATORIAL DISTRICT)	052100100100 - MINISTRY OF HEALTH	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	30,000,000	30,000,000	-	-	-
CONSTRUCTION OF CENTRAL REFERENCE HOSPITAL, OKENE	052100100100 - MINISTRY OF HEALTH	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	600,000,000	100,000,000	-	-	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



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



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



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



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



		HEALTH CENTRES							
ESTABLISHMENT OF FOUR (4) BLOOD BANKS ONE PER SENATORIAL DISTRICT AND LOKOJA	052100100100 - MINISTRY OF HEALTH	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	12242200 - STATE WIDE	18,144,000	18,144,000	-	80,000,000	-
PURCAHSE OF 3NOs OF INCENERATOR	052100100100 - MINISTRY OF HEALTH	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	12231200 - LOKOJA	27,216,000	27,216,000	-	27,216,000	-
HEALTH MANAGEMENT INFORMATION SYSTEM EQUIPMENT SUCH AS LAPTOPS,PRINTERS AND ICT EQUIPMENT/STATE HEALTH DATA BANK	052100100100 - MINISTRY OF HEALTH	23010145 - PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	70761 - HEALTH N.E.C.	12231200 - LOKOJA	5,000,000	35,000,000	32,055,767	35,000,000	-
STATE PHARMACEUTICAL MANUFACTURING OUTFIT AND RECAPITALISATION OF SDSS	052100100100 - MINISTRY OF HEALTH	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	12231200 - LOKOJA	50,000,000	50,000,000	-	-	-
REFURBISHMENT OF 12 Nos OF AMBULANCES FOR THE STATE HOSPITALS	052100100100 - MINISTRY OF HEALTH	23010106 - PURCHASE OF VANS	70761 - HEALTH N.E.C.	12242200 - STATE WIDE	-	-	-	50,000,000	-
PROCUREMENT OF OPERATIONAL VEHICLES FOR DRUGS MANAGEMENT AGENCY (DMSMA)	052100100100 - MINISTRY OF HEALTH	23010105 - PURCHASE OF MOTOR VEHICLES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	-	-	-	200,000,000	-
COMPLETION OF ON-GOING BUILDING BLOCK AT PAAUTH ANYIGBA	052100100100 - MINISTRY OF HEALTH	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12220500 - DEKINA	-	-	-	250,000,000	-
PROCUREMENT OF MEDICAL EQUIPMENT FOR PAAUTH ANYIGBA	052100100100 - MINISTRY OF HEALTH	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	12220500 - DEKINA	-	-	-	300,000,000	-
CONSTRUCTION OF STUDENTS AND STAFF QUARTERS AT PAAUTH	052100100100 - MINISTRY OF HEALTH	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70761 - HEALTH N.E.C.	12220500 - DEKINA	-	-	-	450,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



CONSTRUCTION OF RESIDENTIAL QUARTERS FOR STAFF OF SPECILIST HOSPITAL, LOKOJA	052100100100 - MINISTRY OF HEALTH	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70761 - HEALTH N.E.C.	12231200 - LOKOJA	-	-	-	500,000,000	-
PROCUREMENT OF ADDITIONAL MEDICAL EQUIPMENT FOR SPECIALIST HOSPITAL, LOKOJA	052100100100 - MINISTRY OF HEALTH	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	12231200 - LOKOJA	-	-	-	150,000,000	-
PROCUREMENT OF ADDITIONAL MEDICAL EQUIPMENT FOR ULTRAL MODERN GENERAL HOSPITALS (GEGU BEKI, BADOKO, IDAH AND ISANLU)	052100100100 - MINISTRY OF HEALTH	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	12242200 - STATE WIDE	-	-	-	150,000,000	-
PROCUREMENT OF OFFICE FURNITURE FOR HEALTH MDAs (MOH, HMB,DMSMA & KOSACA)	052100100100 - MINISTRY OF HEALTH	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70761 - HEALTH N.E.C.	12242200 - STATE WIDE	-	-	-	300,000,000	-
CONSTRUCTION OF STATE EMERGENCY MEDICAL SERVICES AND AMBULANCE SYSTEM OFFICE IN MOH	052100100100 - MINISTRY OF HEALTH	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	-	-	-	250,000,000	-
PROCUREMENT OF PERMANENT OFFICE ACCOMODITY FOR THE AGENCY	052100200100 - KOGI STATE HEALTH INSURANCE AGENCY	23010102 - PURCHASE OF OFFICE BUILDINGS	70741 - PUBLIC HEALTH SERVICES	12231200 - LOKOJA	-	750,000,000	691,250,000	-	-
PROCUREMENT OF OPERATIONAL VEHICLES FOR THE AGENCY	052100200100 - KOGI STATE HEALTH INSURANCE AGENCY	23010105 - PURCHASE OF MOTOR VEHICLES	70741 - PUBLIC HEALTH SERVICES	12231200 - LOKOJA	-	350,000,000	218,168,750	200,000,000	-
CONSTRUCTION FURNISHING OF KOGI STATE PRIMARY HEALTHCARE OFFICE BUILDING	052100300100 - PRIMARY HEALTHCARE DEVELOPMENT AGENCY	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70741 - PUBLIC HEALTH SERVICES	12231200 - LOKOJA	234,950,899	234,950,899	-	400,000,000	-
NUT 3HRN. BUILD CAPACITY (TRAINING) OF 3 HEALTHCARE PROVIDERS ON THE USE OF READY- TO-USE THERAPEUTIC FOOD (RUTF) FOR THE TREATMENT OF SAM AND MALNUTRITION	052100300100 - PRIMARY HEALTHCARE DEVELOPMENT AGENCY	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	12231200 - LOKOJA	710,000	41,710,000	-	-	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



NUT 3SBCC. PROVIDE EDUCATION (CAPACITY BUILDING) TO THE GENERAL PUBLIC ON RISK FACTORS AND INCREASE SERVICES FOR DIET RELATED NON-COMMUNICABLE DISEASES (DRNCD) AT HEALTH FACILITIES	052100300100 - PRIMARY HEALTHCARE DEVELOPMENT AGENCY	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	12231200 - LOKOJA	6,790,000	6,790,000	-	-	-
NUT 3HRN. BUILD CAPACITY OF 60 NOs OF HEALTH CARE PROVIDERS ON MANAGEMENT OF SEVERE ACUTE MALNUTRITION (SAM, IMAM, CMAM, SC, ITP) AS A MINIMUM PACKAGE OF MNCH SERVICES;	052100300100 - PRIMARY HEALTHCARE DEVELOPMENT AGENCY	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	12231200 - LOKOJA	7,900,000	87,900,000	-	-	-
NUT 3FSCP. CONDUCT NUTRITION AND CONSUMER EDUCATION ON IMPROVED FOOD QUALITY AND SAFETY IN THE STATE	052100300100 - PRIMARY HEALTHCARE DEVELOPMENT AGENCY	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	12231200 - LOKOJA	3,780,000	3,780,000	-	-	-
RENOVATION OF 111 PRIMARY HEALTH CARE CENTRES IN THE THREE SENATORIAL DISTRICT	052100300100 - PRIMARY HEALTHCARE DEVELOPMENT AGENCY	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	12231200 - LOKOJA	300,000,000	300,000,000	-	8,400,000,000	-
ESTABLISHMENT OF STATE EMERGENCY ROUTINE IMMUNIZATION COORDINATING CENTRE (SERICC)	052100300100 - PRIMARY HEALTHCARE DEVELOPMENT AGENCY	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	12231200 - LOKOJA	60,000,000	60,400,000	10,410,000	60,000,000	-
VACCINE COLD CHAIN STORE MAINTENANCE	052100300100 - PRIMARY HEALTHCARE DEVELOPMENT AGENCY	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	12231200 - LOKOJA	10,000,000	10,000,000	-	10,000,000	-
NUT.2.MIYCN.TO PROMOTE THE ESTABLISHMENT OF BABY FRIENDLY CENTERS IN HEALTH FACILITIES AND PUBLIC PLACES.	052100300100 - PRIMARY HEALTHCARE DEVELOPMENT AGENCY	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	12242200 - STATE WIDE	-	-	-	71,343,400	71,343,400
NUT.3.ME.TO PROCURE EQUIPMENTS FOR MONITORING OF GROWTH AND PROMOTION AT HEALTH FACILITIES .(MUAC TAPE, ADULT & INFANT WEIGHING SCALE, HEIGHTOMETER,TAPE RULE)	052100300100 - PRIMARY HEALTHCARE DEVELOPMENT AGENCY	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	12242200 - STATE WIDE	-	-	-	30,711,501	30,711,501
PROCUREMENT AND REFURBISHMENT OF 10 NOs OF AMBULANCES FOR THE STATE HOSPITALS	052102600100 - PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING	23010106 - PURCHASE OF VANS	70732 - SPECIALIZED HOSPITAL SERVICES	12220500 - DEKINA	70,000,000	70,000,000	-	335,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



	HOSPITAL, ANYIGBA								
PROCUREMENT OF HEALTH EQUIPMENT FOR ACCREDITATION OF TRAINING AT KSUTH ANYIGBA	052102600100 - PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA	23050101 - RESEARCH AND DEVELOPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12220500 - DEKINA	10,000,000	10,000,000	-	335,000,000	-
UPGRADING AND EQUIPPING OF TEACHING HOSPITAL 'S TEMPORARY SITE.	052102600100 - PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA	23030105 - REHABILITATIO N / REPAIRS - HOSPITAL / HEALTH CENTRES	70732 - SPECIALIZED HOSPITAL SERVICES	12220500 - DEKINA	30,000,000	30,000,000	-	50,447,500	-
PROVISION OF BASIC MEDICAL EQUIPMENT FOR TRAINING	052102600100 - PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12220500 - DEKINA	30,000,000	30,000,000	-	400,000,000	-
PROCUREMENT OF 2 NOs OF PHYSIOTHERAPY MACHINES	052102600100 - PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12220500 - DEKINA	5,000,000	5,000,000	-	150,000,000	-
RENOVATION/ PERIMETER FENCING OF THE HOSPITAL	052102600100 - PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA	23030130 - REHABILITATIO N/ REPAIRS OF FENCE FOR GOVERNMENT BUILDINGS	70732 - SPECIALIZED HOSPITAL SERVICES	12220500 - DEKINA	25,000,000	25,000,000	-	10,000,000	-
PROCUREMENT AND INSTALLATION OF SOLAR ENERGY	052102600100 - PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING	23010144 - PURCHASE OF POWER INSTALLATION EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12220500 - DEKINA	-	-	-	50,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



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



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



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



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



PROVISION OF DIALYSIS BED	052102700100 - KOGI STATE SPECIALIST HOSPITAL, LOKOJA	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70732 - SPECIALIZED HOSPITAL SERVICES	12231100 - KOGI	-	-	-	3,000,000	-
PROVISION OF 10 NO. SUCTIONING MACHINE	052102700100 - KOGI STATE SPECIALIST HOSPITAL, LOKOJA	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70732 - SPECIALIZED HOSPITAL SERVICES	12231100 - KOGI	-	-	-	2,240,000	-
PROVISION OF 2 NO. RADIANT WARMER MACHINE	052102700100 - KOGI STATE SPECIALIST HOSPITAL, LOKOJA	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12231100 - KOGI	-	-	-	3,080,000	-
PROVISION OF PHOTOTHERAPY MACHINES	052102700100 - KOGI STATE SPECIALIST HOSPITAL, LOKOJA	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12231100 - KOGI	-	-	-	1,396,500	-
PROVISION OF ENDOSCOPIC MACHINE	052102700100 - KOGI STATE SPECIALIST HOSPITAL, LOKOJA	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12231100 - KOGI	-	-	-	21,000,000	-
PROVISION OF ENT EQUIPMENT	052102700100 - KOGI STATE SPECIALIST HOSPITAL, LOKOJA	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12231100 - KOGI	-	-	-	60,000,000	-
PROVISION OF ORTHOPEDIC EQUIPMENT	052102700100 - KOGI STATE SPECIALIST HOSPITAL, LOKOJA	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12231100 - KOGI	-	-	-	39,376,400	-
PROVISION OF OPHTHALMOLOGY EQUIPMENT	052102700100 - KOGI STATE SPECIALIST HOSPITAL, LOKOJA	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12231100 - KOGI	-	-	-	38,500,000	-
UPGRADE OF ELECTRONIC MEDICAL RECORDS SYSTEM AND HARDWARE	052102700100 - KOGI STATE SPECIALIST HOSPITAL, LOKOJA	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12242200 - STATE WIDE	-	-	-	64,400,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



EXPANSION OF EXISTING MORGUE	052102700100 - KOGI STATE SPECIALIST HOSPITAL, LOKOJA	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70732 - SPECIALIZED HOSPITAL SERVICES	12242200 - STATE WIDE	-	-	-	26,000,000	-
PURCHASE OF UTILITY VEHICLES (2 TOYOTA HILUX)	052102700100 - KOGI STATE SPECIALIST HOSPITAL, LOKOJA	23010105 - PURCHASE OF MOTOR VEHICLES	70732 - SPECIALIZED HOSPITAL SERVICES	12242200 - STATE WIDE	-	-	-	100,000,000	-
PURCHASE OF 3 NOS. TOYOTA CAMRY (CMAC, ADMIN AND ACCOUNT)	052102700100 - KOGI STATE SPECIALIST HOSPITAL, LOKOJA	23010105 - PURCHASE OF MOTOR VEHICLES	70732 - SPECIALIZED HOSPITAL SERVICES	12242200 - STATE WIDE	-	-	-	30,000,000	-
PURCHASE OF TOYOTA LAND CRUISER	052102700100 - KOGI STATE SPECIALIST HOSPITAL, LOKOJA	23010105 - PURCHASE OF MOTOR VEHICLES	70732 - SPECIALIZED HOSPITAL SERVICES	12242200 - STATE WIDE	-	-	-	100,000,000	-
CONSTRUCTION AND EQUIPPING OF ADMINISTRATIVE BLOCK	052102800100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70732 - SPECIALIZED HOSPITAL SERVICES	12211700 - OKENE	1,200,000,00 0	200,000,000	-	1,000,000,00 0	-
CONSTRUCTION AND EQUIPPING OF HOUSE OFFICER'S QUARTERS	052102800100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70732 - SPECIALIZED HOSPITAL SERVICES	12211700 - OKENE	1,000,000,00 0	200,000,000	-	700,000,000	-
CONSTRUCTION AND EQUIPPING OF CMD QUARTERS	052102800100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70732 - SPECIALIZED HOSPITAL SERVICES	12211700 - OKENE	250,000,000	250,000,000	-	300,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



CONSTRUCTION AND EQUIPPING OF BLOCKS OF FLATS FOR MEDICAL DOCTORS	052102800100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70732 - SPECIALIZED HOSPITAL SERVICES	12211700 - OKENE	1,200,000,000	700,000,000	587,398,224.80	1,000,000,000	-
CONSTRUCTION AND EQUIPPING OF FLATS FOR CONSULTANT DOCTORS	052102800100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70732 - SPECIALIZED HOSPITAL SERVICES	12211700 - OKENE	1,200,000,000	200,000,000	-	-	-
CONSTRUCTION AND EQUIPPING OF FLATS FOR STAFF	052102800100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70732 - SPECIALIZED HOSPITAL SERVICES	12211700 - OKENE	2,400,000,000	200,000,000	-	-	-
CONSTRUCTION AND EQUIPPING OF HOSPITAL MORTUARY	052102800100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70732 - SPECIALIZED HOSPITAL SERVICES	12211700 - OKENE	90,000,000	90,000,000	-	500,000,000	-
CONSTRUCTION AND EQUIPPING OF LAUNDRY DEPARTMENT	052102800100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70732 - SPECIALIZED HOSPITAL SERVICES	12211700 - OKENE	90,000,000	90,000,000	-	-	-
CONSTRUCTION AND EQUIPPING OF CENTRAL AND STORE STERILIZATION DEPARTMENT	052102800100 - CONFLUENCE UNIVERSITY	23020106 - CONSTRUCTION / PROVISION OF	70732 - SPECIALIZED	12211700 - OKENE	100,000,000	100,000,000	-	600,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



	OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE	HOSPITALS / HEALTH CENTRES	HOSPITAL SERVICES						
CONSTRUCTION AND EQUIPPING OF MEDICAL STUDENTS/NURSES HOSTELS	052102800100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE	23020131 - CONSTRUCTION /PROVISION OF HOSTEL BUILDINGS	70732 - SPECIALIZED HOSPITAL SERVICES	12211700 - OKENE	1,400,000,00 0	1,700,000,00 0	1,583,820,579. 56	1,000,000,00 0	-
COMPLETION AND RENOVATION OF WORK OF THE OLD HOSPITAL BUILDINGS	052102800100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE	23030105 - REHABILITATIO N / REPAIRS - HOSPITAL / HEALTH CENTRES	70732 - SPECIALIZED HOSPITAL SERVICES	12211700 - OKENE	700,000,000	100,000,000	-	-	-
PROCUREMENT OF RADIOLOGICAL EQUIPMENT	052102800100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12211700 - OKENE	-	200,000,000	125,698,650.94	600,000,000	-
PROCUREMENT AND DELIVERY OF MOTOR VEHICLES	052102800100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE	23010105 - PURCHASE OF MOTOR VEHICLES	70732 - SPECIALIZED HOSPITAL SERVICES	12211700 - OKENE	-	350,000,000	175,200,000	350,000,000	-
PROCUREMENT OF 1No. INCINERATOR AND WET SCRUBBER	052102800100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12211700 - OKENE	-	500,000,000	119,006,196.60	-	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



	TEACHING HOSPITAL, OKENE								
CONSTRUCTION AND EQUIPPING OF CONSULTING ROOMS	052102800100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70732 - SPECIALIZED HOSPITAL SERVICES	12211600 - OKEHI	-	-	-	500,000,000	-
CONSTRUCTION AND EQUIPING OF INCINERATOR/WELD SCRUBBER	052102800100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70732 - SPECIALIZED HOSPITAL SERVICES	12211600 - OKEHI	-	-	-	500,000,000	-
PROCUREMENT OF 50NOS COMPUTER LAPTOPS, DESKTOPS	052102800100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE	23010113 - PURCHASE OF COMPUTERS	70732 - SPECIALIZED HOSPITAL SERVICES	12211600 - OKEHI	-	-	-	100,000,000	-
UPGRADE OF ELECTRONIC MEDICAL RECORD (EMR) FACILITY AT CUSTECHTH, OKENE	052102800100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE	23050102 - COMPUTER SOFTWARE ACQUISITION	70732 - SPECIALIZED HOSPITAL SERVICES	12211600 - OKEHI	-	-	-	60,000,000	-
REHABILITATION AND EQUIPPING OF HOSPITAL CENTRAL STORE	052102800100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70732 - SPECIALIZED HOSPITAL SERVICES	12211600 - OKEHI	-	-	-	50,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



REHABILITATION AND EQUIPPING OF HOSPITAL CENTRAL PHARMACEUTICAL STORE	052102800100 - CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE	23030121 - REHABILITATIO N / REPAIRS OF OFFICE BUILDINGS	70732 - SPECIALIZED HOSPITAL SERVICES	12211600 - OKEHI	-	-	-	50,000,000	-
DIGITALIZATION OF 5 ZONAL HOSPITALS ACROSS THE STATE	052110200100 - KOGI STATE HOSPITAL MANAGEMENT BOARD	23010145 - PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	70731 - GENERAL HOSPITAL SERVICES	12242200 - STATE WIDE	-	-	-	1,000,000,00 0	-
FURNISHING OF ADMINISTRATIVE BLOCK, HOSTEL AND CLINIC.	052110400100 - COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION	12211600 - OKEHI	10,000,000	10,000,000	135,000	-	-
PURCHASE OF 1NO OF 18 SEATERS BUS	052110400100 - COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE	23010108 - PURCHASE OF BUSES	70941 - FIRST STAGE OF TERTIARY EDUCATION	12211600 - OKEHI	10,000,000	10,000,000	-	-	-
CONSTRUCTION/ FURNISHING OF OFFICE BUILDING	052110400100 - COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	12211600 - OKEHI	10,000,000	10,000,000	-	-	-
PURCHASE OF 4NOS OF VEHICLES FOR PRINCIPAL OFFICERS OF COLLEGE OF NURSING, OBANGEDE	052110400100 - COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE	23010105 - PURCHASE OF MOTOR VEHICLES	70941 - FIRST STAGE OF TERTIARY EDUCATION	12211600 - OKEHI	40,000,000	40,000,000	-	60,000,000	-
CONSTRUCTION OF ADDITIONAL FACILITIES/ BUILDING AT COLLEGE OF NURSING OBANGEDE	052110400100 - COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70941 - FIRST STAGE OF TERTIARY EDUCATION	12211600 - OKEHI	10,000,000	10,000,000	7,732,000	15,000,000	-
PURCHASE OF 5 NOS OF COMPUTERS LAPTOP	052110400100 - COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE	23010113 - PURCHASE OF COMPUTERS	70941 - FIRST STAGE OF TERTIARY EDUCATION	12211600 - OKEHI	2,500,000	2,500,000	-	3,000,000	-
PROVISION OF CCTV/ SECURITY DEVICES	052110400100 - COLLEGE OF	23010128 - PURCHASE OF	70941 - FIRST STAGE OF	12211600 - OKEHI	10,000,000	10,000,000	-	3,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



	NURSING AND MIDWIFERY, OBANGEDE	SECURITY EQUIPMENT	TERTIARY EDUCATION						
PURCHASE OF LIBRARY BOOKS/ EQUIPMENT	052110400100 - COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	12211600 - OKEHI	3,000,000	3,000,000	-	-	-
EXPANSION OF THE E-LIBRARY OF THE COLLEGE	052110400100 - COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE	23030110 - REHABILITATION / REPAIRS - LIBRARIES	70941 - FIRST STAGE OF TERTIARY EDUCATION	12211600 - OKEHI	-	-	-	10,000,000	-
EXPANSION OF THE COLLEGE ICT INFRASTRUCTURES FOR CBT CENTRE	052110400100 - COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE	23030127 - REHABILITATION / REPAIRS- ICT INFRASTRUCTURES	70941 - FIRST STAGE OF TERTIARY EDUCATION	12211600 - OKEHI	-	-	-	10,000,000	-
RENOVATION OF EXISTING STRUCTURE/ BUILDING AT THE COLLEGE OF HEALTH SCIENCE, IDAH	052110600100 - COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70941 - FIRST STAGE OF TERTIARY EDUCATION	12220700 - IDAH	73,251,800	73,251,800	50,471,850	10,000,000	-
PURCHASE OF 2NOS OF UTILITY VEHICLE	052110600100 - COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH	23010105 - PURCHASE OF MOTOR VEHICLES	70941 - FIRST STAGE OF TERTIARY EDUCATION	12220700 - IDAH	30,000,000	30,000,000	-	57,517,081	-
CONSTRUCTION OF INFRASTRUCTURE FACILITIES/ BUILDING AT THE COLLEGE OF HEALTH SCIENCE AND TECH. IDAH	052110600100 - COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70941 - FIRST STAGE OF TERTIARY EDUCATION	12220700 - IDAH	100,000,000	100,000,000	6,808,000	30,000,000	-
ACCREDITATION OF COURSES AT COLLEGE OF HEALTH SCIENCE IDAH	052110600100 - COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH	23050101 - RESEARCH AND DEVELOPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	12220700 - IDAH	30,000,000	30,000,000	7,004,375	-	-
CONSTRUCTION OF PUBLIC TOILETS IN SELECTED AREAS ACROSS THE STATE	053500100100 - MINISTRY OF ENVIRONMENT AND	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	10,000,000	10,000,000	-	10,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



	ECOLOGICAL MANAGEMENT								
PROCUREMENT OF 250 NO OF HOUSEHOLD DUSTBINS	053500100100 - MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	20,000,000	20,000,000	-	20,000,000	-
PROCUREMENT OF 25 NO REFUSE TROLLIES	053500100100 - MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	10,000,000	10,000,000	-	10,000,000	-
PROCUREMENT OF 2NOS COMPACTOR TRUCK AND 1 NO PAYLOADER.	053500100100 - MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	23010107 - PURCHASE OF TRUCKS	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	175,000,000	175,000,000	-	1,657,340,00 0	-
PURCHASE OF A SEPTIC TANK EMPTIER, 2 NO. TIPPERS & DISINFECTANTS	053500100100 - MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	23010107 - PURCHASE OF TRUCKS	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	160,000,000	160,000,000	-	206,540,000	-
COMPLETION OF LABORATORY, FURNISHING & PURCHASE OF REAGENTS	053500100100 - MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTU RE	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	10,000,000	10,000,000	-	10,000,000	-
BEAUTIFICATION OF LOKOJA TOWNSHIP THROUGH PLANTING OF TREES AND ERECTING OF BEAUTIFUL STRUCTURE	053500100100 - MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	23040101 - TREE PLANTING	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	10,000,000	10,000,000	-	500,000,000	-
CONSTRUCTION OF GUTTERS AND CULVERTS FOR EROSION CONTROL IN SOME SELECTED LOCAL GOVERNMENT	053500100100 - MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTU RE	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	100,000,000	100,000,000	-	100,000,000	-
STATE CONTRIBUTION TO ACReSAL	053500100100 - MINISTRY OF ENVIRONMENT AND	23020118 - CONSTRUCTION / PROVISION OF	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	300,000,000	300,000,000	-	-	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



	ECOLOGICAL MANAGEMENT	INFRASTRUCTU RE							
RELOCATION OF COMMUNITIES ON WATER CHANNEL/ FLOOD PRONE AREAS	053500100100 - MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTU RE	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	20,000,000	20,000,000	-	20,000,000	-
PROCUREMENT OF CLEANING EQUIPMENT (RAKE, SHOVELS CUTLASSES, WHEELBARROW, HEAD PAN)FOR CLEANNING SERVICES IN PUBLIC PLACES/ STREET IN 4 CITIES (LOKOJA, OKENE, KABBA AND DEKINA) - UN HABIBTAT CONTRIBUTION	053500100100 - MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	23010143 - PURCHASE OF CLEANNING AND FUMIGATING TOOLS	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	300,000,000	300,000,000	-	100,000,000	-
REHABILITATION, CHANNELIZATION AND EROSION CONTROL WORKS IN SOME SELECTED COMMUNITIES ACROSS THE STATE (ACRESAL)	053500100100 - MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTU RE	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12242200 - STATE WIDE	2,650,000,00 0	27,150,000,0 00	26,777,890,851 .72	1,300,000,00 0	-
AFFORESTATION AND TREE PLANTING ACTIVITIES (ACRESAL AND STATE CONTRIBUTION).	053500100100 - MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	23040101 - TREE PLANTING	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	100,000,000	1,700,000,00 0	1,604,385,203. 19	450,000,000	-
REHABILITATION OF FOREST RESERVES IN OFARACHI, OLLE AND OSARA (ACRESAL AND STATE CONTRIBUTION).	053500100100 - MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	23040101 - TREE PLANTING	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	1,000,000,00 0	1,000,000,00 0	958,409,406.20	1,000,000,00 0	-
STATE CONTRIBUTION TO NEWMAP (NEWMAP EIB) FOR SUB-WATERSHED EROSION CONTROL	053500100100 - MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	23040102 - EROSION & FLOOD CONTROL	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	250,000,000	250,000,000	-	500,000,000	-
CONSTRUCTION OF SUB-WATERSHED EROSION CONTROL (NEWMAP EIB)	053500100100 - MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	23040102 - EROSION & FLOOD CONTROL	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	850,000,000	850,000,000	500,000,000	600,000,000	-
PROCUREMENT OF ENVIRONMENTAL EQUIPMENT E.G 10NOs OF OPEN KEKE NAPEP FOR WASTE DISPOSAL	053500100100 - MINISTRY OF ENVIRONMENT AND	23010146 - PURCHASE OF MOTOR CYCLES	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	60,000,000	60,000,000	-	160,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



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



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



	ECOLOGICAL MANAGEMENT	INSTALLATION EQUIPMENT							
INSTALLATION AND RETICULATION OF 15 NOS SOLAR POWER BOREHOLE IN 3 SENATORIAL DISTRICT (CLIMATE CHANGE)	053500100100 - MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	23010144 - PURCHASE OF POWER INSTALLATION EQUIPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	30,000,000	30,000,000	-	15,000,000	-
PURCHASE AND DISTRIBUTION OF 6KG GAS CYLINDER TO FLOOD VICTIMS ACROSS THE STATE. (CLIMATE CHANGE)	053500100100 - MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	30,000,000	30,000,000	-	30,000,000	-
CONTROL OF DRAINAGE AND CULVERT AS ECOLOGICAL PROBLEM (CLIMATE CHANGE)	053500100100 - MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	23010142 - PURCHASE OF CLIMATE MANAGEMENT EQUIPMENT/ MATERIALS	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	30,000,000	2,030,000,00 0	1,905,750,000	1,000,000,00 0	-
DISASTER INTERVENTION IN 15 SECONDARY SCHOOLS ACROSS THE 3 SENATORIAL DISTRICTS (FIRE DISASTER, WINDSTORM AND RAINSTORM) (CLIMATE CHANGE)	053500100100 - MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12242200 - STATE WIDE	20,000,000	20,000,000	-	10,000,000	-
CONSRTUCTION OF MAGERI OF LOKOJA PALACE	055100100100 - MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTU RE	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	500,000,000	500,000,000	-	-	-
A LEGACY PROJECT (STATE / LGA JOINT PROJECTS) CONSTRUCTION OF RECREATIONAL PARK/ SKILL ACQUISITION CENTRE.	055100100100 - MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	500,000,000	500,000,000	-	-	-
COMPLETION & FURNISHING OF TRADITIONAL CHIEFS GUEST HOUSES/ SECRETARIAT HOUSE, LOKOJA	055100100100 - MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	30,000,000	30,000,000	-	-	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



RENOVATION AND FURNISHING OF OLD OFFICE BUILDING OF MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS	055100100100 - MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	30,000,000	30,000,000	-	50,000,000	-
RENOVATION OF ATTAH IGALA'S PALACE AND 3 ROYAL MEJISTY'S PALACES.	055100100100 - MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	60,000,000	60,000,000	-	-	-
PROVISION OF CHIEFS LODGE/ PROVISION OF UTILITIES	055100100100 - MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	30,000,000	30,000,000	-	-	-
CONSTRUCTION OF CENTRAL STORE (MINISTRY FOR LOCAL GOVERNMENT & CHIEFTAINCY AFFAIRS)	055100100100 - MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	500,000,000	500,000,000	-	-	-
CRAFTING & CARVING OF TRADITIONAL ARTISTIC SYMBOL OF AUTHORITY FOR GRADED CHIEFS	055100100100 - MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	23010141 - PURCHASE OF OFFICE TOOLS / MATERIALS	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	900,000,000	100,000,000	-	900,000,000	-
CONSTRUCTION OF OBARO OF KABBA PALACE	055100100100 - MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	500,000,000	500,000,000	-	-	-
CONSTRUCTION OF AGBANA OF ISANLU PALACE	055100100100 - MINISTRY OF LOCAL GOVERNMENT AND	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	500,000,000	500,000,000	-	-	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



	CHIEFTAINCY AFFAIRS								
PROCUREMENT OF 2 Nº OF HILLUX (NEW)	055100100100 - MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	23010106 - PURCHASE OF VANS	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	800,000,000	100,000,000	-	900,000,000	-
CONSTRUCTION OF INFRASTRUCTURE IN THE 21 LOCAL GOVERNMENT BY STATE GOVERNMENT AS A SUPPORT TO LOCAL GOVERNMENT COUNCILS	055100100100 - MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	20,000,000	20,000,000	-	15,000,000	-
CONSTRUCTION OF WAREHOUSE FOR HUMANITARIAN OFFICE, LOKOJA	055400100100 - MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	71091 - SOCIAL PROTECTION N.E.C.	12231200 - LOKOJA	100,000,000	100,000,000	-	-	-
CONSTRUCTION OF OFFICE ACCOMODATION	055400100100 - MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	71091 - SOCIAL PROTECTION N.E.C.	12231200 - LOKOJA	100,000,000	100,000,000	-	-	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



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

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
-	<i>Total Expenditure</i>	<i>11,391,704,815</i>	<i>14,838,304,815</i>	<i>11,281,510,923.94</i>	<i>21,491,326,974</i>	<i>1,676,268,500</i>
050000000000	SOCIAL SECTOR	11,391,704,815	14,838,304,815	11,281,510,923.94	21,491,326,974	1,676,268,500
052100000000	MINISTRY OF HEALTH PLANNING SECTOR	11,391,704,815	14,838,304,815	11,281,510,923.94	21,491,326,974	1,676,268,500
052100100100	MINISTRY OF HEALTH	252,000,000	252,000,000	-	2,000,000	-
052100200100	KOGI STATE HEALTH INSURANCE AGENCY	1,914,261,180	1,914,261,180	1,496,035,214.33	3,009,441,939	-
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	9,198,043,635	12,644,643,635	9,785,475,709.62	18,452,485,035	1,676,268,500
052110800100	KOGI STATE HIV/AID CONTROL AGENCY	27,400,000	27,400,000	-	27,400,000	-

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

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
	Total Expenditure	11,391,704,815	14,838,304,815	11,281,510,923.94	21,491,326,974	1,676,268,500
2	EXPENDITURES	11,391,704,815	14,838,304,815	11,281,510,923.94	21,491,326,974	1,676,268,500
21	PERSONNEL COST	401,564,614	401,564,614	165,494,338.26	420,741,451	-
2101	SALARY	401,564,614	401,564,614	165,494,338.26	420,741,451	-
210101	SALARIES AND WAGES	401,564,614	401,564,614	165,494,338.26	420,741,451	-
21010101	SALARY	401,564,614	401,564,614	165,494,338.26	420,741,451	-
22	OTHER RECURRENT COSTS	10,114,009,302	13,439,209,302	11,105,606,585.69	12,198,585,523	1,676,268,500
2202	OVERHEAD COST	9,819,009,302	13,144,209,302	10,845,448,335.69	11,848,585,523	1,676,268,500
220201	TRAVEL & TRANSPORT - GENERAL	8,757,800	8,757,800	5,100,200	11,000,800	-
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	2,000,000	2,000,000	930,000	2,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



22020102	TRAVEL AND TRANSPORT - OTHERS	6,757,800	6,757,800	4,170,200	9,000,800	-
220202	UTILITIES - GENERAL	10,050,000	10,050,000	6,246,908.58	120,460,500	-
22020201	INTERNET ACCESS CHARGES	1,700,000	1,700,000	1,645,000	3,460,000	-
22020204	ELECTRICITY BILL /CHARGES	4,100,000	4,100,000	3,580,408.58	7,250,500	-
22020205	TELEPHONE CHARGES	200,000	200,000	-	200,000	-
22020210	HEALTH MANAGEMENT INFORMATION SYSTEM/ HOSPITAL INFORMATION MANAGEMENT	3,000,000	3,000,000	-	99,500,000	-
22020211	HOSTING OF THE STATE WEBSITE EXPENSES/ WEBSITE DEVELOPMENT AND MAINTENANCE	1,050,000	1,050,000	1,021,500	10,050,000	-
220203	MATERIALS & SUPPLIES - GENERAL	334,219,968	334,419,968	113,909,006.16	769,690,500	-
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	2,800,000	3,000,000	2,292,200	6,075,500	-
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	115,600	115,600	-	660,500	-
22020304	DRUGS AND MEDICAL SUPPLIES	25,912,100	25,912,100	-	274,200,000	-
22020323	OFFICE AND GENERAL EXPENSES	42,900,000	42,900,000	17,535,623.16	108,254,500	-
22020327	EMERGENCY RELIEF DISASTER /PURCHASE OF RELIEVE MATERIALS LOADING AND OFF LOADING	-	-	-	500,000	-
22020329	POLIO AND NON-POLIO SIAS, MEASLES, SIPDS AND LIDS	258,492,268	258,492,268	94,081,183	375,000,000	-
22020359	STATISTICAL INVESTIGATION/ DATA COLLECTION/ CAPTURING OF POOR & VULNERABLE PEOPLE DATA	4,000,000	4,000,000	-	5,000,000	-
220204	MAINTENANCE SERVICES - GENERAL	131,450,000	131,450,000	43,229,280	218,500,000	-
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	4,000,000	4,000,000	1,832,300	6,000,000	-
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	3,000,000	3,000,000	1,981,500	6,500,000	-
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	800,000	800,000	597,100	3,700,000	-
22020404	MAINTENANCE OF PLANTS /GENERATORS	1,300,000	1,300,000	964,800	1,800,000	-
22020432	MAINTENANCE OF BROADCASTING EQUIPMENT/ ICT EQUIPMENT/GOVERNMENT	37,350,000	37,350,000	37,333,580	115,500,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



	HOUSE BROADBAND CONNECTIVITY AND ICT EXPENSES					
22020436	VACCINE COLD CHAIN STORE MAINTENANCE	85,000,000	85,000,000	520,000	85,000,000	-
220205	TRAINING - GENERAL	26,720,000	26,720,000	18,143,157	81,350,125	-
22020501	LOCAL TRAINING	4,500,000	4,500,000	-	4,500,000	-
22020511	WORKSHOPS, SEMINARS & CONFERENCES	22,220,000	22,220,000	18,143,157	76,850,125	-
220206	OTHER SERVICES - GENERAL	8,023,451,636	10,948,451,636	9,597,544,636.39	8,508,315,138	-
22020602	OFFICE RENT	12,000,000	12,000,000	11,700,000	18,000,000	-
22020618	HEALTH INSURANCE EXPENSES (CAPITATION, SERVICE FEES, ICT MAINTENANCE, ADMINISTRATIVE FEES AND RE-INSURANCE)	880,000,000	880,000,000	842,755,979.09	1,557,308,500	-
22020652	HEALTH INVESTMENT PLAN /HEALTH PROMOTION AND EDUCATION	32,021,900	32,021,900	-	172,000,000	-
22020656	SITE ANALYSIS REPORT AND ENVIRONMENTAL IMPACT ASSESSMENT	500,000	500,000	-	500,000	-
22020660	HEALTH INTERVENTIONS PROGRAMME TO KOGI STATE	1,301,584,400	301,584,400	-	915,000,000	-
22020662	ACCREDITATION OF TECHNICAL SCHOOLS /ACCREDITATION OF SERVICE PROVIDERS/ ACCREDITATION OF COURSES	2,000,500	2,000,500	1,909,600	20,500,000	-
22020667	BASIC HEALTH CARE PROVISION FUND (STATE CASH COMMITMENT)	920,780,914	1,145,780,914	913,074,036.59	1,160,780,714	-
22020681	IMMUNIZATION PLUS AND MALARIA PROGRESS BY ACCELERATING COVERAGE AND TRANSFORMING SERVICES (IMPACT)	4,505,150,000	8,205,150,000	7,818,045,020.71	1,500,000,000	-
22020682	FAMILY PLANNING AND POPULATION CONTROL	51,188,000	51,188,000	-	129,000,000	-
22020683	REPRODUCTIVE, MATERNAL, NEWBORN CHILD, ADOLESCENT AND ELDERLY HEALTH (RMNCAEH) INTERVENTION	25,000,000	25,000,000	-	2,742,000,002	-
22020684	COMMUNITY BASED HEALTH WORKERS (CBHW)	233,225,922	233,225,922	-	233,225,922	-
22020698	STATE EMERGENCY ROUTINE IMMUNIZATION COORDINATING CENTRE (SERICC)	60,000,000	60,000,000	10,060,000	60,000,000	-
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	500,000	500,000	-	500,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	500,000	500,000	-	500,000	-
220208	FUEL & LUBRICANTS - GENERAL	6,600,000	6,600,000	5,719,600	13,885,513	-
22020801	MOTOR VEHICLE FUEL COST	4,600,000	4,600,000	4,339,600	9,885,513	-
22020803	PLANTS/ GENERATOR FUEL COST	2,000,000	2,000,000	1,380,000	4,000,000	-
220209	FINANCIAL CHARGES - GENERAL	1,050,000	1,050,000	464,073.64	1,600,400	-
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	1,050,000	1,050,000	464,073.64	1,600,400	-
220210	MISCELLANEOUS EXPENSES GENERAL	1,276,209,898	1,676,209,898	1,055,091,473.92	2,123,282,547	1,676,268,500
22021001	REFRESHMENT & MEALS	18,204,097	18,204,097	7,858,562.40	18,504,097	-
22021002	PUBLICITY & ADVERTISEMENTS	12,100,300	12,100,300	10,475,423.40	42,100,000	-
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	8,000,000	8,000,000	7,939,957.06	15,750,500	-
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	207,144,200	207,144,200	-	207,144,200	-
22021013	RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES/ DISCIPLINE COST	200,000	200,000	-	1,000,000	-
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	1,369,101	1,369,101	900,500	4,500,000	-
22021022	STATE COUNCIL ON HEALTH/ NATIONAL COUNCIL ON HEALTH MEETING /HUMAN RESOURCE FOR HEALTH	2,000,000	2,000,000	900,000	14,340,000	-
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	5,120,000	5,120,000	3,921,700	10,620,000	-
22021061	ACCELLERATING OF NUTRITION RESULTS IN NIGERIA (ANRIN)	500,000,000	800,000,000	726,557,431.06	500,000,000	500,000,000
22021064	FOOD AND NUTRITION PROGRAMS EXPENSES	489,515,000	589,515,000	280,000,000	1,176,268,500	1,176,268,500
22021069	BOARD MEETING EXPENSES	10,000,000	10,000,000	1,470,000	20,000,000	-
22021098	MONITORING ACTIVITIES AND FOLLOW UP	22,557,200	22,557,200	15,067,900	113,055,250	-
2204	GRANTS AND CONTRIBUTIONS GENERAL	295,000,000	295,000,000	260,158,250	350,000,000	-
220401	LOCAL GRANTS AND CONTRIBUTIONS	295,000,000	295,000,000	260,158,250	350,000,000	-
22040115	EQUITY HEALTH INTERVENTION: (BELLO CARE)	295,000,000	295,000,000	260,158,250	350,000,000	-
23	CAPITAL EXPENDITURE	876,130,899	997,530,899	10,410,000	8,872,000,000	-
2301	FIXED ASSETS PURCHASED	120,000,000	120,400,000	10,410,000	70,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



230101	PURCHASE OF FIXED ASSETS - GENERAL	120,000,000	120,400,000	10,410,000	70,000,000	-
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	120,000,000	120,400,000	10,410,000	70,000,000	-
2302	CONSTRUCTION / PROVISION	434,950,899	434,950,899	-	400,000,000	-
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	434,950,899	434,950,899	-	400,000,000	-
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	234,950,899	234,950,899	-	400,000,000	-
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	200,000,000	200,000,000	-	-	-
2303	REHABILITATION / REPAIRS	302,000,000	302,000,000	-	8,402,000,000	-
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	302,000,000	302,000,000	-	8,402,000,000	-
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	302,000,000	302,000,000	-	8,402,000,000	-
2305	OTHER CAPITAL PROJECTS	19,180,000	140,180,000	-	-	-
230501	ACQUISITION OF NON TANGIBLE ASSETS	19,180,000	140,180,000	-	-	-
23050101	RESEARCH AND DEVELOPMENT	19,180,000	140,180,000	-	-	-

Kogi State Government 2026 Approved Budget - Primary Health Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
-	<u>Total Expenditure</u>	<u>11,391,704,815</u>	<u>14,838,304,815</u>	<u>11,281,510,923.94</u>	<u>21,491,326,974</u>	<u>1,676,268,500</u>
707	HEALTH	11,391,704,815	14,838,304,815	11,281,510,923.94	21,491,326,974	1,676,268,500
7074	PUBLIC HEALTH SERVICES	11,139,704,815	14,586,304,815	11,281,510,923.94	21,489,326,974	1,676,268,500
70741	PUBLIC HEALTH SERVICES	11,139,704,815	14,586,304,815	11,281,510,923.94	21,489,326,974	1,676,268,500
7076	HEALTH N.E.C.	252,000,000	252,000,000	-	2,000,000	-
70761	HEALTH N.E.C.	252,000,000	252,000,000	-	2,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



Kogi State Government 2026 Approved Budget - Primary Health Expenditure by Programme Classification

Code	Sector, Objective and Programme	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
	Total Expenditure	<u>11,391,704,815</u>	<u>14,838,304,815</u>	<u>11,281,510,923.94</u>	<u>21,491,326,974</u>	<u>1,676,268,500</u>
04	Health	11,391,704,815	14,838,304,815	11,281,510,923.94	21,491,326,974	1,676,268,500
0401	Effective governance of the health system	10,752,524,815	14,077,724,815	11,271,100,923.94	13,021,326,974	1,676,268,500
040103	Health sector coordination mechanisms	10,752,524,815	14,077,724,815	11,271,100,923.94	13,021,326,974	1,676,268,500
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	19,180,000	140,180,000	-	-	-
040306	Nutrition	19,180,000	140,180,000	-	-	-
0405	Provision of adequate and modern health infrastructure for health services delivery	560,000,000	560,400,000	10,410,000	8,460,000,000	-
040501	Functional health facilities	560,000,000	560,400,000	10,410,000	8,460,000,000	-
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	60,000,000	60,000,000	-	10,000,000	-
040601	Sustainable drug supply	50,000,000	50,000,000	-	-	-
040602	Vaccines supply chain	10,000,000	10,000,000	-	10,000,000	-

Kogi State Government 2026 Approved Budget - Primary Health Expenditure by MDA by Main Economic Classification (* Other Recurrent refers to Debt Service, Loans, Subsidies, Grants and Transfers)

Code	Administrative Unit	Personnel Expenditure	Overhead Expenditure	Other Recurrent Expenditure*	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
-	Total Expenditure	<u>420,741,451</u>	<u>11,848,585,523</u>	<u>350,000,000</u>	<u>12,619,326,974</u>	<u>8,872,000,000</u>	<u>21,491,326,974</u>
050000000000	SOCIAL SECTOR	420,741,451	11,848,585,523	350,000,000	12,619,326,974	8,872,000,000	21,491,326,974



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



052100000000	MINISTRY OF HEALTH PLANNING SECTOR	420,741,451	11,848,585,523	350,000,000	12,619,326,974	8,872,000,000	21,491,326,974
052100100100	MINISTRY OF HEALTH	-	-	-	-	2,000,000	2,000,000
052100200100	KOGI STATE HEALTH INSURANCE AGENCY	120,741,451	2,538,700,488	350,000,000	3,009,441,939	-	3,009,441,939
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	300,000,000	9,282,485,035	-	9,582,485,035	8,870,000,000	18,452,485,035
052110800100	KOGI STATE HIV/AID CONTROL AGENCY	-	27,400,000	-	27,400,000	-	27,400,000



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



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

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
	Total Expenditure	7,608,636,791	6,616,136,791	6,373,019,174.71	7,709,612,802	-
050000000000	SOCIAL SECTOR	7,608,636,791	6,616,136,791	6,373,019,174.71	7,709,612,802	-
051700000000	MINISTRY OF EDUCATION PLANNING SECTOR	7,608,636,791	6,616,136,791	6,373,019,174.71	7,709,612,802	-
051700200100	STATE UNIVERSAL BASIC EDUCATION BOARD	7,608,636,791	6,616,136,791	6,373,019,174.71	7,709,612,802	-

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

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
	Total Expenditure	7,608,636,791	6,616,136,791	6,373,019,174.71	7,709,612,802	-
2	EXPENDITURES	7,608,636,791	6,616,136,791	6,373,019,174.71	7,709,612,802	-
21	PERSONNEL COST	370,760,791	370,760,791	275,383,390.03	371,578,177	-
2101	SALARY	370,760,791	370,760,791	275,383,390.03	371,578,177	-
210101	SALARIES AND WAGES	370,760,791	370,760,791	275,383,390.03	371,578,177	-
21010101	SALARY	370,760,791	370,760,791	275,383,390.03	371,578,177	-
22	OTHER RECURRENT COSTS	37,876,000	45,376,000	12,000,000	138,034,625	-
2202	OVERHEAD COST	37,876,000	45,376,000	12,000,000	138,034,625	-
220201	TRAVEL & TRANSPORT - GENERAL	6,000,000	6,000,000	-	2,000,000	-
22020102	TRAVEL AND TRANSPORT - OTHERS	6,000,000	6,000,000	-	2,000,000	-
220202	UTILITIES - GENERAL	2,000,000	2,000,000	900,000	984,625	-
22020203	WATER RATE	-	-	-	300,000	-
22020204	ELECTRICITY BILL /CHARGES	2,000,000	2,000,000	900,000	450,000	-
22020205	TELEPHONE CHARGES	-	-	-	234,625	-
220203	MATERIALS & SUPPLIES - GENERAL	2,000,000	8,000,000	6,265,000	16,500,000	-
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	2,000,000	2,000,000	1,395,000	6,000,000	-
22020323	OFFICE AND GENERAL EXPENSES	-	6,000,000	4,870,000	10,500,000	-
220204	MAINTENANCE SERVICES - GENERAL	12,000,000	13,000,000	2,160,000	3,500,000	-
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	12,000,000	12,000,000	1,560,000	2,500,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	-	1,000,000	600,000	1,000,000	-
220205	TRAINING - GENERAL	-	500,000	360,000	2,500,000	-
22020501	LOCAL TRAINING	-	500,000	360,000	2,500,000	-
220206	OTHER SERVICES - GENERAL	6,000,000	6,000,000	30,000	4,701,000	-
22020601	SECURITY SERVICES EXPENSES	6,000,000	6,000,000	30,000	4,701,000	-
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	-	-	1,000,000	-
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	-	-	-	1,000,000	-
220209	FINANCIAL CHARGES - GENERAL	-	-	-	50,000	-
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	-	-	-	50,000	-
220210	MISCELLANEOUS EXPENSES GENERAL	9,876,000	9,876,000	2,285,000	106,799,000	-
22021001	REFRESHMENT & MEALS	9,876,000	9,876,000	2,285,000	5,200,000	-
22021002	PUBLICITY & ADVERTISEMENTS	-	-	-	800,000	-
22021009	FAMILY LIFE AND HIV/HEALTH EDUCATION	-	-	-	96,000,000	-
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	-	-	-	2,500,000	-
22021032	ALL FESTIVAL BOTH STATE AND NATIONAL EXPENSES	-	-	-	1,000,000	-
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	-	-	-	1,299,000	-
23	CAPITAL EXPENDITURE	7,200,000,000	6,200,000,000	6,085,635,784.68	7,200,000,000	-
2302	CONSTRUCTION / PROVISION	7,200,000,000	6,200,000,000	6,085,635,784.68	7,200,000,000	-
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	7,200,000,000	6,200,000,000	6,085,635,784.68	7,200,000,000	-
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	7,200,000,000	6,200,000,000	6,085,635,784.68	7,200,000,000	-

Kogi State Government 2026 Approved Budget - Basic Education Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
-	Total Expenditure	7,608,636,791	6,616,136,791	6,373,019,174.71	7,709,612,802	-
709	EDUCATION	7,608,636,791	6,616,136,791	6,373,019,174.71	7,709,612,802	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	7,608,636,791	6,616,136,791	6,373,019,174.71	7,709,612,802	-
70912	PRIMARY EDUCATION	7,608,636,791	6,616,136,791	6,373,019,174.71	7,709,612,802	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



Kogi State Government 2026 Approved Budget - Basic Education Expenditure by Programme Classification

Code	Sector, Objective and Programme	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
	Total Expenditure	7,237,876,000	6,245,376,000	6,097,635,784.68	7,338,034,625	-
5	Education	7,237,876,000	6,245,376,000	6,097,635,784.68	7,338,034,625	-
501	Effective governance of the education system	37,876,000	45,376,000	12,000,000	138,034,625	-
50103	Education sector coordination mechanisms	37,876,000	45,376,000	12,000,000	138,034,625	-
505	Adequate infrastructure at all levels	7,200,000,000	6,200,000,000	6,085,635,784.68	7,200,000,000	-
50501	Schools' infrastructure construction and rehabilitation	7,200,000,000	6,200,000,000	6,085,635,784.68	7,200,000,000	-

Kogi State Government 2026 Approved Budget - Basic Education Expenditure by MDA by Main Economic Classification (* Other Recurrent refers to Debt Service, Loans, Subsidies, Grants and Transfers)

Code	Administrative Unit	Personnel Expenditure	Overhead Expenditure	Other Recurrent Expenditure*	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	371,578,177	138,034,625	-	509,612,802	7,200,000,000	7,709,612,802
050000000000	SOCIAL SECTOR	371,578,177	138,034,625	-	509,612,802	7,200,000,000	7,709,612,802
051700000000	MINISTRY OF EDUCATION PLANNING SECTOR	371,578,177	138,034,625	-	509,612,802	7,200,000,000	7,709,612,802
051700200100	STATE UNIVERSAL BASIC EDUCATION BOARD	371,578,177	138,034,625	-	509,612,802	7,200,000,000	7,709,612,802

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

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
Total Capital Expenditure						876,130,899	997,530,899	10,410,000	8,872,000,000	-
RENOVATION OF NPI OFFICE COMPLEX AND COLD CHAIN	04010323000301 - Health sector coordination mechanisms	052100100100 - MINISTRY OF HEALTH	23030105 - REHABILITATION / REPAIRS - HOSPITAL /	70761 - HEALTH N.E.C.	12231200 - LOKOJA	2,000,000	2,000,000	-	2,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



BUILDING AT LOKOJA.			HEALTH CENTRES							
ESTABLISHMENT OF HEALTH CARE PLUS CENTRE	04050123001401 - Functional health facilities	052100100100 - MINISTRY OF HEALTH	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	100,000,000	100,000,000	-	-	-
CONSTRUCTION OF COMPREHENSIVE HEALTH CENTRE, MOPA	04050123002201 - Functional health facilities	052100100100 - MINISTRY OF HEALTH	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	100,000,000	100,000,000	-	-	-
PROCUREMENT OF DRUGS AND HEALTH EQUIPMENT LIKE PH METERS,HOT PLATES, LIGHT MICROSCOPEETC TO BE DISTRIBUTED TO STATE HOSPITALS (STATE MEDICAL STORE)	04060123000101 - Sustainable drug supply	052100100100 - MINISTRY OF HEALTH	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	12231200 - LOKOJA	50,000,000	50,000,000	-	-	-
CONSTRUCTION FURNISHING OF KOGI STATE PRIMARY HEALTHCARE OFFICE BUILDING	04010323000701 - Health sector coordination mechanisms	052100300100 - PRIMARY HEALTHCARE DEVELOPMENT AGENCY	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70741 - PUBLIC HEALTH SERVICES	12231200 - LOKOJA	234,950,899	234,950,899	-	400,000,000	-
NUT 3HRN. BUILD CAPACITY (TRAINING) OF 3 HEALTHCARE PROVIDERS ON THE USE OF READY- TO- USE THERAPEUTIC FOOD (RUTF) FOR THE TREATMENT OF SAM AND MALNUTRITION	04030624000101 - Nutrition	052100300100 - PRIMARY HEALTHCARE DEVELOPMENT AGENCY	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	12231200 - LOKOJA	710,000	41,710,000	-	-	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



NUT 3SBCC. PROVIDE EDUCATION (CAPACITY BUILDING) TO THE GENERAL PUBLIC ON RISK FACTORS AND INCREASE SERVICES FOR DIET RELATED NON- COMMUNICABLE DISEASES (DRNCD) AT HEALTH FACILITIES	04030624000201 - Nutrition	052100300100 - PRIMARY HEALTHCARE DEVELOPMENT AGENCY	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	12231200 - LOKOJA	6,790,000	6,790,000	-	-	-
NUT 3HRN. BUILD CAPACITY OF 60 NOs OF HEALTH CARE PROVIDERS ON MANAGEMENT OF SEVERE ACUTE MALNUTRITION (SAM, IMAM, CMAM, SC, ITP) AS A MINIMUM PACKAGE OF MNCH SERVICES;	04030624000301 - Nutrition	052100300100 - PRIMARY HEALTHCARE DEVELOPMENT AGENCY	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	12231200 - LOKOJA	7,900,000	87,900,000	-	-	-
NUT 3FSCP. CONDUCT NUTRITION AND CONSUMER EDUCATION ON IMPROVED FOOD QUALITY AND SAFETY IN THE STATE	04030624000401 - Nutrition	052100300100 - PRIMARY HEALTHCARE DEVELOPMENT AGENCY	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	12231200 - LOKOJA	3,780,000	3,780,000	-	-	-
RENOVATION OF 111 PRIMARY HEALTH CARE CENTRES IN THE THREE SENATORIAL DISTRICT	04050123002901 - Functional health facilities	052100300100 - PRIMARY HEALTHCARE DEVELOPMENT AGENCY	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	12231200 - LOKOJA	300,000,000	300,000,000	-	8,400,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



ESTABLISHMENT OF STATE EMERGENCY ROUTINE IMMUNIZATION COORDINATING CENTRE (SERICC)	04050123003001 - Functional health facilities	052100300100 - PRIMARY HEALTHCARE DEVELOPMENT AGENCY	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	12231200 - LOKOJA	60,000,000	60,400,000	10,410,000	60,000,000	-
VACCINE COLD CHAIN STORE MAINTENANCE	04060223000101 - Vaccines supply chain	052100300100 - PRIMARY HEALTHCARE DEVELOPMENT AGENCY	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	12231200 - LOKOJA	10,000,000	10,000,000	-	10,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, SUMMARY ANALYSIS.



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

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
Total Capital Expenditure						7,200,000,000	6,200,000,000	6,085,635,784.68	7,200,000,000	-
CONSTRUCTION/ RENOVATION OF SCHOOL BUILDINGS/ SCHOOL FURNITURES/ BOREHOLE/ VIP TOILETS	05050123001200 - Schools' infrastructure construction and rehabilitation	051700200100 - STATE UNIVERSAL BASIC EDUCATION BOARD	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	12231200 - LOKOJA	7,200,000,000	6,200,000,000	6,085,635,784.68	7,200,000,000	-



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



011100100100	GOVERNMENT HOUSE					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	EXPENDITURES	43,535,026,673	83,213,986,534	76,195,092,440.19	82,459,939,467	0
21	PERSONNEL COST	1,244,578,673	3,044,578,673	2,890,418,389.70	1,682,539,467	0
2101	SALARY	1,244,578,673	2,844,578,673	2,733,818,389.70	1,482,539,467	0
210101	SALARIES AND WAGES	1,244,578,673	2,844,578,673	2,733,818,389.70	1,482,539,467	0
21010101	SALARY	392,811,588	392,811,588	345,537,424.21	630,772,382	0
21010109	SALARY OF VIGILANTE GROUP	851,767,085	2,451,767,085	2,388,280,965.50	851,767,085	0
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0	200,000,000	156,600,000	200,000,000	0
210201	ALLOWANCES	0	200,000,000	156,600,000	200,000,000	0
21020136	POLICE SPECIAL CONSTABULARY ALLOWANCE	0	200,000,000	156,600,000	200,000,000	0
22	OTHER RECURRENT COSTS	26,520,448,000	66,414,407,861	61,685,328,700.49	64,537,400,000	0
2202	OVERHEAD COST	24,263,448,000	65,057,407,861	61,114,893,202.99	62,980,400,000	0
220201	TRAVEL & TRANSPORT - GENERAL	786,500,000	3,636,500,000	3,067,571,038	3,086,500,000	0
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	111,500,000	111,500,000	0	111,500,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	360,000,000	360,000,000	0	360,000,000	0
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	215,000,000	2,015,000,000	1,972,394,709	1,715,000,000	0
22020108	TRAVEL OPERATION AND LOGISTICS	100,000,000	1,150,000,000	1,095,176,329	900,000,000	0
220202	UTILITIES - GENERAL	73,660,000	73,660,000	0	73,660,000	0
22020203	WATER RATE	3,000,000	3,000,000	0	3,000,000	0
22020204	ELECTRICITY BILL /CHARGES	50,000,000	50,000,000	0	50,000,000	0
22020205	TELEPHONE CHARGES	5,660,000	5,660,000	0	5,660,000	0
22020206	SATELLITE BROADCASTING ACCESS CHARGES	15,000,000	15,000,000	0	15,000,000	0
220203	MATERIALS & SUPPLIES - GENERAL	5,815,048,000	8,885,048,000	8,459,794,410	8,332,000,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	100,000,000	100,000,000	5,160,000	100,000,000	0
22020305	UNIFORMS AND OTHER CLOTHINGS	20,000,000	20,000,000	0	20,000,000	0
22020306	FOOD STUFF /CATERING MATERIALS SUPPLIES	483,048,000	333,048,000	288,000,000	1,000,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	5,212,000,000	8,432,000,000	8,166,634,410	7,212,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	1,143,000,000	1,623,000,000	1,002,737,891.01	1,323,000,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	300,000,000	300,000,000	287,301,023	200,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	100,000,000	100,000,000	0	100,000,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	100,000,000	480,000,000	254,867,777.29	480,000,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	500,000,000	600,000,000	453,009,090.72	400,000,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	20,000,000	20,000,000	7,560,000	20,000,000	0
22020406	CATTLE DAM MAINTENANCE	3,000,000	3,000,000	0	3,000,000	0
22020428	UP-KEEP OF GOVERNMENT HOUSE/ GOVERNMENT LODGE	50,000,000	50,000,000	0	50,000,000	0
22020432	MAINTENANCE OF BROADCASTING EQUIPMENT/ ICT EQUIPMENT/GOVERNMENT HOUSE BROADBAND CONNECTIVITY AND ICT EXPENSES	70,000,000	70,000,000	0	70,000,000	0
220205	TRAINING - GENERAL	150,000,000	303,000,000	164,382,874	190,000,000	0
22020501	LOCAL TRAINING	30,000,000	183,000,000	123,808,870	70,000,000	0
22020502	INTERNATIONAL TRAINING	20,000,000	20,000,000	17,574,004	20,000,000	0
22020570	RESEARCH AND DOCUMENTATION	100,000,000	100,000,000	23,000,000	100,000,000	0
220206	OTHER SERVICES - GENERAL	12,320,000,000	44,010,959,861	42,492,092,089.98	41,220,000,000	0
22020601	SECURITY SERVICES EXPENSES	265,000,000	265,000,000	17,125,000	265,000,000	0
22020603	RESIDENTIAL RENT/HIRE OF PRIVATE HOUSES	200,000,000	200,000,000	22,602,250	200,000,000	0
22020604	SECURITY OPERATIONS	11,000,000,000	42,650,959,861	41,998,296,000	40,000,000,000	0
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	250,000,000	250,000,000	48,742,999.98	250,000,000	0
22020672	REFUND OF VARIOUS EXPENSES INRESPECT OF GOVERNMENT ACTIVITIES CARRIED OUT WITH PERSONAL MONEY	600,000,000	600,000,000	365,325,840	500,000,000	0
22020691	GENDER-BASED VIOLENCE(GBV) RESPONSIVE SERVICE DELIVERY	5,000,000	45,000,000	40,000,000	5,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	20,000,000	20,000,000	0	1,000,000,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	20,000,000	20,000,000	0	1,000,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	1,300,000,000	450,000,000	155,250,000	900,000,000	0
22020801	MOTOR VEHICLE FUEL COST	600,000,000	250,000,000	155,250,000	400,000,000	0
22020806	DIESEL EXPENSES	700,000,000	200,000,000	0	500,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	2,655,240,000	6,055,240,000	5,773,064,900	6,855,240,000	0
22021001	REFRESHMENT & MEALS	2,000,000,000	5,200,000,000	5,196,411,640	6,000,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



22021002	PUBLICITY & ADVERTISEMENTS	80,000,000	80,000,000	0	80,000,000	0
22021003	CELEBRATION/ REMEMBRANCE DAY	100,000,000	100,000,000	67,000,000	100,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	300,000,000	500,000,000	477,153,260	500,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	30,000,000	30,000,000	22,500,000	30,000,000	0
22021015	SUBSCRIPTION TO PROFESSIONAL BODIES/ PARLIAMENTARY /ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS	72,240,000	72,240,000	0	72,240,000	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	73,000,000	73,000,000	10,000,000	73,000,000	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	120,000,000	320,000,000	110,000,000	320,000,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	120,000,000	320,000,000	110,000,000	320,000,000	0
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	120,000,000	320,000,000	110,000,000	320,000,000	0
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	2,137,000,000	1,037,000,000	460,435,497.50	1,237,000,000	0
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	2,137,000,000	1,037,000,000	460,435,497.50	1,237,000,000	0
22080109	FINANCIAL ASSISTANCE TO NIGERIA LEGION -EX SERVICEMEN	7,000,000	7,000,000	0	7,000,000	0
22080110	FUEL SUBSIDY REMOVAL PALLIATIVES	1,000,000,000	200,000,000	0	500,000,000	0
22080119	FINANCIAL ASSISTANCE TO NEEDIES	1,130,000,000	830,000,000	460,435,497.50	730,000,000	0
23	CAPITAL EXPENDITURE	15,770,000,000	13,755,000,000	11,619,345,350	16,240,000,000	0
2301	FIXED ASSETS PURCHASED	10,295,000,000	12,265,000,000	11,619,345,350	13,165,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	10,295,000,000	12,265,000,000	11,619,345,350	13,165,000,000	0
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	200,000,000	200,000,000	0	100,000,000	0
23010128	PURCHASE OF SECURITY EQUIPMENT	10,030,000,000	12,000,000,000	11,619,345,350	13,000,000,000	0
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	65,000,000	65,000,000	0	65,000,000	0
2302	CONSTRUCTION / PROVISION	2,360,000,000	1,160,000,000	0	1,960,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	2,360,000,000	1,160,000,000	0	1,960,000,000	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0	0	0	300,000,000	0
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	200,000,000	200,000,000	0	100,000,000	0
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	200,000,000	200,000,000	0	100,000,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	1,930,000,000	730,000,000	0	1,430,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



23020127	CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURES	30,000,000	30,000,000	0	30,000,000	0
2303	REHABILITATION / REPAIRS	3,115,000,000	330,000,000	0	1,115,000,000	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	3,115,000,000	330,000,000	0	1,115,000,000	0
23030103	REHABILITATION / REPAIRS - HOUSING	100,000,000	100,000,000	0	100,000,000	0
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	3,015,000,000	230,000,000	0	1,015,000,000	0
011100100100	GOVERNMENT HOUSE					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
701	GENERAL PUBLIC SERVICES	43,535,026,673	83,213,986,534	76,195,092,440.19	82,459,939,467	0
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	43,535,026,673	83,213,986,534	76,195,092,440.19	82,459,939,467	0
70111	EXECUTIVE AND LEGISLATIVE ORGANS	43,535,026,673	83,213,986,534	76,195,092,440.19	82,459,939,467	0

011100100100	GOVERNMENT HOUSE								
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ December	2026 Approved Budget	2026 NUT Tagging
Total					15,770,000,000	13,755,000,000	11,619,345,350	16,240,000,000	0
02100123000100 - Societal Re-orientation - General	RENOVATION OF MOSQUE AND CHAPEL IN GOVERNMENT HOUSE	23030103 - REHABILITATION / REPAIRS - HOUSING	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	100,000,000	100,000,000	0	100,000,000	0
02100123000200 - Societal Re-orientation - General	PURCHASE OF SECURITY GADGET/ 2 NO HELICOPTERS AND 50 VEHICLES FOR SECURITY OPERATION	23010128 - PURCHASE OF SECURITY EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12242200 - STATE WIDE	10,030,000,000	12,000,000,000	11,619,345,350	13,000,000,000	0
06100123000100 - Housing and Urban Development - General	CONSTRUCTION OF MINI TOWNHALL IN LOKOJA INCLUDING INSTALLATION OF COMMUNICATION GADGETS	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	50,000,000	50,000,000	0	50,000,000	0
08100123000100 - Youth - General	ODODO STARTER PACKS FOR YOUTH DEVELOPMENT IN KOGI STATE	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12242200 - STATE WIDE	50,000,000	50,000,000	0	50,000,000	0
11100123000100 - Information Communication and Technology - General	CONSTRUCTION OF NEW DIRECTION PILOT ICT CENTRE OF EXCELLENCE IN EACH SENATORIAL DISTRICT OF THE STATE	23020127 - CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12242200 - STATE WIDE	30,000,000	30,000,000	0	30,000,000	0
11100123000200 - Information Communication and Technology - General	PROVISION OF SOLAR HOME SYSTEM (SOLAR RADIO, FARM TOUCH LIGHT ETC)	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12242200 - STATE WIDE	15,000,000	15,000,000	0	15,000,000	0
13100123000100 - Reform of Government and Governance - General	CONSTRUCTION OF MOBILE TRAINING CENTRE IN PARTNERSHIP WITH THE CENTRAL BANK ENTREPREURSHIP	23020118 - CONSTRUCTION /	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	30,000,000	30,000,000	0	30,000,000	0



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	DEVELOPMENT CENTRE (NORTH CENTRAL ZONE) KOGI STATE	PROVISION OF INFRASTRUCTURE							
05050123000200 - Schools' infrastructure construction and rehabilitation	GOVERNMENT CONTRIBUTIONS ON SUSTAINABLE DEVELOPMENT GOALS(SDG) FOR CONSTRUCTION/REHABILITATION OF SCHOOLS BUILDING	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12242200 - STATE WIDE	350,000,000	350,000,000	0	350,000,000	0
13100123000300 - Reform of Government and Governance - General	GOVERNMENT HOUSE MINOR CAPITAL WORKS (DIRECT PROCUREMENT)	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	1,500,000,000	300,000,000	0	1,000,000,000	0
13100123000400 - Reform of Government and Governance - General	REMODELLING OF GOVERNMENT HOUSE STRUCTURE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	3,015,000,000	230,000,000	0	1,015,000,000	0
04050125001004 - Functional health facilities	CONSTRUCTION OF SELECTED HOSPITALS/CLINICS ACROSS THE SENETORIAL IN KOGI STATE(SDGs)	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12242200 - STATE WIDE	200,000,000	200,000,000	0	100,000,000	0
10100125001100 - Water Resources and Rural Deve - General	DRILLING OF 2NO BOREHOLES IN EACH LOCAL GOVERNMENT AREAS OF KOGI STATE	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12242200 - STATE WIDE	200,000,000	200,000,000	0	100,000,000	0
05050125000200 - Schools' infrastructure construction and rehabilitation	BUILDING OF 6NOs OF CLASSROOMS IN EACH WARD IN KOGI STATE (SDGs)	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12242200 - STATE WIDE	200,000,000	200,000,000	0	100,000,000	0
13100126000100 - Reform of Government and Governance - General	CONSTRUCTION OF SOLAR POWER PROTOTYPE OFFICE FOR FORWARD OPERATION BASE AT OKOLOKE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12242200 - STATE WIDE	0	0	0	300,000,000	0



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011100100200	DEPUTY GOVERNORS OFFICE					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	EXPENDITURES	2,803,224,221	2,849,224,221	651,945,979.68	3,305,729,150	0
21	PERSONNEL COST	78,774,221	78,774,221	65,620,479.68	85,429,150	0
2101	SALARY	78,774,221	78,774,221	65,620,479.68	85,429,150	0
210101	SALARIES AND WAGES	78,774,221	78,774,221	65,620,479.68	85,429,150	0
21010101	SALARY	78,774,221	78,774,221	65,620,479.68	85,429,150	0
22	OTHER RECURRENT COSTS	1,549,450,000	1,595,450,000	586,325,500	2,385,300,000	0
2202	OVERHEAD COST	1,546,450,000	1,592,450,000	586,325,500	2,285,300,000	0
220201	TRAVEL & TRANSPORT - GENERAL	345,000,000	345,000,000	101,748,000	350,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	305,000,000	305,000,000	88,648,000	310,000,000	0
22020108	TRAVEL OPERATION AND LOGISTICS	40,000,000	40,000,000	13,100,000	40,000,000	0
220202	UTILITIES - GENERAL	16,000,000	51,000,000	0	113,000,000	0
22020201	INTERNET ACCESS CHARGES	0	35,000,000	0	100,000,000	0
22020203	WATER RATE	7,000,000	7,000,000	0	7,000,000	0
22020204	ELECTRICITY BILL /CHARGES	3,000,000	3,000,000	0	3,000,000	0
22020205	TELEPHONE CHARGES	6,000,000	6,000,000	0	3,000,000	0
220203	MATERIALS & SUPPLIES - GENERAL	267,550,000	267,550,000	36,600,000	468,600,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	60,000,000	60,000,000	1,200,000	60,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	5,000,000	5,000,000	360,000	5,000,000	0
22020313	PURCHASE OF RAIN BOOT	100,000	100,000	0	100,000	0
22020323	OFFICE AND GENERAL EXPENSES	102,450,000	102,450,000	35,040,000	103,500,000	0
22020327	EMERGENCY RELIEF DISASTER /PURCHASE OF RELIEVE MATERIALS LOADING AND OFF LOADING	100,000,000	100,000,000	0	300,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	546,400,000	546,400,000	285,653,000	537,000,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	61,000,000	61,000,000	41,120,000	65,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	42,000,000	42,000,000	0	42,000,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	365,600,000	365,600,000	220,533,000	365,000,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	62,000,000	62,000,000	24,000,000	50,000,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	15,800,000	15,800,000	0	15,000,000	0



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220205	TRAINING - GENERAL	27,500,000	27,500,000	0	28,200,000	0
22020501	LOCAL TRAINING	7,500,000	7,500,000	0	8,200,000	0
22020502	INTERNATIONAL TRAINING	10,000,000	10,000,000	0	10,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	10,000,000	10,000,000	0	10,000,000	0
220206	OTHER SERVICES - GENERAL	120,000,000	120,000,000	120,000,000	550,000,000	0
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	0	0	0	50,000,000	0
22020657	COMMITTEES WORK EXPENSES/ ALLOWANCES	120,000,000	120,000,000	120,000,000	500,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	21,600,000	21,600,000	0	22,900,000	0
22020801	MOTOR VEHICLE FUEL COST	8,400,000	8,400,000	0	8,400,000	0
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,200,000	1,200,000	0	1,500,000	0
22020803	PLANTS/ GENERATOR FUEL COST	10,000,000	10,000,000	0	10,000,000	0
22020804	COOKING GAS /FUEL COST	2,000,000	2,000,000	0	3,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	202,400,000	213,400,000	42,324,500	215,600,000	0
22021001	REFRESHMENT & MEALS	80,000,000	80,000,000	41,724,500	80,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	10,000,000	10,000,000	600,000	10,000,000	0
22021010	ALL SPORT COMPETITION EXPENSES	0	11,000,000	0	10,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	7,000,000	7,000,000	0	10,000,000	0
22021013	RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES/ DISCIPLINE COST	100,000,000	100,000,000	0	100,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	400,000	400,000	0	600,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	5,000,000	5,000,000	0	5,000,000	0
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	3,000,000	3,000,000	0	100,000,000	0
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	3,000,000	3,000,000	0	100,000,000	0
22080119	FINANCIAL ASSISTANCE TO NEEDIES	3,000,000	3,000,000	0	100,000,000	0
23	CAPITAL EXPENDITURE	1,175,000,000	1,175,000,000	0	835,000,000	0
2301	FIXED ASSETS PURCHASED	17,000,000	17,000,000	0	30,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	17,000,000	17,000,000	0	30,000,000	0
23010113	PURCHASE OF COMPUTERS	3,000,000	3,000,000	0	8,000,000	0
23010114	PURCHASE OF COMPUTER PRINTERS	2,000,000	2,000,000	0	2,000,000	0
23010144	PURCHASE OF POWER INSTILLATION EQUIPMENT	12,000,000	12,000,000	0	20,000,000	0
2302	CONSTRUCTION / PROVISION	693,000,000	693,000,000	0	325,000,000	0



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230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	693,000,000	693,000,000	0	325,000,000	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	678,000,000	678,000,000	0	310,000,000	0
23020125	CONSTRUCTION OF POWER GENERATING PLANTS HOUSE	15,000,000	15,000,000	0	15,000,000	0
2303	REHABILITATION / REPAIRS	465,000,000	465,000,000	0	480,000,000	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	465,000,000	465,000,000	0	480,000,000	0
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	265,000,000	265,000,000	0	280,000,000	0
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	200,000,000	200,000,000	0	200,000,000	0
011100100200	DEPUTY GOVERNORS OFFICE					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
701	GENERAL PUBLIC SERVICES	2,803,224,221	2,849,224,221	651,945,979.68	3,305,729,150	0
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	2,803,224,221	2,849,224,221	651,945,979.68	3,305,729,150	0
70111	EXECUTIVE AND LEGISLATIVE ORGANS	2,803,224,221	2,849,224,221	651,945,979.68	3,305,729,150	0

011100100200	DEPUTY GOVERNORS OFFICE								
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ December	2026 Approved Budget	2026 NUT Tagging
Total					1,175,000,000	1,175,000,000	0	835,000,000	0
06100123000300 - Housing and Urban Development - General	BUILDING OF OFFICE COMPLEX INCLUDING CLINIC AND FIRE SERVICE (SEMA)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	500,000,000	500,000,000	0	100,000,000	0
06100123000400 - Housing and Urban Development - General	RHABILITATION OF DEPUTY GOVERNOR RESIDENTIAL BUILDING	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	65,000,000	65,000,000	0	80,000,000	0
06100123000500 - Housing and Urban Development - General	PURCHASE OF ELECTRICAL EQUIPMENT AND INSTALLATION (CABLES & PIPES)	23010144 - PURCHASE OF POWER INSTILLATION EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	12,000,000	12,000,000	0	20,000,000	0
13100123000500 - Reform of Government and Governance - General	CONSTRUCTION OF GENERATOR HOUSE IN DEPUTY GOVERNOR'S OFFICE	23020125 - CONSTRUCTION OF POWER GENERATING PLANTS HOUSE	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	15,000,000	15,000,000	0	15,000,000	0



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13100123000600 - Reform of Government and Governance - General	REHABILITATION AND FURNISHING OF DEPUTY GOVERNOR'S OFFICE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	200,000,000	200,000,000	0	200,000,000	0
13100123000700 - Reform of Government and Governance - General	RENOVATION AND FURNISHING OF DEPUTY GOVERNOR'S LODGE	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	200,000,000	200,000,000	0	200,000,000	0
13100123000800 - Reform of Government and Governance - General	CONSTRUCTION OF CAR PARK/PORCH IN DEPUTY GOVERNOR'S OFFICE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	8,000,000	8,000,000	0	10,000,000	0
13100123000900 - Reform of Government and Governance - General	CONSTRUCTION OF SEMA WAREHOUSE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	70,000,000	70,000,000	0	100,000,000	0
13100123001000 - Reform of Government and Governance - General	EXTENSION OF DEPUTY GOVERNOR'S OFFICE COMPLEX	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	100,000,000	100,000,000	0	100,000,000	0
13100125000100 - Reform of Government and Governance - General	PURCHASE OF 21NOS HP DESKTOP COMPUTERS	23010113 - PURCHASE OF COMPUTERS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	3,000,000	3,000,000	0	8,000,000	0
13100125000200 - Reform of Government and Governance - General	PURCHASE OF 10NOS HP COMPUTER PRINTERS	23010114 - PURCHASE OF COMPUTER PRINTERS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	2,000,000	2,000,000	0	2,000,000	0



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011100800100	EMERGENCY MANAGEMENT AGENCY					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	EXPENDITURES	65,983,589	182,783,589	82,476,411.14	1,971,648,772	0
21	PERSONNEL COST	39,182,689	39,482,689	39,439,411.14	45,348,772	0
2101	SALARY	39,182,689	39,482,689	39,439,411.14	45,348,772	0
210101	SALARIES AND WAGES	39,182,689	39,482,689	39,439,411.14	45,348,772	0
21010101	SALARY	39,182,689	39,482,689	39,439,411.14	45,348,772	0
22	OTHER RECURRENT COSTS	26,800,900	143,300,900	43,037,000	343,300,000	0
2202	OVERHEAD COST	26,800,900	143,300,900	43,037,000	343,300,000	0
220201	TRAVEL & TRANSPORT - GENERAL	1,200,000	1,200,000	137,500	3,600,000	0
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	300,000	300,000	25,000	900,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	500,000	500,000	50,000	1,500,000	0
22020108	TRAVEL OPERATION AND LOGISTICS	400,000	400,000	62,500	1,200,000	0
220203	MATERIALS & SUPPLIES - GENERAL	21,900,000	103,400,000	7,718,500	124,300,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	400,000	400,000	290,000	1,200,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	200,000	200,000	62,500	600,000	0
22020323	OFFICE AND GENERAL EXPENSES	2,500,000	2,500,000	1,771,000	7,500,000	0
22020327	EMERGENCY RELIEF DISASTER /PURCHASE OF RELIEVE MATERIALS LOADING AND OFF LOADING	18,500,000	100,000,000	5,595,000	100,000,000	0
22020359	STATISTICAL INVESTIGATION/ DATA COLLECTION/ CAPTURING OF POOR & VULNERABLE PEOPLE DATA	300,000	300,000	0	15,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	1,150,900	1,150,900	314,600	3,450,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	500,000	500,000	253,000	1,500,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	200,000	200,000	10,000	600,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	200,000	200,000	16,600	600,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	150,900	150,900	5,000	450,000	0
22020441	HEALTH FACILITIES MAINTENANCE EXPENSES	100,000	100,000	30,000	300,000	0
220205	TRAINING - GENERAL	1,000,000	1,000,000	20,000	41,800,000	0
22020501	LOCAL TRAINING	400,000	400,000	10,000	10,000,000	0
22020502	INTERNATIONAL TRAINING	0	0	0	30,000,000	0



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22020511	WORKSHOPS, SEMINARS & CONFERENCES	600,000	600,000	10,000	1,800,000	0
220206	OTHER SERVICES - GENERAL	100,000	100,000	7,000	50,300,000	0
22020602	OFFICE RENT	0	0	0	50,000,000	0
22020672	REFUND OF VARIOUS EXPENSES INRESPECT OF GOVERNMENT ACTIVITIES CARRIED OUT WITH PERSONAL MONEY	100,000	100,000	7,000	300,000	0
220208	FUEL & LUBRICANTS - GENERAL	400,000	400,000	295,000	1,200,000	0
22020801	MOTOR VEHICLE FUEL COST	300,000	300,000	295,000	900,000	0
22020803	PLANTS/ GENERATOR FUEL COST	100,000	100,000	0	300,000	0
220209	FINANCIAL CHARGES - GENERAL	60,000	60,000	3,000	180,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	60,000	60,000	3,000	180,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	990,000	35,990,000	34,541,400	118,470,000	0
22021001	REFRESHMENT & MEALS	390,000	390,000	288,400	1,170,000	0
22021002	PUBLICITY & ADVERTISEMENTS	400,000	400,000	28,000	1,200,000	0
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	0	0	0	15,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	0	0	0	500,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	200,000	200,000	25,000	600,000	0
22021059	LAND COMPENSATION /PLOT BEACONING EXPENSES /COMPENSATION ON DISASTER	0	35,000,000	34,200,000	100,000,000	0
23	CAPITAL EXPENDITURE	0	0	0	1,583,000,000	0
2301	FIXED ASSETS PURCHASED	0	0	0	116,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	0	0	0	116,000,000	0
23010109	PURCHASE OF BOATS	0	0	0	50,000,000	0
23010140	PURCHASE OF OFFICE EQUIPMENT	0	0	0	51,000,000	0
23010146	PURCHASE OF MOTOR CYCLES	0	0	0	15,000,000	0
2302	CONSTRUCTION / PROVISION	0	0	0	700,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0	0	0	700,000,000	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0	0	0	400,000,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0	0	0	300,000,000	0
2303	REHABILITATION / REPAIRS	0	0	0	500,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0	0	0	500,000,000	0
23030103	REHABILITATION / REPAIRS - HOUSING	0	0	0	500,000,000	0
2304	PRESERVATION OF THE ENVIRONMENT	0	0	0	267,000,000	0
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	0	0	0	267,000,000	0
23040102	EROSION & FLOOD CONTROL	0	0	0	25,000,000	0
23040103	WILDLIFE CONSERVATION	0	0	0	150,000,000	0
23040105	WATER POLLUTION PREVENTION & CONTROL	0	0	0	92,000,000	0
011100800100	EMERGENCY MANAGEMENT AGENCY					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
710	SOCIAL PROTECTION	65,983,589	182,783,589	82,476,411.14	1,971,648,772	0
7109	SOCIAL PROTECTION N.E.C.	65,983,589	182,783,589	82,476,411.14	1,971,648,772	0
71091	SOCIAL PROTECTION N.E.C.	65,983,589	182,783,589	82,476,411.14	1,971,648,772	0

011100800100	EMERGENCY MANAGEMENT AGENCY								
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ December	2026 Approved Budget	2026 NUT Tagging
Total					0	0	0	1,583,000,000	0
06100123000300 - Housing and Urban Development - General	BUILDING OF OFFICE COMPLEX INCLUDING CLINIC AND FIRE SERVICES (SEMA)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	71091 - SOCIAL PROTECTION N.E.C.	12242200 - STATE WIDE	0	0	0	300,000,000	0
13100123000900 - Reform of Government and Governance - General	CONSTRUCTION/BUILDING OF SEMA WAREHOUSE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	71091 - SOCIAL PROTECTION N.E.C.	12242200 - STATE WIDE	0	0	0	300,000,000	0
13100126001700 - Reform of Government and Governance - General	CONSTRUCTION OF ZONAL OFFICES (1 PER SENATORIAL DISTRICT)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	71091 - SOCIAL PROTECTION N.E.C.	12242200 - STATE WIDE	0	0	0	100,000,000	0
13100126001800 - Reform of Government and Governance - General	PROCUREMENT OF 10 NOS OF MOTORCYCLES	23010146 - PURCHASE OF MOTOR CYCLES	71091 - SOCIAL PROTECTION N.E.C.	12242200 - STATE WIDE	0	0	0	15,000,000	0
13100126001900 - Reform of Government and Governance - General	PROCUREMENT OF 3 NOS OF FIBRE BOATS	23010109 - PURCHASE OF BOATS	71091 - SOCIAL PROTECTION N.E.C.	12242200 - STATE WIDE	0	0	0	50,000,000	0
11100126000100 - Information	PROCUREMENT OF 10NOS LAPTOP AND 10 NOS DESKTOP COMPUTERS AND OTHER OFFICE EQUIPMENT	23010140 - PURCHASE OF OFFICE EQUIPMENT	71091 - SOCIAL PROTECTION N.E.C.	12242200 - STATE WIDE	0	0	0	50,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



Communication and Technology - General									
13100126002000 - Reform of Government and Governance - General	SIMULATION(PRE ACTIVITIES/ PREPAREDNESS AHEAD OF DISASTERS	23040103 - WILDLIFE CONSERVATION	71091 - SOCIAL PROTECTION N.E.C.	12242200 - STATE WIDE	0	0	0	150,000,000	0
13100126002100 - Reform of Government and Governance - General	SAND BAGGING FOR EROSION CONTROL	23040102 - EROSION & FLOOD CONTROL	71091 - SOCIAL PROTECTION N.E.C.	12242200 - STATE WIDE	0	0	0	25,000,000	0
13100126002200 - Reform of Government and Governance - General	SEARCH AND EVACUATION BY THE COMMUNITY'S FIRST RESPONDANCE TO RESCUE THE VICTIMS	23040105 - WATER POLLUTION PREVENTION & CONTROL	71091 - SOCIAL PROTECTION N.E.C.	12242200 - STATE WIDE	0	0	0	92,000,000	0
13100126002300 - Reform of Government and Governance - General	RECOVERY AND REHABILITATION OF THE DAMAGED/ DESTROYED MATERIAL OF THE DISASTER'S VICTIMS.	23030103 - REHABILITATION / REPAIRS - HOUSING	71091 - SOCIAL PROTECTION N.E.C.	12242200 - STATE WIDE	0	0	0	500,000,000	0
13100126002400 - Reform of Government and Governance - General	PROCUREMENT OF A DRONE TO MONITOR ACTIVITIES	23010140 - PURCHASE OF OFFICE EQUIPMENT	71091 - SOCIAL PROTECTION N.E.C.	12242200 - STATE WIDE	0	0	0	1,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



011101000100	BUREAU OF PUBLIC PROCUREMENT (BPP)					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
<u>1</u>	<u>Revenue</u>	<u>30,000,000</u>	<u>30,000,000</u>	<u>29,688,500</u>	<u>42,240,000</u>	<u>0</u>
12	INDEPENDENT REVENUE	30,000,000	30,000,000	29,688,500	42,240,000	0
1202	NON-TAX REVENUE	30,000,000	30,000,000	29,688,500	42,240,000	0
120204	FEES - GENERAL	30,000,000	30,000,000	29,688,500	42,240,000	0
12020421	CONTRACT DOCUMENT NON- REFUNDABLE TENDER FEES	30,000,000	30,000,000	29,688,500	42,240,000	0
011101000100	BUREAU OF PUBLIC PROCUREMENT (BPP)					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>1,637,678,851</u>	<u>1,307,678,851</u>	<u>438,434,492.05</u>	<u>1,744,656,755</u>	<u>0</u>
21	PERSONNEL COST	66,367,726	66,367,726	0	75,006,755	0
2101	SALARY	66,367,726	66,367,726	0	75,006,755	0
210101	SALARIES AND WAGES	66,367,726	66,367,726	0	75,006,755	0
21010101	SALARY	66,367,726	66,367,726	0	70,006,755	0
21010104	AUXILLARY STAFF	0	0	0	5,000,000	0
22	OTHER RECURRENT COSTS	1,071,311,125	741,311,125	438,434,492.05	1,139,650,000	0
2202	OVERHEAD COST	1,067,311,125	737,311,125	436,054,492.05	1,135,650,000	0
220201	TRAVEL & TRANSPORT - GENERAL	8,000,000	13,000,000	9,489,400	8,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	8,000,000	13,000,000	9,489,400	8,000,000	0
220202	UTILITIES - GENERAL	500,000,000	100,000,000	0	200,000,000	0
22020213	E-PROCUREMENT WEBSITE CREATION AND MAINTENANCE EXPENSES	500,000,000	100,000,000	0	200,000,000	0
220203	MATERIALS & SUPPLIES - GENERAL	164,661,125	164,661,125	155,886,340	167,000,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	2,500,000	2,500,000	2,465,840	3,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	2,161,125	2,161,125	0	2,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	160,000,000	160,000,000	153,420,500	162,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	47,000,000	47,000,000	22,623,420	63,000,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	7,000,000	10,000,000	9,767,410	8,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	40,000,000	37,000,000	12,856,010	40,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



22020404	MAINTENANCE OF PLANTS /GENERATORS	0	0	0	15,000,000	0
220205	TRAINING - GENERAL	200,000,000	270,000,000	220,861,750	570,000,000	0
22020501	LOCAL TRAINING	200,000,000	220,000,000	218,361,750	500,000,000	0
22020502	INTERNATIONAL TRAINING	0	50,000,000	2,500,000	70,000,000	0
220206	OTHER SERVICES - GENERAL	35,000,000	35,000,000	10,290,000	20,000,000	0
22020602	OFFICE RENT	5,000,000	5,000,000	3,000,000	5,000,000	0
22020635	KOGI STATE OPEN GOVERNMENT PARTNERSHIP (OGP) INTENVENTION TO STRENGTHEN SOME MDAs ACTIVITIES FOR OPTIMAL PERFORMANCE	30,000,000	30,000,000	7,290,000	15,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	20,000,000	20,000,000	3,000,000	15,000,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	20,000,000	20,000,000	3,000,000	15,000,000	0
220209	FINANCIAL CHARGES - GENERAL	150,000	150,000	58,982.05	150,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	150,000	150,000	58,982.05	150,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	92,500,000	87,500,000	13,844,600	92,500,000	0
22021001	REFRESHMENT & MEALS	2,500,000	2,500,000	454,000	2,500,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	15,000,000	15,000,000	6,736,600	15,000,000	0
22021069	BOARD MEETING EXPENSES	5,000,000	5,000,000	0	5,000,000	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	70,000,000	65,000,000	6,654,000	70,000,000	0
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	4,000,000	4,000,000	2,380,000	4,000,000	0
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	4,000,000	4,000,000	2,380,000	4,000,000	0
22080119	FINANCIAL ASSISTANCE TO NEEDIES	4,000,000	4,000,000	2,380,000	4,000,000	0
23	CAPITAL EXPENDITURE	500,000,000	500,000,000	0	530,000,000	0
2302	CONSTRUCTION / PROVISION	500,000,000	500,000,000	0	530,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	500,000,000	500,000,000	0	530,000,000	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	500,000,000	500,000,000	0	530,000,000	0
011101000100	BUREAU OF PUBLIC PROCUREMENT (BPP)					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
701	GENERAL PUBLIC SERVICES	1,637,678,851	1,307,678,851	438,434,492.05	1,744,656,755	0
7013	GENERAL SERVICES	1,637,678,851	1,307,678,851	438,434,492.05	1,744,656,755	0



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70133	OTHER GENERAL SERVICES	1,637,678,851	1,307,678,851	438,434,492.05	1,744,656,755	0

011101000100	BUREAU OF PUBLIC PROCUREMENT (BPP)								
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ December	2026 Approved Budget	2026 NUT Tagging
Total					500,000,000	500,000,000	0	530,000,000	0
06100123000600 - Housing and Urban Development - General	CONSTRUCTION OF BUREAU OF PUBLIC PROCUREMENT (BPP) SECRETARIAT COMPLEX	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	12231200 - LOKOJA	500,000,000	500,000,000	0	530,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



011103500100	KOGI STATE PENSION COMMISSION					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
1	Revenue	17,767,850,000	17,767,850,000	17,636,178,809.49	17,767,850,000	0
13	AID AND GRANTS	17,767,850,000	17,767,850,000	17,636,178,809.49	17,767,850,000	0
1302	GRANTS	17,767,850,000	17,767,850,000	17,636,178,809.49	17,767,850,000	0
130201	DOMESTIC GRANTS	17,767,850,000	17,767,850,000	17,636,178,809.49	17,767,850,000	0
13020103	CURRENT GRANTS FROM LGAS	17,767,850,000	17,767,850,000	17,636,178,809.49	17,767,850,000	0
011103500100	KOGI STATE PENSION COMMISSION					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	EXPENDITURES	34,769,850,000	34,322,850,000	33,134,201,569.96	35,569,550,000	0
21	PERSONNEL COST	34,421,000,000	33,971,000,000	33,077,230,622.96	35,215,000,000	0
2101	SALARY	101,000,000	101,000,000	99,209,249.63	155,000,000	0
210101	SALARIES AND WAGES	101,000,000	101,000,000	99,209,249.63	155,000,000	0
21010101	SALARY	101,000,000	101,000,000	99,209,249.63	155,000,000	0
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,600,000,000	250,000,000	0	1,600,000,000	0
210202	SOCIAL CONTRIBUTIONS	1,600,000,000	250,000,000	0	1,600,000,000	0
21020202	CONTRIBUTORY PENSION (EMPLOYERS)	1,200,000,000	200,000,000	0	1,200,000,000	0
21020203	GROUP LIFE INSURANCE	400,000,000	50,000,000	0	400,000,000	0
2103	SOCIAL BENEFITS	32,720,000,000	33,620,000,000	32,978,021,373.33	33,460,000,000	0
210301	SOCIAL BENEFITS	32,720,000,000	33,620,000,000	32,978,021,373.33	33,460,000,000	0
21030101	GRATUITY (STATE)	1,200,000,000	1,200,000,000	1,200,000,000	1,440,000,000	0
21030102	PENSION (STATE)	14,000,000,000	14,000,000,000	13,613,656,874.72	13,500,000,000	0
21030105	GRATUITY (LG)	2,520,000,000	820,000,000	630,000,000	2,520,000,000	0
21030106	PENSION (LG)	15,000,000,000	17,600,000,000	17,534,364,498.61	16,000,000,000	0
22	OTHER RECURRENT COSTS	247,850,000	250,850,000	56,970,947	247,550,000	0
2202	OVERHEAD COST	247,350,000	250,350,000	56,970,947	246,550,000	0
220201	TRAVEL & TRANSPORT - GENERAL	34,800,000	34,800,000	10,588,125	34,800,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	23,000,000	23,000,000	10,588,125	23,000,000	0
22020108	TRAVEL OPERATION AND LOGISTICS	11,800,000	11,800,000	0	11,800,000	0
220202	UTILITIES - GENERAL	2,650,000	2,650,000	0	2,700,000	0



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22020204	ELECTRICITY BILL /CHARGES	150,000	150,000	0	200,000	0
22020205	TELEPHONE CHARGES	2,500,000	2,500,000	0	2,500,000	0
220203	MATERIALS & SUPPLIES - GENERAL	32,800,000	35,800,000	29,005,000	37,300,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	6,200,000	6,200,000	500,000	6,300,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	4,500,000	4,500,000	3,645,000	6,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	22,100,000	25,100,000	24,860,000	25,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	53,450,000	53,450,000	4,092,222	50,750,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	6,700,000	6,700,000	0	6,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	10,000,000	10,000,000	1,650,000	10,000,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	14,500,000	14,500,000	1,660,000	14,000,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	21,500,000	21,500,000	782,222	20,000,000	0
22020441	HEALTH FACILITIES MAINTENANCE EXPENSES	750,000	750,000	0	750,000	0
220205	TRAINING - GENERAL	9,500,000	9,500,000	450,000	9,500,000	0
22020501	LOCAL TRAINING	4,500,000	4,500,000	450,000	4,500,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	5,000,000	5,000,000	0	5,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	55,000,000	55,000,000	9,332,600	50,000,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	55,000,000	55,000,000	9,332,600	50,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	21,300,000	21,300,000	0	21,000,000	0
22020801	MOTOR VEHICLE FUEL COST	21,300,000	21,300,000	0	21,000,000	0
220209	FINANCIAL CHARGES - GENERAL	500,000	500,000	0	5,000,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	500,000	500,000	0	5,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	37,350,000	37,350,000	3,503,000	35,500,000	0
22021001	REFRESHMENT & MEALS	21,500,000	21,500,000	2,585,000	15,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	600,000	600,000	0	5,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	250,000	250,000	0	500,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	15,000,000	15,000,000	918,000	15,000,000	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	500,000	500,000	0	1,000,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	500,000	500,000	0	1,000,000	0
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	500,000	500,000	0	1,000,000	0



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23	CAPITAL EXPENDITURE	101,000,000	101,000,000	0	107,000,000	0
2301	FIXED ASSETS PURCHASED	101,000,000	101,000,000	0	107,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	101,000,000	101,000,000	0	107,000,000	0
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	71,000,000	71,000,000	0	70,000,000	0
23010140	PURCHASE OF OFFICE EQUIPMENT	30,000,000	30,000,000	0	37,000,000	0
011103500100	KOGI STATE PENSION COMMISSION					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
710	SOCIAL PROTECTION	34,769,850,000	34,322,850,000	33,134,201,569.96	35,569,550,000	0
7102	OLD AGE	34,369,850,000	34,272,850,000	33,134,201,569.96	35,169,550,000	0
71021	OLD AGE	34,369,850,000	34,272,850,000	33,134,201,569.96	35,169,550,000	0
7103	SURVIVORS	400,000,000	50,000,000	0	400,000,000	0
71031	SURVIVORS	400,000,000	50,000,000	0	400,000,000	0

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



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



011111100100	KOGI STATE INVESTMENT PROMOTION & PUBLIC PRIVATE PARTNERSHIP AGENCY					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	EXPENDITURES	638,058,780	773,058,780	487,984,495.34	4,317,702,376	0
22	OTHER RECURRENT COSTS	638,058,780	773,058,780	487,984,495.34	4,317,702,376	0
2202	OVERHEAD COST	631,558,780	766,558,780	487,434,495.34	4,295,702,376	0
220201	TRAVEL & TRANSPORT - GENERAL	14,763,980	14,763,980	350,000	17,202,376	0
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	5,190,000	5,190,000	250,000	6,190,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	4,012,376	4,012,376	100,000	4,012,376	0
22020108	TRAVEL OPERATION AND LOGISTICS	5,561,604	5,561,604	0	7,000,000	0
220203	MATERIALS & SUPPLIES - GENERAL	217,690,000	67,690,000	20,516,500	160,500,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	7,500,000	7,500,000	235,000	10,500,000	0
22020323	OFFICE AND GENERAL EXPENSES	210,190,000	60,190,000	20,281,500	150,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	23,424,000	23,424,000	317,950	47,500,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	3,595,000	3,595,000	0	25,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	2,329,000	2,329,000	317,950	5,500,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	2,500,000	2,500,000	0	7,000,000	0
22020432	MAINTENANCE OF BROADCASTING EQUIPMENT/ ICT EQUIPMENT/GOVERNMENT HOUSE BROADBAND CONNECTIVITY AND ICT EXPENSES	15,000,000	15,000,000	0	10,000,000	0
220205	TRAINING - GENERAL	108,850,000	108,850,000	0	375,000,000	0
22020501	LOCAL TRAINING	11,150,000	11,150,000	0	30,000,000	0
22020502	INTERNATIONAL TRAINING	45,700,000	45,700,000	0	175,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	52,000,000	52,000,000	0	170,000,000	0
220206	OTHER SERVICES - GENERAL	7,500,000	7,500,000	720,000	15,000,000	0
22020604	SECURITY OPERATIONS	7,500,000	7,500,000	720,000	15,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	125,000,000	260,000,000	250,000,000	3,200,000,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	125,000,000	260,000,000	250,000,000	2,000,000,000	0
22020705	PUBLIC PRIVATE PARTNERSHIP PROJECT FACILITATION FUND (PFF)	0	0	0	1,200,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



220208	FUEL & LUBRICANTS - GENERAL	6,142,000	6,142,000	2,260,000	15,500,000	0
22020801	MOTOR VEHICLE FUEL COST	6,142,000	6,142,000	2,260,000	15,500,000	0
220209	FINANCIAL CHARGES - GENERAL	0	0	0	10,000,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	0	0	0	10,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	128,188,800	278,188,800	213,270,045.34	455,000,000	0
22021001	REFRESHMENT & MEALS	15,300,000	15,300,000	1,370,100	20,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	5,114,000	5,114,000	350,000	30,000,000	0
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	7,217,800	7,217,800	0	15,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	557,000	557,000	0	35,000,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	100,000,000	250,000,000	211,549,945.34	355,000,000	0
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	6,500,000	6,500,000	550,000	22,000,000	0
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	6,500,000	6,500,000	550,000	22,000,000	0
22080119	FINANCIAL ASSISTANCE TO NEEDIES	6,500,000	6,500,000	550,000	22,000,000	0
011111100100	KOGI STATE INVESTMENT PROMOTION & PUBLIC PRIVATE PARTNERSHIP AGENCY					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
701	GENERAL PUBLIC SERVICES	0	0	0	10,000,000	0
7016	GENERAL PUBLIC SERVICES N.E.C.	0	0	0	10,000,000	0
70161	GENERAL PUBLIC SERVICES N.E.C.	0	0	0	10,000,000	0
704	ECONOMIC AFFAIRS	638,058,780	773,058,780	487,984,495.34	4,307,702,376	0
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	638,058,780	773,058,780	487,984,495.34	4,307,702,376	0
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	638,058,780	773,058,780	487,984,495.34	4,307,702,376	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



011200300100	KOGI STATE HOUSE OF ASSEMBLY					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	EXPENDITURES	6,060,830,182	5,689,430,182	3,225,164,471.98	7,217,185,470	4,000,000
21	PERSONNEL COST	817,442,697	912,442,697	816,423,089.16	1,067,658,695	0
2101	SALARY	553,902,261	648,902,261	643,792,487.95	653,902,261	0
210101	SALARIES AND WAGES	553,902,261	648,902,261	643,792,487.95	653,902,261	0
21010101	SALARY	303,902,261	318,902,261	318,359,594.04	303,902,261	0
21010103	CONSOLIDATED REVENUE FUND CHARGES - SALARIES	250,000,000	330,000,000	325,432,893.91	350,000,000	0
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	263,540,436	263,540,436	172,630,601.21	413,756,434	0
210201	ALLOWANCES	263,540,436	263,540,436	172,630,601.21	413,756,434	0
21020115	STAFF WELFARE ALLOWANCES	20,000,000	20,000,000	20,000,000	20,000,000	0
21020123	FURNITURE ALLOWANCE FOR HON. MEMBERS /CLERK OF THE HOUSE	80,000,000	80,000,000	50,000,601.21	80,000,000	0
21020126	LEGISLATIVE DUTY ALLOWANCE	75,101,994	75,101,994	60,330,000	140,101,994	0
21020127	OUTFIT ALLOWANCE	68,438,442	68,438,442	42,300,000	133,438,442	0
21020135	FURNITURE ALLOWANCE FOR DEPUTY CLERKS AND EXECUTIVE SECRETARY OF THE COMMISSION	20,000,000	20,000,000	0	40,215,998	0
22	OTHER RECURRENT COSTS	1,757,136,285	1,770,736,285	1,591,833,424.52	2,000,062,414	4,000,000
2202	OVERHEAD COST	1,751,136,285	1,762,236,285	1,584,532,400.14	1,994,062,414	4,000,000
220201	TRAVEL & TRANSPORT - GENERAL	280,000,000	280,000,000	207,843,462.11	322,926,130	0
22020102	TRAVEL AND TRANSPORT - OTHERS	200,000,000	200,000,000	129,990,553.05	242,926,130	0
22020108	TRAVEL OPERATION AND LOGISTICS	80,000,000	80,000,000	77,852,909.06	80,000,000	0
220202	UTILITIES - GENERAL	35,500,188	35,500,188	34,279,190.73	35,500,187	0
22020201	INTERNET ACCESS CHARGES	15,500,188	15,500,188	14,279,190.73	15,500,187	0
22020205	TELEPHONE CHARGES	20,000,000	20,000,000	20,000,000	20,000,000	0
220203	MATERIALS & SUPPLIES - GENERAL	261,565,189	264,165,189	254,406,670.96	361,565,189	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	50,098,466	52,098,466	51,715,196.11	50,098,466	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	14,366,275	14,866,275	14,611,622.61	14,366,275	0
22020323	OFFICE AND GENERAL EXPENSES	177,544,712	177,544,712	168,475,852.24	277,544,712	0
22020346	PRODUCTION OF I.D CARD /STATE CALENDAR /DIARIES/ NOMINAL ROLL	11,000,000	11,000,000	10,970,000	11,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



22020359	STATISTICAL INVESTIGATION/ DATA COLLECTION/ CAPTURING OF POOR & VULNERABLE PEOPLE DATA	8,555,736	8,655,736	8,634,000	8,555,736	0
220204	MAINTENANCE SERVICES - GENERAL	148,205,393	149,205,393	137,344,075.30	148,205,393	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	30,135,239	31,135,239	31,059,327.52	30,135,239	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	30,995,584	30,995,584	25,964,054.49	30,995,584	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	59,249,416	59,249,416	52,626,295.80	59,249,416	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	27,825,154	27,825,154	27,694,397.49	27,825,154	0
220205	TRAINING - GENERAL	250,000,000	250,000,000	213,686,464.88	350,000,000	0
22020501	LOCAL TRAINING	150,000,000	150,000,000	130,345,010.16	200,000,000	0
22020502	INTERNATIONAL TRAINING	100,000,000	100,000,000	83,341,454.72	150,000,000	0
220206	OTHER SERVICES - GENERAL	402,619,562	403,619,562	385,786,916.46	402,619,562	0
22020601	SECURITY SERVICES EXPENSES	300,619,562	301,619,562	301,298,041.36	300,619,562	0
22020635	KOGI STATE OPEN GOVERNMENT PARTNERSHIP (OGP) INTENTION TO STRENGTHEN SOME MDAs ACTIVITIES FOR OPTIMAL PERFORMANCE	22,000,000	22,000,000	13,715,278.26	22,000,000	0
22020657	COMMITTEES WORK EXPENSES/ ALLOWANCES	80,000,000	80,000,000	70,773,596.84	80,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	373,245,953	379,745,953	351,185,619.70	373,245,953	4,000,000
22021001	REFRESHMENT & MEALS	50,000,000	50,000,000	49,750,001.74	50,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	8,703,892	11,703,892	11,374,109.37	8,703,892	0
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	70,000,000	70,000,000	65,928,066.98	70,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	70,000,000	70,000,000	57,214,278.66	70,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	70,000,000	70,000,000	64,000,000	70,000,000	0
22021015	SUBSCRIPTION TO PROFESSIONAL BODIES/ PARLIAMENTARY /ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS	80,542,061	81,542,061	81,151,217.45	80,542,061	0
22021032	ALL FESTIVAL BOTH STATE AND NATIONAL EXPENSES	20,000,000	20,000,000	15,441,463.20	20,000,000	0
22021064	FOOD AND NUTRITION PROGRAMS EXPENSES	4,000,000	6,500,000	6,326,482.30	4,000,000	4,000,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	6,000,000	8,500,000	7,301,024.38	6,000,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	6,000,000	8,500,000	7,301,024.38	6,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	6,000,000	8,500,000	7,301,024.38	6,000,000	0
23	CAPITAL EXPENDITURE	3,486,251,200	3,006,251,200	816,907,958.30	4,149,464,361	0
2301	FIXED ASSETS PURCHASED	1,491,000,000	1,491,000,000	526,900,053.75	1,591,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,491,000,000	1,491,000,000	526,900,053.75	1,591,000,000	0
23010105	PURCHASE OF MOTOR VEHICLES	500,000,000	500,000,000	8,150,000	500,000,000	0
23010108	PURCHASE OF BUSES	100,000,000	100,000,000	0	100,000,000	0
23010113	PURCHASE OF COMPUTERS	50,000,000	50,000,000	0	50,000,000	0
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	50,000,000	50,000,000	3,000,000	50,000,000	0
23010128	PURCHASE OF SECURITY EQUIPMENT	500,000,000	500,000,000	479,650,053.75	600,000,000	0
23010132	PURCHASE OF SECURITY GADGETS	25,000,000	25,000,000	0	25,000,000	0
23010140	PURCHASE OF OFFICE EQUIPMENT	165,000,000	165,000,000	18,600,000	165,000,000	0
23010144	PURCHASE OF POWER INSTILLATION EQUIPMENT	50,000,000	50,000,000	0	50,000,000	0
23010145	PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	51,000,000	51,000,000	17,500,000	51,000,000	0
2302	CONSTRUCTION / PROVISION	1,522,251,200	1,037,251,200	149,251,024.38	1,022,251,200	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,522,251,200	1,037,251,200	149,251,024.38	1,022,251,200	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	330,251,200	330,251,200	99,450,000	330,251,200	0
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	1,020,000,000	520,000,000	1,801,024.38	520,000,000	0
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	37,000,000	37,000,000	18,000,000	37,000,000	0
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	20,000,000	20,000,000	0	20,000,000	0
23020108	PRE- CONSTRUCTION DESIGN SERVICES	20,000,000	20,000,000	0	20,000,000	0
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	5,000,000	5,000,000	0	5,000,000	0
23020114	CONSTRUCTION / PROVISION OF ROADS	20,000,000	35,000,000	30,000,000	20,000,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	30,000,000	30,000,000	0	30,000,000	0
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	20,000,000	20,000,000	0	20,000,000	0
23020128	CONSTRUCTION/ PROVISION OF HOTEL BUILDINGS	20,000,000	20,000,000	0	20,000,000	0
2303	REHABILITATION / REPAIRS	423,000,000	428,000,000	115,256,880.17	423,000,000	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	423,000,000	428,000,000	115,256,880.17	423,000,000	0
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	50,000,000	50,000,000	21,520,000	50,000,000	0
23030103	REHABILITATION / REPAIRS - HOUSING	98,000,000	98,000,000	15,100,000	98,000,000	0



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23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	225,000,000	225,000,000	26,850,000	225,000,000	0
23030125	REHABILITATION/ REPAIRS- POWER GENERATING PLANTS	50,000,000	55,000,000	51,786,880.17	50,000,000	0
2304	PRESERVATION OF THE ENVIRONMENT	0	0	0	500,000,000	0
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	0	0	0	500,000,000	0
23040106	PLANTING AND CULTIVATION	0	0	0	500,000,000	0
2305	OTHER CAPITAL PROJECTS	50,000,000	50,000,000	25,500,000	613,213,161	0
230501	ACQUISITION OF NON TANGIBLE ASSETS	50,000,000	50,000,000	25,500,000	613,213,161	0
23050101	RESEARCH AND DEVELOPMENT	50,000,000	50,000,000	25,500,000	0	0
23050106	ECONOMIC EMPOWERMENT	0	0	0	613,213,161	0
011200300100	KOGI STATE HOUSE OF ASSEMBLY					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
701	GENERAL PUBLIC SERVICES	6,060,830,182	5,689,430,182	3,225,164,471.98	7,217,185,470	4,000,000
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	6,060,830,182	5,689,430,182	3,225,164,471.98	7,217,185,470	4,000,000
70111	EXECUTIVE AND LEGISLATIVE ORGANS	6,060,830,182	5,689,430,182	3,225,164,471.98	7,217,185,470	4,000,000

011200300100	KOGI STATE HOUSE OF ASSEMBLY								
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ December	2026 Approved Budget	2026 NUT Tagging
Total					3,486,251,200	3,006,251,200	816,907,958.30	4,149,464,361	0
04050123000304 - Functional health facilities	CONSTRUCTION & EQUIPPING OF CLINIC FOR TREATMENT OF HOUSE OF ASSEMBLY STAFF	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12242200 - STATE WIDE	20,000,000	20,000,000	0	20,000,000	0
03100123000200 - Poverty Alleviation - General	CONSTRUCTION OF LAWN TENNIS COURT IN THE PARLIAMENTARY VILLAGE	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	5,000,000	5,000,000	0	5,000,000	0
03100123000300 - Poverty Alleviation - General	CONSTRUCTION OF POLICE POST AT ASSEMBLY VILLAGE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	30,000,000	30,000,000	0	30,000,000	0
06100123000400 - Housing and Urban Development - General	PURCHASE OF 20 NOS OF FIRE EXTINGUISHER/ FIRE FIGHTING EQUIPMENT	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	50,000,000	50,000,000	3,000,000	50,000,000	0



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03100123000500 - Poverty Alleviation - General	RENOVATION OF SPEAKER AND HON. MEMBERS RESIDENTIAL QUARTERS	23030103 - REHABILITATION / REPAIRS - HOUSING	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	50,000,000	50,000,000	3,000,000	50,000,000	0
03100123000600 - Poverty Alleviation - General	PROCUREMENT OF 1 STAFF BUS (18 SEATERS) TOYOTA HAICE	23010108 - PURCHASE OF BUSES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	20,000,000	20,000,000	0	20,000,000	0
06100123000700 - Housing and Urban Development - General	TECHNICAL DRAWING FOR CONSTRUCTION OF RESIDENTIAL BUILDINGS FOR HON. MEMBERS AND CLERK OF THE HOUSE ON OWNER OCCUPIER HOUSING SCHEMES	23020108 - PRE-CONSTRUCTION DESIGN SERVICES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	20,000,000	20,000,000	0	20,000,000	0
06100123000800 - Housing and Urban Development - General	CONSTRUCTION OF COMMITTEE ROOM FOR HON. MEMBER	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	110,251,200	110,251,200	96,000,000	110,251,200	0
06100123000900 - Housing and Urban Development - General	CONSTRUCTION AND EQUIPPING OF OFFICE FOR PARLIAMENTARY STAFF ASSOCIATION OF NIGERIA	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	70,000,000	70,000,000	0	70,000,000	0
06100123001000 - Housing and Urban Development - General	RENOVATION OF HON. SPEAKER'S LODGE AND DEPUTY SPEAKER'S LODGE.	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	50,000,000	50,000,000	21,520,000	50,000,000	0
06100123001100 - Housing and Urban Development - General	RESIDENTIAL BUILDING FOR HONOURABLE MEMBERS AND HEAD OF LEGISLATIVE SERVICES ON ONWER OCUPIER BASES	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	1,000,000,000	500,000,000	0	500,000,000	0
10100123000100 - Water Resources and Rural Deve - General	PROVISION OF WATER FOR HOUSE OF ASSEMBLY COMPLEX	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	25,000,000	25,000,000	18,000,000	25,000,000	0
10100123000200 - Water Resources and Rural Deve - General	CONSTRUCTION OF OVERHEAD TANK TO EACH OF THE 25 HON. MEMBER'S HOUSE	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	12,000,000	12,000,000	0	12,000,000	0
10100123000300 - Water Resources and Rural Deve - General	HOUSE OF ASSEMBLY PROJECTS (RENOVATION OF ASSEMBLY CHAMBER AND OFFICES)	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	75,000,000	75,000,000	26,850,000	75,000,000	0
11100123000500 - Information Communication and Technology - General	INSTALLATION OF INTERNET SERVICES AT ASSEMBLY COMPLEX	23010145 - PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	21,000,000	21,000,000	0	21,000,000	0



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11100123000600 - Information Communication and Technology - General	CONSTRUCTION/ EQUIPPING OF ASSEMBLY PRINTING PRESS BUILDING	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	20,000,000	20,000,000	0	20,000,000	0
11100123000700 - Information Communication and Technology - General	PROVISION OF CENTRAL COMMUNICATION SYSTEM AT THE COMPLEX	23010145 - PURCHASE OF ICT INSTALLATION TOOLS/ MATERIALS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	10,000,000	10,000,000	0	10,000,000	0
11100123000800 - Information Communication and Technology - General	COMPUTERIZATION OF HON. MEMBER'S OFFICE & ADMIN OFFICES	23010145 - PURCHASE OF ICT INSTALLATION TOOLS/ MATERIALS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	20,000,000	20,000,000	17,500,000	20,000,000	0
11100123000900 - Information Communication and Technology - General	PROVISION OF 26 LAPTOPS FOR ALL THE HON. MEMBERS AND CLERK	23010113 - PURCHASE OF COMPUTERS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	50,000,000	50,000,000	0	50,000,000	0
13100123001300 - Reform of Government and Governance - General	CONSTRUCTION OF KOGI STATE HOUSE OF ASSEMBLY CAFETERIA	23020128 - CONSTRUCTION/ PROVISION OF HOTEL BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	20,000,000	20,000,000	0	20,000,000	0
13100123001400 - Reform of Government and Governance - General	MAINTENANCE OF GENERATING SET AT ASSEMBLY COMPLEX, HON. SPEAKER'S LODGE AND LEGISLATIVE QUARTERS	23030125 - REHABILITATION/ REPAIRS- POWER GENERATING PLANTS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	50,000,000	55,000,000	51,786,880.17	50,000,000	0
13100123001500 - Reform of Government and Governance - General	PURCHASE OF 5NOS COMMITTEE VEHICLES	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	90,000,000	90,000,000	8,150,000	90,000,000	0
13100123001600 - Reform of Government and Governance - General	PURCHASE OF 15 NOS CARS FOR ASSMBLY STAFF USING CAR REFURBISHING LOAN	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	50,000,000	50,000,000	0	50,000,000	0
13100123001700 - Reform of Government and Governance - General	MEMBERS' 30 SEATER TWO(2) NOS TOYOTA BUS	23010108 - PURCHASE OF BUSES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	80,000,000	80,000,000	0	80,000,000	0
13100123001800 - Reform of Government and Governance - General	PURCHASE OF 30 REFRIGERATORS AND 30 AIR CONDITIONERS	23010140 - PURCHASE OF OFFICE EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	30,000,000	30,000,000	0	30,000,000	0
13100123001900 - Reform of Government and Governance - General	COMPLETE RENOVATION OF ASSEMBLY CHAMBER	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	150,000,000	150,000,000	0	150,000,000	0
13100123002000 - Reform of Government and Governance - General	FURNISHING OF KOGI STATE HOUSE OF ASSEMBLY COMPLEX BOTH OLD & NEW	23010140 - PURCHASE OF OFFICE EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	85,000,000	85,000,000	0	85,000,000	0
13100123002100 - Reform of Government and Governance - General	CONSTRUCTION OF BEFITTINGASSEMBLY GATE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	10,000,000	10,000,000	0	10,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



13100123002200 - Reform of Government and Governance - General	PROVISION OF OFFICE EQUIPMENT (TABLES, CHAIRS ETC) FOR SOME OFFICES I N KOGI STATE HOUSE OF ASSEMBLE	23010140 - PURCHASE OF OFFICE EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	50,000,000	50,000,000	18,600,000	50,000,000	0
13100123002300 - Reform of Government and Governance - General	PROCUREMENT OF BACK- UP 2 CARS FOR DEPUTY SPEAKER	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	20,000,000	20,000,000	0	20,000,000	0
13100123002400 - Reform of Government and Governance - General	PURCHASE OF 25NOS VEHICLES FOR HON. MEMBERS (HOUSE OF ASSEMBLY)	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	100,000,000	100,000,000	0	100,000,000	0
13100123002500 - Reform of Government and Governance - General	PURCHASE OF 3NOS DEPARTMENTAL VEHICLES	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	50,000,000	50,000,000	0	50,000,000	0
13100123002600 - Reform of Government and Governance - General	PROCUREMENT OF BACK- UP 4 CARS FOR SPEAKER	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	40,000,000	40,000,000	0	40,000,000	0
13100123002700 - Reform of Government and Governance - General	PROCUREMENT OF BACK- UP 3 CARS FOR MAJORITY LEADER	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	30,000,000	30,000,000	0	30,000,000	0
13100123002900 - Reform of Government and Governance - General	ANNUAL NATIONAL/ INTERNATIONAL PARLIAMENTARY CAPACITY BUILDING (PASAN)	23050101 - RESEARCH AND DEVELOPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	50,000,000	50,000,000	25,500,000	0	0
13100123003000 - Reform of Government and Governance - General	PURCHASE AND INSTALLATION OF SECURITY GADGETS AT KOGI STATE HOUSE OF ASSEMBLY COMPLEX	23010132 - PURCHASE OF SECURITY GADGETS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	15,000,000	15,000,000	0	15,000,000	0
13100123003100 - Reform of Government and Governance - General	LANDSCAPING OF HOUSE OF ASSEMBLY QUARTERS	23030103 - REHABILITATION / REPAIRS - HOUSING	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	24,000,000	24,000,000	0	24,000,000	0
13100123003200 - Reform of Government and Governance - General	CONSTRUCTION OF NEW OFFICE BLOCK AT ASSEMBLY COMPLEX	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	120,000,000	120,000,000	3,450,000	120,000,000	0
13100123003300 - Reform of Government and Governance - General	LAND SCAPING OF ASSEMBLY COMPLEX	23030103 - REHABILITATION / REPAIRS - HOUSING	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	24,000,000	24,000,000	12,100,000	24,000,000	0
13100123003400 - Reform of Government and Governance - General	PROCUREMENT OF SECURITY DEVICES TO KOGI STATE HON. SPEAKER'S OFFICIAL QUARTERS & DEPUTY SPEAKER	23010132 - PURCHASE OF SECURITY GADGETS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	10,000,000	10,000,000	0	10,000,000	0
13100123003500 - Reform of Government and Governance - General	PROVISION OF BOY'S QUARTERS TO THE HON. SPEAKER'S OFFICIAL QUARTERS	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	20,000,000	20,000,000	1,801,024.38	20,000,000	0
13100125000700 - Reform of Government and Governance - General	PROCUREMENT OF SECURITY EQUIPMENT BY HON. MEMBERS TO	23010128 - PURCHASE OF SECURITY EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12242200 - STATE WIDE	500,000,000	500,000,000	479,650,053.75	600,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



	COMPLEMENT SECURITY SERVICES AT CONSTITUENCIES								
13100125001300 - Reform of Government and Governance - General	PURCHASE OF 12NOs OF OFFICIAL CAR TO CLERK, DEPUTY CLERKS AND DIRECTORS	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	120,000,000	120,000,000	0	120,000,000	0
14100123000100 - Power - General	STREET LIGHT FOR ASSEMBLY VILLAGE & COMPLEX	23020123 - CONSTRUCTION OF TRAFFIC /STREET LIGHTS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	20,000,000	20,000,000	0	20,000,000	0
14100123000200 - Power - General	INSTALLATION OF 70KVA POWER INFRASTRUCTURE (INVERTER SOLAR SYSTEM)	23010144 - PURCHASE OF POWER INSTILLATION EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	50,000,000	50,000,000	0	50,000,000	0
17100123000100 - Road - General	DUALIZATION OF ACCESS ROAD TO THE ASSEMBLY COMPLEX	23020114 - CONSTRUCTION / PROVISION OF ROADS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	20,000,000	35,000,000	30,000,000	20,000,000	0
13100126000100 - Reform of Government and Governance - General	PROVISION OF FOOD ITEMS AND BASIC HEALTH CARES	23050106 - ECONOMIC EMPOWERMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	0	0	0	113,213,161	0
13100126000100 - Reform of Government and Governance - General	PROVISION OF AGRICULTURAL IMPUTS AND IMPLEMENTS	23040106 - PLANTING AND CULTIVATION	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	0	0	0	500,000,000	0
13100126000100 - Reform of Government and Governance - General	CONSTRUVCTION/PROVISION OF EDUCATIONAL FACILITIES TO CITIZENS OF THE STATE	23050106 - ECONOMIC EMPOWERMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	0	0	0	500,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



011200400100	KOGI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	EXPENDITURES	669,122,470	669,122,470	54,094,165.29	750,786,133	0
21	PERSONNEL COST	229,402,937	229,402,937	0	271,558,786	0
2101	SALARY	216,980,695	216,980,695	0	263,625,372	0
210101	SALARIES AND WAGES	216,980,695	216,980,695	0	263,625,372	0
21010101	SALARY	216,980,695	216,980,695	0	263,625,372	0
2103	SOCIAL BENEFITS	12,422,242	12,422,242	0	7,933,414	0
210301	SOCIAL BENEFITS	12,422,242	12,422,242	0	7,933,414	0
21030102	PENSION (STATE)	10,000,000	10,000,000	0	4,500,000	0
21030103	DEATH BENEFITS	2,422,242	2,422,242	0	3,433,414	0
22	OTHER RECURRENT COSTS	259,374,460	259,374,460	54,094,165.29	287,852,678	0
2202	OVERHEAD COST	256,374,460	256,374,460	54,054,165.29	282,852,678	0
220201	TRAVEL & TRANSPORT - GENERAL	16,000,000	16,000,000	187,000	6,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	16,000,000	16,000,000	187,000	6,000,000	0
220202	UTILITIES - GENERAL	4,850,000	4,850,000	38,000	4,850,000	0
22020201	INTERNET ACCESS CHARGES	4,000,000	4,000,000	38,000	4,000,000	0
22020202	PURCHASE OF SOFTWARE LICENCE /LICENCE RENEWAL	350,000	350,000	0	350,000	0
22020204	ELECTRICITY BILL /CHARGES	500,000	500,000	0	500,000	0
220203	MATERIALS & SUPPLIES - GENERAL	77,000,000	77,000,000	49,960,600	100,000,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	20,000,000	20,000,000	515,800	20,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	3,000,000	3,000,000	0	3,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	53,000,000	53,000,000	49,444,800	74,500,000	0
22020346	PRODUCTION OF I.D CARD /STATE CALENDAR /DIARIES/ NOMINAL ROLL	500,000	500,000	0	2,000,000	0
22020359	STATISTICAL INVESTIGATION/ DATA COLLECTION/ CAPTURING OF POOR & VULNERABLE PEOPLE DATA	500,000	500,000	0	500,000	0
220204	MAINTENANCE SERVICES - GENERAL	34,000,000	34,000,000	580,800	34,000,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	6,000,000	6,000,000	0	6,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	21,000,000	21,000,000	244,500	21,000,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	5,000,000	5,000,000	336,300	5,000,000	0
22020439	GBV SITUATION ROOM AND DATA MANAGEMENTCENTRE EXPENSES	2,000,000	2,000,000	0	2,000,000	0
220205	TRAINING - GENERAL	71,000,000	71,000,000	592,000	71,000,000	0
22020501	LOCAL TRAINING	20,000,000	20,000,000	592,000	20,000,000	0
22020502	INTERNATIONAL TRAINING	31,000,000	31,000,000	0	31,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	20,000,000	20,000,000	0	20,000,000	0
220206	OTHER SERVICES - GENERAL	5,035,950	5,035,950	0	1,500,000	0
22020602	OFFICE RENT	3,035,950	3,035,950	0	1,000,000	0
22020657	COMMITTEES WORK EXPENSES/ ALLOWANCES	2,000,000	2,000,000	0	500,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	6,000,000	6,000,000	0	6,000,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	6,000,000	6,000,000	0	6,000,000	0
220209	FINANCIAL CHARGES - GENERAL	200,000	200,000	43,265.29	1,500,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	200,000	200,000	43,265.29	1,500,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	42,288,510	42,288,510	2,652,500	58,002,678	0
22021001	REFRESHMENT & MEALS	24,288,510	24,288,510	1,957,500	30,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	2,000,000	2,000,000	0	3,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	10,000,000	10,000,000	0	15,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	2,000,000	2,000,000	144,000	3,000,000	0
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	1,500,000	1,500,000	18,000	1,500,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	2,500,000	2,500,000	533,000	5,502,678	0
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	3,000,000	3,000,000	40,000	5,000,000	0
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	3,000,000	3,000,000	40,000	5,000,000	0
22080119	FINANCIAL ASSISTANCE TO NEEDIES	3,000,000	3,000,000	40,000	5,000,000	0
23	CAPITAL EXPENDITURE	180,345,073	180,345,073	0	191,374,669	0
2301	FIXED ASSETS PURCHASED	130,132,934	130,132,934	0	136,834,463	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	130,132,934	130,132,934	0	136,834,463	0
23010105	PURCHASE OF MOTOR VEHICLES	113,000,000	113,000,000	0	120,000,000	0
23010113	PURCHASE OF COMPUTERS	2,804,867	2,804,867	0	2,804,867	0



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23010119	PURCHASE OF POWER GENERATING SET/PLANT	9,328,067	9,328,067	0	5,000,000	0
23010140	PURCHASE OF OFFICE EQUIPMENT	5,000,000	5,000,000	0	9,029,596	0
2302	CONSTRUCTION / PROVISION	50,212,139	50,212,139	0	54,540,206	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	50,212,139	50,212,139	0	54,540,206	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	50,212,139	50,212,139	0	54,540,206	0
011200400100	KOGI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
701	GENERAL PUBLIC SERVICES	666,700,228	666,700,228	54,094,165.29	747,352,719	0
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	666,700,228	666,700,228	54,094,165.29	747,352,719	0
70111	EXECUTIVE AND LEGISLATIVE ORGANS	666,700,228	666,700,228	54,094,165.29	747,352,719	0
710	SOCIAL PROTECTION	2,422,242	2,422,242	0	3,433,414	0
7103	SURVIVORS	2,422,242	2,422,242	0	3,433,414	0
71031	SURVIVORS	2,422,242	2,422,242	0	3,433,414	0

011200400100	KOGI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION								
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ December	2026 Approved Budget	2026 NUT Tagging
Total	-	-	-	-	180,345,073	180,345,073	0	191,374,669	0
03100123000700 - Poverty Alleviation - General	PROCUREMENT OF 2 CARS USING CAR LOANS DISTRIBUTION TO STATE GOVERNMENT STAFF	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	43,000,000	43,000,000	0	43,000,000	0
06100123001200 - Housing and Urban Development - General	CONSTRUCTION OF NEW OFFICE BLOCKS FOR ASSEMBLY SERVICE COMMISSION (SECRETARIAT)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	50,212,139	50,212,139	0	54,540,206	0
11100123001000 - Information Communication and Technology - General	COMPUTERIZATION/ INSTALLATION OF INTERNET SERVICES IN ALL THE OFFICES OF ASSEMBLY SERVICE COMMISSION	23010113 - PURCHASE OF COMPUTERS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	2,804,867	2,804,867	0	2,804,867	0
13100123003600 - Reform of Government and Governance - General	PURCHASE OF 7 VEHICLES FOR HON. COMMISSIONERS, COMMISSION CHAIRMAN AND SECRETARY	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	70,000,000	70,000,000	0	77,000,000	0



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13100123003800 - Reform of Government and Governance - General	PROVISION OF OFFICE EQUIPMENT (TABLES, CHAIRS, REFRIGIRATOR,AIR CONDITIONAL ETC) FOR HON. COMMISSIONER, CHAIRMAN AND THE SECRETARY	23010140 - PURCHASE OF OFFICE EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	5,000,000	5,000,000	0	9,029,596	0
14100123000300 - Power - General	PURCHASE OF A GENERATING SET PLUS INSTALLATION (250KVA MIKAINO)	23010119 - PURCHASE OF POWER GENERATING SET/PLANT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	9,328,067	9,328,067	0	5,000,000	0



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012300100100	MINISTRY OF INFORMATION AND COMMUNICATION					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
1	<i>Revenue</i>	<i>15,000,000</i>	<i>15,000,000</i>	<i>300,000</i>	<i>15,000,000</i>	<i>0</i>
12	<i>INDEPENDENT REVENUE</i>	<i>15,000,000</i>	<i>15,000,000</i>	<i>300,000</i>	<i>15,000,000</i>	<i>0</i>
1202	<i>NON-TAX REVENUE</i>	<i>15,000,000</i>	<i>15,000,000</i>	<i>300,000</i>	<i>15,000,000</i>	<i>0</i>
120207	<i>EARNINGS -GENERAL</i>	<i>15,000,000</i>	<i>15,000,000</i>	<i>300,000</i>	<i>15,000,000</i>	<i>0</i>
12020756	EARNING FROM PRINTING SERVICES	15,000,000	15,000,000	300,000	15,000,000	0
012300100100	MINISTRY OF INFORMATION AND COMMUNICATION					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	<i>EXPENDITURES</i>	<i>3,009,018,495</i>	<i>3,386,500,995</i>	<i>1,992,382,159.82</i>	<i>3,409,485,858</i>	<i>35,184,300</i>
21	<i>PERSONNEL COST</i>	<i>162,401,306</i>	<i>162,401,306</i>	<i>122,287,116.82</i>	<i>191,439,911</i>	<i>0</i>
2101	<i>SALARY</i>	<i>162,401,306</i>	<i>162,401,306</i>	<i>122,287,116.82</i>	<i>191,439,911</i>	<i>0</i>
210101	<i>SALARIES AND WAGES</i>	<i>162,401,306</i>	<i>162,401,306</i>	<i>122,287,116.82</i>	<i>191,439,911</i>	<i>0</i>
21010101	SALARY	162,401,306	162,401,306	122,287,116.82	191,439,911	0
22	<i>OTHER RECURRENT COSTS</i>	<i>2,110,087,189</i>	<i>2,512,569,689</i>	<i>1,870,095,043</i>	<i>2,462,999,966</i>	<i>24,654,300</i>
2202	<i>OVERHEAD COST</i>	<i>2,109,587,189</i>	<i>2,512,069,689</i>	<i>1,870,095,043</i>	<i>2,462,999,966</i>	<i>24,654,300</i>
220201	<i>TRAVEL & TRANSPORT - GENERAL</i>	<i>5,000,000</i>	<i>5,000,000</i>	<i>4,064,500</i>	<i>10,000,000</i>	<i>0</i>
22020102	TRAVEL AND TRANSPORT - OTHERS	5,000,000	5,000,000	4,064,500	10,000,000	0
220202	<i>UTILITIES - GENERAL</i>	<i>35,500,000</i>	<i>35,500,000</i>	<i>25,500,000</i>	<i>55,267,000</i>	<i>0</i>
22020211	HOSTING OF THE STATE WEBSITE EXPENSES/ WEBSITE DEVELOPMENT AND MAINTENANCE	25,500,000	25,500,000	25,500,000	35,267,000	0
22020212	HOSTING OF DIGITAL LIBRARY EXPENSE	10,000,000	10,000,000	0	20,000,000	0
220203	<i>MATERIALS & SUPPLIES - GENERAL</i>	<i>28,050,000</i>	<i>28,050,000</i>	<i>6,200,800</i>	<i>61,336,721</i>	<i>0</i>
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	4,300,000	4,300,000	3,226,000	34,300,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	50,000	50,000	0	500,000	0
22020309	PHOTOGRAPHIC MATERIALS, GRAPHIC ARTS AND DESIGN	200,000	200,000	0	1,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	18,500,000	18,500,000	2,974,800	20,536,721	0
22020347	CONTENT MANAGEMENT AND SITE MAINTENANCE	5,000,000	5,000,000	0	5,000,000	0
220204	<i>MAINTENANCE SERVICES - GENERAL</i>	<i>24,300,000</i>	<i>24,300,000</i>	<i>5,148,800</i>	<i>175,734,131</i>	<i>0</i>



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	2,800,000	2,800,000	1,367,500	3,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	20,000,000	20,000,000	3,781,300	20,000,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	1,000,000	1,000,000	0	1,000,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	500,000	500,000	0	500,000	0
22020447	KOGI STATE REBRANDING CAMPAIGN (BRANDING OF INFRASTRUCTURE AND EVENTS)	0	0	0	151,234,131	0
220205	TRAINING - GENERAL	10,500,000	10,500,000	3,144,000	10,500,000	0
22020501	LOCAL TRAINING	10,500,000	10,500,000	3,144,000	10,500,000	0
220206	OTHER SERVICES - GENERAL	5,000,000	5,000,000	0	5,000,000	0
22020691	GENDER-BASED VIOLENCE(GBV) RESPONSIVE SERVICE DELIVERY	5,000,000	5,000,000	0	5,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	50,000,000	250,000,000	140,000,000	250,000,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	50,000,000	250,000,000	140,000,000	250,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	3,000,000	3,000,000	150,000	3,000,000	0
22020801	MOTOR VEHICLE FUEL COST	2,000,000	2,000,000	150,000	2,000,000	0
22020803	PLANTS/ GENERATOR FUEL COST	1,000,000	1,000,000	0	1,000,000	0
220209	FINANCIAL CHARGES - GENERAL	100,000	100,000	0	500,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	100,000	100,000	0	500,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	1,948,137,189	2,150,619,689	1,685,886,943	1,891,662,114	24,654,300
22021002	PUBLICITY & ADVERTISEMENTS	1,874,222,889	2,074,222,889	1,669,653,743	1,801,202,354	0
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	35,000,000	37,482,500	0	51,305,460	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	500,000	500,000	0	500,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	14,160,000	14,160,000	5,868,200	14,000,000	0
22021064	FOOD AND NUTRITION PROGRAMS EXPENSES	24,254,300	24,254,300	10,365,000	24,654,300	24,654,300
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	500,000	500,000	0	0	0
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	500,000	500,000	0	0	0
22080109	FINANCIAL ASSISTANCE TO NIGERIA LEGION -EX SERVICEMEN	500,000	500,000	0	0	0
23	CAPITAL EXPENDITURE	736,530,000	711,530,000	0	755,045,981	10,530,000
2301	FIXED ASSETS PURCHASED	100,000,000	100,000,000	0	155,243,631	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



230101	PURCHASE OF FIXED ASSETS - GENERAL	100,000,000	100,000,000	0	155,243,631	0
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	25,000,000	25,000,000	0	44,397,420	0
23010141	PURCHASE OF OFFICE TOOLS /MATERIALS	15,000,000	15,000,000	0	35,846,211	0
23010144	PURCHASE OF POWER INSTILLATION EQUIPMENT	0	0	0	5,000,000	0
23010145	PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	60,000,000	60,000,000	0	70,000,000	0
2302	CONSTRUCTION / PROVISION	636,530,000	611,530,000	0	599,802,350	10,530,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	636,530,000	611,530,000	0	599,802,350	10,530,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	10,530,000	10,530,000	0	10,530,000	10,530,000
23020127	CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURES	626,000,000	601,000,000	0	589,272,350	0
012300100100	MINISTRY OF INFORMATION AND COMMUNICATION					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
708	RECREATION, CULTURE AND RELIGION	3,009,018,495	3,386,500,995	1,992,382,159.82	3,409,485,858	35,184,300
7083	BROADCASTING AND PUBLISHING SERVICES	3,009,018,495	3,386,500,995	1,992,382,159.82	3,409,485,858	35,184,300
70831	BROADCASTING AND PUBLISHING SERVICES	3,009,018,495	3,386,500,995	1,992,382,159.82	3,409,485,858	35,184,300

012300100100	MINISTRY OF INFORMATION AND COMMUNICATION								
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ December	2026 Approved Budget	2026 NUT Tagging
Total	-	-	-	-	736,530,000	711,530,000	0	755,045,981	10,530,000
02100123000700 - Societal Re-orientation - General	PURCHASE OF NEW 5KVA TRANSMITTERS FOR OKENE	23010144 - PURCHASE OF POWER INSTILLATION EQUIPMENT	70831 - BROADCASTING AND PUBLISHING SERVICES	12231200 - LOKOJA	0	0	0	5,000,000	0
02100123000800 - Societal Re-orientation - General	PURCHASE OF ONE CORD MACHINE FOR GOVERNMENT PRINTING PRESS AT LOKOJA	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70831 - BROADCASTING AND PUBLISHING SERVICES	12231200 - LOKOJA	25,000,000	25,000,000	0	44,397,420	0
02100123000900 - Societal Re-orientation - General	ESTABLISHMENT OF A STATE-OWNED TELEVISION STATION AT LOKOJA	23020127 - CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURES	70831 - BROADCASTING AND PUBLISHING SERVICES	12242200 - STATE WIDE	500,000,000	500,000,000	0	490,000,000	0
02100123001000 - Societal Re-orientation - General	DEVELOPMENT OF A ZERO PAPER ARCHIVES SYSTEMS FOR DIGITAL RECORDS MANAGEMENT	23020127 - CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURES	70831 - BROADCASTING AND PUBLISHING SERVICES	12242200 - STATE WIDE	11,000,000	11,000,000	0	28,789,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



11100123001100 - Information Communication and Technology - General	ESTABLISHMENT OF ICT INFRASTRUCTURE/ CENTRE	23020127 - CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURES	70831 - BROADCASTING AND PUBLISHING SERVICES	12242200 - STATE WIDE	45,000,000	20,000,000	0	0	0
11100123001200 - Information Communication and Technology - General	DIGITALIZATION/ COMPUTERIZATION OF RADIO SERVICES	23020127 - CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURES	70831 - BROADCASTING AND PUBLISHING SERVICES	12242200 - STATE WIDE	60,000,000	60,000,000	0	60,483,350	0
11100124000100 - Information Communication and Technology - General	NUT.5.SBCC. ERECTION OF BILLBOARDS TO RAISE AWARENESS ON NUTRITION ACROSS THE STATES/ LGAS	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70831 - BROADCASTING AND PUBLISHING SERVICES	12231200 - LOKOJA	10,530,000	10,530,000	0	10,530,000	10,530,000
11100124001000 - Information Communication and Technology - General	PROCUREMENT OF MODERN BROADCASTING EQUIPMENT FOR RADIO KOGI	23010145 - PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	70831 - BROADCASTING AND PUBLISHING SERVICES	12242200 - STATE WIDE	40,000,000	40,000,000	0	40,000,000	0
11100124001100 - Information Communication and Technology - General	PROCUREMENT OF (3NOS DESKTOP COMPUTERS, 3NOS GRAPHIC EQUALISZERS ,1DIGITAL STL RECEIVER) FOR BROADCASTING AND COMMUNICATON RODOIO STATE AT EGBE,OCHAJA AND OKENEBGA	23010145 - PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	70831 - BROADCASTING AND PUBLISHING SERVICES	12242200 - STATE WIDE	20,000,000	20,000,000	0	30,000,000	0
11100124001200 - Information Communication and Technology - General	PROCUREMENT OF MODERN EQUIPMENT AND OFFICE FURNITURE FOR GRAPHIC NEWSPAPER	23010141 - PURCHASE OF OFFICE TOOLS /MATERIALS	70831 - BROADCASTING AND PUBLISHING SERVICES	12242200 - STATE WIDE	15,000,000	15,000,000	0	20,000,000	0
11100124001300 - Information Communication and Technology - General	ESTABLISHMENT OF E-LIBRARY AND RESOURCE CENTER FOR GRAPHIC NEWSPAPER	23020127 - CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURES	70831 - BROADCASTING AND PUBLISHING SERVICES	12242200 - STATE WIDE	10,000,000	10,000,000	0	10,000,000	0
02100123000700 - Societal Re-orientation - General	ESTABLISHING A COMPREHENSIVE ARTS STUDIO, EQUIPPED WITH GRAPHIC ARTS, TEXTILE, CERAMIC, SCULPTURE, AND PAINTING EQUIPMENT TO FACILITATE DIVERSE CREATIVE PROJECT AND ARTISITC EXPRESSION	23010141 - PURCHASE OF OFFICE TOOLS /MATERIALS	70831 - BROADCASTING AND PUBLISHING SERVICES	12242200 - STATE WIDE	0	0	0	15,846,211	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



012300300100	KOGI STATE BROADCASTING CORPORATION					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
1	<u>Revenue</u>	<u>15,000,000</u>	<u>15,000,000</u>	<u>3,358,000</u>	<u>15,000,000</u>	<u>0</u>
12	INDEPENDENT REVENUE	15,000,000	15,000,000	3,358,000	15,000,000	0
1202	NON-TAX REVENUE	15,000,000	15,000,000	3,358,000	15,000,000	0
120204	FEES – GENERAL	15,000,000	15,000,000	3,358,000	15,000,000	0
12020428	ADMINISTRATIVE CHARGES	0	0	3,358,000	0	0
12020471	RADIO ADVERTISEMENT FEE	15,000,000	15,000,000	0	15,000,000	0
012300300100	KOGI STATE BROADCASTING CORPORATION					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	<u>EXPENDITURES</u>	<u>434,693,190</u>	<u>434,693,190</u>	<u>229,953,062.63</u>	<u>497,684,065</u>	<u>0</u>
21	PERSONNEL COST	218,464,512	218,464,512	176,204,403.91	257,655,387	0
2101	SALARY	218,464,512	218,464,512	176,204,403.91	257,655,387	0
210101	SALARIES AND WAGES	218,464,512	218,464,512	176,204,403.91	257,655,387	0
21010101	SALARY	218,464,512	218,464,512	176,204,403.91	257,655,387	0
22	OTHER RECURRENT COSTS	216,228,678	216,228,678	53,748,658.72	240,028,678	0
2202	OVERHEAD COST	216,228,678	216,228,678	53,748,658.72	240,028,678	0
220201	TRAVEL & TRANSPORT - GENERAL	7,000,000	7,000,000	4,191,000	8,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	7,000,000	7,000,000	4,191,000	8,000,000	0
220202	UTILITIES – GENERAL	26,500,000	26,500,000	0	27,000,000	0
22020202	PURCHASE OF SOFTWARE LICENCE /LICENCE RENEWAL	26,000,000	26,000,000	0	26,000,000	0
22020205	TELEPHONE CHARGES	500,000	500,000	0	1,000,000	0
220203	MATERIALS & SUPPLIES - GENERAL	12,350,000	12,350,000	3,249,800	15,550,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	5,000,000	5,000,000	474,600	6,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	5,000,000	5,000,000	2,131,500	6,000,000	0
22020324	RECORDING MATERIALS/ CDS FOR TRANSMITTING INFORMATION	2,000,000	2,000,000	643,700	3,000,000	0
22020346	PRODUCTION OF I.D CARD /STATE CALENDAR /DIARIES/ NOMINAL ROLL	350,000	350,000	0	550,000	0
220204	MAINTENANCE SERVICES - GENERAL	43,500,000	43,500,000	6,801,570	53,500,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	7,000,000	7,000,000	2,775,000	8,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	20,000,000	20,000,000	1,167,000	25,000,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,000,000	1,000,000	897,000	2,000,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	7,000,000	7,000,000	908,300	8,000,000	0
22020419	AERIAL FIELD MAINTENANCE	1,500,000	1,500,000	0	2,500,000	0
22020432	MAINTENANCE OF BROADCASTING EQUIPMENT/ ICT EQUIPMENT/GOVERNMENT HOUSE BROADBAND CONNECTIVITY AND ICT EXPENSES	7,000,000	7,000,000	1,054,270	8,000,000	0
220205	TRAINING – GENERAL	2,878,678	2,878,678	290,000	3,878,678	0
22020501	LOCAL TRAINING	2,878,678	2,878,678	290,000	3,878,678	0
220206	OTHER SERVICES - GENERAL	1,000,000	1,000,000	17,000	2,000,000	0
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	1,000,000	1,000,000	17,000	2,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,000,000	2,000,000	0	3,000,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	2,000,000	2,000,000	0	3,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	102,000,000	102,000,000	35,073,250	105,000,000	0
22020801	MOTOR VEHICLE FUEL COST	6,000,000	6,000,000	4,847,000	7,000,000	0
22020803	PLANTS/ GENERATOR FUEL COST	90,000,000	90,000,000	27,395,250	91,000,000	0
22020806	DIESEL EXPENSES	6,000,000	6,000,000	2,831,000	7,000,000	0
220209	FINANCIAL CHARGES - GENERAL	500,000	500,000	5,191.25	1,000,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	500,000	500,000	5,191.25	1,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	18,500,000	18,500,000	4,120,847.47	21,100,000	0
22021001	REFRESHMENT & MEALS	10,000,000	10,000,000	3,968,847.47	10,500,000	0
22021002	PUBLICITY & ADVERTISEMENTS	1,500,000	1,500,000	0	2,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	3,000,000	3,000,000	0	4,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	0	0	0	100,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	4,000,000	4,000,000	152,000	4,500,000	0
012300300100	KOGI STATE BROADCASTING CORPORATION					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



708	RECREATION, CULTURE AND RELIGION	434,693,190	434,693,190	229,953,062.63	497,684,065	0
7083	BROADCASTING AND PUBLISHING SERVICES	434,693,190	434,693,190	229,953,062.63	497,684,065	0
70831	BROADCASTING AND PUBLISHING SERVICES	434,693,190	434,693,190	229,953,062.63	497,684,065	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



012301300100	KOGI STATE NEWSPAPER CORPORATION					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
1	Revenue	3,000,000	3,000,000	1,059,180	3,000,000	0
12	INDEPENDENT REVENUE	3,000,000	3,000,000	1,059,180	3,000,000	0
1202	NON-TAX REVENUE	3,000,000	3,000,000	1,059,180	3,000,000	0
120204	FEES – GENERAL	1,300,000	1,300,000	659,000	1,300,000	0
12020428	ADMINISTRATIVE CHARGES	0	0	659,000	500,000	0
12020477	TELEVISION ADVERTISEMENT FEE	1,300,000	1,300,000	0	800,000	0
120206	SALES – GENERAL	1,700,000	1,700,000	400,180	1,700,000	0
12020635	SALES OF GRAPHICS NEWSPAPER	1,700,000	1,700,000	400,180	1,700,000	0
012301300100	KOGI STATE NEWSPAPER CORPORATION					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	EXPENDITURES	282,247,652	282,347,652	76,541,833.95	291,349,452	0
21	PERSONNEL COST	263,469,024	263,469,024	71,261,833.95	263,469,024	0
2101	SALARY	263,469,024	263,469,024	71,261,833.95	263,469,024	0
210101	SALARIES AND WAGES	263,469,024	263,469,024	71,261,833.95	263,469,024	0
21010101	SALARY	98,002,839	98,002,839	71,261,833.95	98,002,839	0
21010104	AUXILLARY STAFF	165,466,185	165,466,185	0	165,466,185	0
22	OTHER RECURRENT COSTS	18,778,628	18,878,628	5,280,000	27,880,428	0
2202	OVERHEAD COST	18,778,628	18,878,628	5,280,000	27,880,428	0
220201	TRAVEL & TRANSPORT - GENERAL	582,479	582,479	40,000	582,479	0
22020102	TRAVEL AND TRANSPORT - OTHERS	582,479	582,479	40,000	582,479	0
220202	UTILITIES - GENERAL	15,200	15,200	0	15,200	0
22020205	TELEPHONE CHARGES	15,200	15,200	0	15,200	0
220203	MATERIALS & SUPPLIES - GENERAL	1,297,500	1,297,500	530,000	1,297,500	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	519,000	519,000	370,000	519,000	0
22020323	OFFICE AND GENERAL EXPENSES	778,500	778,500	160,000	778,500	0
220204	MAINTENANCE SERVICES - GENERAL	2,192,000	2,192,000	675,000	2,192,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	483,000	483,000	210,000	483,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	1,190,000	1,190,000	150,000	1,190,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	519,000	519,000	315,000	519,000	0
220208	FUEL & LUBRICANTS - GENERAL	2,483,849	2,483,849	645,000	2,483,849	0
22020803	PLANTS/ GENERATOR FUEL COST	2,483,849	2,483,849	645,000	2,483,849	0
220210	MISCELLANEOUS EXPENSES GENERAL	12,207,600	12,307,600	3,390,000	21,309,400	0
22021001	REFRESHMENT & MEALS	101,800	201,800	190,000	1,101,800	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	12,105,800	12,105,800	3,200,000	20,207,600	0
012301300100	KOGI STATE NEWSPAPER CORPORATION					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
708	RECREATION, CULTURE AND RELIGION	282,247,652	282,347,652	76,541,833.95	291,349,452	0
7083	BROADCASTING AND PUBLISHING SERVICES	282,247,652	282,347,652	76,541,833.95	291,349,452	0
70831	BROADCASTING AND PUBLISHING SERVICES	282,247,652	282,347,652	76,541,833.95	291,349,452	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



012301400100	KOGI STATE SIGNAGE AND ADVERTISEMENT AGENCY					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
1	<u>Revenue</u>	0	0	1,140,620	999,999,999	0
12	INDEPENDENT REVENUE	0	0	1,140,620	999,999,999	0
1202	NON-TAX REVENUE	0	0	1,140,620	999,999,999	0
120201	LICENCES - GENERAL	0	0	1,140,620	999,999,999	0
12020155	ANNUAL REGISTRATION ON ADVERTISING ON WRITING ON WALL/ CANOPY /ROOFTOP	0	0	0	1,875,000	0
12020156	ANNUAL REGISTRATION ON ADVERTISEMENT TAX RATE PER FACE FREE STANDING	0	0	0	150,174,999	0
12020157	PERMIT WALL DRAPES ADVERTISEMENT	0	0	0	73,200,000	0
12020158	PROJECTING SIGNS PER FACE	0	0	0	1,250,000	0
12020159	CONSTRUCTION SIGN	0	0	0	16,000,000	0
12020160	VEHICLE BRANDING PERMIT	0	0	0	76,500,000	0
12020161	SPECIAL ADVERTISEMENT RATE/ SECOND PARTY SIGNAGE	0	0	1,140,620	155,000,000	0
12020162	OTHER SPECIAL ADVERTISEMENT STRUCTURES	0	0	0	14,000,000	0
12020163	POLITICAL CAMPAIGN POSTER RATES	0	0	0	100,000,000	0
12020164	REGISTRATION/ RENEWAL FOR SECOND PARTY SIGNAGE	0	0	0	412,000,000	0
012301400100	KOGI STATE SIGNAGE AND ADVERTISEMENT AGENCY					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	<u>EXPENDITURES</u>	0	0	0	211,747,400	0
21	PERSONNEL COST	0	0	0	51,900	0
2101	SALARY	0	0	0	51,900	0
210101	SALARIES AND WAGES	0	0	0	51,900	0
21010104	AUXILLARY STAFF	0	0	0	51,900	0
22	OTHER RECURRENT COSTS	0	0	0	211,695,500	0
2202	OVERHEAD COST	0	0	0	211,695,500	0
220201	TRAVEL & TRANSPORT - GENERAL	0	0	0	10,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	0	0	0	10,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



220202	UTILITIES - GENERAL	0	0	0	10,000,000	0
22020202	PURCHASE OF SOFTWARE LICENCE /LICENCE RENEWAL	0	0	0	10,000,000	0
220203	MATERIALS & SUPPLIES - GENERAL	0	0	0	6,515,500	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	0	0	0	2,650,000	0
22020323	OFFICE AND GENERAL EXPENSES	0	0	0	3,865,500	0
220204	MAINTENANCE SERVICES - GENERAL	0	0	0	21,850,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	0	0	0	21,850,000	0
220205	TRAINING - GENERAL	0	0	0	12,480,000	0
22020501	LOCAL TRAINING	0	0	0	12,480,000	0
220206	OTHER SERVICES - GENERAL	0	0	0	28,000,000	0
22020602	OFFICE RENT	0	0	0	28,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	0	0	0	122,850,000	0
22021001	REFRESHMENT & MEALS	0	0	0	2,700,000	0
22021002	PUBLICITY & ADVERTISEMENTS	0	0	0	7,650,000	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	0	0	0	112,500,000	0
012301400100	KOGI STATE SIGNAGE AND ADVERTISEMENT AGENCY					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
708	RECREATION, CULTURE AND RELIGION	0	0	0	211,747,400	0
7083	BROADCASTING AND PUBLISHING SERVICES	0	0	0	211,747,400	0
70831	BROADCASTING AND PUBLISHING SERVICES	0	0	0	211,747,400	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



012500100100	OFFICE OF THE HEAD OF CIVIL SERVICE					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
1	<u>Revenue</u>	<u>990,000</u>	<u>990,000</u>	<u>13,313,100</u>	<u>20,773,900</u>	<u>0</u>
12	INDEPENDENT REVENUE	990,000	990,000	365,600	773,900	0
1202	NON-TAX REVENUE	990,000	990,000	365,600	773,900	0
120204	FEES - GENERAL	150,000	150,000	0	150,000	0
12020433	EXAMINATION FEES	150,000	150,000	0	150,000	0
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	840,000	840,000	365,600	623,900	0
12020802	RENTAL CHARGES OF THE SECRETARIAT CONFERENCE HALL	340,000	340,000	340,000	480,000	0
12020803	RENT FROM SECRETARIAT/ GOVERNMENT OPEN SPACE	500,000	500,000	25,600	143,900	0
13	AID AND GRANTS	0	0	12,947,500	20,000,000	0
1302	GRANTS	0	0	12,947,500	20,000,000	0
130201	DOMESTIC GRANTS	0	0	12,947,500	20,000,000	0
13020105	CURRENT GRANTS FROM OTHER SOURCES	0	0	12,947,500	20,000,000	0
012500100100	OFFICE OF THE HEAD OF CIVIL SERVICE					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	<u>EXPENDITURES</u>	<u>9,782,190,898</u>	<u>3,930,236,684</u>	<u>1,616,848,356.59</u>	<u>9,395,753,358</u>	<u>0</u>
21	PERSONNEL COST	595,548,193	595,548,193	438,403,899.09	1,008,973,737	0
2101	SALARY	480,548,193	480,548,193	425,848,155.09	642,973,737	0
210101	SALARIES AND WAGES	480,548,193	480,548,193	425,848,155.09	642,973,737	0
21010101	SALARY	480,548,193	480,548,193	425,848,155.09	642,973,737	0
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	100,000,000	100,000,000	6,555,744	351,000,000	0
210201	ALLOWANCES	100,000,000	100,000,000	6,555,744	351,000,000	0
21020105	FURNITURE ALLOWANCE /1ST - 28TH DAYS ALLOWANCE	100,000,000	100,000,000	6,555,744	100,000,000	0
21020108	AUXILIARY STAFF & IT STUDENTS ALLOWANCE	0	0	0	3,500,000	0
21020133	VEHICLE MONITIZATION ALLOWANCE	0	0	0	247,500,000	0
2103	SOCIAL BENEFITS	15,000,000	15,000,000	6,000,000	15,000,000	0
210301	SOCIAL BENEFITS	15,000,000	15,000,000	6,000,000	15,000,000	0
21030104	SEVERANCE GRATUITY	15,000,000	15,000,000	6,000,000	15,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



22	OTHER RECURRENT COSTS	1,284,654,214	1,566,700,000	877,917,658.50	2,259,700,000	0
2202	OVERHEAD COST	1,254,454,214	1,416,500,000	760,366,658.50	2,200,500,000	0
220201	TRAVEL & TRANSPORT - GENERAL	12,000,000	25,000,000	20,832,000	25,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	12,000,000	25,000,000	20,832,000	25,000,000	0
220202	UTILITIES – GENERAL	605,500,000	605,500,000	492,914,138	455,500,000	0
22020201	INTERNET ACCESS CHARGES	5,000,000	5,000,000	2,914,138	5,000,000	0
22020204	ELECTRICITY BILL /CHARGES	600,000,000	600,000,000	490,000,000	450,000,000	0
22020205	TELEPHONE CHARGES	500,000	500,000	0	500,000	0
220203	MATERIALS & SUPPLIES - GENERAL	85,000,000	110,000,000	65,929,936	115,000,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	8,000,000	8,000,000	3,753,110	8,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	1,000,000	4,000,000	1,586,701	4,000,000	0
22020315	PRODUCTION OF STATE GOVERNMENT STAFF IDENTITY CARDS	0	0	0	5,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	76,000,000	98,000,000	60,590,125	98,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	58,500,000	35,500,000	13,649,500	35,500,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	10,000,000	10,000,000	5,510,700	10,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	8,000,000	8,000,000	4,762,350	8,000,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	20,000,000	7,000,000	1,262,100	7,000,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	1,000,000	1,000,000	599,500	1,000,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	18,000,000	8,000,000	1,438,850	8,000,000	0
22020441	HEALTH FACILITIES MAINTENANCE EXPENSES	1,000,000	1,000,000	76,000	1,000,000	0
22020448	PROPERTY IDENTIFICATION AND ENUMERATION EXPENSES	500,000	500,000	0	500,000	0
220205	TRAINING – GENERAL	21,000,000	101,000,000	36,179,722.50	901,000,000	0
22020501	LOCAL TRAINING	21,000,000	101,000,000	36,179,722.50	801,000,000	0
22020502	INTERNATIONAL TRAINING	0	0	0	100,000,000	0
220206	OTHER SERVICES - GENERAL	362,654,214	349,000,000	53,383,200	363,500,000	0
22020601	SECURITY SERVICES EXPENSES	10,000,000	10,000,000	240,000	10,000,000	0
22020602	OFFICE RENT	200,000,000	100,000,000	32,498,000	100,000,000	0
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	57,654,214	119,500,000	2,109,700	180,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



22020635	KOGI STATE OPEN GOVERNMENT PARTNERSHIP (OGP) INTENTION TO STRENGTHEN SOME MDAs ACTIVITIES FOR OPTIMAL PERFORMANCE	17,000,000	13,500,000	0	13,500,000	0
22020657	COMMITTEES WORK EXPENSES/ ALLOWANCES	10,000,000	38,000,000	18,535,500	30,000,000	0
22020672	REFUND OF VARIOUS EXPENSES INRESPECT OF GOVERNMENT ACTIVITIES CARRIED OUT WITH PERSONAL MONEY	68,000,000	68,000,000	0	30,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	50,000,000	50,000,000	21,455,509.25	50,000,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	50,000,000	50,000,000	21,455,509.25	50,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	24,000,000	24,000,000	18,396,250	24,000,000	0
22020806	DIESEL EXPENSES	12,000,000	12,000,000	7,528,750	12,000,000	0
22020807	FUEL EXPENSES	12,000,000	12,000,000	10,867,500	12,000,000	0
220209	FINANCIAL CHARGES - GENERAL	15,000,000	15,000,000	0	15,000,000	0
22020902	INSURANCE PREMIUM	15,000,000	15,000,000	0	15,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	20,800,000	101,500,000	37,626,402.75	216,000,000	0
22021001	REFRESHMENT & MEALS	14,000,000	40,000,000	9,060,800	40,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	2,000,000	2,000,000	860,000	5,000,000	0
22021003	CELEBRATION/ REMEMBRANCE DAY	0	0	0	150,000,000	0
22021013	RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES/ DISCIPLINE COST	300,000	25,000,000	0	10,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	1,000,000	1,000,000	152,000	500,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	3,000,000	33,000,000	27,553,602.75	10,000,000	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	500,000	500,000	0	500,000	0
2203	LOANS AND ADVANCES	200,000	200,000	0	200,000	0
220301	STAFF LOANS & ADVANCES	200,000	200,000	0	200,000	0
22030101	MOTOR VEHICLE/ BICYCLE ADVANCE	200,000	200,000	0	200,000	0
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	30,000,000	150,000,000	117,551,000	59,000,000	0
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	30,000,000	150,000,000	117,551,000	59,000,000	0
22080119	FINANCIAL ASSISTANCE TO NEEDIES	30,000,000	150,000,000	117,551,000	59,000,000	0
23	CAPITAL EXPENDITURE	7,901,988,491	1,767,988,491	300,526,799	6,127,079,621	0
2301	FIXED ASSETS PURCHASED	7,154,488,491	1,094,988,491	241,530,050	5,656,079,621	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	7,154,488,491	1,094,988,491	241,530,050	5,656,079,621	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



23010105	PURCHASE OF MOTOR VEHICLES	7,050,000,000	550,000,000	237,015,000	5,050,000,000	0
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	15,000,000	15,000,000	2,576,250	15,000,000	0
23010113	PURCHASE OF COMPUTERS	10,000,000	10,000,000	0	50,000,000	0
23010114	PURCHASE OF COMPUTER PRINTERS	2,408,870	2,408,870	0	5,000,000	0
23010140	PURCHASE OF OFFICE EQUIPMENT	50,000,000	50,000,000	0	50,000,000	0
23010141	PURCHASE OF OFFICE TOOLS /MATERIALS	11,000,000	11,500,000	1,492,000	10,000,000	0
23010144	PURCHASE OF POWER INSTILLATION EQUIPMENT	6,079,621	51,079,621	446,800	51,079,621	0
23010145	PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	10,000,000	405,000,000	0	425,000,000	0
2302	CONSTRUCTION / PROVISION	74,000,000	10,000,000	0	100,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS – GENERAL	74,000,000	10,000,000	0	100,000,000	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70,000,000	10,000,000	0	100,000,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	4,000,000	0	0	0	0
2303	REHABILITATION / REPAIRS	571,500,000	561,000,000	0	361,000,000	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	571,500,000	561,000,000	0	361,000,000	0
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	571,500,000	561,000,000	0	361,000,000	0
2305	OTHER CAPITAL PROJECTS	102,000,000	102,000,000	58,996,749	10,000,000	0
230501	ACQUISITION OF NON TANGIBLE ASSETS	102,000,000	102,000,000	58,996,749	10,000,000	0
23050101	RESEARCH AND DEVELOPMENT	100,000,000	100,000,000	58,996,749	0	0
23050102	COMPUTER SOFTWARE ACQUISITION	2,000,000	2,000,000	0	10,000,000	0
012500100100	OFFICE OF THE HEAD OF CIVIL SERVICE					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
701	GENERAL PUBLIC SERVICES	9,782,190,898	3,930,236,684	1,616,848,356.59	9,395,753,358	0
7013	GENERAL SERVICES	9,782,190,898	3,930,236,684	1,616,848,356.59	9,395,753,358	0
70131	GENERAL PERSONNEL SERVICES	9,782,190,898	3,930,236,684	1,616,848,356.59	9,395,753,358	0

012500100100	OFFICE OF THE HEAD OF CIVIL SERVICE								
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ December	2026 Approved Budget	2026 NUT Tagging
Total	-	-	-	-	7,901,988,491	1,767,988,491	300,526,799	6,127,079,621	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



06100123001400 - Housing and Urban Development - General	CONSTRUCTION OF SECRETARIATE ANNEX PHASE III	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	12242200 - STATE WIDE	60,000,000	0	0	0	0
06100123001500 - Housing and Urban Development - General	RENOVATION OF STATE SECRETARIAT PHASE I CONFERENCE HALL	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	12242200 - STATE WIDE	11,000,000	11,000,000	0	11,000,000	0
06100123001600 - Housing and Urban Development - General	DESIGN AND MODELLING OF SECRETARIAT ANNEX PHASE III	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	12242200 - STATE WIDE	10,500,000	0	0	0	0
11100123001800 - Information Communication and Technology - General	PROCUREMENT AND INSTALLATION OF ADDITIONAL PRIVATE AUTOMATIC BRANCH EXCHANGE SYSTEM (PABX INTERCOM) IN THE SECRETARIAT	23010145 - PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	70131 - GENERAL PERSONNEL SERVICES	12242200 - STATE WIDE	5,000,000	5,000,000	0	25,000,000	0
11100123001900 - Information Communication and Technology - General	DEVELOPMENT OF NOMINAL ROLL INTEGRATED MANAGEMENT SYSTEM (STATE AND LOCAL GOVERNMENT)	23050102 - COMPUTER SOFTWARE ACQUISITION	70131 - GENERAL PERSONNEL SERVICES	12242200 - STATE WIDE	2,000,000	2,000,000	0	10,000,000	0
11100124000900 - Information Communication and Technology - General	PURCHASE OF 50 NO. HP LAPTOPS AND 20 NO. HP DESKTOP COMPUTER SETS	23010113 - PURCHASE OF COMPUTERS	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	10,000,000	10,000,000	0	50,000,000	0
13100123003900 - Reform of Government and Governance - General	PURCHASE OF VEHICLES FOR CIVIL SERVANTS USING VEHICLE LOANS	23010105 - PURCHASE OF MOTOR VEHICLES	70131 - GENERAL PERSONNEL SERVICES	12242200 - STATE WIDE	50,000,000	50,000,000	0	50,000,000	0
13100123004000 - Reform of Government and Governance - General	PURCHASE OF 60 NO. VEHICLES FOR MINISTRIES AND DEPARTMENTS	23010105 - PURCHASE OF MOTOR VEHICLES	70131 - GENERAL PERSONNEL SERVICES	12242200 - STATE WIDE	7,000,000,000	500,000,000	237,015,000	5,000,000,000	0
13100123004100 - Reform of Government and Governance - General	PRODUCTION OF 500 NO. STAFF ATTENDANCE REGISTER	23010141 - PURCHASE OF OFFICE TOOLS /MATERIALS	70131 - GENERAL PERSONNEL SERVICES	12242200 - STATE WIDE	10,000,000	10,000,000	0	10,000,000	0
13100123004300 - Reform of Government and Governance - General	LOCAL AND INTERNATIONAL TRAINING FOR CIVIL SERVANTS AND POLITICAL OFFICE HOLDERS.	23050101 - RESEARCH AND DEVELOPMENT	70131 - GENERAL PERSONNEL SERVICES	12242200 - STATE WIDE	100,000,000	100,000,000	58,996,749	0	0
13100123004400 - Reform of Government and Governance - General	CONSTRUCTION OF ADDITIONAL PARKING SHADE (STATE SECRETARIAT COMPLEX)	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70131 - GENERAL PERSONNEL SERVICES	12242200 - STATE WIDE	4,000,000	0	0	0	0
13100123004500 - Reform of Government and Governance - General	RENOVATION OF PHASE 1 STATE SECRETARIAT COMPLEX	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	12242200 - STATE WIDE	500,000,000	500,000,000	0	300,000,000	0
13100123004600 - Reform of Government and Governance - General	PROCUREMENT OF STAFF ID CARD PRINTER (ANY OF EVOLIS PRIMACY 2	23010114 - PURCHASE OF COMPUTER PRINTERS	70131 - GENERAL PERSONNEL SERVICES	12242200 - STATE WIDE	2,408,870	2,408,870	0	5,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



	OR MAGICARD 300 OR FARGO DTC1250e PRODUCTS)								
13100123004800 - Reform of Government and Governance - General	CONSTRUCTION OF HUMAN RESOURCES MANAGEMENT CENTRE(SDC).	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	12242200 - STATE WIDE	10,000,000	10,000,000	0	100,000,000	0
13100123004900 - Reform of Government and Governance - General	PROCUREMENT OF OFFICE EQUIPMENT(8 NO LASERJET PRINTERS, 5 SCANNERS, 5 NO. PHOTOCOPIERS)	23010140 - PURCHASE OF OFFICE EQUIPMENT	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	50,000,000	50,000,000	0	50,000,000	0
13100123005000 - Reform of Government and Governance - General	PROCUREMENT OF FURNITURE AND FITTINGS INCLUDING 10NOs AIR CONDITIONER, A PROJECTOR, 5 NO. CEILING FANS, 10 NO. STANDING FANS	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	15,000,000	15,000,000	2,576,250	15,000,000	0
13100124001100 - Reform of Government and Governance - General	RENOVATION OF THE OFFICE OF THE HEAD OF CIVIL SERVICE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	50,000,000	50,000,000	0	50,000,000	0
13100124001200 - Reform of Government and Governance - General	PRODUCTION OF STATE GOVERNMENT STAFF IDENTITY CARDS	23010141 - PURCHASE OF OFFICE TOOLS /MATERIALS	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	1,000,000	1,500,000	1,492,000	0	0
13100125000300 - Reform of Government and Governance - General	PURCHASE OF ICT EQUIPMENT(WEBSITE DEVELOPMENT, ONE SERVER, USB FLASH DISC, 3 EXTERNAL HARD DRIVES, ANT-VIRUS SOFTWARE AND OTHERS ACCESSORIES)	23010145 - PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	5,000,000	400,000,000	0	400,000,000	0
13100125000400 - Reform of Government and Governance - General	PROVISION OF SOLAR SYSTEM IN THE OFFICE OF THE HEAD OF CIVIL SERVICE	23010144 - PURCHASE OF POWER INSTILLATION EQUIPMENT	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	5,000,000	50,000,000	0	50,000,000	0
13100125000500 - Reform of Government and Governance - General	PURCHASE OF ELECTRICAL EQUIPMENT/INSTALLATION (100 NO. METERS, CABLE WIRES, EXTENSION WIRES AND OTHERS)	23010144 - PURCHASE OF POWER INSTILLATION EQUIPMENT	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	1,079,621	1,079,621	446,800	1,079,621	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



014000100100	OFFICE OF THE STATE AUDITOR-GENERAL					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
1	Revenue	59,367,895	59,367,895	100,189,152.02	120,410,000	0
12	INDEPENDENT REVENUE	770,000	770,000	1,020,000	410,000	0
1202	NON-TAX REVENUE	770,000	770,000	1,020,000	410,000	0
120201	LICENCES – GENERAL	770,000	770,000	1,020,000	410,000	0
12020144	REGISTRATION/ RENEWAL FEES OF ACCOUNTING AND AUDITING FIRMS	770,000	770,000	1,020,000	410,000	0
13	AID AND GRANTS	58,597,895	58,597,895	99,169,152.02	120,000,000	0
1302	GRANTS	58,597,895	58,597,895	99,169,152.02	120,000,000	0
130201	DOMESTIC GRANTS	58,597,895	58,597,895	99,169,152.02	120,000,000	0
13020105	CURRENT GRANTS FROM OTHER SOURCES	58,597,895	58,597,895	99,169,152.02	120,000,000	0
014000100100	OFFICE OF THE STATE AUDITOR-GENERAL					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	EXPENDITURES	758,568,972	1,723,568,972	1,418,347,776.26	1,621,961,077	0
21	PERSONNEL COST	301,366,972	301,366,972	196,175,574.48	301,366,972	0
2101	SALARY	301,366,972	301,366,972	196,175,574.48	301,366,972	0
210101	SALARIES AND WAGES	301,366,972	301,366,972	196,175,574.48	301,366,972	0
21010101	SALARY	301,366,972	301,366,972	196,175,574.48	301,366,972	0
22	OTHER RECURRENT COSTS	457,202,000	1,422,202,000	1,222,172,201.78	1,320,594,105	0
2202	OVERHEAD COST	457,202,000	1,422,202,000	1,222,172,201.78	1,320,594,105	0
220201	TRAVEL & TRANSPORT - GENERAL	1,500,000	1,500,000	1,451,000	2,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	1,500,000	1,500,000	1,451,000	2,000,000	0
220202	UTILITIES - GENERAL	1,000,000	1,000,000	983,250	2,500,000	0
22020201	INTERNET ACCESS CHARGES	1,000,000	1,000,000	983,250	2,500,000	0
220203	MATERIALS & SUPPLIES - GENERAL	7,782,105	7,784,210	2,911,900	7,774,800	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	5,000,996	5,000,996	2,774,100	5,000,996	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	81,109	83,214	48,000	73,804	0
22020323	OFFICE AND GENERAL EXPENSES	2,700,000	2,700,000	89,800	2,700,000	0
220204	MAINTENANCE SERVICES - GENERAL	55,200,000	55,200,000	15,421,250	54,700,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	4,500,000	4,500,000	1,344,750	4,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	50,000,000	50,000,000	13,856,500	50,000,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	700,000	700,000	220,000	700,000	0
220205	TRAINING - GENERAL	3,000,000	83,000,000	68,662,325	91,200,000	0
22020501	LOCAL TRAINING	1,000,000	1,000,000	540,000	1,200,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	2,000,000	82,000,000	68,122,325	90,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	4,000,000	4,000,000	894,810	4,000,000	0
22020801	MOTOR VEHICLE FUEL COST	1,500,000	1,500,000	308,810	1,500,000	0
22020803	PLANTS/ GENERATOR FUEL COST	2,500,000	2,500,000	586,000	2,500,000	0
220209	FINANCIAL CHARGES - GENERAL	100,000	100,000	33,466.78	100,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	100,000	100,000	33,466.78	100,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	384,619,895	1,269,617,790	1,131,814,200	1,158,319,305	0
22021001	REFRESHMENT & MEALS	4,152,000	69,152,000	6,910,000	8,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	70,000	70,000	43,500	80,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	164,095	100,162,295	96,432,000	50,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	233,800	233,495	0	239,305	0
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	280,000,000	1,000,000,000	952,037,600	1,000,000,000	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	100,000,000	100,000,000	76,391,100	100,000,000	0
014000100100	OFFICE OF THE STATE AUDITOR-GENERAL					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
701	GENERAL PUBLIC SERVICES	758,568,972	1,723,568,972	1,418,347,776.26	1,621,961,077	0
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	758,568,972	1,723,568,972	1,418,347,776.26	1,621,961,077	0
70112	FINANCIAL AND FISCAL AFFAIRS	758,568,972	1,723,568,972	1,418,347,776.26	1,621,961,077	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



014000200100	OFFICE OF THE LOCAL GOVT. AUDITOR-GENERAL					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
<u>1</u>	<u>Revenue</u>	<u>636,715,375</u>	<u>636,715,375</u>	<u>1,262,894,855</u>	<u>1,082,000,000</u>	<u>0</u>
12	INDEPENDENT REVENUE	1,000,000	1,000,000	600,000	1,500,000	0
1202	NON-TAX REVENUE	1,000,000	1,000,000	600,000	1,500,000	0
120201	LICENCES - GENERAL	1,000,000	1,000,000	600,000	1,500,000	0
12020144	REGISTRATION/ RENEWAL FEES OF ACCOUNTING AND AUDITING FIRMS	1,000,000	1,000,000	600,000	1,500,000	0
13	AID AND GRANTS	635,715,375	635,715,375	1,262,294,855	1,080,500,000	0
1302	GRANTS	635,715,375	635,715,375	1,262,294,855	1,080,500,000	0
130201	DOMESTIC GRANTS	635,715,375	635,715,375	1,262,294,855	1,080,500,000	0
13020103	CURRENT GRANTS FROM LGAS	635,715,375	635,715,375	1,262,294,855	1,080,500,000	0
014000200100	OFFICE OF THE LOCAL GOVT. AUDITOR-GENERAL					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>808,211,240</u>	<u>1,874,514,443</u>	<u>1,240,049,903.79</u>	<u>1,518,354,477</u>	<u>0</u>
21	PERSONNEL COST	152,495,865	152,495,865	83,396,421.49	280,974,477	0
2101	SALARY	152,495,865	152,495,865	83,396,421.49	280,974,477	0
210101	SALARIES AND WAGES	152,495,865	152,495,865	83,396,421.49	280,974,477	0
21010101	SALARY	152,495,865	152,495,865	83,396,421.49	280,974,477	0
22	OTHER RECURRENT COSTS	635,715,375	1,702,018,578	1,156,653,482.30	1,017,380,000	0
2202	OVERHEAD COST	635,715,375	1,702,018,578	1,156,653,482.30	1,017,380,000	0
220201	TRAVEL & TRANSPORT - GENERAL	60,000,000	60,000,000	17,347,000	90,000,000	0
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	20,000,000	20,000,000	3,000,000	30,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	40,000,000	40,000,000	14,347,000	60,000,000	0
220202	UTILITIES - GENERAL	4,000,000	4,000,000	2,725,000	6,000,000	0
22020201	INTERNET ACCESS CHARGES	1,000,000	1,000,000	331,000	2,000,000	0
22020205	TELEPHONE CHARGES	3,000,000	3,000,000	2,394,000	4,000,000	0
220203	MATERIALS & SUPPLIES - GENERAL	20,564,875	23,936,375	3,808,000	41,080,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	15,000,000	15,000,000	3,808,000	30,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	40,396	40,396	0	50,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



22020322	PUBLICATION OF KOGI STATE STATISTICAL YEAR BOOK/ PLANNING & STATISTIC BOOKS /STATE STATISTICAL MASTER PLAN	24,479	24,479	0	30,000	0
22020323	OFFICE AND GENERAL EXPENSES	5,300,000	5,300,000	0	10,500,000	0
22020346	PRODUCTION OF I.D CARD /STATE CALENDAR /DIARIES/ NOMINAL ROLL	200,000	3,571,500	0	500,000	0
220204	MAINTENANCE SERVICES - GENERAL	44,500,000	44,500,000	13,900,500	75,000,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	20,000,000	20,000,000	10,638,500	30,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	10,000,000	10,000,000	0	20,000,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	5,000,000	5,000,000	0	10,000,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	7,000,000	7,000,000	1,525,000	10,000,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	2,500,000	2,500,000	1,737,000	5,000,000	0
220205	TRAINING - GENERAL	10,000,000	110,000,000	99,625,000	120,500,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	10,000,000	110,000,000	99,625,000	120,500,000	0
220206	OTHER SERVICES - GENERAL	15,000,000	15,000,000	430,000	15,000,000	0
22020601	SECURITY SERVICES EXPENSES	5,000,000	5,000,000	430,000	5,000,000	0
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	10,000,000	10,000,000	0	10,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	350,000,000	1,050,000,000	990,013,884.30	500,000,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	350,000,000	1,050,000,000	990,013,884.30	500,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	30,000,000	30,000,000	20,767,250	50,000,000	0
22020801	MOTOR VEHICLE FUEL COST	20,000,000	20,000,000	18,041,250	30,000,000	0
22020803	PLANTS/ GENERATOR FUEL COST	10,000,000	10,000,000	2,726,000	20,000,000	0
220209	FINANCIAL CHARGES - GENERAL	850,500	3,000,500	621,848	1,000,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	850,500	3,000,500	621,848	1,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	100,800,000	361,581,703	7,415,000	118,800,000	0
22021001	REFRESHMENT & MEALS	20,000,000	20,000,000	5,905,000	30,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	7,000,000	7,000,000	1,200,000	10,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	2,000,000	2,000,000	0	2,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



22021013	RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES/ DISCIPLINE COST	400,000	400,000	0	400,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	400,000	400,000	200,000	400,000	0
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	60,000,000	60,000,000	0	60,000,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	6,000,000	6,000,000	110,000	6,000,000	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	5,000,000	265,781,703	0	10,000,000	0
23	CAPITAL EXPENDITURE	20,000,000	20,000,000	0	220,000,000	0
2305	OTHER CAPITAL PROJECTS	20,000,000	20,000,000	0	220,000,000	0
230501	ACQUISITION OF NON TANGIBLE ASSETS	20,000,000	20,000,000	0	220,000,000	0
23050102	COMPUTER SOFTWARE ACQUISITION	20,000,000	20,000,000	0	220,000,000	0
014000200100	OFFICE OF THE LOCAL GOVT. AUDITOR-GENERAL					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
701	GENERAL PUBLIC SERVICES	808,211,240	1,874,514,443	1,240,049,903.79	1,518,354,477	0
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	808,211,240	1,874,514,443	1,240,049,903.79	1,518,354,477	0
70112	FINANCIAL AND FISCAL AFFAIRS	808,211,240	1,874,514,443	1,240,049,903.79	1,518,354,477	0

014000200100	OFFICE OF THE LOCAL GOVT. AUDITOR-GENERAL								
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ December	2026 Approved Budget	2026 NUT Tagging
Total					20,000,000	20,000,000	0	220,000,000	0
13100123005200 - Reform of Government and Governance - General	AUTOMATION OF LGA AUDITOR-GENERAL OPERATIONS	23050102 - COMPUTER SOFTWARE ACQUISITION	70112 - FINANCIAL AND FISCAL AFFAIRS	12231200 - LOKOJA	20,000,000	20,000,000	0	220,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



014000300100	STATE AUDIT SERVICE BOARD					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	EXPENDITURES	36,462,406	36,462,406	0	36,462,406	0
22	OTHER RECURRENT COSTS	36,462,406	36,462,406	0	36,462,406	0
2202	OVERHEAD COST	36,462,406	36,462,406	0	36,462,406	0
220201	TRAVEL & TRANSPORT - GENERAL	2,150,000	2,150,000	0	2,150,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	2,150,000	2,150,000	0	2,150,000	0
220202	UTILITIES - GENERAL	600,000	600,000	0	600,000	0
22020201	INTERNET ACCESS CHARGES	500,000	500,000	0	500,000	0
22020205	TELEPHONE CHARGES	100,000	100,000	0	100,000	0
220203	MATERIALS & SUPPLIES - GENERAL	4,200,000	4,200,000	0	4,200,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	1,000,000	1,000,000	0	1,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	200,000	200,000	0	200,000	0
22020323	OFFICE AND GENERAL EXPENSES	3,000,000	3,000,000	0	3,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	7,302,000	7,302,000	0	7,302,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	2,002,000	2,002,000	0	2,002,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	2,000,000	2,000,000	0	2,000,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,000,000	2,000,000	0	2,000,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	1,300,000	1,300,000	0	1,300,000	0
220205	TRAINING - GENERAL	6,000,000	6,000,000	0	6,000,000	0
22020501	LOCAL TRAINING	3,000,000	3,000,000	0	3,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	3,000,000	3,000,000	0	3,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	3,200,000	3,200,000	0	3,200,000	0
22020801	MOTOR VEHICLE FUEL COST	1,500,000	1,500,000	0	1,500,000	0
22020803	PLANTS/ GENERATOR FUEL COST	1,700,000	1,700,000	0	1,700,000	0
220209	FINANCIAL CHARGES - GENERAL	100,406	100,406	0	100,406	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	100,406	100,406	0	100,406	0
220210	MISCELLANEOUS EXPENSES GENERAL	12,910,000	12,910,000	0	12,910,000	0
22021001	REFRESHMENT & MEALS	3,500,000	3,500,000	0	3,500,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



22021002	PUBLICITY & ADVERTISEMENTS	500,000	500,000	0	500,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	1,000,000	1,000,000	0	1,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	210,000	210,000	0	210,000	0
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	5,000,000	5,000,000	0	5,000,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	700,000	700,000	0	700,000	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	2,000,000	2,000,000	0	2,000,000	0
014000300100	STATE AUDIT SERVICE BOARD					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
701	GENERAL PUBLIC SERVICES	36,462,406	36,462,406	0	36,462,406	0
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	36,462,406	36,462,406	0	36,462,406	0
70112	FINANCIAL AND FISCAL AFFAIRS	36,462,406	36,462,406	0	36,462,406	0



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014000400100	LOCAL GOVERNMENT AUDIT BOARD					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	EXPENDITURES	56,282,500	56,282,500	0	56,282,500	0
22	OTHER RECURRENT COSTS	56,282,500	56,282,500	0	56,282,500	0
2202	OVERHEAD COST	51,282,500	51,282,500	0	51,282,500	0
220201	TRAVEL & TRANSPORT - GENERAL	6,000,000	6,000,000	0	6,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	6,000,000	6,000,000	0	6,000,000	0
220202	UTILITIES - GENERAL	2,400,000	2,400,000	0	2,400,000	0
22020201	INTERNET ACCESS CHARGES	1,200,000	1,200,000	0	1,200,000	0
22020205	TELEPHONE CHARGES	1,200,000	1,200,000	0	1,200,000	0
220203	MATERIALS & SUPPLIES - GENERAL	1,882,500	1,882,500	0	1,882,500	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	1,500,000	1,500,000	0	1,500,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	182,500	182,500	0	182,500	0
22020323	OFFICE AND GENERAL EXPENSES	200,000	200,000	0	200,000	0
220204	MAINTENANCE SERVICES - GENERAL	15,000,000	15,000,000	0	15,000,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	3,000,000	3,000,000	0	3,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	2,000,000	2,000,000	0	2,000,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,500,000	1,500,000	0	1,500,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	8,000,000	8,000,000	0	8,000,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	500,000	500,000	0	500,000	0
220206	OTHER SERVICES - GENERAL	2,000,000	2,000,000	0	2,000,000	0
22020601	SECURITY SERVICES EXPENSES	2,000,000	2,000,000	0	2,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,000,000	2,000,000	0	2,000,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	2,000,000	2,000,000	0	2,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	3,500,000	3,500,000	0	3,500,000	0
22020801	MOTOR VEHICLE FUEL COST	2,000,000	2,000,000	0	2,000,000	0
22020803	PLANTS/ GENERATOR FUEL COST	1,500,000	1,500,000	0	1,500,000	0
220209	FINANCIAL CHARGES - GENERAL	700,000	700,000	0	700,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	700,000	700,000	0	700,000	0



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220210	MISCELLANEOUS EXPENSES GENERAL	17,800,000	17,800,000	0	17,800,000	0
22021001	REFRESHMENT & MEALS	5,500,000	5,500,000	0	5,500,000	0
22021002	PUBLICITY & ADVERTISEMENTS	200,000	200,000	0	200,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	6,000,000	6,000,000	0	6,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	300,000	300,000	0	300,000	0
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	3,500,000	3,500,000	0	3,500,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	2,300,000	2,300,000	0	2,300,000	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	5,000,000	5,000,000	0	5,000,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	5,000,000	5,000,000	0	5,000,000	0
22040112	TAKE OFF GRANT FOR THE IMPLEMENTATION OF NEWLY CREATED AGENCY/DEPARTMENT	5,000,000	5,000,000	0	5,000,000	0
014000400100	LOCAL GOVERNMENT AUDIT BOARD					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
701	GENERAL PUBLIC SERVICES	56,282,500	56,282,500	0	56,282,500	0
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	56,282,500	56,282,500	0	56,282,500	0
70112	FINANCIAL AND FISCAL AFFAIRS	56,282,500	56,282,500	0	56,282,500	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



014700100100	CIVIL SERVICE COMMISSION					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
1	Revenue	1,050,000	1,050,000	295,000	5,200,000	0
12	INDEPENDENT REVENUE	1,050,000	1,050,000	295,000	5,200,000	0
1202	NON-TAX REVENUE	1,050,000	1,050,000	295,000	5,200,000	0
120206	SALES - GENERAL	1,050,000	1,050,000	295,000	5,200,000	0
12020601	SALES OF RECORD OF SERVICE FORM	0	0	0	500,000	0
12020617	SALES OF APPLICATION / EMPLOYMENT FORM	50,000	50,000	83,000	500,000	0
12020618	SALES OF APPLICATION FOR TRANSFER OF SERVICE FORMS	0	0	0	500,000	0
12020639	SALES OF GAZETTES & CSC ANNUAL REPORTS.	0	0	163,000	1,700,000	0
12020642	SALES OF APER & PROMOTION FORMS	1,000,000	1,000,000	49,000	2,000,000	0
014700100100	CIVIL SERVICE COMMISSION					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	EXPENDITURES	125,242,950	209,743,470	165,955,959.13	217,976,794	0
21	PERSONNEL COST	70,838,650	71,538,650	71,438,779.13	83,856,197	0
2101	SALARY	70,838,650	71,538,650	71,438,779.13	83,856,197	0
210101	SALARIES AND WAGES	70,838,650	71,538,650	71,438,779.13	83,856,197	0
21010101	SALARY	70,838,650	71,538,650	71,438,779.13	83,856,197	0
22	OTHER RECURRENT COSTS	38,397,900	122,198,420	94,517,180	87,398,100	0
2202	OVERHEAD COST	37,897,900	114,502,420	89,521,180	82,398,100	0
220201	TRAVEL & TRANSPORT - GENERAL	2,500,000	6,565,400	5,684,000	5,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	2,500,000	6,565,400	5,684,000	5,000,000	0
220202	UTILITIES - GENERAL	1,602,000	3,602,000	2,681,820	1,602,000	0
22020204	ELECTRICITY BILL /CHARGES	1,500,000	2,500,000	1,981,820	1,500,000	0
22020205	TELEPHONE CHARGES	102,000	1,102,000	700,000	102,000	0
220203	MATERIALS & SUPPLIES - GENERAL	16,435,400	71,339,400	52,575,400	26,935,400	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	8,500,000	46,404,000	29,986,000	15,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	5,000,000	11,000,000	10,878,000	5,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	2,500,000	13,500,000	11,276,000	6,500,000	0



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22020346	PRODUCTION OF I.D CARD /STATE CALENDAR /DIARIES/ NOMINAL ROLL	130,400	130,400	130,400	130,400	0
22020359	STATISTICAL INVESTIGATION/ DATA COLLECTION/ CAPTURING OF POOR & VULNERABLE PEOPLE DATA	305,000	305,000	305,000	305,000	0
220204	MAINTENANCE SERVICES - GENERAL	1,000,000	5,000,000	4,653,840	3,500,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	0	3,500,000	3,280,670	2,500,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	1,000,000	1,500,000	1,373,170	1,000,000	0
220205	TRAINING - GENERAL	1,500,500	2,700,500	2,535,000	26,000,000	0
22020501	LOCAL TRAINING	100,000	100,000	100,000	1,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	1,400,500	2,600,500	2,435,000	25,000,000	0
220206	OTHER SERVICES - GENERAL	1,400,000	3,100,000	2,800,000	1,400,000	0
22020639	CONDUCT OF EXAMS EXPENSES	1,400,000	3,100,000	2,800,000	1,400,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	13,460,000	22,195,120	18,591,120	17,960,700	0
22021001	REFRESHMENT & MEALS	5,000,000	8,600,000	8,386,000	5,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	1,000,000	240,000	50,000	1,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	2,000,000	0	0	2,000,000	0
22021013	RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES/ DISCIPLINE COST	3,000,000	3,000,000	0	3,000,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	2,460,000	10,355,120	10,155,120	6,960,700	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	500,000	7,696,000	4,996,000	5,000,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	500,000	7,696,000	4,996,000	5,000,000	0
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	500,000	7,696,000	4,996,000	5,000,000	0
23	CAPITAL EXPENDITURE	16,006,400	16,006,400	0	46,722,497	0
2301	FIXED ASSETS PURCHASED	1,722,497	1,722,497	0	1,722,497	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,722,497	1,722,497	0	1,722,497	0
23010113	PURCHASE OF COMPUTERS	722,497	722,497	0	722,497	0
23010145	PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	1,000,000	1,000,000	0	1,000,000	0
2302	CONSTRUCTION / PROVISION	4,500,000	4,500,000	0	5,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS – GENERAL	4,500,000	4,500,000	0	5,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	500,000	500,000	0	1,000,000	0
23020125	CONSTRUCTION OF POWER GENERATING PLANTS HOUSE	4,000,000	4,000,000	0	4,000,000	0
2303	REHABILITATION / REPAIRS	9,783,903	9,783,903	0	40,000,000	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	9,783,903	9,783,903	0	40,000,000	0
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	9,783,903	9,783,903	0	40,000,000	0
014700100100	CIVIL SERVICE COMMISSION					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
701	GENERAL PUBLIC SERVICES	125,242,950	209,743,470	165,955,959.13	217,976,794	0
7013	GENERAL SERVICES	125,242,950	209,743,470	165,955,959.13	217,976,794	0
70131	GENERAL PERSONNEL SERVICES	125,242,950	209,743,470	165,955,959.13	217,976,794	0

014700100100	CIVIL SERVICE COMMISSION								
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ December	2026 Approved Budget	2026 NUT Tagging
Total	-	-	-	-	16,006,400	16,006,400	0	46,722,497	0
10100123000400 - Water Resources and Rural Deve - General	CONSTRUCTION OF OVERHEAD TANK AND WATER RETICULATION IN THE PREMISES	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	500,000	500,000	0	1,000,000	0
11100123002000 - Information Communication and Technology - General	COMPUTERIZATION OF STATE CIVIL SERVICE DATA	23010113 - PURCHASE OF COMPUTERS	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	722,497	722,497	0	722,497	0
11100123002100 - Information Communication and Technology - General	INTERCOME COMMUNICATION SERVICE FOR CIVIL SERVICE COMMISSION	23010145 - PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	1,000,000	1,000,000	0	1,000,000	0
13100123005300 - Reform of Government and Governance - General	CONSTRUCTION OF GENERATOR HOUSE IN THE COMMISSION PREMISES.	23020125 - CONSTRUCTION OF POWER GENERATING PLANTS HOUSE	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	4,000,000	4,000,000	0	4,000,000	0
13100123005400 - Reform of Government and Governance - General	RENOVATION OF KOGI STATE CIVIL SERVICE COMMISSION OFFICE COMPLEX	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	9,783,903	9,783,903	0	40,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



014800100100	STATE INDEPENDENT ELECTORAL COMMISSION (SIEC)					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	EXPENDITURES	681,657,214	684,657,214	130,165,000	661,657,214	0
21	PERSONNEL COST	123,592,500	123,592,500	6,300,000	123,592,500	0
2101	SALARY	123,592,500	123,592,500	6,300,000	123,592,500	0
210101	SALARIES AND WAGES	123,592,500	123,592,500	6,300,000	123,592,500	0
21010104	AUXILLARY STAFF	123,592,500	123,592,500	6,300,000	123,592,500	0
22	OTHER RECURRENT COSTS	558,064,714	561,064,714	123,865,000	488,064,714	0
2202	OVERHEAD COST	553,064,714	556,064,714	123,865,000	483,064,714	0
220201	TRAVEL & TRANSPORT - GENERAL	65,925,000	65,925,000	52,296,000	65,925,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	65,925,000	65,925,000	52,296,000	65,925,000	0
220202	UTILITIES - GENERAL	5,500,000	5,500,000	4,140,000	5,500,000	0
22020204	ELECTRICITY BILL /CHARGES	5,500,000	5,500,000	4,140,000	5,500,000	0
220203	MATERIALS & SUPPLIES - GENERAL	222,430,849	222,430,849	12,522,000	152,430,849	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	1,500,000	1,500,000	0	1,500,000	0
22020323	OFFICE AND GENERAL EXPENSES	220,930,849	220,930,849	12,522,000	150,930,849	0
220204	MAINTENANCE SERVICES - GENERAL	11,500,000	11,500,000	3,800,000	11,500,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	5,500,000	5,500,000	3,800,000	5,500,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	6,000,000	6,000,000	0	6,000,000	0
220205	TRAINING - GENERAL	19,512,500	19,512,500	0	19,512,500	0
22020501	LOCAL TRAINING	19,512,500	19,512,500	0	19,512,500	0
220206	OTHER SERVICES - GENERAL	74,592,000	77,592,000	6,100,000	74,592,000	0
22020601	SECURITY SERVICES EXPENSES	70,592,000	70,592,000	2,100,000	70,592,000	0
22020602	OFFICE RENT	4,000,000	7,000,000	4,000,000	4,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	153,604,365	153,604,365	45,007,000	153,604,365	0
22021001	REFRESHMENT & MEALS	3,244,245	3,244,245	1,632,000	3,244,245	0
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	31,000,000	31,000,000	15,000,000	31,000,000	0
22021016	CONDUTUNG ELECTION/ ELECTION TRIBUNALS EXPENSES	33,000,000	33,000,000	0	33,000,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	86,360,120	86,360,120	28,375,000	86,360,120	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	5,000,000	5,000,000	0	5,000,000	0



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220401	LOCAL GRANTS AND CONTRIBUTIONS	5,000,000	5,000,000	0	5,000,000	0
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	5,000,000	5,000,000	0	5,000,000	0
23	CAPITAL EXPENDITURE	0	0	0	50,000,000	0
2302	CONSTRUCTION / PROVISION	0	0	0	50,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS – GENERAL	0	0	0	50,000,000	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0	0	0	50,000,000	0
014800100100	STATE INDEPENDENT ELECTORAL COMMISSION (SIEC)					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
701	GENERAL PUBLIC SERVICES	681,657,214	684,657,214	130,165,000	661,657,214	0
7016	GENERAL PUBLIC SERVICES N.E.C.	681,657,214	684,657,214	130,165,000	661,657,214	0
70161	GENERAL PUBLIC SERVICES N.E.C.	681,657,214	684,657,214	130,165,000	661,657,214	0

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



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



014900100100	LOCAL GOVERNMENT SERVICE COMMISSION					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
1	Revenue	1,033,365,000	1,033,365,000	1,215,351,347.45	1,033,415,000	0
12	INDEPENDENT REVENUE	3,850,000	3,850,000	1,306,000	3,900,000	0
1202	NON-TAX REVENUE	3,850,000	3,850,000	1,306,000	3,900,000	0
120204	FEES - GENERAL	3,750,000	3,750,000	1,200,000	3,750,000	0
12020406	CONSULTANCY REGISTRATION / RENEWAL CHARGES	450,000	450,000	100,000	450,000	0
12020421	CONTRACT DOCUMENT NON- REFUNDABLE TENDER FEES	300,000	300,000	50,000	300,000	0
12020476	CHARGES FROM SEMINARS AND WORKSHOPS	3,000,000	3,000,000	1,050,000	3,000,000	0
120206	SALES - GENERAL	100,000	100,000	106,000	150,000	0
12020642	SALES OF APER & PROMOTION FORMS	100,000	100,000	106,000	150,000	0
13	AID AND GRANTS	1,029,515,000	1,029,515,000	1,214,045,347.45	1,029,515,000	0
1302	GRANTS	1,029,515,000	1,029,515,000	1,214,045,347.45	1,029,515,000	0
130201	DOMESTIC GRANTS	1,029,515,000	1,029,515,000	1,214,045,347.45	1,029,515,000	0
13020103	CURRENT GRANTS FROM LGAS	1,029,515,000	1,029,515,000	1,214,045,347.45	1,029,515,000	0
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	EXPENDITURES	1,280,013,561	1,867,074,561	1,208,620,895.91	1,414,998,553	0
21	PERSONNEL COST	55,498,561	55,498,561	52,603,736.39	65,697,162	0
2101	SALARY	55,498,561	55,498,561	52,603,736.39	65,697,162	0
210101	SALARIES AND WAGES	55,498,561	55,498,561	52,603,736.39	65,697,162	0
21010101	SALARY	55,498,561	55,498,561	52,603,736.39	65,697,162	0
22	OTHER RECURRENT COSTS	1,029,515,000	1,537,946,000	1,080,602,159.52	1,142,551,391	0
2202	OVERHEAD COST	1,028,965,000	1,537,396,000	1,080,602,159.52	1,142,001,391	0
220201	TRAVEL & TRANSPORT - GENERAL	1,300,000	1,300,000	0	2,000,000	0
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	1,000,000	1,000,000	0	1,500,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	300,000	300,000	0	500,000	0
220202	UTILITIES - GENERAL	55,000	27,055,000	13,500,000	1,055,000	0
22020204	ELECTRICITY BILL /CHARGES	50,000	27,050,000	13,500,000	1,050,000	0
22020205	TELEPHONE CHARGES	5,000	5,000	0	5,000	0



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220203	MATERIALS & SUPPLIES - GENERAL	4,510,000	36,610,000	25,497,700	27,710,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	1,500,000	23,500,000	21,947,700	15,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	0	0	0	200,000	0
22020312	LIBRARY EXPENSES	10,000	10,000	0	10,000	0
22020322	PUBLICATION OF KOGI STATE STATISTICAL YEAR BOOK/ PLANNING & STATISTIC BOOKS /STATE STATISTICAL MASTER PLAN	1,500,000	8,600,000	0	9,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	1,500,000	4,500,000	3,550,000	3,500,000	0
220204	MAINTENANCE SERVICES - GENERAL	9,500,000	334,500,000	317,350,000	96,000,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	1,500,000	1,500,000	0	1,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	3,500,000	128,500,000	123,050,000	45,000,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,000,000	142,000,000	133,200,000	40,000,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	2,500,000	62,500,000	61,100,000	10,000,000	0
220205	TRAINING - GENERAL	1,005,500,000	1,005,500,000	609,151,025	975,736,391	0
22020501	LOCAL TRAINING	2,500,000	2,500,000	0	5,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	3,000,000	3,000,000	0	26,160,000	0
22020512	1% LOCAL GOVERNMENT TRAINING DEDUCTION FOR TRAINING LG STAFF	1,000,000,000	1,000,000,000	609,151,025	944,576,391	0
220209	FINANCIAL CHARGES - GENERAL	500,000	500,000	87,934.52	300,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	500,000	500,000	87,934.52	300,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	7,600,000	131,931,000	115,015,500	39,200,000	0
22021001	REFRESHMENT & MEALS	2,400,000	60,731,000	49,965,500	20,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	100,000	100,000	0	500,000	0
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	100,000	100,000	0	200,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	1,000,000	1,000,000	0	1,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	500,000	500,000	0	500,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	1,500,000	67,500,000	65,050,000	15,000,000	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	2,000,000	2,000,000	0	2,000,000	0
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	550,000	550,000	0	550,000	0
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	550,000	550,000	0	550,000	0



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22080119	FINANCIAL ASSISTANCE TO NEEDIES	550,000	550,000	0	550,000	0
23	CAPITAL EXPENDITURE	195,000,000	273,630,000	75,415,000	206,750,000	0
2301	FIXED ASSETS PURCHASED	0	0	0	96,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	0	0	0	96,000,000	0
23010113	PURCHASE OF COMPUTERS	0	0	0	35,000,000	0
23010114	PURCHASE OF COMPUTER PRINTERS	0	0	0	15,500,000	0
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0	0	0	10,500,000	0
23010119	PURCHASE OF POWER GENERATING SET/PLANT	0	0	0	35,000,000	0
2302	CONSTRUCTION / PROVISION	124,500,000	203,130,000	39,865,000	54,500,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS – GENERAL	124,500,000	203,130,000	39,865,000	54,500,000	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	97,500,000	176,130,000	39,315,000	40,500,000	0
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	17,500,000	17,500,000	550,000	4,500,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	9,500,000	9,500,000	0	9,500,000	0
2303	REHABILITATION / REPAIRS	70,500,000	70,500,000	35,550,000	56,250,000	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	70,500,000	70,500,000	35,550,000	56,250,000	0
23030103	REHABILITATION / REPAIRS - HOUSING	50,000,000	50,000,000	21,500,000	35,750,000	0
23030130	REHABILITATION/ REPAIRS OF FENCE FOR GOVERNMENT BUILDINGS	20,500,000	20,500,000	14,050,000	20,500,000	0
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
701	GENERAL PUBLIC SERVICES	1,280,013,561	1,867,074,561	1,208,620,895.91	1,414,998,553	0
7013	GENERAL SERVICES	1,280,013,561	1,867,074,561	1,208,620,895.91	1,414,998,553	0
70131	GENERAL PERSONNEL SERVICES	1,280,013,561	1,867,074,561	1,208,620,895.91	1,414,998,553	0

014900100100	LOCAL GOVERNMENT SERVICE COMMISSION								
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ December	2026 Approved Budget	2026 NUT Tagging
Total					195,000,000	273,630,000	75,415,000	206,750,000	0
13100123005600 - Reform of Government and Governance - General	CONSTRUCTION OF NEW OFFICE COMPLEX FOR LOCAL GOVERNMENT SERVICE COMMISSION AND	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	80,000,000	80,000,000	0	20,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



	RENOVATION OF EXISTING OFFICE STRUCTURE								
13100124001400 - Reform of Government and Governance - General	LANDS CAPING OF THE COMPOUND LOCAL GOVT SERVICE COMMISSION.	23030103 - REHABILITATION / REPAIRS - HOUSING	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	50,000,000	50,000,000	21,500,000	35,750,000	0
13100124001500 - Reform of Government and Governance - General	PAINTING OF PERIMETER FENCING OF THE COMMISSION	23030130 - REHABILITATION/ REPAIRS OF FENCE FOR GOVERNMENT BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	20,500,000	20,500,000	14,050,000	20,500,000	0
13100124001600 - Reform of Government and Governance - General	DRILLING OF BOREHOLE, RETICULATION AND BUILDING OF OVERHEAD TANK	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	17,500,000	17,500,000	550,000	4,500,000	0
13100124001700 - Reform of Government and Governance - General	CONSTRUCTION OF CAR PARKS WITHIN THE PREMISES	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	9,500,000	9,500,000	0	9,500,000	0
13100124001800 - Reform of Government and Governance - General	CONSTRUCTION OF CENTRAL REGISTRY (OPEN AND SECRET) IN THE COMMOISION.	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	17,500,000	96,130,000	39,315,000	20,500,000	0
13100126000300 - Reform of Government and Governance - General	PURCHASE OF BRAND NEW 10 Nos HP DESKTOP COMPUTERS	23010113 - PURCHASE OF COMPUTERS	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	0	0	0	35,000,000	0
13100126000400 - Reform of Government and Governance - General	PURCHASE OF BRAND NEW HP LESTERJET 1320n PRINTERS	23010114 - PURCHASE OF COMPUTER PRINTERS	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	0	0	0	15,500,000	0
13100126000500 - Reform of Government and Governance - General	PURCHASE OF BRAND NEW HP SHARP AR 6020 PHOTOCOPIERS	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	0	0	0	10,500,000	0
13100126000600 - Reform of Government and Governance - General	PURCHASE OF FUNTIURE AND FITTING SUCH AS EXECUTIVE CHAIRS, TABLES SHELVES IRON SAFE	23010119 - PURCHASE OF POWER GENERATING SET/PLANT	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	0	0	0	35,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



016100100100	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	EXPENDITURES	9,891,703,595	10,130,733,972	8,661,373,922.27	10,514,509,337	20,000,000
21	PERSONNEL COST	8,689,570,834	8,189,570,834	7,869,828,862.69	8,694,513,699	0
2101	SALARY	8,689,570,834	8,189,570,834	7,869,828,862.69	8,694,513,699	0
210101	SALARIES AND WAGES	8,689,570,834	8,189,570,834	7,869,828,862.69	8,694,513,699	0
21010101	SALARY	171,620,242	171,620,242	115,265,105.57	171,620,242	0
21010103	CONSOLIDATED REVENUE FUND CHARGES - SALARIES	8,517,950,592	8,017,950,592	7,754,563,757.12	8,522,893,457	0
22	OTHER RECURRENT COSTS	1,072,137,123	1,781,167,500	784,085,259.58	1,660,000,000	20,000,000
2202	OVERHEAD COST	1,072,137,123	1,781,167,500	784,085,259.58	1,660,000,000	20,000,000
220201	TRAVEL & TRANSPORT - GENERAL	42,000,000	183,000,000	30,615,619.48	48,000,000	0
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	20,000,000	20,000,000	16,351,675.93	20,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	7,000,000	13,000,000	12,263,943.55	13,000,000	0
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	15,000,000	150,000,000	2,000,000	15,000,000	0
220202	UTILITIES - GENERAL	9,000,000	12,000,000	9,015,500	12,000,000	0
22020201	INTERNET ACCESS CHARGES	6,000,000	6,000,000	3,255,500	6,000,000	0
22020205	TELEPHONE CHARGES	3,000,000	6,000,000	5,760,000	6,000,000	0
220203	MATERIALS & SUPPLIES - GENERAL	225,400,000	225,400,000	19,518,350	234,400,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	20,000,000	20,000,000	10,525,700	20,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	1,000,000	1,000,000	0	10,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	204,400,000	204,400,000	8,992,650	204,400,000	0
220204	MAINTENANCE SERVICES - GENERAL	65,000,000	65,000,000	25,286,550	65,000,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	20,000,000	20,000,000	11,350,700	20,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	5,000,000	5,000,000	3,276,050	5,000,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	10,000,000	10,000,000	4,228,600	10,000,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	20,000,000	20,000,000	5,297,500	20,000,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	10,000,000	10,000,000	1,133,700	10,000,000	0
220205	TRAINING - GENERAL	70,000,000	250,000,000	65,138,087	250,000,000	0
22020501	LOCAL TRAINING	50,000,000	50,000,000	15,220,000	50,000,000	0
22020502	INTERNATIONAL TRAINING	10,000,000	100,000,000	44,740,687	100,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



22020511	WORKSHOPS, SEMINARS & CONFERENCES	10,000,000	100,000,000	5,177,400	100,000,000	0
220206	OTHER SERVICES - GENERAL	191,000,000	202,500,000	20,228,393	200,000,000	0
22020604	SECURITY OPERATIONS	100,000,000	100,000,000	8,726,893	100,000,000	0
22020657	COMMITTEES WORK EXPENSES/ ALLOWANCES	90,000,000	90,000,000	0	90,000,000	0
22020672	REFUND OF VARIOUS EXPENSES INRESPECT OF GOVERNMENT ACTIVITIES CARRIED OUT WITH PERSONAL MONEY	1,000,000	12,500,000	11,501,500	10,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	37,000,000	45,000,000	32,566,680.90	37,000,000	0
22020801	MOTOR VEHICLE FUEL COST	25,000,000	33,000,000	32,566,680.90	25,000,000	0
22020806	DIESEL EXPENSES	12,000,000	12,000,000	0	12,000,000	0
220209	FINANCIAL CHARGES - GENERAL	2,000,000	2,000,000	46,429.20	2,000,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	2,000,000	2,000,000	46,429.20	2,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	430,737,123	796,267,500	581,669,650	811,600,000	20,000,000
22021001	REFRESHMENT & MEALS	130,000,000	465,000,000	389,262,700	480,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	3,600,000	3,600,000	3,126,600	3,600,000	0
22021003	CELEBRATION/ REMEMBRANCE DAY	219,469,623	250,000,000	162,592,500	250,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	2,000,000	2,000,000	0	2,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	667,500	667,500	177,000	1,000,000	0
22021015	SUBSCRIPTION TO PROFESSIONAL BODIES/ PARLIAMENTARY /ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS	50,000,000	50,000,000	10,700,000	50,000,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	5,000,000	5,000,000	4,210,850	5,000,000	0
22021064	FOOD AND NUTRITION PROGRAMS EXPENSES	20,000,000	20,000,000	11,600,000	20,000,000	20,000,000
23	CAPITAL EXPENDITURE	129,995,638	159,995,638	7,459,800	159,995,638	0
2303	REHABILITATION / REPAIRS	129,995,638	159,995,638	7,459,800	159,995,638	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	129,995,638	159,995,638	7,459,800	159,995,638	0
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	0	30,000,000	5,736,600	30,000,000	0
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	129,995,638	129,995,638	1,723,200	129,995,638	0
016100100100	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT					



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
701	GENERAL PUBLIC SERVICES	9,891,703,595	10,130,733,972	8,661,373,922.27	10,514,509,337	20,000,000
7013	GENERAL SERVICES	9,891,703,595	10,130,733,972	8,661,373,922.27	10,514,509,337	20,000,000
70133	OTHER GENERAL SERVICES	9,891,703,595	10,130,733,972	8,661,373,922.27	10,514,509,337	20,000,000



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



016100100100	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT								
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ December	2026 Approved Budget	2026 NUT Tagging
Total	-	-	-	-	129,995,638	159,995,638	7,459,800	159,995,638	0
06100123001800 - Housing and Urban Development - General	REHABILITATION OF SSG'S OFFICIAL RESIDENCE AND LANDSCAPING	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70133 - OTHER GENERAL SERVICES	12231200 - LOKOJA	0	30,000,000	5,736,600	30,000,000	0
13100123005700 - Reform of Government and Governance - General	RENOVATION/ FURNISHING/ MAINTENANCE OF SSG'S OFFICE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	12231200 - LOKOJA	129,995,638	129,995,638	1,723,200	129,995,638	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



016103700100	KOGI STATE HAJJ COMMISSION					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
<u>1</u>	<u>Revenue</u>	<u>3,500,000</u>	<u>3,500,000</u>	<u>1,910,000</u>	<u>3,500,000</u>	<u>0</u>
12	INDEPENDENT REVENUE	3,500,000	3,500,000	1,910,000	3,500,000	0
1202	NON-TAX REVENUE	3,500,000	3,500,000	1,910,000	3,500,000	0
120204	FEES – GENERAL	3,500,000	3,500,000	1,910,000	3,500,000	0
12020413	PILGRIMS SERVICE CHARGE	3,500,000	3,500,000	1,910,000	3,500,000	0
016103700100	KOGI STATE HAJJ COMMISSION					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>477,969,515</u>	<u>601,769,515</u>	<u>547,256,886.98</u>	<u>671,233,429</u>	<u>0</u>
21	PERSONNEL COST	70,110,915	73,910,915	44,626,469.98	82,949,293	0
2101	SALARY	70,110,915	73,910,915	44,626,469.98	82,949,293	0
210101	SALARIES AND WAGES	70,110,915	73,910,915	44,626,469.98	82,949,293	0
21010101	SALARY	70,110,915	70,110,915	42,926,469.98	76,749,293	0
21010104	AUXILLARY STAFF	0	3,800,000	1,700,000	6,200,000	0
22	OTHER RECURRENT COSTS	397,858,600	517,858,600	500,830,417	577,672,553	0
2202	OVERHEAD COST	396,356,100	516,356,100	500,830,417	576,170,053	0
220201	TRAVEL & TRANSPORT - GENERAL	363,228,000	483,228,000	477,700,917	519,783,903	0
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	8,000,000	8,000,000	7,948,500	10,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	1,000,000	1,000,000	941,000	1,000,000	0
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	350,000,000	470,000,000	467,379,417	504,783,903	0
22020106	TRANSPORTATION OF PILGRIMS TO ABUJA AND BACK TO LOKOJA INCLUDING EVACUATION OF OFFICIAL LUGGAGE	4,228,000	4,228,000	1,432,000	4,000,000	0
220202	UTILITIES - GENERAL	560,200	560,200	33,400	2,000,000	0
22020201	INTERNET ACCESS CHARGES	100,700	100,700	33,400	1,000,000	0
22020204	ELECTRICITY BILL /CHARGES	459,500	459,500	0	1,000,000	0
220203	MATERIALS & SUPPLIES - GENERAL	13,219,500	13,219,500	9,849,900	16,300,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	1,000,000	1,000,000	849,300	1,000,000	0
22020304	DRUGS AND MEDICAL SUPPLIES	10,000,000	10,000,000	6,920,400	12,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	2,219,500	2,219,500	2,080,200	3,300,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



220204	MAINTENANCE SERVICES - GENERAL	4,746,250	4,746,250	3,877,250	6,950,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	316,500	316,500	315,000	1,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	1,000,000	1,000,000	912,100	1,000,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	500,000	500,000	324,500	750,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	229,750	229,750	90,700	500,000	0
22020417	MAINTENANCE OF HAJJ CAMP AT GWAGWALADA /ABUJA/ SCREENING GROUND	2,000,000	2,000,000	1,850,000	3,000,000	0
22020432	MAINTENANCE OF BROADCASTING EQUIPMENT/ ICT EQUIPMENT/GOVERNMENT HOUSE BROADBAND CONNECTIVITY AND ICT EXPENSES	700,000	700,000	384,950	700,000	0
220205	TRAINING - GENERAL	678,000	678,000	215,000	2,000,000	0
22020501	LOCAL TRAINING	419,000	419,000	215,000	1,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	259,000	259,000	0	1,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	935,500	935,500	711,400	935,500	0
22020801	MOTOR VEHICLE FUEL COST	597,500	597,500	500,000	597,500	0
22020803	PLANTS/ GENERATOR FUEL COST	338,000	338,000	211,400	338,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	12,988,650	12,988,650	8,442,550	28,200,650	0
22021001	REFRESHMENT & MEALS	3,000,000	3,000,000	2,557,000	3,500,000	0
22021002	PUBLICITY & ADVERTISEMENTS	200,650	200,650	120,000	200,650	0
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	7,000,000	7,000,000	4,132,000	8,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	750,000	750,000	700,000	500,000	0
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	1,038,000	1,038,000	0	15,000,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	1,000,000	1,000,000	933,550	1,000,000	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	1,228,000	1,228,000	0	1,228,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	1,228,000	1,228,000	0	1,228,000	0
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	1,228,000	1,228,000	0	1,228,000	0
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	274,500	274,500	0	274,500	0
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	274,500	274,500	0	274,500	0
22080119	FINANCIAL ASSISTANCE TO NEEDIES	274,500	274,500	0	274,500	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



23	CAPITAL EXPENDITURE	10,000,000	10,000,000	1,800,000	10,611,583	0
2303	REHABILITATION / REPAIRS	10,000,000	10,000,000	1,800,000	10,611,583	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	10,000,000	10,000,000	1,800,000	10,611,583	0
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	10,000,000	10,000,000	1,800,000	10,611,583	0
016103700100	KOGI STATE HAJJ COMMISSION					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
708	RECREATION, CULTURE AND RELIGION	477,969,515	601,769,515	547,256,886.98	671,233,429	0
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	477,969,515	601,769,515	547,256,886.98	671,233,429	0
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	477,969,515	601,769,515	547,256,886.98	671,233,429	0

016103700100	KOGI STATE HAJJ COMMISSION								
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ December	2026 Approved Budget	2026 NUT Tagging
Total	-	-	-	-	10,000,000	10,000,000	1,800,000	10,611,583	0
06100123001900 - Housing and Urban Development - General	GENERAL RENOVATION OF HAJJ COMMISSION OFFICE BUILDING	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	12231200 - LOKOJA	10,000,000	10,000,000	1,800,000	10,611,583	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



016103800100	CHRISTIAN PILGRIMS COMMISSION					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
1	Revenue	192,075,000	192,075,000	85,000	192,075,000	0
12	INDEPENDENT REVENUE	192,075,000	192,075,000	85,000	192,075,000	0
1202	NON-TAX REVENUE	192,075,000	192,075,000	85,000	192,075,000	0
120206	SALES - GENERAL	75,000	75,000	60,000	75,000	0
12020636	SALES OF PILGRIMAGE APPLICATION FORMS	75,000	75,000	60,000	75,000	0
120207	EARNINGS -GENERAL	192,000,000	192,000,000	25,000	192,000,000	0
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS /AGENCIES	192,000,000	192,000,000	25,000	192,000,000	0
016103800100	CHRISTIAN PILGRIMS COMMISSION					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	EXPENDITURES	153,187,707	154,287,707	29,869,159.32	242,853,060	0
21	PERSONNEL COST	25,673,629	25,673,629	13,148,802.98	15,765,982	0
2101	SALARY	25,673,629	25,673,629	13,148,802.98	15,765,982	0
210101	SALARIES AND WAGES	25,673,629	25,673,629	13,148,802.98	15,765,982	0
21010101	SALARY	25,673,629	25,673,629	13,148,802.98	15,765,982	0
22	OTHER RECURRENT COSTS	117,514,078	118,614,078	16,720,356.34	217,087,078	0
2202	OVERHEAD COST	117,429,611	118,529,611	16,720,356.34	217,002,611	0
220201	TRAVEL & TRANSPORT - GENERAL	107,606,460	108,106,460	12,601,911.25	205,879,460	0
22020102	TRAVEL AND TRANSPORT - OTHERS	1,043,120	1,543,120	1,167,000	1,043,120	0
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	100,727,000	100,727,000	11,434,911.25	200,000,000	0
22020106	TRANSPORTATION OF PILGRIMS TO ABUJA AND BACK TO LOKOJA INCLUDING EVACUATION OF OFFICIAL LUGGAGE	5,836,340	5,836,340	0	4,836,340	0
220202	UTILITIES - GENERAL	334,170	334,170	0	334,170	0
22020203	WATER RATE	4,170	4,170	0	4,170	0
22020204	ELECTRICITY BILL /CHARGES	300,000	300,000	0	300,000	0
22020205	TELEPHONE CHARGES	30,000	30,000	0	30,000	0
220203	MATERIALS & SUPPLIES - GENERAL	1,846,405	1,846,405	443,150	1,846,405	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	480,000	480,000	75,000	480,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	10,000	10,000	0	10,000	0
22020305	UNIFORMS AND OTHER CLOTHINGS	852,605	852,605	0	852,605	0
22020323	OFFICE AND GENERAL EXPENSES	503,800	503,800	368,150	503,800	0
220204	MAINTENANCE SERVICES - GENERAL	3,736,044	4,336,044	2,199,500	4,036,044	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	600,000	900,000	503,500	600,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	224,890	524,890	305,000	524,890	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,739,305	1,739,305	1,313,000	1,739,305	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	300,000	300,000	65,000	300,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	71,900	71,900	13,000	71,900	0
22020417	MAINTENANCE OF HAJJ CAMP AT GWAGWALADA /ABUJA/ SCREENING GROUND	419,000	419,000	0	419,000	0
22020432	MAINTENANCE OF BROADCASTING EQUIPMENT/ ICT EQUIPMENT/GOVERNMENT HOUSE BROADBAND CONNECTIVITY AND ICT EXPENSES	263,830	263,830	0	263,830	0
22020441	HEALTH FACILITIES MAINTENANCE EXPENSES	117,119	117,119	0	117,119	0
220205	TRAINING - GENERAL	200,000	200,000	0	300,000	0
22020501	LOCAL TRAINING	200,000	200,000	0	300,000	0
220206	OTHER SERVICES - GENERAL	250,500	250,500	30,000	1,000,500	0
22020601	SECURITY SERVICES EXPENSES	250,500	250,500	30,000	1,000,500	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	43,133	43,133	0	43,133	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	43,133	43,133	0	43,133	0
220208	FUEL & LUBRICANTS - GENERAL	654,000	654,000	395,600	674,000	0
22020801	MOTOR VEHICLE FUEL COST	600,200	600,200	355,600	600,200	0
22020803	PLANTS/ GENERATOR FUEL COST	53,800	53,800	40,000	73,800	0
220209	FINANCIAL CHARGES - GENERAL	200,749	200,749	10,995.09	200,749	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	200,749	200,749	10,995.09	200,749	0
220210	MISCELLANEOUS EXPENSES GENERAL	2,558,150	2,558,150	1,039,200	2,688,150	0
22021001	REFRESHMENT & MEALS	859,900	859,900	373,200	859,900	0
22021002	PUBLICITY & ADVERTISEMENTS	155,700	155,700	110,000	235,700	0
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	365,450	365,450	185,000	365,450	0



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22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	319,500	319,500	0	319,500	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	307,600	307,600	127,000	357,600	0
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	100,000	100,000	0	100,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	450,000	450,000	244,000	450,000	0
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	84,467	84,467	0	84,467	0
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	84,467	84,467	0	84,467	0
22080119	FINANCIAL ASSISTANCE TO NEEDIES	84,467	84,467	0	84,467	0
23	CAPITAL EXPENDITURE	10,000,000	10,000,000	0	10,000,000	0
2302	CONSTRUCTION / PROVISION	10,000,000	10,000,000	0	10,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS – GENERAL	10,000,000	10,000,000	0	10,000,000	0
23020130	CONSTRUCTION /PROVISION OF MUSEUM	10,000,000	10,000,000	0	10,000,000	0
016103800100	CHRISTIAN PILGRIMS COMMISSION					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
708	RECREATION, CULTURE AND RELIGION	153,187,707	154,287,707	29,869,159.32	242,853,060	0
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	153,187,707	154,287,707	29,869,159.32	242,853,060	0
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	153,187,707	154,287,707	29,869,159.32	242,853,060	0

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



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



016105500100	STATE SECURITY TRUST FUND					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
1	Revenue	1,000,000,000	1,000,000,000	987,964,085.62	1,200,000,000	0
12	INDEPENDENT REVENUE	0	0	8,648,230.85	0	0
1202	NON-TAX REVENUE	0	0	8,648,230.85	0	0
120207	EARNINGS -GENERAL	0	0	8,648,230.85	0	0
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS /AGENCIES	0	0	8,648,230.85	0	0
13	AID AND GRANTS	1,000,000,000	1,000,000,000	979,315,854.77	1,200,000,000	0
1302	GRANTS	1,000,000,000	1,000,000,000	979,315,854.77	1,200,000,000	0
130201	DOMESTIC GRANTS	1,000,000,000	1,000,000,000	979,315,854.77	1,200,000,000	0
13020104	CAPITAL GRANTS FROM LGAS	400,000,000	400,000,000	282,697,893.12	400,000,000	0
13020105	CURRENT GRANTS FROM OTHER SOURCES	600,000,000	600,000,000	696,617,961.65	800,000,000	0
016105500100	STATE SECURITY TRUST FUND					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	EXPENDITURES	1,231,150,000	1,231,150,000	887,132,457.74	1,145,350,000	0
21	PERSONNEL COST	5,000,000	5,000,000	3,941,305.22	7,200,000	0
2101	SALARY	5,000,000	5,000,000	3,941,305.22	7,200,000	0
210101	SALARIES AND WAGES	5,000,000	5,000,000	3,941,305.22	7,200,000	0
21010104	AUXILLARY STAFF	5,000,000	5,000,000	3,941,305.22	7,200,000	0
22	OTHER RECURRENT COSTS	616,150,000	616,150,000	505,718,152.52	638,150,000	0
2202	OVERHEAD COST	613,150,000	613,150,000	504,108,152.52	634,150,000	0
220201	TRAVEL & TRANSPORT - GENERAL	16,500,000	16,500,000	12,656,000	23,500,000	0
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	6,000,000	6,000,000	5,302,500	10,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	4,500,000	4,500,000	1,782,500	4,500,000	0
22020108	TRAVEL OPERATION AND LOGISTICS	6,000,000	6,000,000	5,571,000	9,000,000	0
220202	UTILITIES - GENERAL	1,100,000	1,100,000	0	1,100,000	0
22020201	INTERNET ACCESS CHARGES	1,000,000	1,000,000	0	1,000,000	0
22020205	TELEPHONE CHARGES	100,000	100,000	0	100,000	0
220203	MATERIALS & SUPPLIES - GENERAL	27,800,000	27,800,000	8,934,000	28,800,000	0



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22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	5,000,000	5,000,000	302,400	5,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	230,000	230,000	0	230,000	0
22020323	OFFICE AND GENERAL EXPENSES	22,570,000	22,570,000	8,631,600	23,570,000	0
220204	MAINTENANCE SERVICES - GENERAL	75,000,000	65,000,000	24,513,800	75,000,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	50,000,000	40,000,000	18,471,800	50,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	16,500,000	16,500,000	2,150,000	16,500,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	6,500,000	6,500,000	3,795,000	6,500,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	2,000,000	2,000,000	97,000	2,000,000	0
220206	OTHER SERVICES - GENERAL	420,800,000	430,800,000	407,281,277	430,800,000	0
22020601	SECURITY SERVICES EXPENSES	20,000,000	20,000,000	4,097,000	20,000,000	0
22020603	RESIDENTIAL RENT/HIRE OF PRIVATE HOUSES	800,000	10,800,000	10,000,000	10,800,000	0
22020604	SECURITY OPERATIONS	400,000,000	400,000,000	393,184,277	400,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	25,000,000	25,000,000	13,639,000	25,000,000	0
22020801	MOTOR VEHICLE FUEL COST	20,000,000	20,000,000	12,480,000	20,000,000	0
22020803	PLANTS/ GENERATOR FUEL COST	2,000,000	2,000,000	1,082,000	2,000,000	0
22020806	DIESEL EXPENSES	3,000,000	3,000,000	77,000	3,000,000	0
220209	FINANCIAL CHARGES - GENERAL	500,000	500,000	0	500,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	500,000	500,000	0	500,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	46,450,000	46,450,000	37,084,075.52	49,450,000	0
22021001	REFRESHMENT & MEALS	16,150,000	16,150,000	15,574,800	16,150,000	0
22021002	PUBLICITY & ADVERTISEMENTS	15,100,000	15,100,000	14,412,775.52	17,100,000	0
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	4,000,000	4,000,000	3,920,000	4,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	3,000,000	3,000,000	639,000	3,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	700,000	700,000	387,500	700,000	0
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	4,000,000	4,000,000	0	4,000,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	3,500,000	3,500,000	2,150,000	4,500,000	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	1,000,000	1,000,000	0	1,000,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	1,000,000	1,000,000	0	1,000,000	0



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22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	1,000,000	1,000,000	0	1,000,000	0
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	2,000,000	2,000,000	1,610,000	3,000,000	0
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	2,000,000	2,000,000	1,610,000	3,000,000	0
22080119	FINANCIAL ASSISTANCE TO NEEDIES	2,000,000	2,000,000	1,610,000	3,000,000	0
23	CAPITAL EXPENDITURE	610,000,000	610,000,000	377,473,000	500,000,000	0
2301	FIXED ASSETS PURCHASED	400,000,000	400,000,000	377,473,000	300,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	400,000,000	400,000,000	377,473,000	300,000,000	0
23010128	PURCHASE OF SECURITY EQUIPMENT	400,000,000	400,000,000	377,473,000	300,000,000	0
2302	CONSTRUCTION / PROVISION	210,000,000	210,000,000	0	200,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	210,000,000	210,000,000	0	200,000,000	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	210,000,000	210,000,000	0	200,000,000	0
016105500100	STATE SECURITY TRUST FUND					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
703	PUBLIC ORDER AND SAFETY	1,231,150,000	1,231,150,000	887,132,457.74	1,145,350,000	0
7031	POLICE SERVICES	1,231,150,000	1,231,150,000	887,132,457.74	1,145,350,000	0
70311	POLICE SERVICES	1,231,150,000	1,231,150,000	887,132,457.74	1,145,350,000	0

016105500100	STATE SECURITY TRUST FUND								
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ December	2026 Approved Budget	2026 NUT Tagging
Total					610,000,000	610,000,000	377,473,000	500,000,000	0
02100123001200 - Societal Re-orientation - General	PURCHASE OF 15NOS SECURITY VEHICLES LOGISTIC BASE AND APPARATUS	23010128 - PURCHASE OF SECURITY EQUIPMENT	70311 - POLICE SERVICES	12242200 - STATE WIDE	400,000,000	400,000,000	377,473,000	300,000,000	0
06100123002100 - Housing and Urban Development - General	CONSTRUCTION OF ADMINISTRATIVE BLOCK FOR STATE SECURITY TRUST FUND	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70311 - POLICE SERVICES	12231200 - LOKOJA	210,000,000	210,000,000	0	200,000,000	0



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016400100100	MINISTRY OF SPECIAL DUTY & INTER-GOVERNMENTAL AFFAIRS					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	EXPENDITURES	1,588,510,378	1,590,810,378	134,261,600	2,048,510,378	0
21	PERSONNEL COST	22,720,295	23,920,295	1,585,000	22,720,295	0
2101	SALARY	22,720,295	23,920,295	1,585,000	22,720,295	0
210101	SALARIES AND WAGES	22,720,295	23,920,295	1,585,000	22,720,295	0
21010101	SALARY	22,720,295	22,720,295	480,000	0	0
21010104	AUXILLARY STAFF	0	1,200,000	1,105,000	22,720,295	0
22	OTHER RECURRENT COSTS	863,790,083	864,890,083	103,107,500	1,783,790,083	0
2202	OVERHEAD COST	843,790,083	844,890,083	98,907,500	1,763,790,083	0
220201	TRAVEL & TRANSPORT - GENERAL	69,000,000	69,000,000	5,200,000	69,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	19,000,000	19,000,000	5,200,000	19,000,000	0
22020108	TRAVEL OPERATION AND LOGISTICS	50,000,000	50,000,000	0	50,000,000	0
220202	UTILITIES - GENERAL	17,500,188	17,500,188	287,000	17,500,188	0
22020201	INTERNET ACCESS CHARGES	5,500,188	5,500,188	27,000	5,500,188	0
22020204	ELECTRICITY BILL /CHARGES	10,000,000	10,000,000	260,000	10,000,000	0
22020205	TELEPHONE CHARGES	2,000,000	2,000,000	0	2,000,000	0
220203	MATERIALS & SUPPLIES - GENERAL	124,964,741	124,964,741	57,776,500	124,964,741	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	15,598,466	15,598,466	1,238,000	15,598,466	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	4,366,275	4,366,275	0	4,366,275	0
22020323	OFFICE AND GENERAL EXPENSES	105,000,000	105,000,000	56,538,500	105,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	87,825,154	87,825,154	864,000	87,825,154	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	20,000,000	20,000,000	654,000	20,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	40,000,000	40,000,000	210,000	40,000,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	27,825,154	27,825,154	0	27,825,154	0
220205	TRAINING - GENERAL	280,000,000	280,000,000	4,000,000	1,100,000,000	0
22020501	LOCAL TRAINING	80,000,000	80,000,000	0	900,000,000	0
22020502	INTERNATIONAL TRAINING	50,000,000	50,000,000	0	50,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	50,000,000	50,000,000	4,000,000	50,000,000	0



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22020570	RESEARCH AND DOCUMENTATION	100,000,000	100,000,000	0	100,000,000	0
220206	OTHER SERVICES - GENERAL	19,500,000	20,600,000	4,070,000	19,500,000	0
22020601	SECURITY SERVICES EXPENSES	3,000,000	4,100,000	4,070,000	3,000,000	0
22020602	OFFICE RENT	11,500,000	11,500,000	0	11,500,000	0
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	5,000,000	5,000,000	0	5,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	20,000,000	20,000,000	0	20,000,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	20,000,000	20,000,000	0	20,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	30,000,000	30,000,000	6,050,000	30,000,000	0
22020801	MOTOR VEHICLE FUEL COST	10,000,000	10,000,000	1,945,000	10,000,000	0
22020806	DIESEL EXPENSES	10,000,000	10,000,000	0	10,000,000	0
22020807	FUEL EXPENSES	10,000,000	10,000,000	4,105,000	10,000,000	0
220209	FINANCIAL CHARGES - GENERAL	6,000,000	6,000,000	0	6,000,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	6,000,000	6,000,000	0	6,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	189,000,000	189,000,000	20,660,000	289,000,000	0
22021001	REFRESHMENT & MEALS	30,000,000	30,000,000	13,570,000	30,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	5,000,000	5,000,000	520,000	5,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	70,000,000	70,000,000	1,000,000	70,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	4,000,000	4,000,000	520,000	4,000,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	30,000,000	30,000,000	3,050,000	30,000,000	0
22021050	INTER-GOVERNMENTAL COLLABORATION WITH FEDERAL AND STATE MDAs FOR SOME PROGRAMME	0	0	0	100,000,000	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	50,000,000	50,000,000	2,000,000	50,000,000	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	20,000,000	20,000,000	4,200,000	20,000,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	20,000,000	20,000,000	4,200,000	20,000,000	0
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	20,000,000	20,000,000	4,200,000	20,000,000	0
23	CAPITAL EXPENDITURE	702,000,000	702,000,000	29,569,100	242,000,000	0
2301	FIXED ASSETS PURCHASED	140,000,000	140,000,000	0	200,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	140,000,000	140,000,000	0	200,000,000	0
23010119	PURCHASE OF POWER GENERATING SET/PLANT	140,000,000	140,000,000	0	200,000,000	0



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2302	CONSTRUCTION / PROVISION	30,000,000	30,000,000	0	42,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	30,000,000	30,000,000	0	42,000,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	30,000,000	30,000,000	0	42,000,000	0
2305	OTHER CAPITAL PROJECTS	532,000,000	532,000,000	29,569,100	0	0
230501	ACQUISITION OF NON TANGIBLE ASSETS	532,000,000	532,000,000	29,569,100	0	0
23050101	RESEARCH AND DEVELOPMENT	532,000,000	532,000,000	29,569,100	0	0
016400100100	MINISTRY OF SPECIAL DUTY & INTER-GOVERNMENTAL AFFAIRS					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
701	GENERAL PUBLIC SERVICES	1,588,510,378	1,590,810,378	134,261,600	2,048,510,378	0
7013	GENERAL SERVICES	1,588,510,378	1,590,810,378	134,261,600	2,048,510,378	0
70133	OTHER GENERAL SERVICES	1,588,510,378	1,590,810,378	134,261,600	2,048,510,378	0

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



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
1	Revenue	1,497,410,000	1,497,410,000	265,207,841.80	488,650,000	0
12	INDEPENDENT REVENUE	397,410,000	397,410,000	265,207,841.80	488,650,000	0
1202	NON-TAX REVENUE	397,410,000	397,410,000	265,207,841.80	488,650,000	0
120201	LICENCES - GENERAL	29,280,000	29,280,000	40,670,350	15,060,000	0
12020105	ANIMAL TRADE LICENSE	25,140,000	25,140,000	11,950	0	0
12020106	HIDES AND SKIN BUYER LICENSE	80,000	80,000	127,400	0	0
12020107	FISHING LICENSES / PERMIT	60,000	60,000	31,000	60,000	0
12020136	REGISTRATION OF SLAUGHTER SLABS /MEAT	1,000,000	1,000,000	0	0	0
12020170	REGISTRATION OF CASHEW SUB BUYERS	3,000,000	3,000,000	40,500,000	15,000,000	0
120204	FEES - GENERAL	103,500,000	103,500,000	101,363,191.80	303,000,000	0
12020421	CONTRACT DOCUMENT NON- REFUNDABLE TENDER FEES	2,500,000	2,500,000	100,000	3,000,000	0
12020439	PRODUCE GRADING FEES	100,000,000	100,000,000	100,000,000	300,000,000	0
12020443	CLINICAL TREATMENT CHARGES (VET)	1,000,000	1,000,000	1,263,191.80	0	0
120206	SALES - GENERAL	630,000	630,000	0	590,000	0
12020602	SALES OF FINGERLINGS	500,000	500,000	0	500,000	0
12020603	SALES OF CHEMICAL	10,000	10,000	0	90,000	0
12020604	SALES OF GRAINS	20,000	20,000	0	0	0
12020605	SALES OF VEGETABLES	100,000	100,000	0	0	0
120207	EARNINGS -GENERAL	264,000,000	264,000,000	123,174,300	170,000,000	0
12020706	EARNINGS FROM LAND DEVELOPMENT SCHEME /OPERATION	0	0	100,600,000	0	0
12020734	EARNING FROM RICE FARMING/ MILLING	120,000,000	120,000,000	0	120,000,000	0
12020741	EARNINGS FROM TRACTOR HIRING	144,000,000	144,000,000	22,574,300	50,000,000	0
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	1,100,000,000	1,100,000,000	0	0	0
1403	LOANS/ BORROWINGS RECEIPT	1,100,000,000	1,100,000,000	0	0	0
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	1,050,000,000	1,050,000,000	0	0	0
14030102	DOMESTIC LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES	1,050,000,000	1,050,000,000	0	0	0
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	50,000,000	50,000,000	0	0	0



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14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	50,000,000	50,000,000	0	0	0
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>14,210,411,662</u>	<u>13,426,411,662</u>	<u>8,960,619,066.52</u>	<u>13,115,676,954</u>	<u>663,038,800</u>
21	PERSONNEL COST	698,240,455	698,240,455	613,467,937.60	776,119,557	0
2101	SALARY	698,240,455	698,240,455	613,467,937.60	776,119,557	0
210101	SALARIES AND WAGES	698,240,455	698,240,455	613,467,937.60	776,119,557	0
21010101	SALARY	698,240,455	698,240,455	613,467,937.60	776,119,557	0
22	OTHER RECURRENT COSTS	435,935,972	451,935,972	79,565,343.85	504,575,897	60,057,300
2202	OVERHEAD COST	435,935,972	451,935,972	79,565,343.85	504,575,897	60,057,300
220201	TRAVEL & TRANSPORT - GENERAL	70,000,000	70,000,000	44,199,000	145,529,825	0
22020102	TRAVEL AND TRANSPORT - OTHERS	70,000,000	70,000,000	44,199,000	145,529,825	0
220203	MATERIALS & SUPPLIES - GENERAL	15,950,000	21,950,000	15,970,933.85	10,950,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	1,200,000	1,200,000	842,000	1,200,000	0
22020323	OFFICE AND GENERAL EXPENSES	14,550,000	20,550,000	15,128,933.85	9,550,000	0
22020359	STATISTICAL INVESTIGATION/ DATA COLLECTION/ CAPTURING OF POOR & VULNERABLE PEOPLE DATA	200,000	200,000	0	200,000	0
220204	MAINTENANCE SERVICES - GENERAL	4,900,000	4,900,000	306,000	4,900,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	1,500,000	1,500,000	206,000	1,500,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	3,000,000	3,000,000	100,000	3,000,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	200,000	200,000	0	200,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	200,000	200,000	0	200,000	0
220205	TRAINING - GENERAL	100,000	100,000	0	120,100,000	0
22020501	LOCAL TRAINING	100,000	100,000	0	120,100,000	0
220209	FINANCIAL CHARGES - GENERAL	0	0	0	10,000,000	0
22020904	PROVISION OF PREMIUM TO NATIONAL AGRICULTURAL INSURANCE SCHEME TO GUARANTEE LOANS FOR AGRICULTURAL INPUTS	0	0	0	10,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	344,985,972	354,985,972	19,089,410	213,096,072	60,057,300



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22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	2,082,583	2,082,583	200,000	2,082,583	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	200,000	200,000	0	200,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	556,189	556,189	0	556,189	0
22021039	NG-CARES OPERATION COSTS	300,000,000	300,000,000	0	150,000,000	0
22021064	FOOD AND NUTRITION PROGRAMS EXPENSES	21,947,200	31,947,200	18,889,410	60,057,300	60,057,300
22021096	PROCUREMENT OF VACCINES FOR TRANSBOUNDARY ANIMAL DISEASES /ANIMAL VACCINATION EXERCISE ACROSS THE STATE	20,000,000	20,000,000	0	0	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	200,000	200,000	0	200,000	0
23	CAPITAL EXPENDITURE	13,076,235,235	12,276,235,235	8,267,585,785.07	11,834,981,500	602,981,500
2301	FIXED ASSETS PURCHASED	10,753,035,235	8,453,035,235	5,621,405,816	10,560,000,000	530,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	10,753,035,235	8,453,035,235	5,621,405,816	10,560,000,000	530,000,000
23010101	PURCHASE / ACQUISITION OF LAND	0	0	0	100,000,000	0
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT AND IMPLEMENTS	10,290,000,000	7,990,000,000	5,621,405,816	9,900,000,000	530,000,000
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	90,000,000	90,000,000	0	140,000,000	0
23010139	PURCHASE OF AGRICULTURAL EQUIPMENT	100,000,000	100,000,000	0	100,000,000	0
23010140	PURCHASE OF OFFICE EQUIPMENT	20,000,000	20,000,000	0	20,000,000	0
23010142	PURCHASE OF CLIMATE MANAGEMENT EQUIPMENT/ MATERIALS	253,035,235	253,035,235	0	300,000,000	0
2302	CONSTRUCTION / PROVISION	1,900,000,000	3,400,000,000	2,646,179,969.07	850,000,000	50,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,900,000,000	3,400,000,000	2,646,179,969.07	850,000,000	50,000,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	50,000,000	50,000,000	0	50,000,000	0
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	100,000,000	0	0	0	0
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	1,220,000,000	3,320,000,000	2,646,179,969.07	750,000,000	0
23020120	CONSTRUCTION OF PRODUCTION FACILITIES	30,000,000	30,000,000	0	50,000,000	50,000,000
23020124	CONSTRUCTION OF MARKETS/ PARKS	500,000,000	0	0	0	0
2303	REHABILITATION / REPAIRS	263,200,000	263,200,000	0	302,000,000	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	263,200,000	263,200,000	0	302,000,000	0



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23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	33,200,000	33,200,000	0	122,000,000	0
23030114	REHABILITATION / REPAIRS - TRACTORS / OTHER HEAVY VEHICLES	60,000,000	60,000,000	0	60,000,000	0
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	170,000,000	170,000,000	0	120,000,000	0
2304	PRESERVATION OF THE ENVIRONMENT	40,000,000	40,000,000	0	117,499,000	17,499,000
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	40,000,000	40,000,000	0	117,499,000	17,499,000
23040101	TREE PLANTING	0	0	0	40,000,000	0
23040106	PLANTING AND CULTIVATION	40,000,000	40,000,000	0	77,499,000	17,499,000
2305	OTHER CAPITAL PROJECTS	120,000,000	120,000,000	0	5,482,500	5,482,500
230501	ACQUISITION OF NON TANGIBLE ASSETS	120,000,000	120,000,000	0	5,482,500	5,482,500
23050101	RESEARCH AND DEVELOPMENT	120,000,000	120,000,000	0	0	0
23050106	ECONOMIC EMPOWERMENT	0	0	0	5,482,500	5,482,500
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
704	ECONOMIC AFFAIRS	14,210,411,662	13,426,411,662	8,960,619,066.52	13,115,676,954	663,038,800
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	14,210,411,662	13,426,411,662	8,960,619,066.52	13,115,676,954	663,038,800
70421	AGRICULTURE	14,210,411,662	13,426,411,662	8,960,619,066.52	13,115,676,954	663,038,800

021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY								
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ December	2026 Approved Budget	2026 NUT Tagging
Total					13,076,235,235	12,276,235,235	8,267,585,785.07	11,834,981,500	602,981,500
01010123000100 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	PROVISION OF OFFICE EQUIPMENT: 2NO COMPUTERS, 2 NO PRINTERS ETC FOR LAND DEVELOPMENT BOARD	23010140 - PURCHASE OF OFFICE EQUIPMENT	70421 - AGRICULTURE	12231200 - LOKOJA	20,000,000	20,000,000	0	20,000,000	0
01020223000100 - Meat processing and marketing	CONSTRUCTION OF ABOTTOIR, SLAUGHTERING SLAB VERTINARY CLINC ACROSS THE STATE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70421 - AGRICULTURE	12242200 - STATE WIDE	100,000,000	0	0	0	0
01020223000200 - Meat processing and marketing	CONSTRUCTION OF LIVESTOCK MARKET BUILDING FOR 3	23020124 - CONSTRUCTION OF MARKETS/ PARKS	70421 - AGRICULTURE	12242200 - STATE WIDE	500,000,000	0	0	0	0



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	SENATORIAL DISTRICT AND LIVESTOCK DEVELOPMENT PROJECT								
01030123000100 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	ESTABLISHMENT OF 4000 HECTARES OF OIL PALM PLANTATION AT ALOMA.	23040101 - TREE PLANTING	70421 - AGRICULTURE	12221400 - OFU	0	0	0	40,000,000	0
01030123000200 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	REHABILITATION OF EXISTING OIL PALM PROJECT AT ALLOMA, KABBA AND ACHARU(FSTP)	23040106 - PLANTING AND CULTIVATION	70421 - AGRICULTURE	12242200 - STATE WIDE	40,000,000	40,000,000	0	60,000,000	0
01030123000300 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	ESTABLISHMENT /CONSTRUCTION OF CASSAVA, RICE, CASHEW AND OTHER STABLE CROPS CENTRE INCLUDING BOREHOLES AND OVERHEAD TANKS BY IFAD ASSISTANED VALUE CHAIN DEVELOPMENT PROGRAMME	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	12242200 - STATE WIDE	100,000,000	2,700,000,000	2,629,554,969.07	100,000,000	0
01030123000400 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	NUT.1.FNS SUPPLY OF SIMPLE FARM TOOLS FOR SCHOOLS AND HOME GARDENS (HOE, CUTLASS, WHEELBARROW)	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT AND IMPLEMENTS	70421 - AGRICULTURE	12242200 - STATE WIDE	20,000,000	20,000,000	0	30,000,000	30,000,000
01030123000500 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	ESTABLISHMENT 3 MEGA CASSAVA MILLING PROCESSING CENTRE(ONE IN EACH SENETORIAL DISTRICT)(FSTP)	23010139 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12242200 - STATE WIDE	100,000,000	100,000,000	0	100,000,000	0
01030123000700 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	CONSTRUCTION OF SPECIAL AGRO INDUSTRIAL PROCESSING ZONES. SAPZ II	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	12210200 - AJAOKUTA	1,000,000,000	500,000,000	16,625,000	500,000,000	0
01030123000800 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	ESTABLISHMENT OF 3NO GARRI PROCESSING CENTRE IN EACH SENATORIAL DISTRICT(WOMEN IN AGRICULTURE)	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT AND IMPLEMENTS	70421 - AGRICULTURE	12242200 - STATE WIDE	100,000,000	100,000,000	0	300,000,000	0
01030123000900 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	PROCUREMENT OF 30NO MINI MILLING PROCESSING MACHINE IN EACH SENATORIAL DISTRICT FOR RURAL FARMERS	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70421 - AGRICULTURE	12242200 - STATE WIDE	50,000,000	50,000,000	0	100,000,000	0
01030223000100 - Intensive crop and vegetable production (irrigation, crop diversification etc.)	PURCHASE OF 50 NOS OF 6 HORSE POWER SOLAR WATER PUMP FOR IRRIGATION SCHEME	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	12242200 - STATE WIDE	20,000,000	20,000,000	0	50,000,000	0



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01030223000200 - Intensive crop and vegetable production (irrigation, crop diversification etc.)	REHABILITATION OF GREEN HOUSE FARMING SYSTEM AT OSARA	23030112 - REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	70421 - AGRICULTURE	12210100 - ADAVI	30,000,000	30,000,000	0	100,000,000	0
01030223000300 - Intensive crop and vegetable production (irrigation, crop diversification etc.)	PURCHASING OF 1000NOS WATER PUMPING MACHINES TO AID DRY SEASONING FARMING FOR YOUTH IN AGRICULTURE	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT AND IMPLEMENTS	70421 - AGRICULTURE	12242200 - STATE WIDE	100,000,000	100,000,000	1,300,000	150,000,000	0
01030323000100 - Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	PROCUREMENT OF AGRO CHEMICALS (HERBICIDES/ PESTICIDES INSECTICIDES .	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT AND IMPLEMENTS	70421 - AGRICULTURE	12242200 - STATE WIDE	50,000,000	50,000,000	0	0	0
01040123000100 - Modern technology for post-harvest storage and value addition	ESTABLISHMENT OF 5000 METRIC TONNES SILOS IN 3 SENATORIAL DISTRICTS FOR POST HARVEST LOSSES	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	12242200 - STATE WIDE	100,000,000	100,000,000	0	100,000,000	0
01050123000100 - Commercial aquaculture development (fish production, feed mills development, fishing inputs etc.)	REHABILITATION OF FISH HATCHERIES COMPLEX AIYETORO-GBEDE	23030112 - REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	70421 - AGRICULTURE	12230900 - IJUMU	1,200,000	1,200,000	0	20,000,000	0
01050223000100 - Commercial coastal and inland fishing	PROCUREMENT OF FISHING GEARS (NET,CANOE,BOAT,TRAWER FOR FISHERMEN IN 9 LGAs)	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT AND IMPLEMENTS	70421 - AGRICULTURE	12242200 - STATE WIDE	10,000,000	10,000,000	0	20,000,000	0
01070123000200 - Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	PROVISION OF AGRICULTURAL EQUIPMENT(RIGGER HARROWS,POWER TILLERS,HARVESTERS,PLANTERS) BY KOGI STATE AGRICULTURAL DEVELOPMENT PROJECT (ADP)	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT AND IMPLEMENTS	70421 - AGRICULTURE	12242200 - STATE WIDE	300,000,000	300,000,000	0	200,000,000	0
01070123000300 - Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	PROCUREMENT OF 10 NOS TRACTORS FOR AGRICULTURAL MECHANIZATION IN THE STATE	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT AND IMPLEMENTS	70421 - AGRICULTURE	12242200 - STATE WIDE	1,000,000,000	500,000,000	65,280,000	1,500,000,000	0
01070123000400 - Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	PROCUREMENT OF 3 NOS TRESHER AND,3 NOS AND PLANTERS IN THE STATE	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT AND IMPLEMENTS	70421 - AGRICULTURE	12242200 - STATE WIDE	100,000,000	100,000,000	19,662,250	100,000,000	0



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01070123000500 - Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	PROCUREMENT OF POWER TILLERS AND HARVESTERS INCLUDING FERTILIZERS, IMPROVED SEEDS TO BOOST FOOD SECURITY AND SAFE FUNCTIONING OF FOOD SUPPLY CHAINS FOR POOR HOUSEHOLDS (CARES)	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT AND IMPLEMENTS	70421 - AGRICULTURE	12242200 - STATE WIDE	7,000,000,000	5,700,000,000	5,535,163,566	6,000,000,000	0
01070123000600 - Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	PROCUREMENT OF 70NO MOTORIZED SPRAYER TO IMPROVE/SUPPORT FOR LIVELIHOOD AGRICULTURAL ACTIVITIES ACROSS THE STATE	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT AND IMPLEMENTS	70421 - AGRICULTURE	12242200 - STATE WIDE	100,000,000	100,000,000	0	100,000,000	0
01070123000700 - Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	PROCUREMENT OF 1 NO ESCRAVATORS 1 NOS LOW BED, 3 NOS CART (D8K)BULDOZER AND PROVISION TRUST FUND MODEL TO FARMERS FOR UNDER COMMERCIAL AGRICULTURAL SCHEME FSP	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT AND IMPLEMENTS	70421 - AGRICULTURE	12242200 - STATE WIDE	1,000,000,000	500,000,000	0	1,000,000,000	0
01070123000800 - Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	REFURBLISHING/REPAIRS OF VEHICLES,TRACTORS AND FOR FADAMA	23030114 - REHABILITATION / REPAIRS - TRACTORS / OTHER HEAVY VEHICLES	70421 - AGRICULTURE	12242200 - STATE WIDE	60,000,000	60,000,000	0	60,000,000	0
01070223000100 - Youth and women In agriculture empowerment & smallholder agricultural credit strengthening	NUT.I.FNS ESTABLISHMENT OF ACQUA CULTURE, CLUSTERS TO EMPOWER WOMEN AND YOUTH IN KOGI STATE (FSTP)	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT AND IMPLEMENTS	70421 - AGRICULTURE	12242200 - STATE WIDE	500,000,000	500,000,000	0	500,000,000	500,000,000
01070223000200 - Youth and women In agriculture empowerment & smallholder agricultural credit strengthening	PROVISION OF PREMIUM TO NATIONAL AGRICULTURAL INSURANCE SCHEME TO GUARANTEE LOANS FOR AGRICULTURAL INPUTS	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT AND IMPLEMENTS	70421 - AGRICULTURE	12242200 - STATE WIDE	10,000,000	10,000,000	0	0	0
01070323000100 - Agricultural data and statistic management and institutionalisation of information and communication technology (ICT)	PROCUREMENT OF 21 COMPUTERS AND ICT GADGETS FOR FARMERS DATA BANK (21 LGAS)	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70421 - AGRICULTURE	12242200 - STATE WIDE	40,000,000	40,000,000	0	40,000,000	0
01070623000100 - Capacity building for stakeholders and professional human resources development	CONSTRUCTION OF 3NOS OF OFFICE BUILDINGS IN COLLEGE OF AGRICULTURE TRAINNING INSTITUTE,OCHAJA	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70421 - AGRICULTURE	12220500 - DEKINA	50,000,000	50,000,000	0	50,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



01070623000200 - Capacity building for stakeholders and professional human resources development	CAPACITY BUILDING FOR AGRICULTURAL STAKEHOLDER(STATE PARTNERSHIP ON AGRICULTURE)	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	12242200 - STATE WIDE	10,000,000	10,000,000	0	0	0
01070623000300 - Capacity building for stakeholders and professional human resources development	CAPACITY BUILDING ON NEW METHOD OF AGRICULTURAL PRODUCTION FORPUBLIC FINANCING IN AGRICULTURE	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	12242200 - STATE WIDE	10,000,000	10,000,000	0	0	0
01070623000400 - Capacity building for stakeholders and professional human resources development	CAPACITY BUILDING FOR EXTENSION WORKERS	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	12242200 - STATE WIDE	100,000,000	100,000,000	0	0	0
01100123000100 - Agriculture Programme Not Elsewhere Classified	RENOVATION/ EQUIPPING OF AGRO-ALLIED COMPANY LIMITED OFFICE BUILDING AT LOKOJA	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70421 - AGRICULTURE	12231200 - LOKOJA	20,000,000	20,000,000	0	20,000,000	0
01100123000200 - Agriculture Programme Not Elsewhere Classified	REHABILITATION OF FERTILIZER STORE AT LOKOJA	23030112 - REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	70421 - AGRICULTURE	12231200 - LOKOJA	2,000,000	2,000,000	0	2,000,000	0
01100125000100 - Agriculture Programme Not Elsewhere Classified	RENOVATION OF MINISTRY OF AGRICULTURE,FOOD AND SECURITY OFFICE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70421 - AGRICULTURE	12231200 - LOKOJA	150,000,000	150,000,000	0	100,000,000	0
20100123000100 - CLIMATE CHANGE - General	NUT.1.FNS ESTABLISHMENT OF 50 NO VEGETABLE HOME GARDENS IN EACH LOCAL GOVERNMENT OF THE STATE (CLIMATE CHANGE)(FSTP)	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70421 - AGRICULTURE	12242200 - STATE WIDE	30,000,000	30,000,000	0	50,000,000	50,000,000
20100123000200 - CLIMATE CHANGE - General	ESTABLISHMENT OF CLIMATE SMART AGRICULTURAL CENTRE (SOIL AND WATER MANAGEMENT) FOR WOMEN AND YOUTH IN EACH OF THE SENATORIAL DISTRICT	23010142 - PURCHASE OF CLIMATE MANAGEMENT EQUIPMENT/ MATERIALS	70421 - AGRICULTURE	12242200 - STATE WIDE	50,000,000	50,000,000	0	100,000,000	0
20100123000300 - CLIMATE CHANGE - General	PROCUREMENT OF CLIMATE CHANGE MANGEMENT EQUIPMENT FOR SUSTAINABLE AGRICULTURE IN KOGI STATE	23010142 - PURCHASE OF CLIMATE MANAGEMENT EQUIPMENT/ MATERIALS	70421 - AGRICULTURE	12242200 - STATE WIDE	100,000,000	100,000,000	0	100,000,000	0
20100123000400 - CLIMATE CHANGE - General	ESTABLISHMENT OF DEMONSTRATION FARM CENTRE USING ORGANIC FARMING FOR AGRO-ECOLOGY IN 21 LGAs	23010142 - PURCHASE OF CLIMATE MANAGEMENT EQUIPMENT/ MATERIALS	70421 - AGRICULTURE	12242200 - STATE WIDE	103,035,235	103,035,235	0	100,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



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



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



021500300100	KOGI AGRICULTURAL DEVELOPMENT PROJECT (ADP)					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
<u>1</u>	<u>Revenue</u>	<u>3,250,000</u>	<u>3,250,000</u>	<u>55,000</u>	<u>250,000</u>	<u>0</u>
12	INDEPENDENT REVENUE	3,250,000	3,250,000	55,000	250,000	0
1202	NON-TAX REVENUE	3,250,000	3,250,000	55,000	250,000	0
120206	SALES - GENERAL	250,000	250,000	55,000	250,000	0
12020659	SALES OF SEED/SEEDLING	250,000	250,000	55,000	250,000	0
120207	EARNINGS -GENERAL	3,000,000	3,000,000	0	0	0
12020741	EARNINGS FROM TRACTOR HIRING	3,000,000	3,000,000	0	0	0
021500300100	KOGI AGRICULTURAL DEVELOPMENT PROJECT (ADP)					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>882,009,604</u>	<u>884,529,604</u>	<u>343,133,703.06</u>	<u>1,014,386,057</u>	<u>0</u>
21	PERSONNEL COST	482,684,604	482,684,604	337,133,703.06	571,216,867	0
2101	SALARY	482,684,604	482,684,604	337,133,703.06	571,216,867	0
210101	SALARIES AND WAGES	482,684,604	482,684,604	337,133,703.06	571,216,867	0
21010101	SALARY	482,684,604	482,684,604	337,133,703.06	571,216,867	0
22	OTHER RECURRENT COSTS	399,325,000	401,845,000	6,000,000	443,169,190	0
2202	OVERHEAD COST	399,325,000	401,845,000	6,000,000	443,169,190	0
220201	TRAVEL & TRANSPORT - GENERAL	2,500,000	4,500,000	4,041,000	3,250,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	2,500,000	4,500,000	4,041,000	3,250,000	0
220202	UTILITIES – GENERAL	450,000	450,000	0	2,970,000	0
22020201	INTERNET ACCESS CHARGES	50,000	50,000	0	500,000	0
22020204	ELECTRICITY BILL /CHARGES	200,000	200,000	0	1,850,000	0
22020205	TELEPHONE CHARGES	200,000	200,000	0	620,000	0
220203	MATERIALS & SUPPLIES - GENERAL	150,475,000	150,985,000	793,000	160,500,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	375,000	385,000	380,000	4,500,000	0
22020323	OFFICE AND GENERAL EXPENSES	150,100,000	150,600,000	413,000	156,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	2,400,000	2,410,000	987,000	15,399,190	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	2,000,000	2,000,000	713,000	5,500,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	200,000	210,000	204,000	4,500,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	200,000	200,000	70,000	5,399,190	0
220205	TRAINING – GENERAL	2,000,000	2,000,000	0	3,500,000	0
22020501	LOCAL TRAINING	2,000,000	2,000,000	0	3,500,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	250,000	250,000	0	4,000,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	250,000	250,000	0	4,000,000	0
220209	FINANCIAL CHARGES – GENERAL	100,000	100,000	24,000	2,500,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	100,000	100,000	24,000	2,500,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	241,150,000	241,150,000	155,000	251,050,000	0
22021001	REFRESHMENT & MEALS	200,000	200,000	0	4,500,000	0
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	190,550,000	190,550,000	155,000	190,550,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	200,000	200,000	0	3,500,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	200,000	200,000	0	2,500,000	0
22021097	SMALL HOLDER HORTICULTURAL EMPOWERMENT PROJECT (SHEP)	50,000,000	50,000,000	0	50,000,000	0
021500300100	KOGI AGRICULTURAL DEVELOPMENT PROJECT (ADP)					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
704	ECONOMIC AFFAIRS	882,009,604	884,529,604	343,133,703.06	1,014,386,057	0
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	882,009,604	884,529,604	343,133,703.06	1,014,386,057	0
70421	AGRICULTURE	882,009,604	884,529,604	343,133,703.06	1,014,386,057	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



021500500100	KOGI AGRO-ALLIED COMPANY					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
1	Revenue	1,800,000	1,800,000	601,500	3,000,000	0
12	INDEPENDENT REVENUE	1,800,000	1,800,000	601,500	3,000,000	0
1202	NON-TAX REVENUE	1,800,000	1,800,000	601,500	3,000,000	0
120207	EARNINGS -GENERAL	1,800,000	1,800,000	601,500	3,000,000	0
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS /AGENCIES	1,800,000	1,800,000	601,500	3,000,000	0
021500500100	KOGI AGRO-ALLIED COMPANY					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	EXPENDITURES	117,221,192	1,125,811,192	84,157,889.64	1,133,530,828	0
21	PERSONNEL COST	82,557,192	82,557,192	72,255,889.64	95,061,828	0
2101	SALARY	82,557,192	82,557,192	72,255,889.64	95,061,828	0
210101	SALARIES AND WAGES	82,557,192	82,557,192	72,255,889.64	95,061,828	0
21010101	SALARY	82,557,192	82,557,192	72,255,889.64	95,061,828	0
22	OTHER RECURRENT COSTS	34,664,000	43,254,000	11,902,000	38,469,000	0
2202	OVERHEAD COST	9,664,000	18,254,000	11,902,000	13,469,000	0
220201	TRAVEL & TRANSPORT - GENERAL	200,000	700,000	620,000	500,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	200,000	700,000	620,000	500,000	0
220202	UTILITIES – GENERAL	300,000	300,000	0	300,000	0
22020204	ELECTRICITY BILL /CHARGES	300,000	300,000	0	300,000	0
220203	MATERIALS & SUPPLIES - GENERAL	500,000	1,300,000	827,000	900,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	100,000	500,000	345,000	300,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	100,000	100,000	0	100,000	0
22020323	OFFICE AND GENERAL EXPENSES	300,000	700,000	482,000	500,000	0
220204	MAINTENANCE SERVICES - GENERAL	300,000	990,000	785,000	1,500,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	100,000	140,000	135,000	500,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	100,000	350,000	280,000	500,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	100,000	500,000	370,000	500,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



220205	TRAINING – GENERAL	300,000	300,000	0	300,000	0
22020501	LOCAL TRAINING	300,000	300,000	0	300,000	0
220206	OTHER SERVICES – GENERAL	250,000	950,000	830,000	500,000	0
22020601	SECURITY SERVICES EXPENSES	250,000	950,000	830,000	500,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	64,000	64,000	0	100,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	64,000	64,000	0	100,000	0
220208	FUEL & LUBRICANTS – GENERAL	2,700,000	7,200,000	6,545,000	3,900,000	0
22020801	MOTOR VEHICLE FUEL COST	800,000	2,000,000	1,850,000	1,000,000	0
22020803	PLANTS/ GENERATOR FUEL COST	300,000	400,000	360,000	500,000	0
22020806	DIESEL EXPENSES	900,000	2,900,000	2,675,000	1,200,000	0
22020807	FUEL EXPENSES	700,000	1,900,000	1,660,000	1,200,000	0
220209	FINANCIAL CHARGES – GENERAL	50,000	50,000	0	100,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	50,000	50,000	0	100,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	5,000,000	6,400,000	2,295,000	5,369,000	0
22021001	REFRESHMENT & MEALS	700,000	1,400,000	1,000,000	769,000	0
22021002	PUBLICITY & ADVERTISEMENTS	400,000	400,000	0	400,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	500,000	500,000	0	500,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	100,000	100,000	0	200,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	2,500,000	2,500,000	0	2,500,000	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	800,000	1,500,000	1,295,000	1,000,000	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	25,000,000	25,000,000	0	25,000,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	25,000,000	25,000,000	0	25,000,000	0
22040112	TAKE OFF GRANT FOR THE IMPLEMENTATION OF NEWLY CREATED AGENCY/DEPARTMENT	25,000,000	25,000,000	0	25,000,000	0
23	CAPITAL EXPENDITURE	0	1,000,000,000	0	1,000,000,000	0
2301	FIXED ASSETS PURCHASED	0	500,000,000	0	500,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	0	500,000,000	0	500,000,000	0
23010139	PURCHASE OF AGRICULTURAL EQUIPMENT	0	500,000,000	0	500,000,000	0
2302	CONSTRUCTION / PROVISION	0	500,000,000	0	500,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS – GENERAL	0	500,000,000	0	500,000,000	0



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23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	0	500,000,000	0	500,000,000	0



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021500500100	KOGI AGRO-ALLIED COMPANY					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
704	ECONOMIC AFFAIRS	117,221,192	1,125,811,192	84,157,889.64	1,133,530,828	0
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	117,221,192	1,125,811,192	84,157,889.64	1,133,530,828	0
70421	AGRICULTURE	117,221,192	1,125,811,192	84,157,889.64	1,133,530,828	0

021500500100	KOGI AGRO-ALLIED COMPANY								
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ December	2026 Approved Budget	2026 NUT Tagging
Total	-	-	-	-	0	1,000,000,000	0	1,000,000,000	0
01020325000100 - Poultry, pig, and micro livestock production	ESTABLISHMENT OF LIVESTOCK (POULTRY AND PIGGERY) DEEVELOPMENT CENTRE	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	12231200 - LOKOJA	0	500,000,000	0	500,000,000	0
01070125000100 - Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	PURCHASE OF AGRICULTURAL EQUIPMENT(2 TRACTORS AND WAGON,3 PLANTERS,3 RIDGERS AND 3 HARROWING)	23010139 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12231200 - LOKOJA	0	500,000,000	0	500,000,000	0



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021500600100	KOGI LAND DEV. BOARD					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	EXPENDITURES	31,105,664	31,105,664	22,419,925.38	31,448,597	0
21	PERSONNEL COST	30,212,733	30,212,733	22,419,925.38	30,555,666	0
2101	SALARY	30,212,733	30,212,733	22,419,925.38	30,555,666	0
210101	SALARIES AND WAGES	30,212,733	30,212,733	22,419,925.38	30,555,666	0
21010101	SALARY	30,212,733	30,212,733	22,419,925.38	30,555,666	0
22	OTHER RECURRENT COSTS	892,931	892,931	0	892,931	0
2202	OVERHEAD COST	892,931	892,931	0	892,931	0
220201	TRAVEL & TRANSPORT - GENERAL	83,040	83,040	0	83,040	0
22020102	TRAVEL AND TRANSPORT - OTHERS	83,040	83,040	0	83,040	0
220202	UTILITIES - GENERAL	103,800	103,800	0	103,800	0
22020204	ELECTRICITY BILL /CHARGES	51,900	51,900	0	51,900	0
22020205	TELEPHONE CHARGES	51,900	51,900	0	51,900	0
220203	MATERIALS & SUPPLIES - GENERAL	103,800	103,800	0	103,800	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	103,800	103,800	0	103,800	0
220204	MAINTENANCE SERVICES - GENERAL	331,480	331,480	0	331,480	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	155,700	155,700	0	155,700	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	77,850	77,850	0	77,850	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	77,309	77,309	0	77,309	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	20,621	20,621	0	20,621	0
220205	TRAINING - GENERAL	51,900	51,900	0	51,900	0
22020501	LOCAL TRAINING	51,900	51,900	0	51,900	0
220210	MISCELLANEOUS EXPENSES GENERAL	218,911	218,911	0	218,911	0
22021001	REFRESHMENT & MEALS	218,911	218,911	0	218,911	0
021500600100	KOGI LAND DEV. BOARD					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
704	ECONOMIC AFFAIRS	31,105,664	31,105,664	22,419,925.38	31,448,597	0
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	31,105,664	31,105,664	22,419,925.38	31,448,597	0



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70421	AGRICULTURE	31,105,664	31,105,664	22,419,925.38	31,448,597	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



022000100100	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
1	Revenue	114,661,283,970	114,661,283,970	7,821,657,384.31	164,629,719,823	0
12	INDEPENDENT REVENUE	0	0	261,092.11	0	0
1202	NON-TAX REVENUE	0	0	261,092.11	0	0
120201	LICENCES - GENERAL	0	0	120,000	0	0
12020109	AUCTIONEERS LICENSE	0	0	120,000	0	0
120204	FEES - GENERAL	0	0	130,319.74	0	0
12020428	ADMINISTRATIVE CHARGES	0	0	130,319.74	0	0
120207	EARNINGS -GENERAL	0	0	10,772.37	0	0
12020701	PROCEEDS FROM OWNER-OCCUPIER HOUSING SCHEME	0	0	10,772.37	0	0
13	AID AND GRANTS	71,941,471,845	71,941,471,845	1,107,311,896.65	71,941,425,818	0
1301	AID	200,000,000	200,000,000	0	200,000,000	0
130101	DOMESTIC AID	200,000,000	200,000,000	0	200,000,000	0
13010101	CURRENT DOMESTIC AID	200,000,000	200,000,000	0	200,000,000	0
1302	GRANTS	71,741,471,845	71,741,471,845	1,107,311,896.65	71,741,425,818	0
130201	DOMESTIC GRANTS	68,441,471,845	68,441,471,845	0	68,441,425,818	0
13020102	CAPITAL GRANTS FROM FGN	68,441,471,845	68,441,471,845	0	68,441,425,818	0
130202	FOREIGN GRANTS	3,300,000,000	3,300,000,000	1,107,311,896.65	3,300,000,000	0
13020201	CURRENT FOREIGN GRANTS	3,000,000,000	3,000,000,000	1,107,311,896.65	3,000,000,000	0
13020202	CAPITAL FOREIGN GRANTS	300,000,000	300,000,000	0	300,000,000	0
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	42,719,812,125	42,719,812,125	6,714,084,395.55	92,688,294,005	0
1402	OTHER CAPITAL RECEIPTS	3,250,000,000	3,250,000,000	0	3,250,000,000	0
140201	OTHER CAPITAL RECEIPTS	3,250,000,000	3,250,000,000	0	3,250,000,000	0
14020102	SALE OF FIXED ASSETS	3,000,000,000	3,000,000,000	0	3,000,000,000	0
14020105	SALES OF UNSERVICEABLE VEHICLE, PLANTS AND EQUIPMENT	250,000,000	250,000,000	0	250,000,000	0
1403	LOANS/ BORROWINGS RECEIPT	39,469,812,125	39,469,812,125	6,714,084,395.55	89,438,294,005	0
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	21,469,812,125	21,469,812,125	6,714,084,395.55	71,438,294,005	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	19,000,000,000	19,000,000,000	6,714,084,395.55	19,000,000,000	0
14030102	DOMESTIC LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES	2,469,812,125	2,469,812,125	0	52,438,294,005	0
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	18,000,000,000	18,000,000,000	0	18,000,000,000	0
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	18,000,000,000	18,000,000,000	0	18,000,000,000	0
022000100100	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>4,745,260,111</u>	<u>2,432,300,111</u>	<u>378,649,064.61</u>	<u>3,548,460,111</u>	<u>0</u>
21	PERSONNEL COST	292,196,970	292,196,970	192,513,124.61	292,196,970	0
2101	SALARY	252,196,970	252,196,970	192,513,124.61	252,196,970	0
210101	SALARIES AND WAGES	252,196,970	252,196,970	192,513,124.61	252,196,970	0
21010101	SALARY	252,196,970	252,196,970	192,513,124.61	252,196,970	0
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	40,000,000	40,000,000	0	40,000,000	0
210201	ALLOWANCES	40,000,000	40,000,000	0	40,000,000	0
21020105	FURNITURE ALLOWANCE /1ST - 28TH DAYS ALLOWANCE	40,000,000	40,000,000	0	40,000,000	0
22	OTHER RECURRENT COSTS	2,422,823,141	959,863,141	186,135,940	1,676,023,141	0
2202	OVERHEAD COST	2,408,823,141	945,863,141	179,246,645	1,662,023,141	0
220201	TRAVEL & TRANSPORT - GENERAL	27,338,868	27,338,868	1,834,320	27,338,868	0
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	3,165,900	3,165,900	837,475	3,165,900	0
22020102	TRAVEL AND TRANSPORT - OTHERS	4,172,968	4,172,968	996,845	4,172,968	0
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	20,000,000	20,000,000	0	20,000,000	0
220202	UTILITIES - GENERAL	605,611	2,195,611	1,786,160	605,611	0
22020201	INTERNET ACCESS CHARGES	531,498	2,031,498	1,642,160	531,498	0
22020205	TELEPHONE CHARGES	74,113	164,113	144,000	74,113	0
220203	MATERIALS & SUPPLIES - GENERAL	188,453,178	190,653,178	16,136,455	188,453,178	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	5,000,000	6,000,000	5,849,960	5,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	300,000	900,000	829,550	300,000	0
22020323	OFFICE AND GENERAL EXPENSES	180,023,798	180,623,798	9,456,945	180,023,798	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



22020359	STATISTICAL INVESTIGATION/ DATA COLLECTION/ CAPTURING OF POOR & VULNERABLE PEOPLE DATA	3,129,380	3,129,380	0	3,129,380	0
220204	MAINTENANCE SERVICES - GENERAL	9,716,724	15,166,724	11,225,315	9,716,724	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	2,395,530	4,895,530	4,185,150	2,395,530	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	2,130,495	2,130,495	2,066,450	2,130,495	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	1,071,735	3,671,735	3,532,150	1,071,735	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	1,118,964	1,468,964	1,441,565	1,118,964	0
22020441	HEALTH FACILITIES MAINTENANCE EXPENSES	3,000,000	3,000,000	0	3,000,000	0
220205	TRAINING - GENERAL	9,880,604	11,380,604	6,255,500	9,880,604	0
22020501	LOCAL TRAINING	4,994,964	4,994,964	2,165,500	4,994,964	0
22020502	INTERNATIONAL TRAINING	2,000,000	2,000,000	0	2,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	2,885,640	4,385,640	4,090,000	2,885,640	0
220206	OTHER SERVICES - GENERAL	6,107,433	7,407,433	1,387,495	6,307,433	0
22020602	OFFICE RENT	6,000,000	6,000,000	105,000	6,000,000	0
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	107,433	1,407,433	1,282,495	307,433	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,750,000,000	150,000,000	0	1,000,000,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	1,750,000,000	150,000,000	0	1,000,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	11,000,000	26,000,000	19,280,257	14,000,000	0
22020803	PLANTS/ GENERATOR FUEL COST	5,000,000	5,000,000	2,318,442	5,000,000	0
22020806	DIESEL EXPENSES	4,000,000	4,000,000	1,946,195	4,000,000	0
22020807	FUEL EXPENSES	2,000,000	17,000,000	15,015,620	5,000,000	0
220209	FINANCIAL CHARGES - GENERAL	11,000,000	11,000,000	0	11,000,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	1,000,000	1,000,000	0	1,000,000	0
22020903	VALUATION /PAYMENT OF INSURANCE PREMIUM ON GOVERNMENT BUILDINGS & PROPERTIES/VEHICLES	10,000,000	10,000,000	0	10,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	394,720,723	504,720,723	121,341,143	394,720,723	0
22021001	REFRESHMENT & MEALS	20,000,000	20,000,000	6,172,000	20,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	7,100,000	7,100,000	75,000	7,100,000	0
22021011	ODODO COMMUNITY /BUSINESS OUTREACH	250,000,000	250,000,000	0	250,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	5,000,000	5,000,000	0	5,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	5,000,000	115,000,000	114,612,000	5,000,000	0
22021015	SUBSCRIPTION TO PROFESSIONAL BODIES/ PARLIAMENTARY /ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS	100,000,000	100,000,000	0	100,000,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	5,620,723	5,620,723	482,143	5,620,723	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	2,000,000	2,000,000	0	2,000,000	0
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	14,000,000	14,000,000	6,889,295	14,000,000	0
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	14,000,000	14,000,000	6,889,295	14,000,000	0
22080119	FINANCIAL ASSISTANCE TO NEEDIES	14,000,000	14,000,000	6,889,295	14,000,000	0
23	CAPITAL EXPENDITURE	2,030,240,000	1,180,240,000	0	1,580,240,000	0
2301	FIXED ASSETS PURCHASED	650,000,000	200,000,000	0	200,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	650,000,000	200,000,000	0	200,000,000	0
23010113	PURCHASE OF COMPUTERS	200,000,000	0	0	0	0
23010141	PURCHASE OF OFFICE TOOLS /MATERIALS	450,000,000	200,000,000	0	200,000,000	0
2302	CONSTRUCTION / PROVISION	1,250,000,000	550,000,000	0	1,250,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,250,000,000	550,000,000	0	1,250,000,000	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	750,000,000	50,000,000	0	750,000,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	500,000,000	500,000,000	0	500,000,000	0
2303	REHABILITATION / REPAIRS	100,000,000	400,000,000	0	100,000,000	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	100,000,000	400,000,000	0	100,000,000	0
23030103	REHABILITATION / REPAIRS - HOUSING	100,000,000	100,000,000	0	100,000,000	0
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0	300,000,000	0	0	0
2305	OTHER CAPITAL PROJECTS	30,240,000	30,240,000	0	30,240,000	0
230501	ACQUISITION OF NON TANGIBLE ASSETS	30,240,000	30,240,000	0	30,240,000	0
23050106	ECONOMIC EMPOWERMENT	30,240,000	30,240,000	0	30,240,000	0
022000100100	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



701	GENERAL PUBLIC SERVICES	4,745,260,111	2,432,300,111	378,649,064.61	3,548,460,111	0
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	4,745,260,111	2,432,300,111	378,649,064.61	3,548,460,111	0
70112	FINANCIAL AND FISCAL AFFAIRS	4,745,260,111	2,432,300,111	378,649,064.61	3,548,460,111	0

022000100100	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING								
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ December	2026 Approved Budget	2026 NUT Tagging
Total					2,030,240,000	1,180,240,000	0	1,580,240,000	0
03100123000800 - Poverty Alleviation - General	STATE'S FINANCIAL ASSISTANCE TO KOGI COMMUNITY & SOCIAL DEVELOPMENT AGENCY FOR COMMUNITY PROJECTS SUCH AS REHABILITATION OF PUBLIC CLINIC, SCHOOLS.	23030103 - REHABILITATION / REPAIRS - HOUSING	70112 - FINANCIAL AND FISCAL AFFAIRS	12242200 - STATE WIDE	100,000,000	100,000,000	0	100,000,000	0
06100123002300 - Housing and Urban Development - General	CONSTRUCTION OF KOGI TREASURY HOUSE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	12242200 - STATE WIDE	750,000,000	50,000,000	0	750,000,000	0
13100123005800 - Reform of Government and Governance - General	KOGI STATE INVESTMENT PROGRAMME THAT BRING INVESTORS INTO KOGI STATE ECONOMY	23050106 - ECONOMIC EMPOWERMENT	70112 - FINANCIAL AND FISCAL AFFAIRS	12242200 - STATE WIDE	30,240,000	30,240,000	0	30,240,000	0
13100123006000 - Reform of Government and Governance - General	PURCHASE OF TOOLS/ MATERIALS FOR KOGI STATE ECONOMIC SUMMIT	23010141 - PURCHASE OF OFFICE TOOLS /MATERIALS	70112 - FINANCIAL AND FISCAL AFFAIRS	12242200 - STATE WIDE	450,000,000	200,000,000	0	200,000,000	0
13100123006200 - Reform of Government and Governance - General	PURCHASE OF 10NOS OF COMPUTERS FOR FULL COMPUTERIZATION & IPSAS IMPLEMENTATION IN THE STATE.	23010113 - PURCHASE OF COMPUTERS	70112 - FINANCIAL AND FISCAL AFFAIRS	12242200 - STATE WIDE	200,000,000	0	0	0	0
13100124000700 - Reform of Government and Governance - General	KOGI STATE FINANCIAL SUPPORT TO PROFESSIONAL BODIES TO CONSTRUCT INFRASTRUCTURE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70112 - FINANCIAL AND FISCAL AFFAIRS	12231200 - LOKOJA	500,000,000	500,000,000	0	500,000,000	0
13100125001400 - Reform of Government and Governance - General	RENOVATION /REMODELLING OF DMO'S OFFICE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	12231200 - LOKOJA	0	300,000,000	0	0	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



022000200100	DEBT MANAGEMENT OFFICE					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	EXPENDITURES	28,066,918,000	51,468,934,226	34,962,986,275.91	16,083,918,000	0
22	OTHER RECURRENT COSTS	28,066,918,000	51,468,934,226	34,962,986,275.91	16,083,918,000	0
2202	OVERHEAD COST	85,918,000	85,918,000	4,806,772.63	83,918,000	0
220201	TRAVEL & TRANSPORT - GENERAL	30,000,000	30,000,000	1,805,000	30,000,000	0
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	6,000,000	6,000,000	460,000	6,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	6,000,000	6,000,000	1,345,000	6,000,000	0
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	18,000,000	18,000,000	0	18,000,000	0
220202	UTILITIES – GENERAL	2,818,000	2,818,000	27,500	2,818,000	0
22020201	INTERNET ACCESS CHARGES	2,000,000	2,000,000	0	2,000,000	0
22020203	WATER RATE	118,000	118,000	0	118,000	0
22020204	ELECTRICITY BILL /CHARGES	200,000	200,000	27,500	200,000	0
22020205	TELEPHONE CHARGES	500,000	500,000	0	500,000	0
220203	MATERIALS & SUPPLIES - GENERAL	9,400,000	9,400,000	1,427,500	7,400,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	2,000,000	2,000,000	1,227,500	2,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	400,000	400,000	0	400,000	0
22020323	OFFICE AND GENERAL EXPENSES	7,000,000	7,000,000	200,000	5,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	15,000,000	15,000,000	510,000	15,000,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	3,000,000	3,000,000	0	3,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	1,000,000	1,000,000	485,000	1,000,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	7,000,000	7,000,000	0	7,000,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	1,000,000	1,000,000	0	1,000,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	1,000,000	1,000,000	25,000	1,000,000	0
22020439	GBV SITUATION ROOM AND DATA MANAGEMENTCENTRE EXPENSES	2,000,000	2,000,000	0	2,000,000	0
220205	TRAINING - GENERAL	5,200,000	5,200,000	0	5,200,000	0
22020501	LOCAL TRAINING	5,000,000	5,000,000	0	5,000,000	0
22020502	INTERNATIONAL TRAINING	200,000	200,000	0	200,000	0
220206	OTHER SERVICES - GENERAL	1,000,000	1,000,000	185,000	1,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	1,000,000	1,000,000	185,000	1,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	8,000,000	8,000,000	0	8,000,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	8,000,000	8,000,000	0	8,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	4,000,000	4,000,000	190,000	4,000,000	0
22020801	MOTOR VEHICLE FUEL COST	2,000,000	2,000,000	190,000	2,000,000	0
22020803	PLANTS/ GENERATOR FUEL COST	2,000,000	2,000,000	0	2,000,000	0
220209	FINANCIAL CHARGES - GENERAL	1,000,000	1,000,000	21,772.63	1,000,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	1,000,000	1,000,000	21,772.63	1,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	9,500,000	9,500,000	640,000	9,500,000	0
22021001	REFRESHMENT & MEALS	6,000,000	6,000,000	620,000	6,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	1,000,000	1,000,000	0	1,000,000	0
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	2,000,000	2,000,000	0	2,000,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	500,000	500,000	20,000	500,000	0
2206	PUBLIC DEBT CHARGES	27,980,000,000	51,382,016,226	34,957,579,503.28	16,000,000,000	0
220601	FOREIGN INTEREST / DISCOUNT	1,800,000,000	600,000,000	398,224,645.02	1,000,000,000	0
22060102	FOREIGN INTEREST /DISCOUNT - LONG TERM BORROWINGS	1,800,000,000	600,000,000	398,224,645.02	1,000,000,000	0
220602	DOMESTIC INTEREST / DISCOUNT	10,180,000,000	1,180,000,000	281,694,290.68	4,000,000,000	0
22060202	DOMESTIC INTEREST /DISCOUNT - LONG TERM BORROWINGS	10,180,000,000	1,180,000,000	281,694,290.68	4,000,000,000	0
220603	FOREIGN PRINCIPAL	1,000,000,000	6,000,000,000	4,765,000,879.19	1,000,000,000	0
22060302	FOREIGN PRINCIPAL - LONG TERM BORROWINGS	1,000,000,000	6,000,000,000	4,765,000,879.19	1,000,000,000	0
220604	DOMESTIC PRINCIPAL	15,000,000,000	43,602,016,226	29,512,659,688.39	10,000,000,000	0
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS	15,000,000,000	43,602,016,226	29,512,659,688.39	10,000,000,000	0
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	1,000,000	1,000,000	600,000	0	0
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	1,000,000	1,000,000	600,000	0	0
22080119	FINANCIAL ASSISTANCE TO NEEDIES	1,000,000	1,000,000	600,000	0	0
022000200100	DEBT MANAGEMENT OFFICE					



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
701	GENERAL PUBLIC SERVICES	28,066,918,000	51,468,934,226	34,962,986,275.91	16,083,918,000	0
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	86,918,000	86,918,000	5,406,772.63	83,918,000	0
70112	FINANCIAL AND FISCAL AFFAIRS	86,918,000	86,918,000	5,406,772.63	83,918,000	0
7017	PUBLIC DEBT TRANSACTIONS	27,980,000,000	51,382,016,226	34,957,579,503.28	16,000,000,000	0
70171	PUBLIC DEBT TRANSACTIONS	27,980,000,000	51,382,016,226	34,957,579,503.28	16,000,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



022000300100	BUDGET AND ECONOMIC PLANNING					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	EXPENDITURES	15,780,605,850	13,640,805,850	8,177,844,862.59	22,093,643,750	375,539,900
21	PERSONNEL COST	210,246,564	210,246,564	109,016,673.19	210,246,564	0
2101	SALARY	150,246,564	150,246,564	98,935,869.19	150,246,564	0
210101	SALARIES AND WAGES	150,246,564	150,246,564	98,935,869.19	150,246,564	0
21010101	SALARY	150,246,564	150,246,564	98,935,869.19	150,246,564	0
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	60,000,000	60,000,000	10,080,804	60,000,000	0
210201	ALLOWANCES	60,000,000	60,000,000	10,080,804	60,000,000	0
21020105	FURNITURE ALLOWANCE /1ST - 28TH DAYS ALLOWANCE	30,000,000	30,000,000	0	30,000,000	0
21020134	PRODUCTIVITY ALLOWANCE (NG-CARES)	30,000,000	30,000,000	10,080,804	30,000,000	0
22	OTHER RECURRENT COSTS	5,076,971,286	8,313,671,286	5,920,760,373.40	13,652,822,386	369,965,100
2202	OVERHEAD COST	5,056,884,286	8,293,584,286	5,920,760,373.40	13,632,735,386	369,965,100
220201	TRAVEL & TRANSPORT - GENERAL	20,000,000	58,000,000	55,088,000	20,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	10,000,000	10,000,000	8,266,000	10,000,000	0
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	10,000,000	48,000,000	46,822,000	10,000,000	0
220202	UTILITIES - GENERAL	20,000,000	20,000,000	4,220,000	20,000,000	0
22020201	INTERNET ACCESS CHARGES	20,000,000	20,000,000	4,220,000	20,000,000	0
220203	MATERIALS & SUPPLIES - GENERAL	318,752,524	850,452,524	441,591,901.09	318,752,524	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	15,000,000	46,000,000	44,921,400	15,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	300,000	300,000	40,000	300,000	0
22020323	OFFICE AND GENERAL EXPENSES	300,423,144	301,123,144	66,369,500	300,423,144	0
22020359	STATISTICAL INVESTIGATION/ DATA COLLECTION/ CAPTURING OF POOR & VULNERABLE PEOPLE DATA	3,029,380	503,029,380	330,261,001.09	3,029,380	0
220204	MAINTENANCE SERVICES - GENERAL	20,716,724	30,716,724	16,423,600	530,716,724	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	10,395,530	10,395,530	9,006,000	10,395,530	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	2,130,495	12,130,495	4,234,000	12,130,495	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	1,071,735	1,071,735	300,000	1,071,735	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	4,118,964	4,118,964	2,883,600	4,118,964	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



22020411	EXPANSION AND UPDATING STATE SINGLE REGISTER(SSR) BY KOGI SOCU-NG -CARES (KG- CARES)	0	0	0	500,000,000	0
22020441	HEALTH FACILITIES MAINTENANCE EXPENSES	3,000,000	3,000,000	0	3,000,000	0
220205	TRAINING - GENERAL	12,880,605	146,880,605	142,733,000	242,880,605	0
22020501	LOCAL TRAINING	2,994,965	70,994,965	69,000,000	32,994,965	0
22020502	INTERNATIONAL TRAINING	7,000,000	72,000,000	69,933,000	7,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	2,885,640	3,885,640	3,800,000	2,885,640	0
22020568	BUILDING CAPACITY OF SELECTED FARMERS, FOCAL /PROGRAMME OFFICERS BY NEPAD	0	0	0	200,000,000	0
220206	OTHER SERVICES - GENERAL	307,207,433	508,207,433	176,000	222,207,433	0
22020602	OFFICE RENT	10,000,000	10,000,000	8,000	10,000,000	0
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	107,433	1,107,433	168,000	1,107,433	0
22020635	KOGI STATE OPEN GOVERNMENT PARTNERSHIP (OGP) INTENVENTION TO STRENGTHEN SOME MDAs ACTIVITIES FOR OPTIMAL PERFORMANCE	56,100,000	56,100,000	0	56,100,000	0
22020657	COMMITTEES WORK EXPENSES/ ALLOWANCES	236,000,000	436,000,000	0	150,000,000	0
22020691	GENDER-BASED VIOLENCE(GBV) RESPONSIVE SERVICE DELIVERY	5,000,000	5,000,000	0	5,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	3,000,000,000	5,300,000,000	5,134,607,975.52	10,725,000,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	3,000,000,000	5,300,000,000	5,134,607,975.52	8,225,000,000	0
22020705	PUBLIC PRIVATE PARTNERSHIP PROJECT FACILITATION FUND (PFF)	0	0	0	2,500,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	11,000,000	31,000,000	22,456,700	25,000,000	0
22020803	PLANTS/ GENERATOR FUEL COST	5,000,000	5,000,000	80,000	5,000,000	0
22020806	DIESEL EXPENSES	4,000,000	10,000,000	9,580,000	4,000,000	0
22020807	FUEL EXPENSES	2,000,000	16,000,000	12,796,700	16,000,000	0
220209	FINANCIAL CHARGES - GENERAL	1,000,000	1,000,000	0	1,000,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	1,000,000	1,000,000	0	1,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	1,345,327,000	1,347,327,000	103,463,196.79	1,527,178,100	369,965,100
22021001	REFRESHMENT & MEALS	250,000,000	250,000,000	31,168,700	150,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	7,100,000	7,100,000	500,000	7,100,000	0



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22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	100,000,000	100,000,000	0	100,000,000	0
22021005	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT (NEPAD) RUNNING COST	300,000,000	300,000,000	0	300,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	5,000,000	5,000,000	0	5,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	350,013,000	350,013,000	35,100,000	350,013,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	5,100,000	5,100,000	0	5,100,000	0
22021049	CARES COORDINATING UNIT EXPENSES	276,026,000	276,026,000	34,914,496.79	150,000,000	0
22021064	FOOD AND NUTRITION PROGRAMS EXPENSES	12,088,000	14,088,000	1,780,000	369,965,100	369,965,100
22021082	UN-FOOD SYSTEM TRANSFORMATION PATHWAY (UN-FSTP) OPERATIONAL COST	15,000,000	15,000,000	0	15,000,000	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	25,000,000	25,000,000	0	75,000,000	0
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	20,087,000	20,087,000	0	20,087,000	0
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	20,087,000	20,087,000	0	20,087,000	0
22080119	FINANCIAL ASSISTANCE TO NEEDIES	20,087,000	20,087,000	0	20,087,000	0
23	CAPITAL EXPENDITURE	10,493,388,000	5,116,888,000	2,148,067,816	8,230,574,800	5,574,800
2301	FIXED ASSETS PURCHASED	305,000,000	428,500,000	238,450,000	455,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	305,000,000	428,500,000	238,450,000	455,000,000	0
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	160,000,000	160,000,000	0	160,000,000	0
23010113	PURCHASE OF COMPUTERS	35,000,000	38,500,000	38,450,000	35,000,000	0
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	100,000,000	220,000,000	200,000,000	250,000,000	0
23010140	PURCHASE OF OFFICE EQUIPMENT	10,000,000	10,000,000	0	10,000,000	0
2302	CONSTRUCTION / PROVISION	9,110,000,000	3,610,000,000	1,896,536,801	7,240,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS – GENERAL	9,110,000,000	3,610,000,000	1,896,536,801	7,240,000,000	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	350,000,000	350,000,000	0	200,000,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	8,360,000,000	2,860,000,000	1,896,536,801	6,840,000,000	0
23020120	CONSTRUCTION OF PRODUCTION FACILITIES	50,000,000	50,000,000	0	50,000,000	0
23020127	CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURES	350,000,000	350,000,000	0	150,000,000	0
2303	REHABILITATION / REPAIRS	40,000,000	40,000,000	0	40,000,000	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	40,000,000	40,000,000	0	40,000,000	0
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	40,000,000	40,000,000	0	40,000,000	0
2305	OTHER CAPITAL PROJECTS	1,038,388,000	1,038,388,000	13,081,015	495,574,800	5,574,800



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230501	ACQUISITION OF NON TANGIBLE ASSETS	1,038,388,000	1,038,388,000	13,081,015	495,574,800	5,574,800
23050101	RESEARCH AND DEVELOPMENT	1,033,175,500	1,033,175,500	13,081,015	490,000,000	0
23050102	COMPUTER SOFTWARE ACQUISITION	5,212,500	5,212,500	0	5,574,800	5,574,800
022000300100	BUDGET AND ECONOMIC PLANNING					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
701	GENERAL PUBLIC SERVICES	15,780,605,850	13,640,805,850	8,177,844,862.59	22,093,643,750	375,539,900
7013	GENERAL SERVICES	15,780,605,850	13,640,805,850	8,177,844,862.59	22,093,643,750	375,539,900
70132	OVERALL PLANNING AND STATISTICAL SERVICES	15,780,605,850	13,640,805,850	8,177,844,862.59	22,093,643,750	375,539,900

022000300100	BUDGET AND ECONOMIC PLANNING								
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ December	2026 Approved Budget	2026 NUT Tagging
Total					10,493,388,000	5,116,888,000	2,148,067,816	8,230,574,800	5,574,800
03100123000100 - Poverty Alleviation - General	PROCCUREMENT AND INSTALLATION OF SOLER ENERGY AND DRILLING OF BOREHOLE IN THE 21 LOCAL GOVERNMENT AREA AS HOUSE MEMBER CONSTITUENCY PROJECT,	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	2,000,000,000	800,000,000	510,000,000	2,000,000,000	0
03100123001100 - Poverty Alleviation - General	GCCC FOR ALL EXTERNALLY FUNDED CAPITAL PROJECTS (CAPITAL SUPPLEMENTATION)	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	3,000,000,000	200,000,000	0	0	0
03100123001200 - Poverty Alleviation - General	STATE'S FINANCIAL ASSISTANCE TO KOGI COMMUNITY & SOCIAL DEVELOPMENT AGENCY FOR COMMUNITY PROJECTS SUCH AS CONSTRUCTION OFCLINIC, SCHOOLS, MARKET ETC	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	300,000,000	300,000,000	0	300,000,000	0
03100123001300 - Poverty Alleviation - General	PROCUREMENT OF OFFICE FURNITURE, FITTINGS AND EQUIPMENT FOR NG-CARE COORDINATING OFFICE.	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	140,000,000	140,000,000	0	140,000,000	0
03100123001400 - Poverty Alleviation - General	PROVISION OF BASIC AMENITIES SUCH AS (5 NOS OF CLINIC BUILDING, AND 3 NOS OF BOREHOLE WATER) IN EACH OF THE THREE SENATORIAL DISTRICT(CARES)	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	3,000,000,000	1,500,000,000	1,386,536,801	2,000,000,000	0
06100123002500 - Housing and Urban Development - General	PREPARATION & PRODUCTION OF STATE INTEGRATED INFRASTRUCTURE MASTER PLAN (SIIMP) DOCUMENT	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	250,000,000	250,000,000	0	250,000,000	0



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06100123002600 - Housing and Urban Development - General	PREPARATION AND PRODUCTION OF STATE DEVELOPMENT PLAN (SDP) DOCUMENT	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	240,000,000	240,000,000	0	240,000,000	0
06100124001600 - Housing and Urban Development - General	RENOVATION AND EQUIPPING OF OPEN GOVERNMENT PARTNERSHIP (OGP) OFFICE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12231200 - LOKOJA	40,000,000	40,000,000	0	40,000,000	0
11100123002500 - Information Communication and Technology - General	FULL AUTOMATION OF BUDGET PROCESS/ BELLO CARE FINANCIAL SOLUTION.	23020127 - CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURES	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	350,000,000	350,000,000	0	150,000,000	0
11100123002600 - Information Communication and Technology - General	CONSTRUCTION OF WEB- BASED BUDGET STUDIO INCLUDING FURNISHING SND MAITENANCE FOR BUDGET ACTIVITIES	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	350,000,000	350,000,000	0	200,000,000	0
11100123002700 - Information Communication and Technology - General	PURCHASE OF LAPTOP FOR PLANNING, RESEARCH AND STATISTICS (PRS) STAFF IN ALL MDAS	23010113 - PURCHASE OF COMPUTERS	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	35,000,000	38,500,000	38,450,000	35,000,000	0
11100123002800 - Information Communication and Technology - General	PURCHASE OF 10NOS COMPUTER LAPTOPS, DESKTOPS, UPS AND PRINTERS	23010140 - PURCHASE OF OFFICE EQUIPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12231200 - LOKOJA	10,000,000	10,000,000	0	10,000,000	0
11100124000200 - Information Communication and Technology - General	NUT.4.NIS.PROCUREMENT OF SOFTWARE FOR ESTABLISHING NUTRITION INFORMATION SYSTEM ALONG WITH ANNUAL SCORE CARDS FOR QUARTERLY TRACKING OF NUTRITION BUDGET PERFORMANCE IN LINE MDAS	23050102 - COMPUTER SOFTWARE ACQUISITION	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12231200 - LOKOJA	5,212,500	5,212,500	0	5,574,800	5,574,800
12100123000200 - Growing the Private Sector - General	DOMESTICATION OF ECONOMIC RECOVERY AND GROWTH PLAN	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	10,000,000	10,000,000	0	0	0
13100123006700 - Reform of Government and Governance - General	ESTABLISHMENT OF BUSINESS CENTRE FOR VULNURABLES BY YESSO THROUGH CONDITIONAL CASH TRANSFER	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	10,000,000	10,000,000	0	0	0
13100123007000 - Reform of Government and Governance - General	UNDP- ASSISTED PROGRAMMES(EMPOWERING VULNERABLE TO EQUIPED THEIR BUSINESS)	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	50,000,000	50,000,000	0	50,000,000	0
13100123007200 - Reform of Government and Governance - General	KOGI STATE FINANCIAL ASSISTANCE TO KOGI YESSO NET TO BUY INDUSTRIALEQUIPMENT TO CARRY OUT ITS FUNCTION	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	100,000,000	220,000,000	200,000,000	250,000,000	0



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13100123007300 - Reform of Government and Governance - General	PROCUREMENT OF FURNITURE AND FITTINGS INCLUDING AIR CONDITION	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12231200 - LOKOJA	20,000,000	20,000,000	0	20,000,000	0
13100123007400 - Reform of Government and Governance - General	CAPACITY BUILDING/ STEP DOWN TRAINING FOR THE 21 LGAS	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12231200 - LOKOJA	30,000,000	30,000,000	0	0	0
13100124000100 - Reform of Government and Governance - General	NUT 4HRN. DEVELOP THE CAPACITY OF 40 STATE COMMITTEE ON FOOD AND NUTRITION (SCFN) MEMBERS AND 21 LGAS NUTRITION FOCAL PERSONS ON CURRENT ISSUES, NEW METHODOLOGIES AND PRIORITY NUTRITION ACTIONS	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12231200 - LOKOJA	300,000,000	300,000,000	13,081,015	0	0
13100124000200 - Reform of Government and Governance - General	NUT 5HRN. BUILD CAPACITY (TRAINING AND RE- TRAINING) OF NUTRITIONISTS, NUTRITION DESK OFFICERS AND OTHER RELEVANT SERVICE PROVIDERS TO IMPROVE THEIR CAPACITY FOR FOOD AND NUTRITION PROGRAMME MANAGEMENT	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12231200 - LOKOJA	3,175,500	3,175,500	0	0	0
13100124000300 - Reform of Government and Governance - General	PREPARATION & PRODUCTION OF 200 COPIES OF MULTI - SECTORAL COSTED ACTION PLAN FOR EFFECTIVE IMPLEMENTATION OF KOGI STATE VIOLENCE AGAINST PERSONS PROHIBITION LAW.	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12231200 - LOKOJA	50,000,000	50,000,000	0	50,000,000	0
13100125000900 - Reform of Government and Governance - General	BUILDING CAPACITY OF SELECTED FARMERS, FOCAL /PROGRAMME OFFICERS BY NEPAD	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	200,000,000	200,000,000	0	0	0
13100126000700 - Reform of Government and Governance - General	GOVERNOR ODODO 239 WARD DEVELOPMENT PROGRAMME IN CONSTRUCTION OF ROADS OR DRILLING OF MOTORIZE BOREHOLES OR INSTALLATION OF SOLAR POWER.	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	0	0	0	2,390,000,000	0
13100126003000 - Reform of Government and Governance - General	RENOVATION /REMODELLING OF KOGI SOCU OFFICE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	0	0	0	100,000,000	0



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022000400100	STATE BUREAU OF STATISTICS					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	EXPENDITURES	344,867,304	344,867,304	7,841,000	721,599,679	0
21	PERSONNEL COST	43,567,304	43,567,304	0	82,017,443	0
2101	SALARY	43,567,304	43,567,304	0	82,017,443	0
210101	SALARIES AND WAGES	43,567,304	43,567,304	0	82,017,443	0
21010101	SALARY	43,567,304	43,567,304	0	82,017,443	0
22	OTHER RECURRENT COSTS	271,300,000	271,300,000	7,841,000	309,400,000	0
2202	OVERHEAD COST	271,300,000	271,300,000	7,841,000	309,400,000	0
220201	TRAVEL & TRANSPORT - GENERAL	10,000,000	10,000,000	495,000	38,000,000	0
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	0	0	0	8,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	0	0	0	10,000,000	0
22020103	INTERNATIONAL TRAVEL AND TRANSPORT - TRAINING	0	0	0	7,000,000	0
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	0	0	0	5,000,000	0
22020108	TRAVEL OPERATION AND LOGISTICS	10,000,000	10,000,000	495,000	8,000,000	0
220202	UTILITIES - GENERAL	4,600,000	4,600,000	105,000	8,600,000	0
22020201	INTERNET ACCESS CHARGES	3,000,000	3,000,000	0	2,000,000	0
22020202	PURCHASE OF SOFTWARE LICENCE /LICENCE RENEWAL	0	0	0	5,000,000	0
22020203	WATER RATE	100,000	100,000	0	100,000	0
22020204	ELECTRICITY BILL /CHARGES	1,500,000	1,500,000	105,000	1,500,000	0
220203	MATERIALS & SUPPLIES - GENERAL	206,000,000	206,000,000	3,386,000	209,000,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	2,000,000	2,000,000	313,000	3,000,000	0
22020322	PUBLICATION OF KOGI STATE STATISTICAL YEAR BOOK/ PLANNING & STATISTIC BOOKS /STATE STATISTICAL MASTER PLAN	8,000,000	8,000,000	0	8,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	3,000,000	3,000,000	672,000	54,000,000	0
22020359	STATISTICAL INVESTIGATION/ DATA COLLECTION/ CAPTURING OF POOR & VULNERABLE PEOPLE DATA	193,000,000	193,000,000	2,401,000	144,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	9,000,000	9,000,000	355,900	8,000,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	4,000,000	4,000,000	215,900	4,000,000	0



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22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	2,000,000	2,000,000	140,000	2,000,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	3,000,000	3,000,000	0	2,000,000	0
220205	TRAINING - GENERAL	8,000,000	8,000,000	0	5,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	8,000,000	8,000,000	0	5,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	10,000,000	10,000,000	0	8,000,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	10,000,000	10,000,000	0	8,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	8,000,000	8,000,000	2,180,000	11,000,000	0
22020801	MOTOR VEHICLE FUEL COST	3,500,000	3,500,000	2,180,000	8,000,000	0
22020803	PLANTS/ GENERATOR FUEL COST	3,000,000	3,000,000	0	2,000,000	0
22020806	DIESEL EXPENSES	1,500,000	1,500,000	0	1,000,000	0
220209	FINANCIAL CHARGES - GENERAL	100,000	100,000	2,000	200,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	100,000	100,000	2,000	200,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	15,600,000	15,600,000	1,317,100	21,600,000	0
22021001	REFRESHMENT & MEALS	10,000,000	10,000,000	487,100	10,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	3,000,000	3,000,000	372,000	2,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	0	0	0	1,000,000	0
22021013	RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES/ DISCIPLINE COST	200,000	200,000	0	200,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	200,000	200,000	33,000	200,000	0
22021015	SUBSCRIPTION TO PROFESSIONAL BODIES/ PARLIAMENTARY /ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS	0	0	0	6,000,000	0
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	200,000	200,000	0	200,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	2,000,000	2,000,000	425,000	2,000,000	0
23	CAPITAL EXPENDITURE	30,000,000	30,000,000	0	330,182,236	0
2301	FIXED ASSETS PURCHASED	10,000,000	10,000,000	0	30,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	10,000,000	10,000,000	0	30,000,000	0
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	10,000,000	10,000,000	0	30,000,000	0
2302	CONSTRUCTION / PROVISION	20,000,000	20,000,000	0	300,182,236	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



230201	CONSTRUCTION / PROVISION OF FIXED ASSETS – GENERAL	20,000,000	20,000,000	0	300,182,236	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0	0	0	275,182,236	0
23020127	CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURES	20,000,000	20,000,000	0	25,000,000	0
022000400100	STATE BUREAU OF STATISTICS					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
701	GENERAL PUBLIC SERVICES	344,867,304	344,867,304	7,841,000	721,599,679	0
7013	GENERAL SERVICES	344,867,304	344,867,304	7,841,000	721,599,679	0
70132	OVERALL PLANNING AND STATISTICAL SERVICES	344,867,304	344,867,304	7,841,000	721,599,679	0

022000400100	STATE BUREAU OF STATISTICS								
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ December	2026 Approved Budget	2026 NUT Tagging
Total	-	-	-	-	30,000,000	30,000,000	0	330,182,236	0
11100125000100 - Information Communication and Technology - General	PURCHASE OF ICT (21 ANDROID PHONES(CAPI), 5 DESKTOP & 2 LAPTOP COMPUTERS, 2PRINTERS, 5 UPS AND A PHOTOCOPYING MECHINE FOR DATA COLLECTION AND ANALYSIS	23020127 - CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURES	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12231200 - LOKOJA	20,000,000	20,000,000	0	25,000,000	0
13100125000800 - Reform of Government and Governance - General	PURCHASE OF 15 EXECUTIVE TABLES AND 60 CHAIRS FOR CONFERENCE HALL,5 CABINETS, 10 CELLING FANS AND 2 AC	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12231200 - LOKOJA	10,000,000	10,000,000	0	30,000,000	0
13100126000200 - Reform of Government and Governance - General	CONSTRUCTION OF OFFICE BUILDING FOR STATE BUREAU OF STATISTICS(KGSBS)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	0	0	0	275,182,236	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



022000700100	OFFICE OF THE ACCOUNTANT GENERAL					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
1	Revenue	364,498,163,041	364,498,163,041	270,138,376,590.72	426,126,266,301	0
11	GOVERNMENT SHARE OF FAAC	364,375,163,041	364,375,163,041	270,114,316,584.72	426,023,266,301	0
1101	GOVERNMENT SHARE OF FAAC	364,375,163,041	364,375,163,041	270,114,316,584.72	426,023,266,301	0
110101	STATE GOVERNMENT SHARE OF STATUTORY REVENUES	70,000,000,000	70,000,000,000	88,742,266,982.05	76,000,000,000	0
11010101	STATUTORY ALLOCATION	70,000,000,000	70,000,000,000	85,717,633,810.40	70,000,000,000	0
11010104	WITHHELD ESCROW (13% DERIVATION)	0	0	3,024,633,171.65	6,000,000,000	0
110102	STATE GOVERNMENT SHARE OF VAT	90,000,000,000	90,000,000,000	84,576,779,764.76	90,000,000,000	0
11010201	SHARE OF VAT	90,000,000,000	90,000,000,000	84,576,779,764.76	90,000,000,000	0
110103	STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES	204,375,163,041	204,375,163,041	96,795,269,837.91	260,023,266,301	0
11010302	EXCESS NON-OIL	200,000,000	200,000,000	1,348,878,684.05	4,000,000,000	0
11010303	EXCHANGE GAIN	59,500,000,000	59,500,000,000	4,819,246,682.62	10,000,000,000	0
11010304	ECOLOGICAL FUND	2,000,000,000	2,000,000,000	895,299,599.89	2,000,000,000	0
11010305	ELECTRONIC MONEY TRANSFER LEVY (EMTL)	6,000,000,000	6,000,000,000	4,605,102,279.70	6,000,000,000	0
11010306	FOREX EQUALISATION MINERAL	2,577,798,101	2,577,798,101	71,121,478.75	3,000,000,000	0
11010308	SOLID MINERAL	910,368,701	910,368,701	577,557,054.07	1,500,000,000	0
11010311	NLNG DIVIDEND	0	0	25,270,025,839.79	160,336,270,062	0
11010313	STATE INFRASTRUCTURE & SECURITY	69,186,996,239	69,186,996,239	28,810,810,810.82	39,186,996,239	0
11010314	SIGNATURE BONUS	50,000,000,000	50,000,000,000	0	20,000,000,000	0
11010399	OTHER FAAC DISTRIBUTIONS	14,000,000,000	14,000,000,000	30,397,227,408.22	14,000,000,000	0
12	INDEPENDENT REVENUE	80,000,000	80,000,000	96,951.33	60,000,000	0
1202	NON-TAX REVENUE	80,000,000	80,000,000	96,951.33	60,000,000	0
120207	EARNINGS -GENERAL	80,000,000	80,000,000	96,951.33	60,000,000	0
12020701	PROCEEDS FROM OWNER-OCCUPIER HOUSING SCHEME	80,000,000	80,000,000	96,951.33	60,000,000	0
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	43,000,000	43,000,000	23,963,054.67	43,000,000	0
1403	LOANS/ BORROWINGS RECEIPT	43,000,000	43,000,000	23,963,054.67	43,000,000	0
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	43,000,000	43,000,000	23,963,054.67	43,000,000	0
14030102	DOMESTIC LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES	43,000,000	43,000,000	23,963,054.67	43,000,000	0
022000700100	OFFICE OF THE ACCOUNTANT GENERAL					



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	EXPENDITURES	10,286,165,041	12,734,165,041	9,804,029,400.88	14,742,625,521	0
21	PERSONNEL COST	1,509,270,741	1,009,270,741	385,720,757.69	1,507,054,121	0
2101	SALARY	763,270,741	763,270,741	384,760,757.69	961,054,121	0
210101	SALARIES AND WAGES	763,270,741	763,270,741	384,760,757.69	961,054,121	0
21010101	SALARY	613,270,741	613,270,741	365,885,154.32	861,054,121	0
21010106	SALARY ARREARS	150,000,000	150,000,000	18,875,603.37	100,000,000	0
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	746,000,000	246,000,000	960,000	546,000,000	0
210201	ALLOWANCES	46,000,000	46,000,000	960,000	46,000,000	0
21020105	FURNITURE ALLOWANCE /1ST - 28TH DAYS ALLOWANCE	40,000,000	40,000,000	0	40,000,000	0
21020113	ALLOWANCES FOR CASUAL LABORERS AND ITF ATTACHMENT	6,000,000	6,000,000	960,000	6,000,000	0
210202	SOCIAL CONTRIBUTIONS	700,000,000	200,000,000	0	500,000,000	0
21020206	STATE GOVERNMENT'S CONTRIBUTION OF 5% OF EMPLOYEES' BASIC SALARY AND THE DESIGNATED AMOUNT FOR POLITICAL APPOINTEES AS BASIC CARE FUND	700,000,000	200,000,000	0	500,000,000	0
22	OTHER RECURRENT COSTS	5,659,580,900	10,207,580,900	8,824,781,775.54	10,993,338,000	0
2202	OVERHEAD COST	5,659,580,900	10,207,580,900	8,824,781,775.54	10,993,338,000	0
220201	TRAVEL & TRANSPORT - GENERAL	99,000,000	99,000,000	80,768,593	99,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	9,000,000	9,000,000	150,000	9,000,000	0
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	90,000,000	90,000,000	80,618,593	90,000,000	0
220202	UTILITIES - GENERAL	37,038,000	37,038,000	20,869,000	51,038,000	0
22020201	INTERNET ACCESS CHARGES	20,000,000	20,000,000	5,000,000	20,000,000	0
22020202	PURCHASE OF SOFTWARE LICENCE /LICENCE RENEWAL	15,000,000	15,000,000	15,000,000	25,000,000	0
22020203	WATER RATE	519,000	519,000	0	519,000	0
22020204	ELECTRICITY BILL /CHARGES	1,000,000	1,000,000	869,000	5,000,000	0
22020205	TELEPHONE CHARGES	519,000	519,000	0	519,000	0
220203	MATERIALS & SUPPLIES - GENERAL	353,000,000	401,000,000	281,084,000	373,000,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	41,000,000	41,000,000	23,780,000	41,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	312,000,000	360,000,000	257,304,000	332,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



220204	MAINTENANCE SERVICES - GENERAL	254,000,000	384,000,000	69,225,100	384,000,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	15,000,000	55,000,000	16,188,500	55,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	12,000,000	102,000,000	46,300,000	102,000,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	188,000,000	188,000,000	1,030,000	188,000,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	9,000,000	9,000,000	706,600	9,000,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	30,000,000	30,000,000	5,000,000	30,000,000	0
220205	TRAINING - GENERAL	133,019,000	553,019,000	346,183,981	770,000,000	0
22020501	LOCAL TRAINING	83,019,000	303,019,000	97,241,245	620,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	50,000,000	250,000,000	248,942,736	150,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	40,000,000	6,140,000,000	5,994,380,215.57	6,080,000,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	40,000,000	6,140,000,000	5,994,380,215.57	6,080,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	65,000,000	65,000,000	26,776,378.58	65,000,000	0
22020801	MOTOR VEHICLE FUEL COST	15,000,000	15,000,000	13,493,238.58	15,000,000	0
22020803	PLANTS/ GENERATOR FUEL COST	50,000,000	50,000,000	13,283,140	50,000,000	0
220209	FINANCIAL CHARGES - GENERAL	500,000,000	1,100,000,000	1,089,924,405.03	300,000,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	500,000,000	1,100,000,000	1,089,924,405.03	300,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	4,178,523,900	1,428,523,900	915,570,102.36	2,871,300,000	0
22021001	REFRESHMENT & MEALS	60,000,000	60,000,000	57,278,102.36	60,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	130,000,000	130,000,000	110,200,000	130,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	1,290,500	1,290,500	0	1,300,000	0
22021015	SUBSCRIPTION TO PROFESSIONAL BODIES/ PARLIAMENTARY /ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS	3,000,000,000	200,000,000	0	1,500,000,000	0
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	287,233,400	287,233,400	0	300,000,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	700,000,000	750,000,000	748,092,000	880,000,000	0
23	CAPITAL EXPENDITURE	3,117,313,400	1,517,313,400	593,526,867.65	2,242,233,400	0
2302	CONSTRUCTION / PROVISION	2,600,000,000	600,000,000	68,800,000	1,600,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



230201	CONSTRUCTION / PROVISION OF FIXED ASSETS – GENERAL	2,600,000,000	600,000,000	68,800,000	1,600,000,000	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	600,000,000	100,000,000	0	600,000,000	0
23020127	CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURES	2,000,000,000	500,000,000	68,800,000	1,000,000,000	0
2303	REHABILITATION / REPAIRS	100,000,000	400,000,000	356,581,867.65	400,000,000	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	100,000,000	400,000,000	356,581,867.65	400,000,000	0
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	100,000,000	400,000,000	356,581,867.65	400,000,000	0
2305	OTHER CAPITAL PROJECTS	417,313,400	517,313,400	168,145,000	242,233,400	0
230501	ACQUISITION OF NON TANGIBLE ASSETS	417,313,400	517,313,400	168,145,000	242,233,400	0
23050101	RESEARCH AND DEVELOPMENT	417,313,400	517,313,400	168,145,000	242,233,400	0
022000700100	OFFICE OF THE ACCOUNTANT GENERAL					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
701	GENERAL PUBLIC SERVICES	10,286,165,041	12,734,165,041	9,804,029,400.88	14,742,625,521	0
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	10,286,165,041	12,734,165,041	9,804,029,400.88	14,742,625,521	0
70112	FINANCIAL AND FISCAL AFFAIRS	10,286,165,041	12,734,165,041	9,804,029,400.88	14,742,625,521	0

022000700100	OFFICE OF THE ACCOUNTANT GENERAL								
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ December	2026 Approved Budget	2026 NUT Tagging
Total					3,117,313,400	1,517,313,400	593,526,867.65	2,242,233,400	0
13100123007500 - Reform of Government and Governance - General	TSA IMPLEMENTATION CONSULTANCY EXPENSES/ PRODUCTION OF REPORT	23050101 - RESEARCH AND DEVELOPMENT	70112 - FINANCIAL AND FISCAL AFFAIRS	12242200 - STATE WIDE	75,080,000	75,080,000	0	0	0
13100123007600 - Reform of Government and Governance - General	PRODUCTION OF ACCOUNTING, EXPENDITURE CONTROL & FINANCIAL REPORTING DOCUMENT	23050101 - RESEARCH AND DEVELOPMENT	70112 - FINANCIAL AND FISCAL AFFAIRS	12242200 - STATE WIDE	100,000,000	200,000,000	168,145,000	0	0
13100123007700 - Reform of Government and Governance - General	EQUIPING STATE INTEGRATED FIN. MGT. INFORMATION SYSTEM	23020127 - CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURES	70112 - FINANCIAL AND FISCAL AFFAIRS	12231200 - LOKOJA	2,000,000,000	500,000,000	68,800,000	1,000,000,000	0
06100123002700 - Housing and Urban Development - General	CONSTRUCTION OF TREASURY HOUSE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	12231200 - LOKOJA	600,000,000	100,000,000	0	600,000,000	0



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13100124000800 - Reform of Government and Governance - General	RENOVATION OF MAIN ACCOUNTANT GENERAL OFFICE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	12231200 - LOKOJA	100,000,000	400,000,000	356,581,867.65	400,000,000	0
13100125000600 - Reform of Government and Governance - General	DOMESTICATION AND PRODUCTION OF 1000 COPIES OF FINANCIAL REGULATION IN THE STATE	23050101 - RESEARCH AND DEVELOPMENT	70112 - FINANCIAL AND FISCAL AFFAIRS	12231200 - LOKOJA	242,233,400	242,233,400	0	242,233,400	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



022000800100	KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
1	Revenue	24,586,933,336	24,586,933,336	28,786,711,142.01	27,277,336,079	0
12	INDEPENDENT REVENUE	24,586,933,336	24,586,933,336	28,786,711,142.01	27,277,336,079	0
1201	TAX REVENUE	22,974,599,160	22,974,599,160	27,445,327,661.69	25,294,248,785	0
120101	PERSONAL TAXES	16,437,310,142	16,437,310,142	22,506,422,601.25	18,609,644,630	0
12010102	PERSONAL INCOME TAX (PAYE)	16,154,761,616	16,154,761,616	22,302,362,889.14	18,334,644,630	0
12010104	DIRECT ASSESMENT TAX	282,548,526	282,548,526	204,059,712.11	275,000,000	0
120103	OTHER TAXES	6,537,289,018	6,537,289,018	4,938,905,060.44	6,684,604,155	0
12010303	WITHHOLDING TAX(LGAs)	2,500,000,000	2,500,000,000	2,473,780,531.34	2,548,948,589	0
12010304	CONSUMPTION TAX	10,000,000	10,000,000	5,350,685	5,000,000	0
12010306	CAPITAL GAIN TAX	2,500,000	2,500,000	299,985.91	0	0
12010307	2% DEVELOPMENT LEVY	900,000,000	900,000,000	1,209,590,817.87	1,756,807,046	0
12010308	INFRASTRUCTURAL MAINTENANCE LEVY	94,126,000	94,126,000	342,090,000	300,000,000	0
12010309	ECONOMIC DEVELOPMENT LEVY	0	0	1,258,400	0	0
12010313	TAX AUDIT	2,582,350,000	2,582,350,000	624,807,959.50	1,500,000,000	0
12010314	SOCIAL SERVICE CONTRIBUTION LEVY (CORPORATE)	302,883,018	302,883,018	152,604,220.26	345,175,488	0
12010315	SOCIAL SERVICE CONTRIBUTION LEVY (INDIVIDUALS)	49,540,000	49,540,000	1,422,599.98	53,673,032	0
12010317	STAMP DUTY	95,890,000	95,890,000	127,699,860.58	175,000,000	0
1202	NON-TAX REVENUE	1,612,334,176	1,612,334,176	1,341,383,480.32	1,983,087,294	0
120201	LICENCES - GENERAL	228,446,863	228,446,863	153,245,125	257,981,625	0
12020102	ENHANCED NATIONAL DRIVER'S LICENSE (ENDL)	105,924,772	105,924,772	75,824,000	131,716,350	0
12020103	LEARNERS' PERMIT	5,293,200	5,293,200	1,311,500	3,265,275	0
12020114	MOTOR VEHICLE LICENCES	102,029,091	102,029,091	73,662,025	105,000,000	0
12020151	HACKNEY PERMIT	15,199,800	15,199,800	2,447,600	18,000,000	0
120204	FEES - GENERAL	1,383,887,313	1,383,887,313	1,188,138,355.32	1,725,105,669	0
12020403	NEW NUMBER PLATE RATE	129,130,313	129,130,313	83,828,000	233,317,350	0
12020415	CONTRACTOR REGISTRATION/ RENEWAL FEES	0	0	0	2,500,000	0
12020418	AUTO DATA/ MOTOR VEHICLE REGISTRATION	49,257,000	49,257,000	84,144,100	21,718,509	0
12020456	TAX CLEARANCE FEES	5,500,000	5,500,000	18,757,921.66	5,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



12020485	HAULAGE FEE	1,200,000,000	1,200,000,000	1,001,408,333.66	1,462,569,810	0
022000800100	KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>7,241,020,392</u>	<u>8,429,604,166</u>	<u>6,692,901,940.68</u>	<u>7,285,213,608</u>	<u>0</u>
21	PERSONNEL COST	1,999,578,629	1,999,578,629	1,653,694,919.41	2,342,669,255	0
2101	SALARY	1,999,578,629	1,999,578,629	1,653,694,919.41	2,342,669,255	0
210101	SALARIES AND WAGES	1,999,578,629	1,999,578,629	1,653,694,919.41	2,342,669,255	0
21010101	SALARY	1,999,578,629	1,999,578,629	1,653,694,919.41	2,342,669,255	0
22	OTHER RECURRENT COSTS	3,856,441,763	5,045,025,537	4,440,672,610.52	3,587,544,353	0
2202	OVERHEAD COST	1,856,441,763	1,944,733,650	1,437,481,801.09	1,787,544,353	0
220201	TRAVEL & TRANSPORT - GENERAL	100,000,000	130,000,000	124,343,764	130,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	100,000,000	130,000,000	124,343,764	130,000,000	0
220202	UTILITIES - GENERAL	100,000,000	100,000,000	79,932,818.06	100,000,000	0
22020204	ELECTRICITY BILL /CHARGES	100,000,000	100,000,000	79,932,818.06	100,000,000	0
220203	MATERIALS & SUPPLIES - GENERAL	381,000,000	406,000,000	355,572,286.41	325,000,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	25,000,000	15,000,000	5,936,575.01	15,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	356,000,000	391,000,000	349,635,711.40	310,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	204,329,950	266,329,950	198,674,866.61	258,083,033	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	150,000,000	140,000,000	94,622,299.50	115,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	19,800,000	26,800,000	20,940,292.93	46,083,033	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	15,000,000	10,000,000	3,512,881.25	7,000,000	0
22020432	MAINTENANCE OF BROADCASTING EQUIPMENT/ ICT EQUIPMENT/GOVERNMENT HOUSE BROADBAND CONNECTIVITY AND ICT EXPENSES	19,529,950	89,529,950	79,599,392.93	90,000,000	0
220205	TRAINING - GENERAL	235,000,000	195,000,000	127,230,059	240,790,520	0
22020501	LOCAL TRAINING	200,000,000	145,000,000	100,883,325	120,790,520	0
22020502	INTERNATIONAL TRAINING	35,000,000	50,000,000	26,346,734	120,000,000	0
220206	OTHER SERVICES - GENERAL	154,500,000	149,500,000	141,850,000.08	167,120,000	0
22020601	SECURITY SERVICES EXPENSES	7,000,000	2,000,000	0	0	0
22020602	OFFICE RENT	12,000,000	12,000,000	6,730,000.08	12,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	135,500,000	135,500,000	135,120,000	155,120,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	280,000,000	220,000,000	216,583,750	220,000,000	0
22020702	LEGAL SERVICES /PREROGATIVE OF MERCYEXPENSES/ IMPLEMENTATION OF ACJ LAW 2017	280,000,000	220,000,000	216,583,750	220,000,000	0
220209	FINANCIAL CHARGES - GENERAL	65,069,926	65,069,926	49,583,966.28	71,000,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	5,000,000	5,000,000	2,786,280.77	6,000,000	0
22020902	INSURANCE PREMIUM	60,069,926	60,069,926	46,797,685.51	65,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	336,541,887	412,833,774	143,710,290.65	275,550,800	0
22021001	REFRESHMENT & MEALS	60,250,000	68,250,000	37,667,445.75	45,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	100,000,000	60,000,000	33,762,924.40	60,000,000	0
22021008	CORPERATE SOCIAL RESPONSIBILITY	30,000,000	30,000,000	26,076,761	35,000,000	0
22021015	SUBSCRIPTION TO PROFESSIONAL BODIES/ PARLIAMENTARY /ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS	35,000,000	35,000,000	19,025,950	80,000,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	111,291,887	219,583,774	27,177,209.50	55,550,800	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	2,000,000,000	3,000,000,000	2,957,380,716.09	1,800,000,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	2,000,000,000	3,000,000,000	2,957,380,716.09	1,800,000,000	0
22040117	SPECIAL GRANTS TO BOARD OF INTERNAL REVENUE ON REVENUE GENERATION (OUTSIDE 10% MANDATORY COMMISSION)	2,000,000,000	3,000,000,000	2,957,380,716.09	1,800,000,000	0
2207	TRANSFERS -PAYMENT	0	100,291,887	45,810,093.34	0	0
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	0	100,291,887	45,810,093.34	0	0
22070107	25% RETENTION COMMISSION FEES ON REVENUE GENERATION BY KOGI STATE BUREAU OF LANDS & TOWN PLANNING	0	12,000,000	0	0	0
22070113	3% REVENUE GENERATION TO MDAS IN CHARGE OF THE GENERATION	0	88,291,887	45,810,093.34	0	0
23	CAPITAL EXPENDITURE	1,385,000,000	1,385,000,000	598,534,410.75	1,355,000,000	0
2301	FIXED ASSETS PURCHASED	1,275,000,000	1,275,000,000	531,509,669.25	1,275,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



230101	PURCHASE OF FIXED ASSETS - GENERAL	1,275,000,000	1,275,000,000	531,509,669.25	1,275,000,000	0
23010105	PURCHASE OF MOTOR VEHICLES	1,000,000,000	1,000,000,000	449,820,450	800,000,000	0
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	75,000,000	75,000,000	0	75,000,000	0
23010140	PURCHASE OF OFFICE EQUIPMENT	200,000,000	200,000,000	81,689,219.25	200,000,000	0
23010144	PURCHASE OF POWER INSTILLATION EQUIPMENT	0	0	0	120,000,000	0
23010146	PURCHASE OF MOTOR CYCLES	0	0	0	80,000,000	0
2303	REHABILITATION / REPAIRS	110,000,000	110,000,000	67,024,741.50	80,000,000	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	110,000,000	110,000,000	67,024,741.50	80,000,000	0
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	110,000,000	110,000,000	67,024,741.50	80,000,000	0
022000800100	KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
701	GENERAL PUBLIC SERVICES	7,241,020,392	8,429,604,166	6,692,901,940.68	7,285,213,608	0
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	7,241,020,392	8,429,604,166	6,692,901,940.68	7,285,213,608	0
70112	FINANCIAL AND FISCAL AFFAIRS	7,241,020,392	8,429,604,166	6,692,901,940.68	7,285,213,608	0

022000800100	KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)								
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ December	2026 Approved Budget	2026 NUT Tagging
Total					1,385,000,000	1,385,000,000	598,534,410.75	1,355,000,000	0
13100123007800 - Reform of Government and Governance - General	PROCUREMENT OF 6NO OF OPERATIONAL VEHICLES	23010105 - PURCHASE OF MOTOR VEHICLES	70112 - FINANCIAL AND FISCAL AFFAIRS	12231200 - LOKOJA	1,000,000,000	1,000,000,000	449,820,450	800,000,000	0
13100123007900 - Reform of Government and Governance - General	RENOVATION AND FURNISHING OF OFFICE BUILDING, INCLUDING PROVISION OF ELEVATOR	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	12231200 - LOKOJA	110,000,000	110,000,000	67,024,741.50	80,000,000	0
13100123008100 - Reform of Government and Governance - General	PROCUREMENT OF OFFICE EQUIPMENT AND PLANT	23010140 - PURCHASE OF OFFICE EQUIPMENT	70112 - FINANCIAL AND FISCAL AFFAIRS	12231200 - LOKOJA	200,000,000	200,000,000	81,689,219.25	200,000,000	0
13100124000900 - Reform of Government and Governance - General	DIGITALISATION OF IGR COLLECTION BY SUPPLY OF POS MACHINES (SPECIAL FUND OUT THE 10% COMMISSION)	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70112 - FINANCIAL AND FISCAL AFFAIRS	12231200 - LOKOJA	75,000,000	75,000,000	0	75,000,000	0
13100123007800 - Reform of Government and Governance - General	PROCUREMENT OF 40 NOS OF MOTORCYCLE FOR 11 AREA OFFICES	23010146 - PURCHASE OF MOTOR CYCLES	70112 - FINANCIAL AND FISCAL AFFAIRS	12242200 - STATE WIDE	0	0	0	80,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



14100126000200 - Power - General	PROCUREMENT AND INSTALLATION OF SOLAR POWER AT HEAD OFFICE AND 11 AREA OFFICES	23010144 - PURCHASE OF POWER INSTILLATION EQUIPMENT	70112 - FINANCIAL AND FISCAL AFFAIRS	12242200 - STATE WIDE	0	0	0	120,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



022001200100	KOGI INVESTMENT AND PROPERTIES LIMITED					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	EXPENDITURES	40,300,000	97,500,000	20,113,228.41	3,944,550,000	0
21	PERSONNEL COST	0	0	0	10,000,000	0
2101	SALARY	0	0	0	10,000,000	0
210101	SALARIES AND WAGES	0	0	0	10,000,000	0
21010104	AUXILLARY STAFF	0	0	0	10,000,000	0
22	OTHER RECURRENT COSTS	40,300,000	66,500,000	20,113,228.41	49,550,000	0
2202	OVERHEAD COST	15,300,000	41,400,000	20,063,228.41	24,550,000	0
220201	TRAVEL & TRANSPORT - GENERAL	2,000,000	2,000,000	1,525,600	4,500,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	2,000,000	2,000,000	1,525,600	4,500,000	0
220202	UTILITIES - GENERAL	300,000	800,000	381,600	750,000	0
22020201	INTERNET ACCESS CHARGES	0	500,000	159,100	0	0
22020204	ELECTRICITY BILL /CHARGES	300,000	300,000	222,500	750,000	0
220203	MATERIALS & SUPPLIES - GENERAL	1,600,000	13,800,000	5,878,398.68	6,600,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	500,000	1,700,000	1,535,350	1,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	100,000	100,000	17,000	600,000	0
22020323	OFFICE AND GENERAL EXPENSES	1,000,000	12,000,000	4,326,048.68	5,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	3,200,000	4,400,000	2,146,000	4,500,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	1,200,000	1,200,000	197,600	2,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	1,000,000	1,700,000	1,591,700	1,500,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0	500,000	339,700	0	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	1,000,000	1,000,000	17,000	1,000,000	0
220205	TRAINING - GENERAL	300,000	3,000,000	688,000	300,000	0
22020501	LOCAL TRAINING	300,000	2,000,000	0	300,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	0	1,000,000	688,000	0	0
220206	OTHER SERVICES - GENERAL	200,000	200,000	0	200,000	0
22020601	SECURITY SERVICES EXPENSES	200,000	200,000	0	200,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0	4,000,000	2,827,437.50	0	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	0	4,000,000	2,827,437.50	0	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



220208	FUEL & LUBRICANTS - GENERAL	3,200,000	4,400,000	2,900,600	3,200,000	0
22020801	MOTOR VEHICLE FUEL COST	800,000	1,500,000	1,426,000	800,000	0
22020803	PLANTS/ GENERATOR FUEL COST	800,000	800,000	602,600	800,000	0
22020806	DIESEL EXPENSES	900,000	900,000	0	900,000	0
22020807	FUEL EXPENSES	700,000	1,200,000	872,000	700,000	0
220209	FINANCIAL CHARGES - GENERAL	50,000	50,000	25,000	50,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	50,000	50,000	25,000	50,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	4,450,000	8,750,000	3,690,592.23	4,450,000	0
22021001	REFRESHMENT & MEALS	700,000	2,700,000	2,390,200	700,000	0
22021002	PUBLICITY & ADVERTISEMENTS	400,000	400,000	0	400,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	500,000	500,000	0	500,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	100,000	100,000	0	100,000	0
22021015	SUBSCRIPTION TO PROFESSIONAL BODIES/ PARLIAMENTARY /ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS	0	1,300,000	840,392.23	0	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	2,500,000	2,500,000	0	2,500,000	0
22021069	BOARD MEETING EXPENSES	0	1,000,000	460,000	0	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	250,000	250,000	0	250,000	0
2203	LOANS AND ADVANCES	0	100,000	50,000	0	0
220301	STAFF LOANS & ADVANCES	0	100,000	50,000	0	0
22030103	OTHER LOANS AND ADVANCES	0	100,000	50,000	0	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	25,000,000	25,000,000	0	25,000,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	25,000,000	25,000,000	0	25,000,000	0
22040112	TAKE OFF GRANT FOR THE IMPLEMENTATION OF NEWLY CREATED AGENCY/DEPARTMENT	25,000,000	25,000,000	0	25,000,000	0
23	CAPITAL EXPENDITURE	0	31,000,000	0	3,885,000,000	0
2301	FIXED ASSETS PURCHASED	0	31,000,000	0	675,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	0	31,000,000	0	675,000,000	0
23010105	PURCHASE OF MOTOR VEHICLES	0	0	0	675,000,000	0
23010119	PURCHASE OF POWER GENERATING SET/PLANT	0	1,000,000	0	0	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



23010144	PURCHASE OF POWER INSTILLATION EQUIPMENT	0	30,000,000	0	0	0
2302	CONSTRUCTION / PROVISION	0	0	0	3,075,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS – GENERAL	0	0	0	3,075,000,000	0
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0	0	0	75,000,000	0
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	0	0	0	3,000,000,000	0
2303	REHABILITATION / REPAIRS	0	0	0	130,000,000	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0	0	0	130,000,000	0
23030103	REHABILITATION / REPAIRS - HOUSING	0	0	0	130,000,000	0
2305	OTHER CAPITAL PROJECTS	0	0	0	5,000,000	0
230501	ACQUISITION OF NON TANGIBLE ASSETS	0	0	0	5,000,000	0
23050101	RESEARCH AND DEVELOPMENT	0	0	0	5,000,000	0
022001200100	KOGI INVESTMENT AND PROPERTIES LIMITED					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
701	GENERAL PUBLIC SERVICES	0	31,000,000	0	0	0
7013	GENERAL SERVICES	0	31,000,000	0	0	0
70132	OVERALL PLANNING AND STATISTICAL SERVICES	0	31,000,000	0	0	0
704	ECONOMIC AFFAIRS	40,300,000	66,500,000	20,113,228.41	3,944,550,000	0
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	40,300,000	66,500,000	20,113,228.41	3,944,550,000	0
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	40,300,000	66,500,000	20,113,228.41	3,944,550,000	0

022001200100	KOGI INVESTMENT AND PROPERTIES LIMITED								
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ December	2026 Approved Budget	2026 NUT Tagging
Total					0	31,000,000	0	3,885,000,000	0
13100126000900 - Reform of Government and Governance - General	RECONSTRUCTION OF PAPARANDA SQUARE	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12231200 - LOKOJA	0	0	0	3,000,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



13100126001000 - Reform of Government and Governance - General	RENOVATION OF OFFICE COMPLEX	23030103 - REHABILITATION / REPAIRS - HOUSING	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12231200 - LOKOJA	0	0	0	130,000,000	0
13100126001100 - Reform of Government and Governance - General	PURCHASE OF 5 NO OF HILUX OPERATIONAL VEHICLES	23010105 - PURCHASE OF MOTOR VEHICLES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12231200 - LOKOJA	0	0	0	675,000,000	0
13100126001200 - Reform of Government and Governance - General	ESTABLISHMENT OF BOTTLE/ PURE WATER FACTORY IN THE PREMISES	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12231200 - LOKOJA	0	0	0	75,000,000	0
13100126001300 - Reform of Government and Governance - General	INVESTMENT IN TREASURY BILLS	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12231200 - LOKOJA	0	0	0	5,000,000	0
13100126002800 - Reform of Government and Governance - General	PURCHASE OF 300 KVA TRANSFORMER/ INSTALLATION	23010144 - PURCHASE OF POWER INSTILLATION EQUIPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12231200 - LOKOJA	0	30,000,000	0	0	0
13100126002900 - Reform of Government and Governance - General	PURCHASE OF POWER GENERATOR	23010119 - PURCHASE OF POWER GENERATING SET/PLANT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12231200 - LOKOJA	0	1,000,000	0	0	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



022001300100	KOGI STATE GOVERNANCE DELIVERY UNIT					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	EXPENDITURES	46,231,498	52,031,498	11,821,250	151,800,000	0
22	OTHER RECURRENT COSTS	46,231,498	52,031,498	11,821,250	151,800,000	0
2202	OVERHEAD COST	21,231,498	27,031,498	11,821,250	126,800,000	0
220201	TRAVEL & TRANSPORT - GENERAL	2,000,000	3,500,000	3,144,000	3,500,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	2,000,000	3,500,000	3,144,000	3,500,000	0
220202	UTILITIES - GENERAL	531,498	531,498	0	11,500,000	0
22020201	INTERNET ACCESS CHARGES	531,498	531,498	0	1,500,000	0
22020202	PURCHASE OF SOFTWARE LICENCE /LICENCE RENEWAL	0	0	0	10,000,000	0
220203	MATERIALS & SUPPLIES - GENERAL	3,900,000	3,900,000	1,686,050	4,100,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	600,000	600,000	212,000	800,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	300,000	300,000	0	300,000	0
22020323	OFFICE AND GENERAL EXPENSES	3,000,000	3,000,000	1,474,050	3,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	5,000,000	5,000,000	718,600	5,000,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	2,500,000	2,500,000	718,600	2,500,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	1,500,000	1,500,000	0	1,500,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	500,000	500,000	0	500,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	500,000	500,000	0	500,000	0
220205	TRAINING - GENERAL	2,000,000	2,500,000	1,370,000	3,000,000	0
22020501	LOCAL TRAINING	1,000,000	1,500,000	1,370,000	2,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	1,000,000	1,000,000	0	1,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0	0	0	50,000,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	0	0	0	50,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	2,800,000	3,100,000	992,150	3,000,000	0
22020803	PLANTS/ GENERATOR FUEL COST	1,000,000	1,000,000	0	1,000,000	0
22020806	DIESEL EXPENSES	1,000,000	1,000,000	0	1,000,000	0
22020807	FUEL EXPENSES	800,000	1,100,000	992,150	1,000,000	0
220209	FINANCIAL CHARGES - GENERAL	200,000	200,000	5,600	200,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	200,000	200,000	5,600	200,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	4,800,000	8,300,000	3,904,850	46,500,000	0
22021001	REFRESHMENT & MEALS	1,000,000	4,500,000	3,904,850	1,500,000	0
22021002	PUBLICITY & ADVERTISEMENTS	500,000	500,000	0	500,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	1,000,000	1,000,000	0	1,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	500,000	500,000	0	500,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	1,000,000	1,000,000	0	1,000,000	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	800,000	800,000	0	42,000,000	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	25,000,000	25,000,000	0	25,000,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	25,000,000	25,000,000	0	25,000,000	0
22040112	TAKE OFF GRANT FOR THE IMPLEMENTATION OF NEWLY CREATED AGENCY/DEPARTMENT	25,000,000	25,000,000	0	25,000,000	0
022001300100	KOGI STATE GOVERNANCE DELIVERY UNIT					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
701	GENERAL PUBLIC SERVICES	46,231,498	52,031,498	11,821,250	151,800,000	0
7013	GENERAL SERVICES	46,231,498	52,031,498	11,821,250	151,800,000	0
70132	OVERALL PLANNING AND STATISTICAL SERVICES	46,231,498	52,031,498	11,821,250	151,800,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



022001400100	KOGI STATE ECONOMIC COUNCIL					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	EXPENDITURES	1,500,000,000	572,000,000	111,320,500	1,500,000,000	0
22	OTHER RECURRENT COSTS	1,500,000,000	572,000,000	111,320,500	1,500,000,000	0
2202	OVERHEAD COST	1,500,000,000	572,000,000	111,320,500	1,500,000,000	0
220201	TRAVEL & TRANSPORT - GENERAL	1,200,000,000	250,000,000	250,000	1,200,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	500,000,000	150,000,000	250,000	500,000,000	0
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	700,000,000	100,000,000	0	700,000,000	0
220202	UTILITIES - GENERAL	2,000,000	8,000,000	7,790,000	2,000,000	0
22020201	INTERNET ACCESS CHARGES	2,000,000	8,000,000	7,790,000	2,000,000	0
220203	MATERIALS & SUPPLIES - GENERAL	86,000,000	86,000,000	21,250,000	86,000,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	15,000,000	15,000,000	11,750,000	15,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	1,000,000	1,000,000	0	1,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	70,000,000	70,000,000	9,500,000	70,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	60,000,000	60,000,000	10,714,000	60,000,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	20,000,000	20,000,000	3,100,000	20,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	20,000,000	20,000,000	1,000,000	20,000,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	20,000,000	20,000,000	6,614,000	20,000,000	0
220205	TRAINING - GENERAL	82,000,000	82,000,000	5,000,000	82,000,000	0
22020501	LOCAL TRAINING	20,000,000	20,000,000	0	20,000,000	0
22020502	INTERNATIONAL TRAINING	20,000,000	20,000,000	0	20,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	42,000,000	42,000,000	5,000,000	42,000,000	0
220209	FINANCIAL CHARGES - GENERAL	2,000,000	2,000,000	0	2,000,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	2,000,000	2,000,000	0	2,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	68,000,000	84,000,000	66,316,500	68,000,000	0
22021001	REFRESHMENT & MEALS	50,000,000	66,000,000	64,316,500	50,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	3,000,000	3,000,000	0	3,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	5,000,000	5,000,000	0	5,000,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	10,000,000	10,000,000	2,000,000	10,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



022001400100	KOGI STATE ECONOMIC COUNCIL					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
701	GENERAL PUBLIC SERVICES	1,500,000,000	572,000,000	111,320,500	1,500,000,000	0
7013	GENERAL SERVICES	1,500,000,000	572,000,000	111,320,500	1,500,000,000	0
70132	OVERALL PLANNING AND STATISTICAL SERVICES	1,500,000,000	572,000,000	111,320,500	1,500,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



022001500100	HUMAN CAPITAL OPPORTUNITY FOR PROSPERITY AND EQUITY HOPE-GOV					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	EXPENDITURES	0	1,216,000,000	232,484,100	1,131,500,000	0
22	OTHER RECURRENT COSTS	0	1,216,000,000	232,484,100	1,131,500,000	0
2202	OVERHEAD COST	0	916,000,000	232,484,100	831,500,000	0
220201	TRAVEL & TRANSPORT - GENERAL	0	150,000,000	0	150,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	0	150,000,000	0	150,000,000	0
220202	UTILITIES - GENERAL	0	500,000	0	500,000	0
22020201	INTERNET ACCESS CHARGES	0	500,000	0	500,000	0
220203	MATERIALS & SUPPLIES - GENERAL	0	96,300,000	83,068,600	80,300,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	0	25,000,000	23,716,000	30,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	0	300,000	0	300,000	0
22020323	OFFICE AND GENERAL EXPENSES	0	60,000,000	49,352,600	50,000,000	0
22020359	STATISTICAL INVESTIGATION/ DATA COLLECTION/ CAPTURING OF POOR & VULNERABLE PEOPLE DATA	0	11,000,000	10,000,000	0	0
220204	MAINTENANCE SERVICES - GENERAL	0	115,500,000	65,915,500	96,500,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	0	20,000,000	0	20,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	0	15,000,000	5,245,000	15,000,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	0	500,000	0	500,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	0	80,000,000	60,670,500	61,000,000	0
220205	TRAINING - GENERAL	0	200,000,000	0	200,000,000	0
22020501	LOCAL TRAINING	0	100,000,000	0	100,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	0	100,000,000	0	100,000,000	0
220206	OTHER SERVICES - GENERAL	0	21,000,000	20,000,000	0	0
22020602	OFFICE RENT	0	21,000,000	20,000,000	0	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0	4,500,000	3,000,000	0	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	0	4,500,000	3,000,000	0	0
220208	FUEL & LUBRICANTS - GENERAL	0	82,000,000	0	82,000,000	0
22020803	PLANTS/ GENERATOR FUEL COST	0	1,000,000	0	1,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



22020806	DIESEL EXPENSES	0	1,000,000	0	1,000,000	0
22020807	FUEL EXPENSES	0	80,000,000	0	80,000,000	0
220209	FINANCIAL CHARGES - GENERAL	0	200,000	0	200,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	0	200,000	0	200,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	0	246,000,000	60,500,000	222,000,000	0
22021001	REFRESHMENT & MEALS	0	15,000,000	13,500,000	1,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	0	50,000,000	0	50,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	0	1,000,000	0	1,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	0	50,000,000	35,000,000	40,000,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	0	50,000,000	12,000,000	50,000,000	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	0	80,000,000	0	80,000,000	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	0	300,000,000	0	300,000,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	0	300,000,000	0	300,000,000	0
22040112	TAKE OFF GRANT FOR THE IMPLEMENTATION OF NEWLY CREATED AGENCY/DEPARTMENT	0	300,000,000	0	300,000,000	0
022001500100	HUMAN CAPITAL OPPORTUNITY FOR PROSPERITY AND EQUITY HOPE-GOV					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
701	GENERAL PUBLIC SERVICES	0	1,216,000,000	232,484,100	1,131,500,000	0
7013	GENERAL SERVICES	0	1,216,000,000	232,484,100	1,131,500,000	0
70132	OVERALL PLANNING AND STATISTICAL SERVICES	0	1,216,000,000	232,484,100	1,131,500,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



022200100100	MIN. OF COMMERCE & INDUSTRY					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
1	Revenue	315,700,000	315,700,000	158,975,000	514,200,000	0
12	INDEPENDENT REVENUE	315,700,000	315,700,000	158,975,000	514,200,000	0
1202	NON-TAX REVENUE	315,700,000	315,700,000	158,975,000	514,200,000	0
120201	LICENCES - GENERAL	53,000,000	53,000,000	100,710,000	153,000,000	0
12020112	REGISTRATION /RENEWAL POOLS BETTING, CASINO AND GAMING	53,000,000	53,000,000	100,710,000	150,000,000	0
12020174	COOPERATIVE REGISTRATION	0	0	0	3,000,000	0
120204	FEES - GENERAL	252,700,000	252,700,000	58,265,000	351,200,000	0
12020437	LOCAL TRADE FAIR FEE IN THE STATE	1,200,000	1,200,000	0	1,200,000	0
12020442	REGISTRATION/RENEWAL OF BUSINESS PREMISES	251,500,000	251,500,000	58,265,000	350,000,000	0
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	10,000,000	10,000,000	0	10,000,000	0
12020809	RENT FROM MUHAMMED BUHARI EVENT CENTRE	10,000,000	10,000,000	0	10,000,000	0
022200100100	MIN. OF COMMERCE & INDUSTRY					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	EXPENDITURES	6,588,181,450	5,978,196,450	4,913,760,379.88	11,423,091,718	0
21	PERSONNEL COST	197,311,450	197,311,450	128,608,294.88	155,021,718	0
2101	SALARY	197,311,450	197,311,450	128,608,294.88	155,021,718	0
210101	SALARIES AND WAGES	197,311,450	197,311,450	128,608,294.88	155,021,718	0
21010101	SALARY	197,311,450	197,311,450	128,608,294.88	155,021,718	0
22	OTHER RECURRENT COSTS	38,870,000	38,885,000	9,842,085	58,070,000	0
2202	OVERHEAD COST	38,870,000	38,885,000	9,842,085	58,070,000	0
220201	TRAVEL & TRANSPORT - GENERAL	300,000	300,000	665	600,000	0
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	100,000	100,000	665	100,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	200,000	200,000	0	500,000	0
220203	MATERIALS & SUPPLIES - GENERAL	26,960,000	26,960,000	1,912,720	28,250,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	500,000	500,000	362,720	1,500,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	50,000	50,000	0	50,000	0
22020323	OFFICE AND GENERAL EXPENSES	26,410,000	26,410,000	1,550,000	26,700,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



220204	MAINTENANCE SERVICES - GENERAL	3,000,000	3,000,000	2,110,700	10,000,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	2,000,000	2,000,000	1,110,700	3,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	1,000,000	1,000,000	1,000,000	2,000,000	0
22020448	PROPERTY IDENTIFICATION AND ENUMERATION EXPENSES	0	0	0	5,000,000	0
220205	TRAINING - GENERAL	300,000	300,000	15,000	400,000	0
22020501	LOCAL TRAINING	200,000	200,000	0	200,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	100,000	100,000	15,000	200,000	0
220206	OTHER SERVICES - GENERAL	5,000,000	5,000,000	3,645,000	9,000,000	0
22020657	COMMITTEES WORK EXPENSES/ ALLOWANCES	5,000,000	5,000,000	3,645,000	9,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	50,000	50,000	0	50,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	50,000	50,000	0	50,000	0
220208	FUEL & LUBRICANTS - GENERAL	2,310,000	2,310,000	1,643,000	8,170,000	0
22020801	MOTOR VEHICLE FUEL COST	2,000,000	2,000,000	1,643,000	8,000,000	0
22020803	PLANTS/ GENERATOR FUEL COST	100,000	100,000	0	100,000	0
22020806	DIESEL EXPENSES	10,000	10,000	0	50,000	0
22020807	FUEL EXPENSES	200,000	200,000	0	20,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	950,000	965,000	515,000	1,600,000	0
22021002	PUBLICITY & ADVERTISEMENTS	100,000	100,000	0	500,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	500,000	500,000	260,000	500,000	0
22021015	SUBSCRIPTION TO PROFESSIONAL BODIES/ PARLIAMENTARY /ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS	100,000	100,000	0	100,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	250,000	265,000	255,000	500,000	0
23	CAPITAL EXPENDITURE	6,352,000,000	5,742,000,000	4,775,310,000	11,210,000,000	0
2301	FIXED ASSETS PURCHASED	71,000,000	71,000,000	0	200,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	71,000,000	71,000,000	0	200,000,000	0
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	51,000,000	51,000,000	0	200,000,000	0
23010146	PURCHASE OF MOTOR CYCLES	20,000,000	20,000,000	0	0	0
2302	CONSTRUCTION / PROVISION	6,271,000,000	5,661,000,000	4,775,310,000	11,010,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS – GENERAL	6,271,000,000	5,661,000,000	4,775,310,000	11,010,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	95,000,000	95,000,000	0	100,000,000	0
23020120	CONSTRUCTION OF PRODUCTION FACILITIES	80,500,000	80,500,000	0	250,000,000	0
23020124	CONSTRUCTION OF MARKETS/ PARKS	6,095,500,000	5,485,500,000	4,775,310,000	10,660,000,000	0
2305	OTHER CAPITAL PROJECTS	10,000,000	10,000,000	0	0	0
230501	ACQUISITION OF NON TANGIBLE ASSETS	10,000,000	10,000,000	0	0	0
23050101	RESEARCH AND DEVELOPMENT	10,000,000	10,000,000	0	0	0
022200100100	MIN. OF COMMERCE & INDUSTRY					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
704	ECONOMIC AFFAIRS	6,588,181,450	5,978,196,450	4,913,760,379.88	11,423,091,718	0
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	6,588,181,450	5,978,196,450	4,913,760,379.88	11,423,091,718	0
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	6,588,181,450	5,978,196,450	4,913,760,379.88	11,423,091,718	0

022200100100	MIN. OF COMMERCE & INDUSTRY								
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ December	2026 Approved Budget	2026 NUT Tagging
Total	-	-	-	-	6,352,000,000	5,742,000,000	4,775,310,000	11,210,000,000	0
03100123001800 - Poverty Alleviation - General	ESTABLISHMENT OF COTTAGE BLOCK INDUSTRY (SIP) ONE EACH ACROSS THE THREE SENETORIAL DISTRICT	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12242200 - STATE WIDE	20,500,000	20,500,000	0	50,000,000	0
03100123001900 - Poverty Alleviation - General	ESTABLISHMENT OF PALM OIL PROCESSING INDUSTRY ONE EACH ACROSS THE (3) SENETORIAL DISTRICT	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12242200 - STATE WIDE	20,500,000	20,500,000	0	50,000,000	0
03100123002000 - Poverty Alleviation - General	GOVERNMENT INTERTVENTION TO TAILORS, BARBERS, GRINDERS, HAIR DRESSERS, ARTISAN AND OTHER SKILL SERVICES (SIP) BY PROVIDING THEM WITH EQUIPMENT	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12242200 - STATE WIDE	20,500,000	20,500,000	0	50,000,000	0
06100123002800 - Housing and Urban Development - General	CONSTRUCTION OF NEIGHBOURHOOD MARKET/RELOCATION OF SMALL MARKETS IN LOKOJA	23020124 - CONSTRUCTION OF MARKETS/ PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12231200 - LOKOJA	10,500,000	10,500,000	0	10,000,000	0
06100124002000 - Housing and Urban Development - General	CONSTRUCTION OF LOKOJA MEGA MARKET	23020124 - CONSTRUCTION OF MARKETS/ PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12231200 - LOKOJA	6,000,000,000	4,400,000,000	4,240,000,000	10,000,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



12100123000400 - Growing the Private Sector - General	PURCHASE OF 11 MOTOR-CYCLES FOR REVENUE COLLECTION	23010146 - PURCHASE OF MOTOR CYCLES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12231200 - LOKOJA	20,000,000	20,000,000	0	0	0
12100123000500 - Growing the Private Sector - General	CONSTRUCTION OF PHASE II LOKOJA MORDERN MARKET (ABATTOIR)	23020124 - CONSTRUCTION OF MARKETS/ PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12231200 - LOKOJA	20,000,000	20,000,000	0	50,000,000	0
12100123000600 - Growing the Private Sector - General	ESTABLISHMENT OF FREE TRADE ZONES/INDUSTRIAL CITY IN THE 3 SENETORIAL DISTRICT	23020124 - CONSTRUCTION OF MARKETS/ PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12242200 - STATE WIDE	10,000,000	1,000,000,000	535,310,000	500,000,000	0
12100123000700 - Growing the Private Sector - General	REHABILITATION OF MARKET IN OKENE, KABBA AND ANKPA LGA	23020124 - CONSTRUCTION OF MARKETS/ PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12242200 - STATE WIDE	20,000,000	20,000,000	0	100,000,000	0
12100123000800 - Growing the Private Sector - General	ESTABLISHMENT OF TREADE FAIR COMLEX IN LOKOJA	23020124 - CONSTRUCTION OF MARKETS/ PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12231200 - LOKOJA	15,000,000	15,000,000	0	0	0
12100123000900 - Growing the Private Sector - General	CONSTRUCTION OF ECONOMIC RAW MATERIALS SAMPLE DISPLAY CENTRE IN LOKOJA	23020124 - CONSTRUCTION OF MARKETS/ PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12231200 - LOKOJA	20,000,000	20,000,000	0	0	0
12100123001000 - Growing the Private Sector - General	PARTICIPATION IN TRADE FAIR BOTH ZONAL AND INTERNATIONAL TO ENHANCE SKILLS IN BUSINESS	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12231200 - LOKOJA	10,000,000	10,000,000	0	0	0
12100123001100 - Growing the Private Sector - General	CONSTRUCTION OF INDUSTRIAL LAYOUTS IN AJAKUTA	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12210200 - AJAOKUTA	50,000,000	50,000,000	0	0	0
12100123001200 - Growing the Private Sector - General	ESTABLISHMENT OF SMALL AND MEDIUM SCALE INDUSTRY	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12242200 - STATE WIDE	50,000,000	50,000,000	0	100,000,000	0
12100123001300 - Growing the Private Sector - General	SME CREDIT SCHEME (SIP) TO UP BUSINESS CENTRE IN LOKOJA	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12242200 - STATE WIDE	10,000,000	10,000,000	0	0	0
12100123001400 - Growing the Private Sector - General	CONSTRUCTION OF CONFLUENCE SUGAR COMPANY LTD. (PPP)	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12242200 - STATE WIDE	20,000,000	20,000,000	0	0	0
12100123001500 - Growing the Private Sector - General	CONSTRUCTION OF BIODIESEL PRODUCTION (PPP) CENTRE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12231200 - LOKOJA	5,000,000	5,000,000	0	100,000,000	0
12100123001600 - Growing the Private Sector - General	ESTABLISHMENT OF KOGI STATE SUGAR DEVELOPMENT PROJECT. (BASSA, OMALA, AJAOKUTA AND KOTON-KARFE)	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12242200 - STATE WIDE	10,000,000	10,000,000	0	0	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



12100123001700 - Growing the Private Sector - General	GANAJA SKILL ACQUISITION CENTRE (DONATED BY DANGOTE)	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12242200 - STATE WIDE	10,000,000	10,000,000	0	0	0
13100123008200 - Reform of Government and Governance - General	PRE-GRANT, SELECTION AND POST GRANT MEASUREMENT AND EVALUATION TO ENHANCE INDUSTRIAL HUB	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12242200 - STATE WIDE	10,000,000	10,000,000	0	100,000,000	0
13100126001400 - Reform of Government and Governance - General	ESTABLISHMENT OF SHEAR BUTTER FACTORY IN LOKOJA (HCD)	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12242200 - STATE WIDE	0	0	0	100,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



022200700100	KOGI STATE ENTERPRISES DEVELOPMENT AGENCY					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
1	Revenue	235,000,000	235,000,000	0	90,000,000	0
12	INDEPENDENT REVENUE	235,000,000	235,000,000	0	90,000,000	0
1202	NON-TAX REVENUE	235,000,000	235,000,000	0	90,000,000	0
120207	EARNINGS -GENERAL	235,000,000	235,000,000	0	90,000,000	0
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS /AGENCIES	70,000,000	70,000,000	0	50,000,000	0
12020791	EARNING FROM SHARED FACILITY HUBS	165,000,000	165,000,000	0	40,000,000	0
022200700100	KOGI STATE ENTERPRISES DEVELOPMENT AGENCY					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	EXPENDITURES	1,742,000,000	1,302,000,000	240,981,000	1,042,000,000	0
21	PERSONNEL COST	66,000,000	66,000,000	3,550,000	66,000,000	0
2101	SALARY	48,000,000	48,000,000	3,550,000	48,000,000	0
210101	SALARIES AND WAGES	48,000,000	48,000,000	3,550,000	48,000,000	0
21010104	AUXILLARY STAFF	48,000,000	48,000,000	3,550,000	48,000,000	0
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	18,000,000	18,000,000	0	18,000,000	0
210201	ALLOWANCES	18,000,000	18,000,000	0	18,000,000	0
21020134	PRODUCTIVITY ALLOWANCE (NG-CARES)	18,000,000	18,000,000	0	18,000,000	0
22	OTHER RECURRENT COSTS	726,000,000	286,000,000	12,491,000	426,000,000	0
2202	OVERHEAD COST	708,000,000	268,000,000	12,491,000	408,000,000	0
220201	TRAVEL & TRANSPORT - GENERAL	35,000,000	35,000,000	420,000	35,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	15,000,000	15,000,000	420,000	15,000,000	0
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	20,000,000	20,000,000	0	20,000,000	0
220202	UTILITIES - GENERAL	1,500,000	1,500,000	10,000	1,500,000	0
22020201	INTERNET ACCESS CHARGES	1,500,000	1,500,000	10,000	1,500,000	0
220203	MATERIALS & SUPPLIES - GENERAL	520,000,000	80,000,000	1,655,000	220,000,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	10,000,000	10,000,000	140,000	10,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	510,000,000	70,000,000	1,515,000	210,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	33,500,000	33,500,000	385,000	33,500,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	8,000,000	8,000,000	220,000	8,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	4,500,000	4,500,000	0	4,500,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	12,000,000	12,000,000	100,000	12,000,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	9,000,000	9,000,000	65,000	9,000,000	0
220205	TRAINING - GENERAL	55,000,000	55,000,000	0	55,000,000	0
22020501	LOCAL TRAINING	50,000,000	50,000,000	0	50,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	5,000,000	5,000,000	0	5,000,000	0
220206	OTHER SERVICES - GENERAL	10,000,000	10,000,000	10,000,000	10,000,000	0
22020602	OFFICE RENT	10,000,000	10,000,000	10,000,000	10,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	20,000,000	20,000,000	0	20,000,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	20,000,000	20,000,000	0	20,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	7,500,000	7,500,000	15,000	7,500,000	0
22020803	PLANTS/ GENERATOR FUEL COST	7,500,000	7,500,000	15,000	7,500,000	0
220209	FINANCIAL CHARGES - GENERAL	500,000	500,000	0	500,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	500,000	500,000	0	500,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	25,000,000	25,000,000	6,000	25,000,000	0
22021001	REFRESHMENT & MEALS	25,000,000	25,000,000	6,000	25,000,000	0
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	18,000,000	18,000,000	0	18,000,000	0
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	18,000,000	18,000,000	0	18,000,000	0
22080119	FINANCIAL ASSISTANCE TO NEEDIES	18,000,000	18,000,000	0	18,000,000	0
23	CAPITAL EXPENDITURE	950,000,000	950,000,000	224,940,000	550,000,000	0
2302	CONSTRUCTION / PROVISION	950,000,000	950,000,000	224,940,000	450,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS – GENERAL	950,000,000	950,000,000	224,940,000	450,000,000	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	100,000,000	100,000,000	0	50,000,000	0
23020120	CONSTRUCTION OF PRODUCTION FACILITIES	850,000,000	850,000,000	224,940,000	400,000,000	0
2305	OTHER CAPITAL PROJECTS	0	0	0	100,000,000	0
230501	ACQUISITION OF NON TANGIBLE ASSETS	0	0	0	100,000,000	0
23050106	ECONOMIC EMPOWERMENT	0	0	0	100,000,000	0
022200700100	KOGI STATE ENTERPRISES DEVELOPMENT AGENCY					



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
704	ECONOMIC AFFAIRS	1,742,000,000	1,302,000,000	240,981,000	1,042,000,000	0
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	1,742,000,000	1,302,000,000	240,981,000	1,042,000,000	0
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	1,742,000,000	1,302,000,000	240,981,000	1,042,000,000	0

022200700100	KOGI STATE ENTERPRISES DEVELOPMENT AGENCY								
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ December	2026 Approved Budget	2026 NUT Tagging
Total	-	-	-	-	950,000,000	950,000,000	224,940,000	550,000,000	0
03100123002100 - Poverty Alleviation - General	PROVISION OF POS & OTHER SMALL MACHINES FOR ESTABLISHMENT OF BUSINESS CENTRES AS ECONOMIC RECOVERY AND ENHANCING CAPABILITIES OF MSME	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12242200 - STATE WIDE	500,000,000	500,000,000	224,940,000	300,000,000	0
03100123002200 - Poverty Alleviation - General	ESTABLISHMENT OF MUSHROOM CLUSTER VILLAGE	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12242200 - STATE WIDE	150,000,000	150,000,000	0	0	0
03100123002300 - Poverty Alleviation - General	ESTABLISHMENT OF SHEA BUTTER COTTAGE INDUSTRY AT OKENE	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12211700 - OKENE	100,000,000	100,000,000	0	50,000,000	0
03100125000100 - Poverty Alleviation - General	ESTABLISHMENT OF FASHION INDUSTRY ACROSS ALL THE LGAs IN KOGI STATE	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12242200 - STATE WIDE	50,000,000	50,000,000	0	0	0
11100123003000 - Information Communication and Technology - General	ESTABLISHMENT OF KOGI ENTERPRISE AND INNOVATION DEVELOPMENT	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12242200 - STATE WIDE	50,000,000	50,000,000	0	50,000,000	0
13100123008300 - Reform of Government and Governance - General	CONSTRUCTION/ FURNISHING OF OFFICE BUILDING	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12231200 - LOKOJA	100,000,000	100,000,000	0	0	0
13100126001500 - Reform of Government and Governance - General	ESTABLISHMENT OF CASSAVA REVOLUTION HUB	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12231200 - LOKOJA	0	0	0	50,000,000	0
13100126001600 - Reform of Government and Governance - General	PROVISION OF START UP KITS FOR NEW BUSINESS OWNERS	23050106 - ECONOMIC EMPOWERMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12231200 - LOKOJA	0	0	0	100,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.





KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



022205300100	KOGI STATE COMMODITY EXCHANGE, EXPORT PROMOTION AND MARKET DEVELOPMENT BOARD					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
<u>1</u>	<u>Revenue</u>	<u>18,500,000</u>	<u>18,500,000</u>	<u>10,359,500</u>	<u>60,900,000</u>	<u>0</u>
12	INDEPENDENT REVENUE	18,500,000	18,500,000	10,359,500	60,900,000	0
1202	NON-TAX REVENUE	18,500,000	18,500,000	10,359,500	60,900,000	0
120201	LICENCES - GENERAL	500,000	500,000	0	900,000	0
12020101	REGISTRATION /RENEWAL OF MARKET ASSOCIATION	500,000	500,000	0	900,000	0
120204	FEES - GENERAL	15,000,000	15,000,000	6,919,500	10,000,000	0
12020497	MARKET TOLL COLLECTIONS	15,000,000	15,000,000	6,919,500	10,000,000	0
120207	EARNINGS -GENERAL	3,000,000	3,000,000	3,440,000	50,000,000	0
12020740	EARNINGS FROM SHOP RENTAGE	3,000,000	3,000,000	3,440,000	50,000,000	0
022205300100	KOGI STATE COMMODITY EXCHANGE, EXPORT PROMOTION AND MARKET DEVELOPMENT BOARD					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>46,364,992</u>	<u>68,464,992</u>	<u>24,299,012</u>	<u>54,364,992</u>	<u>0</u>
21	PERSONNEL COST	1,500,000	3,000,000	2,890,000	3,000,000	0
2101	SALARY	1,500,000	3,000,000	2,890,000	3,000,000	0
210101	SALARIES AND WAGES	1,500,000	3,000,000	2,890,000	3,000,000	0
21010104	AUXILLARY STAFF	1,500,000	3,000,000	2,890,000	3,000,000	0
22	OTHER RECURRENT COSTS	44,864,992	65,464,992	21,409,012	51,364,992	0
2202	OVERHEAD COST	19,164,992	39,764,992	21,409,012	25,664,992	0
220201	TRAVEL & TRANSPORT - GENERAL	2,000,000	18,600,000	13,982,219.85	4,500,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	2,000,000	8,500,000	3,920,609.85	4,500,000	0
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	0	10,100,000	10,061,610	0	0
220202	UTILITIES - GENERAL	300,000	300,000	56,000	300,000	0
22020204	ELECTRICITY BILL /CHARGES	300,000	300,000	56,000	300,000	0
220203	MATERIALS & SUPPLIES - GENERAL	4,300,000	7,300,000	5,896,600	7,300,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	1,500,000	1,500,000	396,600	1,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	300,000	300,000	0	300,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



22020323	OFFICE AND GENERAL EXPENSES	2,500,000	5,500,000	5,500,000	6,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	3,000,000	3,000,000	197,900	3,000,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	1,000,000	1,000,000	80,000	1,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	1,000,000	1,000,000	117,900	1,000,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,000,000	1,000,000	0	1,000,000	0
220205	TRAINING - GENERAL	900,000	900,000	0	900,000	0
22020501	LOCAL TRAINING	900,000	900,000	0	900,000	0
220206	OTHER SERVICES - GENERAL	400,000	400,000	0	400,000	0
22020601	SECURITY SERVICES EXPENSES	400,000	400,000	0	400,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,000,000	1,000,000	0	1,000,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	1,000,000	1,000,000	0	1,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	1,900,000	1,900,000	97,700	1,900,000	0
22020801	MOTOR VEHICLE FUEL COST	700,000	700,000	0	700,000	0
22020806	DIESEL EXPENSES	700,000	700,000	0	700,000	0
22020807	FUEL EXPENSES	500,000	500,000	97,700	500,000	0
220209	FINANCIAL CHARGES - GENERAL	100,000	100,000	1,392.15	100,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	100,000	100,000	1,392.15	100,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	5,264,992	6,264,992	1,177,200	6,264,992	0
22021001	REFRESHMENT & MEALS	2,500,000	2,500,000	350,200	2,500,000	0
22021002	PUBLICITY & ADVERTISEMENTS	564,992	1,064,992	350,000	1,064,992	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	500,000	500,000	20,000	500,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	300,000	300,000	50,000	300,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	1,000,000	1,500,000	407,000	1,500,000	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	400,000	400,000	0	400,000	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	25,700,000	25,700,000	0	25,700,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	25,700,000	25,700,000	0	25,700,000	0
22040112	TAKE OFF GRANT FOR THE IMPLEMENTATION OF NEWLY CREATED AGENCY/DEPARTMENT	25,000,000	25,000,000	0	25,000,000	0
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	700,000	700,000	0	700,000	0



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022205300100	KOGI STATE COMMODITY EXCHANGE, EXPORT PROMOTION AND MARKET DEVELOPMENT BOARD					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
704	ECONOMIC AFFAIRS	46,364,992	68,464,992	24,299,012	54,364,992	0
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	46,364,992	68,464,992	24,299,012	54,364,992	0
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	46,364,992	68,464,992	24,299,012	54,364,992	0



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022800100100	MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	EXPENDITURES	1,694,923,720	1,294,923,720	12,282,545.04	1,926,423,720	0
21	PERSONNEL COST	126,423,720	126,423,720	0	136,423,720	0
2101	SALARY	126,423,720	126,423,720	0	136,423,720	0
210101	SALARIES AND WAGES	126,423,720	126,423,720	0	136,423,720	0
21010101	SALARY	126,423,720	126,423,720	0	136,423,720	0
22	OTHER RECURRENT COSTS	1,096,500,000	696,500,000	12,282,545.04	1,119,000,000	0
2202	OVERHEAD COST	1,046,500,000	646,500,000	12,282,545.04	1,069,000,000	0
220201	TRAVEL & TRANSPORT - GENERAL	27,500,000	27,500,000	1,490,000	21,500,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	11,000,000	11,000,000	840,000	11,000,000	0
22020108	TRAVEL OPERATION AND LOGISTICS	16,500,000	16,500,000	650,000	10,500,000	0
220202	UTILITIES - GENERAL	6,300,000	6,300,000	20,000	6,300,000	0
22020201	INTERNET ACCESS CHARGES	5,500,000	5,500,000	20,000	5,500,000	0
22020205	TELEPHONE CHARGES	800,000	800,000	0	800,000	0
220203	MATERIALS & SUPPLIES - GENERAL	570,650,000	170,650,000	3,171,450	458,650,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	22,000,000	22,000,000	961,000	10,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	650,000	650,000	150,000	650,000	0
22020323	OFFICE AND GENERAL EXPENSES	548,000,000	148,000,000	2,060,450	448,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	36,500,000	36,500,000	485,000	36,500,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	16,500,000	16,500,000	295,000	16,500,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	10,000,000	10,000,000	190,000	10,000,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	10,000,000	10,000,000	0	10,000,000	0
220205	TRAINING - GENERAL	198,000,000	198,000,000	220,000	299,000,000	0
22020501	LOCAL TRAINING	99,000,000	99,000,000	220,000	200,000,000	0
22020502	INTERNATIONAL TRAINING	99,000,000	99,000,000	0	99,000,000	0
220206	OTHER SERVICES - GENERAL	15,400,000	15,400,000	1,641,000	94,900,000	0
22020601	SECURITY SERVICES EXPENSES	5,500,000	5,500,000	1,641,000	5,500,000	0
22020602	OFFICE RENT	5,500,000	5,500,000	0	85,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	4,400,000	4,400,000	0	4,400,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	72,000,000	72,000,000	0	72,000,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	72,000,000	72,000,000	0	72,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	30,300,000	30,300,000	3,885,000	20,300,000	0
22020801	MOTOR VEHICLE FUEL COST	10,100,000	10,100,000	3,885,000	10,100,000	0
22020806	DIESEL EXPENSES	10,100,000	10,100,000	0	5,100,000	0
22020807	FUEL EXPENSES	10,100,000	10,100,000	0	5,100,000	0
220209	FINANCIAL CHARGES - GENERAL	1,650,000	1,650,000	23,145.04	1,650,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	1,650,000	1,650,000	23,145.04	1,650,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	88,200,000	88,200,000	1,346,950	58,200,000	0
22021001	REFRESHMENT & MEALS	5,500,000	5,500,000	776,950	5,500,000	0
22021002	PUBLICITY & ADVERTISEMENTS	50,000,000	50,000,000	120,000	10,000,000	0
22021003	CELEBRATION/ REMEMBRANCE DAY	5,000,000	5,000,000	0	15,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	10,000,000	10,000,000	0	10,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	2,200,000	2,200,000	300,000	2,200,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	15,500,000	15,500,000	150,000	15,500,000	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	50,000,000	50,000,000	0	50,000,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	50,000,000	50,000,000	0	50,000,000	0
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	50,000,000	50,000,000	0	50,000,000	0
23	CAPITAL EXPENDITURE	472,000,000	472,000,000	0	671,000,000	0
2301	FIXED ASSETS PURCHASED	0	0	0	350,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	0	0	0	350,000,000	0
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	0	0	0	350,000,000	0
2302	CONSTRUCTION / PROVISION	371,000,000	371,000,000	0	321,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS – GENERAL	371,000,000	371,000,000	0	321,000,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	215,000,000	215,000,000	0	165,000,000	0
23020127	CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURES	156,000,000	156,000,000	0	156,000,000	0
2305	OTHER CAPITAL PROJECTS	101,000,000	101,000,000	0	0	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



230501	ACQUISITION OF NON TANGIBLE ASSETS	101,000,000	101,000,000	0	0	0
23050101	RESEARCH AND DEVELOPMENT	101,000,000	101,000,000	0	0	0
022800100100	MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
704	ECONOMIC AFFAIRS	126,423,720	126,423,720	0	136,423,720	0
7046	COMMUNICATION	126,423,720	126,423,720	0	136,423,720	0
70461	COMMUNICATION	126,423,720	126,423,720	0	136,423,720	0
709	EDUCATION	1,568,500,000	1,168,500,000	12,282,545.04	1,790,000,000	0
7098	EDUCATION N.E.C.	1,568,500,000	1,168,500,000	12,282,545.04	1,790,000,000	0
70981	EDUCATION N.E.C	1,568,500,000	1,168,500,000	12,282,545.04	1,790,000,000	0

022800100100	MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY								
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ December	2026 Approved Budget	2026 NUT Tagging
Total	-	-	-	-	472,000,000	472,000,000	0	671,000,000	0
11100124000300 - Information Communication and Technology - General	ESTABLISHMENT OF KOGI STATE SOLAR POWER PROJECT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	55,000,000	55,000,000	0	55,000,000	0
11100124000400 - Information Communication and Technology - General	ICT CAPACITY BUILDING FOR YOUTHS EMPOWERMENT ACROSS ALL THE LGAs IN KOGI STATE	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	101,000,000	101,000,000	0	0	0
11100124000500 - Information Communication and Technology - General	ESTABLISHMENT OF ICT PARK, LOKOJA	23020127 - CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURES	70981 - EDUCATION N.E.C	12231200 - LOKOJA	55,000,000	55,000,000	0	55,000,000	0
11100124000600 - Information Communication and Technology - General	NETWORKING AND COMPUTERIZATION OF ACTIVITIES OF ALL GOVERNMENT OFFICES	23020127 - CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURES	70981 - EDUCATION N.E.C	12231200 - LOKOJA	101,000,000	101,000,000	0	101,000,000	0
11100124000700 - Information Communication and Technology - General	ESTABLISHMENT OF KOGI STATE RAW MATERIAL AND PROCESSING CENTRE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70981 - EDUCATION N.E.C	12231200 - LOKOJA	105,000,000	105,000,000	0	55,000,000	0
11100124000800 - Information	ESTABLISHMENT OF BIO- TECH PRODUCTION CENTRE (SOAP, HAND SANITIZER ETC)	23020118 - CONSTRUCTION /	70981 - EDUCATION N.E.C	12231200 - LOKOJA	55,000,000	55,000,000	0	55,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



Communication and Technology - General		PROVISION OF INFRASTRUCTURE							
13100126002700 - Reform of Government and Governance - General	KOGI STATE INTERVENTION TO ESTABLISH AND FURNISH SKILL ACQUISITION CENTRE	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	0	0	0	350,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



022800200100	KOGI STATE INFORMATION COMMUNICATION TECHNOLOGY DEVELOPMENT AGENCY (KICTDA)					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	EXPENDITURES	500,000,000	500,000,000	0	953,606,974	0
22	OTHER RECURRENT COSTS	500,000,000	500,000,000	0	773,803,487	0
2202	OVERHEAD COST	250,000,000	250,000,000	0	673,803,487	0
220201	TRAVEL & TRANSPORT - GENERAL	20,000,000	20,000,000	0	20,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	20,000,000	20,000,000	0	20,000,000	0
220202	UTILITIES - GENERAL	531,490	531,490	0	531,490	0
22020201	INTERNET ACCESS CHARGES	531,490	531,490	0	531,490	0
220203	MATERIALS & SUPPLIES - GENERAL	31,800,000	31,800,000	0	455,603,487	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	6,000,000	6,000,000	0	6,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	300,000	300,000	0	300,000	0
22020323	OFFICE AND GENERAL EXPENSES	25,500,000	25,500,000	0	449,303,487	0
220204	MAINTENANCE SERVICES - GENERAL	110,000,000	110,000,000	0	110,000,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	25,000,000	25,000,000	0	25,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	30,000,000	30,000,000	0	30,000,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	5,000,000	5,000,000	0	5,000,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	50,000,000	50,000,000	0	50,000,000	0
220205	TRAINING - GENERAL	20,000,000	20,000,000	0	20,000,000	0
22020501	LOCAL TRAINING	10,000,000	10,000,000	0	10,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	10,000,000	10,000,000	0	10,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	27,000,000	27,000,000	0	27,000,000	0
22020803	PLANTS/ GENERATOR FUEL COST	10,000,000	10,000,000	0	10,000,000	0
22020806	DIESEL EXPENSES	10,000,000	10,000,000	0	10,000,000	0
22020807	FUEL EXPENSES	7,000,000	7,000,000	0	7,000,000	0
220209	FINANCIAL CHARGES - GENERAL	668,510	668,510	0	668,510	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	668,510	668,510	0	668,510	0
220210	MISCELLANEOUS EXPENSES GENERAL	40,000,000	40,000,000	0	40,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



22021001	REFRESHMENT & MEALS	10,000,000	10,000,000	0	10,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	500,000	500,000	0	500,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	1,000,000	1,000,000	0	1,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	500,000	500,000	0	500,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	20,000,000	20,000,000	0	20,000,000	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	8,000,000	8,000,000	0	8,000,000	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	250,000,000	250,000,000	0	100,000,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	250,000,000	250,000,000	0	100,000,000	0
22040112	TAKE OFF GRANT FOR THE IMPLEMENTATION OF NEWLY CREATED AGENCY/DEPARTMENT	250,000,000	250,000,000	0	100,000,000	0
23	CAPITAL EXPENDITURE	0	0	0	179,803,487	0
2301	FIXED ASSETS PURCHASED	0	0	0	172,803,487	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	0	0	0	172,803,487	0
23010145	PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	0	0	0	172,803,487	0
2305	OTHER CAPITAL PROJECTS	0	0	0	7,000,000	0
230501	ACQUISITION OF NON TANGIBLE ASSETS	0	0	0	7,000,000	0
23050102	COMPUTER SOFTWARE ACQUISITION	0	0	0	7,000,000	0
022800200100	KOGI STATE INFORMATION COMMUNICATION TECHNOLOGY DEVELOPMENT AGENCY (KICTDA)					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
704	ECONOMIC AFFAIRS	500,000,000	500,000,000	0	953,606,974	0
7046	COMMUNICATION	500,000,000	500,000,000	0	953,606,974	0
70461	COMMUNICATION	500,000,000	500,000,000	0	953,606,974	0

022800200100	KOGI STATE INFORMATION COMMUNICATION TECHNOLOGY DEVELOPMENT AGENCY (KICTDA)								
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ December	2026 Approved Budget	2026 NUT Tagging
Total					0	0	0	179,803,487	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



11100126000200 - Information Communication and Technology - General	STATE OWNED CBT CENTRES IN THREE SENATORIAL ZONES	23010145 - PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	70461 - COMMUNICATION	12242200 - STATE WIDE	0	0	0	50,000,000	0
11100126000300 - Information Communication and Technology - General	ICT CENTER IN 21 LOCAL GOVTS TO BE COMPLETED IN PHASES. STARTING WITH 9 CENTERS IN 9 LOCAL GOVTS	23010145 - PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	70461 - COMMUNICATION	12242200 - STATE WIDE	0	0	0	70,558,487	0
11100126000400 - Information Communication and Technology - General	BROAD BAND COVERAGE Kogi STATE: TO BE COMPLETED IN PHASES.	23010145 - PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	70461 - COMMUNICATION	12242200 - STATE WIDE	0	0	0	27,245,000	0
11100126000500 - Information Communication and Technology - General	ICT DEVICES ACROSS MDAs. TO BE COMPLETED IN PHASES	23010145 - PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	70461 - COMMUNICATION	12242200 - STATE WIDE	0	0	0	25,000,000	0
11100126000600 - Information Communication and Technology - General	PROCUREMENT OF SOFTWARE FOR ELECTRONIC DOCUMENT MANAGEMENT SYSTEM(EDMS)	23050102 - COMPUTER SOFTWARE ACQUISITION	70461 - COMMUNICATION	12242200 - STATE WIDE	0	0	0	7,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



022900100100	MINISTRY OF TRANSPORT					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
1	Revenue	103,861,505	103,861,505	3,140,200	171,900,000	0
12	INDEPENDENT REVENUE	103,861,505	103,861,505	3,140,200	171,900,000	0
1202	NON-TAX REVENUE	103,861,505	103,861,505	3,140,200	171,900,000	0
120201	LICENCES - GENERAL	33,000,000	33,000,000	0	65,000,000	0
12020119	DRIVERS AND CONDUCTORS BADGE /COLOUR CODE PERMIT	0	0	0	25,000,000	0
12020123	ACCREDITATION OF COMPUTERISED VEHICLE TESTING SERVICES	33,000,000	33,000,000	0	40,000,000	0
120204	FEES – GENERAL	40,061,505	40,061,505	0	45,000,000	0
12020401	BRANDING OF PRIVATE VEHICLES FEE	2,861,505	2,861,505	0	0	0
12020404	CERTIFICATE OF ROAD WORTHINESS	35,200,000	35,200,000	0	40,000,000	0
12020430	DRIVERS THEORY TEST (DTT) FEE	2,000,000	2,000,000	0	5,000,000	0
120205	FINES – GENERAL	30,800,000	30,800,000	1,540,200	13,800,000	0
12020504	VEHICLE CLAMPING FINE	5,500,000	5,500,000	0	5,500,000	0
12020505	ROAD TRAFFIC OFFENCES	3,300,000	3,300,000	1,540,200	3,300,000	0
12020507	KOTRAMA FINES	22,000,000	22,000,000	0	5,000,000	0
120207	EARNINGS -GENERAL	0	0	1,600,000	48,100,000	0
12020707	EARNING FROM ARTICULATED TOW TRUCK SERVICES /CLEARING OF ACCIDENT SCENES	0	0	0	12,000,000	0
12020708	EARNING FROM ASHOCKLAYLAND	0	0	0	24,000,000	0
12020724	EARNING FROM LOKOJA MEGA TERMINAL	0	0	0	9,600,000	0
12020750	EARNING FROM MOTOR PARKS	0	0	1,600,000	0	0
12020751	EARNING FROM MASS TRANSIT BUSES	0	0	0	2,500,000	0
022900100100	MINISTRY OF TRANSPORT					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	EXPENDITURES	4,748,388,993	1,453,388,993	617,959,115.13	52,863,638,992	0
21	PERSONNEL COST	131,250,000	131,250,000	109,770,613.15	155,000,000	0
2101	SALARY	131,250,000	131,250,000	109,770,613.15	155,000,000	0



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210101	SALARIES AND WAGES	131,250,000	131,250,000	109,770,613.15	155,000,000	0
21010101	SALARY	131,250,000	131,250,000	109,770,613.15	155,000,000	0
22	OTHER RECURRENT COSTS	22,400,000	27,400,000	8,949,320	23,900,000	0
2202	OVERHEAD COST	22,400,000	22,400,000	8,949,320	23,900,000	0
220201	TRAVEL & TRANSPORT – GENERAL	2,500,000	2,500,000	378,000	2,500,000	0
22020102	TRAVEL AND TRANSPORT – OTHERS	2,500,000	2,500,000	378,000	2,500,000	0
220202	UTILITIES – GENERAL	200,000	200,000	95,000	200,000	0
22020206	SATELLITE BROADCASTING ACCESS CHARGES	200,000	200,000	95,000	200,000	0
220203	MATERIALS & SUPPLIES – GENERAL	7,800,000	7,300,000	2,989,500	7,800,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	3,000,000	3,000,000	588,000	3,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	4,800,000	4,300,000	2,401,500	4,800,000	0
220204	MAINTENANCE SERVICES – GENERAL	4,750,000	4,750,000	1,844,420	4,750,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	2,200,000	2,200,000	955,120	2,200,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	1,500,000	1,500,000	292,500	1,500,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	500,000	500,000	370,000	500,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	300,000	300,000	186,000	300,000	0
22020409	WORKSHOP MAINTENANCE	250,000	250,000	40,800	250,000	0
220205	TRAINING – GENERAL	2,900,000	2,200,000	300,000	2,900,000	0
22020502	INTERNATIONAL TRAINING	900,000	900,000	0	900,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	2,000,000	1,300,000	300,000	2,000,000	0
220208	FUEL & LUBRICANTS – GENERAL	1,500,000	2,200,000	1,367,100	2,500,000	0
22020801	MOTOR VEHICLE FUEL COST	1,000,000	1,700,000	1,292,100	2,000,000	0
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	500,000	500,000	75,000	500,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	2,750,000	3,250,000	1,975,300	3,250,000	0
22021001	REFRESHMENT & MEALS	1,500,000	2,000,000	1,529,300	2,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	250,000	250,000	120,000	250,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	500,000	500,000	230,000	500,000	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	500,000	500,000	96,000	500,000	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	0	5,000,000	0	0	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	0	5,000,000	0	0	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



22040112	TAKE OFF GRANT FOR THE IMPLEMENTATION OF NEWLY CREATED AGENCY/DEPARTMENT	0	5,000,000	0	0	0
23	CAPITAL EXPENDITURE	4,594,738,993	1,294,738,993	499,239,181.98	52,684,738,992	0
2301	FIXED ASSETS PURCHASED	1,524,738,993	724,738,993	0	1,624,738,992	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,524,738,993	724,738,993	0	1,624,738,992	0
23010106	PURCHASE OF VANS	20,000,000	20,000,000	0	20,000,000	0
23010108	PURCHASE OF BUSES	1,000,000,000	200,000,000	0	1,000,000,000	0
23010109	PURCHASE OF BOATS	500,000,000	500,000,000	0	600,000,000	0
23010146	PURCHASE OF MOTOR CYCLES	4,738,993	4,738,993	0	4,738,992	0
2302	CONSTRUCTION / PROVISION	3,070,000,000	570,000,000	499,239,181.98	51,060,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS – GENERAL	3,070,000,000	570,000,000	499,239,181.98	51,060,000,000	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70,000,000	70,000,000	0	60,000,000	0
23020117	CONSTRUCTION / PROVISION OF AIR -PORT / AERODROMES	3,000,000,000	500,000,000	499,239,181.98	51,000,000,000	0
022900100100	MINISTRY OF TRANSPORT					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
704	ECONOMIC AFFAIRS	4,748,388,993	1,453,388,993	617,959,115.13	52,863,638,992	0
7045	TRANSPORT	4,748,388,993	1,453,388,993	617,959,115.13	52,863,638,992	0
70451	ROAD TRANSPORT	4,748,388,993	1,453,388,993	617,959,115.13	52,863,638,992	0

022900100100	MINISTRY OF TRANSPORT								
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ December	2026 Approved Budget	2026 NUT Tagging
Total					4,594,738,993	1,294,738,993	499,239,181.98	52,684,738,992	0
06100123002900 - Housing and Urban Development - General	CONSTRUCTION OF KOTRAMA OFFICE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	10,000,000	10,000,000	0	0	0
13100123008400 - Reform of Government and Governance - General	PURCHASE OF 4 NUMBER MOTOCYCLES FOR SURVEILLANCE	23010146 - PURCHASE OF MOTOR CYCLES	70451 - ROAD TRANSPORT	12231200 - LOKOJA	4,738,993	4,738,993	0	4,738,992	0
13100123008500 - Reform of Government and Governance - General	PURCHASE OF 1 NUMBER MINI TOWING VAN	23010106 - PURCHASE OF VANS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	20,000,000	20,000,000	0	20,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



13100123008600 - Reform of Government and Governance - General	PROVISION OF ACCOMMODATION AND STANDARD TESTING GROUND FOR VIO IN LOKOJA	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	60,000,000	60,000,000	0	60,000,000	0
17100123000200 - Road - General	PROCUREMENT OF 10 NUMBER CNG BUSES	23010108 - PURCHASE OF BUSES	70451 - ROAD TRANSPORT	12231200 - LOKOJA	1,000,000,000	200,000,000	0	1,000,000,000	0
17100123001000 - Road - General	PURCHASE OF 3 Nos OF WATER BUSES	23010109 - PURCHASE OF BOATS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	500,000,000	500,000,000	0	600,000,000	0
18100124000100 - Airways - General	KOGI STATE INTERNATIONAL AIRPORT CONSTRUCTION PRELIMINARY WORK, ZARIAGI.	23020117 - CONSTRUCTION / PROVISION OF AIR - PORT / AERODROMES	70451 - ROAD TRANSPORT	12210100 - ADAVI	3,000,000,000	500,000,000	499,239,181.98	1,000,000,000	0
18100126000100 - Airways - General	ESTABLISHMENT OF KOGI STATE AIRPORT, ZARIAGI	23020117 - CONSTRUCTION / PROVISION OF AIR - PORT / AERODROMES	70451 - ROAD TRANSPORT	12210100 - ADAVI	0	0	0	50,000,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



023300100100	MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	EXPENDITURES	13,006,709,703	3,656,709,703	1,463,182,000	7,735,212,689	0
22	OTHER RECURRENT COSTS	90,500,285	90,500,285	13,182,000	100,436,285	0
2202	OVERHEAD COST	90,500,285	90,500,285	13,182,000	100,436,285	0
220201	TRAVEL & TRANSPORT – GENERAL	8,000,000	8,000,000	985,000	8,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	8,000,000	8,000,000	985,000	8,000,000	0
220202	UTILITIES - GENERAL	1,000,000	1,000,000	0	1,000,000	0
22020204	ELECTRICITY BILL /CHARGES	1,000,000	1,000,000	0	1,000,000	0
220203	MATERIALS & SUPPLIES - GENERAL	14,200,000	14,200,000	3,460,000	19,200,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	4,000,000	4,000,000	325,000	4,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	200,000	200,000	0	200,000	0
22020323	OFFICE AND GENERAL EXPENSES	10,000,000	10,000,000	3,135,000	15,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	10,600,000	10,600,000	5,257,000	13,000,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	2,600,000	2,600,000	1,511,000	3,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	4,000,000	4,000,000	1,560,000	5,000,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	4,000,000	4,000,000	2,186,000	5,000,000	0
220205	TRAINING - GENERAL	2,000,000	2,000,000	0	2,000,000	0
22020501	LOCAL TRAINING	2,000,000	2,000,000	0	2,000,000	0
220206	OTHER SERVICES - GENERAL	38,578,500	38,578,500	0	38,578,500	0
22020601	SECURITY SERVICES EXPENSES	8,578,500	8,578,500	0	8,578,500	0
22020602	OFFICE RENT	30,000,000	30,000,000	0	30,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	4,500,000	4,500,000	1,580,000	5,000,000	0
22020801	MOTOR VEHICLE FUEL COST	2,500,000	2,500,000	1,580,000	3,000,000	0
22020803	PLANTS/ GENERATOR FUEL COST	2,000,000	2,000,000	0	2,000,000	0
220209	FINANCIAL CHARGES - GENERAL	3,000,000	3,000,000	0	3,000,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	3,000,000	3,000,000	0	3,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	8,621,785	8,621,785	1,900,000	10,657,785	0



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22021001	REFRESHMENT & MEALS	2,000,000	2,000,000	1,030,000	3,536,000	0
22021002	PUBLICITY & ADVERTISEMENTS	200,000	200,000	0	200,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	1,921,785	1,921,785	0	1,921,785	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	1,500,000	1,500,000	0	1,500,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	500,000	500,000	0	500,000	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	2,500,000	2,500,000	870,000	3,000,000	0
23	CAPITAL EXPENDITURE	12,916,209,418	3,566,209,418	1,450,000,000	7,634,776,404	0
2301	FIXED ASSETS PURCHASED	1,135,000,000	1,135,000,000	730,000,000	3,700,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,135,000,000	1,135,000,000	730,000,000	3,700,000,000	0
23010133	PURCHASE OF SURVEYING EQUIPMENT	1,135,000,000	1,135,000,000	730,000,000	3,700,000,000	0
2302	CONSTRUCTION / PROVISION	11,781,209,418	2,431,209,418	720,000,000	3,934,776,404	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS – GENERAL	11,781,209,418	2,431,209,418	720,000,000	3,934,776,404	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	130,000,000	130,000,000	0	130,000,000	0
23020120	CONSTRUCTION OF PRODUCTION FACILITIES	11,651,209,418	2,301,209,418	720,000,000	3,804,776,404	0
023300100100	MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
704	ECONOMIC AFFAIRS	13,006,709,703	3,656,709,703	1,463,182,000	7,735,212,689	0
7044	MINING, MANUFACTURING, AND CONSTRUCTION	13,006,709,703	3,656,709,703	1,463,182,000	7,735,212,689	0
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	13,006,709,703	3,656,709,703	1,463,182,000	7,735,212,689	0

023300100100	MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES								
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ December	2026 Approved Budget	2026 NUT Tagging
Total	-	-	-	-	12,916,209,418	3,566,209,418	1,450,000,000	7,634,776,404	0
06100123003000 - Housing and Urban Development - General	CONSTRUCTION OF OFFICE COMPLEX FOR MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	12242200 - STATE WIDE	130,000,000	130,000,000	0	130,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



09100123000100 - Environmental Improvement - General	ESTABLISHMENT OF SOLID MINERAL PROCUREMENT AND BUYING CENTRE IN LOKOJA	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	12231200 - LOKOJA	10,000,000	10,000,000	0	10,000,000	0
09100123000200 - Environmental Improvement - General	ESTABLISHMENT OF KOGI STATE SOLID MINERAL PROCESSING COMPANY	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	12242200 - STATE WIDE	20,209,418	20,209,418	0	0	0
09100124000100 - Environmental Improvement - General	ESTABLISHMENT OF LITHIUM PROCESSING PLANTS AT ISANLU AND AJAOKUTA	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	12242200 - STATE WIDE	500,000,000	500,000,000	0	500,000,000	0
09100125000300 - Environmental Improvement - General	ESTABLISHMENT OF KOGI STATE SOLID MINERAL PROCESSING VILLAGE/HUB ALONG LOKOJA- AJAOKUTA ROAD	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	12242200 - STATE WIDE	3,000,000,000	500,000,000	0	1,500,000,000	0
11100123003100 - Information Communication and Technology - General	PROCUREMENT / ACQUISITION OF NEW MINING LICENCES AND RENEWAL OF EXISTING ONES.	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	12242200 - STATE WIDE	120,000,000	870,000,000	720,000,000	494,776,404	0
12100123001800 - Growing the Private Sector - General	PROCUREMENT OF 2 NO GEOLOGICAL SURVEY EQUIPMENT FOR CHARACTERISATION OF SOLID MINERAL IN KOGI STATE	23010133 - PURCHASE OF SURVEYING EQUIPMENT	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	12242200 - STATE WIDE	1,000,000,000	1,000,000,000	730,000,000	1,000,000,000	0
12100123001900 - Growing the Private Sector - General	GEOLOGICAL EQUIPMENT FOR INVESTIGATION OF SOLID MINERAL RESOURCES IN KOGI STATE	23010133 - PURCHASE OF SURVEYING EQUIPMENT	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	12242200 - STATE WIDE	15,000,000	15,000,000	0	2,000,000,000	0
12100123002000 - Growing the Private Sector - General	DETAILED GEOLOGICAL EXPLORATION AND PROCUREMENT OF MINING EQUIPMENT IN KOGI STATE	23010133 - PURCHASE OF SURVEYING EQUIPMENT	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	12242200 - STATE WIDE	120,000,000	120,000,000	0	700,000,000	0
12100125000100 - Growing the Private Sector - General	ESTABLISHMENT OF SOLID MINERAL BASED INDUSTRIES ACROSS THE 21 LGAs OF KOGI STATE e.g HYDRATED LIME STONE INDUSTRY AT JAKURA- LOKOJA.	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	12231200 - LOKOJA	7,001,000,000	201,000,000	0	300,000,000	0
12100125000200 - Growing the Private Sector - General	CONSTRUCTION OF OIL / GAS INFRACTURE IN OKENE, ANYIGBA AND LOKOJA	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	12242200 - STATE WIDE	1,000,000,000	200,000,000	0	1,000,000,000	0



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023300200100	KOGI STATE SOLID MINERALS DEVELOPMENT AGENCY					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
<u>1</u>	<u>Revenue</u>	<u>0</u>	<u>0</u>	<u>223,000</u>	<u>0</u>	<u>0</u>
12	INDEPENDENT REVENUE	0	0	223,000	0	0
1202	NON-TAX REVENUE	0	0	223,000	0	0
120202	MINING RENTS	0	0	223,000	0	0
12020233	SURFACE RENT (CHARGES) FROM QUARRY LEASE, MINING LEASE	0	0	223,000	0	0
023300300100	KOGI STATE SOLID MINERALS PROCESSING COMPANY LTD					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>40,300,000</u>	<u>40,300,000</u>	<u>11,000,000</u>	<u>40,300,000</u>	<u>0</u>
22	OTHER RECURRENT COSTS	40,300,000	40,300,000	11,000,000	40,300,000	0
2202	OVERHEAD COST	15,300,000	15,300,000	11,000,000	15,300,000	0
220201	TRAVEL & TRANSPORT - GENERAL	2,000,000	2,000,000	1,900,000	2,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	2,000,000	2,000,000	1,900,000	2,000,000	0
220202	UTILITIES - GENERAL	300,000	300,000	250,000	300,000	0
22020204	ELECTRICITY BILL /CHARGES	300,000	300,000	250,000	300,000	0
220203	MATERIALS & SUPPLIES - GENERAL	1,600,000	1,600,000	1,450,000	1,600,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	500,000	500,000	450,000	500,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	100,000	100,000	50,000	100,000	0
22020323	OFFICE AND GENERAL EXPENSES	1,000,000	1,000,000	950,000	1,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	3,200,000	3,200,000	2,900,000	3,200,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	1,200,000	1,200,000	1,100,000	1,200,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	1,000,000	1,000,000	900,000	1,000,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	1,000,000	1,000,000	900,000	1,000,000	0
220205	TRAINING - GENERAL	300,000	300,000	200,000	300,000	0
22020501	LOCAL TRAINING	300,000	300,000	200,000	300,000	0
220206	OTHER SERVICES - GENERAL	200,000	200,000	150,000	200,000	0



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22020601	SECURITY SERVICES EXPENSES	200,000	200,000	150,000	200,000	0
220208	FUEL & LUBRICANTS - GENERAL	3,200,000	3,200,000	2,650,000	3,200,000	0
22020801	MOTOR VEHICLE FUEL COST	800,000	800,000	700,000	800,000	0
22020803	PLANTS/ GENERATOR FUEL COST	800,000	800,000	700,000	800,000	0
22020806	DIESEL EXPENSES	900,000	900,000	600,000	900,000	0
22020807	FUEL EXPENSES	700,000	700,000	650,000	700,000	0
220209	FINANCIAL CHARGES - GENERAL	50,000	50,000	0	50,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	50,000	50,000	0	50,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	4,450,000	4,450,000	1,500,000	4,450,000	0
22021001	REFRESHMENT & MEALS	700,000	700,000	250,000	700,000	0
22021002	PUBLICITY & ADVERTISEMENTS	400,000	400,000	0	400,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	500,000	500,000	300,000	500,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	100,000	100,000	0	100,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	2,500,000	2,500,000	750,000	2,500,000	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	250,000	250,000	200,000	250,000	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	25,000,000	25,000,000	0	25,000,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	25,000,000	25,000,000	0	25,000,000	0
22040112	TAKE OFF GRANT FOR THE IMPLEMENTATION OF NEWLY CREATED AGENCY/DEPARTMENT	25,000,000	25,000,000	0	25,000,000	0
023300300100	KOGI STATE SOLID MINERALS PROCESSING COMPANY LTD					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
704	ECONOMIC AFFAIRS	40,300,000	40,300,000	11,000,000	40,300,000	0
7044	MINING, MANUFACTURING, AND CONSTRUCTION	40,300,000	40,300,000	11,000,000	40,300,000	0
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	40,300,000	40,300,000	11,000,000	40,300,000	0



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023400100100	MINISTRY OF WORKS					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
1	Revenue	200,475,200	200,475,200	328,800	500,000	0
12	INDEPENDENT REVENUE	1,000,000	1,000,000	288,400	500,000	0
1202	NON-TAX REVENUE	1,000,000	1,000,000	288,400	500,000	0
120204	FEES - GENERAL	1,000,000	1,000,000	288,400	500,000	0
12020421	CONTRACT DOCUMENT NON- REFUNDABLE TENDER FEES	1,000,000	1,000,000	264,400	500,000	0
12020469	TRADE TEST CHARGES	0	0	24,000	0	0
13	AID AND GRANTS	199,475,200	199,475,200	40,400	0	0
1302	GRANTS	199,475,200	199,475,200	40,400	0	0
130201	DOMESTIC GRANTS	199,475,200	199,475,200	40,400	0	0
13020105	CURRENT GRANTS FROM OTHER SOURCES	199,475,200	199,475,200	40,400	0	0
023400100100	MINISTRY OF WORKS					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	EXPENDITURES	54,297,721,964	51,457,549,665	34,682,093,705.52	46,509,732,492	0
21	PERSONNEL COST	378,384,983	378,384,983	268,412,826.07	306,433,292	0
2101	SALARY	378,384,983	378,384,983	268,412,826.07	306,433,292	0
210101	SALARIES AND WAGES	378,384,983	378,384,983	268,412,826.07	306,433,292	0
21010101	SALARY	378,384,983	378,384,983	268,412,826.07	306,433,292	0
22	OTHER RECURRENT COSTS	199,475,200	260,475,200	178,462,775	399,475,200	0
2202	OVERHEAD COST	199,475,200	260,475,200	178,462,775	399,475,200	0
220201	TRAVEL & TRANSPORT - GENERAL	3,100,000	18,100,000	0	3,100,000	0
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	2,500,000	2,500,000	0	2,500,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	600,000	15,600,000	0	600,000	0
220202	UTILITIES - GENERAL	30,500,000	37,500,000	34,867,500	30,500,000	0
22020204	ELECTRICITY BILL /CHARGES	30,000,000	36,000,000	34,867,500	30,000,000	0
22020205	TELEPHONE CHARGES	500,000	1,500,000	0	500,000	0
220203	MATERIALS & SUPPLIES - GENERAL	107,400,000	120,400,000	95,452,175	107,400,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	5,000,000	5,000,000	3,273,500	5,000,000	0



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22020322	PUBLICATION OF KOGI STATE STATISTICAL YEAR BOOK/ PLANNING & STATISTIC BOOKS /STATE STATISTICAL MASTER PLAN	500,000	12,500,000	0	500,000	0
22020323	OFFICE AND GENERAL EXPENSES	101,900,000	102,900,000	92,178,675	101,900,000	0
220204	MAINTENANCE SERVICES - GENERAL	19,375,200	19,375,200	8,919,335	19,375,200	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	10,000,000	10,000,000	3,052,435	10,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	5,150,000	5,150,000	4,382,400	5,150,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,875,200	2,875,200	913,500	2,875,200	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	1,000,000	1,000,000	571,000	1,000,000	0
22020408	MAINTENANCE OF TRACTOR/ HEAVY DUTY EQUIPMENT	300,000	300,000	0	300,000	0
22020409	WORKSHOP MAINTENANCE	50,000	50,000	0	50,000	0
220205	TRAINING – GENERAL	5,100,000	6,100,000	1,169,000	5,100,000	0
22020501	LOCAL TRAINING	100,000	1,100,000	40,000	100,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	5,000,000	5,000,000	1,129,000	5,000,000	0
220206	OTHER SERVICES - GENERAL	200,000	5,200,000	3,707,000	200,000	0
22020672	REFUND OF VARIOUS EXPENSES INRESPECT OF GOVERNMENT ACTIVITIES CARRIED OUT WITH PERSONAL MONEY	200,000	5,200,000	3,707,000	200,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0	0	0	200,000,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	0	0	0	200,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	15,000,000	25,000,000	19,099,065	15,000,000	0
22020801	MOTOR VEHICLE FUEL COST	10,000,000	20,000,000	17,604,065	10,000,000	0
22020803	PLANTS/ GENERATOR FUEL COST	5,000,000	5,000,000	1,495,000	5,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	18,800,000	28,800,000	15,248,700	18,800,000	0
22021001	REFRESHMENT & MEALS	6,050,000	16,050,000	14,051,300	6,050,000	0
22021002	PUBLICITY & ADVERTISEMENTS	8,000,000	8,000,000	370,000	8,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	200,000	200,000	100,000	200,000	0
22021013	RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES/ DISCIPLINE COST	1,000,000	1,000,000	0	1,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	2,000,000	2,000,000	460,000	2,000,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	550,000	550,000	267,400	550,000	0



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22021098	MONITORING ACTIVITIES AND FOLLOW UP	1,000,000	1,000,000	0	1,000,000	0
23	CAPITAL EXPENDITURE	53,719,861,781	50,818,689,482	34,235,218,104.45	45,803,824,000	0
2301	FIXED ASSETS PURCHASED	755,980,381	755,980,381	0	755,980,381	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	755,980,381	755,980,381	0	755,980,381	0
23010104	PURCHASE OF WATER NAVIGATIONAL EQUIPMENT	100,000,000	100,000,000	0	100,000,000	0
23010119	PURCHASE OF POWER GENERATING SET/PLANT	5,380,018	5,380,018	0	5,380,018	0
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	550,600,363	550,600,363	0	550,600,363	0
23010133	PURCHASE OF SURVEYING EQUIPMENT	100,000,000	100,000,000	0	100,000,000	0
2302	CONSTRUCTION / PROVISION	50,725,480,855	47,824,308,556	34,184,186,548.74	42,809,443,074	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS – GENERAL	50,725,480,855	47,824,308,556	34,184,186,548.74	42,809,443,074	0
23020103	PROVISION OF ELECTRICITY TO PUBLIC BUILDINGS	510,000,000	510,000,000	0	510,000,000	0
23020104	CONSTRUCTION / PROVISION OF HOUSING SCHEMES	26,900,091	26,900,091	0	26,900,091	0
23020114	CONSTRUCTION / PROVISION OF ROADS	49,936,279,220	46,135,106,921	33,290,273,862.29	41,325,241,439	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	25,000,000	25,000,000	0	20,000,000	0
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	227,301,544	1,127,301,544	893,912,686.45	927,301,544	0
2303	REHABILITATION / REPAIRS	2,238,400,545	2,238,400,545	51,031,555.71	2,238,400,545	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	2,238,400,545	2,238,400,545	51,031,555.71	2,238,400,545	0
23030113	REHABILITATION / REPAIRS - ROADS	2,138,400,545	2,138,400,545	51,031,555.71	2,138,400,545	0
23030128	REHABILITATION/ REPAIRS OF MECHANIC WORKSHOP	100,000,000	100,000,000	0	100,000,000	0
023400100100	MINISTRY OF WORKS					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
704	ECONOMIC AFFAIRS	54,297,721,964	51,457,549,665	34,682,093,705.52	46,509,732,492	0
7045	TRANSPORT	54,297,721,964	51,457,549,665	34,682,093,705.52	46,509,732,492	0
70451	ROAD TRANSPORT	54,297,721,964	51,457,549,665	34,682,093,705.52	46,509,732,492	0

023400100100	MINISTRY OF WORKS								
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ December	2026 Approved Budget	2026 NUT Tagging
Total					53,719,861,781	50,818,689,482	34,235,218,104.45	45,803,824,000	0
06100123003300 - Housing and Urban Development - General	PROVISION OF BASIC EQUIPMENT FOR THE SURVEY /DESIGN UNIT OF MINISTRY OF WORKS LOKOJA	23010133 - PURCHASE OF SURVEYING EQUIPMENT	70451 - ROAD TRANSPORT	12231200 - LOKOJA	100,000,000	100,000,000	0	100,000,000	0



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06100123003600 - Housing and Urban Development - General	PROCUREMENT OF PLANT & EQUIPMENT LIKE EXCAVATORS, TRUCKS)	23010119 - PURCHASE OF POWER GENERATING SET/PLANT	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	5,380,018	5,380,018	0	5,380,018	0
06100123003700 - Housing and Urban Development - General	CONSTRUCTION OF ROADS/ ELECTRIFICATION FOR POST FLOOD HOUSING ESTATE LOKOJA (5KM AND 2 TRANSFORMERS)	23020104 - CONSTRUCTION / PROVISION OF HOUSING SCHEMES	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	26,900,091	26,900,091	0	26,900,091	0
06100123008800 - Housing and Urban Development - General	PURCHASE OF 6 NOS FIRE ENGINES AND FIRE FIGHTING EQUIPMENT/ APPLIANCE	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	400,600,363	400,600,363	0	400,600,363	0
14100123008900 - Power - General	SUPPLY/ INSTALLATION OF FIRE EXTINGUISHERS TO GOVERNMENT HOUSE AND MDAS OFFICE (2 EACH) IN LOKOJA	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70451 - ROAD TRANSPORT	12231200 - LOKOJA	150,000,000	150,000,000	0	150,000,000	0
14100123000600 - Power - General	STREET LIGHTING IN THE MAJOR CITIES IN THE 21 LGA (4,000 POLES)	23020123 - CONSTRUCTION OF TRAFFIC /STREET LIGHTS	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	200,401,453	1,100,401,453	893,912,686.45	900,401,453	0
14100123000700 - Power - General	STREET LIGHTING (ANKPA, EGBE, AYETORO, IHIMA 1,000 POLES)	23020123 - CONSTRUCTION OF TRAFFIC /STREET LIGHTS	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	26,900,091	26,900,091	0	26,900,091	0
14100123000800 - Power - General	LOKOJA - BANDA KARARA -IZIH OHONO- JAMATA- KOTON- KARFE ELECTRIFICATION SCHEME (10 NO. OF TRANSFORMERS)	23020103 - PROVISION OF ELECTRICITY TO PUBLIC BUILDINGS	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	200,000,000	200,000,000	0	200,000,000	0
14100123000900 - Power - General	ELECTRIFICATION OF URBAN AREA ACROSS THE STATE (AYANGBA, AYETORO, IDAH, OKENE IHIMA 15. NO. OF TRANSFORMERS)	23020103 - PROVISION OF ELECTRICITY TO PUBLIC BUILDINGS	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	200,000,000	200,000,000	0	200,000,000	0
14100124000100 - Power - General	SUPPLY AND INSTALLATION OF 5 TRANSFORMERS IN ISANLU	23020103 - PROVISION OF ELECTRICITY TO PUBLIC BUILDINGS	70451 - ROAD TRANSPORT	12232000 - YAGBA EAST	100,000,000	100,000,000	0	100,000,000	0
14100125000100 - Power - General	RESTORATION OF JEJE ELECTRIFICATION, ISANLU (3 TRANSFORMERS)	23020103 - PROVISION OF ELECTRICITY TO PUBLIC BUILDINGS	70451 - ROAD TRANSPORT	12232000 - YAGBA EAST	10,000,000	10,000,000	0	10,000,000	0
17100123001100 - Road - General	REHABILITATION/ EQUIPPING OF CENTRAL MECHANIC WORKSHOP (MINISTRY OF WORKS), LOKOJA	23030128 - REHABILITATION/ REPAIRS OF MECHANIC WORKSHOP	70451 - ROAD TRANSPORT	12231200 - LOKOJA	100,000,000	100,000,000	0	100,000,000	0
17100123001200 - Road - General	REHABILITATION/ ASPHALT OVERLAY OF IDAH/OKPACHALA/ AJEGWU ROAD 35 KM	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12220700 - IDAH	200,000,000	200,000,000	0	200,000,000	0



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17100123001300 - Road - General	ON- GOING CONSTRUCTION OF ANKPA /IMANE/ MABENE/ OKPO ROAD (30KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220300 - ANKPA	200,000,000	200,000,000	0	200,000,000	0
17100123001400 - Road - General	CONSTRUCTION OF ANKPA/ OGODO/ AKWU ACHARANE ROAD 20KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220300 - ANKPA	200,000,000	200,000,000	0	200,000,000	0
17100123001500 - Road - General	CONSTRUCTION OF OTOKITI GANAJA BY PASS MULTI-LANE CARRAGE WAY ROAD 16.1KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	107,600,363	2,007,600,363	2,000,000,000	3,000,000,000	0
17100123001600 - Road - General	CONSTRUCTION OF AYERE / OGIDI-KABBA ROAD INCLUDING CULVERTS & BRIDGES (17KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12230900 - IJUMU	100,000,000	100,000,000	0	100,000,000	0
17100123001700 - Road - General	CONSTRUCTION OF IDAH / ONYEDEGA ROAD (32KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220600 - IBAJI	0	98,827,701	0	0	0
17100123001800 - Road - General	CONSTRUCTION OF INTERNAL ROAD NETWORK OF KOGI POLY & PHASE II GATE II 15 KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	200,000,000	200,000,000	0	200,000,000	0
17100123001900 - Road - General	CONSTRUCTION OF EFFO / TAKETE-IDE AHARA OTAFUN (BRIDGE) 22KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231300 - MOPA-AMURO	100,000,000	100,000,000	0	100,000,000	0
17100123002000 - Road - General	REHABILITATION/ASPHALT OVERLAY OF DEKINA/ OLOWA/ ABOCHO - OGBABEDE WITH A SPUR TO AGADA ROAD (46KM)	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12220500 - DEKINA	300,000,000	300,000,000	0	300,000,000	0
17100123002100 - Road - General	CONSTRUCTION OF IYARA ODOKORO ROAD (12.1KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12230900 - IJUMU	50,000,000	50,000,000	0	50,000,000	0
17100123002200 - Road - General	REHABILITATION OF KOTON -KARFE KPAREKE OSUKU ACHARA/ TAWARI GEGU ROAD (40.5KM)	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12231100 - KOGI	150,000,000	150,000,000	0	150,000,000	0
17100123002300 - Road - General	CONSTRUCTION OF EBIYA PATESI/ADOGO/ UNOSI ROAD 35KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12210200 - AJAOKUTA	300,000,000	300,000,000	0	300,000,000	0
17100123002400 - Road - General	ASPHALT OVERLAY OF GYB JUNCTION/ MURTALA MUHAMMED/ BARRACK/ KABBA JUNCTION ROAD (20.75KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	4,016,494,679	216,494,679	0	2,016,494,679	0
17100123002500 - Road - General	RECONSTRUCTION OF ISANLU TOWNSHIP ROAD (2.5KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12232000 - YAGBA EAST	100,000,000	100,000,000	0	100,000,000	0
17100123002600 - Road - General	REHABILITATION OF OZIOKOKUTU IHIMA OBANGEDE ROAD (3KM)	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12211600 - OKEHI	100,000,000	100,000,000	0	100,000,000	0
17100123002700 - Road - General	CONSTRUCTION OF ANYIGBA TOWNSHIP ROAD 20 KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220500 - DEKINA	100,000,000	100,000,000	0	100,000,000	0



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17100123002800 - Road - General	CONSTRUCTION /REHABILITATION OF OTHER STATE ROADS 210KM (10KM EACH) IN THE 21 LGA	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	100,000,000	100,000,000	0	150,000,000	0
17100123002900 - Road - General	REHABILITATION OF ANYIGBA-IYALE-ABEJUKOLO ROAD 20KM	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12220500 - DEKINA	100,000,000	100,000,000	0	100,000,000	0
17100123003000 - Road - General	CONSTRUCTION OF OGUMA - KPANCHE IKENDE- ABEJUKOLO ROAD (60KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220400 - BASSA	100,000,000	100,000,000	0	100,000,000	0
17100123003100 - Road - General	CONSTRUCTION OF IDRISU - OKPTALA- BAGAJI- AJOKPACHI ROAD (19.5KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12221900 - OMALA	100,000,000	100,000,000	0	100,000,000	0
17100123003200 - Road - General	CONSTRUCTION AND DUALIZATION OF ANKPA TOWNSHIP ROAD PHASE I & II (6.5KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220300 - ANKPA	100,000,000	100,000,000	0	100,000,000	0
17100123003300 - Road - General	ODUGBO- MOZUM ROADS INCLUDING 3 & 4 SPAN BRIDGES (27KM) FEDERAL	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220400 - BASSA	100,000,000	100,000,000	0	100,000,000	0
17100123003400 - Road - General	REHABILITATION OF AGEVA -OGORI ROAD (12 KM)	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12211500 - OGORI/MAGONGO	100,000,000	100,000,000	0	100,000,000	0
17100123003500 - Road - General	ONGOING CONSTRUCTION OF IDIORO AYEDE- OGALE ROAD (13KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12230900 - IJUMU	100,000,000	100,000,000	0	100,000,000	0
17100123003600 - Road - General	REHABILITATION OF KABBA TOWNSHIP ROADS 10 KM	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12231000 - KABBA/BUNU	92,000,000	92,000,000	51,031,555.71	92,000,000	0
17100123003800 - Road - General	CONSRUCTION OF AGASA UPOGORO -OKENE ROAD (10.7KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12211700 - OKENE	269,000,908	269,000,908	0	269,000,908	0
17100123003900 - Road - General	SELECTED ROAD FROM EASTERN SENATORIAL DISTRICTS 60KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	300,000,000	300,000,000	0	3,000,000,000	0
17100123004000 - Road - General	SELECTED ROAD FROM WESTERN SENATORIAL DISTRICTS 60KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	300,000,000	300,000,000	0	3,000,000,000	0
17100123004100 - Road - General	SELECTED ROAD FROM CENTRAL SENATORIAL DISTRICTS 60KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	7,813,355,615	22,013,355,615	22,000,000,000	3,000,000,000	0
17100123004200 - Road - General	CONSTRUCTION/ REHABILITATION OF LOKOJA TOWNSHIP ROADS/ GANAJA JUNCTION OVERHEAD BRIDGE 30KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	1,245,004,540	245,004,540	200,000,000	800,000,000	0
17100123004300 - Road - General	CONSRUCTION OF OGAMINANA EBOGA IPAKU-KUROKO JUNCTION ROAD (5.5KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12211700 - OKENE	161,400,545	161,400,545	0	161,400,545	0



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17100123004400 - Road - General	ASPHALT OVERLAY OF EGBE TOWNSHIP ROAD 14KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12232100 - YAGBA WEST	110,240,870	110,240,870	0	110,240,870	0
17100123004500 - Road - General	REHABILITATION OF KOTON-KARFE TOWNSHIP (4.46KM) ROAD II	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12231100 - KOGI	100,000,000	100,000,000	0	100,000,000	0
17100123004600 - Road - General	ASPHALT OVERLAY OF IYAMOYE-JEJE-IJOWA ROAD TO ISANLU (73KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12232000 - YAGBA EAST	161,400,545	161,400,545	0	161,400,545	0
17100123004700 - Road - General	CONSRUCTION OF HASSAN KATSINA ROAD (HOUSE OF ASSEMBLY)(11.2KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	2,178,849,343	2,578,849,343	2,561,015,625	1,178,849,343	0
17100123004800 - Road - General	CONSRUCTION OF OFUGO -IKAH ILORI ICHALA ICHEKE ROAD (35KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220500 - DEKINA	100,000,000	100,000,000	0	100,000,000	0
17100123004900 - Road - General	CONSRUCTION OF FELELE AGBAJA ROAD (28KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	100,000,000	100,000,000	0	100,000,000	0
17100123005000 - Road - General	CONSRUCTION OF ACCESS ROAD TO SCHOOL OF DISABLE IYALE (2.5KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220500 - DEKINA	100,000,000	100,000,000	0	100,000,000	0
17100123005100 - Road - General	CONSRUCTION OF OZURI /OGAMINANA/ OBAGEDE /OKAITO/KABBA JUNCTION ROAD (9.4KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12211700 - OKENE	7,544,929,392	4,544,929,392	4,399,737,392.38	4,544,929,392	0
17100123005200 - Road - General	CONSRUCTION OF LION CLUB-GEREGU ROAD (4.974KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12210200 - AJAOKUTA	100,000,000	100,000,000	0	100,000,000	0
17100123005300 - Road - General	CONSTRUCTION OFOGUGU AKENOGBOLO LINK ROAD (15KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12221800 - OLAMABORO	10,760,036	10,760,036	0	10,760,036	0
17100123005500 - Road - General	CONSRUCTION OF ABEJUKOLO TOWNSHIP ROAD AND DUALIZATION (3.6KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12221900 - OMALA	161,400,545	161,400,545	0	161,400,545	0
17100123005600 - Road - General	CONSRUCTION OF EKIRI ADE/ OHUN/IFE- OLUKOTU ROAD/ EKINRIN- ADE TOWNSHIP ROAD 15KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12232000 - YAGBA EAST	100,000,000	100,000,000	0	100,000,000	0
17100123005700 - Road - General	RECONSTRUCTION/ASPHALT OVERLAY OF LOKOJA WARD "A" TOWNSHIP ROAD (4.73KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	100,000,000	100,000,000	0	100,000,000	0
17100123005800 - Road - General	ON GOING DUALIZATION OF DEKINA TOWNSHIP ROAD (8.3KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220500 - DEKINA	100,000,000	100,000,000	0	100,000,000	0
17100123005900 - Road - General	ON GOING CONSTRUCTION OF ODENYI OGUMA/ SHERIA ROAD (16KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220400 - BASSA	1,137,000,000	637,000,000	500,000,000	1,137,000,000	0



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17100123006000 - Road - General	ON GOING CONSTRUCTION OF PONYAN-IRELE ROAD (2KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12232000 - YAGBA EAST	50,000,000	50,000,000	0	50,000,000	0
17100123006100 - Road - General	RECONSTRUCTION OF ANKPA-ABEJUKOLO ROAD (56KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220300 - ANKPA	26,900,091	26,900,091	0	26,900,091	0
17100123006300 - Road - General	CONSRUCTION OF ODO- ERE/ OKUNRAN/ OKOLOKE/ ISANLU ESA ROAD (14KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12232100 - YAGBA WEST	500,000,000	500,000,000	0	500,000,000	0
17100123006400 - Road - General	CONSRUCTION OF OKENE TOWNSHIP ROAD (10.7KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12211700 - OKENE	6,500,077,263	1,000,077,263	800,000,000	3,500,000,000	0
17100123006500 - Road - General	CONSRUCTION OF OGORI/ MAGONGO TOWNSHIP ROAD 13KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12211500 - OGORI/MAGONGO	100,000,000	100,000,000	0	100,000,000	0
17100123006600 - Road - General	CONSRUCTION OF OBEHIRA OKENGWE/ IHIMA TOWNSHIP ROAD (21KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12211700 - OKENE	254,000,908	254,000,908	200,000,000	254,000,908	0
17100123006700 - Road - General	CONSRUCTION OF IYARA TOWNSHIP ROAD 15KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12230900 - IJUMU	50,000,000	50,000,000	0	50,000,000	0
17100123006800 - Road - General	CONSRUCTION/ BEAUTIFICATION OF LOKOJA ROUND ABOUTS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	100,000,000	100,000,000	0	100,000,000	0
17100123006900 - Road - General	REHABILITATION OF IBANA JUNCTION/ IKEJE/ OGUGU /ETE ROAD 31 KM	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12221800 - OLAMABORO	161,400,545	161,400,545	0	161,400,545	0
17100123007000 - Road - General	CONSRUCTION OF EGBECHE- ENALE ROAD 10KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220400 - BASSA	0	0	0	5,000,000	0
17100125000600 - Road - General	CONSRUCTION OF EGBECHE - ENALE ROAD 10KM	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70451 - ROAD TRANSPORT	12220400 - BASSA	5,000,000	5,000,000	0	0	0
17100123007100 - Road - General	CONSRUCTION OF ASENI ROAD (EARTHWORK)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231100 - KOGI	16,140,055	16,140,055	0	16,140,055	0
17100123007300 - Road - General	CONSRUCTION OF ARMY SIGNAL SECRETARIAT ROAD 5KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	5,380,018	5,380,018	0	5,380,018	0
17100123007400 - Road - General	CONSTRUCTION OF OWOWO BRIDGE OF TAKETE -IDE 12KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231300 - MOPA-AMURO	100,000,000	100,000,000	0	100,000,000	0
17100123007500 - Road - General	CONSRUCTION OF ADAVI EBA IHIMA BY PASS ROAD 9KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12210100 - ADAVI	304,601,271	304,601,271	0	304,601,271	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



17100123007600 - Road - General	CONSTRUCTION/ REHABILITATION OF EGE IHIMA ROADS 13KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12210100 - ADAVI	376,601,271	376,601,271	0	376,601,271	0
17100123007700 - Road - General	CONSTRUCTION /REHABILITATION OF KABA ASAYA OGIDI - AYERE ROADS 16KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231000 - KABBA/BUNU	269,000,908	269,000,908	0	269,000,908	0
17100123007800 - Road - General	CONSTRUCTION/ REHABILITATION OF KABA TO ILUKE BUNU ROAD (35KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231000 - KABBA/BUNU	116,140,054	116,140,054	0	116,140,054	0
17100123007900 - Road - General	CONSTRUCTION OF AYERE TOWNSHIP ROAD 9.5KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12230900 - IJUMU	100,000,000	100,000,000	0	100,000,000	0
17100123008000 - Road - General	CONSTRUCTION OF ITAKPE JUNCTION-FCE- TOTAL FILLING STATION ROAD OKENE (14KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12211700 - OKENE	1,000,000,000	1,000,000,000	629,520,844.91	1,000,000,000	0
17100123008100 - Road - General	CONSRUCTION OF IDAH TOWNSHIP ROAD 17KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220700 - IDAH	300,000,000	300,000,000	0	300,000,000	0
17100123008300 - Road - General	PROCUREMENT OF EMERGENCY TENDER FOR FLOOD RELATED DISASTER.	23010104 - PURCHASE OF WATER NAVIGATIONAL EQUIPMENT	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	100,000,000	100,000,000	0	100,000,000	0
17100123009400 - Road - General	CONSTRUCTION/ REHABILITATION OF OJOKU, ODOGOMU, ENJEMA AFOR ROADS 15KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12211600 - OKEHI	100,000,000	100,000,000	0	100,000,000	0
17100123009500 - Road - General	CONSTRUCTION/ REHABILITATION OF OKABA - ANKPA ROADS 30KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220300 - ANKPA	100,000,000	100,000,000	0	100,000,000	0
17100123009600 - Road - General	OGBONICHA ABEJUKOLO OFABO ROAD 3KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12221900 - OMALA	100,000,000	100,000,000	0	100,000,000	0
17100123009700 - Road - General	CONSTRUCTION OF IJESHI ONICHA-IGO- SAWMILL ROAD 16KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12221800 - OLAMABORO	100,000,000	100,000,000	0	100,000,000	0
17100123009800 - Road - General	CONSTRUCTION OF EMU-JAKURA-OYO IWA ROAD 48KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	100,000,000	100,000,000	0	100,000,000	0
17100123009900 - Road - General	CONSTRUCTION OF EJULE AGOJEJU IBOKO ROAD 25KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220500 - DEKINA	100,000,000	100,000,000	0	100,000,000	0
17100123010000 - Road - General	CONSTRUCTION OF IYALE ODOLU OGANE- INUGWU AGBADA ETUTEKPE ROADS 25KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220500 - DEKINA	100,000,000	100,000,000	0	100,000,000	0
17100123010100 - Road - General	CONSTRUCTION OF IMANE-AKPOH ROADS 15KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12221800 - OLAMABORO	100,000,000	100,000,000	0	100,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



17100123010200 - Road - General	CONSTRUCTION OF ODOMUKPO-OKPATA- OFAPO ROADS 10KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12221900 - OMALA	100,000,000	100,000,000	0	100,000,000	0
17100123010300 - Road - General	CONSTRUCTION/ REHABILITATION OF SELECTED ROADS IN 21 LOCAL HEADQUARTERS 63KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	100,000,000	100,000,000	0	100,000,000	0
17100123010400 - Road - General	CONSTRUCTION OF IMANE OGENAGO ROADS 10KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12221800 - OLAMABORO	100,000,000	100,000,000	0	100,000,000	0
17100123010500 - Road - General	CONSTRUCTION OF IYALE -ATOCHI- OGBOGODO ROADS 25KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220500 - DEKINA	100,000,000	100,000,000	0	100,000,000	0
17100123010600 - Road - General	CONSTRUCTION OF BAGANA - OTUTUBATU ROADS 15KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12221900 - OMALA	100,000,000	100,000,000	0	100,000,000	0
17100123010700 - Road - General	CONSTRUCTION OF ABEJUKOLO (GSS) AJADA ROADS 10KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12221900 - OMALA	100,000,000	100,000,000	0	100,000,000	0
17100123010800 - Road - General	CONSTRUCTION OF AMOKE EJINYA-OJIBOGO ROADS 13KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12211600 - OKEHI	100,000,000	100,000,000	0	100,000,000	0
17100123010900 - Road - General	CONSTRUCTION OF IMANE-IDEKPA ROADS 14KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12221800 - OLAMABORO	100,000,000	100,000,000	0	100,000,000	0
17100123011000 - Road - General	CONSTRUCTION OF OJUWO - AJADAMA- OLAHIEBA- OKPATALA ROADS 17KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220300 - ANKPA	100,000,000	100,000,000	0	100,000,000	0
17100123011100 - Road - General	CONSTRUCTION OF AFO -GAMGAM-AJITATA ROADS 12KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220300 - ANKPA	100,000,000	100,000,000	0	100,000,000	0
17100123011200 - Road - General	CONSTRUCTION OF OGODU- OLA - EMEKWUTU ROADS 16KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220300 - ANKPA	100,000,000	100,000,000	0	100,000,000	0
17100123011300 - Road - General	CONSTRUCTION OF JAMATA -BUDAN KUPA ROAD 30KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	2,000,000,000	200,000,000	0	1,000,000,000	0
17100123011400 - Road - General	CONSTRUCTION OF OBABARA-UHUUGUG- UKPAKE 37KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12221900 - OMALA	100,000,000	100,000,000	0	100,000,000	0
17100123011500 - Road - General	CONSTRUCTION OF IYALE ODOLU EFU ALOKO OGONENIGWU ROADS 25KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220800 - IGALAMELA-ODOLU	300,000,000	300,000,000	0	300,000,000	0
17100123011600 - Road - General	REHABILITATION OF OCHADAMU UMOMI ROAD 35KM	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12221400 - OFU	15,000,000	15,000,000	0	15,000,000	0



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17100124000100 - Road - General	CONSTRUCTION OF MOPA TOWNSHIP ROAD (9.295KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231300 - MOPA-AMURO	200,000,000	200,000,000	0	200,000,000	0
17100124000200 - Road - General	CONSTRUCTION OF DRAINAGE AND CULVERT	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231300 - MOPA-AMURO	400,000,000	400,000,000	0	400,000,000	0
17100124000300 - Road - General	CONSTRUCTION OF JAMATA ABUGI ROAD 25KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	100,000,000	100,000,000	0	100,000,000	0
17100124000400 - Road - General	CONSTRUCTION OF MOPA ILAI IFE-OLUKOTUN ROAD 15KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231300 - MOPA-AMURO	100,000,000	100,000,000	0	100,000,000	0
17100124000500 - Road - General	CONSTRUCTION OF EFFE OROKERE AIYEDE TAKETE AIYEDAYO ROAD 18KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231300 - MOPA-AMURO	100,000,000	100,000,000	0	100,000,000	0
17100124000600 - Road - General	REHABILITATION OF IBAJI ROAD 30KM	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12220600 - IBAJI	500,000,000	500,000,000	0	500,000,000	0
17100124000700 - Road - General	REHABILITATION OF OLD POLY QUARTERS TO POST FLOOD HOUSING ESTATE ROAD LOKOJA C4 15KM	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12211700 - OKENE	300,000,000	300,000,000	0	300,000,000	0
17100124000800 - Road - General	CONSTRUCTION OF ROADS IN PROPOSED NEW AIRPORT IN KOGI STATE ZARIAGI LOKOJA 78KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12210100 - ADAVI	3,500,000,000	500,000,000	0	1,000,000,000	0
17100124000900 - Road - General	ELECTRIFICATION OF ONE URBAN AREA IN EACH LGA ACROSS THE STATE.	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	20,000,000	20,000,000	0	20,000,000	0
17100124001000 - Road - General	REHABILITATION/ EQUIPPING OF CENTRAL ELECTRICAL WORKSHOP, MINISTRY OF WORKS, LOKOJA	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	20,000,000	20,000,000	0	20,000,000	0
17100124001100 - Road - General	CONSTRUCTION OF KOGI STATE POLYTECHNIC INTERNAL ROAD NETWORK 10KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	100,000,000	100,000,000	0	100,000,000	0
17100124001200 - Road - General	CONSTRUCTION OF RAYMOND STREET OPULEGA ANKPA ROAD 8KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220300 - ANKPA	100,000,000	100,000,000	0	100,000,000	0
17100125000100 - Road - General	CONSTRUCTION OF NYAMAYAMA / JOSTAN PLAZA (ALTERNATIVE FLOOD ROAD LOKOJA) 7KM C4	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	1,500,000,000	500,000,000	0	800,000,000	0
17100125000200 - Road - General	CONSTRUCTION OF MEME BRIDGE ON ZONE 8 ROAD ROUND ABOUT / GYB JUNCTION LOKOJA TO STANDARD	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220500 - DEKINA	1,000,000,000	200,000,000	0	1,000,000,000	0
17100125000400 - Road - General	CONSTRUCTION OF OTOYI IRIYONI-ADAVI ROAD 21KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12211700 - OKENE	100,000,000	100,000,000	0	100,000,000	0



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17100125000500 - Road - General	CONSTRUCTION OF MOPA OKEAGE IMELA ROAD 15KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231300 - MOPA-AMURO	100,000,000	100,000,000	0	100,000,000	0
17100126000200 - Road - General	CONSTRUCTION OF INTERNAL ROAD NETWORK OF COLLEGE OF EDUCATION MOPA 7 KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231300 - MOPA-AMURO	0	0	0	100,000,000	0
17100126000300 - Road - General	CONSTRUCTION OF INTERNAL ROAD NETWORK OF COLLEGE OF EDUCATION ANKPA 10KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220300 - ANKPA	0	0	0	100,000,000	0
17100126000400 - Road - General	CONSTRUCTION OF INTERNAL ROAD NETWORK OF KOGI STATE UNIVERSITY KABBA 15KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231000 - KABBA/BUNU	0	0	0	100,000,000	0
17100126000500 - Road - General	CONSTRUCTION OF INTERNAL ROAD NETWORK OF KOGI STATE UNIVERSITY (PAAU) 15KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220500 - DEKINA	0	0	0	100,000,000	0
17100126000600 - Road - General	CONSTRUCTION OF INTERNAL ROAD NETWORK OF CUSTECH 5KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12211700 - OKENE	0	0	0	100,000,000	0
17100126000700 - Road - General	CONSTRUCTION OF INTERNAL ROAD NETWORK OF COLLEGE OF HEALTH TECHNOLOGY IDAH 6KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220700 - IDAH	0	0	0	100,000,000	0
17100126000800 - Road - General	CONSTRUCTION OF INTERNAL ROAD NETWORK OF ESTATE IN LOKOJA TOWNSHIP 30KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	0	0	0	100,000,000	0
17100126000900 - Road - General	PAYMENT OF OUTSTANDING CLAIMS OF COMPLETED ROADS AND STREET LIGHT PROJECTS IN THE STATE	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	0	0	0	600,000,000	0
14100126000300 - Power - General	INSTALLATIONS OF TRAFFIC LIGHT IN TWO MAJOR CITIES IN EACH OF THE 21 LGA	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	0	0	0	100,000,000	0
14100126000400 - Power - General	INSTALLATIONS OF TRAFFIC LIGHT IN MAJOR CITIES IN THE 21 LGA	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	0	0	0	100,000,000	0



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023400300100	ROAD MAINTENANCE AGENCY					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	EXPENDITURES	15,172,278,140	4,183,743,640	3,754,844,984.86	13,094,507,348	0
21	PERSONNEL COST	62,721,824	62,721,824	50,596,675.07	73,485,532	0
2101	SALARY	62,721,824	62,721,824	50,596,675.07	73,485,532	0
210101	SALARIES AND WAGES	62,721,824	62,721,824	50,596,675.07	73,485,532	0
21010101	SALARY	61,623,824	61,623,824	49,516,675.07	72,387,532	0
21010104	AUXILLARY STAFF	1,098,000	1,098,000	1,080,000	1,098,000	0
22	OTHER RECURRENT COSTS	9,556,316	21,021,816	4,872,000	21,021,816	0
2202	OVERHEAD COST	9,556,316	21,021,816	4,872,000	21,021,816	0
220201	TRAVEL & TRANSPORT - GENERAL	818,116	818,116	780,000	818,116	0
22020102	TRAVEL AND TRANSPORT - OTHERS	818,116	818,116	780,000	818,116	0
220202	UTILITIES - GENERAL	138,200	138,200	0	138,200	0
22020204	ELECTRICITY BILL /CHARGES	138,200	138,200	0	138,200	0
220203	MATERIALS & SUPPLIES - GENERAL	700,000	1,935,000	850,000	1,935,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	500,000	1,735,000	850,000	1,735,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	200,000	200,000	0	200,000	0
220204	MAINTENANCE SERVICES - GENERAL	1,800,000	1,800,000	0	1,800,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	300,000	300,000	0	300,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	500,000	500,000	0	500,000	0
22020408	MAINTENANCE OF TRACTOR/ HEAVY DUTY EQUIPMENT	1,000,000	1,000,000	0	1,000,000	0
220205	TRAINING - GENERAL	500,000	5,687,500	0	5,687,500	0
22020501	LOCAL TRAINING	500,000	5,687,500	0	5,687,500	0
220206	OTHER SERVICES - GENERAL	500,000	500,000	0	500,000	0
22020601	SECURITY SERVICES EXPENSES	500,000	500,000	0	500,000	0
220208	FUEL & LUBRICANTS - GENERAL	2,600,000	4,643,000	3,242,000	4,643,000	0
22020803	PLANTS/ GENERATOR FUEL COST	500,000	500,000	0	500,000	0
22020806	DIESEL EXPENSES	500,000	1,143,000	612,000	1,143,000	0
22020807	FUEL EXPENSES	1,600,000	3,000,000	2,630,000	3,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	2,500,000	5,500,000	0	5,500,000	0



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22021001	REFRESHMENT & MEALS	500,000	500,000	0	500,000	0
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	2,000,000	5,000,000	0	5,000,000	0
23	CAPITAL EXPENDITURE	15,100,000,000	4,100,000,000	3,699,376,309.79	13,000,000,000	0
2301	FIXED ASSETS PURCHASED	100,000,000	100,000,000	0	500,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	100,000,000	100,000,000	0	500,000,000	0
23010110	PURCHASE OF ROAD EQUIPMENT	100,000,000	100,000,000	0	500,000,000	0
2303	REHABILITATION / REPAIRS	15,000,000,000	4,000,000,000	3,699,376,309.79	12,500,000,000	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	15,000,000,000	4,000,000,000	3,699,376,309.79	12,500,000,000	0
23030113	REHABILITATION / REPAIRS - ROADS	15,000,000,000	4,000,000,000	3,699,376,309.79	12,500,000,000	0
023400300100	ROAD MAINTENANCE AGENCY					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
704	ECONOMIC AFFAIRS	15,172,278,140	4,183,743,640	3,754,844,984.86	13,094,507,348	0
7045	TRANSPORT	15,172,278,140	4,183,743,640	3,754,844,984.86	13,094,507,348	0
70451	ROAD TRANSPORT	15,172,278,140	4,183,743,640	3,754,844,984.86	13,094,507,348	0

023400300100	ROAD MAINTENANCE AGENCY								
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ December	2026 Approved Budget	2026 NUT Tagging
Total					15,100,000,000	4,100,000,000	3,699,376,309.79	13,000,000,000	0
17100123011700 - Road - General	KOGI STATE ROAD MAINTENANCE AGENCY'S PROJECTS(REHABILITATION OF DILAPIDATED ROADS)	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	15,000,000,000	4,000,000,000	3,699,376,309.79	12,000,000,000	0
17100123011800 - Road - General	ADDITIONAL EQUIPMENT FOR KOGI STATE ROAD MAINTENANCE AGENCY (PROCUREMENT OF CRUSHING MECHINE AND ASPHAT)	23010110 - PURCHASE OF ROAD EQUIPMENT	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	100,000,000	100,000,000	0	500,000,000	0
17100126000100 - Road - General	SURFACE DRESSING OF EGBE - OKURAN -OKOLOKE - ISANLU-ESE ROAD	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12232100 - YAGBA WEST	0	0	0	500,000,000	0



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023400400100	KOGI STATE FIRE AGENCY					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
<u>1</u>	<u>Revenue</u>	<u>60,000,000</u>	<u>60,000,000</u>	<u>6,530,200</u>	<u>60,000,000</u>	<u>0</u>
12	INDEPENDENT REVENUE	60,000,000	60,000,000	6,530,200	60,000,000	0
1202	NON-TAX REVENUE	60,000,000	60,000,000	6,530,200	60,000,000	0
120207	EARNINGS -GENERAL	60,000,000	60,000,000	6,530,200	60,000,000	0
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS /AGENCIES	60,000,000	60,000,000	6,530,200	60,000,000	0
023400400100	KOGI STATE FIRE AGENCY					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>118,129,593</u>	<u>118,129,593</u>	<u>66,585,402.87</u>	<u>137,681,098</u>	<u>0</u>
21	PERSONNEL COST	97,307,322	97,307,322	57,073,402.87	114,621,098	0
2101	SALARY	77,481,408	77,481,408	57,073,402.87	94,795,184	0
210101	SALARIES AND WAGES	77,481,408	77,481,408	57,073,402.87	94,795,184	0
21010101	SALARY	77,481,408	77,481,408	57,073,402.87	94,795,184	0
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	19,825,914	19,825,914	0	19,825,914	0
210201	ALLOWANCES	19,825,914	19,825,914	0	19,825,914	0
21020101	CALL DUTY ALLOWANCE	6,608,638	6,608,638	0	6,608,638	0
21020102	SHIFT ALLOWANCES	6,608,638	6,608,638	0	6,608,638	0
21020103	HAZARD ALLOWANCE	3,304,319	3,304,319	0	3,304,319	0
21020125	UNIFORM ALLOWANCES	3,304,319	3,304,319	0	3,304,319	0
22	OTHER RECURRENT COSTS	20,822,271	20,822,271	9,512,000	23,060,000	0
2202	OVERHEAD COST	20,822,271	20,822,271	9,512,000	23,060,000	0
220201	TRAVEL & TRANSPORT - GENERAL	326,271	326,271	220,000	500,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	326,271	326,271	220,000	500,000	0
220202	UTILITIES - GENERAL	50,000	50,000	0	50,000	0
22020205	TELEPHONE CHARGES	50,000	50,000	0	50,000	0
220203	MATERIALS & SUPPLIES - GENERAL	4,500,000	4,500,000	1,125,000	5,000,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	1,300,000	1,300,000	570,000	1,300,000	0
22020305	UNIFORMS AND OTHER CLOTHINGS	700,000	700,000	125,000	700,000	0



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22020323	OFFICE AND GENERAL EXPENSES	1,500,000	1,500,000	430,000	1,500,000	0
22020344	FOAM COMPOUND MATERIAL FOR FIRE FIGHTING	1,000,000	1,000,000	0	1,500,000	0
220204	MAINTENANCE SERVICES - GENERAL	13,736,000	13,736,000	8,037,000	14,500,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	13,336,000	13,336,000	7,892,000	14,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	400,000	400,000	145,000	500,000	0
220205	TRAINING - GENERAL	1,500,000	1,500,000	130,000	2,000,000	0
22020501	LOCAL TRAINING	1,500,000	1,500,000	130,000	2,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	60,000	60,000	0	60,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	60,000	60,000	0	60,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	650,000	650,000	0	950,000	0
22021001	REFRESHMENT & MEALS	500,000	500,000	0	800,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	150,000	150,000	0	150,000	0
023400400100	KOGI STATE FIRE AGENCY					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
703	PUBLIC ORDER AND SAFETY	118,129,593	118,129,593	66,585,402.87	137,681,098	0
7032	FIRE PROTECTION SERVICES	118,129,593	118,129,593	66,585,402.87	137,681,098	0
70321	FIRE PROTECTION SERVICES	118,129,593	118,129,593	66,585,402.87	137,681,098	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



023600100100	MIN. OF CULTURE & TOURISM					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
1	Revenue	880,000	880,000	58,000	550,000	0
12	INDEPENDENT REVENUE	880,000	880,000	58,000	550,000	0
1202	NON-TAX REVENUE	880,000	880,000	58,000	550,000	0
120201	LICENCES – GENERAL	480,000	480,000	28,000	150,000	0
12020127	REGISTRATION OF BEAUTY PAGEANT	480,000	480,000	0	150,000	0
12020173	REGISTRATION OF HOSPITALITY AND TOURISM RELATED ENTERPRISES	0	0	28,000	0	0
120204	FEES – GENERAL	300,000	300,000	0	300,000	0
12020476	CHARGES FROM SEMINARS AND WORKSHOPS	300,000	300,000	0	300,000	0
120207	EARNINGS -GENERAL	100,000	100,000	30,000	100,000	0
12020799	EARNING FROM ENDORSEMENT OF CULTURAL ACTIVITIES	100,000	100,000	30,000	100,000	0
023600100100	MIN. OF CULTURE & TOURISM					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	EXPENDITURES	435,798,662	435,798,662	88,625,599.19	2,746,673,884	0
21	PERSONNEL COST	99,098,662	99,098,662	57,657,599.19	117,143,884	0
2101	SALARY	99,098,662	99,098,662	57,657,599.19	117,143,884	0
210101	SALARIES AND WAGES	99,098,662	99,098,662	57,657,599.19	117,143,884	0
21010101	SALARY	99,098,662	99,098,662	57,657,599.19	117,143,884	0
22	OTHER RECURRENT COSTS	108,140,000	108,140,000	11,418,000	397,530,000	0
2202	OVERHEAD COST	108,090,000	108,090,000	11,418,000	397,480,000	0
220201	TRAVEL & TRANSPORT - GENERAL	500,000	500,000	448,000	5,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	500,000	500,000	448,000	5,000,000	0
220202	UTILITIES – GENERAL	60,000	60,000	8,500	150,000	0
22020206	SATELLITE BROADCASTING ACCESS CHARGES	60,000	60,000	8,500	150,000	0
220203	MATERIALS & SUPPLIES - GENERAL	53,530,000	53,530,000	8,029,000	64,030,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	500,000	500,000	368,000	2,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	10,000	10,000	0	10,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



22020323	OFFICE AND GENERAL EXPENSES	53,020,000	53,020,000	7,661,000	62,020,000	0
220204	MAINTENANCE SERVICES - GENERAL	1,500,000	1,500,000	1,439,000	4,000,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	1,000,000	1,000,000	960,000	2,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	500,000	500,000	479,000	2,000,000	0
220205	TRAINING – GENERAL	1,500,000	1,500,000	0	4,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	1,500,000	1,500,000	0	4,000,000	0
220206	OTHER SERVICES - GENERAL	1,000,000	1,000,000	0	1,000,000	0
22020612	SCIENCE & TECHNICAL, ART EXHIBITIONS/ ANNUAL TRADE FAIR FOR EXHIBITION OF PRODUCTS MADE BY PEOPLE WITH DISABILITY /JETS CLUB ACTIVITIES:SCIENCE AND PROJECT EXHIBITION(STATE AND NATIONAL)	1,000,000	1,000,000	0	1,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	50,000,000	50,000,000	1,493,500	319,300,000	0
22021003	CELEBRATION/ REMEMBRANCE DAY	5,000,000	5,000,000	0	10,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	0	0	0	1,000,000	0
22021032	ALL FESTIVAL BOTH STATE AND NATIONAL EXPENSES	40,000,000	40,000,000	0	300,000,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	4,000,000	4,000,000	1,493,500	4,300,000	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	1,000,000	1,000,000	0	4,000,000	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	50,000	50,000	0	50,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	50,000	50,000	0	50,000	0
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	50,000	50,000	0	50,000	0
23	CAPITAL EXPENDITURE	228,560,000	228,560,000	19,550,000	2,232,000,000	0
2301	FIXED ASSETS PURCHASED	5,835,000	5,835,000	0	22,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	5,835,000	5,835,000	0	22,000,000	0
23010130	PURCHASE OF RECREATIONAL FACILITIES	5,835,000	5,835,000	0	22,000,000	0
2302	CONSTRUCTION / PROVISION	172,725,000	152,725,000	0	2,150,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS – GENERAL	172,725,000	152,725,000	0	2,150,000,000	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	20,000,000	0	0	800,000,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	52,725,000	52,725,000	0	1,210,000,000	0
23020120	CONSTRUCTION OF PRODUCTION FACILITIES	95,000,000	95,000,000	0	110,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



23020130	CONSTRUCTION /PROVISION OF MUSEUM	5,000,000	5,000,000	0	30,000,000	0
2303	REHABILITATION / REPAIRS	50,000,000	70,000,000	19,550,000	60,000,000	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	50,000,000	70,000,000	19,550,000	60,000,000	0
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	10,000,000	10,000,000	0	30,000,000	0
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	20,000,000	40,000,000	19,550,000	0	0
23030129	REHABILITATION/ REPAIRS OF HOSTEL BUILDINGS	20,000,000	20,000,000	0	30,000,000	0
023600100100	MIN. OF CULTURE & TOURISM					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
708	RECREATION, CULTURE AND RELIGION	435,798,662	435,798,662	88,625,599.19	2,746,673,884	0
7082	CULTURAL SERVICES	435,798,662	435,798,662	88,625,599.19	2,746,673,884	0
70821	CULTURAL SERVICES	435,798,662	435,798,662	88,625,599.19	2,746,673,884	0

023600100100	MIN. OF CULTURE & TOURISM								
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ December	2026 Approved Budget	2026 NUT Tagging
Total					228,560,000	228,560,000	19,550,000	2,232,000,000	0
02100123001300 - Societal Re-orientation - General	PURCHASE OF MUSICAL EQUIPMENT FOR LIFE BAND IN COUNCIL FOR ART AND CULTURE LOKOJA	23010130 - PURCHASE OF RECREATIONAL FACILITIES	70821 - CULTURAL SERVICES	12231200 - LOKOJA	2,000,000	2,000,000	0	2,000,000	0
02100123001400 - Societal Re-orientation - General	CONSTRUCTION OF LIGHT TOWER AT THE CONFLUENCE OF RIVER NIGER AND BENUE (TOURIST CENTRE)	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70821 - CULTURAL SERVICES	12231200 - LOKOJA	20,000,000	20,000,000	0	400,000,000	0
02100123001500 - Societal Re-orientation - General	PROCUREMENT OF ASSESSORIES/ EQUIPMENT TO PROMOTE CULTURAL PROGRAMME IN KOGI STATE	23010130 - PURCHASE OF RECREATIONAL FACILITIES	70821 - CULTURAL SERVICES	12231200 - LOKOJA	3,835,000	3,835,000	0	20,000,000	0
03100123002400 - Poverty Alleviation - General	CONSTRUCTION AND FURNISHING OF AN OPEN- AIR THEATRE (CULTURAL CENTRE) IN LOKOJA	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70821 - CULTURAL SERVICES	12231200 - LOKOJA	20,000,000	0	0	800,000,000	0
06100123004500 - Housing and Urban Development - General	REHABILITATION OF OBASANJO SQUARE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70821 - CULTURAL SERVICES	12231200 - LOKOJA	20,000,000	20,000,000	0	0	0
12100123002100 - Growing the Private Sector - General	REHABILITATION OF EXISTING HISTORICAL RELICS ACROSS THE STATE	23030118 - REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	70821 - CULTURAL SERVICES	12231200 - LOKOJA	10,000,000	10,000,000	0	30,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



12100123002200 - Growing the Private Sector - General	PPRODUCTION OF TOURISM DEVELOPMENT MASTER PLAN DOCUMENT	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70821 - CULTURAL SERVICES	12231200 - LOKOJA	95,000,000	95,000,000	0	110,000,000	0
12100123002300 - Growing the Private Sector - General	CONSTRUCTION OF ARTS & CRAFTS, TYE AND DYE CENTRE AT ART COUNCIL	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70821 - CULTURAL SERVICES	12231200 - LOKOJA	12,725,000	12,725,000	0	10,000,000	0
12100123002400 - Growing the Private Sector - General	RESTORATION OF LORD LUGUARD REST HOUSE AT MOUNT PATTI TO TOURIST DESTINATION	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70821 - CULTURAL SERVICES	12231200 - LOKOJA	20,000,000	20,000,000	0	800,000,000	0
12100123002500 - Growing the Private Sector - General	CONSTRUCTION OF MINI ARTS & CRAFT GALLERY AT MINISTRY OF CULTURE & TOURISM	23020130 - CONSTRUCTION /PROVISION OF MUSEUM	70821 - CULTURAL SERVICES	12231200 - LOKOJA	5,000,000	5,000,000	0	30,000,000	0
12100123002700 - Growing the Private Sector - General	REHABILITATION OF KOGI STATE HOTELS & TOURISM BOARD BUILDING	23030129 - REHABILITATION/ REPAIRS OF HOSTEL BUILDINGS	70821 - CULTURAL SERVICES	12231200 - LOKOJA	20,000,000	20,000,000	0	30,000,000	0
06100125001000 - Housing and Urban Development - General	FURNISHING AND RENOVATION OF OFFICE ACCOMMODATION	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70821 - CULTURAL SERVICES	12231200 - LOKOJA	0	20,000,000	19,550,000	0	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



023600300100	COUNCIL FOR ARTS AND CULTURE					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
1	Revenue	1,000,000	1,000,000	35,000	1,000,000	0
12	INDEPENDENT REVENUE	1,000,000	1,000,000	35,000	1,000,000	0
1202	NON-TAX REVENUE	1,000,000	1,000,000	35,000	1,000,000	0
120201	LICENCES - GENERAL	200,000	200,000	0	200,000	0
12020137	REGISTRATION /DOCUMENTATION OF THEATRE TROUPES, VISUAL ARTS AND CRAFT PRACTITIONER	200,000	200,000	0	200,000	0
120206	SALES - GENERAL	200,000	200,000	0	200,000	0
12020638	SALES OF ARTS & CULTURE JOURNALS	100,000	100,000	0	100,000	0
12020668	SALES CRAFTS CERAMICS AND SCULPTURE	100,000	100,000	0	100,000	0
120207	EARNINGS -GENERAL	600,000	600,000	35,000	600,000	0
12020732	EARNING FROM GRAPHIC DESIGN	100,000	100,000	0	100,000	0
12020756	EARNING FROM PRINTING SERVICES	100,000	100,000	0	100,000	0
12020763	EARNINGS FROM CULTURAL PERFORMANCES	300,000	300,000	20,000	300,000	0
12020765	EARNING FROM MUSEUM, RESEARCH AND PUBLICATION	100,000	100,000	15,000	100,000	0
023600300100	COUNCIL FOR ARTS AND CULTURE					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	EXPENDITURES	340,845,957	341,845,957	97,638,158.82	350,172,537	0
21	PERSONNEL COST	132,832,537	132,832,537	94,085,958.82	132,832,537	0
2101	SALARY	132,832,537	132,832,537	94,085,958.82	132,832,537	0
210101	SALARIES AND WAGES	132,832,537	132,832,537	94,085,958.82	132,832,537	0
21010101	SALARY	132,832,537	132,832,537	94,085,958.82	132,832,537	0
22	OTHER RECURRENT COSTS	208,013,420	209,013,420	3,552,200	217,340,000	0
2202	OVERHEAD COST	208,013,420	209,013,420	3,552,200	217,340,000	0
220201	TRAVEL & TRANSPORT - GENERAL	100,000,000	100,000,000	913,900	100,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	100,000,000	100,000,000	913,900	100,000,000	0
220202	UTILITIES - GENERAL	193,420	193,420	5,000	700,000	0
22020204	ELECTRICITY BILL /CHARGES	93,420	93,420	5,000	200,000	0
22020205	TELEPHONE CHARGES	100,000	100,000	0	500,000	0



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220203	MATERIALS & SUPPLIES - GENERAL	4,020,000	4,020,000	360,900	7,840,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	1,400,000	1,400,000	360,900	1,400,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	240,000	240,000	0	240,000	0
22020305	UNIFORMS AND OTHER CLOTHINGS	100,000	100,000	0	2,000,000	0
22020309	PHOTOGRAPHIC MATERIALS, GRAPHIC ARTS AND DESIGN	200,000	200,000	0	2,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	2,080,000	2,080,000	0	2,200,000	0
220204	MAINTENANCE SERVICES - GENERAL	500,000	1,500,000	950,500	2,000,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	300,000	800,000	520,000	1,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	200,000	700,000	430,500	1,000,000	0
220205	TRAINING - GENERAL	100,100,000	100,100,000	956,500	101,500,000	0
22020501	LOCAL TRAINING	100,000	100,000	0	1,500,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	100,000,000	100,000,000	956,500	100,000,000	0
220206	OTHER SERVICES - GENERAL	100,000	100,000	44,000	1,000,000	0
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	100,000	100,000	44,000	1,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	3,100,000	3,100,000	321,400	4,300,000	0
22021001	REFRESHMENT & MEALS	2,000,000	2,000,000	124,000	2,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	400,000	400,000	170,000	800,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	700,000	700,000	27,400	1,500,000	0
023600300100	COUNCIL FOR ARTS AND CULTURE					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
708	RECREATION, CULTURE AND RELIGION	340,845,957	341,845,957	97,638,158.82	350,172,537	0
7082	CULTURAL SERVICES	340,845,957	341,845,957	97,638,158.82	350,172,537	0
70821	CULTURAL SERVICES	340,845,957	341,845,957	97,638,158.82	350,172,537	0



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023605200100	HOTEL AND TOURISM BOARD					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
<u>1</u>	<u>Revenue</u>	<u>5,300,000</u>	<u>5,300,000</u>	<u>575,000</u>	<u>5,300,000</u>	<u>0</u>
12	INDEPENDENT REVENUE	5,300,000	5,300,000	575,000	5,300,000	0
1202	NON-TAX REVENUE	5,300,000	5,300,000	575,000	5,300,000	0
120201	LICENCES - GENERAL	5,000,000	5,000,000	545,000	5,000,000	0
12020153	HOTEL REGISTRATION	5,000,000	5,000,000	545,000	5,000,000	0
120204	FEES - GENERAL	300,000	300,000	30,000	300,000	0
12020483	PACKAGE TOURS FEE	300,000	300,000	30,000	300,000	0
023605200100	HOTEL AND TOURISM BOARD					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>18,429,745</u>	<u>31,429,745</u>	<u>16,011,442.70</u>	<u>41,004,238</u>	<u>0</u>
21	PERSONNEL COST	15,468,572	15,468,572	10,119,468.32	17,811,238	0
2101	SALARY	15,468,572	15,468,572	10,119,468.32	17,811,238	0
210101	SALARIES AND WAGES	15,468,572	15,468,572	10,119,468.32	17,811,238	0
21010101	SALARY	15,468,572	15,468,572	10,119,468.32	17,811,238	0
22	OTHER RECURRENT COSTS	2,961,173	15,961,173	5,891,974.38	23,193,000	0
2202	OVERHEAD COST	2,961,173	15,961,173	5,891,974.38	23,193,000	0
220201	TRAVEL & TRANSPORT - GENERAL	500,000	2,000,000	984,000	2,000,000	0
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	500,000	2,000,000	984,000	2,000,000	0
220202	UTILITIES - GENERAL	180,400	450,400	97,274.38	450,400	0
22020201	INTERNET ACCESS CHARGES	100,400	200,400	22,274.38	200,400	0
22020203	WATER RATE	50,000	50,000	0	50,000	0
22020205	TELEPHONE CHARGES	30,000	200,000	75,000	200,000	0
220203	MATERIALS & SUPPLIES - GENERAL	670,000	1,400,000	1,032,000	2,446,827	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	100,000	300,000	268,000	1,146,827	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	70,000	100,000	32,000	300,000	0
22020323	OFFICE AND GENERAL EXPENSES	500,000	1,000,000	732,000	1,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	961,400	5,161,400	2,137,000	5,161,400	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	311,400	1,811,400	1,140,000	1,811,400	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	300,000	3,000,000	997,000	3,000,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	250,000	250,000	0	250,000	0
22020441	HEALTH FACILITIES MAINTENANCE EXPENSES	100,000	100,000	0	100,000	0
220205	TRAINING - GENERAL	125,000	2,910,000	325,000	8,410,000	0
22020501	LOCAL TRAINING	60,000	1,410,000	50,000	1,410,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	65,000	1,500,000	275,000	7,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	107,000	1,122,000	724,000	1,107,000	0
22020801	MOTOR VEHICLE FUEL COST	92,000	1,092,000	700,000	1,092,000	0
22020803	PLANTS/ GENERATOR FUEL COST	15,000	30,000	24,000	15,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	417,373	2,917,373	592,700	3,617,373	0
22021001	REFRESHMENT & MEALS	362,373	2,362,373	486,000	2,362,373	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	55,000	555,000	106,700	1,255,000	0
023605200100	HOTEL AND TOURISM BOARD					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
704	ECONOMIC AFFAIRS	18,429,745	31,429,745	16,011,442.70	41,004,238	0
7047	OTHER INDUSTRIES	18,429,745	31,429,745	16,011,442.70	41,004,238	0
70472	HOTELS AND RESTUARANTS	18,429,745	31,429,745	16,011,442.70	41,004,238	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



025000100100	KOGI STATE FISCAL RESPONSIBILITY COMMISSION					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	EXPENDITURES	17,680,568	20,680,568	11,272,000	100,042,477	0
22	OTHER RECURRENT COSTS	17,680,568	20,680,568	11,272,000	100,042,477	0
2202	OVERHEAD COST	17,680,568	20,680,568	11,272,000	100,042,477	0
220201	TRAVEL & TRANSPORT - GENERAL	1,429,777	1,429,777	1,410,000	21,429,777	0
22020102	TRAVEL AND TRANSPORT - OTHERS	1,429,777	1,429,777	1,410,000	21,429,777	0
220202	UTILITIES - GENERAL	1,100,000	1,100,000	50,000	1,100,000	0
22020201	INTERNET ACCESS CHARGES	1,000,000	1,000,000	50,000	1,000,000	0
22020204	ELECTRICITY BILL /CHARGES	100,000	100,000	0	100,000	0
220203	MATERIALS & SUPPLIES - GENERAL	3,205,700	4,705,700	3,727,000	14,905,700	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	300,000	300,000	294,000	2,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	2,905,700	4,405,700	3,433,000	12,905,700	0
220204	MAINTENANCE SERVICES - GENERAL	1,500,000	1,500,000	1,161,000	2,700,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	1,000,000	1,000,000	871,000	1,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	300,000	300,000	290,000	1,500,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	200,000	200,000	0	200,000	0
220205	TRAINING - GENERAL	4,500,000	4,500,000	0	13,000,000	0
22020501	LOCAL TRAINING	1,500,000	1,500,000	0	10,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	3,000,000	3,000,000	0	3,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	700,000	700,000	611,000	5,000,000	0
22020801	MOTOR VEHICLE FUEL COST	700,000	700,000	611,000	5,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	5,245,091	6,745,091	4,313,000	41,907,000	0
22021001	REFRESHMENT & MEALS	2,000,000	2,000,000	1,981,000	5,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	500,000	500,000	201,000	3,000,000	0
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	300,000	1,500,000	1,360,000	20,300,000	0
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	1,557,000	1,557,000	0	1,557,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	838,091	838,091	581,000	2,000,000	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	50,000	350,000	190,000	10,050,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



025000100100	KOGI STATE FISCAL RESPONSIBILITY COMMISSION					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
701	GENERAL PUBLIC SERVICES	17,680,568	20,680,568	11,272,000	100,042,477	0
7013	GENERAL SERVICES	17,680,568	20,680,568	11,272,000	100,042,477	0
70132	OVERALL PLANNING AND STATISTICAL SERVICES	17,680,568	20,680,568	11,272,000	100,042,477	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



025200100100	MINISTRY OF WATER RESOURCES					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
1	Revenue	250,000	250,000	0	1,000,000	0
12	INDEPENDENT REVENUE	250,000	250,000	0	1,000,000	0
1202	NON-TAX REVENUE	250,000	250,000	0	1,000,000	0
120204	FEES - GENERAL	250,000	250,000	0	1,000,000	0
12020421	CONTRACT DOCUMENT NON- REFUNDABLE TENDER FEES	250,000	250,000	0	1,000,000	0
025200100100	MINISTRY OF WATER RESOURCES					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	EXPENDITURES	12,634,835,273	5,136,065,273	609,000,473.80	12,992,591,492	351,658,000
21	PERSONNEL COST	123,778,873	123,778,873	81,055,223.80	145,524,892	0
2101	SALARY	123,778,873	123,778,873	81,055,223.80	145,524,892	0
210101	SALARIES AND WAGES	123,778,873	123,778,873	81,055,223.80	145,524,892	0
21010101	SALARY	123,778,873	123,778,873	81,055,223.80	145,524,892	0
22	OTHER RECURRENT COSTS	5,398,400	6,628,400	5,952,000	207,448,000	1,658,000
2202	OVERHEAD COST	5,398,400	6,628,400	5,952,000	207,448,000	1,658,000
220201	TRAVEL & TRANSPORT - GENERAL	1,400,000	1,700,000	1,589,200	1,450,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	800,000	1,000,000	981,000	850,000	0
22020108	TRAVEL OPERATION AND LOGISTICS	600,000	700,000	608,200	600,000	0
220203	MATERIALS & SUPPLIES - GENERAL	1,388,400	1,738,400	1,640,000	201,490,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	650,000	800,000	799,000	700,000	0
22020311	WATER SPARE PARTS / CHEMICALS/ OTHER REGENTS	0	0	0	200,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	718,400	918,400	841,000	770,000	0
22020359	STATISTICAL INVESTIGATION/ DATA COLLECTION/ CAPTURING OF POOR & VULNERABLE PEOPLE DATA	20,000	20,000	0	20,000	0
220204	MAINTENANCE SERVICES - GENERAL	1,070,000	1,470,000	1,352,000	1,140,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	200,000	350,000	343,000	200,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	400,000	550,000	548,000	450,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	100,000	100,000	89,000	120,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



22020405	MAINTENANCE OF OFFICE EQUIPMENT	350,000	450,000	372,000	350,000	0
22020415	MAINTENANCE OF WATER TESTING EQUIPMENT	20,000	20,000	0	20,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	50,000	50,000	0	50,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	50,000	50,000	0	50,000	0
220208	FUEL & LUBRICANTS - GENERAL	270,000	450,000	444,000	290,000	0
22020801	MOTOR VEHICLE FUEL COST	220,000	400,000	399,000	220,000	0
22020803	PLANTS/ GENERATOR FUEL COST	50,000	50,000	45,000	70,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	1,220,000	1,220,000	926,800	3,028,000	1,658,000
22021001	REFRESHMENT & MEALS	600,000	600,000	445,000	700,000	0
22021002	PUBLICITY & ADVERTISEMENTS	100,000	100,000	69,800	100,000	0
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	10,000	10,000	0	10,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	10,000	10,000	0	10,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	200,000	200,000	188,000	250,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	300,000	300,000	224,000	300,000	0
22021064	FOOD AND NUTRITION PROGRAMS EXPENSES	0	0	0	1,658,000	1,658,000
23	CAPITAL EXPENDITURE	12,505,658,000	5,005,658,000	521,993,250	12,639,618,600	350,000,000
2302	CONSTRUCTION / PROVISION	740,000,000	740,000,000	0	869,618,600	350,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS – GENERAL	740,000,000	740,000,000	0	869,618,600	350,000,000
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	740,000,000	740,000,000	0	869,618,600	350,000,000
2303	REHABILITATION / REPAIRS	11,764,000,000	4,264,000,000	521,993,250	11,770,000,000	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	11,764,000,000	4,264,000,000	521,993,250	11,770,000,000	0
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	11,764,000,000	4,264,000,000	521,993,250	11,770,000,000	0
2305	OTHER CAPITAL PROJECTS	1,658,000	1,658,000	0	0	0
230501	ACQUISITION OF NON TANGIBLE ASSETS	1,658,000	1,658,000	0	0	0
23050101	RESEARCH AND DEVELOPMENT	1,658,000	1,658,000	0	0	0
025200100100	MINISTRY OF WATER RESOURCES					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
706	HOUSING AND COMMUNITY AMMENITIES	12,634,835,273	5,136,065,273	609,000,473.80	12,992,591,492	351,658,000
7063	WATER SUPPLY	12,634,835,273	5,136,065,273	609,000,473.80	12,992,591,492	351,658,000
70631	WATER SUPPLY	12,634,835,273	5,136,065,273	609,000,473.80	12,992,591,492	351,658,000



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



025200100100	MINISTRY OF WATER RESOURCES								
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ December	2026 Approved Budget	2026 NUT Tagging
Total	-	-	-	-	12,505,658,000	5,005,658,000	521,993,250	12,639,618,600	350,000,000
10100123000600 - Water Resources and Rural Deve - General	CONSTRUCTION OF URBAN WATER SCHEME (SIP)	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	0	0	0	50,000,000	0
10100123000700 - Water Resources and Rural Deve - General	REHABILITATION/ REPAIR OF WATER SCHEME FOR BOTH URBAN AND SMALL TOWN	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	400,000,000	400,000,000	400,000,000	400,000,000	0
10100123000900 - Water Resources and Rural Deve - General	MAINTENACE OF GREATER LOKOJA WATER SCHEME PHASEII	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12231200 - LOKOJA	360,000,000	360,000,000	0	360,000,000	0
10100123001000 - Water Resources and Rural Deve - General	COMPLETION OF 15 MOTORIZED AND HAND PUMP BOREHOLES IN THE STATE	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	360,000,000	360,000,000	0	360,000,000	0
10100123001100 - Water Resources and Rural Deve - General	RELIHABITATION / UPGRADING OF CENTRAL WATER PROJECT SCHEMES (OKENE, EKUKU, ADOGO, OGORI, MAGONGO, ESSOMI, EGGE ,IDOJI AND KUROKO	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	360,000,000	360,000,000	0	360,000,000	0
10100123001200 - Water Resources and Rural Deve - General	RELIHABITATION / UPGRADING OF EASTERN WATER PROJECT SCHEMES, (EJULE, ODU, OKPAKILI, IDAH, ANKPA AGALIGA,IMANE,AJAKA, ABEJUKOLO,ANYIGBAAND OGUMA)(BD)	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	200,000,000	200,000,000	0	200,000,000	0
10100123001300 - Water Resources and Rural Deve - General	RELIHABITATION / UPGRADING OF WESTERN WATER SCHEMES (KABBA WATER PROJECT, OGIDI, MOPA, ISANLU, EGBE, AIYEGUNLE- GGEDE AND OMI)(BD)	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	0	0	0	350,000,000	0
10100123001500 - Water Resources and Rural Deve - General	REHABILITATION AND RETICULATION OF ISANLU WATER SCHEME	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12232000 - YAGBA EAST	350,000,000	350,000,000	0	2,000,000,000	0
10100123001600 - Water Resources and Rural Deve - General	REPAIR/ REPLACEMENT OF WORN OUT WATER SUPPLY EQUIPMENT (CHEMICAL SUPPLY INCLUSIVE)	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	400,000,000	400,000,000	121,993,250	400,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



10100123001800 - Water Resources and Rural Deve - General	EXPANSION AND RETICULATION OF OKENE WATER WORKS	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12211700 - OKENE	200,000,000	200,000,000	0	200,000,000	0
10100123001900 - Water Resources and Rural Deve - General	REHABILITATION OF MECHANICAL AND HYDRANLIC DREDGING OF OKENE WATER DAM	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12230900 - IJUMU	100,000,000	100,000,000	0	100,000,000	0
10100123002000 - Water Resources and Rural Deve - General	REHABILITATION AND RETICULATION OF AIYEGUNLE- GBEDE, IYAGBEDE AIYETOROGBEDE WATERSCHHEME	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12231200 - LOKOJA	250,000,000	250,000,000	0	250,000,000	0
10100123002100 - Water Resources and Rural Deve - General	RETICULATION AND METERING OF GREATER LOKOJA WATER SUPPLY SCHEMETO LOKOJA METROLIS(BD)AND EXTENSION OF WATER TO FELELE, ZANGO AND FUL PERMANENT SITE	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12220300 - ANKPA	494,000,000	494,000,000	0	500,000,000	0
10100123002200 - Water Resources and Rural Deve - General	RESUSCITATION AND RETICULATION OF ANKPA WATER PROJECT	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12210200 - AJAOKUTA	300,000,000	300,000,000	0	300,000,000	0
10100123002300 - Water Resources and Rural Deve - General	REHABILITATION AND RETICULATION OF ADOGO WATER SCHEME	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	200,000,000	200,000,000	0	200,000,000	0
10100123002400 - Water Resources and Rural Deve - General	REHABILITATION AND RETICULATION OF IKUEHI, OBOROKE AND EIKA OHIZEYIN WATER SCHEME	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	300,000,000	300,000,000	0	300,000,000	300,000,000
10100124000100 - Water Resources and Rural Deve - General	NUT.5.WASH.PROVIDE PORTABLE WATER SUPPLY IN PUBLIC PLACES TO ENHANCE SANITATION AND HYGIENE.	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	50,000,000	50,000,000	0	50,000,000	50,000,000
10100124000200 - Water Resources and Rural Deve - General	NUT 5HRN. TRAINING AND RETRAINING OF WASHCOMS AND VHPS ON SUSTAINABLE AND AFFORDABLE WATER SUPPLY AND HYGIENE PROMOTION IN COMMUNITIES ACROSS THE 21 LGAS.	23050101 - RESEARCH AND DEVELOPMENT	70631 - WATER SUPPLY	12242200 - STATE WIDE	1,658,000	1,658,000	0	0	0
10100124000300 - Water Resources and Rural Deve - General	REHABILITATION OF MOPA TOWNSHIP WATER SCHEMES	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12231300 - MOPA-AMURO	100,000,000	100,000,000	0	100,000,000	0
10100124000400 - Water Resources and Rural Deve - General	PROVISION OF POTABLE WATER TO AIYETEJU AGBAJOGUN AMURO	23020105 - CONSTRUCTION /	70631 - WATER SUPPLY	12231300 - MOPA-AMURO	30,000,000	30,000,000	0	30,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



		PROVISION OF WATER FACILITIES							
10100124000500 - Water Resources and Rural Deve - General	REHABILITATION OF ODO-ERE WATER SHEMES	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12232100 - YAGBA WEST	50,000,000	50,000,000	0	50,000,000	0
10100124000800 - Water Resources and Rural Deve - General	REHABILITATION OF WATER SCHEMES ACROSS KOGI STATE	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	8,000,000,000	500,000,000	0	6,000,000,000	0
10100126000400 - Water Resources and Rural Deve - General	NUT.5.EMERGENCY. SUPPORT WATER SUPPLY INTERVENTION IN EMMERGENCY SETTING	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	0	0	0	3,864,300	0
10100126000300 - Water Resources and Rural Deve - General	NUT.5.WASH. PROVIDE PORTABLE WATER SUPPLY IN SCHOOLS TO ENHANCE EFFECTIVE SANITATION AND HYGIENE ACROSS THE 21LGAS	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	0	0	0	75,754,300	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



025210200100	KOGI STATE WATER BOARD					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
1	<i>Revenue</i>	<i>84,490,886</i>	<i>84,490,886</i>	<i>93,100</i>	<i>84,490,886</i>	<i>0</i>
12	<i>INDEPENDENT REVENUE</i>	<i>84,490,886</i>	<i>84,490,886</i>	<i>93,100</i>	<i>84,490,886</i>	<i>0</i>
1202	NON-TAX REVENUE	84,490,886	84,490,886	93,100	84,490,886	0
120204	FEES - GENERAL	84,177,000	84,177,000	93,100	84,177,000	0
12020495	WATER RATE FEE	84,000,000	84,000,000	16,100	84,000,000	0
12020496	WATER CONNECTION /WATER RECONNECTION FEE	177,000	177,000	77,000	177,000	0
120206	SALES - GENERAL	70,136	70,136	0	70,136	0
12020665	SALES WATER BOARD FORM	70,136	70,136	0	70,136	0
120207	EARNINGS -GENERAL	243,750	243,750	0	243,750	0
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS /AGENCIES	243,750	243,750	0	243,750	0
025210200100	KOGI STATE WATER BOARD					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	<i>EXPENDITURES</i>	<i>589,533,607</i>	<i>589,533,607</i>	<i>77,235,591.34</i>	<i>1,132,671,122</i>	<i>48,654</i>
21	<i>PERSONNEL COST</i>	<i>119,032,860</i>	<i>119,032,860</i>	<i>74,882,591.34</i>	<i>141,017,475</i>	<i>0</i>
2101	SALARY	119,032,860	119,032,860	74,882,591.34	141,017,475	0
210101	SALARIES AND WAGES	119,032,860	119,032,860	74,882,591.34	141,017,475	0
21010101	SALARY	119,032,860	119,032,860	74,882,591.34	141,017,475	0
22	<i>OTHER RECURRENT COSTS</i>	<i>10,500,747</i>	<i>10,500,747</i>	<i>2,353,000</i>	<i>211,653,647</i>	<i>48,654</i>
2202	OVERHEAD COST	10,500,747	10,500,747	2,353,000	211,653,647	48,654
220201	TRAVEL & TRANSPORT - GENERAL	800,000	800,000	272,500	1,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	800,000	800,000	272,500	1,000,000	0
220202	UTILITIES - GENERAL	10,000	10,000	9,000	14,900	0
22020205	TELEPHONE CHARGES	10,000	10,000	9,000	14,900	0
220203	MATERIALS & SUPPLIES - GENERAL	5,235,508	5,235,508	1,732,500	205,235,508	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	500,000	500,000	248,000	500,000	0
22020311	WATER SPARE PARTS / CHEMICALS/ OTHER REGENTS	3,784,508	3,784,508	873,500	203,784,508	0
22020323	OFFICE AND GENERAL EXPENSES	851,000	851,000	611,000	851,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



22020345	WATER SUPPLY PRIVATE CONNECTION	100,000	100,000	0	100,000	0
220204	MAINTENANCE SERVICES - GENERAL	1,975,000	1,975,000	191,000	2,623,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	500,000	500,000	0	500,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	700,000	700,000	43,000	700,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	125,000	125,000	107,000	125,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	0	0	0	648,000	0
22020415	MAINTENANCE OF WATER TESTING EQUIPMENT	650,000	650,000	41,000	650,000	0
220205	TRAINING - GENERAL	500,000	500,000	0	500,000	0
22020501	LOCAL TRAINING	250,000	250,000	0	250,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	250,000	250,000	0	250,000	0
220208	FUEL & LUBRICANTS - GENERAL	500,000	500,000	0	700,000	0
22020803	PLANTS/ GENERATOR FUEL COST	500,000	500,000	0	700,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	1,480,239	1,480,239	148,000	1,580,239	48,654
22021001	REFRESHMENT & MEALS	511,585	511,585	55,000	511,585	0
22021002	PUBLICITY & ADVERTISEMENTS	200,000	200,000	0	200,000	0
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	200,000	200,000	0	200,000	0
22021013	RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES/ DISCIPLINE COST	200,000	200,000	0	200,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	100,000	100,000	43,000	100,000	0
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	20,000	20,000	0	20,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	200,000	200,000	50,000	300,000	0
22021064	FOOD AND NUTRITION PROGRAMS EXPENSES	48,654	48,654	0	48,654	48,654
23	CAPITAL EXPENDITURE	460,000,000	460,000,000	0	780,000,000	0
2303	REHABILITATION / REPAIRS	460,000,000	460,000,000	0	430,000,000	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	460,000,000	460,000,000	0	430,000,000	0
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	400,000,000	400,000,000	0	200,000,000	0
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	60,000,000	60,000,000	0	230,000,000	0
2304	PRESERVATION OF THE ENVIRONMENT	0	0	0	350,000,000	0
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	0	0	0	350,000,000	0
23040105	WATER POLLUTION PREVENTION & CONTROL	0	0	0	350,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



025210200100	KOGI STATE WATER BOARD					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
706	HOUSING AND COMMUNITY AMMENITIES	589,533,607	589,533,607	77,235,591.34	1,132,671,122	48,654
7063	WATER SUPPLY	589,533,607	589,533,607	77,235,591.34	1,132,671,122	48,654
70631	WATER SUPPLY	589,533,607	589,533,607	77,235,591.34	1,132,671,122	48,654

025210200100	KOGI STATE WATER BOARD								
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ December	2026 Approved Budget	2026 NUT Tagging
Total	-	-	-	-	460,000,000	460,000,000	0	780,000,000	0
10100123002500 - Water Resources and Rural Deve - General	SUPPLY OF WATER CHEMICAL.	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12231200 - LOKOJA	200,000,000	200,000,000	0	0	0
10100123002600 - Water Resources and Rural Deve - General	REHABILITATION/ MAINTENANCE OF EXISTING WATER SCHEMES ACROSS THE STATE.	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12231200 - LOKOJA	200,000,000	200,000,000	0	200,000,000	0
10100123002700 - Water Resources and Rural Deve - General	REHABILITATION OF KOGI STATE WATER BOARD HEAD QUARTER OFFICE.INCLUDE ADMINISTRATION BLOCK,MECHANICAL WORKSHOP STORE HOUSE,CONFERENCE ROOM AND SECURITY POST	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70631 - WATER SUPPLY	12231200 - LOKOJA	60,000,000	60,000,000	0	80,000,000	0
10100126000100 - Water Resources and Rural Deve - General	REHABILITATION AND EQUIPNG OF EXISTING LABORATORY FOR WATER ANALYSIS AT KOGI STATE WATER BOARD HEAD QUARTER FELELE LOKOJA.	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70631 - WATER SUPPLY	12242200 - STATE WIDE	0	0	0	150,000,000	0
10100126000200 - Water Resources and Rural Deve - General	DESILTING OF OKENE WATER WORKS DAM [REMOVER OF SAND PARTICLE]OF 252,000 LITRE CAPACITY.	23040105 - WATER POLLUTION PREVENTION & CONTROL	70631 - WATER SUPPLY	12211700 - OKENE	0	0	0	350,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



025210300100	RURAL WATER AND SANITATION AGENCY (RUWASSA)					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	EXPENDITURES	2,910,348,000	3,216,359,613	951,953,604.93	4,579,614,163	0
21	PERSONNEL COST	1,465,000	1,465,000	1,260,000	2,000,000	0
2101	SALARY	1,465,000	1,465,000	1,260,000	2,000,000	0
210101	SALARIES AND WAGES	1,465,000	1,465,000	1,260,000	2,000,000	0
21010104	AUXILLARY STAFF	1,465,000	1,465,000	1,260,000	2,000,000	0
22	OTHER RECURRENT COSTS	29,483,000	74,144,613	16,820,092.78	27,614,163	0
2202	OVERHEAD COST	29,425,457	73,587,070	16,383,092.78	27,526,618	0
220201	TRAVEL & TRANSPORT – GENERAL	4,520,000	4,520,000	1,532,953.03	2,000,000	0
22020102	TRAVEL AND TRANSPORT – OTHERS	4,520,000	4,520,000	1,532,953.03	2,000,000	0
220202	UTILITIES – GENERAL	156,383	1,356,383	1,146,229.75	450,000	0
22020204	ELECTRICITY BILL /CHARGES	57,090	457,090	379,229.75	300,000	0
22020205	TELEPHONE CHARGES	99,293	899,293	767,000	150,000	0
220203	MATERIALS & SUPPLIES – GENERAL	2,023,541	6,603,000	5,810,910	2,053,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	420,541	2,000,000	1,320,910	450,000	0
22020323	OFFICE AND GENERAL EXPENSES	1,603,000	4,603,000	4,490,000	1,603,000	0
220204	MAINTENANCE SERVICES – GENERAL	1,022,432	37,284,928	3,928,000	1,121,928	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	500,504	3,603,000	2,105,000	600,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	340,000	1,500,000	755,000	340,000	0
22020420	MAINTENANCE OF GARAGE	181,928	32,181,928	1,068,000	181,928	0
220205	TRAINING – GENERAL	608,000	608,000	477,000	608,000	0
22020501	LOCAL TRAINING	608,000	608,000	477,000	608,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	10,758,690	10,908,690	1,708,000	10,758,690	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	538,100	688,100	665,000	538,100	0
22020706	SURVEYING SERVICES/ FEASIBILITY STUDY	10,220,590	10,220,590	1,043,000	10,220,590	0
220209	FINANCIAL CHARGES – GENERAL	30,342	300,000	0	50,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	30,342	300,000	0	50,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	10,306,069	12,006,069	1,780,000	10,485,000	0



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22021001	REFRESHMENT & MEALS	251,069	1,451,069	1,330,000	400,000	0
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	4,000,000	4,000,000	0	4,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	55,000	555,000	450,000	85,000	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	6,000,000	6,000,000	0	6,000,000	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	57,543	557,543	437,000	87,545	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	57,543	557,543	437,000	87,545	0
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	57,543	557,543	437,000	87,545	0
23	CAPITAL EXPENDITURE	2,879,400,000	3,140,750,000	933,873,512.15	4,550,000,000	0
2301	FIXED ASSETS PURCHASED	979,400,000	479,400,000	0	1,250,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	979,400,000	479,400,000	0	1,250,000,000	0
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	979,400,000	479,400,000	0	1,250,000,000	0
2302	CONSTRUCTION / PROVISION	1,900,000,000	2,661,350,000	933,873,512.15	3,300,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS – GENERAL	1,900,000,000	2,661,350,000	933,873,512.15	3,300,000,000	0
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	1,900,000,000	2,661,350,000	933,873,512.15	3,300,000,000	0
025210300100	RURAL WATER AND SANITATION AGENCY (RUWASSA)					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
706	HOUSING AND COMMUNITY AMMENITIES	2,910,348,000	3,216,359,613	951,953,604.93	4,579,614,163	0
7063	WATER SUPPLY	2,910,348,000	3,216,359,613	951,953,604.93	4,579,614,163	0
70631	WATER SUPPLY	2,910,348,000	3,216,359,613	951,953,604.93	4,579,614,163	0

025210300100	RURAL WATER AND SANITATION AGENCY (RUWASSA)								
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ December	2026 Approved Budget	2026 NUT Tagging
Total					2,879,400,000	3,140,750,000	933,873,512.15	4,550,000,000	0
10100124000600 - Water Resources and Rural Deve - General	PURCHASES OF DRILLING RIGS 4NOS	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70631 - WATER SUPPLY	12231200 - LOKOJA	800,000,000	300,000,000	0	1,000,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



10100124000700 - Water Resources and Rural Deve - General	PROCUREMENT OF HYGIENE FACILITIES IN PUBLIC AREAS SUCH AS HANDWASHING STATIONS .	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70631 - WATER SUPPLY	12231200 - LOKOJA	79,400,000	79,400,000	0	100,000,000	0
10100124000900 - Water Resources and Rural Deve - General	DRILLING OF NEW BOREHOLES IN THE SELECTED RURAL AREAS	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	150,000,000	1,050,000,000	933,873,512.15	700,000,000	0
10100124001000 - Water Resources and Rural Deve - General	RESURCITATION OF MORIBUND BOREHOLES IN RURALS COMMUNITIES	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	500,000,000	361,350,000	0	600,000,000	0
10100124001100 - Water Resources and Rural Deve - General	CONSTRUCTION OF VIP LATRINES IN RURAL AREAS	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	200,000,000	200,000,000	0	600,000,000	0
10100124001200 - Water Resources and Rural Deve - General	CONSTRUCTION OF RUWASSA WATER FACTORY	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12231200 - LOKOJA	400,000,000	400,000,000	0	600,000,000	0
10100124001300 - Water Resources and Rural Deve - General	DRILLING OF 30NOS OF BOREHOLES ACROSS THE THREE SENATORIAL DISTRICT (PEWASH PROJECT)	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	500,000,000	500,000,000	0	500,000,000	0
10100124001400 - Water Resources and Rural Deve - General	CONSTRUCTION OF PUBLIC TOILETS IN SELECTED AREAS ACROSS THE STATE (PEWASH PROJECT)	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	150,000,000	150,000,000	0	300,000,000	0
10100124001500 - Water Resources and Rural Deve - General	PROCUREMENT OF HYGIENE EQUIPMENT (PEWASH PROJECT)	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70631 - WATER SUPPLY	12231200 - LOKOJA	100,000,000	100,000,000	0	150,000,000	0



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025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
<u>1</u>	<u>Revenue</u>	<u>7,000,000</u>	<u>7,000,000</u>	<u>1,548,400</u>	<u>10,000,000</u>	<u>0</u>
12	INDEPENDENT REVENUE	7,000,000	7,000,000	1,548,400	10,000,000	0
1202	NON-TAX REVENUE	7,000,000	7,000,000	1,548,400	10,000,000	0
120204	FEES – GENERAL	7,000,000	7,000,000	1,548,400	10,000,000	0
12020415	CONTRACTOR REGISTRATION/ RENEWAL FEES	2,000,000	2,000,000	0	0	0
12020421	CONTRACT DOCUMENT NON- REFUNDABLE TENDER FEES	5,000,000	5,000,000	1,548,400	10,000,000	0
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>10,058,978,638</u>	<u>11,414,617,940</u>	<u>6,972,586,368.47</u>	<u>15,033,159,822</u>	<u>0</u>
21	PERSONNEL COST	81,217,846	81,217,846	0	115,643,009	0
2101	SALARY	81,217,846	81,217,846	0	115,643,009	0
210101	SALARIES AND WAGES	81,217,846	81,217,846	0	115,643,009	0
21010101	SALARY	81,217,846	81,217,846	0	115,643,009	0
22	OTHER RECURRENT COSTS	622,790,083	1,322,790,083	590,078,882.28	1,149,790,081	0
2202	OVERHEAD COST	602,790,083	1,302,790,083	590,078,882.28	1,144,790,081	0
220201	TRAVEL & TRANSPORT - GENERAL	65,000,000	65,000,000	3,200,000	40,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	15,000,000	15,000,000	3,200,000	15,000,000	0
22020108	TRAVEL OPERATION AND LOGISTICS	50,000,000	50,000,000	0	25,000,000	0
220202	UTILITIES - GENERAL	17,500,188	17,500,188	1,000,000	11,500,186	0
22020201	INTERNET ACCESS CHARGES	5,500,188	5,500,188	100,000	5,500,186	0
22020204	ELECTRICITY BILL /CHARGES	10,000,000	10,000,000	900,000	5,000,000	0
22020205	TELEPHONE CHARGES	2,000,000	2,000,000	0	1,000,000	0
220203	MATERIALS & SUPPLIES - GENERAL	117,464,741	117,464,741	37,654,731.82	115,464,741	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	10,098,466	10,098,466	8,322,731.82	10,098,466	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	4,366,275	4,366,275	250,000	4,366,275	0
22020307	DRAWING OFFICE AND SURVEY MATERIALS	3,000,000	3,000,000	0	1,000,000	0
22020309	PHOTOGRAPHIC MATERIALS, GRAPHIC ARTS AND DESIGN	5,000,000	5,000,000	0	5,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	95,000,000	95,000,000	29,082,000	95,000,000	0



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220204	MAINTENANCE SERVICES - GENERAL	77,825,154	77,825,154	19,800,000	57,825,154	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	20,000,000	20,000,000	6,500,000	20,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	30,000,000	30,000,000	8,000,000	10,000,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	27,825,154	27,825,154	5,300,000	27,825,154	0
220205	TRAINING - GENERAL	130,000,000	130,000,000	0	90,000,000	0
22020501	LOCAL TRAINING	30,000,000	30,000,000	0	10,000,000	0
22020502	INTERNATIONAL TRAINING	100,000,000	100,000,000	0	80,000,000	0
220206	OTHER SERVICES - GENERAL	16,000,000	16,000,000	550,000	11,000,000	0
22020601	SECURITY SERVICES EXPENSES	3,000,000	3,000,000	0	3,000,000	0
22020602	OFFICE RENT	10,000,000	10,000,000	0	5,000,000	0
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	3,000,000	3,000,000	550,000	3,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	20,000,000	720,000,000	512,617,408	700,000,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	20,000,000	720,000,000	512,617,408	700,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	30,000,000	30,000,000	2,700,000	15,000,000	0
22020801	MOTOR VEHICLE FUEL COST	10,000,000	10,000,000	2,100,000	5,000,000	0
22020806	DIESEL EXPENSES	10,000,000	10,000,000	0	5,000,000	0
22020807	FUEL EXPENSES	10,000,000	10,000,000	600,000	5,000,000	0
220209	FINANCIAL CHARGES - GENERAL	1,000,000	1,000,000	9,745.77	1,000,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	1,000,000	1,000,000	9,745.77	1,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	128,000,000	128,000,000	12,546,996.69	103,000,000	0
22021001	REFRESHMENT & MEALS	30,000,000	30,000,000	12,546,996.69	5,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	5,000,000	5,000,000	0	5,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	70,000,000	70,000,000	0	70,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	2,000,000	2,000,000	0	2,000,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	20,000,000	20,000,000	0	20,000,000	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	1,000,000	1,000,000	0	1,000,000	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	20,000,000	20,000,000	0	5,000,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	20,000,000	20,000,000	0	5,000,000	0



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22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	20,000,000	20,000,000	0	5,000,000	0
23	CAPITAL EXPENDITURE	9,354,970,709	10,010,610,011	6,382,507,486.19	13,767,726,732	0
2302	CONSTRUCTION / PROVISION	6,962,021,552	8,070,660,854	5,386,426,141.37	10,590,057,012	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS – GENERAL	6,962,021,552	8,070,660,854	5,386,426,141.37	10,590,057,012	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	150,000,000	1,360,571,602	680,000,000	3,150,000,000	0
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	1,102,661,535	1,902,661,535	1,788,021,531.22	1,102,661,535	0
23020104	CONSTRUCTION / PROVISION OF HOUSING SCHEMES	1,703,501,362	503,501,362	75,689,183.18	3,403,501,362	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	233,894,115	531,961,815	162,734,394.23	633,894,115	0
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	800,000,000	800,000,000	500,000,000	800,000,000	0
23020129	CONSTRUCTION/ PROVISION OF FENCING GOVERNMENT BUILDINGS	2,971,964,540	2,971,964,540	2,179,981,032.74	1,500,000,000	0
2303	REHABILITATION / REPAIRS	2,390,259,148	1,937,259,148	996,081,344.82	2,677,669,720	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	2,390,259,148	1,937,259,148	996,081,344.82	2,677,669,720	0
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	1,347,089,882	1,394,089,882	970,474,443.08	1,634,500,454	0
23030103	REHABILITATION / REPAIRS - HOUSING	0	300,000,000	0	0	0
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	1,043,169,266	243,169,266	25,606,901.74	1,043,169,266	0
2304	PRESERVATION OF THE ENVIRONMENT	2,690,009	2,690,009	0	500,000,000	0
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	2,690,009	2,690,009	0	500,000,000	0
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	2,690,009	2,690,009	0	500,000,000	0
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
706	HOUSING AND COMMUNITY AMMENITIES	10,058,978,638	11,414,617,940	6,972,586,368.47	15,033,159,822	0
7061	HOUSING DEVELOPMENT	10,058,978,638	11,414,617,940	6,972,586,368.47	15,033,159,822	0
70611	HOUSING DEVELOPMENT	10,058,978,638	11,414,617,940	6,972,586,368.47	15,033,159,822	0
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT					



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ December	2026 Approved Budget	2026 NUT Tagging
Total	-	-	-	-	9,354,970,709	10,010,610,011	6,382,507,486.19	13,767,726,732	0
06100124000100 - Housing and Urban Development - General	RENOVATION/ MAINTENANCE OF STATE SECRETARIAT LOKOJA	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	12231200 - LOKOJA	1,026,900,091	226,900,091	25,606,901.74	1,026,900,091	0
06100124000300 - Housing and Urban Development - General	PERIMETER FENCING IN SOME SELECTED GOVERNMENT QRTERS/ BUILDING ACROSS THE LGAS	23020129 - CONSTRUCTION/ PROVISION OF FENCING GOVERNMENT BUILDINGS	70611 - HOUSING DEVELOPMENT	12231200 - LOKOJA	2,471,964,540	2,471,964,540	2,179,981,032.74	1,000,000,000	0
06100124000400 - Housing and Urban Development - General	CONSTRUCTION OF POLICE BARRACKS IN SELECTED TOWNS ACROSS THE THREE SENATORIAL DISTRICTS	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70611 - HOUSING DEVELOPMENT	12242200 - STATE WIDE	1,102,661,535	1,902,661,535	1,788,021,531.22	1,102,661,535	0
06100124000500 - Housing and Urban Development - General	POST FLOOD HOUSING ESTATE INCLUDING ITS SOCIAL AMENITIES (ROADS ELECTRICITY AND INFRASTRUCTURES)	23020104 - CONSTRUCTION / PROVISION OF HOUSING SCHEMES	70611 - HOUSING DEVELOPMENT	12231200 - LOKOJA	26,900,091	26,900,091	0	26,900,091	0
06100124000600 - Housing and Urban Development - General	SITE AND SERVICES FOR COMMUNITY RENEWAL	23040104 - INDUSTRIAL POLLUTION PREVENTION & CONTROL	70611 - HOUSING DEVELOPMENT	12231200 - LOKOJA	2,690,009	2,690,009	0	500,000,000	0
06100124000700 - Housing and Urban Development - General	CONSRUCTION OF OPEN AIR THEATRE FOR ART AND CULTURE	23020104 - CONSTRUCTION / PROVISION OF HOUSING SCHEMES	70611 - HOUSING DEVELOPMENT	12231200 - LOKOJA	176,601,271	176,601,271	75,689,183.18	176,601,271	0
06100124000800 - Housing and Urban Development - General	LANDSCAPING/ RENOVATION OF CIVIL SERVICE COMMISSION COMPOUND AND OFFICES FURNITURE LOKOJA	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	12231200 - LOKOJA	16,269,175	16,269,175	0	16,269,175	0
06100124000900 - Housing and Urban Development - General	RENOVATION OF GOVERNMENT LODGES ACROSS THE STATE	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70611 - HOUSING DEVELOPMENT	12242200 - STATE WIDE	134,500,454	181,500,454	180,472,615.89	134,500,454	0
06100124001000 - Housing and Urban Development - General	LANDSCAPING OF SELECTED GOVERNMENT PREMISES ACROSS THE STATE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70611 - HOUSING DEVELOPMENT	12242200 - STATE WIDE	12,374,042	12,374,042	0	12,374,042	0
06100124001100 - Housing and Urban Development - General	CONSRUCTION OF OFFICE ANNEX FOR CIVIL ENGINEERING DEPARTMENT MINISTRY OF WORKS LOKOJA	23020101 - CONSTRUCTION /	70611 - HOUSING DEVELOPMENT	12242200 - STATE WIDE	50,000,000	50,000,000	50,000,000	50,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



		PROVISION OF OFFICE BUILDINGS							
06100124001200 - Housing and Urban Development - General	RENOVATION OF GOVERNMENT QUARTERS ACROSS THE STATE	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70611 - HOUSING DEVELOPMENT	12242200 - STATE WIDE	1,212,589,428	1,212,589,428	790,001,827.19	1,500,000,000	0
06100124001300 - Housing and Urban Development - General	SLUM UPGRADING AND URBAN RENEWAL PROGRAMS ACROSS THE STATE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70611 - HOUSING DEVELOPMENT	12242200 - STATE WIDE	21,520,073	21,520,073	0	21,520,073	0
06100124001400 - Housing and Urban Development - General	CONSTRUCTION OF LABORATORY BUILDING FOR SOIL TESTING IN LOKOJA	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70611 - HOUSING DEVELOPMENT	12231200 - LOKOJA	100,000,000	100,000,000	0	100,000,000	0
06100124001500 - Housing and Urban Development - General	CONSTRUCTION OF INTRUDERS GATE/ ROAD BARRIERS OF SELECTED AREA IN 4 LGA ACROSS THE STATE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70611 - HOUSING DEVELOPMENT	12231200 - LOKOJA	100,000,000	398,067,700	162,734,394.23	500,000,000	0
06100124001700 - Housing and Urban Development - General	CONSTRUCTION OF MINISTRY OF HOUSING AND URBAN DEVELOPMENT OFFICE COMPLEX LOKOJA	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	12231200 - LOKOJA	100,000,000	100,000,000	0	100,000,000	0
06100124001800 - Housing and Urban Development - General	CONSTRUCTION OF (ODODO VILLA) 1,050 HOUSING UNITS IN ALL THE THREE SENATORIAL DISTRICTS (50 HOUSING UNITS PER LGA)	23020104 - CONSTRUCTION / PROVISION OF HOUSING SCHEMES	70611 - HOUSING DEVELOPMENT	12231200 - LOKOJA	1,500,000,000	300,000,000	0	1,500,000,000	0
06100124001900 - Housing and Urban Development - General	CONSTRUCTION OF MOUNT PATTI RECREATION CENTRE LOKOJA	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	70611 - HOUSING DEVELOPMENT	12231200 - LOKOJA	800,000,000	800,000,000	500,000,000	800,000,000	0
06100125000700 - Housing and Urban Development - General	FENCING OF ACQUIRED/ MARKED AREAS FOR HOUSING ESTATE PROJECTS ACROSS THE THREE SENATORIAL DISTRICTS.	23020129 - CONSTRUCTION/ PROVISION OF FENCING GOVERNMENT BUILDINGS	70611 - HOUSING DEVELOPMENT	12231200 - LOKOJA	500,000,000	500,000,000	0	500,000,000	0
06100125000800 - Housing and Urban Development - General	CONSTRUCTION OF PENSION OFFICE COMPLEX, LOKOJA	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	12231200 - LOKOJA	0	1,210,571,602	630,000,000	1,500,000,000	0
06100125000900 - Housing and Urban Development - General	REMODELLING/ RENOVATION OF SOME SELECTED WORKSHOPPING CENTRES IN THE THREE SENATORIAL DISTRICTS	23030103 - REHABILITATION / REPAIRS - HOUSING	70611 - HOUSING DEVELOPMENT	12231200 - LOKOJA	0	300,000,000	0	0	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



06100125000900 - Housing and Urban Development - General	REMODELLING/ RENOVATION OF SOME SELECTED WORSHIPPING CENTRE IN THE THREE SENATORIAL DISTRICTS (4 EACH)	23020104 - CONSTRUCTION / PROVISION OF HOUSING SCHEMES	70611 - HOUSING DEVELOPMENT	12242200 - STATE WIDE	0	0	0	1,500,000,000	0
13100126002500 - Reform of Government and Governance - General	KOGI STATE MASTER PLAN	23020104 - CONSTRUCTION / PROVISION OF HOUSING SCHEMES	70611 - HOUSING DEVELOPMENT	12242200 - STATE WIDE	0	0	0	200,000,000	0
06100126000200 - Housing and Urban Development - General	CONSTRUCTION OF OFFICE BUILDINGS IN 5 LGA ACROSS THE STATE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	12242200 - STATE WIDE	0	0	0	1,500,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



025300200100	BUREAU FOR LANDS					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
1	Revenue	1,783,710,376	1,783,710,376	576,605,445.08	3,386,786,853	0
12	INDEPENDENT REVENUE	1,783,710,376	1,783,710,376	576,605,445.08	3,386,786,853	0
1202	NON-TAX REVENUE	1,783,710,376	1,783,710,376	576,605,445.08	3,386,786,853	0
120204	FEES - GENERAL	773,710,376	773,710,376	319,853,514.67	1,316,415,952	0
12020407	PROCESSING FEE WITH RIGHT OF OCCUPANCY (R OF O)	25,000,000	25,000,000	280,679,351.99	600,000,000	0
12020408	PROCESSING FEE WITH CERTIFICATE OF OCCUPANCY (C OF O)	25,000,000	25,000,000	754,241.76	31,250,000	0
12020410	CHARTING FEE FOR CERTIFICATE OF OCCUPANCY (C OF O)	50,000,000	50,000,000	1,041,500	62,500,000	0
12020411	SURVEY BILL FEE FOR CERTIFICATE OF OCCUPANCY (C OF O)	9,000,000	9,000,000	165,375	11,250,000	0
12020415	CONTRACTOR REGISTRATION/ RENEWAL FEES	0	0	141,113.76	0	0
12020416	SURVEY DEPOSIT FEE FOR CERTIFICATE OF OCCUPANCY (C OF O)	50,000,000	50,000,000	1,005,000	62,500,000	0
12020419	CONVERSION FEES	0	0	0	10,000,000	0
12020420	SURVEY VERIFICATION	6,000,000	6,000,000	162,500	7,500,000	0
12020426	CHARTING FEE FOR RIGHT OF OCCUPANCY (R OF O)	30,000,000	30,000,000	3,913,648.68	37,500,000	0
12020427	DEPOSIT FEE FOR RIGHT OF OCCUPANCY (R OF O)	94,500,000	94,500,000	9,095,450.28	119,250,000	0
12020428	ADMINISTRATIVE CHARGES	113,200,000	113,200,000	2,532,338.05	134,705,952	0
12020429	CHANGE OF OWNERSHIP	87,500,000	87,500,000	0	0	0
12020431	GEOGRAPHICAL INFORMATION SYSTEM (GIS) FEES	50,000,000	50,000,000	0	0	0
12020432	APPLICATION FEES FOR PLOT ALLOCATION	62,500,000	62,500,000	2,756,960	75,000,000	0
12020435	RECERTIFICATION & CONFIRMATION	1,500,000	1,500,000	110,000	1,000,000	0
12020440	CHANGE OF LAND USE	1,440,000	1,440,000	250,000	1,440,000	0
12020455	ENVIRONMENTAL IMPACT ASSESSMENT FEES	10,070,376	10,070,376	10,944,499.67	20,000,000	0
12020464	PROCESSING OF PRIVATE LAYOUT	8,000,000	8,000,000	0	8,000,000	0
12020465	SITE ANALYSIS	10,000,000	10,000,000	200,000	12,000,000	0
12020466	DOCUMENT REG AND SEARCH	20,000,000	20,000,000	3,529,535.48	22,500,000	0
12020467	RENTAL VALUATION FEES	120,000,000	120,000,000	2,572,000	100,020,000	0
120207	EARNINGS -GENERAL	10,000,000	10,000,000	34,435,638.34	8,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



12020728	EARININGS FROM RESEARCH AND DOCUMENTATION	10,000,000	10,000,000	34,435,638.34	8,000,000	0
120209	RENT ON LAND & OTHERS - GENERAL	1,000,000,000	1,000,000,000	222,316,292.07	2,062,370,901	0
12020904	PROPERTY OWNER EXPRESS (SPECIAL PROGRAMME)	0	0	6,819,954.16	0	0
12020906	GROUND RENTS	1,000,000,000	1,000,000,000	215,496,337.91	1,047,809,522	0
12020908	LAND USE CHARGE	0	0	0	1,014,561,379	0
025300200100	BUREAU FOR LANDS					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>1,737,136,800</u>	<u>1,851,386,800</u>	<u>989,312,362.66</u>	<u>2,423,327,020</u>	<u>0</u>
21	PERSONNEL COST	416,000,000	418,500,000	280,599,613.66	418,000,000	0
2101	SALARY	416,000,000	418,500,000	280,599,613.66	418,000,000	0
210101	SALARIES AND WAGES	416,000,000	418,500,000	280,599,613.66	418,000,000	0
21010101	SALARY	390,000,000	390,000,000	252,343,622.73	390,000,000	0
21010104	AUXILLARY STAFF	26,000,000	28,500,000	28,255,990.93	28,000,000	0
22	OTHER RECURRENT COSTS	125,300,000	222,050,000	68,226,498	150,000,000	0
2202	OVERHEAD COST	125,300,000	222,050,000	68,226,498	150,000,000	0
220201	TRAVEL & TRANSPORT - GENERAL	10,000,000	10,000,000	7,511,000	12,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	10,000,000	10,000,000	7,511,000	12,000,000	0
220202	UTILITIES - GENERAL	300,000	300,000	0	200,000	0
22020204	ELECTRICITY BILL /CHARGES	200,000	200,000	0	100,000	0
22020205	TELEPHONE CHARGES	100,000	100,000	0	100,000	0
220203	MATERIALS & SUPPLIES - GENERAL	32,000,000	122,000,000	14,569,998	35,000,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	7,000,000	7,000,000	2,717,662.50	7,000,000	0
22020307	DRAWING OFFICE AND SURVEY MATERIALS	10,000,000	10,000,000	0	10,000,000	0
22020309	PHOTOGRAPHIC MATERIALS, GRAPHIC ARTS AND DESIGN	3,000,000	3,000,000	0	3,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	12,000,000	102,000,000	11,852,335.50	15,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	33,000,000	38,550,000	17,152,650	37,800,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	8,000,000	8,150,000	8,103,850	10,400,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,000,000	7,400,000	2,131,800	7,400,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	10,000,000	10,000,000	6,917,000	10,000,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	5,000,000	5,000,000	0	5,000,000	0



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22020448	PROPERTY IDENTIFICATION AND ENUMERATION EXPENSES	8,000,000	8,000,000	0	5,000,000	0
220205	TRAINING - GENERAL	10,000,000	10,000,000	2,367,000	15,000,000	0
22020501	LOCAL TRAINING	2,000,000	2,000,000	35,000	5,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	8,000,000	8,000,000	2,332,000	10,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	12,000,000	13,200,000	12,988,550	20,000,000	0
22020801	MOTOR VEHICLE FUEL COST	12,000,000	13,200,000	12,988,550	20,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	28,000,000	28,000,000	13,637,300	30,000,000	0
22021001	REFRESHMENT & MEALS	14,000,000	14,000,000	8,446,300	14,000,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	4,000,000	4,000,000	3,461,000	6,000,000	0
22021035	EXPENSES INCIDENTAL TO ENVIRONMENTAL IMPACT ASSESSMENT /RIGHT OF WAYS	10,000,000	10,000,000	1,730,000	10,000,000	0
23	CAPITAL EXPENDITURE	1,195,836,800	1,210,836,800	640,486,251	1,855,327,020	0
2301	FIXED ASSETS PURCHASED	965,836,800	1,015,836,800	573,908,807	1,519,396,800	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	965,836,800	1,015,836,800	573,908,807	1,519,396,800	0
23010101	PURCHASE / ACQUISITION OF LAND	600,836,800	600,836,800	541,759,022	650,000,000	0
23010105	PURCHASE OF MOTOR VEHICLES	70,000,000	70,000,000	0	271,500,000	0
23010111	PURCHASE OF TRACTORS	10,000,000	10,000,000	0	70,300,000	0
23010113	PURCHASE OF COMPUTERS	15,000,000	15,000,000	0	15,530,000	0
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	110,000,000	160,000,000	30,849,785	70,360,000	0
23010133	PURCHASE OF SURVEYING EQUIPMENT	120,000,000	120,000,000	1,300,000	441,706,800	0
23010140	PURCHASE OF OFFICE EQUIPMENT	40,000,000	40,000,000	0	0	0
2302	CONSTRUCTION / PROVISION	130,000,000	80,000,000	26,562,839	230,730,220	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	130,000,000	80,000,000	26,562,839	230,730,220	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	100,000,000	50,000,000	9,838,220	150,000,000	0
23020114	CONSTRUCTION / PROVISION OF ROADS	0	0	0	50,200,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	30,000,000	30,000,000	16,724,619	30,530,220	0
2303	REHABILITATION / REPAIRS	40,000,000	55,000,000	40,014,605	40,200,000	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	40,000,000	55,000,000	40,014,605	40,200,000	0
23030122	REHABILITATION /REPAIRS OF BOUNDARY POST	40,000,000	55,000,000	40,014,605	40,200,000	0
2304	PRESERVATION OF THE ENVIRONMENT	20,000,000	20,000,000	0	0	0



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230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	20,000,000	20,000,000	0	0	0
23040102	EROSION & FLOOD CONTROL	20,000,000	20,000,000	0	0	0
2305	OTHER CAPITAL PROJECTS	40,000,000	40,000,000	0	65,000,000	0
230501	ACQUISITION OF NON TANGIBLE ASSETS	40,000,000	40,000,000	0	65,000,000	0
23050102	COMPUTER SOFTWARE ACQUISITION	40,000,000	40,000,000	0	65,000,000	0
025300200100	BUREAU FOR LANDS					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
706	HOUSING AND COMMUNITY AMMENITIES	1,737,136,800	1,851,386,800	989,312,362.66	2,423,327,020	0
7062	COMMUNITY DEVELOPMENT	1,737,136,800	1,851,386,800	989,312,362.66	2,423,327,020	0
70621	COMMUNITY DEVELOPMENT	1,737,136,800	1,851,386,800	989,312,362.66	2,423,327,020	0

025300200100	BUREAU FOR LANDS								
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ December	2026 Approved Budget	2026 NUT Tagging
Total					1,195,836,800	1,210,836,800	640,486,251	1,855,327,020	0
06100123004600 - Housing and Urban Development - General	CONSTRUCTION OF OFFICE BUILDING IDAH, OKENE, KABBA	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	100,000,000	50,000,000	9,838,220	150,000,000	0
06100123004800 - Housing and Urban Development - General	PURCHASE OF TWO TOYOTA HILUX, ONE SIENNA	23010105 - PURCHASE OF MOTOR VEHICLES	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	70,000,000	70,000,000	0	271,500,000	0
06100123004900 - Housing and Urban Development - General	MAPPING AND UPDATING OF MAP OF TOWNS AND VILLAGES	23010133 - PURCHASE OF SURVEYING EQUIPMENT	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	40,000,000	40,000,000	1,300,000	300,100,000	0
06100123005000 - Housing and Urban Development - General	LAND COMPENSATION FOR PEOPLE LAND USED FOR DEVELOPMENT	23010101 - PURCHASE / ACQUISITION OF LAND	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	600,836,800	600,836,800	541,759,022	650,000,000	0
06100123005100 - Housing and Urban Development - General	PURCHASE OF 10 HP COMPUTERS SYSTEM FOR OFFICE USED	23010113 - PURCHASE OF COMPUTERS	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	15,000,000	15,000,000	0	15,530,000	0
06100123005300 - Housing and Urban Development - General	PROCUREMENT SITE AND SERVICES EQUIPMENT	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	50,000,000	50,000,000	30,849,785	0	0
06100123005400 - Housing and Urban Development - General	OPENNING OF ROADS IN LAYOUT PLANS(REVIEW OF PLANS) TPS191,197 AND 33	23020114 - CONSTRUCTION / PROVISION OF ROADS	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	0	0	0	50,200,000	0
09100123000300 - Environmental Improvement - General	COUNTERPART FUND FOR GIS EQUIPMENT	23010140 - PURCHASE OF OFFICE EQUIPMENT	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	40,000,000	40,000,000	0	0	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



09100123000400 - Environmental Improvement - General	URBAN RENEWAL PROJECT (SARKI-NOMA, KABAWA, ADANKOLO, KARAWORO, CANTONMENT, GADUMO, GANAJA, LOKONGOM)	23040102 - EROSION & FLOOD CONTROL	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	20,000,000	20,000,000	0	0	0
09100123000600 - Environmental Improvement - General	ESTABLISHMENT OF CONTROL POINT/ CONTINUES OPERATING REFERENCE SYSTEM (CORS) STATION	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	30,000,000	30,000,000	16,724,619	30,530,220	0
09100123000700 - Environmental Improvement - General	SURVEY PROJECT ACROSS THE STATE	23010133 - PURCHASE OF SURVEYING EQUIPMENT	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	40,000,000	40,000,000	0	0	0
09100123000800 - Environmental Improvement - General	ACQUISITION OF SURVEY INSTRUMENTS. ONE LEICA TOTAL STATION TSO7 2" R500 , ONE UNMANNED AERIAL VEHICLE (SURVEY GRADE DT1 MATRICE 350 RTC, TWO LEICA VIVER GES 16, ONE DIGITAL THEODOLITE, ONE DIGITAL LEVEL AND IT ACCESSORY.	23010133 - PURCHASE OF SURVEYING EQUIPMENT	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	40,000,000	40,000,000	0	141,606,800	0
11100123003200 - Information Communication and Technology - General	PROCUREMENT OF DATA CENTRE INFRASTRUCTURE [ON- SITE AND OFF SITE] ,SERVER, STORAGE HARD DISK DRIVE/ SOILD STATE DISK , INTERNET FACILITY	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	20,000,000	70,000,000	0	20,200,000	0
11100123003300 - Information Communication and Technology - General	BACKUP AND DISASTER RECOVERY SYSTEM [ON-SITE AND OFF-SITE] FOR STORAGE HARD PERSONAL COMPUTER(PC)	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	10,000,000	10,000,000	0	20,000,000	0
11100123003400 - Information Communication and Technology - General	PROCUREMENT OF SOFTWARE LICENSES ; ELETRONIC DOCUMENT MANAGEMENT SOFTWARE SYSTEM(EMDSC).	23050102 - COMPUTER SOFTWARE ACQUISITION	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	40,000,000	40,000,000	0	65,000,000	0
13100123009000 - Reform of Government and Governance - General	RE-DESIGN OF DEVELOPMENT PLANS,TOWN PLANNING SCHEME AND IMPLEMENTATION.	23030122 - REHABILITATION /REPAIRS OF BOUNDARY POST	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	40,000,000	55,000,000	40,014,605	40,200,000	0
13100123009100 - Reform of Government and Governance - General	PROCUREMENT OF IMAGERY: FOR 16KM RADIUS	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	30,000,000	30,000,000	0	30,160,000	0
17100123012100 - Road - General	REFURBISHING OF 1 NO OF EARTH MOVING EQUIPMENT OF BULDOZER AND LOWBIRD EXCAVATOR.	23010111 - PURCHASE OF TRACTORS	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	10,000,000	10,000,000	0	70,300,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



025300300100	KOGI STATE UTILITY INFRASTRUCTURE MANAGEMENT AND COMPLIANCE AGENCY					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
1	Revenue	1,043,400,000	1,043,400,000	366,798,000	789,050,000	0
12	INDEPENDENT REVENUE	1,043,400,000	1,043,400,000	366,798,000	789,050,000	0
1202	NON-TAX REVENUE	1,043,400,000	1,043,400,000	366,798,000	789,050,000	0
120201	LICENCES - GENERAL	1,041,000,000	1,041,000,000	366,798,000	786,750,000	0
12020128	RIGHT OF WAY PERMIT FOR FIBER OPTIC CABLE, ELECTRICITY CABLE, GAS PIPELINES, SEWAGE PIPES ETC	458,000,000	458,000,000	365,398,000	646,875,000	0
12020129	PERMIT FOR MASTS/ TOWERS /TRANSFORMERS/ PARABOLIC ANTENNAS/ ROOFTOP ANTENNAS	300,000,000	300,000,000	0	52,500,000	0
12020130	ANNUAL RENEWAL OF PERMITS FOR MASTS /TOWERS	3,000,000	3,000,000	1,400,000	10,175,000	0
12020131	ANNUAL RENEWAL OF RIGHT OF WAY	280,000,000	280,000,000	0	77,200,000	0
120204	FEES - GENERAL	2,400,000	2,400,000	0	2,300,000	0
12020421	CONTRACT DOCUMENT NON- REFUNDABLE TENDER FEES	1,200,000	1,200,000	0	1,200,000	0
12020462	APPLICATION AND PROCESSING FEE FOR NEW UTILITY INFRASTRUCTURE DEPLOYMENT	1,200,000	1,200,000	0	1,100,000	0
025300300100	KOGI STATE UTILITY INFRASTRUCTURE MANAGEMENT AND COMPLIANCE AGENCY					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	EXPENDITURES	461,950,000	461,950,000	20,335,900	411,950,000	0
21	PERSONNEL COST	65,000,000	65,000,000	950,000	65,000,000	0
2101	SALARY	50,000,000	50,000,000	950,000	50,000,000	0
210101	SALARIES AND WAGES	50,000,000	50,000,000	950,000	50,000,000	0
21010104	AUXILLARY STAFF	50,000,000	50,000,000	950,000	50,000,000	0
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	15,000,000	15,000,000	0	15,000,000	0
210201	ALLOWANCES	15,000,000	15,000,000	0	15,000,000	0
21020103	HAZARD ALLOWANCE	15,000,000	15,000,000	0	15,000,000	0
22	OTHER RECURRENT COSTS	192,950,000	192,950,000	19,385,900	222,950,000	0
2202	OVERHEAD COST	192,950,000	192,950,000	19,385,900	192,950,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



220201	TRAVEL & TRANSPORT - GENERAL	12,000,000	12,000,000	5,680,000	12,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	12,000,000	12,000,000	5,680,000	12,000,000	0
220202	UTILITIES - GENERAL	24,000,000	24,000,000	240,000	24,000,000	0
22020201	INTERNET ACCESS CHARGES	7,000,000	7,000,000	0	7,000,000	0
22020204	ELECTRICITY BILL /CHARGES	3,000,000	3,000,000	240,000	3,000,000	0
22020205	TELEPHONE CHARGES	4,000,000	4,000,000	0	4,000,000	0
22020211	HOSTING OF THE STATE WEBSITE EXPENSES/ WEBSITE DEVELOPMENT AND MAINTENANCE	10,000,000	10,000,000	0	10,000,000	0
220203	MATERIALS & SUPPLIES - GENERAL	23,000,000	23,000,000	2,740,500	23,000,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	1,500,000	1,500,000	48,000	1,500,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	1,500,000	1,500,000	0	1,500,000	0
22020323	OFFICE AND GENERAL EXPENSES	20,000,000	20,000,000	2,692,500	20,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	7,000,000	7,000,000	190,000	7,000,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	5,000,000	5,000,000	190,000	5,000,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	2,000,000	2,000,000	0	2,000,000	0
220205	TRAINING - GENERAL	30,000,000	30,000,000	0	30,000,000	0
22020501	LOCAL TRAINING	15,000,000	15,000,000	0	15,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	15,000,000	15,000,000	0	15,000,000	0
220206	OTHER SERVICES - GENERAL	8,000,000	8,000,000	0	8,000,000	0
22020602	OFFICE RENT	8,000,000	8,000,000	0	8,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	15,000,000	15,000,000	1,725,000	15,000,000	0
22020801	MOTOR VEHICLE FUEL COST	15,000,000	15,000,000	1,725,000	15,000,000	0
220209	FINANCIAL CHARGES - GENERAL	500,000	500,000	0	500,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	500,000	500,000	0	500,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	73,450,000	73,450,000	8,810,400	73,450,000	0
22021001	REFRESHMENT & MEALS	20,600,000	20,600,000	6,720,400	20,600,000	0
22021002	PUBLICITY & ADVERTISEMENTS	10,000,000	10,000,000	0	10,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	10,000,000	10,000,000	280,000	10,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	850,000	850,000	0	850,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	3,000,000	3,000,000	0	3,000,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	4,000,000	4,000,000	0	4,000,000	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	25,000,000	25,000,000	1,810,000	25,000,000	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	0	0	0	30,000,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	0	0	0	30,000,000	0
22040112	TAKE OFF GRANT FOR THE IMPLEMENTATION OF NEWLY CREATED AGENCY/DEPARTMENT	0	0	0	30,000,000	0
23	CAPITAL EXPENDITURE	204,000,000	204,000,000	0	124,000,000	0
2301	FIXED ASSETS PURCHASED	54,000,000	54,000,000	0	124,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	54,000,000	54,000,000	0	124,000,000	0
23010113	PURCHASE OF COMPUTERS	20,000,000	20,000,000	0	20,000,000	0
23010114	PURCHASE OF COMPUTER PRINTERS	4,000,000	4,000,000	0	4,000,000	0
23010144	PURCHASE OF POWER INSTILLATION EQUIPMENT	10,000,000	10,000,000	0	50,000,000	0
23010146	PURCHASE OF MOTOR CYCLES	20,000,000	20,000,000	0	50,000,000	0
2302	CONSTRUCTION / PROVISION	150,000,000	150,000,000	0	0	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	150,000,000	150,000,000	0	0	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	150,000,000	150,000,000	0	0	0
025300300100	KOGI STATE UTILITY INFRASTRUCTURE MANAGEMENT AND COMPLIANCE AGENCY					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
706	HOUSING AND COMMUNITY AMMENITIES	461,950,000	461,950,000	20,335,900	411,950,000	0
7062	COMMUNITY DEVELOPMENT	461,950,000	461,950,000	20,335,900	411,950,000	0
70621	COMMUNITY DEVELOPMENT	461,950,000	461,950,000	20,335,900	411,950,000	0

025300300100	KOGI STATE UTILITY INFRASTRUCTURE MANAGEMENT AND COMPLIANCE AGENCY								
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ December	2026 Approved Budget	2026 NUT Tagging
Total	-	-	-	-	204,000,000	204,000,000	0	124,000,000	0



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11100123003500 - Information Communication and Technology - General	PURCHASE OF 25 NOS OF COMPUTERS	23010113 - PURCHASE OF COMPUTERS	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	20,000,000	20,000,000	0	20,000,000	0
11100123003600 - Information Communication and Technology - General	PURCHASE OF 1 NO OF ENNTERPRISE COMPUTER PRINTERS	23010114 - PURCHASE OF COMPUTER PRINTERS	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	4,000,000	4,000,000	0	4,000,000	0
12100123002800 - Growing the Private Sector - General	TAKE OFF GRANT/ CAPITALIZATION OF KOGI STATE UTILITY INFRASTRUCTURE MANAGEMENT AND COMPLIANCE AGENCY	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	150,000,000	150,000,000	0	0	0
13100123009200 - Reform of Government and Governance - General	PURCHASE OF 2NOS OF MOTOR CYCLE FOR SURVEILLANCE	23010146 - PURCHASE OF MOTOR CYCLES	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	20,000,000	20,000,000	0	50,000,000	0
14100123001000 - Power - General	INSTALLATION OF 15KVA POWER INFRASTRUCTURE (INVERTER SOLAR SYSTEM)	23010144 - PURCHASE OF POWER INSTILLATION EQUIPMENT	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	10,000,000	10,000,000	0	50,000,000	0



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025300900100	KOGI STATE TOWN PLANNING AND DEVELOPMENT BOARD					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
<u>1</u>	<u>Revenue</u>	<u>193,802,000</u>	<u>193,802,000</u>	<u>149,841,697.77</u>	<u>814,174,242</u>	<u>0</u>
12	INDEPENDENT REVENUE	193,802,000	193,802,000	149,841,697.77	814,174,242	0
1202	NON-TAX REVENUE	193,802,000	193,802,000	149,841,697.77	814,174,242	0
120201	LICENCES - GENERAL	0	0	0	600,024,000	0
12020175	ANNUAL PERMIT FOR USAGE OF ROAD SETBACK AND PARKING	0	0	0	600,024,000	0
120204	FEES - GENERAL	189,372,160	189,372,160	114,381,785.44	202,745,605	0
12020402	BUILDING POST APPROVAL FEES	16,069,272	16,069,272	8,768,214.80	15,768,675	0
12020405	DESIGN AND MAINTENANCE OF STREET NAMING	3,102,250	3,102,250	2,492,484	9,200,000	0
12020428	ADMINISTRATIVE CHARGES	7,852,420	7,852,420	25,201,272.26	17,289,180	0
12020445	BUILDING PLAN APPROVAL	104,720,360	104,720,360	33,126,126.17	97,632,000	0
12020447	SITE AND BUILDING INSPECTION	12,222,000	12,222,000	6,564,950	12,835,000	0
12020451	BUILDING PLAN REGISTRATION	12,222,000	12,222,000	8,118,814.27	12,835,000	0
12020452	BUILDING PLAN PROCESSING	31,433,858	31,433,858	23,509,313.94	37,185,750	0
12020454	BILL BOARD/ SINGAGE FEES	1,750,000	1,750,000	6,600,610	0	0
120205	FINES - GENERAL	2,500,000	2,500,000	310,552.35	1,316,400	0
12020501	PENALTY	2,500,000	2,500,000	310,552.35	1,316,400	0
120207	EARNINGS -GENERAL	1,929,840	1,929,840	35,149,359.98	10,088,237	0
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS /AGENCIES	1,929,840	1,929,840	35,149,359.98	10,088,237	0
025300900100	KOGI STATE TOWN PLANNING AND DEVELOPMENT BOARD					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>267,705,247</u>	<u>286,905,247</u>	<u>206,556,223.96</u>	<u>504,301,600</u>	<u>0</u>
21	PERSONNEL COST	199,585,247	199,585,247	160,741,123.96	236,261,600	0
2101	SALARY	199,585,247	199,585,247	160,741,123.96	236,261,600	0
210101	SALARIES AND WAGES	199,585,247	199,585,247	160,741,123.96	236,261,600	0



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21010101	SALARY	199,585,247	199,585,247	160,741,123.96	236,261,600	0
22	OTHER RECURRENT COSTS	68,120,000	87,320,000	45,815,100	268,040,000	0
2202	OVERHEAD COST	68,120,000	87,320,000	45,815,100	268,040,000	0
220201	TRAVEL & TRANSPORT - GENERAL	2,000,000	2,000,000	1,337,000	5,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	2,000,000	2,000,000	1,337,000	5,000,000	0
220202	UTILITIES - GENERAL	1,400,000	1,400,000	69,000	3,000,000	0
22020204	ELECTRICITY BILL /CHARGES	600,000	600,000	69,000	1,500,000	0
22020205	TELEPHONE CHARGES	800,000	800,000	0	1,500,000	0
220203	MATERIALS & SUPPLIES - GENERAL	22,920,000	23,420,000	11,943,000	44,000,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	4,500,000	4,500,000	1,387,000	10,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	120,000	620,000	150,000	1,000,000	0
22020307	DRAWING OFFICE AND SURVEY MATERIALS	800,000	800,000	604,000	2,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	17,500,000	17,500,000	9,802,000	31,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	9,500,000	19,000,000	12,792,600	49,540,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	4,000,000	4,000,000	1,934,900	8,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	2,000,000	3,800,000	3,674,600	6,000,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,000,000	10,000,000	6,611,100	20,000,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	500,000	1,200,000	572,000	3,000,000	0
22020408	MAINTENANCE OF TRACTOR/ HEAVY DUTY EQUIPMENT	0	0	0	12,540,000	0
220205	TRAINING - GENERAL	800,000	800,000	655,000	7,000,000	0
22020501	LOCAL TRAINING	800,000	800,000	655,000	2,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	0	0	0	5,000,000	0
220206	OTHER SERVICES - GENERAL	16,000,000	17,500,000	2,464,500	112,000,000	0
22020601	SECURITY SERVICES EXPENSES	700,000	2,200,000	760,000	3,000,000	0
22020602	OFFICE RENT	800,000	800,000	0	2,000,000	0
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	1,500,000	1,500,000	399,500	2,000,000	0
22020622	ROAD OPENING/DEMOLITION EXERCISE /SCHEME (SITE AND SERVICES) /COURT SUMMONS (OVER ILLEGAL STRUCTURES)/SIGN POST AND STREET NAMING	12,000,000	12,000,000	1,305,000	100,000,000	0



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22020656	SITE ANALYSIS REPORT AND ENVIRONMENTAL IMPACT ASSESSMENT	1,000,000	1,000,000	0	5,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	400,000	400,000	0	3,000,000	0
22020702	LEGAL SERVICES /PREROGATIVE OF MERCYEXPENSES/ IMPLEMENTATION OF ACJ LAW 2017	400,000	400,000	0	3,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	7,000,000	10,200,000	8,173,000	18,500,000	0
22020801	MOTOR VEHICLE FUEL COST	4,000,000	7,200,000	7,003,000	15,000,000	0
22020808	LUBRICANTS EXPENSES	3,000,000	3,000,000	1,170,000	3,500,000	0
220209	FINANCIAL CHARGES - GENERAL	500,000	500,000	0	1,000,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	500,000	500,000	0	1,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	7,600,000	12,100,000	8,381,000	25,000,000	0
22021001	REFRESHMENT & MEALS	1,000,000	5,000,000	4,842,000	10,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	1,500,000	1,500,000	232,000	3,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	1,000,000	1,000,000	50,000	2,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	600,000	1,100,000	445,000	2,000,000	0
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	500,000	500,000	0	1,000,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	3,000,000	3,000,000	2,812,000	7,000,000	0
025300900100	KOGI STATE TOWN PLANNING AND DEVELOPMENT BOARD					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
706	HOUSING AND COMMUNITY AMMENITIES	267,705,247	286,905,247	206,556,223.96	504,301,600	0
7062	COMMUNITY DEVELOPMENT	267,705,247	286,905,247	206,556,223.96	504,301,600	0
70621	COMMUNITY DEVELOPMENT	267,705,247	286,905,247	206,556,223.96	504,301,600	0



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026200100100	MINISTRY OF RURAL AND ENERGY DEVELOPMENT					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
1	Revenue	603,000,000	603,000,000	6,091,226,834.52	15,252,840,333	0
12	INDEPENDENT REVENUE	3,000,000	3,000,000	15,020,000	25,500,000	0
1202	NON-TAX REVENUE	3,000,000	3,000,000	15,020,000	25,500,000	0
120204	FEES - GENERAL	3,000,000	3,000,000	15,020,000	25,500,000	0
12020415	CONTRACTOR REGISTRATION/ RENEWAL FEES	2,500,000	2,500,000	14,895,000	5,000,000	0
12020417	EXPRESSION OF INTEREST FEE	0	0	0	20,000,000	0
12020421	CONTRACT DOCUMENT NON- REFUNDABLE TENDER FEES	500,000	500,000	125,000	500,000	0
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	600,000,000	600,000,000	6,076,206,834.52	15,227,340,333	0
1403	LOANS/ BORROWINGS RECEIPT	600,000,000	600,000,000	6,076,206,834.52	15,227,340,333	0
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	600,000,000	600,000,000	6,076,206,834.52	15,227,340,333	0
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	600,000,000	600,000,000	6,076,206,834.52	15,227,340,333	0
026200100100	MINISTRY OF RURAL AND ENERGY DEVELOPMENT					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	EXPENDITURES	17,049,493,225	14,154,493,225	11,528,681,119.82	32,753,720,187	0
21	PERSONNEL COST	152,326,056	157,326,056	71,576,690.78	171,279,408	0
2101	SALARY	152,326,056	157,326,056	71,576,690.78	171,279,408	0
210101	SALARIES AND WAGES	152,326,056	157,326,056	71,576,690.78	171,279,408	0
21010101	SALARY	152,326,056	152,326,056	69,859,190.78	163,279,408	0
21010104	AUXILLARY STAFF	0	5,000,000	1,717,500	8,000,000	0
22	OTHER RECURRENT COSTS	874,380,000	674,380,000	126,020,753.56	1,179,400,446	0
2202	OVERHEAD COST	874,380,000	674,380,000	126,020,753.56	1,179,400,446	0
220201	TRAVEL & TRANSPORT - GENERAL	500,000	500,000	0	500,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	500,000	500,000	0	500,000	0
220202	UTILITIES - GENERAL	80,000	80,000	0	80,000	0
22020205	TELEPHONE CHARGES	80,000	80,000	0	80,000	0
220203	MATERIALS & SUPPLIES - GENERAL	12,000,000	12,000,000	2,328,500	17,000,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	3,000,000	3,000,000	1,756,500	7,000,000	0



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22020323	OFFICE AND GENERAL EXPENSES	9,000,000	9,000,000	572,000	10,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	8,500,000	8,500,000	2,680,000	208,000,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	3,500,000	3,500,000	1,311,000	8,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	5,000,000	5,000,000	1,369,000	200,000,000	0
220205	TRAINING - GENERAL	2,700,000	2,700,000	0	2,200,000	0
22020501	LOCAL TRAINING	700,000	700,000	0	200,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	2,000,000	2,000,000	0	2,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	840,500,000	640,500,000	120,391,753.56	937,570,446	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	440,500,000	140,500,000	7,962,200	200,000,000	0
22020703	KOGI ELECTRICITY REGULATORY COMMISSION EXPENSES	400,000,000	500,000,000	112,429,553.56	737,570,446	0
220209	FINANCIAL CHARGES - GENERAL	100,000	100,000	0	50,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	100,000	100,000	0	50,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	10,000,000	10,000,000	620,500	14,000,000	0
22021001	REFRESHMENT & MEALS	3,000,000	3,000,000	620,500	6,500,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	3,000,000	3,000,000	0	1,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	1,500,000	1,500,000	0	1,500,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	2,500,000	2,500,000	0	5,000,000	0
23	CAPITAL EXPENDITURE	16,022,787,169	13,322,787,169	11,331,083,675.48	31,403,040,333	0
2301	FIXED ASSETS PURCHASED	625,000,000	625,000,000	500,000,000	2,100,500,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	625,000,000	625,000,000	500,000,000	2,100,500,000	0
23010144	PURCHASE OF POWER INSTILLATION EQUIPMENT	625,000,000	625,000,000	500,000,000	2,100,500,000	0
2302	CONSTRUCTION / PROVISION	15,097,787,169	12,397,787,169	10,831,083,675.48	29,252,540,333	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	15,097,787,169	12,397,787,169	10,831,083,675.48	29,252,540,333	0
23020103	PROVISION OF ELECTRICITY TO PUBLIC BUILDINGS	11,295,287,169	6,195,287,169	5,651,187,850.23	10,750,000,000	0
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	301,000,000	301,000,000	0	250,000,000	0
23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000,000	5,900,000,000	5,179,895,825.25	18,252,340,333	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	1,500,000	1,500,000	0	200,000	0
2303	REHABILITATION / REPAIRS	300,000,000	300,000,000	0	50,000,000	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	300,000,000	300,000,000	0	50,000,000	0



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23030114	REHABILITATION / REPAIRS - TRACTORS / OTHER HEAVY VEHICLES	300,000,000	300,000,000	0	50,000,000	0
026200100100	MINISTRY OF RURAL AND ENERGY DEVELOPMENT					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
706	HOUSING AND COMMUNITY AMMENITIES	17,049,493,225	14,154,493,225	11,528,681,119.82	32,753,720,187	0
7062	COMMUNITY DEVELOPMENT	17,049,493,225	14,154,493,225	11,528,681,119.82	32,753,720,187	0
70621	COMMUNITY DEVELOPMENT	17,049,493,225	14,154,493,225	11,528,681,119.82	32,753,720,187	0

026200100100	MINISTRY OF RURAL AND ENERGY DEVELOPMENT								
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ December	2026 Approved Budget	2026 NUT Tagging
Total					16,022,787,169	13,322,787,169	11,331,083,675.48	31,403,040,333	0
03100123002500 - Poverty Alleviation - General	PROVISION OF GRANTS FOR COMMUNITY SELF HELP PROJECTS	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	1,500,000	1,500,000	0	200,000	0
10100123002800 - Water Resources and Rural Deve - General	RURAL WATER SUPPLY SCHEME ACROSS THE THREE SENATORIAL DISTRICT	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70621 - COMMUNITY DEVELOPMENT	12242200 - STATE WIDE	301,000,000	301,000,000	0	250,000,000	0
14100123001100 - Power - General	ELECTRIFICATION SCHEMES, GOVERNOR'S ACCELERATED ELECTRIFICATION OF COMMUNITIES ACROSS THE STATE	23020103 - PROVISION OF ELECTRICITY TO PUBLIC BUILDINGS	70621 - COMMUNITY DEVELOPMENT	12242200 - STATE WIDE	10,020,287,169	5,520,287,169	5,101,187,850.23	10,000,000,000	0
14100123001200 - Power - General	PURCHASE OF 500 NOS OF TRANSFORMERS	23010144 - PURCHASE OF POWER INSTILLATION EQUIPMENT	70621 - COMMUNITY DEVELOPMENT	12242200 - STATE WIDE	500,000,000	500,000,000	500,000,000	1,000,000,000	0
14100123001300 - Power - General	PURCHASE OF 100NOS OF ELECTRICAL TESTING EQUIPMNT	23010144 - PURCHASE OF POWER INSTILLATION EQUIPMENT	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	100,000,000	100,000,000	0	500,000	0
14100123001500 - Power - General	ELECTRIFICATION OF CUSTECH ON 33KV LINE & ASSOCIATED ACCESSORIES & KOGI WEST SENATORIAL DISTRICT	23020103 - PROVISION OF ELECTRICITY TO PUBLIC BUILDINGS	70621 - COMMUNITY DEVELOPMENT	12210100 - ADAVI	1,275,000,000	675,000,000	550,000,000	750,000,000	0
14100125000200 - Power - General	INSTALLATION OF 96KVA INTEGRATED SOLAR ENERGY FOR GRAPHIC NEWSPAPER	23010144 - PURCHASE OF POWER INSTILLATION EQUIPMENT	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	25,000,000	25,000,000	0	700,000,000	0



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17100123012200 - Road - General	CONSTRUCTION OF RURAL FEEDER ROADS IN KOGI STATE	23020114 - CONSTRUCTION / PROVISION OF ROADS	70621 - COMMUNITY DEVELOPMENT	12242200 - STATE WIDE	200,000,000	200,000,000	0	25,000,000	0
17100123012300 - Road - General	OVERHAULING OF MRD HEAVY DUTY EQUIPMENT (BULLDOZER D8, CAT PAYLOADER, CAT MOTOR GRADER, ROLLER COMPACTOR, HYAB CRANE MOUNTED VEHICLE AND 2NOS OF MERCEDES BENZ TIPPERS.	23030114 - REHABILITATION / REPAIRS - TRACTORS / OTHER HEAVY VEHICLES	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	300,000,000	300,000,000	0	50,000,000	0
17100123012400 - Road - General	CONSTRUCTION OF RURAL ACCESS ROADS FOR AGRICULTURAL MARKETING (WORLD BANK PROJECT)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70621 - COMMUNITY DEVELOPMENT	12242200 - STATE WIDE	1,800,000,000	5,200,000,000	5,179,895,825.25	15,227,340,333	0
17100125000300 - Road - General	REHABILITATION OF 47 EXISTING ROADS (249.35KM) (RARA)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70621 - COMMUNITY DEVELOPMENT	12242200 - STATE WIDE	1,500,000,000	500,000,000	0	3,000,000,000	0
14100126000100 - Power - General	HYBRID POWER (SOLAR) INSTALLATION AT IDP CAMPS/MDAS	23010144 - PURCHASE OF POWER INSTILLATION EQUIPMENT	70621 - COMMUNITY DEVELOPMENT	12242200 - STATE WIDE	0	0	0	400,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



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



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
706	HOUSING AND COMMUNITY AMMENITIES	3,821,978	3,821,978	0	503,821,978	0
7062	COMMUNITY DEVELOPMENT	3,821,978	3,821,978	0	503,821,978	0
70621	COMMUNITY DEVELOPMENT	3,821,978	3,821,978	0	503,821,978	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



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



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



027100100100	MINISTRY OF LIVESTOCK DEVELOPMENT					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
1	Revenue	0	0	0	10,359,735,904	0
12	INDEPENDENT REVENUE	0	0	0	32,220,000	0
1202	NON-TAX REVENUE	0	0	0	32,220,000	0
120201	LICENCES - GENERAL	0	0	0	30,220,000	0
12020105	ANIMAL TRADE LICENSE	0	0	0	25,140,000	0
12020106	HIDES AND SKIN BUYER LICENSE	0	0	0	80,000	0
12020136	REGISTRATION OF SLAUGHTER SLABS /MEAT	0	0	0	5,000,000	0
120204	FEES - GENERAL	0	0	0	2,000,000	0
12020443	CLINICAL TREATMENT CHARGES (VET)	0	0	0	2,000,000	0
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	0	0	0	10,327,515,904	0
1403	LOANS/ BORROWINGS RECEIPT	0	0	0	10,327,515,904	0
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	0	0	0	10,327,515,904	0
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	0	0	0	10,327,515,904	0
027100100100	MINISTRY OF LIVESTOCK DEVELOPMENT					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	EXPENDITURES	0	2,143,000,000	1,326,278,063.36	14,104,978,952	2,665,900
21	PERSONNEL COST	0	0	0	468,103,052	0
2101	SALARY	0	0	0	468,103,052	0
210101	SALARIES AND WAGES	0	0	0	468,103,052	0
21010101	SALARY	0	0	0	468,103,052	0
22	OTHER RECURRENT COSTS	0	343,000,000	112,666,020	1,104,725,900	2,665,900
2202	OVERHEAD COST	0	318,000,000	112,666,020	1,079,725,900	2,665,900
220201	TRAVEL & TRANSPORT - GENERAL	0	45,000,000	43,282,020	60,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	0	45,000,000	43,282,020	60,000	0
220202	UTILITIES - GENERAL	0	1,000,000	624,000	5,000,000	0
22020204	ELECTRICITY BILL /CHARGES	0	1,000,000	624,000	5,000,000	0
220203	MATERIALS & SUPPLIES - GENERAL	0	50,000,000	31,302,500	410,000,000	0



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22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	0	20,000,000	3,368,000	20,000,000	0
22020304	DRUGS AND MEDICAL SUPPLIES	0	0	0	100,000,000	0
22020317	ONE HEALTH PLATFORM FOR ANIMAL HEALTH	0	0	0	50,000,000	0
22020318	COOPERATIVE DEVELOPMENT AND LIVELIHOOD SUPPORT	0	0	0	200,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	0	30,000,000	27,934,500	40,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	0	140,000,000	32,524,000	140,000,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	0	20,000,000	1,360,000	20,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	0	30,000,000	19,003,000	30,000,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0	30,000,000	5,693,500	30,000,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	0	10,000,000	1,775,000	10,000,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	0	50,000,000	4,692,500	50,000,000	0
220205	TRAINING - GENERAL	0	50,000,000	0	365,000,000	0
22020501	LOCAL TRAINING	0	40,000,000	0	355,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	0	10,000,000	0	10,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	0	32,000,000	4,933,500	159,665,900	2,665,900
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	0	10,000,000	1,891,000	10,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	0	10,000,000	0	10,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	0	2,000,000	0	2,000,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	0	5,000,000	2,392,500	5,000,000	0
22021042	PREVENTION AND CONTROL OF LIVESTOCK TUBERCULOSIS ACROSS THE STATE	0	0	0	25,000,000	0
22021064	FOOD AND NUTRITION PROGRAMS EXPENSES	0	0	0	2,665,900	2,665,900
22021096	PROCUREMENT OF VACCINES FOR TRANSBOUNDARY ANIMAL DISEASES /ANIMAL VACCINATION EXERCISE ACROSS THE STATE	0	0	0	100,000,000	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	0	5,000,000	650,000	5,000,000	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	0	25,000,000	0	25,000,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	0	25,000,000	0	25,000,000	0
22040112	TAKE OFF GRANT FOR THE IMPLEMENTATION OF NEWLY CREATED AGENCY/DEPARTMENT	0	25,000,000	0	25,000,000	0



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23	CAPITAL EXPENDITURE	0	1,800,000,000	1,213,612,043.36	12,532,150,000	0
2301	FIXED ASSETS PURCHASED	0	0	0	720,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	0	0	0	720,000,000	0
23010113	PURCHASE OF COMPUTERS	0	0	0	120,000,000	0
23010145	PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	0	0	0	600,000,000	0
2302	CONSTRUCTION / PROVISION	0	1,800,000,000	1,213,612,043.36	11,612,150,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS – GENERAL	0	1,800,000,000	1,213,612,043.36	11,612,150,000	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0	0	0	1,050,000,000	0
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0	0	0	200,000,000	0
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	0	100,000,000	0	200,000,000	0
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	0	0	0	792,000,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0	0	0	300,000,000	0
23020120	CONSTRUCTION OF PRODUCTION FACILITIES	0	1,200,000,000	1,011,612,043.36	8,270,150,000	0
23020124	CONSTRUCTION OF MARKETS/ PARKS	0	500,000,000	202,000,000	800,000,000	0
2305	OTHER CAPITAL PROJECTS	0	0	0	200,000,000	0
230501	ACQUISITION OF NON TANGIBLE ASSETS	0	0	0	200,000,000	0
23050101	RESEARCH AND DEVELOPMENT	0	0	0	200,000,000	0
027100100100	MINISTRY OF LIVESTOCK DEVELOPMENT					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
704	ECONOMIC AFFAIRS	0	2,143,000,000	1,326,278,063.36	14,104,978,952	2,665,900
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	0	2,143,000,000	1,326,278,063.36	14,104,978,952	2,665,900
70421	AGRICULTURE	0	2,143,000,000	1,326,278,063.36	14,104,978,952	2,665,900

027100100100	MINISTRY OF LIVESTOCK DEVELOPMENT								
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ December	2026 Approved Budget	2026 NUT Tagging
Total	-	-	-	-	0	1,800,000,000	1,213,612,043.36	12,532,150,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



01020223000100 - Meat processing and marketing	CONSTRUCTION OF ABOTTOIR, SLAUGHTERING SLAB VERTINARY CLINC ACROSS THE STATE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70421 - AGRICULTURE	12231200 - LOKOJA	0	100,000,000	0	200,000,000	0
01020223000200 - Meat processing and marketing	CONSTRUCTION OF LIVESTOCK MARKET BUILDING FOR 3 SENATORIAL DISTRICT AND LIVESTOCK DEVELOPMENT PROJECT	23020124 - CONSTRUCTION OF MARKETS/ PARKS	70421 - AGRICULTURE	12231200 - LOKOJA	0	500,000,000	202,000,000	300,000,000	0
01020223000200 - Meat processing and marketing	CONSTRUCTIONS OF MARKET /PARKS	23020124 - CONSTRUCTION OF MARKETS/ PARKS	70421 - AGRICULTURE	12242200 - STATE WIDE	0	0	0	500,000,000	0
01100126000100 - Agriculture Programme Not Elsewhere Classified	CONSTRUCTION OF 11 NOS QUARANTINE DUTY POST AT SOME ENTRANCE POINT OF KOGI STATE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70421 - AGRICULTURE	12242200 - STATE WIDE	0	0	0	50,000,000	0
01100126000200 - Agriculture Programme Not Elsewhere Classified	CONSTRUCTION OF SOLAR POWERED COLDROOM AND OTHER INFRASTRUCTURE IN 3 SENETORIAL DISTRICTS	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70421 - AGRICULTURE	12242200 - STATE WIDE	0	0	0	300,000,000	0
01100126000300 - Agriculture Programme Not Elsewhere Classified	ESTABLISHMENT OF PILOT PASTURE DEVELOPMENT SCHEME IN 3 SENATORIAL DISTRICT	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	12242200 - STATE WIDE	0	0	0	30,000,000	0
01020126000100 - Ruminant (cattle, sheep & goats) production and marketing	ESTABLISHMENT OF MULTIPLICATION AND BREEDING CENTRE FOR IMPROVED SMALL AND LARGE RUMINANT IN 3 SENATORIAL DISTRICT	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	12242200 - STATE WIDE	0	0	0	200,000,000	0
01060126000100 - Forest regeneration and conservation	ESTABLISHMENT OF KOGI STATE MODULAR RANCH	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	12242200 - STATE WIDE	0	0	0	500,000,000	0
01060126000200 - Forest regeneration and conservation	DEVELOPMENT OF GRAZING RESERVES AND RANGES ACROSS 3 SENATORIAL DISTRICT	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	12242200 - STATE WIDE	0	0	0	62,000,000	0
01020326000100 - Poultry, pig, and micro livestock production	ESTABLISHMENT OF MICRO LIVESTOCK PRODUCTION CLUSTERS IN 21 LGAs (L-PRES)	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70421 - AGRICULTURE	12242200 - STATE WIDE	0	1,200,000,000	1,011,612,043.36	6,300,000,000	0
01020326000200 - Poultry, pig, and micro livestock production	ESTABLISHMENT OF PIG PRODUCTION AND PROCESSING CENTRES IN 21 LGAs (L-PRES)	23020120 - CONSTRUCTION OF	70421 - AGRICULTURE	12242200 - STATE WIDE	0	0	0	1,320,150,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



		PRODUCTION FACILITIES							
01050126000100 - Commercial aquaculture development (fish production, feed mills development, fishing inputs etc.)	ESTABLISHMENT OF MINI HACHERIES IN 3 SENATORIAL DISTRICT	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70421 - AGRICULTURE	12242200 - STATE WIDE	0	0	0	150,000,000	0
01050126000200 - Commercial aquaculture development (fish production, feed mills development, fishing inputs etc.)	ESTABLISHMENT OF EGG TRAY PRODUCTION FACILITY IN LOKOJA	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70421 - AGRICULTURE	12231200 - LOKOJA	0	0	0	100,000,000	0
01030226000100 - Intensive crop and vegetable production (irrigation, crop diversification etc.)	CONSTRUCTION OF WATER FACILITY FOR LIVESTOCK PRODUCTION IN 21 LGAs	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70421 - AGRICULTURE	12242200 - STATE WIDE	0	0	0	200,000,000	0
01020126000200 - Ruminant (cattle, sheep & goats) production and marketing	ESTABLISHMENT OF SMALL RUMINANT PRODUCTION/ FATTENING CENTRES IN 3 SENATORIAL DISTRICT	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70421 - AGRICULTURE	12242200 - STATE WIDE	0	0	0	150,000,000	0
01020126000300 - Ruminant (cattle, sheep & goats) production and marketing	ESTABLISHMENT OF LARGE RUMINANT PRODUCTION CENTRE IN THE 3 SENATORIAL DISTRICT	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70421 - AGRICULTURE	12242200 - STATE WIDE	0	0	0	250,000,000	0
01100126000400 - Agriculture Programme Not Elsewhere Classified	ESTABLISHMENT OF TECHNOLOGY AND INNOVATION PLATFORM FOR POULTRY PRODUCTION AT THE MINISTRY HEADQUATERS	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	12242200 - STATE WIDE	0	0	0	200,000,000	0
01100126000500 - Agriculture Programme Not Elsewhere Classified	ESTABLISHMENT OF DIGITAL SYSTEMS FOR IMAGING OF GRAZING RESERVES AND LIVESTOCK RECORDS	23010145 - PURCHASE OF ICT INSTALLATION TOOLS/ MATERIALS	70421 - AGRICULTURE	12242200 - STATE WIDE	0	0	0	500,000,000	0
01100126000600 - Agriculture Programme Not Elsewhere Classified	ESTABLISHMENT OF DATA BASE FOR ENUMERATION OF LIVESTOCK FARMERS AND NOMADS IN LOKOJA	23010113 - PURCHASE OF COMPUTERS	70421 - AGRICULTURE	12242200 - STATE WIDE	0	0	0	120,000,000	0
01010226000100 - Agriculture sector coordination mechanisms	ESTABLISHMENT OF CENTRE FOR CORDINATING NATIONAL ANIMALS IDENTIFICATION AND TRACABILITY SYSTEM (NAITS) IN KOGI STATE	23010145 - PURCHASE OF ICT INSTALLATION TOOLS/ MATERIALS	70421 - AGRICULTURE	12242200 - STATE WIDE	0	0	0	100,000,000	0
01100126000700 - Agriculture Programme Not Elsewhere Classified	CONSTRUCTION OF MINISTRY OF LIVESTOCK PERMANENT OFFICE BUILDING	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70421 - AGRICULTURE	12231200 - LOKOJA	0	0	0	1,000,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



031801100100	KOGI STATE JUDICIAL SERVICE COMMISSION					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
<u>1</u>	<u>Revenue</u>	<u>300,000</u>	<u>300,000</u>	<u>0</u>	<u>300,000</u>	<u>0</u>
12	INDEPENDENT REVENUE	300,000	300,000	0	300,000	0
1202	NON-TAX REVENUE	300,000	300,000	0	300,000	0
120206	SALES – GENERAL	300,000	300,000	0	300,000	0
12020617	SALES OF APPLICATION / EMPLOYMENT FORM	300,000	300,000	0	300,000	0
031801100100	KOGI STATE JUDICIAL SERVICE COMMISSION					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>586,477,135</u>	<u>586,477,135</u>	<u>194,018,521.25</u>	<u>650,938,255</u>	<u>0</u>
21	PERSONNEL COST	199,911,856	199,911,856	161,249,522.46	236,409,976	0
2101	SALARY	196,411,856	196,411,856	161,249,522.46	232,909,976	0
210101	SALARIES AND WAGES	196,411,856	196,411,856	161,249,522.46	232,909,976	0
21010101	SALARY	196,411,856	196,411,856	161,249,522.46	232,909,976	0
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	3,500,000	3,500,000	0	3,500,000	0
210201	ALLOWANCES	3,500,000	3,500,000	0	3,500,000	0
21020130	FURNITURE ALLOWANCE FOR CHIEF REGISTRAR/ JSC SECRETARY	3,500,000	3,500,000	0	3,500,000	0
22	OTHER RECURRENT COSTS	88,865,279	88,865,279	32,768,998.79	98,622,279	0
2202	OVERHEAD COST	87,165,279	87,165,279	32,283,048.79	96,522,279	0
220201	TRAVEL & TRANSPORT - GENERAL	14,000,000	14,000,000	5,780,800	16,000,000	0
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	1,000,000	1,000,000	0	1,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	10,000,000	10,000,000	5,780,800	12,000,000	0
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	3,000,000	3,000,000	0	3,000,000	0
220202	UTILITIES - GENERAL	300,000	300,000	110,000	450,000	0
22020201	INTERNET ACCESS CHARGES	150,000	150,000	60,000	150,000	0
22020202	PURCHASE OF SOFTWARE LICENCE /LICENCE RENEWAL	50,000	50,000	0	50,000	0
22020204	ELECTRICITY BILL /CHARGES	50,000	50,000	50,000	200,000	0
22020205	TELEPHONE CHARGES	50,000	50,000	0	50,000	0
220203	MATERIALS & SUPPLIES - GENERAL	13,700,000	13,700,000	7,576,380	16,700,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	4,000,000	4,000,000	1,946,000	6,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	100,000	100,000	0	100,000	0
22020305	UNIFORMS AND OTHER CLOTHINGS	50,000	50,000	0	50,000	0
22020308	PURCHASE OF ELECTRICAL ADDING MACHINE FOR THE INTERNAL AUDIT UNIT	150,000	150,000	0	150,000	0
22020311	WATER SPARE PARTS / CHEMICALS/ OTHER REGENTS	100,000	100,000	0	100,000	0
22020323	OFFICE AND GENERAL EXPENSES	8,900,000	8,900,000	5,630,380	9,900,000	0
22020346	PRODUCTION OF I.D CARD /STATE CALENDAR /DIARIES/ NOMINAL ROLL	300,000	300,000	0	300,000	0
22020359	STATISTICAL INVESTIGATION/ DATA COLLECTION/ CAPTURING OF POOR & VULNERABLE PEOPLE DATA	100,000	100,000	0	100,000	0
220204	MAINTENANCE SERVICES - GENERAL	13,500,000	13,500,000	3,848,300	15,477,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	5,100,000	5,100,000	2,362,200	6,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	3,000,000	3,000,000	488,200	4,000,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,500,000	2,500,000	65,000	2,000,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	400,000	400,000	0	400,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	2,500,000	2,500,000	932,900	3,077,000	0
220205	TRAINING - GENERAL	6,000,000	6,000,000	633,000	6,000,000	0
22020501	LOCAL TRAINING	500,000	500,000	0	500,000	0
22020502	INTERNATIONAL TRAINING	500,000	500,000	0	500,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	5,000,000	5,000,000	633,000	5,000,000	0
220206	OTHER SERVICES - GENERAL	250,000	250,000	0	250,000	0
22020601	SECURITY SERVICES EXPENSES	150,000	150,000	0	150,000	0
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	100,000	100,000	0	100,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,500,000	1,500,000	0	1,500,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	1,500,000	1,500,000	0	1,500,000	0
220208	FUEL & LUBRICANTS - GENERAL	11,350,000	11,350,000	7,374,000	12,450,000	0
22020801	MOTOR VEHICLE FUEL COST	11,000,000	11,000,000	7,301,000	12,000,000	0
22020803	PLANTS/ GENERATOR FUEL COST	200,000	200,000	73,000	300,000	0
22020806	DIESEL EXPENSES	50,000	50,000	0	50,000	0



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22020808	LUBRICANTS EXPENSES	100,000	100,000	0	100,000	0
220209	FINANCIAL CHARGES - GENERAL	95,279	95,279	44,768.79	95,279	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	95,279	95,279	44,768.79	95,279	0
220210	MISCELLANEOUS EXPENSES GENERAL	26,470,000	26,470,000	6,915,800	27,600,000	0
22021001	REFRESHMENT & MEALS	23,350,000	23,350,000	6,155,800	23,500,000	0
22021002	PUBLICITY & ADVERTISEMENTS	220,000	220,000	30,000	300,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	500,000	500,000	0	500,000	0
22021013	RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES/ DISCIPLINE COST	1,200,000	1,200,000	0	1,200,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	500,000	500,000	325,000	1,000,000	0
22021015	SUBSCRIPTION TO PROFESSIONAL BODIES/ PARLIAMENTARY /ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS	100,000	100,000	0	100,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	600,000	600,000	405,000	1,000,000	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	700,000	700,000	395,950	700,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	700,000	700,000	395,950	700,000	0
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	700,000	700,000	395,950	700,000	0
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	1,000,000	1,000,000	90,000	1,400,000	0
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	1,000,000	1,000,000	90,000	1,400,000	0
22080119	FINANCIAL ASSISTANCE TO NEEDIES	1,000,000	1,000,000	90,000	1,400,000	0
23	CAPITAL EXPENDITURE	297,700,000	297,700,000	0	315,906,000	0
2301	FIXED ASSETS PURCHASED	95,200,000	95,200,000	0	115,206,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	95,200,000	95,200,000	0	115,206,000	0
23010105	PURCHASE OF MOTOR VEHICLES	80,000,000	80,000,000	0	21,000,000	0
23010113	PURCHASE OF COMPUTERS	12,000,000	12,000,000	0	0	0
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0	0	0	2,106,000	0
23010119	PURCHASE OF POWER GENERATING SET/PLANT	1,200,000	1,200,000	0	2,100,000	0
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	2,000,000	2,000,000	0	90,000,000	0
2302	CONSTRUCTION / PROVISION	202,500,000	202,500,000	0	200,700,000	0



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230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	202,500,000	202,500,000	0	200,700,000	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	20,000,000	20,000,000	0	2,700,000	0
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	2,500,000	2,500,000	0	13,000,000	0
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	180,000,000	180,000,000	0	185,000,000	0
031801100100	KOGI STATE JUDICIAL SERVICE COMMISSION					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
703	PUBLIC ORDER AND SAFETY	586,477,135	586,477,135	194,018,521.25	650,938,255	0
7033	LAW COURTS	586,477,135	586,477,135	194,018,521.25	650,938,255	0
70331	LAW COURTS	586,477,135	586,477,135	194,018,521.25	650,938,255	0

031801100100	KOGI STATE JUDICIAL SERVICE COMMISSION								
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ December	2026 Approved Budget	2026 NUT Tagging
Total					297,700,000	297,700,000	0	315,906,000	0
03100123002600 - Poverty Alleviation - General	FIRE PREVENTIVE EQUIPMENT(5NOS EXTINGUISHERS AND 1NO FIRE ALARM)	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70331 - LAW COURTS	12231200 - LOKOJA	2,000,000	2,000,000	0	90,000,000	0
03100123002700 - Poverty Alleviation - General	PROVISION OF 13NOS OF UTILITY VEHICLES	23010105 - PURCHASE OF MOTOR VEHICLES	70331 - LAW COURTS	12231200 - LOKOJA	80,000,000	80,000,000	0	21,000,000	0
03100123002800 - Poverty Alleviation - General	PROVISION OF MOTORIZED BOREHOLE	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70331 - LAW COURTS	12231200 - LOKOJA	2,500,000	2,500,000	0	13,000,000	0
11100123003700 - Information Communication and Technology - General	PROCUREMENT OF 15NOS OF DESKTOP AND 8NOS OF LAPTOP	23010113 - PURCHASE OF COMPUTERS	70331 - LAW COURTS	12231200 - LOKOJA	12,000,000	12,000,000	0	0	0
13100123009500 - Reform of Government and Governance - General	PROVISION OF 1 NO 250KVA GENERATING SET FOR THE JUDICIAL SERVICE COMMISSION	23010119 - PURCHASE OF POWER GENERATING SET/PLANT	70331 - LAW COURTS	12231200 - LOKOJA	1,200,000	1,200,000	0	2,100,000	0
13100123009600 - Reform of Government and Governance - General	CONSTRUCTION OF LIBRARY BLOCK TO PROVIDE ARCHIVE FOR THE COMMISSION (JSC)	23020111 - CONSTRUCTION / PROVISION OF LIBRARIES	70331 - LAW COURTS	12231200 - LOKOJA	180,000,000	180,000,000	0	185,000,000	0
13100123009700 - Reform of Government and Governance - General	CONSTRUCTION / FURNISHING OF JUDICIAL SERVICE COMMISSION OFFICE SECRETARIAT	23020101 - CONSTRUCTION /	70331 - LAW COURTS	12231200 - LOKOJA	20,000,000	20,000,000	0	2,700,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



		PROVISION OF OFFICE BUILDINGS							
03100123002900 - Poverty Alleviation - General	PROCUREMENT OF 2NOS OF SHARP AR6020 PHOTOCOPIER MACHINE	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70331 - LAW COURTS	12242200 - STATE WIDE	0	0	0	2,106,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



031805100100	HIGH COURT OF JUSTICE					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
1	Revenue	25,000,000	25,000,000	15,811,762.72	75,000,000	0
12	INDEPENDENT REVENUE	25,000,000	25,000,000	15,811,762.72	75,000,000	0
1202	NON-TAX REVENUE	25,000,000	25,000,000	15,811,762.72	75,000,000	0
120204	FEES - GENERAL	25,000,000	25,000,000	15,811,762.72	75,000,000	0
12020422	COURT FEE	13,000,000	13,000,000	15,496,821.98	39,000,000	0
12020436	PROBATE FEE	5,000,000	5,000,000	314,940.74	15,000,000	0
12020438	APPEAL FEE	5,000,000	5,000,000	0	15,000,000	0
12020474	AFFIDAVIT FEES/ OATH FEE	2,000,000	2,000,000	0	6,000,000	0
031805100100	HIGH COURT OF JUSTICE					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	EXPENDITURES	7,133,688,181	7,438,688,181	4,141,202,569.88	8,277,982,925	0
21	PERSONNEL COST	3,416,846,870	3,566,846,870	3,540,118,090.61	4,047,120,633	0
2101	SALARY	3,233,346,870	3,353,346,870	3,349,154,858.07	3,814,620,633	0
210101	SALARIES AND WAGES	3,233,346,870	3,353,346,870	3,349,154,858.07	3,814,620,633	0
21010101	SALARY	3,233,346,870	3,353,346,870	3,349,154,858.07	3,814,620,633	0
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	183,500,000	213,500,000	190,963,232.54	232,500,000	0
210201	ALLOWANCES	182,500,000	212,500,000	190,963,232.54	232,500,000	0
21020104	MAGISTRATE DRESSING ALLOWANCE	1,000,000	1,000,000	0	3,000,000	0
21020117	STATE WITNESS CLAIM ALLOWANCES	1,000,000	1,000,000	0	2,000,000	0
21020118	COUNSEL ASSIGNED TO COURT ALLOWANCES	1,000,000	1,000,000	0	2,000,000	0
21020119	CORONERS INQUEST ALLOWANCES	1,000,000	1,000,000	0	2,000,000	0
21020122	RECESS ALLOWANCE/ VACATION & RESEARCH ALLOWANCE FOR JUDGES	88,000,000	118,000,000	114,000,000	120,000,000	0
21020128	HOUSING ALLOWANCE FOR JUDGES	87,000,000	87,000,000	76,088,232	100,000,000	0
21020130	FURNITURE ALLOWANCE FOR CHIEF REGISTRAR/ JSC SECRETARY	3,500,000	3,500,000	875,000.54	3,500,000	0
210202	SOCIAL CONTRIBUTIONS	1,000,000	1,000,000	0	0	0
21020203	GROUP LIFE INSURANCE	1,000,000	1,000,000	0	0	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



22	OTHER RECURRENT COSTS	1,373,464,729	1,828,464,729	569,919,479.27	2,062,516,293	0
2202	OVERHEAD COST	1,365,464,729	1,820,464,729	569,919,479.27	2,049,516,293	0
220201	TRAVEL & TRANSPORT - GENERAL	650,000,000	550,000,000	69,352,744	540,516,293	0
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	300,000,000	200,000,000	21,412,500	200,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	40,000,000	40,000,000	38,909,244	50,000,000	0
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	300,000,000	300,000,000	0	280,516,293	0
22020108	TRAVEL OPERATION AND LOGISTICS	10,000,000	10,000,000	9,031,000	10,000,000	0
220202	UTILITIES - GENERAL	5,300,000	5,300,000	280,000	23,000,000	0
22020201	INTERNET ACCESS CHARGES	1,000,000	1,000,000	280,000	5,000,000	0
22020202	PURCHASE OF SOFTWARE LICENCE /LICENCE RENEWAL	2,000,000	2,000,000	0	5,000,000	0
22020203	WATER RATE	100,000	100,000	0	1,000,000	0
22020204	ELECTRICITY BILL /CHARGES	1,000,000	1,000,000	0	5,000,000	0
22020205	TELEPHONE CHARGES	200,000	200,000	0	5,000,000	0
22020206	SATELLITE BROADCASTING ACCESS CHARGES	1,000,000	1,000,000	0	2,000,000	0
220203	MATERIALS & SUPPLIES - GENERAL	75,200,000	95,200,000	39,252,944	130,000,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	30,000,000	30,000,000	9,299,200	50,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	4,000,000	4,000,000	0	5,000,000	0
22020304	DRUGS AND MEDICAL SUPPLIES	100,000	100,000	0	1,000,000	0
22020305	UNIFORMS AND OTHER CLOTHINGS	2,000,000	2,000,000	0	2,000,000	0
22020308	PURCHASE OF ELECTRICAL ADDING MACHINE FOR THE INTERNAL AUDIT UNIT	1,000,000	1,000,000	0	5,000,000	0
22020310	PURCHASE OF TEXTBOOKS AND TEACHING EQUIPMENT / LAW BOOKS	4,000,000	4,000,000	215,000	2,000,000	0
22020312	LIBRARY EXPENSES	5,000,000	5,000,000	0	5,000,000	0
22020314	HEALTH CENTRE CONSUMABLE	100,000	100,000	0	1,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	28,000,000	48,000,000	29,738,744	58,000,000	0
22020346	PRODUCTION OF I.D CARD /STATE CALENDAR /DIARIES/ NOMINAL ROLL	1,000,000	1,000,000	0	1,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	195,200,000	225,200,000	200,522,833	285,000,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	80,000,000	80,000,000	79,883,800	100,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	30,000,000	60,000,000	38,368,788	80,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	83,000,000	83,000,000	82,270,245	100,000,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	2,000,000	2,000,000	0	3,000,000	0
22020416	MAINTENANCE OF ELECTRIC COOKERS IN GOVT. QUARTERS	100,000	100,000	0	1,000,000	0
22020441	HEALTH FACILITIES MAINTENANCE EXPENSES	100,000	100,000	0	1,000,000	0
220205	TRAINING - GENERAL	160,000,000	455,000,000	150,000	455,000,000	0
22020501	LOCAL TRAINING	5,000,000	5,000,000	0	5,000,000	0
22020502	INTERNATIONAL TRAINING	5,000,000	300,000,000	0	300,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	150,000,000	150,000,000	150,000	150,000,000	0
220206	OTHER SERVICES - GENERAL	101,800,000	101,800,000	91,938,333.04	143,000,000	0
22020601	SECURITY SERVICES EXPENSES	700,000	700,000	653,400	8,000,000	0
22020602	OFFICE RENT	10,000,000	10,000,000	7,240,000	30,000,000	0
22020603	RESIDENTIAL RENT/HIRE OF PRIVATE HOUSES	10,000,000	10,000,000	8,200,000	20,000,000	0
22020604	SECURITY OPERATIONS	80,500,000	80,500,000	75,724,933.04	82,000,000	0
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	500,000	500,000	120,000	2,000,000	0
22020660	HEALTH INTERVENTIONS PROGRAMME TO KOGI STATE	100,000	100,000	0	1,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,000,000	1,000,000	0	2,000,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	1,000,000	1,000,000	0	2,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	32,400,000	52,400,000	45,257,625.23	109,000,000	0
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	200,000	200,000	0	2,000,000	0
22020803	PLANTS/ GENERATOR FUEL COST	1,000,000	1,000,000	0	2,000,000	0
22020804	COOKING GAS /FUEL COST	100,000	100,000	0	1,000,000	0
22020806	DIESEL EXPENSES	1,000,000	1,000,000	900,000	3,000,000	0
22020807	FUEL EXPENSES	30,000,000	50,000,000	44,357,625.23	100,000,000	0
22020808	LUBRICANTS EXPENSES	100,000	100,000	0	1,000,000	0
220209	FINANCIAL CHARGES - GENERAL	2,000,000	2,000,000	0	8,000,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	1,000,000	1,000,000	0	3,000,000	0
22020902	INSURANCE PREMIUM	1,000,000	1,000,000	0	5,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	142,564,729	332,564,729	123,165,000	354,000,000	0
22021001	REFRESHMENT & MEALS	15,864,729	15,864,729	13,983,000	20,000,000	0



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22021002	PUBLICITY & ADVERTISEMENTS	1,000,000	1,000,000	82,000	5,000,000	0
22021003	CELEBRATION/ REMEMBRANCE DAY	100,000,000	100,000,000	0	100,000,000	0
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	200,000	200,000	0	2,000,000	0
22021010	ALL SPORT COMPETITION EXPENSES	1,000,000	1,000,000	0	5,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	10,000,000	200,000,000	108,900,000	200,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	2,000,000	2,000,000	200,000	3,000,000	0
22021015	SUBSCRIPTION TO PROFESSIONAL BODIES/ PARLIAMENTARY /ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS	1,000,000	1,000,000	0	2,000,000	0
22021016	CONDUTUNG ELECTION/ ELECTION TRIBUNALS EXPENSES	5,000,000	5,000,000	0	5,000,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	6,000,000	6,000,000	0	10,000,000	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	500,000	500,000	0	2,000,000	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	2,000,000	2,000,000	0	5,000,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	2,000,000	2,000,000	0	5,000,000	0
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	2,000,000	2,000,000	0	5,000,000	0
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	6,000,000	6,000,000	0	8,000,000	0
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	6,000,000	6,000,000	0	8,000,000	0
22080103	FINANCIAL ASSISTANCE TO KOGI STATE LAW STUDENTS IN THE NIGERIAN LAW SCHOOLS	2,000,000	2,000,000	0	2,000,000	0
22080119	FINANCIAL ASSISTANCE TO NEEDIES	4,000,000	4,000,000	0	6,000,000	0
23	CAPITAL EXPENDITURE	2,343,376,582	2,043,376,582	31,165,000	2,168,345,999	0
2301	FIXED ASSETS PURCHASED	548,400,000	548,400,000	31,165,000	685,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	548,400,000	548,400,000	31,165,000	685,000,000	0
23010105	PURCHASE OF MOTOR VEHICLES	131,000,000	131,000,000	0	200,000,000	0
23010108	PURCHASE OF BUSES	30,000,000	30,000,000	0	50,000,000	0
23010113	PURCHASE OF COMPUTERS	197,400,000	197,400,000	14,665,000	240,000,000	0
23010119	PURCHASE OF POWER GENERATING SET/PLANT	10,000,000	10,000,000	0	15,000,000	0
23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	10,000,000	10,000,000	0	10,000,000	0
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	10,000,000	10,000,000	0	10,000,000	0
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	50,000,000	50,000,000	0	50,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



23010132	PURCHASE OF SECURITY GADGETS	10,000,000	10,000,000	0	10,000,000	0
23010145	PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	100,000,000	100,000,000	16,500,000	100,000,000	0
2302	CONSTRUCTION / PROVISION	1,559,976,582	1,259,976,582	0	1,178,345,999	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,559,976,582	1,259,976,582	0	1,178,345,999	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	1,124,976,582	974,976,582	0	888,345,999	0
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	400,000,000	250,000,000	0	250,000,000	0
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	10,000,000	10,000,000	0	10,000,000	0
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	25,000,000	25,000,000	0	30,000,000	0
2303	REHABILITATION / REPAIRS	235,000,000	235,000,000	0	305,000,000	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	235,000,000	235,000,000	0	305,000,000	0
23030113	REHABILITATION / REPAIRS - ROADS	5,000,000	5,000,000	0	5,000,000	0
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	230,000,000	230,000,000	0	300,000,000	0
031805100100	HIGH COURT OF JUSTICE					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
703	PUBLIC ORDER AND SAFETY	7,132,688,181	7,437,688,181	4,141,202,569.88	8,277,982,925	0
7033	LAW COURTS	7,132,688,181	7,437,688,181	4,141,202,569.88	8,277,982,925	0
70331	LAW COURTS	7,132,688,181	7,437,688,181	4,141,202,569.88	8,277,982,925	0
710	SOCIAL PROTECTION	1,000,000	1,000,000	0	0	0
7103	SURVIVORS	1,000,000	1,000,000	0	0	0
71031	SURVIVORS	1,000,000	1,000,000	0	0	0

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



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



11100123003800 - Information Communication and Technology - General	PURCHASE OF 40NOS OF LAPTOP FOR MAGISTRATE AND AREA COURT JUDGES (HCJ)	23010113 - PURCHASE OF COMPUTERS	70331 - LAW COURTS	12231200 - LOKOJA	30,000,000	30,000,000	0	40,000,000	0
11100123003900 - Information Communication and Technology - General	PROVISION OF CENTRAL COMMUNICATION SYSTEM (INTER-COMMUNICATION) AT THE HIGH COURT OF JUSTICE COMPLEX	23010145 - PURCHASE OF ICT INSTALLATION TOOLS/ MATERIALS	70331 - LAW COURTS	12231200 - LOKOJA	100,000,000	100,000,000	16,500,000	100,000,000	0
11100123004000 - Information Communication and Technology - General	COMPUTERIZATION OF HIGH COURT TO PROVIDE COMPUTER AND INTERNET SERVICES TO ALL COURT BUILDINGS IN THE STATE	23010113 - PURCHASE OF COMPUTERS	70331 - LAW COURTS	12231200 - LOKOJA	150,000,000	150,000,000	5,755,000	150,000,000	0
11100123004100 - Information Communication and Technology - General	PURCHASE OF TEN (10NOS) COMPUTERS AND PRINTERS	23010113 - PURCHASE OF COMPUTERS	70331 - LAW COURTS	12231200 - LOKOJA	17,400,000	17,400,000	8,910,000	50,000,000	0
13100123009800 - Reform of Government and Governance - General	CONSTRUCTION AND EQUIPPING OF JUDICIARY MEDICAL CLINIC AT THE HIGH COURT COMPLEX	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70331 - LAW COURTS	12231200 - LOKOJA	25,000,000	25,000,000	0	30,000,000	0
13100123009900 - Reform of Government and Governance - General	CONSTRUCTION OF FAMILY COURT PROJECT (CHILD RIGHT ACT LAW) (HCJ)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	200,000,000	200,000,000	0	40,000,000	0
13100123010000 - Reform of Government and Governance - General	CONSTRUCTION OF MULTI- DOOR COURT HOUSE/ ALTERNATIVE DISPUTE RESOLUTION CENTRE (HCJ)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	100,000,000	100,000,000	0	160,000,000	0
13100123010100 - Reform of Government and Governance - General	CONSTRUCTION OF CEREMONIAL COURT HALL FOR HIGH COURT	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	200,000,000	200,000,000	0	200,000,000	0
13100123010200 - Reform of Government and Governance - General	CONSTRUCTION & FURNISHING OF STAFF CANTEEN AT THE HIGH COURT COMPLEX	23010120 - PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	70331 - LAW COURTS	12231200 - LOKOJA	10,000,000	10,000,000	0	10,000,000	0
13100123010300 - Reform of Government and Governance - General	PURCHASE OF STAFF 18 SEATERS BUS AND UTILITY VEHICLES (HCJ)	23010108 - PURCHASE OF BUSES	70331 - LAW COURTS	12231200 - LOKOJA	30,000,000	30,000,000	0	50,000,000	0
13100123010400 - Reform of Government and Governance - General	PURCHASE OF VEHICLE FOR CHIEF JUDGE & OTHER HIGH COURT JUDGES	23010105 - PURCHASE OF MOTOR VEHICLES	70331 - LAW COURTS	12231200 - LOKOJA	101,000,000	101,000,000	0	100,000,000	0
13100123010500 - Reform of Government and Governance - General	PURCHASE OF 25NOS GEN. SET AND ACCESSORIES FOR ALL HIGH COURTS IN THE STATE	23010119 - PURCHASE OF POWER GENERATING SET/PLANT	70331 - LAW COURTS	12231200 - LOKOJA	10,000,000	10,000,000	0	15,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



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



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031805200100	CUSTOMARY COURT OF APPEAL					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
<u>1</u>	<u>Revenue</u>	<u>500,000</u>	<u>500,000</u>	<u>15,500</u>	<u>500,000</u>	<u>0</u>
12	INDEPENDENT REVENUE	500,000	500,000	15,500	500,000	0
1202	NON-TAX REVENUE	500,000	500,000	15,500	500,000	0
120204	FEES - GENERAL	500,000	500,000	15,500	500,000	0
12020422	COURT FEE	500,000	500,000	15,500	500,000	0
031805200100	CUSTOMARY COURT OF APPEAL					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>6,044,052,992</u>	<u>3,894,052,992</u>	<u>1,033,405,719.41</u>	<u>8,215,844,720</u>	<u>0</u>
21	PERSONNEL COST	903,064,849	903,064,849	637,282,144.41	1,352,871,144	0
2101	SALARY	778,703,149	778,703,149	599,737,144.41	1,153,785,444	0
210101	SALARIES AND WAGES	778,703,149	778,703,149	599,737,144.41	1,153,785,444	0
21010101	SALARY	778,703,149	778,703,149	599,737,144.41	1,153,785,444	0
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	124,361,700	124,361,700	37,545,000	199,085,700	0
210201	ALLOWANCES	79,217,700	79,217,700	37,545,000	126,417,700	0
21020122	RECESS ALLOWANCE/ VACATION & RESEARCH ALLOWANCE FOR JUDGES	43,902,000	43,902,000	33,295,000	90,517,700	0
21020128	HOUSING ALLOWANCE FOR JUDGES	25,200,000	25,200,000	4,250,000	32,400,000	0
21020130	FURNITURE ALLOWANCE FOR CHIEF REGISTRAR/ JSC SECRETARY	10,115,700	10,115,700	0	3,500,000	0
210202	SOCIAL CONTRIBUTIONS	45,144,000	45,144,000	0	72,668,000	0
21020203	GROUP LIFE INSURANCE	45,144,000	45,144,000	0	72,668,000	0
22	OTHER RECURRENT COSTS	715,988,143	829,848,143	390,154,575	2,167,348,143	0
2202	OVERHEAD COST	713,950,143	827,810,143	388,774,575	2,162,310,143	0
220201	TRAVEL & TRANSPORT - GENERAL	104,003,043	217,863,043	57,836,000	997,863,043	0
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	26,265,000	26,265,000	26,218,000	46,265,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	31,598,043	31,598,043	31,523,000	51,598,043	0
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	46,140,000	160,000,000	95,000	900,000,000	0
220202	UTILITIES - GENERAL	87,380,000	87,380,000	10,694,700	191,380,000	0



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22020201	INTERNET ACCESS CHARGES	1,557,000	1,557,000	779,000	3,557,000	0
22020202	PURCHASE OF SOFTWARE LICENCE /LICENCE RENEWAL	5,190,000	5,190,000	912,500	5,190,000	0
22020203	WATER RATE	2,000,000	2,000,000	1,990,200	2,000,000	0
22020204	ELECTRICITY BILL /CHARGES	1,557,000	1,557,000	555,000	3,557,000	0
22020205	TELEPHONE CHARGES	2,076,000	2,076,000	2,049,000	2,076,000	0
22020207	ALTERNATIVE POWER GENERATION	75,000,000	75,000,000	4,409,000	175,000,000	0
220203	MATERIALS & SUPPLIES - GENERAL	83,464,900	83,464,900	64,396,765	117,464,900	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	12,456,000	12,456,000	12,310,300	17,456,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	1,660,800	1,660,800	324,000	1,660,800	0
22020304	DRUGS AND MEDICAL SUPPLIES	1,557,000	1,557,000	1,200,000	5,557,000	0
22020308	PURCHASE OF ELECTRICAL ADDING MACHINE FOR THE INTERNAL AUDIT UNIT	622,800	622,800	0	622,800	0
22020310	PURCHASE OF TEXTBOOKS AND TEACHING EQUIPMENT / LAW BOOKS	7,785,000	7,785,000	3,885,000	12,785,000	0
22020312	LIBRARY EXPENSES	2,595,000	2,595,000	1,540,000	2,595,000	0
22020323	OFFICE AND GENERAL EXPENSES	51,830,000	51,830,000	42,137,465	71,830,000	0
22020346	PRODUCTION OF I.D CARD /STATE CALENDAR /DIARIES/ NOMINAL ROLL	4,646,900	4,646,900	3,000,000	4,646,900	0
22020359	STATISTICAL INVESTIGATION/ DATA COLLECTION/ CAPTURING OF POOR & VULNERABLE PEOPLE DATA	311,400	311,400	0	311,400	0
220204	MAINTENANCE SERVICES - GENERAL	98,658,500	98,658,500	78,584,500	100,158,500	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	15,190,000	15,190,000	15,184,900	25,190,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	7,000,000	7,000,000	6,942,500	7,000,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	38,500,000	38,500,000	36,029,900	30,000,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	25,000,000	25,000,000	8,954,700	25,000,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	12,190,000	12,190,000	11,472,500	12,190,000	0
22020415	MAINTENANCE OF WATER TESTING EQUIPMENT	778,500	778,500	0	778,500	0
220205	TRAINING - GENERAL	52,089,000	52,089,000	21,271,000	127,089,000	0
22020501	LOCAL TRAINING	15,519,000	15,519,000	10,411,000	25,519,000	0
22020502	INTERNATIONAL TRAINING	15,000,000	15,000,000	0	80,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	21,570,000	21,570,000	10,860,000	21,570,000	0



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220206	OTHER SERVICES - GENERAL	170,532,000	170,532,000	85,059,660	190,532,000	0
22020601	SECURITY SERVICES EXPENSES	17,975,000	17,975,000	17,552,000	17,975,000	0
22020602	OFFICE RENT	0	0	0	20,000,000	0
22020604	SECURITY OPERATIONS	150,000,000	150,000,000	67,047,660	150,000,000	0
22020672	REFUND OF VARIOUS EXPENSES INRESPECT OF GOVERNMENT ACTIVITIES CARRIED OUT WITH PERSONAL MONEY	2,557,000	2,557,000	460,000	2,557,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,193,700	2,193,700	0	2,193,700	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	2,193,700	2,193,700	0	2,193,700	0
220208	FUEL & LUBRICANTS - GENERAL	60,400,000	60,400,000	44,916,800	170,400,000	0
22020801	MOTOR VEHICLE FUEL COST	5,000,000	5,000,000	4,993,100	30,000,000	0
22020803	PLANTS/ GENERATOR FUEL COST	15,000,000	15,000,000	9,335,000	50,000,000	0
22020806	DIESEL EXPENSES	30,000,000	30,000,000	29,738,700	60,000,000	0
22020808	LUBRICANTS EXPENSES	10,400,000	10,400,000	850,000	30,400,000	0
220209	FINANCIAL CHARGES - GENERAL	1,038,000	1,038,000	0	1,038,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	1,038,000	1,038,000	0	1,038,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	54,191,000	54,191,000	26,015,150	264,191,000	0
22021001	REFRESHMENT & MEALS	10,899,000	10,899,000	10,702,800	10,899,000	0
22021002	PUBLICITY & ADVERTISEMENTS	5,785,000	5,785,000	2,315,000	5,785,000	0
22021010	ALL SPORT COMPETITION EXPENSES	5,000,000	5,000,000	0	5,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	20,760,000	20,760,000	9,086,350	200,760,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	1,038,000	1,038,000	706,000	1,038,000	0
22021015	SUBSCRIPTION TO PROFESSIONAL BODIES/ PARLIAMENTARY /ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS	5,000,000	5,000,000	2,170,000	35,000,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	5,709,000	5,709,000	1,035,000	5,709,000	0
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	2,038,000	2,038,000	1,380,000	5,038,000	0
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	2,038,000	2,038,000	1,380,000	5,038,000	0
22080119	FINANCIAL ASSISTANCE TO NEEDIES	2,038,000	2,038,000	1,380,000	5,038,000	0
23	CAPITAL EXPENDITURE	4,425,000,000	2,161,140,000	5,969,000	4,695,625,433	0



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2301	FIXED ASSETS PURCHASED	2,265,000,000	1,101,140,000	5,969,000	2,145,625,433	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	2,265,000,000	1,101,140,000	5,969,000	2,145,625,433	0
23010108	PURCHASE OF BUSES	700,000,000	150,000,000	5,969,000	650,000,000	0
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	350,000,000	350,000,000	0	15,000,000	0
23010117	PURCHASE OF SHREDDING MACHINES	15,000,000	15,000,000	0	600,000,000	0
23010119	PURCHASE OF POWER GENERATING SET/PLANT	250,000,000	250,000,000	0	250,000,000	0
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	200,000,000	86,140,000	0	80,625,433	0
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	600,000,000	100,000,000	0	200,000,000	0
23010128	PURCHASE OF SECURITY EQUIPMENT	150,000,000	150,000,000	0	350,000,000	0
2302	CONSTRUCTION / PROVISION	2,160,000,000	1,060,000,000	0	2,550,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS – GENERAL	2,160,000,000	1,060,000,000	0	2,550,000,000	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	1,660,000,000	560,000,000	0	1,600,000,000	0
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	200,000,000	200,000,000	0	250,000,000	0
23020127	CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURES	300,000,000	300,000,000	0	700,000,000	0
031805200100	CUSTOMARY COURT OF APPEAL					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
703	PUBLIC ORDER AND SAFETY	5,998,908,992	3,848,908,992	1,033,405,719.41	8,143,176,720	0
7033	LAW COURTS	5,998,908,992	3,848,908,992	1,033,405,719.41	8,143,176,720	0
70331	LAW COURTS	5,998,908,992	3,848,908,992	1,033,405,719.41	8,143,176,720	0
710	SOCIAL PROTECTION	45,144,000	45,144,000	0	72,668,000	0
7103	SURVIVORS	45,144,000	45,144,000	0	72,668,000	0
71031	SURVIVORS	45,144,000	45,144,000	0	72,668,000	0

031805200100	CUSTOMARY COURT OF APPEAL								
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ December	2026 Approved Budget	2026 NUT Tagging
Total					4,425,000,000	2,161,140,000	5,969,000	4,695,625,433	0
03100123003000 - Poverty Alleviation - General	PROCUREMENT OF SOPHISTICATED FIRE FIGHTING EQUIPMENT IN THE CUSTOMARY COURTS ACROSS THE 21 LGAs	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70331 - LAW COURTS	12231200 - LOKOJA	200,000,000	86,140,000	0	80,625,433	0



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06100123005700 - Housing and Urban Development - General	CONSTRUCTION/ PROVISION OF OFFICE BUILDINGS	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	110,000,000	110,000,000	0	250,000,000	0
06100123005800 - Housing and Urban Development - General	CONSTRUCTION OF CUSTOMARY COURT LOWER AND UPPER BUILDING	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	200,000,000	200,000,000	0	700,000,000	0
10100123003100 - Water Resources and Rural Deve - General	PROVISION OF OVERHEAD TANK AND BOREHOLES IN UPPER AND LOWER CUSTOMARY COURT	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70331 - LAW COURTS	12231200 - LOKOJA	200,000,000	200,000,000	0	250,000,000	0
11100123004200 - Information Communication and Technology - General	ESTABLISHMENT OF ICT INFRASTRUCTURES/ CENTRE	23020127 - CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURES	70331 - LAW COURTS	12231200 - LOKOJA	300,000,000	300,000,000	0	700,000,000	0
11100123004300 - Information Communication and Technology - General	PURCHASE OF SHREDDING MACHINE 10 NO.	23010117 - PURCHASE OF SHREDDING MACHINES	70331 - LAW COURTS	12231200 - LOKOJA	15,000,000	15,000,000	0	600,000,000	0
13100123011700 - Reform of Government and Governance - General	PURCHASE OF 5NOS VEHICLES FOR JUDGES, MEMBERS AND ONE STAFF BUS	23010108 - PURCHASE OF BUSES	70331 - LAW COURTS	12231200 - LOKOJA	700,000,000	150,000,000	5,969,000	650,000,000	0
13100123011800 - Reform of Government and Governance - General	PURCHASE OF POWER GENERATING SET	23010119 - PURCHASE OF POWER GENERATING SET/PLANT	70331 - LAW COURTS	12231200 - LOKOJA	250,000,000	250,000,000	0	250,000,000	0
13100123011900 - Reform of Government and Governance - General	CONSTRUCTION AND FURNISHING OF PROTOTYPE COURT HOUSES OUTSIDE LOKOJA	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12242200 - STATE WIDE	700,000,000	100,000,000	0	200,000,000	0
13100123012000 - Reform of Government and Governance - General	CONSTRUCTION OF LIBRARY/ ARCHIVE OFFICE BLOCK AND PURCHASE OF LAW BOOKS	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70331 - LAW COURTS	12231200 - LOKOJA	600,000,000	100,000,000	0	200,000,000	0
13100123012100 - Reform of Government and Governance - General	CONSTRUCTION AND FURNISHING OF PROTOTYPE ADMIN. OFFICE BLOCK	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	650,000,000	150,000,000	0	450,000,000	0
13100123012200 - Reform of Government and Governance - General	PROCUREMENT OF SECURITY GADGETS AT CUSTOMARY COURT OF APPEAL HEADQUATER	23010128 - PURCHASE OF SECURITY EQUIPMENT	70331 - LAW COURTS	12231200 - LOKOJA	150,000,000	150,000,000	0	350,000,000	0
13100123012300 - Reform of Government and Governance - General	PROCUREMENT OF OFFICE EQUIPMENT IN THE SHARIA COURT OF APPEAL E.G AIR CONDITIONER,	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70331 - LAW COURTS	12231200 - LOKOJA	350,000,000	350,000,000	0	15,000,000	0



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031805300100	SHARIA COURT OF APPEAL					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
<u>1</u>	<u>Revenue</u>	<u>2,000,000</u>	<u>2,000,000</u>	<u>6,560</u>	<u>2,300,000</u>	<u>0</u>
12	INDEPENDENT REVENUE	2,000,000	2,000,000	6,560	2,300,000	0
1202	NON-TAX REVENUE	2,000,000	2,000,000	6,560	2,300,000	0
120204	FEES - GENERAL	2,000,000	2,000,000	6,560	2,300,000	0
12020438	APPEAL FEE	400,000	400,000	6,500	500,000	0
12020474	AFFIDAVIT FEES/ OATH FEE	1,600,000	1,600,000	60	1,800,000	0
031805300100	SHARIA COURT OF APPEAL					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>4,483,956,298</u>	<u>2,483,956,298</u>	<u>1,033,541,179.32</u>	<u>5,380,596,216</u>	<u>0</u>
21	PERSONNEL COST	1,425,691,298	925,691,298	671,780,086.94	1,143,963,216	0
2101	SALARY	1,314,238,937	814,238,937	590,526,086.94	982,510,855	0
210101	SALARIES AND WAGES	1,314,238,937	814,238,937	590,526,086.94	982,510,855	0
21010101	SALARY	1,314,238,937	814,238,937	590,526,086.94	982,510,855	0
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	111,452,361	111,452,361	81,254,000	161,452,361	0
210201	ALLOWANCES	101,452,361	101,452,361	81,160,000	151,452,361	0
21020122	RECESS ALLOWANCE/ VACATION & RESEARCH ALLOWANCE FOR JUDGES	25,000,000	25,000,000	25,000,000	75,000,000	0
21020128	HOUSING ALLOWANCE FOR JUDGES	72,952,361	72,952,361	56,160,000	72,952,361	0
21020130	FURNITURE ALLOWANCE FOR CHIEF REGISTRAR/ JSC SECRETARY	3,500,000	3,500,000	0	3,500,000	0
210202	SOCIAL CONTRIBUTIONS	10,000,000	10,000,000	94,000	10,000,000	0
21020203	GROUP LIFE INSURANCE	10,000,000	10,000,000	94,000	10,000,000	0
22	OTHER RECURRENT COSTS	588,275,000	588,275,000	318,713,492.38	796,000,000	0
2202	OVERHEAD COST	587,275,000	587,275,000	317,713,492.38	791,000,000	0
220201	TRAVEL & TRANSPORT - GENERAL	175,000,000	175,000,000	68,800,000	264,000,000	0
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	40,000,000	40,000,000	3,800,000	40,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	40,000,000	40,000,000	40,000,000	120,000,000	0
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	70,000,000	70,000,000	0	64,000,000	0



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22020108	TRAVEL OPERATION AND LOGISTICS	25,000,000	25,000,000	25,000,000	40,000,000	0
220202	UTILITIES - GENERAL	4,550,000	4,550,000	1,700,420	7,500,000	0
22020201	INTERNET ACCESS CHARGES	800,000	800,000	192,500	1,500,000	0
22020203	WATER RATE	250,000	250,000	140,000	1,000,000	0
22020204	ELECTRICITY BILL /CHARGES	3,500,000	3,500,000	1,367,920	5,000,000	0
220203	MATERIALS & SUPPLIES - GENERAL	50,100,000	50,100,000	42,468,361.25	91,000,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	3,500,000	3,500,000	1,368,800	5,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	600,000	600,000	0	1,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	46,000,000	46,000,000	41,099,561.25	85,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	82,000,000	82,000,000	38,277,177.50	108,500,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	15,000,000	15,000,000	7,601,957.50	20,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	10,000,000	10,000,000	9,301,000	15,000,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	51,000,000	51,000,000	17,808,900	60,000,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	4,000,000	4,000,000	1,565,320	10,000,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	2,000,000	2,000,000	2,000,000	3,500,000	0
220205	TRAINING - GENERAL	90,000,000	90,000,000	5,339,533.63	105,000,000	0
22020501	LOCAL TRAINING	30,000,000	30,000,000	504,000	30,000,000	0
22020502	INTERNATIONAL TRAINING	15,000,000	15,000,000	0	20,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	45,000,000	45,000,000	4,835,533.63	55,000,000	0
220206	OTHER SERVICES - GENERAL	141,050,000	141,050,000	139,420,000	151,500,000	0
22020603	RESIDENTIAL RENT/HIRE OF PRIVATE HOUSES	350,000	350,000	150,000	500,000	0
22020604	SECURITY OPERATIONS	140,000,000	140,000,000	139,220,000	150,000,000	0
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	700,000	700,000	50,000	1,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,500,000	1,500,000	570,000	2,500,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	1,500,000	1,500,000	570,000	2,500,000	0
220208	FUEL & LUBRICANTS - GENERAL	27,000,000	27,000,000	9,634,000	30,500,000	0
22020801	MOTOR VEHICLE FUEL COST	5,000,000	5,000,000	697,000	7,500,000	0
22020803	PLANTS/ GENERATOR FUEL COST	2,000,000	2,000,000	591,000	3,000,000	0
22020806	DIESEL EXPENSES	20,000,000	20,000,000	8,346,000	20,000,000	0
220209	FINANCIAL CHARGES - GENERAL	3,000,000	3,000,000	3,000,000	5,000,000	0



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22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	3,000,000	3,000,000	3,000,000	5,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	13,075,000	13,075,000	8,504,000	25,500,000	0
22021001	REFRESHMENT & MEALS	5,000,000	5,000,000	4,593,200	7,500,000	0
22021002	PUBLICITY & ADVERTISEMENTS	75,000	75,000	75,000	1,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	2,500,000	2,500,000	2,500,000	10,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	3,000,000	3,000,000	790,000	3,000,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	1,500,000	1,500,000	545,800	2,000,000	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	1,000,000	1,000,000	0	2,000,000	0
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	1,000,000	1,000,000	1,000,000	5,000,000	0
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	1,000,000	1,000,000	1,000,000	5,000,000	0
22080119	FINANCIAL ASSISTANCE TO NEEDIES	1,000,000	1,000,000	1,000,000	5,000,000	0
23	CAPITAL EXPENDITURE	2,469,990,000	969,990,000	43,047,600	3,440,633,000	0
2301	FIXED ASSETS PURCHASED	325,000,000	325,000,000	3,480,000	485,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	325,000,000	325,000,000	3,480,000	485,000,000	0
23010105	PURCHASE OF MOTOR VEHICLES	80,000,000	80,000,000	0	120,000,000	0
23010108	PURCHASE OF BUSES	200,000,000	200,000,000	0	300,000,000	0
23010113	PURCHASE OF COMPUTERS	5,000,000	5,000,000	1,400,000	10,000,000	0
23010119	PURCHASE OF POWER GENERATING SET/PLANT	15,000,000	15,000,000	0	30,000,000	0
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	20,000,000	20,000,000	2,080,000	20,000,000	0
23010128	PURCHASE OF SECURITY EQUIPMENT	5,000,000	5,000,000	0	5,000,000	0
2302	CONSTRUCTION / PROVISION	1,914,990,000	414,990,000	4,950,600	2,705,633,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS – GENERAL	1,914,990,000	414,990,000	4,950,600	2,705,633,000	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	1,894,990,000	394,990,000	0	2,680,633,000	0
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	20,000,000	20,000,000	4,950,600	25,000,000	0
2303	REHABILITATION / REPAIRS	230,000,000	230,000,000	34,617,000	250,000,000	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	230,000,000	230,000,000	34,617,000	250,000,000	0
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	230,000,000	230,000,000	34,617,000	250,000,000	0
031805300100	SHARIA COURT OF APPEAL					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



703	PUBLIC ORDER AND SAFETY	4,473,956,298	2,473,956,298	1,033,447,179.32	5,370,596,216	0
7033	LAW COURTS	4,473,956,298	2,473,956,298	1,033,447,179.32	5,370,596,216	0
70331	LAW COURTS	4,473,956,298	2,473,956,298	1,033,447,179.32	5,370,596,216	0
710	SOCIAL PROTECTION	10,000,000	10,000,000	94,000	10,000,000	0
7103	SURVIVORS	10,000,000	10,000,000	94,000	10,000,000	0
71031	SURVIVORS	10,000,000	10,000,000	94,000	10,000,000	0

031805300100	SHARIA COURT OF APPEAL								
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ December	2026 Approved Budget	2026 NUT Tagging
Total					2,469,990,000	969,990,000	43,047,600	3,440,633,000	0
06100123005900 - Housing and Urban Development - General	CONSTRUCTION OF UPPER SHERIA COURT BUILDING	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	80,000,000	80,000,000	0	100,000,000	0
06100123006000 - Housing and Urban Development - General	CONSTRUCTION OF LOWER SHERIA COURT BUILDING	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	80,000,000	80,000,000	0	100,000,000	0
10100123003200 - Water Resources and Rural Deve - General	PROVISION OF BOREHOLE WITH OVERHEAD TANK AT THE SHARIA COURT HEADQUARTERS	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70331 - LAW COURTS	12231200 - LOKOJA	20,000,000	20,000,000	4,950,600	25,000,000	0
11100123004400 - Information Communication and Technology - General	PROVISION OF COMPUTER SET & ACCESSORIES TO ALL SHARIA COURT CHAMBERS & DIRECTORATES	23010113 - PURCHASE OF COMPUTERS	70331 - LAW COURTS	12231200 - LOKOJA	5,000,000	5,000,000	1,400,000	10,000,000	0
13100123012400 - Reform of Government and Governance - General	SHARIA COURT OF APPEAL HEADQUARTER BUILDING PROJECT	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	1,654,990,000	154,990,000	0	2,400,633,000	0
13100123012600 - Reform of Government and Governance - General	PROCUREMENT OF VEHICLE FOR CHIEF REGISTRAR, & DIRECTORS IN SHARIA COURT OF APPEAL	23010105 - PURCHASE OF MOTOR VEHICLES	70331 - LAW COURTS	12231200 - LOKOJA	80,000,000	80,000,000	0	120,000,000	0
13100123012700 - Reform of Government and Governance - General	PROCUREMENT OF VEHICLE FOR GRAND KHADIS AND OTHER KHADIS INCLUDING STAFF BUS	23010108 - PURCHASE OF BUSES	70331 - LAW COURTS	12231200 - LOKOJA	200,000,000	200,000,000	0	300,000,000	0
13100123012800 - Reform of Government and Governance - General	PROCUREMENT OF GENERATING SETS FOR SHARIA COURT IN HEADQUARTER	23010119 - PURCHASE OF POWER GENERATING SET/PLANT	70331 - LAW COURTS	12231200 - LOKOJA	15,000,000	15,000,000	0	30,000,000	0
13100123012900 - Reform of Government and Governance - General	PROCUREMENT OF FIRE PREVENTIVE AND SAFETY APPLIANCES.	23010128 - PURCHASE OF SECURITY EQUIPMENT	70331 - LAW COURTS	12231200 - LOKOJA	5,000,000	5,000,000	0	5,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



13100123013000 - Reform of Government and Governance - General	PROCUREMENT OF LAW BOOKS AND LIBRARY FACILITY (SHARIA)	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70331 - LAW COURTS	12231200 - LOKOJA	20,000,000	20,000,000	2,080,000	20,000,000	0
13100123013100 - Reform of Government and Governance - General	CONSTRUCTION OF OFFICE BLOCK TO SERVE AS ARCHIVES	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	80,000,000	80,000,000	0	80,000,000	0
13100123013200 - Reform of Government and Governance - General	REHABILITATION/ UPGRADING OF SHARIA COURT OF APPEAL BUILDINGS	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	230,000,000	230,000,000	34,617,000	250,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



032600100100	MINISTRY OF JUSTICE					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
<u>1</u>	<u>Revenue</u>	<u>10,310,500</u>	<u>10,310,500</u>	<u>5,500,000</u>	<u>18,500,000</u>	<u>0</u>
12	INDEPENDENT REVENUE	10,310,500	10,310,500	5,500,000	18,500,000	0
1202	NON-TAX REVENUE	10,310,500	10,310,500	5,500,000	18,500,000	0
120204	FEES - GENERAL	10,000,000	10,000,000	4,950,000	18,000,000	0
12020421	CONTRACT DOCUMENT NON- REFUNDABLE TENDER FEES	10,000,000	10,000,000	4,950,000	18,000,000	0
120206	SALES - GENERAL	310,500	310,500	550,000	500,000	0
12020662	SALES OF STATUTES (KOGI STATE LAWS)	310,500	310,500	550,000	500,000	0
032600100100	MINISTRY OF JUSTICE					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>4,535,872,290</u>	<u>2,789,572,290</u>	<u>1,475,820,918.71</u>	<u>4,982,728,077</u>	<u>0</u>
21	PERSONNEL COST	699,449,290	699,449,290	502,158,697.46	799,148,077	0
2101	SALARY	699,449,290	699,449,290	502,158,697.46	799,148,077	0
210101	SALARIES AND WAGES	699,449,290	699,449,290	502,158,697.46	799,148,077	0
21010101	SALARY	699,449,290	699,449,290	502,158,697.46	799,148,077	0
22	OTHER RECURRENT COSTS	3,049,180,000	1,602,880,000	943,662,221.25	3,383,580,000	0
2202	OVERHEAD COST	2,988,980,000	1,542,680,000	943,662,221.25	3,323,380,000	0
220201	TRAVEL & TRANSPORT - GENERAL	43,000,000	43,000,000	34,745,000	127,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	6,000,000	6,000,000	745,000	20,000,000	0
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	30,000,000	30,000,000	30,000,000	100,000,000	0
22020108	TRAVEL OPERATION AND LOGISTICS	7,000,000	7,000,000	4,000,000	7,000,000	0
220202	UTILITIES - GENERAL	3,000,000	3,000,000	2,736,500	3,000,000	0
22020211	HOSTING OF THE STATE WEBSITE EXPENSES/ WEBSITE DEVELOPMENT AND MAINTENANCE	3,000,000	3,000,000	2,736,500	3,000,000	0
220203	MATERIALS & SUPPLIES - GENERAL	49,180,000	49,180,000	40,408,000	63,980,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	15,000,000	15,000,000	15,000,000	15,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	1,000,000	1,000,000	47,000	1,000,000	0
22020310	PURCHASE OF TEXTBOOKS AND TEACHING EQUIPMENT / LAW BOOKS	3,000,000	3,000,000	161,000	3,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



22020323	OFFICE AND GENERAL EXPENSES	30,180,000	30,180,000	25,200,000	44,980,000	0
220204	MAINTENANCE SERVICES - GENERAL	5,400,000	55,400,000	46,612,200	103,000,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	3,000,000	3,000,000	2,995,000	3,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	2,400,000	52,400,000	43,617,200	100,000,000	0
220205	TRAINING - GENERAL	101,000,000	101,000,000	54,651,500	105,000,000	0
22020501	LOCAL TRAINING	1,000,000	1,000,000	100,000	5,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	100,000,000	100,000,000	54,551,500	100,000,000	0
220206	OTHER SERVICES - GENERAL	160,000,000	160,000,000	6,567,100	191,500,000	0
22020624	CITIZENS RIGHT COMMISSION EXPENSES	2,000,000	2,000,000	0	2,000,000	0
22020635	KOGI STATE OPEN GOVERNMENT PARTNERSHIP (OGP) INTENVENTION TO STRENGTHEN SOME MDAs ACTIVITIES FOR OPTIMAL PERFORMANCE	15,000,000	15,000,000	1,050,000	11,500,000	0
22020657	COMMITTEES WORK EXPENSES/ ALLOWANCES	40,000,000	40,000,000	0	110,000,000	0
22020665	CHILD RIGHTS IMPLEMENTATION IN KOGI STATE	18,000,000	18,000,000	0	18,000,000	0
22020691	GENDER-BASED VIOLENCE(GBV) RESPONSIVE SERVICE DELIVERY	85,000,000	85,000,000	5,517,100	50,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,561,000,000	1,061,000,000	744,907,025	2,580,000,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	30,000,000	30,000,000	0	30,000,000	0
22020702	LEGAL SERVICES /PREROGATIVE OF MERCYEXPENSES/ IMPLEMENTATION OF ACJ LAW 2017	1,031,000,000	531,000,000	472,796,000	1,050,000,000	0
22020704	STATE CASES /JUDGEMENT DEBTS SETTLEMENT/ ASSIZES EXPENSES /ASSESOR'S FEES	1,500,000,000	500,000,000	272,111,025	1,500,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	5,000,000	5,000,000	1,926,000	5,000,000	0
22020801	MOTOR VEHICLE FUEL COST	3,000,000	3,000,000	1,265,000	3,000,000	0
22020803	PLANTS/ GENERATOR FUEL COST	2,000,000	2,000,000	661,000	2,000,000	0
220209	FINANCIAL CHARGES - GENERAL	500,000	500,000	323,896.25	500,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	500,000	500,000	323,896.25	500,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	60,900,000	64,600,000	10,785,000	144,400,000	0
22021001	REFRESHMENT & MEALS	12,000,000	12,000,000	5,658,000	100,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	1,300,000	4,000,000	1,639,000	4,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



22021003	CELEBRATION/ REMEMBRANCE DAY	2,000,000	2,000,000	0	2,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	1,000,000	1,000,000	100,000	1,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	700,000	700,000	550,000	2,000,000	0
22021015	SUBSCRIPTION TO PROFESSIONAL BODIES/ PARLIAMENTARY /ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS	40,200,000	40,200,000	0	20,200,000	0
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	200,000	1,200,000	300,000	1,200,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	3,500,000	3,500,000	2,538,000	14,000,000	0
2203	LOANS AND ADVANCES	200,000	200,000	0	200,000	0
220301	STAFF LOANS & ADVANCES	200,000	200,000	0	200,000	0
22030101	MOTOR VEHICLE/ BICYCLE ADVANCE	200,000	200,000	0	200,000	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	7,000,000	7,000,000	0	7,000,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	7,000,000	7,000,000	0	7,000,000	0
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	7,000,000	7,000,000	0	7,000,000	0
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	53,000,000	53,000,000	0	53,000,000	0
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	53,000,000	53,000,000	0	53,000,000	0
22080103	FINANCIAL ASSISTANCE TO KOGI STATE LAW STUDENTS IN THE NIGERIAN LAW SCHOOLS	50,000,000	50,000,000	0	50,000,000	0
22080119	FINANCIAL ASSISTANCE TO NEEDIES	3,000,000	3,000,000	0	3,000,000	0
23	CAPITAL EXPENDITURE	787,243,000	487,243,000	30,000,000	800,000,000	0
2302	CONSTRUCTION / PROVISION	700,000,000	400,000,000	30,000,000	700,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	700,000,000	400,000,000	30,000,000	700,000,000	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	700,000,000	400,000,000	30,000,000	700,000,000	0
2305	OTHER CAPITAL PROJECTS	87,243,000	87,243,000	0	100,000,000	0
230501	ACQUISITION OF NON TANGIBLE ASSETS	87,243,000	87,243,000	0	100,000,000	0
23050101	RESEARCH AND DEVELOPMENT	87,243,000	87,243,000	0	100,000,000	0
032600100100	MINISTRY OF JUSTICE					



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
703	PUBLIC ORDER AND SAFETY	4,535,872,290	2,789,572,290	1,475,820,918.71	4,982,728,077	0
7033	LAW COURTS	4,535,872,290	2,789,572,290	1,475,820,918.71	4,982,728,077	0
70331	LAW COURTS	4,535,872,290	2,789,572,290	1,475,820,918.71	4,982,728,077	0

032600100100	MINISTRY OF JUSTICE								
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ December	2026 Approved Budget	2026 NUT Tagging
Total					787,243,000	487,243,000	30,000,000	800,000,000	0
07100123000100 - Gender - General	ESTABLISHMENT OF SPECIAL COURTS(JUVENILE, MENTAL DERAILED PEOPLE ETC.)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	100,000,000	100,000,000	0	100,000,000	0
07100123000200 - Gender - General	CONSTRUCTION OF SEXUAL ASSAULT REFERRAL CENTRE (SARC'S)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	100,000,000	100,000,000	0	100,000,000	0
13100123013300 - Reform of Government and Governance - General	REVISION AND PRINTING OF REVISED LAWS OF KOGI STATE	23050101 - RESEARCH AND DEVELOPMENT	70331 - LAW COURTS	12231200 - LOKOJA	87,243,000	87,243,000	0	100,000,000	0
13100123013500 - Reform of Government and Governance - General	CONSTRUCTION OF OFFICE COMPLEX FOR MINISTRY OF JUSTICE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	500,000,000	200,000,000	30,000,000	500,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



032600700100	KOGI STATE OFFICE OF THE PUBLIC DEFENDER AND CITIZENS' RIGHTS COMMISSION					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	EXPENDITURES	470,467,455	470,467,455	14,940,386.32	519,529,561	0
21	PERSONNEL COST	50,480,922	50,480,922	0	60,719,561	0
2101	SALARY	50,480,922	50,480,922	0	60,719,561	0
210101	SALARIES AND WAGES	50,480,922	50,480,922	0	60,719,561	0
21010101	SALARY	50,480,922	50,480,922	0	60,719,561	0
22	OTHER RECURRENT COSTS	289,986,533	289,986,533	14,940,386.32	321,750,000	0
2202	OVERHEAD COST	268,786,533	268,786,533	14,808,386.32	300,550,000	0
220201	TRAVEL & TRANSPORT - GENERAL	70,000,000	70,000,000	6,995,375	70,300,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	17,000,000	17,000,000	6,995,375	17,000,000	0
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	47,000,000	47,000,000	0	47,300,000	0
22020108	TRAVEL OPERATION AND LOGISTICS	6,000,000	6,000,000	0	6,000,000	0
220202	UTILITIES - GENERAL	3,100,000	3,100,000	88,000	3,100,000	0
22020201	INTERNET ACCESS CHARGES	2,000,000	2,000,000	0	2,000,000	0
22020205	TELEPHONE CHARGES	100,000	100,000	38,000	100,000	0
22020211	HOSTING OF THE STATE WEBSITE EXPENSES/ WEBSITE DEVELOPMENT AND MAINTENANCE	1,000,000	1,000,000	50,000	1,000,000	0
220203	MATERIALS & SUPPLIES - GENERAL	26,686,533	26,686,533	2,845,700	29,000,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	5,000,000	5,000,000	252,900	5,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	3,000,000	3,000,000	36,000	3,000,000	0
22020310	PURCHASE OF TEXTBOOKS AND TEACHING EQUIPMENT / LAW BOOKS	10,000,000	10,000,000	0	10,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	8,686,533	8,686,533	2,556,800	11,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	11,000,000	11,000,000	963,500	11,000,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	5,000,000	5,000,000	881,500	5,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	1,000,000	1,000,000	82,000	1,000,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	5,000,000	5,000,000	0	5,000,000	0
220205	TRAINING - GENERAL	17,000,000	17,000,000	0	42,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



22020501	LOCAL TRAINING	7,000,000	7,000,000	0	22,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	10,000,000	10,000,000	0	20,000,000	0
220206	OTHER SERVICES - GENERAL	5,000,000	5,000,000	0	5,000,000	0
22020691	GENDER-BASED VIOLENCE(GBV) RESPONSIVE SERVICE DELIVERY	5,000,000	5,000,000	0	5,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	40,000,000	40,000,000	0	40,000,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	10,000,000	10,000,000	0	10,000,000	0
22020704	STATE CASES /JUDGEMENT DEBTS SETTLEMENT/ ASSIZES EXPENSES /ASSESSOR'S FEES	30,000,000	30,000,000	0	30,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	11,000,000	11,000,000	499,500	11,000,000	0
22020801	MOTOR VEHICLE FUEL COST	3,000,000	3,000,000	499,500	0	0
22020803	PLANTS/ GENERATOR FUEL COST	1,000,000	1,000,000	0	0	0
22020807	FUEL EXPENSES	5,000,000	5,000,000	0	9,000,000	0
22020808	LUBRICANTS EXPENSES	2,000,000	2,000,000	0	2,000,000	0
220209	FINANCIAL CHARGES - GENERAL	1,000,000	1,000,000	34,786.32	1,000,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	1,000,000	1,000,000	34,786.32	1,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	84,000,000	84,000,000	3,381,525	88,150,000	0
22021001	REFRESHMENT & MEALS	16,000,000	16,000,000	420,875	16,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	2,300,000	2,300,000	176,000	2,300,000	0
22021003	CELEBRATION/ REMEMBRANCE DAY	10,000,000	10,000,000	0	10,000,000	0
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	10,000,000	10,000,000	2,193,200	20,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	1,000,000	1,000,000	0	1,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	500,000	500,000	75,000	500,000	0
22021015	SUBSCRIPTION TO PROFESSIONAL BODIES/ PARLIAMENTARY /ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS	37,200,000	37,200,000	215,500	37,200,000	0
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	500,000	500,000	0	500,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	6,500,000	6,500,000	300,950	650,000	0
2203	LOANS AND ADVANCES	200,000	200,000	0	200,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



220301	STAFF LOANS & ADVANCES	200,000	200,000	0	200,000	0
22030101	MOTOR VEHICLE/ BICYCLE ADVANCE	200,000	200,000	0	200,000	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	20,000,000	20,000,000	0	20,000,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	20,000,000	20,000,000	0	20,000,000	0
22040112	TAKE OFF GRANT FOR THE IMPLEMENTATION OF NEWLY CREATED AGENCY/DEPARTMENT	10,000,000	10,000,000	0	10,000,000	0
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	10,000,000	10,000,000	0	10,000,000	0
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	1,000,000	1,000,000	132,000	1,000,000	0
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	1,000,000	1,000,000	132,000	1,000,000	0
22080119	FINANCIAL ASSISTANCE TO NEEDIES	1,000,000	1,000,000	132,000	1,000,000	0
23	CAPITAL EXPENDITURE	130,000,000	130,000,000	0	137,060,000	0
2301	FIXED ASSETS PURCHASED	20,000,000	20,000,000	0	20,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	20,000,000	20,000,000	0	20,000,000	0
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	5,000,000	5,000,000	0	5,000,000	0
23010113	PURCHASE OF COMPUTERS	5,000,000	5,000,000	0	5,000,000	0
23010140	PURCHASE OF OFFICE EQUIPMENT	10,000,000	10,000,000	0	10,000,000	0
2302	CONSTRUCTION / PROVISION	100,000,000	100,000,000	0	100,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS – GENERAL	100,000,000	100,000,000	0	100,000,000	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	100,000,000	100,000,000	0	100,000,000	0
2303	REHABILITATION / REPAIRS	10,000,000	10,000,000	0	17,060,000	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	10,000,000	10,000,000	0	17,060,000	0
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	10,000,000	10,000,000	0	17,060,000	0
032600700100	KOGI STATE OFFICE OF THE PUBLIC DEFENDER AND CITIZENS' RIGHTS COMMISSION					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
703	PUBLIC ORDER AND SAFETY	470,467,455	470,467,455	14,940,386.32	519,529,561	0
7033	LAW COURTS	470,467,455	470,467,455	14,940,386.32	519,529,561	0
70331	LAW COURTS	470,467,455	470,467,455	14,940,386.32	519,529,561	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



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



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



046300100100	KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
<u>1</u>	<u>Revenue</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,000,000</u>	<u>0</u>
12	INDEPENDENT REVENUE	0	0	0	6,000,000	0
1202	NON-TAX REVENUE	0	0	0	6,000,000	0
120204	FEES - GENERAL	0	0	0	6,000,000	0
12020415	CONTRACTOR REGISTRATION/ RENEWAL FEES	0	0	0	2,000,000	0
12020421	CONTRACT DOCUMENT NON- REFUNDABLE TENDER FEES	0	0	0	4,000,000	0
046300100100	KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>0</u>	<u>950,000,000</u>	<u>52,672,395.54</u>	<u>10,776,980,000</u>	<u>0</u>
21	PERSONNEL COST	0	0	0	250,000,000	0
2101	SALARY	0	0	0	250,000,000	0
210101	SALARIES AND WAGES	0	0	0	250,000,000	0
21010101	SALARY	0	0	0	250,000,000	0
22	OTHER RECURRENT COSTS	0	230,000,000	52,672,395.54	2,766,980,000	0
2202	OVERHEAD COST	0	230,000,000	52,672,395.54	2,766,980,000	0
220201	TRAVEL & TRANSPORT - GENERAL	0	36,000,000	17,505,000	300,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	0	36,000,000	17,505,000	300,000,000	0
220202	UTILITIES - GENERAL	0	4,000,000	0	30,000,000	0
22020204	ELECTRICITY BILL /CHARGES	0	1,500,000	0	16,500,000	0
22020205	TELEPHONE CHARGES	0	2,500,000	0	13,500,000	0
220203	MATERIALS & SUPPLIES - GENERAL	0	29,000,000	5,548,971	1,157,000,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	0	5,000,000	561,350	25,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	0	4,000,000	0	12,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	0	15,000,000	4,987,621	120,000,000	0
22020327	EMERGENCY RELIEF DISASTER /PURCHASE OF RELIEVE MATERIALS LOADING AND OFF LOADING	0	5,000,000	0	1,000,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



220204	MAINTENANCE SERVICES - GENERAL	0	19,000,000	275,000	51,000,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	0	12,000,000	275,000	40,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	0	7,000,000	0	11,000,000	0
220205	TRAINING - GENERAL	0	60,000,000	660,000	250,000,000	0
22020501	LOCAL TRAINING	0	15,000,000	0	85,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	0	45,000,000	660,000	165,000,000	0
220206	OTHER SERVICES - GENERAL	0	0	0	240,000,000	0
22020601	SECURITY SERVICES EXPENSES	0	0	0	240,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0	14,000,000	0	120,000,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	0	14,000,000	0	120,000,000	0
220209	FINANCIAL CHARGES - GENERAL	0	500,000	14,324.54	6,000,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	0	500,000	14,324.54	6,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	0	67,500,000	28,669,100	612,980,000	0
22021001	REFRESHMENT & MEALS	0	35,000,000	27,585,000	190,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	0	19,000,000	660,000	57,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	0	1,500,000	319,050	4,500,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	0	0	0	20,000,000	0
22021069	BOARD MEETING EXPENSES	0	8,000,000	105,050	241,480,000	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	0	4,000,000	0	100,000,000	0
23	CAPITAL EXPENDITURE	0	720,000,000	0	7,760,000,000	0
2301	FIXED ASSETS PURCHASED	0	720,000,000	0	2,060,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	0	720,000,000	0	2,060,000,000	0
23010105	PURCHASE OF MOTOR VEHICLES	0	450,000,000	0	1,000,000,000	0
23010109	PURCHASE OF BOATS	0	0	0	200,000,000	0
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0	270,000,000	0	500,000,000	0
23010113	PURCHASE OF COMPUTERS	0	0	0	100,000,000	0
23010144	PURCHASE OF POWER INSTILLATION EQUIPMENT	0	0	0	260,000,000	0
2302	CONSTRUCTION / PROVISION	0	0	0	4,700,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS – GENERAL	0	0	0	4,700,000,000	0



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23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0	0	0	1,200,000,000	0
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	0	0	0	1,000,000,000	0
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	0	0	0	1,000,000,000	0
23020114	CONSTRUCTION / PROVISION OF ROADS	0	0	0	1,500,000,000	0
2303	REHABILITATION / REPAIRS	0	0	0	1,000,000,000	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0	0	0	1,000,000,000	0
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	0	0	0	500,000,000	0
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	0	0	0	500,000,000	0
046300100100	KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
704	ECONOMIC AFFAIRS	0	950,000,000	52,672,395.54	10,776,980,000	0
7043	FUEL AND ENERGY	0	950,000,000	52,672,395.54	10,776,980,000	0
70432	PETROLUEM AND NATURAL GAS	0	950,000,000	52,672,395.54	10,776,980,000	0

046300100100	KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION								
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ December	2026 Approved Budget	2026 NUT Tagging
Total					0	720,000,000	0	7,760,000,000	0
13100123007800 - Reform of Government and Governance - General	PURCHASE OF 6NOS MOTOR VEHICLES (TOYOTA HILUX)	23010105 - PURCHASE OF MOTOR VEHICLES	70432 - PETROLUEM AND NATURAL GAS	12231200 - LOKOJA	0	450,000,000	0	0	0
05100124000100 - Education Not Elsewhere Classified	PROCUREMENT OF OFFICE FURNITURE AND EQUIPMENT (TABLES, CHAIRS & CABINETS etc)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70432 - PETROLUEM AND NATURAL GAS	12231200 - LOKOJA	0	270,000,000	0	0	0
21100126000100 - Oil and Gas Infrastructure - General	PURCHASE OF 6 NOS OF MOTOR VEHICLES TOYOTA HILUX, 2 EIGHTEEN SITTER BUSES, 3 SPEED BOATS, 7 MOTOR CYCLES AND 3 PRIDO TOYOTA JEEP	23010105 - PURCHASE OF MOTOR VEHICLES	70432 - PETROLUEM AND NATURAL GAS	12231200 - LOKOJA	0	0	0	1,000,000,000	0



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21100126000200 - Oil and Gas Infrastructure - General	PROCUREMENT OF 18 HP LAPTOPS AND 4 HP DESKTOP COMPUTERS	23010113 - PURCHASE OF COMPUTERS	70432 - PETROLUEM AND NATURAL GAS	12231200 - LOKOJA	0	0	0	100,000,000	0
21100126000300 - Oil and Gas Infrastructure - General	CONSTRUCTION OF CLINICS AT 3 COMMUNITIES (ANOCHA, IHILE & ODEKE)	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70432 - PETROLUEM AND NATURAL GAS	12231200 - LOKOJA	0	0	0	1,000,000,000	0
21100126000400 - Oil and Gas Infrastructure - General	CONSTRUCTION OF 2 BLOCK OF CLASSROOMS EACH AT OBALE, ODOLU & AKWURO COMMUNITIES	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70432 - PETROLUEM AND NATURAL GAS	12231200 - LOKOJA	0	0	0	1,000,000,000	0
21100126000500 - Oil and Gas Infrastructure - General	CONSTRUCTION OF 70 KM ROADS AND DRAINAGE FROM ODOGWU - OMABO	23020114 - CONSTRUCTION / PROVISION OF ROADS	70432 - PETROLUEM AND NATURAL GAS	12231200 - LOKOJA	0	0	0	1,500,000,000	0
21100126000600 - Oil and Gas Infrastructure - General	INSTALLATION OF 3 IN 1 SOLAR STREET LIGHT FOR 10 EACH FOR 10 COMMUNITIES	23010144 - PURCHASE OF POWER INSTILLATION EQUIPMENT	70432 - PETROLUEM AND NATURAL GAS	12231200 - LOKOJA	0	0	0	260,000,000	0
21100126000700 - Oil and Gas Infrastructure - General	CONSTRUCTION OF COMMISSION HEADQUARTER/EQUIPING OF OFFICE BUILDING AT IFONU COMMUNITY	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70432 - PETROLUEM AND NATURAL GAS	12231200 - LOKOJA	0	0	0	1,200,000,000	0
21100126000800 - Oil and Gas Infrastructure - General	PROCUREMENT OF OFFICE 20 TABLES INCLUDING MEETING HALL TABLES AND 50 CHAIRS	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70432 - PETROLUEM AND NATURAL GAS	12231200 - LOKOJA	0	0	0	500,000,000	0
21100126000900 - Oil and Gas Infrastructure - General	RENOVATION OF CLINICS AT 3 COMMUNITIES (ECNENO, ONYEDEGA & ONUGWA)	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70432 - PETROLUEM AND NATURAL GAS	12231200 - LOKOJA	0	0	0	500,000,000	0
21100126001000 - Oil and Gas Infrastructure - General	PROCUREMENT OF A BOAT EQUIPPED WITH CLINICAL TOOLS AT IBAJI LGA	23010109 - PURCHASE OF BOATS	70432 - PETROLUEM AND NATURAL GAS	12231200 - LOKOJA	0	0	0	200,000,000	0
21100126001100 - Oil and Gas Infrastructure - General	RENOVATION OF 2 BLOCK OF CLASSROOMS EACH AT AGBALIGBOJO, EJULE-ONU COMMUNITIES	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70432 - PETROLUEM AND NATURAL GAS	12231200 - LOKOJA	0	0	0	500,000,000	0



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051300100100	MINISTRY OF YOUTH & SPORTS					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
1	Revenue	200,000	200,000	9,000	300,000	0
12	INDEPENDENT REVENUE	200,000	200,000	9,000	300,000	0
1202	NON-TAX REVENUE	200,000	200,000	9,000	300,000	0
120201	LICENCES - GENERAL	200,000	200,000	9,000	300,000	0
12020138	REGISTRATION AND RENEWAL OF VOLUNTARY ADULT/YOUTH CLUBS/ASSOCIATION FEES	200,000	200,000	9,000	300,000	0
051300100100	MINISTRY OF YOUTH & SPORTS					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	EXPENDITURES	4,760,843,739	4,303,243,739	832,991,443.42	5,839,163,491	15,000,000
21	PERSONNEL COST	109,294,539	189,294,539	187,032,539.06	360,552,629	0
2101	SALARY	109,294,539	189,294,539	187,032,539.06	360,552,629	0
210101	SALARIES AND WAGES	109,294,539	189,294,539	187,032,539.06	360,552,629	0
21010101	SALARY	109,294,539	189,294,539	187,032,539.06	360,552,629	0
22	OTHER RECURRENT COSTS	2,849,769,200	2,312,169,200	645,958,904.36	4,179,610,862	15,000,000
2202	OVERHEAD COST	1,977,809,200	1,470,209,200	495,372,904.36	3,029,610,862	15,000,000
220201	TRAVEL & TRANSPORT - GENERAL	15,800,000	58,800,000	0	168,000,000	0
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	6,000,000	6,000,000	0	8,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	4,000,000	17,000,000	0	10,000,000	0
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	5,800,000	35,800,000	0	150,000,000	0
220203	MATERIALS & SUPPLIES - GENERAL	833,500,000	120,500,000	66,803,500	889,680,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	5,000,000	5,000,000	930,000	10,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	300,000	300,000	0	300,000	0
22020313	PURCHASE OF RAIN BOOT	200,000	200,000	0	300,000	0
22020323	OFFICE AND GENERAL EXPENSES	828,000,000	115,000,000	65,873,500	879,080,000	0
220204	MAINTENANCE SERVICES - GENERAL	54,548,338	24,548,338	252,000	463,800,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	2,100,000	2,100,000	120,000	3,100,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	51,298,338	21,298,338	132,000	60,000,000	0



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22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	400,000	400,000	0	400,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	250,000	250,000	0	300,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	500,000	500,000	0	400,000,000	0
220205	TRAINING - GENERAL	3,700,100	13,700,100	150,000	6,700,100	0
22020501	LOCAL TRAINING	700,100	700,100	0	700,100	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	3,000,000	13,000,000	150,000	6,000,000	0
220206	OTHER SERVICES - GENERAL	400,500,000	400,500,000	338,000,000	451,000,000	0
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	500,000	500,000	0	1,000,000	0
22020631	SPORT INTERVENTION PROGRAMME/ LOCAL SPORT PROGRAMME (TALENT HUNT)	350,000,000	350,000,000	338,000,000	400,000,000	0
22020660	HEALTH INTERVENTIONS PROGRAMME TO KOGI STATE	50,000,000	50,000,000	0	50,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	300,800,000	300,800,000	0	400,000,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	300,800,000	300,800,000	0	400,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	35,000,000	35,000,000	798,000	40,000,000	0
22020801	MOTOR VEHICLE FUEL COST	35,000,000	35,000,000	798,000	40,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	333,960,762	516,360,762	89,369,404.36	610,430,762	15,000,000
22021001	REFRESHMENT & MEALS	15,000,000	15,000,000	0	20,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	600,000	31,000,000	15,000	2,000,000	0
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	0	152,000,000	68,100,000	170,000,000	0
22021010	ALL SPORT COMPETITION EXPENSES	250,550,450	250,550,450	2,295,000	350,550,450	0
22021013	RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES/ DISCIPLINE COST	350,312	350,312	0	350,312	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	300,000	300,000	0	300,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	280,000	280,000	0	350,000	0
22021039	NG-CARES OPERATION COSTS	50,780,000	50,780,000	18,959,404.36	50,780,000	0
22021064	FOOD AND NUTRITION PROGRAMS EXPENSES	15,000,000	15,000,000	0	15,000,000	15,000,000
22021098	MONITORING ACTIVITIES AND FOLLOW UP	1,100,000	1,100,000	0	1,100,000	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	350,000,000	350,000,000	150,490,000	400,000,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	350,000,000	350,000,000	150,490,000	400,000,000	0
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	350,000,000	350,000,000	150,490,000	400,000,000	0



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22080126	GOVERNMENT SUPPORT TO KOGI STATE NATIONAL YOUTH COUNCIL OF NIGERIA (NYCN)	250,000,000	250,000,000	0	350,000,000	0
22080127	GOVERNMENT SUPPORT TO KOGI STATE YOUTH PARLIAMENT	90,000,000	90,000,000	0	100,000,000	0
22080128	GOVERNMENT SUPPORT TO NATIONAL ASSOCIATION OF KOGI STATE/ NATIONAL STUDENTS (NAKOSS) /(NANS)	110,000,000	110,000,000	0	200,000,000	0
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	521,960,000	491,960,000	96,000	750,000,000	0
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	521,960,000	491,960,000	96,000	750,000,000	0
22080119	FINANCIAL ASSISTANCE TO NEEDIES	71,960,000	41,960,000	96,000	100,000,000	0
23	CAPITAL EXPENDITURE	1,801,780,000	1,801,780,000	0	1,299,000,000	0
2301	FIXED ASSETS PURCHASED	65,000,000	65,000,000	0	75,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	65,000,000	65,000,000	0	75,000,000	0
23010119	PURCHASE OF POWER GENERATING SET/PLANT	0	0	0	10,000,000	0
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	65,000,000	65,000,000	0	65,000,000	0
2302	CONSTRUCTION / PROVISION	1,161,000,000	1,161,000,000	0	834,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,161,000,000	1,161,000,000	0	834,000,000	0
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	226,000,000	226,000,000	0	276,000,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	400,000,000	400,000,000	0	358,000,000	0
23020120	CONSTRUCTION OF PRODUCTION FACILITIES	450,000,000	450,000,000	0	200,000,000	0
23020129	CONSTRUCTION/ PROVISION OF FENCING GOVERNMENT BUILDINGS	85,000,000	85,000,000	0	0	0
2303	REHABILITATION / REPAIRS	362,000,000	362,000,000	0	365,000,000	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	362,000,000	362,000,000	0	365,000,000	0
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	362,000,000	362,000,000	0	365,000,000	0
2305	OTHER CAPITAL PROJECTS	213,780,000	213,780,000	0	25,000,000	0
230501	ACQUISITION OF NON TANGIBLE ASSETS	213,780,000	213,780,000	0	25,000,000	0
23050101	RESEARCH AND DEVELOPMENT	68,000,000	68,000,000	0	0	0
23050102	COMPUTER SOFTWARE ACQUISITION	25,000,000	25,000,000	0	25,000,000	0
23050106	ECONOMIC EMPOWERMENT	120,780,000	120,780,000	0	0	0
051300100100	MINISTRY OF YOUTH & SPORTS					



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
708	RECREATION, CULTURE AND RELIGION	4,760,843,739	4,303,243,739	832,991,443.42	5,839,163,491	15,000,000
7081	RECREATIONAL AND SPORTING SERVICES	4,760,843,739	4,303,243,739	832,991,443.42	5,839,163,491	15,000,000
70811	RECREATIONAL AND SPORTING SERVICES	4,760,843,739	4,303,243,739	832,991,443.42	5,839,163,491	15,000,000

051300100100	MINISTRY OF YOUTH & SPORTS								
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ December	2026 Approved Budget	2026 NUT Tagging
Total	-	-	-	-	1,801,780,000	1,801,780,000	0	1,299,000,000	0
02100123001600 - Societal Re-orientation - General	CONSTRUCTION OF NYSC PERMANENT ORIENTATION CAMP FENCE	23020129 - CONSTRUCTION/ PROVISION OF FENCING GOVERNMENT BUILDINGS	70811 - RECREATIONAL AND SPORTING SERVICES	12231200 - LOKOJA	85,000,000	85,000,000	0	0	0
03100123003100 - Poverty Alleviation - General	LABOUR INTENSIVE PUBLIC WORKS FOR BUSINESS DEVELOPMENT(CARES)	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70811 - RECREATIONAL AND SPORTING SERVICES	12231200 - LOKOJA	450,000,000	450,000,000	0	200,000,000	0
08100123000300 - Youth - General	QUARTELY SUMMIT OF ALL TERTIARY STUDENTS BODIES IN KOGI STATE	23050101 - RESEARCH AND DEVELOPMENT	70811 - RECREATIONAL AND SPORTING SERVICES	12231200 - LOKOJA	35,000,000	35,000,000	0	0	0
08100123000400 - Youth - General	NATIONAL ASSOCIATION OF KOGI STATE STUDENTS ANNUAL CONVENTION TO ENHACE CAPACITY DEVELOPMENT	23050101 - RESEARCH AND DEVELOPMENT	70811 - RECREATIONAL AND SPORTING SERVICES	12231200 - LOKOJA	15,000,000	15,000,000	0	0	0
08100123000500 - Youth - General	YOUTH ADVANCEMENT AND DEVELOPMENT FOR YESSO PWF.	23050101 - RESEARCH AND DEVELOPMENT	70811 - RECREATIONAL AND SPORTING SERVICES	12231200 - LOKOJA	11,000,000	11,000,000	0	0	0
08100123000600 - Youth - General	CONSTRUCTION AND EQUIPPING OF SKILL ACQUISITION CENTRES FOR YOUTH EMPOWERMENT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70811 - RECREATIONAL AND SPORTING SERVICES	12231200 - LOKOJA	400,000,000	400,000,000	0	358,000,000	0
08100123000700 - Youth - General	CONSTRUCTION OF: (A) 45X25M HANDBALL COURT (B) 25X18M BASKETBALL COURT (C) 23X12M VOLLEYBALL COURT, EACH IN THE 3 SENATORIAL DISTRICT WITH ASPHALT OVERLAY	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70811 - RECREATIONAL AND SPORTING SERVICES	12231200 - LOKOJA	16,000,000	16,000,000	0	16,000,000	0
08100123000800 - Youth - General	RENOVATION OF MULTI- PURPOSE INDOOR SPORTS HALL AT LOKONGOMA SPORTS CENTRE	23030111 - REHABILITATION /	70811 - RECREATIONAL AND SPORTING SERVICES	12231200 - LOKOJA	12,000,000	12,000,000	0	15,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



		REPAIRS - SPORTING FACILITIES							
08100123000900 - Youth - General	PROVISION OF ARENA EQUIPMENT IN LOKOJA	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70811 - RECREATIONAL AND SPORTING SERVICES	12231200 - LOKOJA	60,000,000	60,000,000	0	60,000,000	0
08100123001000 - Youth - General	RENOVATION/ UPGRADING OF CONFLUENCE STADIUM TO FIFA STANDARD	23030111 - REHABILITATION / REPAIRS - SPORTING FACILITIES	70811 - RECREATIONAL AND SPORTING SERVICES	12231200 - LOKOJA	350,000,000	350,000,000	0	350,000,000	0
08100123001100 - Youth - General	CONSTRUCTION OF LAWN TENNIS COMPLEX AND STANDARD SWIMMING POOL.	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70811 - RECREATIONAL AND SPORTING SERVICES	12231200 - LOKOJA	150,000,000	150,000,000	0	200,000,000	0
08100123001200 - Youth - General	YOUTHS MOBILISATION PROGRAMMES	23050106 - ECONOMIC EMPOWERMENT	70811 - RECREATIONAL AND SPORTING SERVICES	12231200 - LOKOJA	120,780,000	120,780,000	0	0	0
08100125000100 - Youth - General	PROCUREMENT OF SPORTS EQUIPMENT FOR FESTIVAL SPORTS	23010126 - PURCHASE OF SPORTING / GAMING EQUIPMENT	70811 - RECREATIONAL AND SPORTING SERVICES	12231200 - LOKOJA	65,000,000	65,000,000	0	65,000,000	0
11100123004500 - Information Communication and Technology - General	CREATION AND DEVELOPMENT OF DATABASE OF YOUTHS ORGANISATION ACTIVE IN DEVELOPMENT COOPERATION	23050102 - COMPUTER SOFTWARE ACQUISITION	70811 - RECREATIONAL AND SPORTING SERVICES	12231200 - LOKOJA	25,000,000	25,000,000	0	25,000,000	0
13100123013600 - Reform of Government and Governance - General	YESSO SKILL FOR JOB (S4J) TO ENHACE CAPACITY DEVELOPMENT	23050101 - RESEARCH AND DEVELOPMENT	70811 - RECREATIONAL AND SPORTING SERVICES	12231200 - LOKOJA	7,000,000	7,000,000	0	0	0
03100126000100 - Poverty Alleviation - General	PROCUREMENT OF GENERATING SET	23010119 - PURCHASE OF POWER GENERATING SET/PLANT	70811 - RECREATIONAL AND SPORTING SERVICES	12231200 - LOKOJA	0	0	0	10,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



051300200100	KOGI STATE SPORTS COUNCIL					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
1	<i>Revenue</i>	<i>6,200,000</i>	<i>6,200,000</i>	<i>175,000</i>	<i>760,000</i>	<i>0</i>
12	<i>INDEPENDENT REVENUE</i>	<i>6,200,000</i>	<i>6,200,000</i>	<i>175,000</i>	<i>760,000</i>	<i>0</i>
1202	NON-TAX REVENUE	6,200,000	6,200,000	175,000	760,000	0
120207	EARNINGS -GENERAL	6,200,000	6,200,000	175,000	400,000	0
12020720	EARNINGS FROM STADIUM GATE TAKING	200,000	200,000	0	200,000	0
12020739	EARNINGS FROM USED OF STADIUM (RELIGION AND POLITICAL RELIES)	6,000,000	6,000,000	175,000	200,000	0
120209	RENT ON LAND & OTHERS - GENERAL	0	0	0	360,000	0
12020907	EARNINGS FROM RENT ON STADIUM	0	0	0	360,000	0
051300200100	KOGI STATE SPORTS COUNCIL					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	<i>EXPENDITURES</i>	<i>211,038,043</i>	<i>311,038,043</i>	<i>232,183,592.77</i>	<i>242,023,393</i>	<i>0</i>
21	<i>PERSONNEL COST</i>	<i>127,521,241</i>	<i>127,521,241</i>	<i>84,653,592.77</i>	<i>127,521,241</i>	<i>0</i>
2101	SALARY	127,521,241	127,521,241	84,653,592.77	127,521,241	0
210101	SALARIES AND WAGES	127,521,241	127,521,241	84,653,592.77	127,521,241	0
21010101	SALARY	127,521,241	127,521,241	84,653,592.77	127,521,241	0
22	<i>OTHER RECURRENT COSTS</i>	<i>83,516,802</i>	<i>183,516,802</i>	<i>147,530,000</i>	<i>114,502,152</i>	<i>0</i>
2202	OVERHEAD COST	83,516,802	183,516,802	147,530,000	114,502,152	0
220201	TRAVEL & TRANSPORT - GENERAL	878,500	878,500	100,000	878,500	0
22020102	TRAVEL AND TRANSPORT - OTHERS	722,800	722,800	100,000	722,800	0
22020108	TRAVEL OPERATION AND LOGISTICS	155,700	155,700	0	155,700	0
220202	UTILITIES - GENERAL	103,800	103,800	0	55,000	0
22020204	ELECTRICITY BILL /CHARGES	51,900	51,900	0	5,000	0
22020205	TELEPHONE CHARGES	51,900	51,900	0	50,000	0
220203	MATERIALS & SUPPLIES - GENERAL	819,000	819,000	790,000	50,000	0
22020323	OFFICE AND GENERAL EXPENSES	819,000	819,000	790,000	50,000	0
220204	MAINTENANCE SERVICES - GENERAL	1,207,600	1,207,600	545,000	3,300,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	307,600	307,600	245,000	2,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	600,000	600,000	0	1,000,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	300,000	300,000	300,000	300,000	0
220205	TRAINING - GENERAL	118,652	118,652	0	118,652	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	118,652	118,652	0	118,652	0
220210	MISCELLANEOUS EXPENSES GENERAL	80,389,250	180,389,250	146,095,000	110,100,000	0
22021001	REFRESHMENT & MEALS	259,500	259,500	95,000	50,000	0
22021002	PUBLICITY & ADVERTISEMENTS	129,750	129,750	0	50,000	0
22021010	ALL SPORT COMPETITION EXPENSES	80,000,000	180,000,000	146,000,000	110,000,000	0
051300200100	KOGI STATE SPORTS COUNCIL					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
708	RECREATION, CULTURE AND RELIGION	211,038,043	311,038,043	232,183,592.77	242,023,393	0
7081	RECREATIONAL AND SPORTING SERVICES	211,038,043	311,038,043	232,183,592.77	242,023,393	0
70811	RECREATIONAL AND SPORTING SERVICES	211,038,043	311,038,043	232,183,592.77	242,023,393	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
<u>1</u>	<u>Revenue</u>	<u>5,869,564</u>	<u>5,869,564</u>	<u>2,092,000</u>	<u>5,869,564</u>	<u>0</u>
12	INDEPENDENT REVENUE	5,869,564	5,869,564	2,092,000	5,869,564	0
1202	NON-TAX REVENUE	5,869,564	5,869,564	2,092,000	5,869,564	0
120201	LICENCES - GENERAL	4,117,594	4,117,594	1,150,000	4,117,594	0
12020115	CHURCH MARRIAGE LICENCES	1,000,000	1,000,000	80,000	1,000,000	0
12020138	REGISTRATION AND RENEWAL OF VOLUNTARY ADULT/YOUTH CLUBS/ASSOCIATION FEES	1,682,719	1,682,719	643,000	1,682,719	0
12020140	REGISTRATION /RENEWAL OF ORPHANAGE HOMES	1,034,875	1,034,875	325,000	1,034,875	0
12020147	REGISTRATION/ RENEWAL OF DAY-CARE CENTRES	400,000	400,000	102,000	400,000	0
120204	FEES - GENERAL	1,208,220	1,208,220	792,000	1,208,220	0
12020453	NOTICE OF MARRIAGE FEE	1,208,220	1,208,220	792,000	1,208,220	0
120207	EARNINGS -GENERAL	543,750	543,750	150,000	543,750	0
12020797	EARNING FROM AMUSEMENT PARKS	543,750	543,750	150,000	543,750	0
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>3,201,988,362</u>	<u>2,352,988,362</u>	<u>287,432,698.44</u>	<u>4,037,676,766</u>	<u>583,883,100</u>
21	PERSONNEL COST	203,125,612	203,125,612	140,254,093.44	218,649,958	0
2101	SALARY	203,125,612	203,125,612	140,254,093.44	218,649,958	0
210101	SALARIES AND WAGES	203,125,612	203,125,612	140,254,093.44	218,649,958	0
21010101	SALARY	203,125,612	203,125,612	140,254,093.44	218,649,958	0
22	OTHER RECURRENT COSTS	1,558,423,000	709,423,000	51,927,105	1,903,487,058	573,883,100
2202	OVERHEAD COST	1,537,923,000	688,923,000	45,127,105	1,882,987,058	573,883,100
220201	TRAVEL & TRANSPORT - GENERAL	10,000,000	10,000,000	3,450,000	218,649,958	0
22020102	TRAVEL AND TRANSPORT - OTHERS	10,000,000	10,000,000	3,450,000	218,649,958	0
220202	UTILITIES - GENERAL	2,354,000	2,354,000	154,005	2,454,000	0
22020203	WATER RATE	50,000	50,000	0	50,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



22020204	ELECTRICITY BILL /CHARGES	204,000	204,000	0	204,000	0
22020205	TELEPHONE CHARGES	100,000	100,000	10,000	200,000	0
22020206	SATELLITE BROADCASTING ACCESS CHARGES	2,000,000	2,000,000	144,005	2,000,000	0
220203	MATERIALS & SUPPLIES - GENERAL	740,000,000	340,000,000	9,645,200	756,000,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	3,000,000	3,000,000	468,500	3,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	737,000,000	337,000,000	9,176,700	753,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	30,000,000	30,000,000	8,246,400	40,000,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	5,000,000	5,000,000	2,280,000	10,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	5,000,000	5,000,000	1,036,400	5,000,000	0
22020439	GBV SITUATION ROOM AND DATA MANAGEMENTCENTRE EXPENSES	20,000,000	20,000,000	4,930,000	25,000,000	0
220205	TRAINING - GENERAL	160,000,000	160,000,000	714,500	160,000,000	0
22020501	LOCAL TRAINING	50,000,000	50,000,000	92,000	50,000,000	0
22020502	INTERNATIONAL TRAINING	90,000,000	90,000,000	150,000	90,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	20,000,000	20,000,000	472,500	20,000,000	0
220206	OTHER SERVICES - GENERAL	18,000,000	18,000,000	500,000	18,000,000	0
22020612	SCIENCE & TECHNICAL, ART EXHIBITIONS/ ANNUAL TRADE FAIR FOR EXHIBITION OF PRODUCTS MADE BY PEOPLE WITH DISABILITY /JETS CLUB ACTIVITIES:SCIENCE AND PROJECT EXHIBITION(STATE AND NATIONAL)	3,000,000	3,000,000	0	3,000,000	0
22020660	HEALTH INTERVENTIONS PROGRAMME TO KOGI STATE	5,000,000	5,000,000	0	5,000,000	0
22020691	GENDER-BASED VIOLENCE(GBV) RESPONSIVE SERVICE DELIVERY	10,000,000	10,000,000	500,000	10,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	577,569,000	128,569,000	22,417,000	687,883,100	573,883,100
22021001	REFRESHMENT & MEALS	1,000,000	2,000,000	1,045,000	2,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	12,000,000	12,000,000	490,000	12,000,000	0
22021003	CELEBRATION/ REMEMBRANCE DAY	55,000,000	55,000,000	16,592,000	85,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	10,000,000	10,000,000	0	10,000,000	0
22021064	FOOD AND NUTRITION PROGRAMS EXPENSES	494,569,000	44,569,000	4,230,000	573,883,100	573,883,100
22021098	MONITORING ACTIVITIES AND FOLLOW UP	5,000,000	5,000,000	60,000	5,000,000	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	500,000	500,000	0	500,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



220401	LOCAL GRANTS AND CONTRIBUTIONS	500,000	500,000	0	500,000	0
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	500,000	500,000	0	500,000	0
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	20,000,000	20,000,000	6,800,000	20,000,000	0
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	20,000,000	20,000,000	6,800,000	20,000,000	0
22080119	FINANCIAL ASSISTANCE TO NEEDIES	20,000,000	20,000,000	6,800,000	20,000,000	0
23	CAPITAL EXPENDITURE	1,440,439,750	1,440,439,750	95,251,500	1,915,539,750	10,000,000
2301	FIXED ASSETS PURCHASED	333,000,000	333,000,000	3,125,000	388,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	333,000,000	333,000,000	3,125,000	388,000,000	0
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	282,000,000	282,000,000	0	282,000,000	0
23010128	PURCHASE OF SECURITY EQUIPMENT	26,000,000	26,000,000	0	106,000,000	0
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	10,000,000	10,000,000	0	0	0
23010132	PURCHASE OF SECURITY GADGETS	15,000,000	15,000,000	3,125,000	0	0
2302	CONSTRUCTION / PROVISION	454,000,000	454,000,000	48,670,000	773,100,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	454,000,000	454,000,000	48,670,000	773,100,000	0
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	3,000,000	3,000,000	0	2,100,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	401,000,000	401,000,000	0	701,000,000	0
23020124	CONSTRUCTION OF MARKETS/ PARKS	50,000,000	50,000,000	48,670,000	70,000,000	0
2303	REHABILITATION / REPAIRS	129,000,000	129,000,000	43,456,500	175,000,000	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	129,000,000	129,000,000	43,456,500	175,000,000	0
23030103	REHABILITATION / REPAIRS - HOUSING	50,000,000	50,000,000	0	70,000,000	0
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	79,000,000	79,000,000	43,456,500	105,000,000	0
2305	OTHER CAPITAL PROJECTS	524,439,750	524,439,750	0	579,439,750	10,000,000
230501	ACQUISITION OF NON TANGIBLE ASSETS	524,439,750	524,439,750	0	579,439,750	10,000,000
23050101	RESEARCH AND DEVELOPMENT	130,000,000	130,000,000	0	130,000,000	10,000,000
23050106	ECONOMIC EMPOWERMENT	394,439,750	394,439,750	0	449,439,750	0
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
710	SOCIAL PROTECTION	3,201,988,362	2,352,988,362	287,432,698.44	4,037,676,766	583,883,100



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7104	FAMILY AND CHILDREN	3,201,988,362	2,352,988,362	287,432,698.44	4,037,676,766	583,883,100
71041	FAMILY AND CHILDREN	3,201,988,362	2,352,988,362	287,432,698.44	4,037,676,766	583,883,100

051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT								
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ December	2026 Approved Budget	2026 NUT Tagging
Total					1,440,439,750	1,440,439,750	95,251,500	1,915,539,750	10,000,000
02100123001700 - Societal Re-orientation - General	IMPLEMENTATION ON KOGI STATE ACTION PLAN ON PEACE AND SECURITY FOR WOMEN AND CHILDREN	23010132 - PURCHASE OF SECURITY GADGETS	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	15,000,000	15,000,000	3,125,000	0	0
02100123001800 - Societal Re-orientation - General	PROCUREMENT OF SECURITY GADGETS TO ENSURE SAFETY ACTIVITY	23010128 - PURCHASE OF SECURITY EQUIPMENT	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	1,000,000	1,000,000	0	1,000,000	0
02100123001900 - Societal Re-orientation - General	RENOVATION OF MINISTRY'S DAY CARE CENTRE AT FAREC	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	24,000,000	24,000,000	0	50,000,000	0
02100123002000 - Societal Re-orientation - General	CONSTRUCTION OF CHILD CARE CENTRES AND ORPHANAGE HOMES IN THE 3 SENATORIAL DISTRICT	23050106 - ECONOMIC EMPOWERMENT	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	24,000,000	24,000,000	0	24,000,000	0
02100123002100 - Societal Re-orientation - General	RENOVATION AND EQUIPPING DROP IN CENTRE ALOMA	23030103 - REHABILITATION / REPAIRS - HOUSING	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	50,000,000	50,000,000	0	70,000,000	0
03100123003200 - Poverty Alleviation - General	PROCUREMENT OF GRINDING MACHINES AND OTHER SUPPORT DEVICES FOR THE EMPOWERMENT OF 500 WOMEN ACROSS THE STATE	23050106 - ECONOMIC EMPOWERMENT	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	0	0	0	75,000,000	0
03100123003300 - Poverty Alleviation - General	CONSTRUCTION OF CHILDREN PARLIAMENTARIAN CENTRE IN CENTRE IN LOKOJA	23010128 - PURCHASE OF SECURITY EQUIPMENT	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	25,000,000	25,000,000	0	105,000,000	0
03100123003400 - Poverty Alleviation - General	CONSTRUCTION OG THE GOVERNMENT CHILDREN'S RECEPTION CENTRE/ORPHANAGE HOME IN LOKOJA	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	5,000,000	5,000,000	0	150,000,000	0
03100123003500 - Poverty Alleviation - General	REHABILITATION / REPAIR OF THE DISABLED CENTRE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	5,000,000	5,000,000	0	5,000,000	0
03100123003600 - Poverty Alleviation - General	ESTABLISHMENT OF DAY CARE CENTRE FOR ELDERLY	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	50,000,000	50,000,000	43,456,500	50,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



03100123003700 - Poverty Alleviation - General	PROCUREMENT/FURNISHING OF REHABILITATION CENTRE FOR THE DISABLE	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	2,000,000	2,000,000	0	2,000,000	0
03100123003800 - Poverty Alleviation - General	KOGI STATE INTERVENTION FOR WIDOWS AND ORPHANS TO ESTABLISH BUSINESS CENTRE (SIP)	23020124 - CONSTRUCTION OF MARKETS/ PARKS	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	50,000,000	50,000,000	48,670,000	70,000,000	0
03100123003900 - Poverty Alleviation - General	KOGI STATE INTERVENTION FOR THE PHYSICALLY CHALLENGED SUPPORTING EQUIPMENT (SIP)	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	10,000,000	10,000,000	0	0	0
03100123004000 - Poverty Alleviation - General	SOCIAL TRANSFER AND LIVELIHOOD GRANT (CARES)	23050106 - ECONOMIC EMPOWERMENT	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	100,000,000	100,000,000	0	50,000,000	0
03100123004100 - Poverty Alleviation - General	KOGI STATE INTERVENTION ON SEXUAL/ GENDER VIOLENCE OPERATION/ DATA MANAGEMENT EQUIPMENT	23050106 - ECONOMIC EMPOWERMENT	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	70,000,000	70,000,000	0	100,000,000	0
05010224000100 - Human and institutional capacity performance management	NUT 2HRN. BUILD CAPACITY (TRAINING) OF CAREGIVERS IN ORPHANAGES IN THE STATE ON ASSESSMENT OF NUTRITIONAL STATUS AND APPROPRIATE INFANT AND YOUNG CHILD FEEDING PRACTICES	23050101 - RESEARCH AND DEVELOPMENT	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	10,000,000	10,000,000	0	10,000,000	10,000,000
06100123006300 - Housing and Urban Development - General	CONSTRUCTION OF SPRINTER HUMANITARIAN CENTRE, OKURA	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	71041 - FAMILY AND CHILDREN	12220500 - DEKINA	25,000,000	25,000,000	0	25,000,000	0
06100125000600 - Housing and Urban Development - General	CONSTRUCTION OF GOVERNMENT ORPHANAGE HOME/SAFE SPACE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	201,000,000	201,000,000	0	261,000,000	0
07100123000300 - Gender - General	CONSTRUCTION OF NURSERY/ PRIMARY SCHOOL, GADUMO INCLUDING FENCING	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	3,000,000	3,000,000	0	2,100,000	0
07100123000400 - Gender - General	REHABILITATION/FURNISHING OF MINISTRY OF WOMEN AFFAIRS OFFICE COMPLEX	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	280,000,000	280,000,000	0	280,000,000	0
07100123000500 - Gender - General	WOMEN EMPOWERMENT (3 SENATORIAL DISTRICTS)	23050106 - ECONOMIC EMPOWERMENT	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	100,439,750	100,439,750	0	100,439,750	0
07100123000600 - Gender - General	CREDIT FACILITIES TO WOMEN GROUPS E.G WIDOWS/ WOMEN FUND FOR ECONOMIC EMPOWERMENT (WOFE)	23050106 - ECONOMIC EMPOWERMENT	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	100,000,000	100,000,000	0	100,000,000	0
07100123000700 - Gender - General	ANNUAL NATIONAL COUNCIL CONFERENCE FOR WOMEN AFFAIRS	23050101 - RESEARCH AND DEVELOPMENT	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	120,000,000	120,000,000	0	120,000,000	0



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	AND SOCIAL DEVELOPMENT TO ENHANCE CAPACITY DEVELOPMENT								
07100123000800 - Gender - General	CONSTRUCTION OF SEXUAL ASSAULT REFERRAL CENTRE (SARC'S)	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	50,000,000	50,000,000	0	15,000,000	0
13100123013700 - Reform of Government and Governance - General	CONSTRUCTION OF REMAND HOME AND JUVENILE COURT, LOKOJA	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	100,000,000	100,000,000	0	100,000,000	0
13100123013800 - Reform of Government and Governance - General	RENOVATION OF AMUSEMENT PARKS LOKOJA	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	20,000,000	20,000,000	0	150,000,000	0



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051400200100	KOGI STATE OFFICE FOR DISABILITY AFFAIRS					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	EXPENDITURES	348,270,259	349,770,259	54,533,000	441,612,259	0
21	PERSONNEL COST	6,102,259	6,102,259	1,765,000	6,102,259	0
2101	SALARY	6,102,259	6,102,259	1,765,000	6,102,259	0
210101	SALARIES AND WAGES	6,102,259	6,102,259	1,765,000	6,102,259	0
21010104	AUXILLARY STAFF	6,102,259	6,102,259	1,765,000	6,102,259	0
22	OTHER RECURRENT COSTS	215,768,000	217,268,000	52,768,000	235,510,000	0
2202	OVERHEAD COST	160,768,000	162,268,000	52,442,000	180,510,000	0
220201	TRAVEL & TRANSPORT - GENERAL	27,400,000	17,400,000	830,000	29,500,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	2,400,000	2,400,000	830,000	4,500,000	0
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	25,000,000	15,000,000	0	25,000,000	0
220202	UTILITIES - GENERAL	14,510,000	14,510,000	211,000	14,510,000	0
22020201	INTERNET ACCESS CHARGES	2,000,000	2,000,000	0	2,000,000	0
22020203	WATER RATE	50,000	50,000	0	50,000	0
22020204	ELECTRICITY BILL /CHARGES	1,500,000	1,500,000	211,000	1,500,000	0
22020205	TELEPHONE CHARGES	960,000	960,000	0	960,000	0
22020211	HOSTING OF THE STATE WEBSITE EXPENSES/ WEBSITE DEVELOPMENT AND MAINTENANCE	10,000,000	10,000,000	0	10,000,000	0
220203	MATERIALS & SUPPLIES - GENERAL	14,858,000	14,858,000	3,920,000	17,000,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	858,000	858,000	820,000	2,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	14,000,000	14,000,000	3,100,000	15,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	30,000,000	31,500,000	11,064,500	32,500,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	2,500,000	2,500,000	2,248,000	4,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	19,500,000	19,500,000	4,065,000	19,500,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,000,000	4,500,000	3,453,500	4,000,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	5,000,000	5,000,000	1,298,000	5,000,000	0
220205	TRAINING - GENERAL	12,000,000	12,000,000	2,602,000	17,000,000	0
22020501	LOCAL TRAINING	2,000,000	2,000,000	0	2,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	10,000,000	10,000,000	2,602,000	15,000,000	0



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220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	3,000,000	3,000,000	584,000	3,000,000	0
22020702	LEGAL SERVICES /PREROGATIVE OF MERCYEXPENSES/ IMPLEMENTATION OF ACJ LAW 2017	3,000,000	3,000,000	584,000	3,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	10,000,000	10,000,000	4,546,000	12,000,000	0
22020801	MOTOR VEHICLE FUEL COST	3,000,000	3,000,000	2,650,000	5,000,000	0
22020807	FUEL EXPENSES	5,000,000	5,000,000	1,599,000	5,000,000	0
22020808	LUBRICANTS EXPENSES	2,000,000	2,000,000	297,000	2,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	49,000,000	59,000,000	28,684,500	55,000,000	0
22021001	REFRESHMENT & MEALS	7,000,000	7,000,000	2,964,500	10,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	10,000,000	10,000,000	720,000	10,000,000	0
22021003	CELEBRATION/ REMEMBRANCE DAY	15,000,000	25,000,000	25,000,000	18,000,000	0
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	2,000,000	2,000,000	0	2,000,000	0
22021010	ALL SPORT COMPETITION EXPENSES	15,000,000	15,000,000	0	15,000,000	0
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	55,000,000	55,000,000	326,000	55,000,000	0
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	55,000,000	55,000,000	326,000	55,000,000	0
22080119	FINANCIAL ASSISTANCE TO NEEDIES	55,000,000	55,000,000	326,000	55,000,000	0
23	CAPITAL EXPENDITURE	126,400,000	126,400,000	0	200,000,000	0
2301	FIXED ASSETS PURCHASED	26,400,000	26,400,000	0	200,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	26,400,000	26,400,000	0	200,000,000	0
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	26,400,000	26,400,000	0	200,000,000	0
2302	CONSTRUCTION / PROVISION	100,000,000	100,000,000	0	0	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	100,000,000	100,000,000	0	0	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	100,000,000	100,000,000	0	0	0
051400200100	KOGI STATE OFFICE FOR DISABILITY AFFAIRS					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
710	SOCIAL PROTECTION	348,270,259	349,770,259	54,533,000	441,612,259	0
7104	FAMILY AND CHILDREN	348,270,259	349,770,259	54,533,000	441,612,259	0
71041	FAMILY AND CHILDREN	348,270,259	349,770,259	54,533,000	441,612,259	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



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



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051700100100	MINISTRY OF EDUCATION					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
1	Revenue	476,940,000	476,940,000	228,758,557.11	60,613,353,821	0
12	INDEPENDENT REVENUE	476,940,000	476,940,000	228,758,557.11	529,083,800	0
1202	NON-TAX REVENUE	476,940,000	476,940,000	228,758,557.11	529,083,800	0
120201	LICENCES - GENERAL	39,960,000	39,960,000	4,365,067.84	34,200,000	0
12020143	REGISTRATION /RENEWAL OF PRIVATE INSTITUTION FEES	28,960,000	28,960,000	4,365,067.84	23,180,000	0
12020166	CERTIFICATE FOR APPROVED SCHOOLS	11,000,000	11,000,000	0	11,020,000	0
120204	FEES - GENERAL	421,980,000	421,980,000	223,793,489.27	474,883,800	0
12020421	CONTRACT DOCUMENT NON- REFUNDABLE TENDER FEES	2,000,000	2,000,000	10,000	2,000,000	0
12020424	FIRST SCHOOL LEAVING CERTIFICATE	135,000,000	135,000,000	21,878,842.32	187,903,800	0
12020433	EXAMINATION FEES	234,500,000	234,500,000	198,142,050.95	234,500,000	0
12020450	SCHOOL APPROVAL ASSESSMENT	10,480,000	10,480,000	0	10,480,000	0
12020468	ESTABLISHMENT OF NURSERY /PRIMARY SCHOOL PROCESSING FEES	40,000,000	40,000,000	3,762,596	40,000,000	0
120205	FINES - GENERAL	15,000,000	15,000,000	600,000	20,000,000	0
12020510	PENALTY FOR UNREGISTERED SCHOOLS	15,000,000	15,000,000	600,000	20,000,000	0
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	0	0	0	60,084,270,021	0
1403	LOANS/ BORROWINGS RECEIPT	0	0	0	60,084,270,021	0
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	0	0	0	60,084,270,021	0
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	0	0	0	60,084,270,021	0
051700100100	MINISTRY OF EDUCATION					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	EXPENDITURES	6,975,481,631	7,020,481,631	3,331,229,182.56	67,671,632,467	68,809,510
21	PERSONNEL COST	388,905,642	388,905,642	287,279,660.99	460,172,241	0
2101	SALARY	388,905,642	388,905,642	287,279,660.99	460,172,241	0
210101	SALARIES AND WAGES	388,905,642	388,905,642	287,279,660.99	460,172,241	0
21010101	SALARY	388,905,642	388,905,642	287,279,660.99	460,172,241	0
22	OTHER RECURRENT COSTS	430,600,000	473,600,000	228,975,168.77	4,202,690,062	48,459,510



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2202	OVERHEAD COST	430,600,000	473,600,000	228,975,168.77	4,112,690,062	48,459,510
220201	TRAVEL & TRANSPORT - GENERAL	30,000,000	30,000,000	21,583,720	30,000,000	0
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	15,000,000	15,000,000	6,597,800	15,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	15,000,000	15,000,000	14,985,920	15,000,000	0
220202	UTILITIES - GENERAL	2,500,000	2,500,000	154,063.77	2,500,000	0
22020204	ELECTRICITY BILL /CHARGES	2,000,000	2,000,000	118,563.77	2,000,000	0
22020205	TELEPHONE CHARGES	500,000	500,000	35,500	500,000	0
220203	MATERIALS & SUPPLIES - GENERAL	92,100,000	110,100,000	78,536,000	225,122,952	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	3,000,000	3,000,000	3,000,000	3,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	100,000	100,000	20,000	100,000	0
22020323	OFFICE AND GENERAL EXPENSES	88,000,000	106,000,000	75,516,000	221,022,952	0
22020359	STATISTICAL INVESTIGATION/ DATA COLLECTION/ CAPTURING OF POOR & VULNERABLE PEOPLE DATA	1,000,000	1,000,000	0	1,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	11,500,000	11,500,000	9,228,220	11,500,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	8,000,000	8,000,000	7,838,360	8,000,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	1,500,000	1,500,000	1,389,860	1,500,000	0
22020441	HEALTH FACILITIES MAINTENANCE EXPENSES	2,000,000	2,000,000	0	2,000,000	0
220205	TRAINING - GENERAL	12,000,000	37,000,000	1,170,000	1,980,000,000	0
22020501	LOCAL TRAINING	10,000,000	35,000,000	230,000	278,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	2,000,000	2,000,000	940,000	2,000,000	0
22020541	GOVERNMENT INTERVENTION ON PAYMENT OF EXAMINATION FEES FOR STUDENTS IN PUBLIC SCHOOLS:WAEC & JAMB, BECE, CEE	0	0	0	1,700,000,000	0
220206	OTHER SERVICES - GENERAL	256,000,000	256,000,000	110,909,165	1,761,607,600	0
22020612	SCIENCE & TECHNICAL, ART EXHIBITIONS/ ANNUAL TRADE FAIR FOR EXHIBITION OF PRODUCTS MADE BY PEOPLE WITH DISABILITY /JETS CLUB ACTIVITIES:SCIENCE AND PROJECT EXHIBITION(STATE AND NATIONAL)	1,000,000	1,000,000	0	21,000,000	0
22020639	CONDUCT OF EXAMS EXPENSES	250,000,000	250,000,000	110,909,165	250,000,000	0
22020653	PROJECT MANAGEMENT AND SYSTEM STRENGTHENING (AGILE PROJECT)	0	0	0	1,445,607,600	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



22020660	HEALTH INTERVENTIONS PROGRAMME TO KOGI STATE	2,000,000	2,000,000	0	2,000,000	0
22020662	ACCREDITATION OF TECHNICAL SCHOOLS /ACCREDITATION OF SERVICE PROVIDERS/ ACCREDITATION OF COURSES	0	0	0	40,000,000	0
22020691	GENDER-BASED VIOLENCE(GBV) RESPONSIVE SERVICE DELIVERY	3,000,000	3,000,000	0	3,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,000,000	2,000,000	390,000	2,000,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	2,000,000	2,000,000	390,000	2,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	24,500,000	24,500,000	7,004,000	99,959,510	48,459,510
22021001	REFRESHMENT & MEALS	12,000,000	12,000,000	4,411,500	12,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	1,000,000	1,000,000	0	1,000,000	0
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	2,500,000	2,500,000	1,427,500	7,500,000	0
22021010	ALL SPORT COMPETITION EXPENSES	3,000,000	3,000,000	500,000	3,000,000	0
22021032	ALL FESTIVAL BOTH STATE AND NATIONAL EXPENSES	1,000,000	1,000,000	0	1,000,000	0
22021064	FOOD AND NUTRITION PROGRAMS EXPENSES	0	0	0	48,459,510	48,459,510
22021098	MONITORING ACTIVITIES AND FOLLOW UP	5,000,000	5,000,000	665,000	27,000,000	0
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	0	0	0	90,000,000	0
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	0	0	0	90,000,000	0
22080115	PAYMENT OF SCHOLARSHIP/ BURSARY ALLOWANCE TO KOGI STUDENTS IN TERTIARY INSTITUTIONS AND ASSOCIATED COSTS	0	0	0	90,000,000	0
23	CAPITAL EXPENDITURE	6,155,975,989	6,157,975,989	2,814,974,352.80	63,008,770,164	20,350,000
2301	FIXED ASSETS PURCHASED	625,281,025	625,281,025	0	998,664,246	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	625,281,025	625,281,025	0	998,664,246	0
23010101	PURCHASE / ACQUISITION OF LAND	10,000,000	10,000,000	0	0	0
23010113	PURCHASE OF COMPUTERS	34,000,000	34,000,000	0	100,000,000	0
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	269,800,000	269,800,000	0	627,964,246	0
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	180,981,025	180,981,025	0	154,000,000	0
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	20,000,000	20,000,000	0	30,000,000	0
23010132	PURCHASE OF SECURITY GADGETS	10,000,000	10,000,000	0	25,200,000	0
23010140	PURCHASE OF OFFICE EQUIPMENT	10,000,000	10,000,000	0	30,000,000	0
23010145	PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	80,000,000	80,000,000	0	0	0



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23010146	PURCHASE OF MOTOR CYCLES	10,500,000	10,500,000	0	31,500,000	0
2302	CONSTRUCTION / PROVISION	264,438,975	664,438,975	383,061,659.96	30,949,960,975	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	264,438,975	664,438,975	383,061,659.96	30,949,960,975	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	15,000,000	15,000,000	0	150,000,000	0
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	95,760,000	95,760,000	0	75,000,000	0
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	90,000,000	490,000,000	383,061,659.96	30,696,282,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	53,678,975	53,678,975	0	28,678,975	0
23020124	CONSTRUCTION OF MARKETS/ PARKS	10,000,000	10,000,000	0	0	0
2303	REHABILITATION / REPAIRS	3,591,990,979	2,691,990,979	1,043,442,108.84	30,793,794,943	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	3,591,990,979	2,691,990,979	1,043,442,108.84	30,793,794,943	0
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	3,558,490,979	2,658,490,979	1,043,442,108.84	30,793,794,943	0
23030110	REHABILITATION / REPAIRS - LIBRARIES	33,500,000	33,500,000	0	0	0
2304	PRESERVATION OF THE ENVIRONMENT	0	0	0	20,350,000	20,350,000
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	0	0	0	20,350,000	20,350,000
23040106	PLANTING AND CULTIVATION	0	0	0	20,350,000	20,350,000
2305	OTHER CAPITAL PROJECTS	1,674,265,010	2,176,265,010	1,388,470,584	246,000,000	0
230501	ACQUISITION OF NON TANGIBLE ASSETS	1,674,265,010	2,176,265,010	1,388,470,584	246,000,000	0
23050101	RESEARCH AND DEVELOPMENT	1,659,265,010	2,161,265,010	1,388,470,584	230,000,000	0
23050102	COMPUTER SOFTWARE ACQUISITION	15,000,000	15,000,000	0	16,000,000	0
051700100100	MINISTRY OF EDUCATION					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
709	EDUCATION	6,975,481,631	7,020,481,631	3,331,229,182.56	67,671,632,467	68,809,510
7098	EDUCATION N.E.C.	6,975,481,631	7,020,481,631	3,331,229,182.56	67,671,632,467	68,809,510
70981	EDUCATION N.E.C	6,975,481,631	7,020,481,631	3,331,229,182.56	67,671,632,467	68,809,510

051700100100	MINISTRY OF EDUCATION								
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ December	2026 Approved Budget	2026 NUT Tagging
Total					6,155,975,989	6,157,975,989	2,814,974,352.80	63,008,770,164	20,350,000
02100123002200 - Societal Re-orientation - General	CONSTRUCTION OF A BLOCK OF 5 OFFICES IN THE MINISTRY OF EDUCATION HEADQUARTER AND A	23020101 - CONSTRUCTION /	70981 - EDUCATION N.E.C	12231200 - LOKOJA	15,000,000	15,000,000	0	150,000,000	0



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	BLOCK OF 2 OFFICES EACH FOR THE AREA EVALUATORS OF EDUCATION (AEES) IN THE 21 LGAS WITHIN ONE YEAR	PROVISION OF OFFICE BUILDINGS							
02100123002300 - Societal Re-orientation - General	CAPACITY BUILDING FOR 100 GUARDIANS AND COUNSELORS IN SCHOOLS WITHIN ONE YEAR	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	10,000,000	10,000,000	0	0	0
02100123002400 - Societal Re-orientation - General	RENOVATION OF COMMUNITY SECONDARY SCHOOL AGASSA	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12211700 - OKENE	50,000,000	50,000,000	0	50,000,000	0
02100123002500 - Societal Re-orientation - General	RENOVATION OF COMMUNITY SECONDARY SCHOOL, OLOWA	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12220500 - DEKINA	6,000,000	6,000,000	0	11,000,000	0
05010123000100 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	REVIEW OF THE STATE EDUCATION STRATEGIC PLAN	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	20,000,000	20,000,000	0	0	0
05010123000200 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	YEARLY CONDUCT OF STATE EDUCATION SUMMIT WITH RELEVANT STAKEHOLDERS	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	30,000,000	30,000,000	0	0	0
05010123000300 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	ESTABLISHMENT OF SCHOOL - BASED MANAGEMENT COMMITTEE (SBMC) IN 284 GRANT-AIDED SECONDARY SCHOOLS	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	7,500,000	7,500,000	0	0	0
05010123000400 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	ESTABLISHMENT OF KOGI STATE SENIOR SECONDARY EDUCATION BOARD KGSSEB	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70981 - EDUCATION N.E.C	12231200 - LOKOJA	25,000,000	25,000,000	0	0	0
05010125000100 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	CONVERSION AND RENOVATION OF JEJE HIGH SCHOOL (JHS) TO PUBLIC SCHOOL. C4	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12231200 - LOKOJA	10,000,000	10,000,000	0	0	0
05010223000100 - Human and institutional capacity performance management	PROVISION OF VOCATIONAL SKILLS EQUIPMENT TO 21 CENTRES IN ALL THE 21 LGAS: (1) 42 SETS SEWING MACHINES (2) 42 SETS OF EMBROIDERY MACHINES (3) 42 WELDING MACHINES (4) 210 PIECES OF CLIPPERS FOR YOUTH AND ADULT EDUCATION	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	50,000,000	50,000,000	0	50,000,000	0



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05010223000200 - Human and institutional capacity performance management	HUMAN CAPITAL DEVELOPMENT (HCD):QUARTELY SENSITIZATION AND ADVOCACY FOR HUMAN RESOURCES DEVELOPMENT FOR EFFICIENT SERVICE DELIVERY ON CAPACITY BUILDING AND DEVELOPMENT	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	10,000,000	10,000,000	0	0	0
05010224000200 - Human and institutional capacity performance management	NUT SHRN. 5.2.8 TRAINING OF 20 NUMBER OF TEACHERS /CAREGIVER ON PRACTICES AND TABOOS THAT AFFECTS NUTRITIONAL STATUS OF WOMEN AND ADOLESCENT GIRLS HEALTH AND HYGIENE	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	4,058,000	6,058,000	320,000	0	0
05010224000300 - Human and institutional capacity performance management	NUT SHRN. 5.2.9 TRAINING OF 10 NUMBERS OF PEER EDUCATORS (ADOLESCENT AND YOUNG GIRLS) ON PRACTICES AND TABOOS THAT AFFECTS NUTRITIONAL STATUS OF WOMEN AND GIRLS HEALTH AND HYGIENE	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	1,707,010	1,707,010	0	0	0
05010423000100 - Integrated supportive supervision	PROVISION OF MOTORCYCLES FOR 21 EDUCATION AREA EVALUATORS (INSPECTORS) IN 21 LGAS	23010146 - PURCHASE OF MOTOR CYCLES	70981 - EDUCATION N.E.C	12231200 - LOKOJA	10,500,000	10,500,000	0	31,500,000	0
05020223000100 - Advocacy and sensitization	REDUCTION OF OUT-OF-SCHOOL CHILDREN:(OOSC) RATE VIA:HOME - GROW SCHOOL FEEDING PROGRAMME,SECOND CHANCE EDUCATION, COMMUNITY AWARENESS AND ENGAGEMENT FROM 60% TO 35%	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	50,000,000	50,000,000	0	0	0
05020523000100 - Parental and community support	GOVERNMENT INTERVENTION ON PAYMENT OF EXAMINATION FEES FOR STUDENTS IN PUBLIC SCHOOLS:WAEC & JAMB 23,000,BECE 45,000 CEE 51,000	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	1,000,000,000	1,500,000,000	1,348,689,584	0	0
05020523000200 - Parental and community support	PROVISION OF BURSARY AWARDS TO 10 EXECUTIVE OFFICERS TO ATTEND COURSES WITHIN A YEAR	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	50,000,000	50,000,000	15,000,000	0	0
05020623000100 - Tertiary institutions' new courses accreditation	ACCREDITATION OF TECHINICAL COURSES :(1)BUILDING AND CONSTRUCTIONS (2)ELECTRICAL INSTALLATIONS AND MAINTENANCE (3)CARPENTRY AND JOINERY (4)FURNITURE AND UPHOLSTERY AND (5)ICT AT GTC ANKPA,GTC IDAH,GTC OBOROKO AND GTC MOPA	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	40,000,000	40,000,000	0	0	0
05030123000100 - Inclusive Education	EDUCATION FOR ALL /SDG4:NATIONAL AND STATE	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	10,000,000	10,000,000	0	0	0



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	COMPETITION FOR STUDENTS IN SCIENCES WITH 1 YEAR								
05030123000200 - Inclusive Education	SUBSIDY FOR STATE EXAMINATION:BASIC 6 EVALUATION EXAMINATION	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	26,000,000	26,000,000	0	0	0
05030123000300 - Inclusive Education	PROVISION OF EQUAL ACCESS TO QUALITY EDUCATION(ECCDE/BASIC)	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	50,000,000	50,000,000	0	0	0
05030223000100 - Special education	INCLUSIVE EDUCATION (LEARNERS WITH SPECIAL NEEDS)	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	50,000,000	50,000,000	0	0	0
05030223000200 - Special education	INCLUSIVE EDUCATION/ PROVISION OF LEARNING AIDS (BRAIDS TYPEWRITER,HEARING AID,WHEEL CHAIR AND OTHERS) FOR SPECIAL EDUCATION (LEARNERS WITH SPECIAL NEED) IN 3 SPECIAL SCHOOLS AT IYALE,EGBE AND ZANGO DAJI	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	50,000,000	50,000,000	0	100,000,000	0
05030423000100 - Second chance education	DEVELOPMENT OF E-LEARNING PROGRAMME(MOBILE APPLICATION) FOR TEACHERS, STUDENTS AND PUPILS ACROSS THE STATE	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	60,000,000	60,000,000	24,461,000	100,000,000	0
05030523000100 - Girls/Boys child education	GIRL CHILD EDUCATION IN UBE/POST BASIC: MATHEMATICS AND SCIENCE COMPETITION FOR GIRL CHILD, HEALTH PROGRAMMES	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	50,000,000	50,000,000	0	0	0
05030524000100 - Girls/Boys child education	ESTABLISHMENT OF GOVERNMENT DAY SECONDARY SCHOOL ZANGO DAJI	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12210100 - ADAVI	50,000,000	50,000,000	0	50,000,000	0
05040223000100 - Instructional and learning materials	SUPPLY OF SCIENCES LABORATORY EQUIPMENT TO PHYSICS ,CHEMISTRY, BIOLOGY, AGRIC, HOMEC AND ICT LABS IN 21 GOVERNMENT SCIENCE SECONDARY SCHOOLS IN 21 LGAS	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	50,000,000	50,000,000	0	377,964,246	0
05040223000200 - Instructional and learning materials	SUPPLY OF 120,000 COPIES OF CUSTOMISED MATHEMATICS AND ENGLISH TEXTBOOKS TO SECONDARY SCHOOLS	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	50,981,025	50,981,025	0	54,000,000	0
05040223000300 - Instructional and learning materials	PROVISION OF EQUIPMENT TO AID GENDER ISSUES IN BASIC AND POST BASIC EDUCATION :EQUIPMENT -126 KNITTING & SEWING MACHINES ,132 DRYERS & 132 HAIR ROLLERS WHILE LEARNING MATERIALS.	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	100,000,000	100,000,000	0	100,000,000	0
05040223000400 - Instructional and learning materials	PROVISIONS OF 25,000 COPIES NEW CURRICULUMS AND TEACHER'S GUIDE ACROSS ALL SUBJECTS IN BASIC AND POST BASIC LEVELS.	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	50,000,000	50,000,000	0	100,000,000	0



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05050123000200 - Schools' infrastructure construction and rehabilitation	RENOVATIONS /REHABILITATIONS OF 15 SECONDARY SCHOOLS PERIMETER FENCING ACROSS THE STATE IN ALL LGA	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12231200 - LOKOJA	210,000,000	210,000,000	0	0	0
05050123000300 - Schools' infrastructure construction and rehabilitation	RENOVATIONS /REMODELLING OF SECONDARY SCHOOLS ACROSS THE STATE (ALL)	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	2,202,490,979	202,490,979	0	2,030,414,522	0
05050123000400 - Schools' infrastructure construction and rehabilitation	PROVISIONS OF LEARNING OF INFRASTRUCTURE IN PUBLIC SCHOOLS	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	50,000,000	50,000,000	0	0	0
05050123000500 - Schools' infrastructure construction and rehabilitation	ESTABLISHMENT OF EJIGBO COMMUNITY SECONDARY SCHOOL	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12220300 - ANKPA	20,000,000	20,000,000	0	30,000,000	0
05050123000600 - Schools' infrastructure construction and rehabilitation	RENOVATION/UPGRADING OF EXISTING TECHNICAL SCHOOLS (ANKPA, IDAH,OBOROKE AND MOPA)	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	270,000,000	270,000,000	0	150,000,000	0
05050123000700 - Schools' infrastructure construction and rehabilitation	RENOVATION AND EXPANSION LEARNING ENVIRONMENT IN 42 SCHOOLS 2 PER LGA (GYB LEGACY/MODEL SCHOOL PROJECT)	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	100,000,000	100,000,000	0	100,000,000	0
05050123000800 - Schools' infrastructure construction and rehabilitation	RENOVATION OF ABDULAZIZ ATTA MEMORIAL COLLEGE(AAMCO), OKENE	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12211700 - OKENE	200,000,000	200,000,000	0	100,000,000	0
05050123000900 - Schools' infrastructure construction and rehabilitation	RENOVATION OF GOVERNMENT SECONDARY SCHOOL OGAMINANA	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12210100 - ADAVI	100,000,000	100,000,000	0	100,000,000	0
05050123001000 - Schools' infrastructure construction and rehabilitation	RENOVATION OF OKENE SECONDARY SCHOOL	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12211700 - OKENE	75,000,000	75,000,000	0	75,000,000	0
05050123001100 - Schools' infrastructure construction and rehabilitation	PROCUREMENT OF EQUIPMENT TO GOVERNMENT TECHNICAL SCHOOLS WORKSHOP:AUTO- MECHANIC W/SHOP, WELDING AND FABRICATION W/SHOP , CARPENTRY AND JOINERY W/SHOP AND OTHERS	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	80,000,000	80,000,000	0	100,000,000	0
05050124000100 - Schools' infrastructure construction and rehabilitation	RENOVATION OF ECWA SECONDARY SCHOOL, MOPA	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12231300 - MOPA-AMURO	20,000,000	20,000,000	0	20,000,000	0



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05050124000200 - Schools' infrastructure construction and rehabilitation	RENOVATION OF PUBLIC PRIMARY SCHOOL IN ISANLU	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12232000 - YAGBA EAST	20,000,000	20,000,000	0	20,000,000	0
05050125001700 - Schools' infrastructure construction and rehabilitation	RENOVATION OF GOVERNMENT SECONDARY SCHOOL (GSS) ABEJUKOLO	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12221900 - OMALA	230,000,000	230,000,000	0	50,000,000	0
05050323000100 - Libraries and laboratories	RENOVATION OF STATE LIBRARY COMPLEX / PROVISION OF READERS INFRASTRUCTURE AND BOOKS	23030110 - REHABILITATION / REPAIRS - LIBRARIES	70981 - EDUCATION N.E.C	12231200 - LOKOJA	33,500,000	33,500,000	0	0	0
05050323000200 - Libraries and laboratories	UPGRADING OF SCIENCE LABORATORY IN ALL SPECIAL SCIENCE SECONDARY SCHOOLS ACROSS THE STATE	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	65,000,000	65,000,000	0	65,000,000	0
05050423000100 - Water, sanitation and hygiene	DISINFECTANT FOR SCHOOLS, MOTORIZED BOREHOLE FOR WATER SUPPLY IN SCHOOLS AND ADVOCACY ON BACK TO SCHOOL	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70981 - EDUCATION N.E.C	12231200 - LOKOJA	20,760,000	20,760,000	0	0	0
05050423000200 - Water, sanitation and hygiene	CONSTRUCTION OF VIP TOILETS AND SANITATION FOR SCHOOLS ACROSS THE STATE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	28,678,975	28,678,975	0	28,678,975	0
05050523000100 - School safety	INFRARED THERMOMETER FOR TEMPERATURE READING AND FIRST AIDS KITS	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	19,800,000	19,800,000	0	0	0
05050523000200 - School safety	PROCUREMENT AND INSTALLATION OF CCTV CAMERA TO 3 SCHOOLS PER LGA IN THE STATE (4 CCTV CAMERA IN 63 SCHOOLS)	23010132 - PURCHASE OF SECURITY GADGETS	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	10,000,000	10,000,000	0	25,200,000	0
05060123000100 - ICT equipment, software and expertise	ACQUISITION OF 15 PLOTS OF LAND FOR EDUCATION RESOURCE CENTRE	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	50,000,000	50,000,000	0	30,000,000	0
05060123000200 - ICT equipment, software and expertise	GOVERNMENT INTERVENTION ON SCIENCE E-LIBRARY , CBT CENTRE(SIP)	23010145 - PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	70981 - EDUCATION N.E.C	12231200 - LOKOJA	50,000,000	50,000,000	0	0	0
05060223000100 - Research and development	MATHS IMPROVEMENT PROJECT IN COLLABORATION WITH NATIONAL MATHEMATICAL CENTRE;TRAINING OF 21 MATHEMATICS TEACHERS AND 1,050 STUDENTS	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	20,000,000	20,000,000	0	0	0
05060223000200 - Research and development	KOGI WIDE GOVERNOR'S ANNUAL ACADEMIC EXCELLENCE COMPETITION IN SECONDARY SCHOOLS ACROSS THE STATE	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	10,000,000	10,000,000	0	0	0



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05060323000100 - Data and data management	UPGRADING OF FACILITIES AT EDUCATION MANAGEMENT INFORMATION SYSTEM UNIT (EMIS), MOE HEADQUARTERS	23050102 - COMPUTER SOFTWARE ACQUISITION	70981 - EDUCATION N.E.C	12231200 - LOKOJA	15,000,000	15,000,000	0	16,000,000	0
05100123000100 - Education Not Elsewhere Classified	PROCUREMENT OF SPORTS EQUIPMENT IN SCHOOLS -15 VOLLEYBALL COURTS, 15 BADMINTON COURTS, 15 LAWN TENNIS COURTS ,15 TABLE TENNIS BOARD	23010126 - PURCHASE OF SPORTING / GAMING EQUIPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	20,000,000	20,000,000	0	30,000,000	0
05100123000300 - Education Not Elsewhere Classified	ESTABLISHMENT OF 90 SCHOOL GARDENS ACROSS THE STATE	23010101 - PURCHASE / ACQUISITION OF LAND	70981 - EDUCATION N.E.C	12231200 - LOKOJA	10,000,000	10,000,000	0	0	0
05100123000400 - Education Not Elsewhere Classified	SCHOLARSHIP FOR 10 EDUCATION OFFICERS FOR FURTHER STUDIES AND EDUCATION RESEARCH WITHIN 1 YEAR	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	50,000,000	50,000,000	0	0	0
10100123003300 - Water Resources and Rural Deve - General	RENOVATION,SINKING OF BOREHOLE AND PROVISION OF DESK IN GOVERNMENT GIRLS MODEL SECONDARY SCHOOL, OGBONICHA	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70981 - EDUCATION N.E.C	12231200 - LOKOJA	75,000,000	75,000,000	0	75,000,000	0
11100123004600 - Information Communication and Technology - General	PROVISION OF 2 LAPTOPS,1 PRINTER AND OTHER ACCESSORIES FOR EACH DEPARTMENT IN THE MINISTRY OF EDUCATION HEADQUARTER	23010140 - PURCHASE OF OFFICE EQUIPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	10,000,000	10,000,000	0	30,000,000	0
11100123004700 - Information Communication and Technology – General	GOVERNMENT INTERVENTION ON ICT PARK/HUB(SIP)	23010145 - PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	70981 - EDUCATION N.E.C	12231200 - LOKOJA	30,000,000	30,000,000	0	0	0
11100123004800 - Information Communication and Technology - General	ESTABLISHMENT OF ONE (1 NO.) PILOT ICT CENTRE IN ONE SECONDARY PER LOCAL GOVERNMENT	23010113 - PURCHASE OF COMPUTERS	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	34,000,000	34,000,000	0	100,000,000	0
13100123013900 - Reform of Government and Governance - General	CONSTRUCTION OF ADDITIONAL OFFICE COMPLEX FOR MINISTRY OF EDUCATION AND RENOVATION OF THE UPSTAIR BLOCK	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12231200 - LOKOJA	10,000,000	10,000,000	0	0	0
13100123014000 - Reform of Government and Governance - General	RESTRUCTURING OF THE GENERAL STORE AT THE MINISTRY OF EDUCATION HEADQUARTER	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12231200 - LOKOJA	10,000,000	10,000,000	0	0	0
13100123014100 - Reform of Government and Governance - General	TRAINING FOR 1000 EDUCATION OFFICERS AND TEACHERS WITHIN 1 YEAR	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	10,000,000	10,000,000	0	0	0
13100123014200 - Reform of Government and Governance - General	CONSTRUCTION OF BIO. TECH PRODUCTION PROJECT CENTRE FOR	23020124 - CONSTRUCTION OF MARKETS/ PARKS	70981 - EDUCATION N.E.C	12231200 - LOKOJA	10,000,000	10,000,000	0	0	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



	PRODUCTION OF SOAP, HAND SANITIZER AND OTHERS								
05020326000100 - School feeding	NUT .1. SBPS ESTABLISHMENT OF90 SCHOOL GARDEN ACROSS THE STATE WITH THE USE OF SIMPLE FARM TOOLS TO COMPLEMENT SCHOOL FEEDING PROGRAMME	23040106 - PLANTING AND CULTIVATION	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	0	0	0	20,350,000	20,350,000
05050126001700 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF CLASSROOMS IN SELECTED NUMBER OF SCHOOLS ACROSS THE STATE (AGILE PROJECT)	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	0	400,000,000	383,061,659.96	30,616,282,000	0
05050126001800 - Schools' infrastructure construction and rehabilitation	RENOVATION OF CLASSROOMS IN SELECTED NUMBER OF SCHOOLS ACROSS THE STATE (AGILE PROJECT)	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	0	1,100,000,000	1,043,442,108.84	28,022,380,421	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



051700200100	STATE UNIVERSAL BASIC EDUCATION BOARD					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
1	Revenue	3,609,125,550	3,609,125,550	3,608,517,000	3,717,860,000	0
12	INDEPENDENT REVENUE	9,125,550	9,125,550	8,517,000	21,860,000	0
1202	NON-TAX REVENUE	9,125,550	9,125,550	8,517,000	21,860,000	0
120204	FEES – GENERAL	9,125,550	9,125,550	8,072,000	21,860,000	0
12020421	CONTRACT DOCUMENT NON- REFUNDABLE TENDER FEES	9,125,550	9,125,550	8,072,000	21,860,000	0
120207	EARNINGS -GENERAL	0	0	445,000	0	0
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS /AGENCIES	0	0	445,000	0	0
13	AID AND GRANTS	3,600,000,000	3,600,000,000	3,600,000,000	3,696,000,000	0
1302	GRANTS	3,600,000,000	3,600,000,000	3,600,000,000	3,696,000,000	0
130201	DOMESTIC GRANTS	3,600,000,000	3,600,000,000	3,600,000,000	3,600,000,000	0
13020102	CAPITAL GRANTS FROM FGN	3,600,000,000	3,600,000,000	3,600,000,000	3,600,000,000	0
130202	FOREIGN GRANTS	0	0	0	96,000,000	0
13020202	CAPITAL FOREIGN GRANTS	0	0	0	96,000,000	0
051700200100	STATE UNIVERSAL BASIC EDUCATION BOARD					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	EXPENDITURES	7,608,636,791	6,616,136,791	6,373,019,174.71	7,709,612,802	0
21	PERSONNEL COST	370,760,791	370,760,791	275,383,390.03	371,578,177	0
2101	SALARY	370,760,791	370,760,791	275,383,390.03	371,578,177	0
210101	SALARIES AND WAGES	370,760,791	370,760,791	275,383,390.03	371,578,177	0
21010101	SALARY	370,760,791	370,760,791	275,383,390.03	371,578,177	0
22	OTHER RECURRENT COSTS	37,876,000	45,376,000	12,000,000	138,034,625	0
2202	OVERHEAD COST	37,876,000	45,376,000	12,000,000	138,034,625	0
220201	TRAVEL & TRANSPORT – GENERAL	6,000,000	6,000,000	0	2,000,000	0
22020102	TRAVEL AND TRANSPORT – OTHERS	6,000,000	6,000,000	0	2,000,000	0
220202	UTILITIES – GENERAL	2,000,000	2,000,000	900,000	984,625	0
22020203	WATER RATE	0	0	0	300,000	0
22020204	ELECTRICITY BILL /CHARGES	2,000,000	2,000,000	900,000	450,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



22020205	TELEPHONE CHARGES	0	0	0	234,625	0
220203	MATERIALS & SUPPLIES – GENERAL	2,000,000	8,000,000	6,265,000	16,500,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	2,000,000	2,000,000	1,395,000	6,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	0	6,000,000	4,870,000	10,500,000	0
220204	MAINTENANCE SERVICES – GENERAL	12,000,000	13,000,000	2,160,000	3,500,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	12,000,000	12,000,000	1,560,000	2,500,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	0	1,000,000	600,000	1,000,000	0
220205	TRAINING – GENERAL	0	500,000	360,000	2,500,000	0
22020501	LOCAL TRAINING	0	500,000	360,000	2,500,000	0
220206	OTHER SERVICES – GENERAL	6,000,000	6,000,000	30,000	4,701,000	0
22020601	SECURITY SERVICES EXPENSES	6,000,000	6,000,000	30,000	4,701,000	0
220207	CONSULTING & PROFESSIONAL SERVICES – GENERAL	0	0	0	1,000,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	0	0	0	1,000,000	0
220209	FINANCIAL CHARGES – GENERAL	0	0	0	50,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	0	0	0	50,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	9,876,000	9,876,000	2,285,000	106,799,000	0
22021001	REFRESHMENT & MEALS	9,876,000	9,876,000	2,285,000	5,200,000	0
22021002	PUBLICITY & ADVERTISEMENTS	0	0	0	800,000	0
22021009	FAMILY LIFE AND HIV/HEALTH EDUCATION	0	0	0	96,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	0	0	0	2,500,000	0
22021032	ALL FESTIVAL BOTH STATE AND NATIONAL EXPENSES	0	0	0	1,000,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	0	0	0	1,299,000	0
23	CAPITAL EXPENDITURE	7,200,000,000	6,200,000,000	6,085,635,784.68	7,200,000,000	0
2302	CONSTRUCTION / PROVISION	7,200,000,000	6,200,000,000	6,085,635,784.68	7,200,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS – GENERAL	7,200,000,000	6,200,000,000	6,085,635,784.68	7,200,000,000	0
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	7,200,000,000	6,200,000,000	6,085,635,784.68	7,200,000,000	0
051700200100	STATE UNIVERSAL BASIC EDUCATION BOARD					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



709	EDUCATION	7,608,636,791	6,616,136,791	6,373,019,174.71	7,709,612,802	0
7091	PRE-PRIMARY AND PRIMARY EDUCATION	7,608,636,791	6,616,136,791	6,373,019,174.71	7,709,612,802	0
70912	PRIMARY EDUCATION	7,608,636,791	6,616,136,791	6,373,019,174.71	7,709,612,802	0

051700200100	STATE UNIVERSAL BASIC EDUCATION BOARD								
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ December	2026 Approved Budget	2026 NUT Tagging
Total					7,200,000,000	6,200,000,000	6,085,635,784.68	7,200,000,000	0
05050123001200 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION/ RENOVATION OF SCHOOL BUILDINGS/ SCHOOL FURNITURES/ BOREHOLE/ VIP TOILETS	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	12231200 - LOKOJA	7,200,000,000	6,200,000,000	6,085,635,784.68	7,200,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



051700800100	KOGI STATE LIBRARY BOARD					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
1	Revenue	10,020,000	10,020,000	0	1,600,000	0
12	INDEPENDENT REVENUE	10,020,000	10,020,000	0	1,600,000	0
1202	NON-TAX REVENUE	10,020,000	10,020,000	0	1,600,000	0
120207	EARNINGS -GENERAL	3,350,000	3,350,000	0	1,200,000	0
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS /AGENCIES	1,350,000	1,350,000	0	750,000	0
12020787	EARNING FROM E-LIBRARY/ CBT CENTRE	2,000,000	2,000,000	0	450,000	0
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	6,670,000	6,670,000	0	400,000	0
12020803	RENT FROM SECRETARIAT/ GOVERNMENT OPEN SPACE	6,670,000	6,670,000	0	400,000	0
051700800100	KOGI STATE LIBRARY BOARD					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	EXPENDITURES	40,502,552	40,502,552	23,922,061.39	51,300,426	0
21	PERSONNEL COST	35,250,000	35,250,000	20,534,061.39	35,250,000	0
2101	SALARY	35,250,000	35,250,000	20,534,061.39	35,250,000	0
210101	SALARIES AND WAGES	35,250,000	35,250,000	20,534,061.39	35,250,000	0
21010101	SALARY	35,000,000	35,000,000	20,294,061.39	35,000,000	0
21010104	AUXILLARY STAFF	250,000	250,000	240,000	250,000	0
22	OTHER RECURRENT COSTS	5,252,552	5,252,552	3,388,000	16,050,426	0
2202	OVERHEAD COST	5,252,552	5,252,552	3,388,000	16,050,426	0
220201	TRAVEL & TRANSPORT - GENERAL	173,520	173,520	80,000	1,673,520	0
22020102	TRAVEL AND TRANSPORT - OTHERS	99,407	99,407	80,000	1,599,407	0
22020108	TRAVEL OPERATION AND LOGISTICS	74,113	74,113	0	74,113	0
220202	UTILITIES - GENERAL	84,919	84,919	6,000	84,919	0
22020201	INTERNET ACCESS CHARGES	10,276	10,276	6,000	10,276	0
22020203	WATER RATE	37,057	37,057	0	37,057	0
22020205	TELEPHONE CHARGES	37,586	37,586	0	37,586	0
220203	MATERIALS & SUPPLIES - GENERAL	1,702,415	1,702,415	1,282,000	7,600,289	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	500,000	500,000	499,400	2,500,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	187,737	187,737	111,900	187,737	0
22020312	LIBRARY EXPENSES	602,126	602,126	444,000	2,500,000	0
22020323	OFFICE AND GENERAL EXPENSES	412,552	412,552	226,700	2,412,552	0
220204	MAINTENANCE SERVICES - GENERAL	563,526	563,526	420,000	563,526	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	500,000	500,000	420,000	500,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	63,526	63,526	0	63,526	0
220205	TRAINING - GENERAL	18,528	18,528	0	118,528	0
22020501	LOCAL TRAINING	18,528	18,528	0	118,528	0
220206	OTHER SERVICES - GENERAL	522,763	522,763	312,150.80	822,763	0
22020601	SECURITY SERVICES EXPENSES	31,763	31,763	0	331,763	0
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	491,000	491,000	312,150.80	491,000	0
220208	FUEL & LUBRICANTS - GENERAL	552,938	552,938	550,000	2,052,938	0
22020801	MOTOR VEHICLE FUEL COST	500,000	500,000	500,000	2,000,000	0
22020803	PLANTS/ GENERATOR FUEL COST	52,938	52,938	50,000	52,938	0
220209	FINANCIAL CHARGES - GENERAL	26,469	26,469	5,849.20	26,469	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	26,469	26,469	5,849.20	26,469	0
220210	MISCELLANEOUS EXPENSES GENERAL	1,607,474	1,607,474	732,000	3,107,474	0
22021001	REFRESHMENT & MEALS	500,000	500,000	342,000	1,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	38,655	38,655	35,000	38,655	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	68,819	68,819	60,000	68,819	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	1,000,000	1,000,000	295,000	2,000,000	0
051700800100	KOGI STATE LIBRARY BOARD					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
709	EDUCATION	40,502,552	40,502,552	23,922,061.39	51,300,426	0
7097	R & D EDUCATION	40,502,552	40,502,552	23,922,061.39	51,300,426	0
70971	R & D EDUCATION	40,502,552	40,502,552	23,922,061.39	51,300,426	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



051700900100	ADULT & NON-FORMAL EDUCATION BOARD					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
1	Revenue	70,000	70,000	0	70,000	0
12	INDEPENDENT REVENUE	70,000	70,000	0	70,000	0
1202	NON-TAX REVENUE	70,000	70,000	0	70,000	0
120204	FEES - GENERAL	70,000	70,000	0	70,000	0
12020414	EVENING CLASSES/EXTRA- MURAL CENTRES/CLASSES	25,000	25,000	0	25,000	0
12020425	REGISTRATION OF POST LITERACY CLASSES (EXAM)	15,000	15,000	0	15,000	0
12020433	EXAMINATION FEES	10,000	10,000	0	10,000	0
12020441	FEES FROM VOCATIONAL IMPROVEMENT CENTRES	20,000	20,000	0	20,000	0
051700900100	ADULT & NON-FORMAL EDUCATION BOARD					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	EXPENDITURES	113,005,873	113,205,873	56,502,970.35	198,211,884	0
21	PERSONNEL COST	87,853,873	87,853,873	53,580,124.35	158,289,884	0
2101	SALARY	42,853,873	42,853,873	29,580,124.35	50,289,884	0
210101	SALARIES AND WAGES	42,853,873	42,853,873	29,580,124.35	50,289,884	0
21010101	SALARY	42,853,873	42,853,873	29,580,124.35	50,289,884	0
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	45,000,000	45,000,000	24,000,000	108,000,000	0
210201	ALLOWANCES	45,000,000	45,000,000	24,000,000	108,000,000	0
21020108	AUXILIARY STAFF & IT STUDENTS ALLOWANCE	45,000,000	45,000,000	24,000,000	108,000,000	0
22	OTHER RECURRENT COSTS	25,152,000	25,352,000	2,922,846	39,922,000	0
2202	OVERHEAD COST	25,152,000	25,352,000	2,922,846	39,922,000	0
220201	TRAVEL & TRANSPORT - GENERAL	1,000,000	1,000,000	830,923	1,500,000	0
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	1,000,000	1,000,000	830,923	1,500,000	0
220202	UTILITIES - GENERAL	200,000	200,000	0	3,000,000	0
22020201	INTERNET ACCESS CHARGES	200,000	200,000	0	3,000,000	0
220203	MATERIALS & SUPPLIES - GENERAL	1,820,000	1,820,000	575,423	5,920,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	1,000,000	1,000,000	396,923	2,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	60,000	60,000	0	800,000	0
22020323	OFFICE AND GENERAL EXPENSES	720,000	720,000	178,500	1,620,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



22020359	STATISTICAL INVESTIGATION/ DATA COLLECTION/ CAPTURING OF POOR & VULNERABLE PEOPLE DATA	40,000	40,000	0	1,500,000	0
220204	MAINTENANCE SERVICES - GENERAL	1,800,000	1,800,000	345,000	2,800,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	1,000,000	1,000,000	185,000	1,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	500,000	500,000	94,000	1,500,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	100,000	100,000	0	100,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	200,000	200,000	66,000	200,000	0
220205	TRAINING - GENERAL	14,700,000	14,700,000	0	17,000,000	0
22020501	LOCAL TRAINING	14,700,000	14,700,000	0	17,000,000	0
220206	OTHER SERVICES - GENERAL	1,052,000	1,052,000	228,500	2,052,000	0
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	52,000	52,000	0	52,000	0
22020639	CONDUCT OF EXAMS EXPENSES	1,000,000	1,000,000	228,500	2,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	700,000	900,000	725,000	1,200,000	0
22020801	MOTOR VEHICLE FUEL COST	500,000	700,000	652,000	1,000,000	0
22020803	PLANTS/ GENERATOR FUEL COST	200,000	200,000	73,000	200,000	0
220209	FINANCIAL CHARGES - GENERAL	50,000	50,000	0	300,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	50,000	50,000	0	300,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	3,830,000	3,830,000	218,000	6,150,000	0
22021001	REFRESHMENT & MEALS	360,000	360,000	68,000	500,000	0
22021002	PUBLICITY & ADVERTISEMENTS	100,000	100,000	0	500,000	0
22021003	CELEBRATION/ REMEMBRANCE DAY	200,000	200,000	0	500,000	0
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	1,520,000	1,520,000	100,000	3,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	150,000	150,000	40,000	150,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	1,500,000	1,500,000	10,000	1,500,000	0
051700900100	ADULT & NON-FORMAL EDUCATION BOARD					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
709	EDUCATION	113,005,873	113,205,873	56,502,970.35	198,211,884	0
7095	EDUCATION NOT DEFINABLE BY LEVEL	113,005,873	113,205,873	56,502,970.35	198,211,884	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



70951	EDUCATION NOT DEFINABLE BY LEVEL	113,005,873	113,205,873	56,502,970.35	198,211,884	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



051701800100	KOGI STATE POLYTECHNIC, LOKOJA					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
1	Revenue	676,083,450	676,083,450	949,893,283.70	852,397,700	0
12	INDEPENDENT REVENUE	676,083,450	676,083,450	949,893,283.70	852,397,700	0
1202	NON-TAX REVENUE	676,083,450	676,083,450	949,893,283.70	852,397,700	0
120204	FEES - GENERAL	506,694,450	506,694,450	949,893,283.70	836,749,700	0
12020409	TUITION FEES/ SDC TUITION FEES	382,118,450	382,118,450	949,893,283.70	711,999,700	0
12020412	TRANSCRIPT FEES	124,376,000	124,376,000	0	14,100,000	0
12020421	CONTRACT DOCUMENT NON- REFUNDABLE TENDER FEES	200,000	200,000	0	100,000	0
12020487	ORIGINAL CERTIFICATE FEE	0	0	0	82,775,000	0
12020488	COLLECTION OF STATEMENT OF RESULT FEE	0	0	0	27,775,000	0
120206	SALES - GENERAL	109,389,000	109,389,000	0	15,360,000	0
12020607	SALES OF FORMS	100,000,000	100,000,000	0	15,360,000	0
12020633	SALES OF STUDENT I.D. CARDS	9,389,000	9,389,000	0	0	0
120207	EARNINGS -GENERAL	60,000,000	60,000,000	0	288,000	0
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS /AGENCIES	60,000,000	60,000,000	0	288,000	0
051701800100	KOGI STATE POLYTECHNIC, LOKOJA					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	EXPENDITURES	8,635,006,531	7,678,517,397	4,394,905,700.04	8,539,114,232	2,500,000
21	PERSONNEL COST	5,064,226,531	4,064,226,531	3,830,581,387.31	5,294,809,232	0
2101	SALARY	5,039,226,531	4,039,226,531	3,821,581,387.31	5,269,809,232	0
210101	SALARIES AND WAGES	5,039,226,531	4,039,226,531	3,821,581,387.31	5,269,809,232	0
21010101	SALARY	5,002,426,531	4,002,426,531	3,809,084,141.76	5,233,009,232	0
21010104	AUXILLARY STAFF	36,800,000	36,800,000	12,497,245.55	36,800,000	0
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	25,000,000	25,000,000	9,000,000	25,000,000	0
210201	ALLOWANCES	25,000,000	25,000,000	9,000,000	25,000,000	0
21020105	FURNITURE ALLOWANCE /1ST - 28TH DAYS ALLOWANCE	25,000,000	25,000,000	9,000,000	25,000,000	0
22	OTHER RECURRENT COSTS	1,177,380,000	1,220,390,866	547,808,608.84	1,476,805,000	2,500,000
2202	OVERHEAD COST	1,149,880,000	1,192,890,866	531,803,208.84	1,449,305,000	2,500,000



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220201	TRAVEL & TRANSPORT - GENERAL	36,350,000	34,705,840	17,619,054	36,350,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	25,600,000	25,600,000	17,619,054	25,600,000	0
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	5,000,000	1,000,000	0	5,000,000	0
22020107	FIELD TRIP EXPENSES	750,000	750,000	0	750,000	0
22020108	TRAVEL OPERATION AND LOGISTICS	5,000,000	7,355,840	0	5,000,000	0
220202	UTILITIES - GENERAL	51,500,000	39,500,000	9,140,756.71	82,500,000	0
22020201	INTERNET ACCESS CHARGES	10,000,000	10,000,000	110,000	25,000,000	0
22020203	WATER RATE	4,000,000	4,000,000	1,908,606.63	10,000,000	0
22020204	ELECTRICITY BILL /CHARGES	30,000,000	18,000,000	5,526,150.08	40,000,000	0
22020205	TELEPHONE CHARGES	7,500,000	7,500,000	1,596,000	7,500,000	0
220203	MATERIALS & SUPPLIES - GENERAL	218,500,000	224,398,491	53,644,598.63	261,875,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	16,875,000	18,194,246	11,209,170.10	25,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	4,500,000	4,500,000	222,400	4,500,000	0
22020304	DRUGS AND MEDICAL SUPPLIES	20,000,000	20,000,000	1,412,980	20,000,000	0
22020305	UNIFORMS AND OTHER CLOTHINGS	3,500,000	3,500,000	0	3,500,000	0
22020311	WATER SPARE PARTS / CHEMICALS/ OTHER REGENTS	13,875,000	13,875,000	2,474,400	13,875,000	0
22020312	LIBRARY EXPENSES	10,000,000	10,000,000	332,500	10,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	140,000,000	144,579,245	37,993,148.53	150,000,000	0
22020346	PRODUCTION OF I.D CARD /STATE CALENDAR /DIARIES/ NOMINAL ROLL	9,750,000	9,750,000	0	35,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	150,500,000	114,690,105	33,747,091.11	160,550,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	25,000,000	25,000,000	12,490,000	10,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	10,000,000	10,000,000	2,216,500	15,000,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	40,000,000	4,190,105	2,211,750	45,000,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	10,000,000	10,000,000	673,500	15,000,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	5,000,000	5,000,000	3,005,724.33	5,000,000	0
22020409	WORKSHOP MAINTENANCE	5,500,000	5,500,000	474,700	5,050,000	0
22020421	MAINTENANCE OF HOSTELS	15,000,000	15,000,000	795,066.78	18,000,000	0
22020423	REPAIR AND MAINTENANCE OF BOREHOLE	7,500,000	7,500,000	4,457,000	15,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



22020432	MAINTENANCE OF BROADCASTING EQUIPMENT/ ICT EQUIPMENT/GOVERNMENT HOUSE BROADBAND CONNECTIVITY AND ICT EXPENSES	7,500,000	7,500,000	4,268,650	7,500,000	0
22020434	ELECTRICAL INSTALLATION/ REPAIRS	25,000,000	25,000,000	3,154,200	25,000,000	0
220205	TRAINING - GENERAL	36,840,000	43,840,000	21,642,507.75	40,840,000	0
22020501	LOCAL TRAINING	13,000,000	20,000,000	10,843,014.75	13,000,000	0
22020502	INTERNATIONAL TRAINING	2,500,000	2,500,000	0	6,500,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	10,000,000	10,000,000	6,573,773	10,000,000	0
22020541	GOVERNMENT INTERVENTION ON PAYMENT OF EXAMINATION FEES FOR STUDENTS IN PUBLIC SCHOOLS:WAEC & JAMB, BECE, CEE	11,340,000	11,340,000	4,225,720	11,340,000	0
220206	OTHER SERVICES - GENERAL	248,065,000	248,065,000	49,698,231.17	448,065,000	0
22020601	SECURITY SERVICES EXPENSES	20,000,000	20,000,000	8,034,750	20,000,000	0
22020602	OFFICE RENT	4,515,000	4,515,000	1,187,735.65	4,515,000	0
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	55,000,000	55,000,000	16,582,064.02	55,000,000	0
22020639	CONDUCT OF EXAMS EXPENSES	50,500,000	50,500,000	23,427,756.50	50,500,000	0
22020660	HEALTH INTERVENTIONS PROGRAMME TO KOGI STATE	1,250,000	1,250,000	0	1,250,000	0
22020662	ACCREDITATION OF TECHNICAL SCHOOLS /ACCREDITATION OF SERVICE PROVIDERS/ ACCREDITATION OF COURSES	115,550,000	115,550,000	0	315,550,000	0
22020672	REFUND OF VARIOUS EXPENSES INRESPECT OF GOVERNMENT ACTIVITIES CARRIED OUT WITH PERSONAL MONEY	1,250,000	1,250,000	465,925	1,250,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	11,500,000	11,500,000	4,847,280	20,500,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	6,500,000	6,500,000	4,847,280	15,500,000	0
22020702	LEGAL SERVICES /PREROGATIVE OF MERCYEXPENSES/ IMPLEMENTATION OF ACJ LAW 2017	5,000,000	5,000,000	0	5,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	142,500,000	143,395,630	58,401,742.50	142,500,000	0
22020801	MOTOR VEHICLE FUEL COST	25,000,000	25,895,630	24,098,938	25,000,000	0
22020803	PLANTS/ GENERATOR FUEL COST	7,500,000	7,500,000	1,980,030	7,500,000	0
22020806	DIESEL EXPENSES	110,000,000	110,000,000	32,322,774.50	110,000,000	0
220209	FINANCIAL CHARGES - GENERAL	30,000,000	31,300,000	21,771,197.59	30,000,000	0



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22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	10,000,000	10,000,000	492,247.59	10,000,000	0
22020902	INSURANCE PREMIUM	20,000,000	21,300,000	21,278,950	20,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	224,125,000	301,495,800	261,290,749.38	226,125,000	2,500,000
22021001	REFRESHMENT & MEALS	85,000,000	90,600,000	90,421,000	85,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	15,000,000	15,000,000	5,317,428.73	15,000,000	0
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	3,500,000	3,500,000	0	5,500,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	7,500,000	7,500,000	884,100	7,500,000	0
22021013	RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES/ DISCIPLINE COST	625,000	625,000	0	625,000	0
22021015	SUBSCRIPTION TO PROFESSIONAL BODIES/ PARLIAMENTARY /ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS	5,000,000	5,000,000	0	5,000,000	0
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	20,000,000	20,000,000	10,816,802.44	20,000,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	85,000,000	156,770,800	153,851,418.21	85,000,000	0
22021064	FOOD AND NUTRITION PROGRAMS EXPENSES	2,500,000	2,500,000	0	2,500,000	2,500,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	15,000,000	15,000,000	9,855,450	15,000,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	15,000,000	15,000,000	9,855,450	15,000,000	0
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	15,000,000	15,000,000	9,855,450	15,000,000	0
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	12,500,000	12,500,000	6,149,950	12,500,000	0
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	12,500,000	12,500,000	6,149,950	12,500,000	0
22080119	FINANCIAL ASSISTANCE TO NEEDIES	12,500,000	12,500,000	6,149,950	12,500,000	0
23	CAPITAL EXPENDITURE	2,393,400,000	2,393,900,000	16,515,703.89	1,767,500,000	0
2301	FIXED ASSETS PURCHASED	1,045,000,000	1,045,000,000	1,019,000	1,050,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,045,000,000	1,045,000,000	1,019,000	1,050,000,000	0
23010105	PURCHASE OF MOTOR VEHICLES	850,000,000	850,000,000	779,000	850,000,000	0
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	55,000,000	55,000,000	0	55,000,000	0
23010113	PURCHASE OF COMPUTERS	25,000,000	25,000,000	0	25,000,000	0
23010114	PURCHASE OF COMPUTER PRINTERS	20,000,000	20,000,000	240,000	20,000,000	0



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23010115	PURCHASE OF PHOTOCOPYING MACHINES	25,000,000	25,000,000	0	25,000,000	0
23010118	PURCHASE OF SCANNERS	10,000,000	10,000,000	0	15,000,000	0
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	20,000,000	20,000,000	0	20,000,000	0
23010128	PURCHASE OF SECURITY EQUIPMENT	40,000,000	40,000,000	0	40,000,000	0
2302	CONSTRUCTION / PROVISION	1,220,900,000	1,221,400,000	15,496,703.89	583,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,220,900,000	1,221,400,000	15,496,703.89	583,000,000	0
23020114	CONSTRUCTION / PROVISION OF ROADS	550,000,000	550,000,000	0	300,000,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	105,900,000	106,400,000	5,047,200	28,000,000	0
23020127	CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURES	360,000,000	360,000,000	0	100,000,000	0
23020128	CONSTRUCTION/ PROVISION OF HOTEL BUILDINGS	150,000,000	150,000,000	0	100,000,000	0
23020129	CONSTRUCTION/ PROVISION OF FENCING GOVERNMENT BUILDINGS	55,000,000	55,000,000	10,449,503.89	55,000,000	0
2303	REHABILITATION / REPAIRS	32,500,000	32,500,000	0	32,500,000	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	32,500,000	32,500,000	0	32,500,000	0
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	20,000,000	20,000,000	0	20,000,000	0
23030102	REHABILITATION / REPAIRS - ELECTRICITY	12,500,000	12,500,000	0	12,500,000	0
2305	OTHER CAPITAL PROJECTS	95,000,000	95,000,000	0	102,000,000	0
230501	ACQUISITION OF NON TANGIBLE ASSETS	95,000,000	95,000,000	0	102,000,000	0
23050101	RESEARCH AND DEVELOPMENT	77,000,000	77,000,000	0	77,000,000	0
23050102	COMPUTER SOFTWARE ACQUISITION	18,000,000	18,000,000	0	25,000,000	0
051701800100	KOGI STATE POLYTECHNIC, LOKOJA					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
709	EDUCATION	8,635,006,531	7,678,517,397	4,394,905,700.04	8,539,114,232	2,500,000
7094	TERTIARY EDUCATION	8,635,006,531	7,678,517,397	4,394,905,700.04	8,539,114,232	2,500,000
70942	SECOND STAGE OF TERTIARY EDUCATION	8,635,006,531	7,678,517,397	4,394,905,700.04	8,539,114,232	2,500,000

051701800100	KOGI STATE POLYTECHNIC, LOKOJA								
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ December	2026 Approved Budget	2026 NUT Tagging
Total					2,393,400,000	2,393,900,000	16,515,703.89	1,767,500,000	0



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05010323000200 - Education sector coordination mechanisms	PROVISION OF VEHICLES FOR KOGI STATE POLYTECHNICS PRINCIPAL OFFICERS. (ONE PRADE VX JEEP, & FOUR[4] TOYOTA COROLLA LEATHER SEAT EXECUTIVE).	23010105 - PURCHASE OF MOTOR VEHICLES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	550,000,000	550,000,000	0	650,000,000	0
05010323000300 - Education sector coordination mechanisms	FAIRLY USED TOYOTA CAMRY FOR DEANS AND 19 DIRECTORS .	23010105 - PURCHASE OF MOTOR VEHICLES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	300,000,000	300,000,000	779,000	200,000,000	0
05010325000100 - Education sector coordination mechanisms	PURCHASE OF 25 NOS OF MODERN TABLES AND CHAIRS FOR REGISTRY AND BURSAR DEPARTMENT.	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	55,000,000	55,000,000	0	55,000,000	0
05030125000100 - Inclusive Education	RESEARCH AND DEVELOPMENT FOR ALL SCIENCE STUDENTS	23050101 - RESEARCH AND DEVELOPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	77,000,000	77,000,000	0	77,000,000	0
05050123001300 - Schools' infrastructure construction and rehabilitation	PROVISION OF ADDITIONAL STRUCTURES/ PERIMETER FENCING INCLUDING SECURITY SURVELLENCE APPARATUS/ PEDESTRIAN BRIDGE AND MAINTENANCE OF EXISTING ONES AT THE KOGI STATE POLYTECHNIC LOKOJA	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	0	500,000	297,200	0	0
05050123001400 - Schools' infrastructure construction and rehabilitation	ESTABLISHMENT OF SCHOOL OF AGRICULTURAL ENGINEERING AT KOGI STATE POLYTECHNICS, LOKOJA.	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	77,000,000	77,000,000	0	0	0
05050125000800 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF INTERNAL ROADS WITHIN THE POLYTECHNICS CAMPUS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	550,000,000	550,000,000	0	300,000,000	0
05050125000900 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION /PROVISION OF FENCING POLYTECHNIC BUILDINGS	23020129 - CONSTRUCTION/ PROVISION OF FENCING GOVERNMENT BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	55,000,000	55,000,000	10,449,503.89	55,000,000	0
05050125001000 - Schools' infrastructure construction and rehabilitation	RENOVATION OF POLYTECHNIC STAFF QUARTERS	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	20,000,000	20,000,000	0	20,000,000	0
05050125001100 - Schools' infrastructure construction and rehabilitation	REPLACEMENT AND REPOSITION OF ELECTRICAL POLES AND OTHER EQUIPMENT WITH POLYTECHNIC CAMPUS	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	12,500,000	12,500,000	0	12,500,000	0
05050125001200 - Schools' infrastructure	CONSTRUCTION OF GUEST INN IN MAIN CAMPUS LOKOJA	23020128 - CONSTRUCTION/	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	150,000,000	150,000,000	0	100,000,000	0



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construction and rehabilitation		PROVISION OF HOTEL BUILDINGS							
05050323000300 - Libraries and laboratories	CONSTRUCTION/ EQUIPPING OF LABORATORIES FOR ENGINEERING COURSES IN KOGI STATE POLYTECHNIC, LOKOJA	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	28,900,000	28,900,000	4,750,000	28,000,000	0
05060125000200 - ICT equipment, software and expertise	CONSTRUCTION OF ICT BUILDING AT POLY CAMPUS	23020127 - CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	360,000,000	360,000,000	0	100,000,000	0
05060125000300 - ICT equipment, software and expertise	PURCHASE OF 18NOS OFFICE HP COMPUTER LAPTOPS FOR VARIOUS OFFICES	23010113 - PURCHASE OF COMPUTERS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	25,000,000	25,000,000	0	25,000,000	0
05060125000400 - ICT equipment, software and expertise	PURCHASE OF 18NOS OFFICE HP LARSER JET COMPUTER PRINTERS FOR VARIOUS OFFICES	23010114 - PURCHASE OF COMPUTER PRINTERS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	20,000,000	20,000,000	240,000	20,000,000	0
05060125000500 - ICT equipment, software and expertise	PURCHASE OF 9NOS OFFICE PHOTOCOPYING MACHINES FOR VARIOUS OFFICES	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	25,000,000	25,000,000	0	25,000,000	0
05060125000600 - ICT equipment, software and expertise	PURCHASE OF 12NOS OFFICE SCANNERS FOR VARIOUS OFFICES	23010118 - PURCHASE OF SCANNERS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	10,000,000	10,000,000	0	15,000,000	0
05060125000700 - ICT equipment, software and expertise	PROCUREMENT AND INSTALLATION OF SECURITY GADGETS/ CCTV AT STRATEGIC LOCATIONS WITHIN POLYTECHNICS CAMPUS	23010128 - PURCHASE OF SECURITY EQUIPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	40,000,000	40,000,000	0	40,000,000	0
05060125000800 - ICT equipment, software and expertise	PROCUREMENT OF QUICK BOOK SOFTWARE ACQUISITION FOR VARIOUS ACCOUNTING WORK	23050102 - COMPUTER SOFTWARE ACQUISITION	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	18,000,000	18,000,000	0	25,000,000	0
05100125000400 - Education Not Elsewhere Classified	PURCHASE/ REPLACEMENT OF SOME EQUIPMENT SUCH AS 20 NOS OF BEDS, APPARATUS ETC. AT POLYTECHNICS CLINIC	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	20,000,000	20,000,000	0	20,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



051701900100	COLLEGE OF EDUCATION, ANKPA					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
1	Revenue	86,432,800	86,432,800	37,182,000	100,013,300	0
12	INDEPENDENT REVENUE	86,432,800	86,432,800	37,182,000	100,013,300	0
1202	NON-TAX REVENUE	86,432,800	86,432,800	37,182,000	100,013,300	0
120204	FEES - GENERAL	83,932,800	83,932,800	37,182,000	91,013,300	0
12020409	TUITION FEES/ SDC TUITION FEES	54,332,800	54,332,800	37,182,000	71,258,300	0
12020412	TRANSCRIPT FEES	1,000,000	1,000,000	0	1,005,000	0
12020423	ACCEPTANCE OF ADMISSION LETTER	600,000	600,000	0	6,000,000	0
12020458	ACCOMMODATION FEE	1,000,000	1,000,000	0	6,250,000	0
12020487	ORIGINAL CERTIFICATE FEE	25,000,000	25,000,000	0	2,500,000	0
12020488	COLLECTION OF STATEMENT OF RESULT FEE	0	0	0	4,000,000	0
12020498	DEMOSTRATION PRIMARY SCHOOL/ SECONDARY SCHOOL FEE	2,000,000	2,000,000	0	0	0
120207	EARNINGS -GENERAL	2,500,000	2,500,000	0	9,000,000	0
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS /AGENCIES	2,500,000	2,500,000	0	9,000,000	0
051701900100	COLLEGE OF EDUCATION, ANKPA					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	EXPENDITURES	2,804,229,625	2,657,829,625	1,706,396,875.83	3,567,281,376	0
21	PERSONNEL COST	2,524,554,660	2,024,554,660	1,637,358,043.16	2,685,506,411	0
2101	SALARY	2,488,854,660	1,988,854,660	1,637,220,293.16	2,646,506,411	0
210101	SALARIES AND WAGES	2,488,854,660	1,988,854,660	1,637,220,293.16	2,646,506,411	0
21010101	SALARY	2,483,754,660	1,983,754,660	1,633,019,040.71	2,641,406,411	0
21010102	OVERTIME PAYMENT	100,000	100,000	0	100,000	0
21010104	AUXILLARY STAFF	5,000,000	5,000,000	4,201,252.45	5,000,000	0
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	31,200,000	31,200,000	137,750	34,500,000	0
210201	ALLOWANCES	31,200,000	31,200,000	137,750	34,500,000	0
21020105	FURNITURE ALLOWANCE /1ST - 28TH DAYS ALLOWANCE	6,000,000	6,000,000	0	6,000,000	0
21020108	AUXILIARY STAFF & IT STUDENTS ALLOWANCE	3,000,000	3,000,000	0	3,000,000	0



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21020114	BOARD MEMBERS/ EARNED ALLOWANCES	12,000,000	12,000,000	98,750	15,000,000	0
21020115	STAFF WELFARE ALLOWANCES	5,000,000	5,000,000	39,000	5,000,000	0
21020120	OVERSEAS DUTY ALLOWANCES	5,200,000	5,200,000	0	5,500,000	0
2103	SOCIAL BENEFITS	4,500,000	4,500,000	0	4,500,000	0
210301	SOCIAL BENEFITS	4,500,000	4,500,000	0	4,500,000	0
21030103	DEATH BENEFITS	4,500,000	4,500,000	0	4,500,000	0
22	OTHER RECURRENT COSTS	218,251,000	223,851,000	24,736,332.67	285,351,000	0
2202	OVERHEAD COST	215,751,000	221,351,000	24,694,332.67	284,151,000	0
220201	TRAVEL & TRANSPORT - GENERAL	30,851,000	30,851,000	6,760,022.56	30,851,000	0
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	12,000,000	12,000,000	0	12,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	13,500,000	13,500,000	5,597,088	13,500,000	0
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	5,000,000	5,000,000	1,162,934.56	5,000,000	0
22020108	TRAVEL OPERATION AND LOGISTICS	351,000	351,000	0	351,000	0
220202	UTILITIES - GENERAL	5,300,000	5,300,000	156,241	5,300,000	0
22020201	INTERNET ACCESS CHARGES	3,000,000	3,000,000	42,241	3,000,000	0
22020204	ELECTRICITY BILL /CHARGES	1,800,000	1,800,000	0	1,800,000	0
22020205	TELEPHONE CHARGES	500,000	500,000	114,000	500,000	0
220203	MATERIALS & SUPPLIES - GENERAL	38,350,000	41,350,000	7,294,280	81,150,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	5,000,000	5,000,000	190,500	5,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	500,000	500,000	0	500,000	0
22020304	DRUGS AND MEDICAL SUPPLIES	6,000,000	6,000,000	0	6,000,000	0
22020305	UNIFORMS AND OTHER CLOTHINGS	1,300,000	1,300,000	0	1,300,000	0
22020306	FOOD STUFF /CATERING MATERIALS SUPPLIES	200,000	200,000	0	200,000	0
22020308	PURCHASE OF ELECTRICAL ADDING MACHINE FOR THE INTERNAL AUDIT UNIT	50,000	50,000	0	50,000	0
22020309	PHOTOGRAPHIC MATERIALS, GRAPHIC ARTS AND DESIGN	50,000	50,000	0	50,000	0
22020310	PURCHASE OF TEXTBOOKS AND TEACHING EQUIPMENT / LAW BOOKS	3,500,000	3,500,000	0	3,800,000	0
22020311	WATER SPARE PARTS / CHEMICALS/ OTHER REGENTS	2,000,000	2,000,000	121,000	2,000,000	0
22020312	LIBRARY EXPENSES	300,000	300,000	0	100,000	0
22020313	PURCHASE OF RAIN BOOT	100,000	100,000	0	1,500,000	0
22020314	HEALTH CENTRE CONSUMABLE	1,500,000	4,500,000	0	15,000,000	0



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22020323	OFFICE AND GENERAL EXPENSES	17,850,000	17,850,000	6,982,780	45,650,000	0
220204	MAINTENANCE SERVICES - GENERAL	31,710,000	33,710,000	4,622,200	31,710,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	5,000,000	5,000,000	1,426,500	500,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	500,000	2,000,000	0	9,500,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	9,500,000	9,500,000	1,869,400	4,000,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	4,000,000	4,000,000	718,300	350,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	350,000	350,000	246,000	500,000	0
22020408	MAINTENANCE OF TRACTOR/ HEAVY DUTY EQUIPMENT	500,000	500,000	362,000	100,000	0
22020415	MAINTENANCE OF WATER TESTING EQUIPMENT	100,000	600,000	0	60,000	0
22020416	MAINTENANCE OF ELECTRIC COOKERS IN GOVT. QUARTERS	60,000	60,000	0	600,000	0
22020418	MAINTENANCE OF STREET LIGHT	600,000	600,000	0	4,500,000	0
22020421	MAINTENANCE OF HOSTELS	4,500,000	4,500,000	0	1,000,000	0
22020426	MAINTENANCE OF EDUCATION EQUIPMENT AND MATERIALS	1,000,000	1,000,000	0	100,000	0
22020427	MAINTENANCE OF REFUSE/ DUMPSITE AND SEPTIC TANK EMPTIER	100,000	100,000	0	1,000,000	0
22020434	ELECTRICAL INSTALLATION/ REPAIRS	1,000,000	1,000,000	0	4,500,000	0
22020441	HEALTH FACILITIES MAINTENANCE EXPENSES	4,500,000	4,500,000	0	5,000,000	0
220205	TRAINING - GENERAL	14,000,000	14,000,000	295,500	15,500,000	0
22020501	LOCAL TRAINING	6,200,000	6,200,000	0	10,400,000	0
22020502	INTERNATIONAL TRAINING	3,300,000	3,300,000	0	4,500,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	4,500,000	4,500,000	295,500	600,000	0
220206	OTHER SERVICES - GENERAL	55,340,000	55,340,000	1,401,200	87,140,000	0
22020601	SECURITY SERVICES EXPENSES	3,000,000	3,000,000	795,000	3,500,000	0
22020604	SECURITY OPERATIONS	3,500,000	3,500,000	400,000	2,640,000	0
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	1,640,000	1,640,000	0	400,000	0
22020639	CONDUCT OF EXAMS EXPENSES	7,000,000	7,000,000	206,200	40,000,000	0
22020660	HEALTH INTERVENTIONS PROGRAMME TO KOGI STATE	200,000	200,000	0	600,000	0



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22020662	ACCREDITATION OF TECHNICAL SCHOOLS /ACCREDITATION OF SERVICE PROVIDERS/ ACCREDITATION OF COURSES	40,000,000	40,000,000	0	40,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	200,000	200,000	0	400,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	200,000	200,000	0	400,000	0
220208	FUEL & LUBRICANTS - GENERAL	21,000,000	21,000,000	1,166,000	17,700,000	0
22020801	MOTOR VEHICLE FUEL COST	5,000,000	5,000,000	116,000	200,000	0
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	3,500,000	3,500,000	170,000	4,000,000	0
22020803	PLANTS/ GENERATOR FUEL COST	12,000,000	12,000,000	548,000	3,500,000	0
22020806	DIESEL EXPENSES	500,000	500,000	332,000	10,000,000	0
220209	FINANCIAL CHARGES - GENERAL	1,000,000	1,000,000	31,389.11	900,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	400,000	400,000	31,389.11	500,000	0
22020902	INSURANCE PREMIUM	600,000	600,000	0	400,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	18,000,000	18,600,000	2,967,500	13,500,000	0
22021001	REFRESHMENT & MEALS	3,500,000	3,500,000	1,767,500	600,000	0
22021002	PUBLICITY & ADVERTISEMENTS	250,000	250,000	0	3,500,000	0
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	250,000	850,000	0	250,000	0
22021010	ALL SPORT COMPETITION EXPENSES	2,500,000	2,500,000	700,000	250,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	3,000,000	3,000,000	300,000	2,500,000	0
22021015	SUBSCRIPTION TO PROFESSIONAL BODIES/ PARLIAMENTARY /ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS	3,500,000	3,500,000	0	2,000,000	0
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	3,000,000	3,000,000	0	2,400,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	1,000,000	1,000,000	200,000	1,000,000	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	1,000,000	1,000,000	0	1,000,000	0
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	2,500,000	2,500,000	42,000	1,200,000	0
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	2,500,000	2,500,000	42,000	1,200,000	0
22080119	FINANCIAL ASSISTANCE TO NEEDIES	2,500,000	2,500,000	42,000	1,200,000	0
23	CAPITAL EXPENDITURE	61,423,965	409,423,965	44,302,500	596,423,965	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



2301	FIXED ASSETS PURCHASED	0	205,000,000	0	220,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	0	205,000,000	0	220,000,000	0
23010105	PURCHASE OF MOTOR VEHICLES	0	205,000,000	0	220,000,000	0
2302	CONSTRUCTION / PROVISION	0	56,000,000	0	100,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0	56,000,000	0	100,000,000	0
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	0	56,000,000	0	100,000,000	0
2303	REHABILITATION / REPAIRS	61,423,965	148,423,965	44,302,500	276,423,965	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	61,423,965	148,423,965	44,302,500	276,423,965	0
23030102	REHABILITATION / REPAIRS - ELECTRICITY	0	37,000,000	26,581,500	135,000,000	0
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	0	50,000,000	17,721,000	80,000,000	0
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	61,423,965	61,423,965	0	61,423,965	0
051701900100	COLLEGE OF EDUCATION, ANKPA					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
709	EDUCATION	2,799,729,625	2,653,329,625	1,706,396,875.83	3,562,781,376	0
7094	TERTIARY EDUCATION	2,799,729,625	2,653,329,625	1,706,396,875.83	3,562,781,376	0
70941	FIRST STAGE OF TERTIARY EDUCATION	2,799,729,625	2,653,329,625	1,706,396,875.83	3,562,781,376	0
710	SOCIAL PROTECTION	4,500,000	4,500,000	0	4,500,000	0
7103	SURVIVORS	4,500,000	4,500,000	0	4,500,000	0
71031	SURVIVORS	4,500,000	4,500,000	0	4,500,000	0

051701900100	COLLEGE OF EDUCATION, ANKPA								
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ December	2026 Approved Budget	2026 NUT Tagging
Total					61,423,965	409,423,965	44,302,500	596,423,965	0
05050123001500 - Schools' infrastructure construction and rehabilitation	EXPANSION OF FACILITIES(LECTURE HALL) AT COLLEGE OF EDUCATION, ANKPA	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION	12220300 - ANKPA	61,423,965	61,423,965	0	61,423,965	0
05050425000100 - Water, sanitation and hygiene	UPGRADING OF EXISTING WATER INFRASTRUCTURE AT COE ANKPA	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70941 - FIRST STAGE OF TERTIARY EDUCATION	12220300 - ANKPA	0	50,000,000	17,721,000	80,000,000	0



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05100125000500 - Education Not Elsewhere Classified	REPAIRS OF GENERATOR/REPLACEMENT OF DAMAGE WIRES AT COE ANKPA	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	70941 - FIRST STAGE OF TERTIARY EDUCATION	12220300 - ANKPA	0	5,000,000	0	10,000,000	0
05050125002100 - Schools' infrastructure construction and rehabilitation	RENOVATION OF BLOCKS OF CLASSROOMS AT COE ANKPA	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70941 - FIRST STAGE OF TERTIARY EDUCATION	12220300 - ANKPA	0	56,000,000	0	100,000,000	0
05100125000600 - Education Not Elsewhere Classified	PROVISION OF SOLAR LIGHT AT COE ANKPA	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	70941 - FIRST STAGE OF TERTIARY EDUCATION	12220300 - ANKPA	0	22,000,000	17,721,000	25,000,000	0
05050125002200 - Schools' infrastructure construction and rehabilitation	RENOVATION OF COE ANKPA PROVOST OFFICIAL LODGE	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	70941 - FIRST STAGE OF TERTIARY EDUCATION	12220300 - ANKPA	0	10,000,000	8,860,500	0	0
05100125000700 - Education Not Elsewhere Classified	PURCHASE OF OFFICIAL VEHICLE FOR COE ANKPA PROVOST (1NO OF PRADO JEEP AND BACKUP HILUX)	23010105 - PURCHASE OF MOTOR VEHICLES	70941 - FIRST STAGE OF TERTIARY EDUCATION	12220300 - ANKPA	0	205,000,000	0	220,000,000	0
05050126001900 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF PERIMETER FENCING AT COE ANKPA	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	70941 - FIRST STAGE OF TERTIARY EDUCATION	12220300 - ANKPA	0	0	0	100,000,000	0



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051702000100	COLLEGE OF EDUCATION TECHNICAL, MOPA					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
1	Revenue	23,207,500	23,207,500	9,261,650	40,266,351	0
12	INDEPENDENT REVENUE	23,207,500	23,207,500	9,261,650	40,266,351	0
1202	NON-TAX REVENUE	23,207,500	23,207,500	9,261,650	40,266,351	0
120204	FEES - GENERAL	21,130,000	21,130,000	9,261,650	34,916,351	0
12020409	TUITION FEES/ SDC TUITION FEES	20,077,750	20,077,750	9,261,650	32,416,351	0
12020423	ACCEPTANCE OF ADMISSION LETTER	1,052,250	1,052,250	0	2,500,000	0
120206	SALES - GENERAL	1,977,500	1,977,500	0	5,250,000	0
12020631	SALES OF ADMISSION FORMS	1,977,500	1,977,500	0	5,250,000	0
120207	EARNINGS -GENERAL	100,000	100,000	0	100,000	0
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS /AGENCIES	100,000	100,000	0	100,000	0
051702000100	COLLEGE OF EDUCATION TECHNICAL, MOPA					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	EXPENDITURES	9,398,745,316	1,898,745,316	912,313,693.73	9,921,999,870	0
21	PERSONNEL COST	1,206,230,316	1,206,230,316	906,337,783.73	1,230,299,870	0
2101	SALARY	1,206,230,316	1,206,230,316	906,337,783.73	1,230,299,870	0
210101	SALARIES AND WAGES	1,206,230,316	1,206,230,316	906,337,783.73	1,230,299,870	0
21010101	SALARY	1,206,230,316	1,206,230,316	906,337,783.73	1,230,299,870	0
22	OTHER RECURRENT COSTS	942,515,000	442,515,000	5,975,910	796,700,000	0
2202	OVERHEAD COST	940,215,000	440,215,000	5,975,910	794,200,000	0
220201	TRAVEL & TRANSPORT - GENERAL	13,900,000	13,900,000	1,187,830	18,500,000	0
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	11,350,000	11,350,000	1,187,830	11,500,000	0
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	0	0	0	6,000,000	0
22020108	TRAVEL OPERATION AND LOGISTICS	2,550,000	2,550,000	0	1,000,000	0
220202	UTILITIES - GENERAL	2,950,000	2,950,000	202,350	16,500,000	0
22020203	WATER RATE	0	0	0	2,000,000	0
22020204	ELECTRICITY BILL /CHARGES	2,950,000	2,950,000	202,350	2,000,000	0
22020206	SATELLITE BROADCASTING ACCESS CHARGES	0	0	0	12,500,000	0



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220203	MATERIALS & SUPPLIES - GENERAL	72,515,000	72,515,000	244,430	64,600,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	11,335,000	11,335,000	0	1,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	0	0	0	5,550,000	0
22020304	DRUGS AND MEDICAL SUPPLIES	0	0	0	3,000,000	0
22020305	UNIFORMS AND OTHER CLOTHINGS	3,250,000	3,250,000	0	2,000,000	0
22020306	FOOD STUFF /CATERING MATERIALS SUPPLIES	0	0	0	5,000,000	0
22020307	DRAWING OFFICE AND SURVEY MATERIALS	3,500,000	3,500,000	0	11,900,000	0
22020311	WATER SPARE PARTS / CHEMICALS/ OTHER REGENTS	0	0	0	5,450,000	0
22020312	LIBRARY EXPENSES	2,730,000	2,730,000	0	5,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	49,700,000	49,700,000	244,430	19,700,000	0
22020346	PRODUCTION OF I.D CARD /STATE CALENDAR /DIARIES/ NOMINAL ROLL	2,000,000	2,000,000	0	6,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	13,850,000	13,850,000	795,000	25,000,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	2,300,000	2,300,000	795,000	3,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	1,500,000	1,500,000	0	7,000,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	5,550,000	5,550,000	0	3,000,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	1,500,000	1,500,000	0	1,000,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	1,000,000	1,000,000	0	3,500,000	0
22020415	MAINTENANCE OF WATER TESTING EQUIPMENT	0	0	0	5,500,000	0
22020441	HEALTH FACILITIES MAINTENANCE EXPENSES	2,000,000	2,000,000	0	2,000,000	0
220205	TRAINING - GENERAL	18,050,000	18,050,000	670,000	26,700,000	0
22020501	LOCAL TRAINING	12,750,000	12,750,000	670,000	19,700,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	5,300,000	5,300,000	0	7,000,000	0
220206	OTHER SERVICES - GENERAL	767,550,000	267,550,000	0	528,200,000	0
22020601	SECURITY SERVICES EXPENSES	7,200,000	7,200,000	0	5,000,000	0
22020602	OFFICE RENT	4,000,000	4,000,000	0	3,000,000	0
22020603	RESIDENTIAL RENT/HIRE OF PRIVATE HOUSES	2,000,000	2,000,000	0	2,000,000	0
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	850,000	850,000	0	3,200,000	0
22020639	CONDUCT OF EXAMS EXPENSES	1,500,000	1,500,000	0	8,000,000	0
22020660	HEALTH INTERVENTIONS PROGRAMME TO KOGI STATE	2,000,000	2,000,000	0	500,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



22020662	ACCREDITATION OF TECHNICAL SCHOOLS /ACCREDITATION OF SERVICE PROVIDERS/ ACCREDITATION OF COURSES	750,000,000	250,000,000	0	2,000,000	0
22020672	REFUND OF VARIOUS EXPENSES INRESPECT OF GOVERNMENT ACTIVITIES CARRIED OUT WITH PERSONAL MONEY	0	0	0	5,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,750,000	2,750,000	150,000	3,750,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	2,750,000	2,750,000	150,000	3,750,000	0
220208	FUEL & LUBRICANTS - GENERAL	3,500,000	3,500,000	0	11,500,000	0
22020801	MOTOR VEHICLE FUEL COST	2,500,000	2,500,000	0	3,500,000	0
22020803	PLANTS/ GENERATOR FUEL COST	1,000,000	1,000,000	0	1,500,000	0
22020807	FUEL EXPENSES	0	0	0	6,500,000	0
220209	FINANCIAL CHARGES - GENERAL	500,000	500,000	0	9,400,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	500,000	500,000	0	5,900,000	0
22020902	INSURANCE PREMIUM	0	0	0	3,500,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	44,650,000	44,650,000	2,726,300	90,050,000	0
22021001	REFRESHMENT & MEALS	17,350,000	17,350,000	1,250,000	22,850,000	0
22021002	PUBLICITY & ADVERTISEMENTS	1,000,000	1,000,000	736,000	3,000,000	0
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	0	0	0	30,000,000	0
22021010	ALL SPORT COMPETITION EXPENSES	1,000,000	1,000,000	0	5,000,000	0
22021013	RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES/ DISCIPLINE COST	1,100,000	1,100,000	0	4,500,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	500,000	500,000	300,000	7,000,000	0
22021015	SUBSCRIPTION TO PROFESSIONAL BODIES/ PARLIAMENTARY /ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS	3,250,000	3,250,000	0	3,000,000	0
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	3,000,000	3,000,000	400,000	3,500,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	15,250,000	15,250,000	40,300	5,200,000	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	2,200,000	2,200,000	0	6,000,000	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	2,300,000	2,300,000	0	2,500,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



220401	LOCAL GRANTS AND CONTRIBUTIONS	2,300,000	2,300,000	0	2,500,000	0
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	2,300,000	2,300,000	0	2,500,000	0
23	CAPITAL EXPENDITURE	7,250,000,000	250,000,000	0	7,895,000,000	0
2301	FIXED ASSETS PURCHASED	0	0	0	445,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	0	0	0	445,000,000	0
23010105	PURCHASE OF MOTOR VEHICLES	0	0	0	300,000,000	0
23010108	PURCHASE OF BUSES	0	0	0	145,000,000	0
2302	CONSTRUCTION / PROVISION	0	0	0	6,950,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0	0	0	6,950,000,000	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0	0	0	1,500,000,000	0
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	0	0	0	250,000,000	0
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	0	0	0	2,800,000,000	0
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	0	0	0	600,000,000	0
23020114	CONSTRUCTION / PROVISION OF ROADS	0	0	0	800,000,000	0
23020131	CONSTRUCTION /PROVISION OF HOSTEL BUILDINGS	0	0	0	1,000,000,000	0
2303	REHABILITATION / REPAIRS	7,250,000,000	250,000,000	0	500,000,000	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	7,250,000,000	250,000,000	0	500,000,000	0
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	7,250,000,000	250,000,000	0	500,000,000	0
051702000100	COLLEGE OF EDUCATION TECHNICAL, MOPA					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
709	EDUCATION	9,398,745,316	1,898,745,316	912,313,693.73	9,921,999,870	0
7094	TERTIARY EDUCATION	9,398,745,316	1,898,745,316	912,313,693.73	9,921,999,870	0
70941	FIRST STAGE OF TERTIARY EDUCATION	9,398,745,316	1,898,745,316	912,313,693.73	9,921,999,870	0

051702000100	COLLEGE OF EDUCATION TECHNICAL, MOPA								
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ December	2026 Approved Budget	2026 NUT Tagging



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



Total					7,250,000,000	250,000,000	0	7,895,000,000	0
05050123001600 - Schools' infrastructure construction and rehabilitation	REHABILITATION OF 7 CLASS ROOMS	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION	12231300 - MOPA-AMURO	7,250,000,000	250,000,000	0	500,000,000	0
05050126000400 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF 2 STOREY BUILDINGS AS STAFF OFFICES WITH 100 OFFICES EACH	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	12231300 - MOPA-AMURO	0	0	0	1,500,000,000	0
05050126000500 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF 3 KILOMETERS INTERNAL ROADS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70941 - FIRST STAGE OF TERTIARY EDUCATION	12231300 - MOPA-AMURO	0	0	0	800,000,000	0
05010326000100 - Education sector coordination mechanisms	PROCUREMENT OF 1 32 SEATER COASTER BUS' AND 2 '18 SEATER BUSES' FOR STAFF AND STUDENTS	23010108 - PURCHASE OF BUSES	70941 - FIRST STAGE OF TERTIARY EDUCATION	12231300 - MOPA-AMURO	0	0	0	145,000,000	0
05010326000200 - Education sector coordination mechanisms	PROCUREMENT OF 5 UTILITY VEHICLES FOR THE PROVOST AND MANAGEMENT STAFF	23010105 - PURCHASE OF MOTOR VEHICLES	70941 - FIRST STAGE OF TERTIARY EDUCATION	12231300 - MOPA-AMURO	0	0	0	300,000,000	0
05050126000600 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF A '2,000 CAPACITY STOREY BUILDING' FOR LIBRARY	23020111 - CONSTRUCTION / PROVISION OF LIBRARIES	70941 - FIRST STAGE OF TERTIARY EDUCATION	12231300 - MOPA-AMURO	0	0	0	600,000,000	0
05050126000700 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF 50 ROOMS (3-4 STUDENTS PER ROOM) FOR MALE STUDENTS AND 50 ROOMS (3-4 STUDENTS PER ROOM) FOR FEMALE STUDENTS HOSTELS	23020131 - CONSTRUCTION /PROVISION OF HOSTEL BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	12231300 - MOPA-AMURO	0	0	0	1,000,000,000	0
05050126000800 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF 50 BED CAPACITY COLLEGE CLINIC	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70941 - FIRST STAGE OF TERTIARY EDUCATION	12231300 - MOPA-AMURO	0	0	0	250,000,000	0
05050126000900 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF '100 STUDENTS CAPACITY' SCIENCE LABOURATORIES, '100 STUDENTS CAPACITY' TECHNICAL WORKSHOP, 4 '500 STUDENTS CAPACITY LECTURE THEATRE', AND A '1,200 SEATER CAPACITY' AUDITORIUM.	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION	12231300 - MOPA-AMURO	0	0	0	2,800,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



051702100100	PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
1	Revenue	1,802,500,000	1,802,500,000	1,400,000,000	2,367,727,200	0
12	INDEPENDENT REVENUE	1,802,500,000	1,802,500,000	1,400,000,000	2,367,727,200	0
1202	NON-TAX REVENUE	1,802,500,000	1,802,500,000	1,400,000,000	2,367,727,200	0
120204	FEES - GENERAL	1,698,000,000	1,698,000,000	1,400,000,000	2,319,291,850	0
12020409	TUITION FEES/ SDC TUITION FEES	1,499,500,000	1,499,500,000	1,400,000,000	2,120,791,850	0
12020412	TRANSCRIPT FEES	20,000,000	20,000,000	0	20,000,000	0
12020423	ACCEPTANCE OF ADMISSION LETTER	50,000,000	50,000,000	0	50,000,000	0
12020448	POST UTME SCREENING FEES	16,000,000	16,000,000	0	16,000,000	0
12020458	ACCOMMODATION FEE	36,000,000	36,000,000	0	36,000,000	0
12020487	ORIGINAL CERTIFICATE FEE	70,000,000	70,000,000	0	70,000,000	0
12020492	MEDICAL CERTIFICATE	6,500,000	6,500,000	0	6,500,000	0
120207	EARNINGS -GENERAL	104,500,000	104,500,000	0	48,435,350	0
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS /AGENCIES	72,000,000	72,000,000	0	15,935,350	0
12020786	MATRICULATION/ MATRICULATION GOWN	32,500,000	32,500,000	0	32,500,000	0
051702100100	PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	EXPENDITURES	8,225,599,270	7,222,749,270	5,288,635,418.16	10,179,248,351	0
21	PERSONNEL COST	5,423,099,270	4,138,099,270	3,818,738,355.54	6,417,248,351	0
2101	SALARY	4,623,099,270	3,793,099,270	3,696,316,356.54	5,480,248,351	0
210101	SALARIES AND WAGES	4,623,099,270	3,793,099,270	3,696,316,356.54	5,480,248,351	0
21010101	SALARY	4,593,099,270	3,743,099,270	3,646,358,756.54	5,410,248,351	0
21010104	AUXILLARY STAFF	30,000,000	50,000,000	49,957,600	70,000,000	0
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	800,000,000	300,000,000	120,320,000	937,000,000	0
210201	ALLOWANCES	800,000,000	300,000,000	120,320,000	937,000,000	0
21020107	NYSC ALLOWANCES	0	0	0	7,000,000	0
21020114	BOARD MEMBERS/ EARNED ALLOWANCES	600,000,000	100,000,000	92,000,000	500,000,000	0
21020120	OVERSEAS DUTY ALLOWANCES	0	0	0	40,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



21020122	RECESS ALLOWANCE/ VACATION & RESEARCH ALLOWANCE FOR JUDGES	0	0	0	100,000,000	0
21020124	MEDICAL STUDENT ALLOWANCE	0	0	0	20,000,000	0
21020132	SABATICAL/ VISITING LECTURER ALLOWANCE	200,000,000	200,000,000	28,320,000	250,000,000	0
21020135	FURNITURE ALLOWANCE FOR DEPUTY CLERKS AND EXECUTIVE SECRETARY OF THE COMMISSION	0	0	0	20,000,000	0
2103	SOCIAL BENEFITS	0	45,000,000	2,101,999	0	0
210301	SOCIAL BENEFITS	0	45,000,000	2,101,999	0	0
21030104	SEVERANCE GRATUITY	0	45,000,000	2,101,999	0	0
22	OTHER RECURRENT COSTS	967,500,000	1,249,650,000	1,029,565,799.91	1,587,000,000	0
2202	OVERHEAD COST	965,500,000	1,234,650,000	1,027,770,799.91	1,585,000,000	0
220201	TRAVEL & TRANSPORT - GENERAL	132,000,000	132,000,000	130,893,760	188,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	45,000,000	45,000,000	44,972,010	75,000,000	0
22020107	FIELD TRIP EXPENSES	12,000,000	12,000,000	11,860,700	18,000,000	0
22020108	TRAVEL OPERATION AND LOGISTICS	75,000,000	75,000,000	74,061,050	95,000,000	0
220202	UTILITIES - GENERAL	75,500,000	85,500,000	85,484,983.45	114,500,000	0
22020201	INTERNET ACCESS CHARGES	35,000,000	35,000,000	34,997,155.40	50,000,000	0
22020203	WATER RATE	7,500,000	7,500,000	7,495,700	10,000,000	0
22020204	ELECTRICITY BILL /CHARGES	28,000,000	38,000,000	37,997,008.05	45,000,000	0
22020205	TELEPHONE CHARGES	5,000,000	5,000,000	4,995,120	9,500,000	0
220203	MATERIALS & SUPPLIES - GENERAL	190,200,000	200,350,000	179,311,300.50	346,500,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	65,000,000	65,000,000	64,057,933	90,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	10,000,000	10,000,000	9,641,150	13,000,000	0
22020304	DRUGS AND MEDICAL SUPPLIES	25,000,000	35,000,000	25,499,200	34,000,000	0
22020306	FOOD STUFF /CATERING MATERIALS SUPPLIES	7,500,000	7,500,000	7,498,600	9,000,000	0
22020310	PURCHASE OF TEXTBOOKS AND TEACHING EQUIPMENT / LAW BOOKS	6,000,000	6,000,000	5,936,500	10,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	74,500,000	74,650,000	65,219,917.50	184,000,000	0
22020359	STATISTICAL INVESTIGATION/ DATA COLLECTION/ CAPTURING OF POOR & VULNERABLE PEOPLE DATA	2,200,000	2,200,000	1,458,000	6,500,000	0
220204	MAINTENANCE SERVICES - GENERAL	138,300,000	219,300,000	166,218,617.91	183,500,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	12,000,000	42,000,000	39,595,770	17,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	6,000,000	37,000,000	27,260,500	10,000,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	88,000,000	100,000,000	59,648,656.91	110,000,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	10,000,000	18,000,000	17,717,860	13,000,000	0
22020421	MAINTENANCE OF HOSTELS	7,000,000	7,000,000	6,972,966	7,500,000	0
22020423	REPAIR AND MAINTENANCE OF BOREHOLE	6,300,000	6,300,000	6,297,365	11,000,000	0
22020446	MAINTENANCE OF VC'S LODGE EXPENSES/ VCS OFFICE AND SENATE EXPENSES.	9,000,000	9,000,000	8,725,500	15,000,000	0
220205	TRAINING - GENERAL	29,000,000	29,000,000	28,210,500	167,000,000	0
22020501	LOCAL TRAINING	9,000,000	9,000,000	8,290,500	30,000,000	0
22020502	INTERNATIONAL TRAINING	0	0	0	100,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	20,000,000	20,000,000	19,920,000	37,000,000	0
220206	OTHER SERVICES - GENERAL	75,500,000	103,500,000	84,485,260	150,500,000	0
22020601	SECURITY SERVICES EXPENSES	32,000,000	50,000,000	47,518,000	7,500,000	0
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	3,500,000	3,500,000	3,473,760	8,000,000	0
22020639	CONDUCT OF EXAMS EXPENSES	40,000,000	50,000,000	33,493,500	15,000,000	0
22020662	ACCREDITATION OF TECHNICAL SCHOOLS /ACCREDITATION OF SERVICE PROVIDERS/ ACCREDITATION OF COURSES	0	0	0	120,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	20,000,000	20,000,000	1,770,000	270,000,000	0
22020702	LEGAL SERVICES /PREROGATIVE OF MERCYEXPENSES/ IMPLEMENTATION OF ACJ LAW 2017	20,000,000	20,000,000	1,770,000	270,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	180,000,000	300,000,000	277,209,721.80	2,000,000	0
22020807	FUEL EXPENSES	180,000,000	300,000,000	277,209,721.80	2,000,000	0
220209	FINANCIAL CHARGES - GENERAL	11,000,000	11,000,000	511,171.25	109,000,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	1,000,000	1,000,000	511,171.25	14,000,000	0
22020902	INSURANCE PREMIUM	10,000,000	10,000,000	0	95,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	114,000,000	134,000,000	73,675,485	54,000,000	0
22021001	REFRESHMENT & MEALS	70,000,000	90,000,000	62,670,955	10,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



22021002	PUBLICITY & ADVERTISEMENTS	6,000,000	6,000,000	3,519,670	13,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	5,000,000	5,000,000	4,339,430	9,000,000	0
22021015	SUBSCRIPTION TO PROFESSIONAL BODIES/ PARLIAMENTARY /ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS	7,000,000	7,000,000	3,145,430	15,000,000	0
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	26,000,000	26,000,000	0	7,000,000	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	2,000,000	15,000,000	1,795,000	2,000,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	2,000,000	15,000,000	1,795,000	2,000,000	0
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	2,000,000	15,000,000	1,795,000	2,000,000	0
23	CAPITAL EXPENDITURE	1,835,000,000	1,835,000,000	440,331,262.71	2,175,000,000	0
2301	FIXED ASSETS PURCHASED	310,000,000	310,000,000	4,890,000	465,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	310,000,000	310,000,000	4,890,000	465,000,000	0
23010105	PURCHASE OF MOTOR VEHICLES	160,000,000	160,000,000	0	465,000,000	0
23010113	PURCHASE OF COMPUTERS	150,000,000	150,000,000	4,890,000	0	0
2302	CONSTRUCTION / PROVISION	405,000,000	405,000,000	6,763,008.34	715,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	405,000,000	405,000,000	6,763,008.34	715,000,000	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	105,000,000	105,000,000	0	50,000,000	0
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	0	0	0	200,000,000	0
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	0	0	0	200,000,000	0
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	0	0	0	100,000,000	0
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	200,000,000	200,000,000	6,763,008.34	165,000,000	0
23020129	CONSTRUCTION/ PROVISION OF FENCING GOVERNMENT BUILDINGS	100,000,000	100,000,000	0	0	0
2303	REHABILITATION / REPAIRS	920,000,000	920,000,000	229,410,218.37	995,000,000	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	920,000,000	920,000,000	229,410,218.37	995,000,000	0
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	140,000,000	140,000,000	12,880,000	230,000,000	0
23030103	REHABILITATION / REPAIRS - HOUSING	0	0	0	50,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	300,000,000	300,000,000	8,300,000	30,000,000	0
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	110,000,000	110,000,000	0	300,000,000	0
23030113	REHABILITATION / REPAIRS - ROADS	200,000,000	200,000,000	148,954,318.37	50,000,000	0
23030127	REHABILITATION/ REPAIRS- ICT INFRASTRUCTURES	0	0	0	125,000,000	0
23030129	REHABILITATION/ REPAIRS OF HOSTEL BUILDINGS	170,000,000	170,000,000	59,275,900	210,000,000	0
2305	OTHER CAPITAL PROJECTS	200,000,000	200,000,000	199,268,036	0	0
230501	ACQUISITION OF NON TANGIBLE ASSETS	200,000,000	200,000,000	199,268,036	0	0
23050101	RESEARCH AND DEVELOPMENT	200,000,000	200,000,000	199,268,036	0	0
051702100100	PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
709	EDUCATION	8,225,599,270	7,222,749,270	5,288,635,418.16	10,179,248,351	0
7094	TERTIARY EDUCATION	8,225,599,270	7,222,749,270	5,288,635,418.16	10,179,248,351	0
70942	SECOND STAGE OF TERTIARY EDUCATION	8,225,599,270	7,222,749,270	5,288,635,418.16	10,179,248,351	0

051702100100	PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA								
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ December	2026 Approved Budget	2026 NUT Tagging
Total					1,835,000,000	1,835,000,000	440,331,262.71	2,175,000,000	0
05010325000200 - Education sector coordination mechanisms	PURCHASE OF 2NOS VEHICLES (BURSARY & REGISTRY)	23010105 - PURCHASE OF MOTOR VEHICLES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	40,000,000	40,000,000	0	170,000,000	0
05010325000300 - Education sector coordination mechanisms	PURCHASE OF 4NOS OF VEHICLE FOR DEANS OF FACULTY/PG SCHOOL	23010105 - PURCHASE OF MOTOR VEHICLES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	120,000,000	120,000,000	0	250,000,000	0
05020623000500 - Tertiary institutions' new courses accreditation	ACCREDITATION OF COURSES AT KSU, ANYIGBA	23050101 - RESEARCH AND DEVELOPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	200,000,000	200,000,000	199,268,036	0	0
05040325000100 - Teaching and non-teaching staff capacity building	INTERNATIONAL CONFERENCE (IFAC CAPACITY BUILDING)	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	50,000,000	50,000,000	8,300,000	0	0
05050123001700 - Schools' infrastructure construction and rehabilitation	RENOVATION/ EXPANSION OF UNIVERSITY CLINIC	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	0	0	0	30,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



05050123001800 - Schools' infrastructure construction and rehabilitation	REHABILITATION OF DANGANA HOSTEL BUILDING	23030129 - REHABILITATION/ REPAIRS OF HOSTEL BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	170,000,000	170,000,000	59,275,900	210,000,000	0
05050123001900 - Schools' infrastructure construction and rehabilitation	RENOVATION OF PRINCIPAL OFFICIAL QUARTERS	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	0	0	0	120,000,000	0
05050123002000 - Schools' infrastructure construction and rehabilitation	DEVELOPMENT OF CONSULTANCY COMPLEX	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	0	0	0	50,000,000	0
05050123002100 - Schools' infrastructure construction and rehabilitation	RENOVATION OF UNIVERSITY GUEST HOUSE	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	100,000,000	100,000,000	9,980,000	110,000,000	0
05050123002200 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION/ PROVISION OF SPORTING FACILITIES AT PAAU STADIUM, LOKOJA	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	200,000,000	200,000,000	6,763,008.34	165,000,000	0
05050123002300 - Schools' infrastructure construction and rehabilitation	PURCHASE OF 4 NOS OF OFFICIAL VEHICLES FOR PRINCIPAL OFFICER	23010105 - PURCHASE OF MOTOR VEHICLES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	0	0	0	45,000,000	0
05050123002400 - Schools' infrastructure construction and rehabilitation	RENOVATION OF PRINTING PRESS BUILDING	23030127 - REHABILITATION/ REPAIRS- ICT INFRASTRUCTURES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	0	0	0	125,000,000	0
05050123002500 - Schools' infrastructure construction and rehabilitation	ROAD CONSTRUCTION/ REHABILITATION(KSU INTERNAL ROADS)	23030113 - REHABILITATION / REPAIRS - ROADS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	200,000,000	200,000,000	148,954,318.37	50,000,000	0
05050125001300 - Schools' infrastructure construction and rehabilitation	RENOVATION OF CENTRAL STORES	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	110,000,000	110,000,000	0	300,000,000	0
05050125001400 - Schools' infrastructure construction and rehabilitation	RENOVATION OF SENATE BUILDING(PAAU, ANYIGBA)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	105,000,000	105,000,000	0	0	0
05050125001500 - Schools' infrastructure construction and rehabilitation	RENOVATION OF VICE CHANCELLOR RESIDENT	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	40,000,000	40,000,000	2,900,000	0	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



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



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



051702200100	KOGI STATE UNIVERSITY, KABBA					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
1	Revenue	1,828,897,200	1,828,897,200	2,525,552,260.92	5,651,475,600	0
12	INDEPENDENT REVENUE	328,897,200	328,897,200	570,288,185.23	651,475,600	0
1201	TAX REVENUE	26,250,000	26,250,000	0	40,640,000	0
120103	OTHER TAXES	26,250,000	26,250,000	0	40,640,000	0
12010311	EDUCATION DEVELOPMENT LEVY	26,250,000	26,250,000	0	40,640,000	0
1202	NON-TAX REVENUE	302,647,200	302,647,200	570,288,185.23	610,835,600	0
120204	FEES - GENERAL	272,888,450	272,888,450	351,056,185.23	475,362,800	0
12020409	TUITION FEES/ SDC TUITION FEES	175,638,450	175,638,450	333,206,185.23	307,044,800	0
12020423	ACCEPTANCE OF ADMISSION LETTER	35,000,000	35,000,000	17,600,000	19,250,000	0
12020433	EXAMINATION FEES	8,750,000	8,750,000	0	35,960,000	0
12020434	LIBRARY FEES	3,500,000	3,500,000	0	17,980,000	0
12020448	POST UTME SCREENING FEES	3,500,000	3,500,000	0	8,750,000	0
12020449	NON- REFUNDABLE CAUTION FEES	8,750,000	8,750,000	250,000	35,960,000	0
12020479	LABORATING SERVICES FEE	23,750,000	23,750,000	0	17,980,000	0
12020492	MEDICAL CERTIFICATE	8,750,000	8,750,000	0	13,288,000	0
12020499	GAMES/ SPORT FEES	5,250,000	5,250,000	0	19,150,000	0
120206	SALES - GENERAL	7,000,000	7,000,000	219,232,000	132,847,800	0
12020617	SALES OF APPLICATION / EMPLOYMENT FORM	3,500,000	3,500,000	219,232,000	3,830,000	0
12020633	SALES OF STUDENT I.D. CARDS	3,500,000	3,500,000	0	129,017,800	0
120207	EARNINGS -GENERAL	22,758,750	22,758,750	0	2,625,000	0
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS /AGENCIES	19,258,750	19,258,750	0	2,625,000	0
12020786	MATRICULATION/ MATRICULATION GOWN	3,500,000	3,500,000	0	0	0
13	AID AND GRANTS	1,500,000,000	1,500,000,000	1,955,264,075.69	5,000,000,000	0
1302	GRANTS	1,500,000,000	1,500,000,000	1,955,264,075.69	5,000,000,000	0
130201	DOMESTIC GRANTS	1,500,000,000	1,500,000,000	1,955,264,075.69	5,000,000,000	0
13020104	CAPITAL GRANTS FROM LGAS	1,500,000,000	1,500,000,000	1,955,264,075.69	5,000,000,000	0
051702200100	KOGI STATE UNIVERSITY, KABBA					



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Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	EXPENDITURES	24,388,337,789	13,269,337,789	6,423,405,743.91	25,049,800,000	0
21	PERSONNEL COST	1,122,537,789	742,537,789	500,548,663.21	1,332,000,000	0
2101	SALARY	1,082,537,789	622,537,789	409,064,174.29	1,100,000,000	0
210101	SALARIES AND WAGES	1,082,537,789	622,537,789	409,064,174.29	1,100,000,000	0
21010101	SALARY	1,052,537,789	552,537,789	355,791,387.21	1,000,000,000	0
21010104	AUXILLARY STAFF	20,000,000	60,000,000	46,956,787.08	80,000,000	0
21010109	SALARY OF VIGILANTE GROUP	10,000,000	10,000,000	6,316,000	20,000,000	0
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	40,000,000	120,000,000	91,484,488.92	232,000,000	0
210201	ALLOWANCES	40,000,000	120,000,000	91,484,488.92	232,000,000	0
21020105	FURNITURE ALLOWANCE /1ST - 28TH DAYS ALLOWANCE	10,000,000	10,000,000	0	12,000,000	0
21020114	BOARD MEMBERS/ EARNED ALLOWANCES	20,000,000	80,000,000	67,062,268	120,000,000	0
21020132	SABATICAL/ VISITING LECTURER ALLOWANCE	10,000,000	30,000,000	24,422,220.92	100,000,000	0
22	OTHER RECURRENT COSTS	2,010,800,000	3,061,800,000	1,364,028,361.24	5,617,800,000	0
2202	OVERHEAD COST	1,996,000,000	3,047,000,000	1,363,823,361.24	5,589,800,000	0
220201	TRAVEL & TRANSPORT - GENERAL	120,000,000	110,000,000	36,342,960	250,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	55,000,000	55,000,000	10,119,350	150,000,000	0
22020108	TRAVEL OPERATION AND LOGISTICS	65,000,000	55,000,000	26,223,610	100,000,000	0
220202	UTILITIES - GENERAL	128,500,000	63,500,000	13,811,171.33	113,000,000	0
22020201	INTERNET ACCESS CHARGES	15,000,000	15,000,000	1,298,319.44	25,000,000	0
22020203	WATER RATE	30,000,000	10,000,000	0	25,000,000	0
22020204	ELECTRICITY BILL /CHARGES	1,000,000	1,000,000	22,851.89	3,000,000	0
22020205	TELEPHONE CHARGES	82,500,000	37,500,000	12,490,000	60,000,000	0
220203	MATERIALS & SUPPLIES - GENERAL	397,500,000	455,500,000	165,832,222.55	881,000,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	82,500,000	82,500,000	13,393,810.50	95,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	30,000,000	30,000,000	4,368,547	35,000,000	0
22020309	PHOTOGRAPHIC MATERIALS, GRAPHIC ARTS AND DESIGN	1,000,000	1,000,000	500,000	3,000,000	0
22020310	PURCHASE OF TEXTBOOKS AND TEACHING EQUIPMENT / LAW BOOKS	60,000,000	100,000,000	33,791,000	140,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	214,000,000	229,000,000	111,677,265.05	583,000,000	0



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22020346	PRODUCTION OF I.D CARD /STATE CALENDAR /DIARIES/ NOMINAL ROLL	2,000,000	5,000,000	2,101,600	10,000,000	0
22020359	STATISTICAL INVESTIGATION/ DATA COLLECTION/ CAPTURING OF POOR & VULNERABLE PEOPLE DATA	8,000,000	8,000,000	0	15,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	490,000,000	498,000,000	56,778,066.75	860,000,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	30,000,000	30,000,000	21,399,925	70,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	110,000,000	110,000,000	318,000	150,000,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	235,000,000	235,000,000	29,314,374.25	350,000,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	55,000,000	55,000,000	4,055,767.50	120,000,000	0
22020418	MAINTENANCE OF STREET LIGHT	2,000,000	10,000,000	0	50,000,000	0
22020421	MAINTENANCE OF HOSTELS	52,000,000	52,000,000	0	90,000,000	0
22020423	REPAIR AND MAINTENANCE OF BOREHOLE	3,000,000	3,000,000	1,620,000	15,000,000	0
22020446	MAINTENANCE OF VC'S LODGE EXPENSES/ VCS OFFICE AND SENATE EXPENSES.	3,000,000	3,000,000	70,000	15,000,000	0
220205	TRAINING - GENERAL	105,000,000	145,000,000	130,455,770.60	250,000,000	0
22020501	LOCAL TRAINING	20,000,000	30,000,000	25,836,093.60	50,000,000	0
22020502	INTERNATIONAL TRAINING	40,000,000	60,000,000	53,924,471	100,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	45,000,000	55,000,000	50,695,206	100,000,000	0
220206	OTHER SERVICES - GENERAL	114,000,000	1,134,000,000	699,281,388	2,012,800,000	0
22020601	SECURITY SERVICES EXPENSES	64,000,000	1,084,000,000	675,873,000	1,842,800,000	0
22020603	RESIDENTIAL RENT/HIRE OF PRIVATE HOUSES	5,000,000	5,000,000	3,618,788	20,000,000	0
22020604	SECURITY OPERATIONS	5,000,000	0	0	0	0
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	15,000,000	20,000,000	9,489,600	50,000,000	0
22020639	CONDUCT OF EXAMS EXPENSES	20,000,000	20,000,000	10,300,000	60,000,000	0
22020662	ACCREDITATION OF TECHNICAL SCHOOLS /ACCREDITATION OF SERVICE PROVIDERS/ ACCREDITATION OF COURSES	5,000,000	5,000,000	0	30,000,000	0
22020672	REFUND OF VARIOUS EXPENSES INRESPECT OF GOVERNMENT ACTIVITIES CARRIED OUT WITH PERSONAL MONEY	0	0	0	10,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	10,000,000	10,000,000	0	25,000,000	0



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22020702	LEGAL SERVICES /PREROGATIVE OF MERCYEXPENSES/ IMPLEMENTATION OF ACJ LAW 2017	10,000,000	10,000,000	0	25,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	220,000,000	220,000,000	62,521,398.70	480,000,000	0
22020806	DIESEL EXPENSES	100,000,000	100,000,000	8,802,800	300,000,000	0
22020807	FUEL EXPENSES	120,000,000	120,000,000	53,718,598.70	180,000,000	0
220209	FINANCIAL CHARGES - GENERAL	85,000,000	85,000,000	55,376,000	175,000,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	15,000,000	15,000,000	0	25,000,000	0
22020903	VALUATION /PAYMENT OF INSURANCE PREMIUM ON GOVERNMENT BUILDINGS & PROPERTIES/VEHICLES	70,000,000	70,000,000	55,376,000	150,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	326,000,000	326,000,000	143,424,383.31	543,000,000	0
22021001	REFRESHMENT & MEALS	110,000,000	110,000,000	87,909,245.31	185,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	20,000,000	20,000,000	6,809,975	40,000,000	0
22021010	ALL SPORT COMPETITION EXPENSES	20,000,000	20,000,000	1,652,773	35,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	30,000,000	30,000,000	18,305,290	60,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	7,000,000	7,000,000	0	15,000,000	0
22021015	SUBSCRIPTION TO PROFESSIONAL BODIES/ PARLIAMENTARY /ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS	4,000,000	4,000,000	1,868,800	10,000,000	0
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	5,000,000	5,000,000	0	8,000,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	130,000,000	130,000,000	26,878,300	190,000,000	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	13,800,000	13,800,000	105,000	23,000,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	13,800,000	13,800,000	105,000	23,000,000	0
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	13,800,000	13,800,000	105,000	23,000,000	0
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	1,000,000	1,000,000	100,000	5,000,000	0
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	1,000,000	1,000,000	100,000	5,000,000	0
22080119	FINANCIAL ASSISTANCE TO NEEDIES	1,000,000	1,000,000	100,000	5,000,000	0
23	CAPITAL EXPENDITURE	21,255,000,000	9,465,000,000	4,558,828,719.46	18,100,000,000	0
2301	FIXED ASSETS PURCHASED	5,345,000,000	2,745,000,000	950,791,705	5,850,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



230101	PURCHASE OF FIXED ASSETS - GENERAL	5,345,000,000	2,745,000,000	950,791,705	5,850,000,000	0
23010108	PURCHASE OF BUSES	400,000,000	1,100,000,000	630,000,000	1,000,000,000	0
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,500,000,000	300,000,000	100,757,515	1,000,000,000	0
23010113	PURCHASE OF COMPUTERS	300,000,000	300,000,000	16,564,222.50	300,000,000	0
23010119	PURCHASE OF POWER GENERATING SET/PLANT	200,000,000	200,000,000	165,429,087.50	300,000,000	0
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	650,000,000	150,000,000	37,543,900	800,000,000	0
23010128	PURCHASE OF SECURITY EQUIPMENT	250,000,000	250,000,000	0	350,000,000	0
23010140	PURCHASE OF OFFICE EQUIPMENT	25,000,000	25,000,000	496,980	80,000,000	0
23010146	PURCHASE OF MOTOR CYCLES	2,020,000,000	420,000,000	0	2,020,000,000	0
2302	CONSTRUCTION / PROVISION	15,910,000,000	6,310,000,000	3,601,287,459.46	11,900,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	15,910,000,000	6,310,000,000	3,601,287,459.46	11,900,000,000	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	1,500,000,000	500,000,000	251,699,778.63	1,500,000,000	0
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	700,000,000	100,000,000	0	700,000,000	0
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	500,000,000	500,000,000	0	500,000,000	0
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	8,600,000,000	3,300,000,000	2,290,941,119.01	6,000,000,000	0
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	800,000,000	100,000,000	0	100,000,000	0
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	250,000,000	250,000,000	0	300,000,000	0
23020114	CONSTRUCTION / PROVISION OF ROADS	1,500,000,000	300,000,000	0	1,000,000,000	0
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	60,000,000	60,000,000	2,000,000	0	0
23020131	CONSTRUCTION /PROVISION OF HOSTEL BUILDINGS	2,000,000,000	1,200,000,000	1,056,646,561.82	1,800,000,000	0
2303	REHABILITATION / REPAIRS	0	410,000,000	6,749,555	350,000,000	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0	410,000,000	6,749,555	350,000,000	0
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	0	10,000,000	6,749,555	50,000,000	0
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0	400,000,000	0	300,000,000	0
051702200100	KOGI STATE UNIVERSITY, KABBA					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
709	EDUCATION	24,388,337,789	13,269,337,789	6,423,405,743.91	25,049,800,000	0
7094	TERTIARY EDUCATION	24,388,337,789	13,269,337,789	6,423,405,743.91	25,039,800,000	0



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70942	SECOND STAGE OF TERTIARY EDUCATION	24,388,337,789	13,269,337,789	6,423,405,743.91	25,039,800,000	0
7098	EDUCATION N.E.C.	0	0	0	10,000,000	0
70981	EDUCATION N.E.C	0	0	0	10,000,000	0

051702200100	KOGI STATE UNIVERSITY, KABBA								
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ December	2026 Approved Budget	2026 NUT Tagging
Total					21,255,000,000	9,465,000,000	4,558,828,719.46	18,100,000,000	0
05010324000100 - Education sector coordination mechanisms	PURCHASE OF 1NO TOYOTA COASTER BUS & 3NOS TOYOTA HIACE BUS	23010108 - PURCHASE OF BUSES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	400,000,000	1,100,000,000	630,000,000	1,000,000,000	0
05010324000200 - Education sector coordination mechanisms	PURCHASE OF 10 TRICYCLES FOR THE UNIVERSITY LOCAL RUNNING	23010146 - PURCHASE OF MOTOR CYCLES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	2,000,000,000	400,000,000	0	2,000,000,000	0
05010324000300 - Education sector coordination mechanisms	PURCHASE OF 5 NOS OF SECURITY OPERATIONAL MOTOR- CYCLES	23010146 - PURCHASE OF MOTOR CYCLES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	20,000,000	20,000,000	0	20,000,000	0
05050123002600 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF OFFICE BUILDING	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	1,500,000,000	500,000,000	251,699,778.63	1,500,000,000	0
05050123002700 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF UNIVERSITY AUDITORIUM	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	1,000,000,000	200,000,000	0	1,000,000,000	0
05050123002800 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF UNIVERSITY SENATE BUILDING.	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	2,500,000,000	1,000,000,000	751,144,659.41	1,000,000,000	0
05050123002900 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF UNIVERSITY LIBRARY	23020111 - CONSTRUCTION / PROVISION OF LIBRARIES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	800,000,000	100,000,000	0	100,000,000	0
05050123003000 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF UNIVERSITY ICT CENTER.	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	1,100,000,000	300,000,000	0	1,000,000,000	0
05050123003100 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION/ REHABILITATION OF UNIVERSITY CAMPUS ROAD NETWORK	23020114 - CONSTRUCTION / PROVISION OF ROADS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	1,500,000,000	300,000,000	0	1,000,000,000	0
05050123003200 - Schools' infrastructure	CONSTRUCTION/ MAINTENANCE OF STUDENT HOTELS (KSUK)	23020131 - CONSTRUCTION	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	2,000,000,000	1,200,000,000	1,056,646,561.82	1,800,000,000	0



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construction and rehabilitation		/PROVISION OF HOSTEL BUILDINGS							
05050125000600 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF FACULTY OF SCIENCE	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	4,000,000,000	1,800,000,000	1,539,796,459.60	3,000,000,000	0
05050125001800 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF STAFF QUARTERS (KSU)	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	700,000,000	100,000,000	0	700,000,000	0
05050125001900 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION AND EQUIPPING OF UNIVERSITY CLINIC (KSU)	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	500,000,000	500,000,000	0	500,000,000	0
05050324000100 - Libraries and laboratories	PROCUREMENT OF LABORATORY EQUIPMENT	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	650,000,000	150,000,000	37,543,900	800,000,000	0
05060123000400 - ICT equipment, software and expertise	PURCHASE OF 2NOs OF COMPUTERS AND ACCESSORIES	23010113 - PURCHASE OF COMPUTERS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	300,000,000	300,000,000	16,564,222.50	300,000,000	0
05100124000100 - Education Not Elsewhere Classified	PROCUREMENT OF OFFICE FURNITURE (TABLES, CHAIRS)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	1,500,000,000	300,000,000	100,757,515	1,000,000,000	0
05100124000200 - Education Not Elsewhere Classified	PURCHASE OF 10 NOs OF REFRIGERATORS AND AIR CONDITIONERS	23010140 - PURCHASE OF OFFICE EQUIPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	25,000,000	25,000,000	496,980	80,000,000	0
05100124000300 - Education Not Elsewhere Classified	PURCHASE OF A GENERATING SET PLUS INSTALLATION (500KVA)	23010119 - PURCHASE OF POWER GENERATING SET/PLANT	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	200,000,000	200,000,000	165,429,087.50	300,000,000	0
05100125000100 - Education Not Elsewhere Classified	CONSTRUCTION PROVISION OF SPORTING FACILITY	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	250,000,000	250,000,000	0	300,000,000	0
05100125000200 - Education Not Elsewhere Classified	CONSTRUCTION PROVISION OF RECREATIONAL FACILITY	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	60,000,000	60,000,000	2,000,000	0	0
05100125000300 - Education Not Elsewhere Classified	PURCHASE AND INSTALLATION OF SECURITY GAGET/ CCTV AT STRATEGIC LOCATIONS WITHIN THE KOGI STATE UNIVERSITY, KABBA	23010128 - PURCHASE OF SECURITY EQUIPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	200,000,000	150,000,000	0	350,000,000	0



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05100125000300 - Education Not Elsewhere Classified	PURCHASE AND INSTALLATION OF SECURITY GAGET	23010128 - PURCHASE OF SECURITY EQUIPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	50,000,000	100,000,000	0	0	0
05050125002000 - Schools' infrastructure construction and rehabilitation	RENOVATION OF BLOCKS OF CLASSROOMS	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	0	400,000,000	0	300,000,000	0
05050123000200 - Schools' infrastructure construction and rehabilitation	RENOVATION/ REHABILITATION OF SCHOOLS AND PERIMETER FENCING ACROSS THE STATE (ALL LGA)	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	0	10,000,000	6,749,555	0	0
05050426000100 - Water, sanitation and hygiene	DRILLING OF BOREHOLE	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	0	0	0	50,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



051702500100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
<u>1</u>	<u>Revenue</u>	<u>3,129,865,000</u>	<u>3,129,865,000</u>	<u>8,528,575,236.25</u>	<u>9,357,296,941</u>	<u>0</u>
12	INDEPENDENT REVENUE	789,865,000	789,865,000	1,464,688,798.40	2,006,535,550	0
1202	NON-TAX REVENUE	789,865,000	789,865,000	1,464,688,798.40	2,006,535,550	0
120204	FEES - GENERAL	789,865,000	789,865,000	1,464,688,798.40	2,001,535,550	0
12020409	TUITION FEES/ SDC TUITION FEES	784,865,000	784,865,000	1,464,688,798.40	1,892,880,550	0
12020421	CONTRACT DOCUMENT NON- REFUNDABLE TENDER FEES	5,000,000	5,000,000	0	3,950,000	0
12020423	ACCEPTANCE OF ADMISSION LETTER	0	0	0	53,875,000	0
12020448	POST UTME SCREENING FEES	0	0	0	9,000,000	0
12020458	ACCOMMODATION FEE	0	0	0	41,830,000	0
120207	EARNINGS -GENERAL	0	0	0	2,500,000	0
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS /AGENCIES	0	0	0	2,500,000	0
120211	INVESTMENT INCOME	0	0	0	2,500,000	0
12021101	INTEREST/DIVIDENDS ON GOVERNMENT INVESTMENTS	0	0	0	2,500,000	0
13	AID AND GRANTS	2,340,000,000	2,340,000,000	7,063,886,437.85	7,350,761,391	0
1302	GRANTS	2,340,000,000	2,340,000,000	7,063,886,437.85	7,350,761,391	0
130201	DOMESTIC GRANTS	2,340,000,000	2,340,000,000	7,063,886,437.85	7,350,761,391	0
13020104	CAPITAL GRANTS FROM LGAS	2,340,000,000	2,340,000,000	7,063,886,437.85	7,350,761,391	0
051702500100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>18,497,558,317</u>	<u>16,019,058,317</u>	<u>10,660,188,408.22</u>	<u>18,288,950,677</u>	<u>0</u>
21	PERSONNEL COST	2,191,058,317	1,686,058,317	1,466,116,727.44	2,650,635,677	0
2101	SALARY	2,024,058,317	1,574,058,317	1,408,991,584.35	2,535,635,677	0
210101	SALARIES AND WAGES	2,024,058,317	1,574,058,317	1,408,991,584.35	2,535,635,677	0
21010101	SALARY	1,909,058,317	1,409,058,317	1,253,713,906.38	2,364,635,677	0
21010104	AUXILLARY STAFF	80,000,000	100,000,000	97,460,677.97	105,000,000	0



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21010109	SALARY OF VIGILANTE GROUP	35,000,000	65,000,000	57,817,000	66,000,000	0
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	167,000,000	112,000,000	57,125,143.09	115,000,000	0
210201	ALLOWANCES	157,000,000	102,000,000	57,125,143.09	105,000,000	0
21020102	SHIFT ALLOWANCES	10,000,000	10,000,000	0	15,000,000	0
21020103	HAZARD ALLOWANCE	10,000,000	10,000,000	0	10,000,000	0
21020105	FURNITURE ALLOWANCE /1ST - 28TH DAYS ALLOWANCE	32,000,000	7,000,000	2,250,000	15,000,000	0
21020109	MEDICAL ALLOWANCE	20,000,000	20,000,000	9,500,000	20,000,000	0
21020132	SABATICAL/ VISITING LECTURER ALLOWANCE	85,000,000	55,000,000	45,375,143.09	45,000,000	0
210202	SOCIAL CONTRIBUTIONS	10,000,000	10,000,000	0	10,000,000	0
21020201	STATE'S HEALTH INSURANCE CONTRIBUTION	10,000,000	10,000,000	0	10,000,000	0
22	OTHER RECURRENT COSTS	2,201,000,000	4,272,500,000	3,671,281,526.38	4,026,315,000	0
2202	OVERHEAD COST	2,189,000,000	4,252,500,000	3,662,681,026.38	3,983,815,000	0
220201	TRAVEL & TRANSPORT - GENERAL	125,000,000	138,000,000	115,408,246	122,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	70,000,000	75,000,000	58,451,614	65,500,000	0
22020108	TRAVEL OPERATION AND LOGISTICS	55,000,000	63,000,000	56,956,632	56,500,000	0
220202	UTILITIES - GENERAL	67,000,000	69,000,000	32,634,886.98	106,005,000	0
22020201	INTERNET ACCESS CHARGES	50,000,000	50,000,000	22,927,550	40,000,000	0
22020203	WATER RATE	1,000,000	1,000,000	0	1,000,000	0
22020204	ELECTRICITY BILL /CHARGES	10,000,000	10,000,000	7,057,336.98	25,805,000	0
22020205	TELEPHONE CHARGES	1,000,000	3,000,000	2,650,000	4,200,000	0
22020207	ALTERNATIVE POWER GENERATION	5,000,000	5,000,000	0	35,000,000	0
220203	MATERIALS & SUPPLIES - GENERAL	430,000,000	1,210,000,000	938,686,933.31	904,700,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	15,000,000	95,000,000	85,117,268.50	125,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	3,000,000	3,000,000	775,350	1,200,000	0
22020304	DRUGS AND MEDICAL SUPPLIES	25,000,000	25,000,000	11,595,560	27,000,000	0
22020305	UNIFORMS AND OTHER CLOTHINGS	10,000,000	10,000,000	5,475,000	11,000,000	0
22020310	PURCHASE OF TEXTBOOKS AND TEACHING EQUIPMENT / LAW BOOKS	80,000,000	110,000,000	3,169,600	55,000,000	0
22020311	WATER SPARE PARTS / CHEMICALS/ OTHER REGENTS	30,000,000	5,000,000	1,405,000	15,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	261,000,000	896,000,000	787,417,154.81	639,000,000	0
22020346	PRODUCTION OF I.D CARD /STATE CALENDAR /DIARIES/ NOMINAL ROLL	5,000,000	65,000,000	43,732,000	30,000,000	0



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22020359	STATISTICAL INVESTIGATION/ DATA COLLECTION/ CAPTURING OF POOR & VULNERABLE PEOPLE DATA	1,000,000	1,000,000	0	1,500,000	0
220204	MAINTENANCE SERVICES - GENERAL	737,000,000	720,000,000	638,590,307.38	683,500,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	20,000,000	30,000,000	26,018,400	35,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	150,000,000	80,000,000	71,912,992.50	85,000,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	420,000,000	390,000,000	385,821,736.24	380,000,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	30,000,000	30,000,000	27,989,071.49	25,000,000	0
22020421	MAINTENANCE OF HOSTELS	50,000,000	110,000,000	89,942,507.15	80,000,000	0
22020422	PROVISION/ MAINTENANCE OF SOLAR LIGHT	20,000,000	20,000,000	0	10,000,000	0
22020423	REPAIR AND MAINTENANCE OF BOREHOLE	5,000,000	8,000,000	5,646,200	9,000,000	0
22020432	MAINTENANCE OF BROADCASTING EQUIPMENT/ ICT EQUIPMENT/GOVERNMENT HOUSE BROADBAND CONNECTIVITY AND ICT EXPENSES	5,000,000	5,000,000	0	5,000,000	0
22020439	GBV SITUATION ROOM AND DATA MANAGEMENTCENTRE EXPENSES	25,000,000	35,000,000	25,126,000	40,000,000	0
22020446	MAINTENANCE OF VC'S LODGE EXPENSES/ VCS OFFICE AND SENATE EXPENSES.	7,000,000	7,000,000	3,358,400	10,000,000	0
22020448	PROPERTY IDENTIFICATION AND ENUMERATION EXPENSES	5,000,000	5,000,000	2,775,000	4,500,000	0
220205	TRAINING - GENERAL	90,000,000	140,000,000	128,158,100.26	177,500,000	0
22020501	LOCAL TRAINING	10,000,000	10,000,000	4,481,300	12,000,000	0
22020502	INTERNATIONAL TRAINING	40,000,000	90,000,000	85,840,434.06	110,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	40,000,000	40,000,000	37,836,366.20	55,500,000	0
220206	OTHER SERVICES - GENERAL	117,000,000	1,048,500,000	971,913,363.03	1,013,500,000	0
22020601	SECURITY SERVICES EXPENSES	50,000,000	830,000,000	778,937,903.78	852,000,000	0
22020603	RESIDENTIAL RENT/HIRE OF PRIVATE HOUSES	30,000,000	152,000,000	131,500,000	105,000,000	0
22020639	CONDUCT OF EXAMS EXPENSES	12,000,000	16,500,000	15,502,048	19,500,000	0
22020662	ACCREDITATION OF TECHNICAL SCHOOLS /ACCREDITATION OF SERVICE PROVIDERS/ ACCREDITATION OF COURSES	25,000,000	50,000,000	45,973,411.25	37,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	10,000,000	10,000,000	510,000	7,000,000	0



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22020702	LEGAL SERVICES /PREROGATIVE OF MERCYEXPENSES/ IMPLEMENTATION OF ACJ LAW 2017	10,000,000	10,000,000	510,000	7,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	220,000,000	302,000,000	267,729,376.56	215,000,000	0
22020806	DIESEL EXPENSES	150,000,000	195,000,000	174,803,486.56	120,000,000	0
22020807	FUEL EXPENSES	70,000,000	107,000,000	92,925,890	95,000,000	0
220209	FINANCIAL CHARGES - GENERAL	130,500,000	194,500,000	191,452,970.42	251,050,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	500,000	500,000	335,157.05	1,050,000	0
22020902	INSURANCE PREMIUM	80,000,000	134,000,000	132,881,257.94	175,000,000	0
22020903	VALUATION /PAYMENT OF INSURANCE PREMIUM ON GOVERNMENT BUILDINGS & PROPERTIES/VEHICLES	50,000,000	60,000,000	58,236,555.43	75,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	262,500,000	420,500,000	377,596,842.44	503,560,000	0
22021001	REFRESHMENT & MEALS	80,000,000	180,000,000	160,708,978.44	200,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	5,000,000	5,000,000	2,422,340	4,500,000	0
22021010	ALL SPORT COMPETITION EXPENSES	5,000,000	5,000,000	3,137,040	7,500,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	50,000,000	50,000,000	40,649,809	65,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	7,000,000	7,000,000	6,988,200	9,000,000	0
22021015	SUBSCRIPTION TO PROFESSIONAL BODIES/ PARLIAMENTARY /ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS	2,500,000	2,500,000	1,570,000	8,560,000	0
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	13,000,000	21,000,000	20,251,575	22,000,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	50,000,000	100,000,000	94,935,500	122,000,000	0
22021069	BOARD MEETING EXPENSES	50,000,000	50,000,000	46,933,400	65,000,000	0
2203	LOANS AND ADVANCES	10,000,000	10,000,000	0	30,000,000	0
220301	STAFF LOANS & ADVANCES	10,000,000	10,000,000	0	30,000,000	0
22030103	OTHER LOANS AND ADVANCES	10,000,000	10,000,000	0	30,000,000	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	2,000,000	10,000,000	8,600,500	12,500,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	2,000,000	10,000,000	8,600,500	12,500,000	0
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	2,000,000	10,000,000	8,600,500	12,500,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



23	CAPITAL EXPENDITURE	14,105,500,000	10,060,500,000	5,522,790,154.40	11,612,000,000	0
2301	FIXED ASSETS PURCHASED	2,325,500,000	2,090,500,000	1,632,343,470	2,195,500,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	2,325,500,000	2,090,500,000	1,632,343,470	2,195,500,000	0
23010106	PURCHASE OF VANS	750,000,000	975,000,000	972,660,500	820,000,000	0
23010113	PURCHASE OF COMPUTERS	107,500,000	607,500,000	397,268,360	440,500,000	0
23010115	PURCHASE OF PHOTOCOPYING MACHINES	8,000,000	48,000,000	16,755,000	180,000,000	0
23010119	PURCHASE OF POWER GENERATING SET/PLANT	100,000,000	100,000,000	24,315,005	100,000,000	0
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	100,000,000	100,000,000	8,430,940	45,000,000	0
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	50,000,000	50,000,000	37,174,290	75,000,000	0
23010132	PURCHASE OF SECURITY GADGETS	10,000,000	10,000,000	0	185,000,000	0
23010144	PURCHASE OF POWER INSTILLATION EQUIPMENT	1,200,000,000	200,000,000	175,739,375	350,000,000	0
2302	CONSTRUCTION / PROVISION	11,530,000,000	7,830,000,000	3,880,446,684.40	9,291,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	11,530,000,000	7,830,000,000	3,880,446,684.40	9,291,000,000	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	5,380,000,000	1,880,000,000	563,255,528	2,385,000,000	0
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	25,000,000	725,000,000	0	26,000,000	0
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	500,000,000	500,000,000	366,810,968.80	650,000,000	0
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	350,000,000	350,000,000	339,214,753.43	120,000,000	0
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	15,000,000	15,000,000	6,235,000	240,000,000	0
23020114	CONSTRUCTION / PROVISION OF ROADS	2,500,000,000	1,000,000,000	649,787,153.48	700,000,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	1,750,000,000	2,350,000,000	1,442,989,828.19	4,405,000,000	0
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	10,000,000	10,000,000	0	15,000,000	0
23020131	CONSTRUCTION /PROVISION OF HOSTEL BUILDINGS	1,000,000,000	1,000,000,000	512,153,452.50	750,000,000	0
2303	REHABILITATION / REPAIRS	100,000,000	50,000,000	0	50,000,000	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	100,000,000	50,000,000	0	50,000,000	0
23030102	REHABILITATION / REPAIRS - ELECTRICITY	100,000,000	50,000,000	0	50,000,000	0
2305	OTHER CAPITAL PROJECTS	150,000,000	90,000,000	10,000,000	75,500,000	0
230501	ACQUISITION OF NON TANGIBLE ASSETS	150,000,000	90,000,000	10,000,000	75,500,000	0
23050101	RESEARCH AND DEVELOPMENT	150,000,000	90,000,000	10,000,000	75,500,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



051702500100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
709	EDUCATION	18,497,558,317	16,019,058,317	10,660,188,408.22	18,288,950,677	0
7094	TERTIARY EDUCATION	18,497,558,317	16,019,058,317	10,660,188,408.22	18,288,950,677	0
70942	SECOND STAGE OF TERTIARY EDUCATION	18,497,558,317	16,019,058,317	10,660,188,408.22	18,288,950,677	0

051702500100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA								
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ December	2026 Approved Budget	2026 NUT Tagging
Total					14,105,500,000	10,060,500,000	5,522,790,154.40	11,612,000,000	0
05010323000400 - Education sector coordination mechanisms	PURCHASE OF 5NOS OF MOTOR VEHICLES (HILUX)	23010106 - PURCHASE OF VANS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	750,000,000	975,000,000	972,660,500	820,000,000	0
05040324000100 - Teaching and non-teaching staff capacity building	TRAINING AND RESEARCH FOR MANPOWER DEVELOPMENT	23050101 - RESEARCH AND DEVELOPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	150,000,000	90,000,000	10,000,000	75,500,000	0
05050123003300 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION/ EQUIPPING OF ADMIN. BLOCK (CUSTECH)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	1,800,000,000	300,000,000	5,474,500	500,000,000	0
05050123003400 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF LECTURE HALLS & THEATERS	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	1,200,000,000	200,000,000	0	500,000,000	0
05050123003500 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION/ EQUIPPING STAFF QUARTERS (CUSTECH)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	500,000,000	500,000,000	0	500,000,000	0
05050123003600 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION/ EQUIPPING OF UNIVERSITY LIBRARY (CUSTECH)	23020111 - CONSTRUCTION / PROVISION OF LIBRARIES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	350,000,000	350,000,000	339,214,753.43	120,000,000	0
05050123003700 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION/ EQUIPPING OF UNIVERSITY CLINIC (CUSTECH)	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	500,000,000	500,000,000	366,810,968.80	650,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



05050123003800 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION/ MAINTENANCE OF STUDENT HOSTELS (CUSTECH)	23020131 - CONSTRUCTION /PROVISION OF HOSTEL BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	1,000,000,000	1,000,000,000	512,153,452.50	750,000,000	0
05050123003900 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION/ EQUIPPING OF COLLEGE OF MEDICINE, FACULTY OF ENGINEERING, SENATE BUILDING AND FACULTY OF COMPUTING AND INFORMATION TECHNOLOGY (CUSTECH)	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	1,500,000,000	1,500,000,000	1,069,182,638.17	800,000,000	0
05050123004000 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION/ PROVISION OF SPORTING FACILITIES (CUSTECH)	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	15,000,000	15,000,000	6,235,000	240,000,000	0
05050123004100 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION/ PROVISION OF RECREATIONAL FACILITIES (CUSTECH)	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	10,000,000	10,000,000	0	15,000,000	0
05050123004200 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF CUSTECH INTERNAL ROADS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	2,500,000,000	1,000,000,000	649,787,153.48	700,000,000	0
05050124000300 - Schools' infrastructure construction and rehabilitation	REPLACEMENT / MAINTENANCE OF ELECTRICITY EQUIPMENT	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	100,000,000	50,000,000	0	50,000,000	0
05050124000400 - Schools' infrastructure construction and rehabilitation	PURCHASE AND INSTILLATION OF 2NOs OF TRANSFORMERS	23010144 - PURCHASE OF POWER INSTILLATION EQUIPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	1,200,000,000	200,000,000	175,739,375	350,000,000	0
05050124000500 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF CHAIRS AND TABLES TO EQUIPMENT STUDENTS LECTURE HALLS	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	50,000,000	450,000,000	344,503,682.76	350,000,000	0
05050124000600 - Schools' infrastructure construction and rehabilitation	PROCUREMENT OF PLANT	23010119 - PURCHASE OF POWER GENERATING SET/PLANT	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	100,000,000	100,000,000	24,315,005	100,000,000	0
05050125000100 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION/EQUIPPING OF FACULTY OF SCIENCE AND TECHNOLOGY EDUCATION (CUSTECH)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	1,800,000,000	800,000,000	557,781,028	800,000,000	0
05050125000200 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION/EQUIPPING OF CUSTECH BUSINESS VENTURE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	50,000,000	50,000,000	0	80,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



05050125000300 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION/EQUIPPING OF CUSTECH MICRO-FINANCE BANK	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	80,000,000	80,000,000	0	85,000,000	0
05050125000400 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION/EQUIPPING OF SCIENCE LABORATORIES	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	50,000,000	250,000,000	29,303,507.26	275,000,000	0
05050125000500 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION/EQUIPPING OF CONVOCATION SQUARE (CUSTECH)	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	100,000,000	100,000,000	0	100,000,000	0
05050323000400 - Libraries and laboratories	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	50,000,000	50,000,000	37,174,290	75,000,000	0
05050423000300 - Water, sanitation and hygiene	CONSTRUCTION/PROVISION OF WATER FACILITIES (CUSTECH)	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	25,000,000	725,000,000	0	26,000,000	0
05050523000500 - School safety	PROCUREMENT AND INSTALLATION OF SECURITY GADGETS (CCTV CAMERA)	23010132 - PURCHASE OF SECURITY GADGETS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	10,000,000	10,000,000	0	185,000,000	0
05050524000100 - School safety	PURCHASE OF FIRE FIGHTING EQUIPMENT	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	100,000,000	100,000,000	8,430,940	45,000,000	0
05060123000500 - ICT equipment, software and expertise	PURCHASE OF 40 NOS OF COMPUTERS	23010113 - PURCHASE OF COMPUTERS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	55,000,000	555,000,000	381,723,360	400,000,000	0
05060123000600 - ICT equipment, software and expertise	PURCHASE OF 3 NOS OF PHOTOCOPYING MACHINES	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	8,000,000	48,000,000	16,755,000	180,000,000	0
05060125000100 - ICT equipment, software and expertise	PURCHASE OF 35 NOS OF LAPTOP COMPUTERS	23010113 - PURCHASE OF COMPUTERS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	52,500,000	52,500,000	15,545,000	40,500,000	0
05050126000100 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION/EQUIPPING OF FACULTY OF AGRICULTURE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	0	0	0	1,000,000,000	0
05100126000100 - Education Not Elsewhere Classified	CONSTRUCTION/EQUIPPING OF CUSTECH ANIMAL FARM(AQUACULTURE FARMS,DAIRY FARMS & MIXED LIVESTOCK FARMS)	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	0	0	0	500,000,000	0
05050126000200 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION/EQUIPPING OF CUSTECH CENTRAL STORE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	0	0	0	800,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



05050126000300 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION/EQUIPPING OF WORKS AND PHYSICAL PLANNING UNIT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	0	0	0	500,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



051705400100	KOGI STATE SENIOR SECONDARY EDUCATION BOARD					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
<u>1</u>	<u>Revenue</u>	<u>3,000,000</u>	<u>3,000,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
12	INDEPENDENT REVENUE	3,000,000	3,000,000	0	0	0
1202	NON-TAX REVENUE	3,000,000	3,000,000	0	0	0
120207	EARNINGS -GENERAL	3,000,000	3,000,000	0	0	0
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS /AGENCIES	3,000,000	3,000,000	0	0	0
051705400100	KOGI STATE SENIOR SECONDARY EDUCATION BOARD					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>10,257,598,853</u>	<u>8,452,698,853</u>	<u>8,076,846,407.47</u>	<u>14,564,833,123</u>	<u>0</u>
21	PERSONNEL COST	9,964,393,261	7,971,393,261	7,818,241,172.47	7,029,941,819	0
2101	SALARY	9,964,393,261	7,971,393,261	7,818,241,172.47	7,029,941,819	0
210101	SALARIES AND WAGES	9,964,393,261	7,971,393,261	7,818,241,172.47	7,029,941,819	0
21010101	SALARY	9,960,893,261	7,960,893,261	7,809,851,172.47	7,014,941,819	0
21010104	AUXILLARY STAFF	3,500,000	10,500,000	8,390,000	15,000,000	0
22	OTHER RECURRENT COSTS	293,205,592	481,305,592	258,605,235	934,891,304	0
2202	OVERHEAD COST	292,855,592	480,955,592	258,485,235	934,383,264	0
220201	TRAVEL & TRANSPORT - GENERAL	4,850,500	4,850,500	4,806,500	5,280,600	0
22020102	TRAVEL AND TRANSPORT - OTHERS	4,850,500	4,850,500	4,806,500	5,280,600	0
220202	UTILITIES - GENERAL	1,000,000	1,000,000	521,500	2,400,300	0
22020205	TELEPHONE CHARGES	1,000,000	1,000,000	521,500	2,400,300	0
220203	MATERIALS & SUPPLIES - GENERAL	13,500,000	14,400,000	11,765,800	130,566,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	3,500,000	4,400,000	3,454,500	4,000,000	0
22020310	PURCHASE OF TEXTBOOKS AND TEACHING EQUIPMENT / LAW BOOKS	2,200,000	2,200,000	620,500	2,500,000	0
22020323	OFFICE AND GENERAL EXPENSES	7,800,000	7,800,000	7,690,800	124,066,000	0
220204	MAINTENANCE SERVICES - GENERAL	9,550,000	9,550,000	8,155,500	10,122,844	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	4,800,000	4,800,000	4,581,800	5,000,000	0



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22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	4,750,000	4,750,000	3,573,700	5,122,844	0
220205	TRAINING - GENERAL	8,600,000	8,600,000	8,157,500	11,071,550	0
22020501	LOCAL TRAINING	4,100,000	4,100,000	3,800,500	5,870,850	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	4,500,000	4,500,000	4,357,000	5,200,700	0
220206	OTHER SERVICES - GENERAL	223,850,111	403,850,111	205,325,099	730,041,470	0
22020612	SCIENCE & TECHNICAL, ART EXHIBITIONS/ ANNUAL TRADE FAIR FOR EXHIBITION OF PRODUCTS MADE BY PEOPLE WITH DISABILITY /JETS CLUB ACTIVITIES:SCIENCE AND PROJECT EXHIBITION(STATE AND NATIONAL)	2,100,111	2,100,111	1,965,000	324,141,470	0
22020639	CONDUCT OF EXAMS EXPENSES	200,000,000	380,000,000	184,902,924	380,000,000	0
22020660	HEALTH INTERVENTIONS PROGRAMME TO KOGI STATE	750,000	750,000	0	1,400,000	0
22020662	ACCREDITATION OF TECHNICAL SCHOOLS /ACCREDITATION OF SERVICE PROVIDERS/ ACCREDITATION OF COURSES	1,000,000	1,000,000	418,200	1,500,000	0
22020672	REFUND OF VARIOUS EXPENSES INRESPECT OF GOVERNMENT ACTIVITIES CARRIED OUT WITH PERSONAL MONEY	20,000,000	20,000,000	18,038,975	23,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	500,000	500,000	0	5,820,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	500,000	500,000	0	5,820,000	0
220208	FUEL & LUBRICANTS - GENERAL	4,450,000	5,950,000	2,824,836	5,200,000	0
22020801	MOTOR VEHICLE FUEL COST	2,500,000	4,000,000	2,392,336	3,000,000	0
22020803	PLANTS/ GENERATOR FUEL COST	1,950,000	1,950,000	432,500	2,200,000	0
220209	FINANCIAL CHARGES - GENERAL	700,000	700,000	0	850,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	700,000	700,000	0	850,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	25,854,981	31,554,981	16,928,500	33,030,500	0
22021001	REFRESHMENT & MEALS	6,950,500	10,950,500	6,910,300	8,050,000	0
22021002	PUBLICITY & ADVERTISEMENTS	652,500	652,500	365,000	1,000,000	0
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	750,000	750,000	250,000	1,180,500	0
22021010	ALL SPORT COMPETITION EXPENSES	3,900,560	3,900,560	3,900,000	4,500,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	500,000	500,000	130,000	700,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	500,000	500,000	455,000	1,500,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	7,100,120	7,100,120	720,700	8,300,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	1,400,801	1,400,801	717,500	1,800,000	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	4,100,500	5,800,500	3,480,000	6,000,000	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	350,000	350,000	120,000	508,040	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	350,000	350,000	120,000	508,040	0
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	350,000	350,000	120,000	508,040	0
23	CAPITAL EXPENDITURE	0	0	0	6,600,000,000	0
2301	FIXED ASSETS PURCHASED	0	0	0	2,300,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	0	0	0	2,300,000,000	0
23010113	PURCHASE OF COMPUTERS	0	0	0	300,000,000	0
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	0	0	0	2,000,000,000	0
2302	CONSTRUCTION / PROVISION	0	0	0	3,000,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0	0	0	3,000,000,000	0
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	0	0	0	3,000,000,000	0
2303	REHABILITATION / REPAIRS	0	0	0	1,000,000,000	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0	0	0	1,000,000,000	0
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	0	0	0	1,000,000,000	0
2305	OTHER CAPITAL PROJECTS	0	0	0	300,000,000	0
230501	ACQUISITION OF NON TANGIBLE ASSETS	0	0	0	300,000,000	0
23050101	RESEARCH AND DEVELOPMENT	0	0	0	200,000,000	0
23050102	COMPUTER SOFTWARE ACQUISITION	0	0	0	100,000,000	0
051705400100	KOGI STATE SENIOR SECONDARY EDUCATION BOARD					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
709	EDUCATION	10,257,598,853	8,452,698,853	8,076,846,407.47	14,564,833,123	0
7092	SECONDARY EDUCATION	10,257,598,853	8,452,698,853	8,076,846,407.47	14,564,833,123	0
70922	UPPER-SECONDARY EDUCATION	10,257,598,853	8,452,698,853	8,076,846,407.47	14,564,833,123	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



051705400100	KOGI STATE SENIOR SECONDARY EDUCATION BOARD								
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ December	2026 Approved Budget	2026 NUT Tagging
Total	-	-	-	-	0	0	0	6,600,000,000	0
05050126001400 - Schools' infrastructure construction and rehabilitation	ESTABLISHMENT OF FOUR NEW SCHOOLS	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70922 - UPPER- SECONDARY EDUCATION	12231200 - LOKOJA	0	0	0	3,000,000,000	0
05050126001500 - Schools' infrastructure construction and rehabilitation	REHABILITATION OF HEADQUARTERS OFFICES AND SCHOOL BUILDINGS	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70922 - UPPER- SECONDARY EDUCATION	12231200 - LOKOJA	0	0	0	1,000,000,000	0
05050126001600 - Schools' infrastructure construction and rehabilitation	PROVISIONS OF LEARNING INFRASTRUCTURE IN KOGI STATE SENIOR SECONDARY EDUCATION BOARD	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70922 - UPPER- SECONDARY EDUCATION	12231200 - LOKOJA	0	0	0	2,000,000,000	0
05060126000100 - ICT equipment, software and expertise	EMIS/ICT COMPUTER & COMPUTER ACCESSORIES	23010113 - PURCHASE OF COMPUTERS	70922 - UPPER- SECONDARY EDUCATION	12231200 - LOKOJA	0	0	0	300,000,000	0
05100126000200 - Education Not Elsewhere Classified	SCIENCE EXHIBITION, QUIZ, SPORTS COMPETITIONS	23050101 - RESEARCH AND DEVELOPMENT	70922 - UPPER- SECONDARY EDUCATION	12231200 - LOKOJA	0	0	0	200,000,000	0
05060126000200 - ICT equipment, software and expertise	PLATFORM LICENSING, ACQUISITION OF HARD & SOFTWARES	23050102 - COMPUTER SOFTWARE ACQUISITION	70922 - UPPER- SECONDARY EDUCATION	12231200 - LOKOJA	0	0	0	100,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



051705600100	STATE SCHOLARSHIP BOARD					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
1	Revenue	25,000,000	25,000,000	0	0	0
12	INDEPENDENT REVENUE	25,000,000	25,000,000	0	0	0
1202	NON-TAX REVENUE	25,000,000	25,000,000	0	0	0
120204	FEES - GENERAL	24,000,000	24,000,000	0	0	0
12020470	STUDENTS ONLINE REGISTRATION	24,000,000	24,000,000	0	0	0
120207	EARNINGS -GENERAL	1,000,000	1,000,000	0	0	0
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS /AGENCIES	1,000,000	1,000,000	0	0	0
051705600100	STATE SCHOLARSHIP BOARD					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	EXPENDITURES	3,039,762,876	839,912,876	642,860,613.11	2,070,814,274	0
21	PERSONNEL COST	14,190,206	14,190,206	13,912,258.46	45,241,604	0
2101	SALARY	14,190,206	14,190,206	13,912,258.46	45,241,604	0
210101	SALARIES AND WAGES	14,190,206	14,190,206	13,912,258.46	45,241,604	0
21010101	SALARY	14,190,206	14,190,206	13,912,258.46	45,241,604	0
22	OTHER RECURRENT COSTS	3,025,572,670	825,722,670	628,948,354.65	2,025,572,670	0
2202	OVERHEAD COST	25,494,820	25,644,820	7,325,199.15	25,494,820	0
220201	TRAVEL & TRANSPORT - GENERAL	6,545,700	6,545,700	3,330,200	6,545,700	0
22020102	TRAVEL AND TRANSPORT - OTHERS	4,545,700	4,545,700	2,812,850	4,545,700	0
22020108	TRAVEL OPERATION AND LOGISTICS	2,000,000	2,000,000	517,350	2,000,000	0
220202	UTILITIES - GENERAL	5,005,500	5,005,500	305,000	5,005,500	0
22020201	INTERNET ACCESS CHARGES	2,500,000	2,500,000	305,000	2,500,000	0
22020204	ELECTRICITY BILL /CHARGES	2,355,500	2,355,500	0	2,355,500	0
22020205	TELEPHONE CHARGES	150,000	150,000	0	150,000	0
220203	MATERIALS & SUPPLIES - GENERAL	1,024,620	1,024,620	175,000	1,024,620	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	464,100	464,100	175,000	464,100	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	77,850	77,850	0	77,850	0
22020323	OFFICE AND GENERAL EXPENSES	482,670	482,670	0	482,670	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



220204	MAINTENANCE SERVICES - GENERAL	1,869,000	1,869,000	326,175	1,869,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	900,000	900,000	204,175	900,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	450,000	450,000	0	450,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	259,500	259,500	0	259,500	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	259,500	259,500	122,000	259,500	0
220205	TRAINING - GENERAL	4,000,000	4,000,000	1,155,000	4,000,000	0
22020501	LOCAL TRAINING	1,500,000	1,500,000	0	1,500,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	2,500,000	2,500,000	1,155,000	2,500,000	0
220208	FUEL & LUBRICANTS - GENERAL	2,300,000	2,450,000	373,400	2,300,000	0
22020801	MOTOR VEHICLE FUEL COST	300,000	450,000	373,400	300,000	0
22020803	PLANTS/ GENERATOR FUEL COST	2,000,000	2,000,000	0	2,000,000	0
220209	FINANCIAL CHARGES - GENERAL	2,000,000	2,000,000	447,028.15	2,000,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	2,000,000	2,000,000	447,028.15	2,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	2,750,000	2,750,000	1,213,396	2,750,000	0
22021001	REFRESHMENT & MEALS	1,500,000	1,500,000	960,300	1,500,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	1,250,000	1,250,000	253,096	1,250,000	0
2203	LOANS AND ADVANCES	77,850	77,850	0	77,850	0
220301	STAFF LOANS & ADVANCES	77,850	77,850	0	77,850	0
22030101	MOTOR VEHICLE/ BICYCLE ADVANCE	77,850	77,850	0	77,850	0
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	3,000,000,000	800,000,000	621,623,155.50	2,000,000,000	0
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	3,000,000,000	800,000,000	621,623,155.50	2,000,000,000	0
22080115	PAYMENT OF SCHOLARSHIP/ BURSARY ALLOWANCE TO KOGI STUDENTS IN TERTIARY INSTITUTIONS AND ASSOCIATED COSTS	3,000,000,000	800,000,000	621,623,155.50	2,000,000,000	0
051705600100	STATE SCHOLARSHIP BOARD					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
709	EDUCATION	3,039,762,876	839,912,876	642,860,613.11	2,070,814,274	0
7094	TERTIARY EDUCATION	3,039,762,876	839,912,876	642,860,613.11	2,070,814,274	0
70942	SECOND STAGE OF TERTIARY EDUCATION	3,039,762,876	839,912,876	642,860,613.11	2,070,814,274	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.





KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



051706500100	NIGERIA-KOREA FRIENDSHIP INSTITUTE					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
1	Revenue	10,652,500	10,652,500	4,981,000	12,803,000	0
12	INDEPENDENT REVENUE	10,652,500	10,652,500	4,981,000	12,803,000	0
1202	NON-TAX REVENUE	10,652,500	10,652,500	4,981,000	12,803,000	0
120204	FEES - GENERAL	7,677,500	7,677,500	4,981,000	11,423,000	0
12020409	TUITION FEES/ SDC TUITION FEES	7,277,500	7,277,500	4,981,000	9,161,000	0
12020412	TRANSCRIPT FEES	100,000	100,000	0	300,000	0
12020423	ACCEPTANCE OF ADMISSION LETTER	300,000	300,000	0	240,000	0
12020434	LIBRARY FEES	0	0	0	324,000	0
12020449	NON- REFUNDABLE CAUTION FEES	0	0	0	324,000	0
12020487	ORIGINAL CERTIFICATE FEE	0	0	0	750,000	0
12020492	MEDICAL CERTIFICATE	0	0	0	324,000	0
120206	SALES - GENERAL	2,975,000	2,975,000	0	1,380,000	0
12020622	SALES OF APPLICATION FORM FOR VOCATIONAL INSTITUTION	2,825,000	2,825,000	0	1,200,000	0
12020633	SALES OF STUDENT I.D. CARDS	150,000	150,000	0	180,000	0
051706500100	NIGERIA-KOREA FRIENDSHIP INSTITUTE					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	EXPENDITURES	1,557,218,902	1,557,218,902	197,418,476.98	2,179,678,179	0
21	PERSONNEL COST	262,859,415	262,859,415	147,427,892.98	222,931,092	0
2101	SALARY	262,859,415	262,859,415	147,427,892.98	222,931,092	0
210101	SALARIES AND WAGES	262,859,415	262,859,415	147,427,892.98	222,931,092	0
21010101	SALARY	255,859,415	255,859,415	142,587,892.98	215,931,092	0
21010104	AUXILLARY STAFF	7,000,000	7,000,000	4,840,000	7,000,000	0
22	OTHER RECURRENT COSTS	219,446,777	219,446,777	49,990,584	296,246,777	0
2202	OVERHEAD COST	218,446,777	218,446,777	49,940,584	295,246,777	0
220201	TRAVEL & TRANSPORT - GENERAL	45,646,777	45,646,777	1,802,000	50,146,777	0
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	1,500,000	1,500,000	302,000	4,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	2,000,000	2,000,000	1,500,000	4,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	42,146,777	42,146,777	0	42,146,777	0
220202	UTILITIES - GENERAL	4,100,000	4,100,000	1,900,284	4,100,000	0
22020201	INTERNET ACCESS CHARGES	4,000,000	4,000,000	1,900,284	4,000,000	0
22020205	TELEPHONE CHARGES	100,000	100,000	0	100,000	0
220203	MATERIALS & SUPPLIES - GENERAL	16,700,000	16,700,000	3,021,200	36,000,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	4,000,000	4,000,000	1,201,000	4,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	500,000	500,000	120,000	15,000,000	0
22020305	UNIFORMS AND OTHER CLOTHINGS	200,000	200,000	0	1,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	12,000,000	12,000,000	1,700,200	16,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	27,000,000	27,000,000	4,416,500	39,000,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	5,000,000	5,000,000	2,272,000	8,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	4,000,000	4,000,000	928,000	8,000,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	7,000,000	7,000,000	0	7,000,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	4,000,000	4,000,000	1,216,500	8,000,000	0
22020408	MAINTENANCE OF TRACTOR/ HEAVY DUTY EQUIPMENT	1,000,000	1,000,000	0	2,000,000	0
22020409	WORKSHOP MAINTENANCE	3,000,000	3,000,000	0	3,000,000	0
22020422	PROVISION/ MAINTENANCE OF SOLAR LIGHT	3,000,000	3,000,000	0	3,000,000	0
220205	TRAINING - GENERAL	57,000,000	57,000,000	27,681,000	69,000,000	0
22020501	LOCAL TRAINING	51,000,000	51,000,000	27,480,000	51,000,000	0
22020502	INTERNATIONAL TRAINING	3,000,000	3,000,000	0	3,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	3,000,000	3,000,000	201,000	15,000,000	0
220206	OTHER SERVICES - GENERAL	36,000,000	36,000,000	420,000	56,000,000	0
22020601	SECURITY SERVICES EXPENSES	6,000,000	6,000,000	420,000	6,000,000	0
22020662	ACCREDITATION OF TECHNICAL SCHOOLS /ACCREDITATION OF SERVICE PROVIDERS/ ACCREDITATION OF COURSES	30,000,000	30,000,000	0	50,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	5,000,000	5,000,000	0	5,000,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	5,000,000	5,000,000	0	5,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	9,000,000	9,000,000	6,335,000	16,000,000	0
22020801	MOTOR VEHICLE FUEL COST	4,000,000	4,000,000	3,091,000	8,000,000	0
22020806	DIESEL EXPENSES	5,000,000	5,000,000	3,244,000	8,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



220210	MISCELLANEOUS EXPENSES GENERAL	18,000,000	18,000,000	4,364,600	20,000,000	0
22021001	REFRESHMENT & MEALS	6,000,000	6,000,000	3,393,600	6,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	4,000,000	4,000,000	0	4,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	1,000,000	1,000,000	100,000	1,000,000	0
22021013	RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES/ DISCIPLINE COST	1,000,000	1,000,000	0	3,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	1,000,000	1,000,000	100,000	1,000,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	5,000,000	5,000,000	771,000	5,000,000	0
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	1,000,000	1,000,000	50,000	1,000,000	0
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	1,000,000	1,000,000	50,000	1,000,000	0
22080119	FINANCIAL ASSISTANCE TO NEEDIES	1,000,000	1,000,000	50,000	1,000,000	0
23	CAPITAL EXPENDITURE	1,074,912,710	1,074,912,710	0	1,660,500,310	0
2301	FIXED ASSETS PURCHASED	186,400,000	186,400,000	0	346,500,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	186,400,000	186,400,000	0	346,500,000	0
23010105	PURCHASE OF MOTOR VEHICLES	100,000,000	100,000,000	0	260,000,000	0
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	86,400,000	86,400,000	0	86,500,000	0
2302	CONSTRUCTION / PROVISION	888,512,710	888,512,710	0	1,314,000,310	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	888,512,710	888,512,710	0	1,314,000,310	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	67,800,000	67,800,000	0	92,600,000	0
23020103	PROVISION OF ELECTRICITY TO PUBLIC BUILDINGS	26,800,800	26,800,800	0	45,600,000	0
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	32,100,500	32,100,500	0	65,900,000	0
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	62,560,000	62,560,000	0	96,500,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	80,600,000	80,600,000	0	80,600,000	0
23020127	CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURES	286,900,310	286,900,310	0	286,900,310	0
23020129	CONSTRUCTION/ PROVISION OF FENCING GOVERNMENT BUILDINGS	134,900,900	134,900,900	0	185,000,000	0
23020131	CONSTRUCTION /PROVISION OF HOSTEL BUILDINGS	196,850,200	196,850,200	0	460,900,000	0
051706500100	NIGERIA-KOREA FRIENDSHIP INSTITUTE					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



709	EDUCATION	1,557,218,902	1,557,218,902	197,418,476.98	2,179,678,179	0
7094	TERTIARY EDUCATION	1,557,218,902	1,557,218,902	197,418,476.98	2,179,678,179	0
70942	SECOND STAGE OF TERTIARY EDUCATION	1,557,218,902	1,557,218,902	197,418,476.98	2,179,678,179	0

051706500100	NIGERIA-KOREA FRIENDSHIP INSTITUTE								
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ December	2026 Approved Budget	2026 NUT Tagging
Total					1,074,912,710	1,074,912,710	0	1,660,500,310	0
05010325000400 - Education sector coordination mechanisms	PURCHASE OF 4NOS OF VEHICLES FOR PRINCIPAL OFFICERS OF NIGERIA KOREA, LOKOJA	23010105 - PURCHASE OF MOTOR VEHICLES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	100,000,000	100,000,000	0	260,000,000	0
05050123004300 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF ADMINISTRATION BLOCK AT NIGERIA KOREA FRIENDSHIP INSTITUTE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	67,800,000	67,800,000	0	92,600,000	0
05050123004400 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF LIBRARY BLOCK AT NIGERIA KOREA INSTITUTE	23020111 - CONSTRUCTION / PROVISION OF LIBRARIES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	62,560,000	62,560,000	0	96,500,000	0
05050123004500 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF 2 BLOCKS OF HOSTEL AT NIGERIA KOREA INSTITUTE	23020131 - CONSTRUCTION /PROVISION OF HOSTEL BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	196,850,200	196,850,200	0	460,900,000	0
05050123004600 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF BLOCK OF CLINIC AT NIGERIA KOREA INSTITUTE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	32,100,500	32,100,500	0	65,900,000	0
05050123004700 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION AND EQUIPPING OF ICT LABORATORY BLOCK	23020127 - CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	286,900,310	286,900,310	0	286,900,310	0
05050123004800 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF LECTURE HALL AT NIGERIA- KOREA FRIENDSHIP INSTITUTE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	80,600,000	80,600,000	0	80,600,000	0
05050123004900 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF PERIMETER FENCING FOR NIGERIA- KOREA FRIENDSHIP INSTITUTE	23020129 - CONSTRUCTION/ PROVISION OF FENCING GOVERNMENT BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	134,900,900	134,900,900	0	185,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



05050323000500 - Libraries and laboratories	PURCHASE OF LIBRARY BOOKS AND EQUIPMENT	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	86,400,000	86,400,000	0	86,500,000	0
05100123000500 - Education Not Elsewhere Classified	CONNECTION OF NKFI ELECTRICITY TO NATIONAL GRADE	23020103 - PROVISION OF ELECTRICITY TO PUBLIC BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	26,800,800	26,800,800	0	45,600,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



052100100100	MINISTRY OF HEALTH					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
1	Revenue	7,815,811,691	7,815,811,691	2,940,279.20	8,400,929,790	254,326,500
12	INDEPENDENT REVENUE	17,137,338	17,137,338	2,940,279.20	17,000,000	0
1202	NON-TAX REVENUE	17,137,338	17,137,338	2,940,279.20	17,000,000	0
120201	LICENCES - GENERAL	14,637,338	14,637,338	2,750,279.20	16,065,000	0
12020116	REGISTRATION OF NEW HOSPITALS & CLINICS	510,338	510,338	337,000	0	0
12020126	RENEWAL OF HOSPITALS AND PRIVATE CLINICS	5,677,000	5,677,000	2,378,279.20	1,140,000	0
12020142	REGISTRATION/ RENEWAL OF PATENT MEDICINE STORE	7,675,000	7,675,000	35,000	6,890,000	0
12020168	REGISTRATION AND RENEWAL OF SCHOOL / COLLEGE OF HEALTH SCIENCES AND TECHNOLOGY	500,000	500,000	0	7,675,000	0
12020169	REGISTRATION AND RENEWAL OF SCHOOL / COLLEGE OF NURSING SCIENCES	275,000	275,000	0	360,000	0
120204	FEES - GENERAL	500,000	500,000	110,000	435,000	0
12020421	CONTRACT DOCUMENT NON- REFUNDABLE TENDER FEES	500,000	500,000	110,000	435,000	0
120205	FINES - GENERAL	2,000,000	2,000,000	80,000	500,000	0
12020509	PENALTY ON MEDICAL MALPRACTICES	2,000,000	2,000,000	80,000	500,000	0
13	AID AND GRANTS	7,798,674,353	7,798,674,353	0	8,383,929,790	254,326,500
1302	GRANTS	7,798,674,353	7,798,674,353	0	8,383,929,790	254,326,500
130202	FOREIGN GRANTS	7,798,674,353	7,798,674,353	0	8,383,929,790	254,326,500
13020201	CURRENT FOREIGN GRANTS	7,798,674,353	7,798,674,353	0	8,383,929,790	254,326,500
052100100100	MINISTRY OF HEALTH					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	EXPENDITURES	15,635,302,124	12,550,002,124	5,114,587,601.61	21,040,295,633	732,992,656
21	PERSONNEL COST	1,070,256,388	1,075,756,388	636,110,566.64	1,266,929,572	0
2101	SALARY	869,800,488	869,800,488	601,346,366.64	1,065,009,572	0
210101	SALARIES AND WAGES	869,800,488	869,800,488	601,346,366.64	1,065,009,572	0
21010101	SALARY	869,800,488	869,800,488	601,346,366.64	1,065,009,572	0
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	200,455,900	205,955,900	34,764,200	201,920,000	0
210201	ALLOWANCES	200,455,900	205,955,900	34,764,200	201,920,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



21020107	NYSC ALLOWANCES	37,834,900	37,834,900	17,005,400	38,527,900	0
21020124	MEDICAL STUDENT ALLOWANCE	38,536,000	38,536,000	0	38,536,000	0
21020129	MID-WIVES SERVICE SCHEME (MSS) ALLOWANCE	24,085,000	29,585,000	17,758,800	24,856,100	0
21020131	PANDEMIC HAZARD ALLOWANCE FOR HEALTH WORKERS	100,000,000	100,000,000	0	100,000,000	0
22	OTHER RECURRENT COSTS	9,328,482,936	7,107,682,936	4,181,962,297.14	13,906,126,061	732,992,656
2202	OVERHEAD COST	9,208,362,936	6,987,562,936	4,181,962,297.14	13,786,006,061	732,992,656
220201	TRAVEL & TRANSPORT - GENERAL	1,038,000	1,038,000	1,003,000	1,038,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	1,038,000	1,038,000	1,003,000	1,038,000	0
220202	UTILITIES - GENERAL	50,300,000	50,300,000	0	50,502,656	0
22020204	ELECTRICITY BILL /CHARGES	300,000	300,000	0	502,656	0
22020208	MEDICAL TELE CONSULTATION AND FREE CALL SERVICES	50,000,000	50,000,000	0	50,000,000	0
220203	MATERIALS & SUPPLIES - GENERAL	261,172,000	3,261,172,000	2,929,480,690.64	1,645,372,000	0
22020303	EXPENSES ON CLIMATE CHANGE MATERIALS	500,000	500,000	0	30,000,000	0
22020304	DRUGS AND MEDICAL SUPPLIES	250,000,000	250,000,000	0	250,000,000	0
22020319	PROVISION OF WELFARE (HEALTHCARE, RELIEF MATERIALS AND ALTERNATIVE ACCOMMODATION) FOR FLOOD VICTIMS AND IDPs	0	3,000,000,000	2,923,727,190.64	1,000,000,000	0
22020320	PROCUREMENT OF HIV TEST KITS AND CONSUMABLES	0	0	0	25,000,000	0
22020321	DRUGS CONTROL PROGRAM	0	0	0	10,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	10,672,000	10,672,000	5,753,500	310,372,000	0
22020348	PURCHASE OF SAMPLE REAGENT FOR QUALITY CONTROL LABORATORY	0	0	0	20,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	9,238,000	9,238,000	2,393,000	9,238,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	500,000	500,000	500,000	500,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	2,690,000	2,690,000	1,893,000	2,690,000	0
22020440	MAINTENANCE OF WORLD BANK ASSISTED - HEALTH SYSTEM DEVELOPMENT PROJECT II IN 21 LGA	6,048,000	6,048,000	0	6,048,000	0
220205	TRAINING - GENERAL	6,084,000	6,084,000	0	41,084,000	0
22020501	LOCAL TRAINING	6,084,000	6,084,000	0	41,084,000	0
220206	OTHER SERVICES - GENERAL	8,001,685,065	2,201,685,065	881,515,580	10,056,668,749	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



22020620	HEALTH CARE PLUS ACTIVITIES (MATERNAL AND CHILD HEALTH)	0	0	0	100,000,000	0
22020626	NATIONAL LEPROSY & TB CONTROL PROGRAME	200,000,000	200,000,000	0	200,000,000	0
22020634	HEALTH SECURITY (EMERGENCY PREPAREDNESS RESPONSE (EPR) AND DISEASE CONTROL)	0	0	0	500,000,000	0
22020646	ONCHOCERECIASIS & NTD PROGRAMME	5,861,344,664	361,344,664	0	5,440,731,008	0
22020647	PRIMARY EAR CARE IN KOGI STATE	1,000,000	1,000,000	0	400,200,000	0
22020648	PUBLIC HEALTH EMERGENCY OPERATION CENTRE, LOKOJA (PHEOC)	50,000,000	50,000,000	0	50,000,000	0
22020651	STATE BLOOD TRANSFUSION SERVICES	3,024,000	3,024,000	0	3,024,000	0
22020652	HEALTH INVESTMENT PLAN /HEALTH PROMOTION AND EDUCATION	65,579,004	65,579,004	0	100,000,000	0
22020655	ROLL BACK MALARIA /MALARIA ERADICATION PROGRAME	1,271,550,685	271,550,685	0	1,271,550,685	0
22020660	HEALTH INTERVENTIONS PROGRAMME TO KOGI STATE	43,162,712	43,162,712	0	43,162,712	0
22020664	ENVIRONMENTAL /OCCUPATIONAL HEALTH SERVICE	1,000,000	1,000,000	0	5,000,000	0
22020677	REPRODUCTIVE HEALTH /CHILD HEALTH ACTIVITIES	1,000,000	1,000,000	0	275,000,000	0
22020690	FREE RURAL MEDICAL OUTREACH	1,000,000	1,000,000	0	1,000,000	0
22020692	NATIONAL HEALTH ACCOUNT/ BOOK & PRROJECT ACCOUNT	3,024,000	3,024,000	0	3,024,000	0
22020696	ODODO HEALTH TRAIN (MEDICA OUTREACH)	500,000,000	1,200,000,000	881,515,580	1,413,976,344	0
22020699	EMERGENCY MEDICAL SERVICES	0	0	0	250,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	100,000,000	100,000,000	8,608,500	100,000,000	0
22020806	DIESEL EXPENSES	100,000,000	100,000,000	8,608,500	100,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	778,845,871	1,358,045,871	358,961,526.50	1,882,102,656	732,992,656
22021001	REFRESHMENT & MEALS	1,000,000	1,000,000	598,500	1,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	10,000,000	10,000,000	0	10,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	28,024,000	28,024,000	0	28,024,000	0
22021022	STATE COUNCIL ON HEALTH/ NATIONAL COUNCIL ON HEALTH MEETING /HUMAN RESOURCE FOR HEALTH	42,242,371	42,242,371	0	200,000,000	0
22021040	BLINDNESS PREVENTION PROGRAME	400,200,000	799,400,000	0	20,000,000	0
22021045	MEASELS SURVEILLANCE AND MNCH EXPENSES	1,000,000	1,000,000	0	1,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



22021054	STATE AIDS /STI CONTROLPROGRAME(SASCP) EXPENSES	1,000,000	1,000,000	0	1,000,000	0
22021056	ERADICATION OF POLIO(WHO) PROGRAMME EXPENSES	1,000,000	1,000,000	0	1,000,000	0
22021057	MATERNAL AND PERINATAL SURVEILLANCE EXPENSES	1,000,000	1,000,000	0	1,000,000	0
22021060	CONTROL OF EMERGING PUBLIC HEALTH DISEASE	3,024,000	3,024,000	0	3,024,000	0
22021061	ACCELLERATING OF NUTRITION RESULTS IN NIGERIA (ANRIN)	100,000,000	205,000,000	200,000,000	250,000,000	250,000,000
22021062	STATE INTERVENTION FOR MEDICAL ASSISTANCE (BELLO CARE)	75,000,000	150,000,000	125,055,026.50	150,000,000	0
22021064	FOOD AND NUTRITION PROGRAMS EXPENSES	76,293,500	76,293,500	27,800,000	482,992,656	482,992,656
22021066	PROVISION OF BASIC HEALTH CARE PROVISION FUNG (GOVT. CASH COMMITMENT) TO PROVIDE BASIC HEALTH FACILITIES	10,000,000	10,000,000	0	100,000,000	0
22021067	LOGISTICS MANAGEMENT COORDINATINGUNIT(LMCU)	1,000,000	1,000,000	0	105,000,000	0
22021068	GOVERNMENT CONNECT ON HUMANITARIAN AND SOCIAL SERVICES	0	0	0	500,000,000	0
22021069	BOARD MEETING EXPENSES	10,000,000	10,000,000	0	10,000,000	0
22021071	CONTROL OF NON-COMMUNICABLE DISEASES(NTD)	1,000,000	1,000,000	0	1,000,000	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	17,062,000	17,062,000	5,508,000	17,062,000	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	112,096,000	112,096,000	0	112,096,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	112,096,000	112,096,000	0	112,096,000	0
22040112	TAKE OFF GRANT FOR THE IMPLEMENTATION OF NEWLY CREATED AGENCY/DEPARTMENT	100,000,000	100,000,000	0	100,000,000	0
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	6,048,000	6,048,000	0	6,048,000	0
22040114	STATE GOVERNMENT SUPPORT FOR PRIMARY HEALTH CARE IN LGAS	6,048,000	6,048,000	0	6,048,000	0
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	8,024,000	8,024,000	0	8,024,000	0
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	8,024,000	8,024,000	0	8,024,000	0
22080118	EXPENSES ON GOVERNMENT INTERVENTION FOR SENIOR CITIZENS	8,024,000	8,024,000	0	8,024,000	0
23	CAPITAL EXPENDITURE	5,236,562,800	4,366,562,800	296,514,737.83	5,867,240,000	0
2301	FIXED ASSETS PURCHASED	552,456,000	582,456,000	32,055,767	1,742,216,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	552,456,000	582,456,000	32,055,767	1,742,216,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



23010105	PURCHASE OF MOTOR VEHICLES	0	0	0	200,000,000	0
23010106	PURCHASE OF VANS	100,000,000	100,000,000	0	150,000,000	0
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0	0	0	300,000,000	0
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	441,408,000	441,408,000	0	1,007,216,000	0
23010144	PURCHASE OF POWER INSTILLATION EQUIPMENT	6,048,000	6,048,000	0	50,000,000	0
23010145	PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	5,000,000	35,000,000	32,055,767	35,000,000	0
2302	CONSTRUCTION / PROVISION	2,308,010,800	1,808,010,800	0	2,290,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	2,308,010,800	1,808,010,800	0	2,290,000,000	0
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	0	0	0	950,000,000	0
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	2,298,010,800	1,798,010,800	0	1,190,000,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	10,000,000	10,000,000	0	150,000,000	0
2303	REHABILITATION / REPAIRS	2,363,072,000	1,963,072,000	264,458,970.83	1,832,000,000	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	2,363,072,000	1,963,072,000	264,458,970.83	1,832,000,000	0
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	2,361,072,000	1,961,072,000	264,458,970.83	1,712,000,000	0
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	2,000,000	2,000,000	0	120,000,000	0
2305	OTHER CAPITAL PROJECTS	13,024,000	13,024,000	0	3,024,000	0
230501	ACQUISITION OF NON TANGIBLE ASSETS	13,024,000	13,024,000	0	3,024,000	0
23050101	RESEARCH AND DEVELOPMENT	13,024,000	13,024,000	0	3,024,000	0
052100100100	MINISTRY OF HEALTH					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
707	HEALTH	15,635,302,124	12,550,002,124	5,114,587,601.61	21,040,295,633	732,992,656
7076	HEALTH N.E.C.	15,635,302,124	12,550,002,124	5,114,587,601.61	21,040,295,633	732,992,656
70761	HEALTH N.E.C.	15,635,302,124	12,550,002,124	5,114,587,601.61	21,040,295,633	732,992,656

052100100100	MINISTRY OF HEALTH								
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ December	2026 Approved Budget	2026 NUT Tagging
Total					5,236,562,800	4,366,562,800	296,514,737.83	5,867,240,000	0



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04010223000104 - Human and institutional capacity performance management	SPECIALIZED HEALTH PROFESSIONAL TRAINING TO ENHANCE SKILLS DEVELOPMENT	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	12231200 - LOKOJA	10,000,000	10,000,000	0	0	0
04010323000104 - Health sector coordination mechanisms	PROCUREMENT OF 12 Nos OF AMBULANCES FOR THE STATE HOSPITALS	23010106 - PURCHASE OF VANS	70761 - HEALTH N.E.C.	12231200 - LOKOJA	100,000,000	100,000,000	0	100,000,000	0
04010323000204 - Health sector coordination mechanisms	RENOVATION OF PART OF MINISTRY OF HEALTH OFFICES AND KOSACA	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70761 - HEALTH N.E.C.	12231200 - LOKOJA	2,000,000	2,000,000	0	120,000,000	0
04010323000301 - Health sector coordination mechanisms	RENOVATION OF NPI OFFICE COMPLEX AND COLD CHAIN BUILDING AT LOKOJA.	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	2,000,000	2,000,000	0	2,000,000	0
04010323000504 - Health sector coordination mechanisms	CONSTRUCTION AND EQUIPING OF KOGI STATE HEALTH INSURANCE OFFICE COMPLEX	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	150,000,000	150,000,000	0	0	0
04030723000104 - Emergency services	GOVERNMENT CONNECT ON HUMANITARIAN THROUGH CONSTRUCTION /RENOVATION OF VARIOUS HEALTH FACILITIES	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	500,000,000	500,000,000	0	0	0
04050123000102 - Functional health facilities	REVITALIZATION OF SOME GENERAL AND COTTAGE HOSPITALS ONE PER LGA	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	500,000,000	500,000,000	0	1,000,000,000	0
04050123000202 - Functional health facilities	CONSTRUCTION OF GENERAL HOSPITAL ICHEKE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12221900 - OMALA	40,366,000	40,366,000	0	20,000,000	0
04050123000302 - Functional health facilities	CONSTRUCTION OF 40 BED COTTAGE HOSPITAL ODU OBGYAGA.	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12220500 - DEKINA	36,288,000	36,288,000	0	20,000,000	0
04050123000404 - Functional health facilities	PROCUREMENT OF MEDICAL EQUIPMENT SUCH AS X-RAY MACHINE,ULTRASONORAPHY MACHINE, ETC FOR OTHER STATE HOSPITAL (APART FROM SPECIALIST AND ZONAL HOSPITAL)	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	12231200 - LOKOJA	60,000,000	60,000,000	0	300,000,000	0
04050123000504 - Functional health facilities	RENOVATION OF MORTUARIES IN THE STATE (1 PER SENATORIAL DISTRICT)	23030105 - REHABILITATION /	70761 - HEALTH N.E.C.	12242200 - STATE WIDE	6,048,000	6,048,000	0	60,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



		REPAIRS - HOSPITAL / HEALTH CENTRES							
04050123000604 - Functional health facilities	CONSTRUCTION OF PUBLIC HEALTH LABORATORY IN LOKOJA	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	12,700,800	12,700,800	0	300,000,000	0
04050123000804 - Functional health facilities	RENOVATION OF CENTRAL MEDICAL STORES TO PHARMAGRADE WAREHOUSE	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	3,024,000	3,024,000	0	300,000,000	0
04050123000902 - Functional health facilities	PROVISION OF INFRASTRUCTURE AND EQUIPMENT FOR ZONAL HOSPITALS AT ANKPA, IDAH, DEKINA AND OKENE (BD)	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	12242200 - STATE WIDE	100,000,000	100,000,000	0	0	0
04050123001003 - Functional health facilities	EQUIPING OF KOGI STATE TEACHING HOSPITAL TEMPORARY SITE (ANYINBGA)	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	12231200 - LOKOJA	100,000,000	100,000,000	0	0	0
04050123001102 - Functional health facilities	RENOVATION AND EQUIPING OF EYE HOSPITAL AND COTTAGE HOSPITAL	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	10,000,000	10,000,000	0	0	0
04050123001203 - Functional health facilities	COMPLETION OF ON-GOING BUILDING PROJECT AT COLLEGE OF NURSING, OBANGEDE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70761 - HEALTH N.E.C.	12211600 - OKEHI	10,000,000	10,000,000	0	150,000,000	0
04050123001303 - Functional health facilities	COMPLETION OF ON-GOING BUILDING PROJECT AT COLLEGE OF HEALTH SCIENCES AND TECHNOLOGY, IDAH	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12220700 - IDAH	60,480,000	60,480,000	0	150,000,000	0
04050123001401 - Functional health facilities	ESTABLISHMENT OF HEALTH CARE PLUS CENTRE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	100,000,000	100,000,000	0	0	0
04050123001504 - Functional health facilities	ESTABLISHMENT OF STATE DIGITAL HEALTH INITIATIVE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	90,720,000	90,720,000	0	150,000,000	0
04050123001704 - Functional health facilities	UPGRADE AND REMODELLING OF SELECTED HOSPITAL ACROSS THE STATE	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	10,000,000	10,000,000	0	0	0
04050123001802 - Functional health facilities	UPGRADING OF 3 PRIMARY HEALTH CARE CENTRES TO COTTAGE	23030105 - REHABILITATION /	70761 - HEALTH N.E.C.	12231200 - LOKOJA	30,000,000	30,000,000	0	0	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



	HOSPITALS (ONE PER SENATORIAL DISTRICT)	REPAIRS - HOSPITAL / HEALTH CENTRES							
04050123001903 - Functional health facilities	CONSTRUCTION OF CENTRAL REFERENCE HOSPITAL, OKENE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	600,000,000	100,000,000	0	0	0
04050123002003 - Functional health facilities	RENOVATION AND REMODELING OF KOGI STATE SPECIALIST HOSPITAL, LOKOJA	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	700,000,000	700,000,000	112,528,500.87	200,000,000	0
04050123002103 - Functional health facilities	UPGRADE OF PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL TO STANDARD	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	100,000,000	500,000,000	151,930,469.96	0	0
04050123002201 - Functional health facilities	CONSTRUCTION OF COMPREHENSIVE HEALTH CENTRE, MOPA	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	100,000,000	100,000,000	0	0	0
04050123002304 - Functional health facilities	ESTABLISHMENT AND EQUIPMENT OF MINI DRUGS MANUFACTURING UNIT	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	12231200 - LOKOJA	30,000,000	30,000,000	0	0	0
04050123002404 - Functional health facilities	ESTABLISHMENT OF DRUG CONTROL PROGRAM CENTRE	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	12231200 - LOKOJA	6,048,000	6,048,000	0	0	0
04050123002604 - Functional health facilities	ESTERBLISHMENT OF CANCER CONTROL CENTRE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	50,000,000	50,000,000	0	0	0
04050123002702 - Functional health facilities	CONSTRUCTION OF 4 NEW COTTAGE HOSPITAL (OBAJANA,GEREGU AND CHRUSHER)	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	300,000,000	300,000,000	0	0	0
04050123002802 - Functional health facilities	RENOVATION OF ULTRAL MODERN GENERAL HOSPITALS (GEGU BEKI, BADOKO AND ISANLU)	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	12242200 - STATE WIDE	1,000,000,000	200,000,000	0	150,000,000	0
04050124000102 - Functional health facilities	CONSTRUCTION OF COTTAGE HOSPITAL ZANGO DAJI	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12210100 - ADAVI	50,000,000	50,000,000	0	50,000,000	0
04050124000202 - Functional health facilities	CONSTRUCTION OF COTTAGE HOSPITAL AGBAJA	23020106 - CONSTRUCTION /	70761 - HEALTH N.E.C.	12231200 - LOKOJA	50,000,000	50,000,000	0	0	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



		PROVISION OF HOSPITALS / HEALTH CENTRES							
04050124000302 - Functional health facilities	CONSTRUCTION OF COTTAGE HOSPITAL AIYETEJU AGBAJOGUN AMURO	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	50,000,000	50,000,000	0	0	0
04050124000402 - Functional health facilities	CONSTRUCTION OF COTTAGE HOSPITAL KUPA	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	50,000,000	50,000,000	0	0	0
04050323000104 - Facility electrification, water and sanitation	PROCUREMENT AND INSTALLATION OF ENERGY (SOLAR) IN SELECTED HOSPITALS	23010144 - PURCHASE OF POWER INSTILLATION EQUIPMENT	70761 - HEALTH N.E.C.	12231200 - LOKOJA	6,048,000	6,048,000	0	50,000,000	0
04060123000101 - Sustainable drug supply	PROCUREMENT OF DRUGS AND HEALTH EQUIPMENT LIKE PH METERS,HOT PLATES, LIGHT MICROSCOPEETC TO BE DISTRIBUTED TO STATE HOSPITALS (STATE MEDICAL STORE)	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	12231200 - LOKOJA	50,000,000	50,000,000	0	0	0
04070323000104 - Research and development (Institutional Review Board, Clinical Trials)	HEALTH SYSTEM RESEARCH FOR THE DEVELOPMENT OF HEALTH STAFF IN THE STATE	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	12242200 - STATE WIDE	3,024,000	3,024,000	0	3,024,000	0
04080323000104 - Emergency Operation Centres (EOC)	ESTABLISHMENT OF MERGENCY MEDICAL SERVICES /TRAUMA CENTRE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	48,384,000	48,384,000	0	0	0
04080323000204 - Emergency Operation Centres (EOC)	ESTABLISHMENT OF EMERGENCY PREPAREDNESS RESPONSE (EPR) CENTRE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	9,072,000	9,072,000	0	0	0
04080323000304 - Emergency Operation Centres (EOC)	ESTABLISHMENT OF FOUR (4) BLOOD BANKS ONE PER SENATORIAL DISTRICT AND LOKOJA	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	12242200 - STATE WIDE	18,144,000	18,144,000	0	80,000,000	0
04100123000203 - Health Not Elsewhere Classified	PURCHASE OF 3NOs OF INCENERATOR	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	12231200 - LOKOJA	27,216,000	27,216,000	0	27,216,000	0
04100123000304 - Health Not Elsewhere Classified	HEALTH MANAGEMENT INFORMATION SYSTEM EQUIPMENT SUCH AS LAPTOPS,PRINTERS AND ICT	23010145 - PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	70761 - HEALTH N.E.C.	12231200 - LOKOJA	5,000,000	35,000,000	32,055,767	35,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



	EQUIPMENT/STATE HEALTH DATA BANK								
04100123000404 - Health Not Elsewhere Classified	STATE PHARMACEUTICAL MANUFACTURING OUTFIT AND RECAPITALISATION OF SDSS	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	12231200 - LOKOJA	50,000,000	50,000,000	0	0	0
04050126000104 - Functional health facilities	REFURBISHMENT OF 12 Nos OF AMBULANCES FOR THE STATE HOSPITALS	23010106 - PURCHASE OF VANS	70761 - HEALTH N.E.C.	12242200 - STATE WIDE	0	0	0	50,000,000	0
04050126000204 - Functional health facilities	PROCUREMENT OF OPERATIONAL VEHICLES FOR DRUGS MANAGEMENT AGENCY (DMSMA)	23010105 - PURCHASE OF MOTOR VEHICLES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	0	0	0	200,000,000	0
04050126000303 - Functional health facilities	COMPLETION OF ON-GOING BUILDING BLOCK AT PAAUTH ANYIGBA	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12220500 - DEKINA	0	0	0	250,000,000	0
04010326000103 - Health sector coordination mechanisms	PROCUREMENT OF MEDICAL EQUIPMENT FOR PAAUTH ANYIGBA	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	12220500 - DEKINA	0	0	0	300,000,000	0
04050126000404 - Functional health facilities	CONSTRUCTION OF STUDENTS AND STAFF QUARTERS AT PAAUTH	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70761 - HEALTH N.E.C.	12220500 - DEKINA	0	0	0	450,000,000	0
04050126000503 - Functional health facilities	CONSTRUCTION OF RESIDENTIAL QUARTERS FOR STAFF OF SPECIALIST HOSPITAL, LOKOJA	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70761 - HEALTH N.E.C.	12231200 - LOKOJA	0	0	0	500,000,000	0
04100126000203 - Health Not Elsewhere Classified	PROCUREMENT OF ADDITIONAL MEDICAL EQUIPMENT FOR SPECIALIST HOSPITAL, LOKOJA	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	12231200 - LOKOJA	0	0	0	150,000,000	0
04100126000302 - Health Not Elsewhere Classified	PROCUREMENT OF ADDITIONAL MEDICAL EQUIPMENT FOR ULTRAL MODERN GENERAL HOSPITALS (GEGU BEKI, BADOKO, IDAH AND ISANLU)	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	12242200 - STATE WIDE	0	0	0	150,000,000	0
04100126000404 - Health Not Elsewhere Classified	PROCUREMENT OF OFFICE FURNITURE FOR HEALTH MDAs (MOH, HMB,DMSMA & KOSACA)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70761 - HEALTH N.E.C.	12242200 - STATE WIDE	0	0	0	300,000,000	0
04080326000104 - Emergency Operation Centres (EOC)	CONSTRUCTION OF STATE EMERGENCY MEDICAL SERVICES AND AMBULANCE SYSTEM OFFICE IN MOH	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	0	0	0	250,000,000	0



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052100200100	KOGI STATE HEALTH INSURANCE AGENCY					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
1	Revenue	1,816,200,000	1,816,200,000	22,901,000	3,926,900,488	0
12	INDEPENDENT REVENUE	4,200,000	4,200,000	22,901,000	5,200,000	0
1202	NON-TAX REVENUE	4,200,000	4,200,000	22,901,000	5,200,000	0
120201	LICENCES - GENERAL	4,200,000	4,200,000	22,901,000	4,200,000	0
12020125	ACCREDITATION OF HEALTHCARE PROVIDERS/FACILITIES	3,500,000	3,500,000	22,501,000	3,500,000	0
12020134	REGISTRATION OF HEALTHCARE PROVIDERS /FACILITIES	700,000	700,000	400,000	700,000	0
120207	EARNINGS -GENERAL	0	0	0	1,000,000	0
12020703	EARNING FROM THE REPLACEMENT OF ID. CARD	0	0	0	1,000,000	0
13	AID AND GRANTS	1,812,000,000	1,812,000,000	0	3,921,700,488	0
1302	GRANTS	1,812,000,000	1,812,000,000	0	3,921,700,488	0
130201	DOMESTIC GRANTS	1,812,000,000	1,812,000,000	0	3,921,700,488	0
13020105	CURRENT GRANTS FROM OTHER SOURCES	1,812,000,000	1,812,000,000	0	3,921,700,488	0
052100200100	KOGI STATE HEALTH INSURANCE AGENCY					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	EXPENDITURES	1,914,261,180	3,014,261,180	2,405,453,964.33	3,209,441,939	0
21	PERSONNEL COST	102,261,180	102,261,180	0	120,741,451	0
2101	SALARY	102,261,180	102,261,180	0	120,741,451	0
210101	SALARIES AND WAGES	102,261,180	102,261,180	0	120,741,451	0
21010101	SALARY	102,261,180	102,261,180	0	120,741,451	0
22	OTHER RECURRENT COSTS	1,812,000,000	1,812,000,000	1,496,035,214.33	2,888,700,488	0
2202	OVERHEAD COST	1,517,000,000	1,517,000,000	1,235,876,964.33	2,538,700,488	0
220201	TRAVEL & TRANSPORT - GENERAL	3,257,800	3,257,800	3,253,200	5,500,800	0
22020102	TRAVEL AND TRANSPORT - OTHERS	3,257,800	3,257,800	3,253,200	5,500,800	0
220202	UTILITIES - GENERAL	6,150,000	6,150,000	6,061,908.58	18,800,500	0
22020201	INTERNET ACCESS CHARGES	1,500,000	1,500,000	1,460,000	3,000,000	0
22020204	ELECTRICITY BILL /CHARGES	3,600,000	3,600,000	3,580,408.58	5,750,500	0
22020211	HOSTING OF THE STATE WEBSITE EXPENSES/ WEBSITE DEVELOPMENT AND MAINTENANCE	1,050,000	1,050,000	1,021,500	10,050,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



220203	MATERIALS & SUPPLIES - GENERAL	17,015,600	17,015,600	16,765,823.16	74,150,500	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	1,500,000	1,500,000	1,491,200	4,575,500	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	15,600	15,600	0	560,500	0
22020323	OFFICE AND GENERAL EXPENSES	15,500,000	15,500,000	15,274,623.16	69,014,500	0
220204	MAINTENANCE SERVICES - GENERAL	41,450,000	41,450,000	41,359,280	127,500,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	1,500,000	1,500,000	1,482,300	2,500,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	1,000,000	1,000,000	981,500	4,500,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	600,000	600,000	597,100	3,500,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	1,000,000	1,000,000	964,800	1,500,000	0
22020432	MAINTENANCE OF BROADCASTING EQUIPMENT/ ICT EQUIPMENT/GOVERNMENT HOUSE BROADBAND CONNECTIVITY AND ICT EXPENSES	37,350,000	37,350,000	37,333,580	115,500,000	0
220205	TRAINING - GENERAL	18,220,000	18,220,000	18,143,157	60,250,125	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	18,220,000	18,220,000	18,143,157	60,250,125	0
220206	OTHER SERVICES - GENERAL	1,177,781,414	1,177,781,414	1,103,642,079.09	1,898,589,214	0
22020618	HEALTH INSURANCE EXPENSES (CAPITATION, SERVICE FEES, ICT MAINTENANCE, ADMINISTRATIVE FEES AND RE-INSURANCE)	880,000,000	880,000,000	842,755,979.09	1,557,308,500	0
22020662	ACCREDITATION OF TECHNICAL SCHOOLS /ACCREDITATION OF SERVICE PROVIDERS/ ACCREDITATION OF COURSES	2,000,500	2,000,500	1,909,600	20,500,000	0
22020667	BASIC HEALTH CARE PROVISION FUND (STATE CASH COMMITMENT)	295,780,914	295,780,914	258,976,500	320,780,714	0
220208	FUEL & LUBRICANTS - GENERAL	2,600,000	2,600,000	2,559,600	5,885,513	0
22020801	MOTOR VEHICLE FUEL COST	2,600,000	2,600,000	2,559,600	5,885,513	0
220209	FINANCIAL CHARGES - GENERAL	500,000	500,000	464,073.64	1,050,400	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	500,000	500,000	464,073.64	1,050,400	0
220210	MISCELLANEOUS EXPENSES GENERAL	250,025,186	250,025,186	43,627,842.86	346,973,436	0
22021001	REFRESHMENT & MEALS	5,003,486	5,003,486	4,991,062.40	5,003,486	0
22021002	PUBLICITY & ADVERTISEMENTS	10,500,300	10,500,300	10,475,423.40	40,500,000	0
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	8,000,000	8,000,000	7,939,957.06	15,750,500	0



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22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	205,944,200	205,944,200	0	205,944,200	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	800,000	800,000	667,500	2,500,000	0
22021022	STATE COUNCIL ON HEALTH/ NATIONAL COUNCIL ON HEALTH MEETING /HUMAN RESOURCE FOR HEALTH	1,000,000	1,000,000	900,000	4,500,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	3,620,000	3,620,000	3,586,000	7,620,000	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	15,157,200	15,157,200	15,067,900	65,155,250	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	295,000,000	295,000,000	260,158,250	350,000,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	295,000,000	295,000,000	260,158,250	350,000,000	0
22040115	EQUITY HEALTH INTERVENTION: (BELLO CARE)	295,000,000	295,000,000	260,158,250	350,000,000	0
23	CAPITAL EXPENDITURE	0	1,100,000,000	909,418,750	200,000,000	0
2301	FIXED ASSETS PURCHASED	0	1,100,000,000	909,418,750	200,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	0	1,100,000,000	909,418,750	200,000,000	0
23010102	PURCHASE OF OFFICE BUILDINGS	0	750,000,000	691,250,000	0	0
23010105	PURCHASE OF MOTOR VEHICLES	0	350,000,000	218,168,750	200,000,000	0
052100200100	KOGI STATE HEALTH INSURANCE AGENCY					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
707	HEALTH	1,914,261,180	3,014,261,180	2,405,453,964.33	3,209,441,939	0
7074	PUBLIC HEALTH SERVICES	1,914,261,180	3,014,261,180	2,405,453,964.33	3,209,441,939	0
70741	PUBLIC HEALTH SERVICES	1,914,261,180	3,014,261,180	2,405,453,964.33	3,209,441,939	0

052100200100	KOGI STATE HEALTH INSURANCE AGENCY								
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ December	2026 Approved Budget	2026 NUT Tagging
Total					0	1,100,000,000	909,418,750	200,000,000	0
04050125001303 - Functional health facilities	PROCUREMENT OF PERMANENT OFFICE ACCOMODITY FOR THE AGENCY	23010102 - PURCHASE OF OFFICE BUILDINGS	70741 - PUBLIC HEALTH SERVICES	12231200 - LOKOJA	0	750,000,000	691,250,000	0	0
04010325000203 - Health sector coordination mechanisms	PROCUREMENT OF OPERATIONAL VEHICLES FOR THE AGENCY	23010105 - PURCHASE OF MOTOR VEHICLES	70741 - PUBLIC HEALTH SERVICES	12231200 - LOKOJA	0	350,000,000	218,168,750	200,000,000	0



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052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
<u>1</u>	<u>Revenue</u>	<u>2,200,000,000</u>	<u>2,200,000,000</u>	<u>0</u>	<u>4,900,000,000</u>	<u>0</u>
13	AID AND GRANTS	800,000,000	800,000,000	0	3,400,000,000	0
1302	GRANTS	800,000,000	800,000,000	0	3,400,000,000	0
130201	DOMESTIC GRANTS	800,000,000	800,000,000	0	3,400,000,000	0
13020106	CAPITAL GRANTS FROM OTHER SOURCES	800,000,000	800,000,000	0	3,400,000,000	0
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	1,400,000,000	1,400,000,000	0	1,500,000,000	0
1403	LOANS/ BORROWINGS RECEIPT	1,400,000,000	1,400,000,000	0	1,500,000,000	0
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	1,400,000,000	1,400,000,000	0	1,500,000,000	0
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	1,400,000,000	1,400,000,000	0	1,500,000,000	0
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>9,198,043,635</u>	<u>12,644,643,635</u>	<u>9,785,475,709.62</u>	<u>18,554,539,936</u>	<u>1,778,323,401</u>
21	PERSONNEL COST	299,303,434	299,303,434	165,494,338.26	300,000,000	0
2101	SALARY	299,303,434	299,303,434	165,494,338.26	300,000,000	0
210101	SALARIES AND WAGES	299,303,434	299,303,434	165,494,338.26	300,000,000	0
21010101	SALARY	299,303,434	299,303,434	165,494,338.26	300,000,000	0
22	OTHER RECURRENT COSTS	8,274,609,302	11,599,809,302	9,609,571,371.36	9,282,485,035	1,676,268,500
2202	OVERHEAD COST	8,274,609,302	11,599,809,302	9,609,571,371.36	9,282,485,035	1,676,268,500
220201	TRAVEL & TRANSPORT - GENERAL	4,000,000	4,000,000	1,847,000	4,000,000	0
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	2,000,000	2,000,000	930,000	2,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	2,000,000	2,000,000	917,000	2,000,000	0
220202	UTILITIES - GENERAL	3,200,000	3,200,000	185,000	100,960,000	0
22020201	INTERNET ACCESS CHARGES	200,000	200,000	185,000	460,000	0
22020204	ELECTRICITY BILL /CHARGES	0	0	0	1,000,000	0
22020210	HEALTH MANAGEMENT INFORMATION SYSTEM/ HOSPITAL INFORMATION MANAGEMENT	3,000,000	3,000,000	0	99,500,000	0
220203	MATERIALS & SUPPLIES - GENERAL	316,604,368	316,804,368	97,143,183	694,940,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	800,000	1,000,000	801,000	1,000,000	0
22020304	DRUGS AND MEDICAL SUPPLIES	25,912,100	25,912,100	0	274,200,000	0
22020323	OFFICE AND GENERAL EXPENSES	27,400,000	27,400,000	2,261,000	39,240,000	0
22020327	EMERGENCY RELIEF DISASTER /PURCHASE OF RELIEVE MATERIALS LOADING AND OFF LOADING	0	0	0	500,000	0
22020329	POLIO AND NON-POLIO SIAS, MEASLES, SIPDS AND LIDS	258,492,268	258,492,268	94,081,183	375,000,000	0
22020359	STATISTICAL INVESTIGATION/ DATA COLLECTION/ CAPTURING OF POOR & VULNERABLE PEOPLE DATA	4,000,000	4,000,000	0	5,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	87,500,000	87,500,000	1,870,000	88,500,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	1,000,000	1,000,000	350,000	2,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	1,000,000	1,000,000	1,000,000	1,000,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	200,000	200,000	0	200,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	300,000	300,000	0	300,000	0
22020436	VACCINE COLD CHAIN STORE MAINTENANCE	85,000,000	85,000,000	520,000	85,000,000	0
220205	TRAINING - GENERAL	6,000,000	6,000,000	0	18,600,000	0
22020501	LOCAL TRAINING	2,000,000	2,000,000	0	2,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	4,000,000	4,000,000	0	16,600,000	0
220206	OTHER SERVICES - GENERAL	6,830,670,222	9,755,670,222	8,493,902,557.30	6,594,725,924	0
22020602	OFFICE RENT	12,000,000	12,000,000	11,700,000	18,000,000	0
22020652	HEALTH INVESTMENT PLAN /HEALTH PROMOTION AND EDUCATION	32,021,900	32,021,900	0	172,000,000	0
22020656	SITE ANALYSIS REPORT AND ENVIRONMENTAL IMPACT ASSESSMENT	500,000	500,000	0	500,000	0
22020660	HEALTH INTERVENTIONS PROGRAMME TO KOGI STATE	1,286,584,400	286,584,400	0	900,000,000	0
22020667	BASIC HEALTH CARE PROVISION FUND (STATE CASH COMMITMENT)	625,000,000	850,000,000	654,097,536.59	840,000,000	0
22020681	IMMUNIZATION PLUS AND MALARIA PROGRESS BY ACCELERATING COVERAGE AND TRANSFORMING SERVICES (IMPACT)	4,505,150,000	8,205,150,000	7,818,045,020.71	1,500,000,000	0
22020682	FAMILY PLANNING AND POPULATION CONTROL	51,188,000	51,188,000	0	129,000,000	0



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22020683	REPRODUCTIVE, MATERNAL, NEWBORN CHILD, ADOLESCENT AND ELDERLY HEALTH (RMNCAEH) INTERVENTION	25,000,000	25,000,000	0	2,742,000,002	0
22020684	COMMUNITY BASED HEALTH WORKERS (CBHW)	233,225,922	233,225,922	0	233,225,922	0
22020698	STATE EMERGENCY ROUTINE IMMUNIZATION COORDINATING CENTRE (SERICC)	60,000,000	60,000,000	10,060,000	60,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	4,000,000	4,000,000	3,160,000	8,000,000	0
22020801	MOTOR VEHICLE FUEL COST	2,000,000	2,000,000	1,780,000	4,000,000	0
22020803	PLANTS/ GENERATOR FUEL COST	2,000,000	2,000,000	1,380,000	4,000,000	0
220209	FINANCIAL CHARGES - GENERAL	300,000	300,000	0	300,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	300,000	300,000	0	300,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	1,022,334,712	1,422,334,712	1,011,463,631.06	1,772,459,111	1,676,268,500
22021001	REFRESHMENT & MEALS	12,350,611	12,350,611	2,867,500	12,650,611	0
22021002	PUBLICITY & ADVERTISEMENTS	600,000	600,000	0	600,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	200,000	200,000	0	200,000	0
22021013	RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES/ DISCIPLINE COST	200,000	200,000	0	1,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	569,101	569,101	233,000	2,000,000	0
22021022	STATE COUNCIL ON HEALTH/ NATIONAL COUNCIL ON HEALTH MEETING /HUMAN RESOURCE FOR HEALTH	1,000,000	1,000,000	0	9,840,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	500,000	500,000	335,700	2,000,000	0
22021061	ACCELERATING OF NUTRITION RESULTS IN NIGERIA (ANRIN)	500,000,000	800,000,000	726,557,431.06	500,000,000	500,000,000
22021064	FOOD AND NUTRITION PROGRAMS EXPENSES	489,515,000	589,515,000	280,000,000	1,176,268,500	1,176,268,500
22021069	BOARD MEETING EXPENSES	10,000,000	10,000,000	1,470,000	20,000,000	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	7,400,000	7,400,000	0	47,900,000	0
23	CAPITAL EXPENDITURE	624,130,899	745,530,899	10,410,000	8,972,054,901	102,054,901
2301	FIXED ASSETS PURCHASED	70,000,000	70,400,000	10,410,000	172,054,901	102,054,901
230101	PURCHASE OF FIXED ASSETS - GENERAL	70,000,000	70,400,000	10,410,000	172,054,901	102,054,901
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70,000,000	70,400,000	10,410,000	70,000,000	0
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	0	0	0	102,054,901	102,054,901



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2302	CONSTRUCTION / PROVISION	234,950,899	234,950,899	0	400,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	234,950,899	234,950,899	0	400,000,000	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	234,950,899	234,950,899	0	400,000,000	0
2303	REHABILITATION / REPAIRS	300,000,000	300,000,000	0	8,400,000,000	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	300,000,000	300,000,000	0	8,400,000,000	0
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	300,000,000	300,000,000	0	8,400,000,000	0
2305	OTHER CAPITAL PROJECTS	19,180,000	140,180,000	0	0	0
230501	ACQUISITION OF NON TANGIBLE ASSETS	19,180,000	140,180,000	0	0	0
23050101	RESEARCH AND DEVELOPMENT	19,180,000	140,180,000	0	0	0
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
707	HEALTH	9,198,043,635	12,644,643,635	9,785,475,709.62	18,554,539,936	1,778,323,401
7074	PUBLIC HEALTH SERVICES	9,198,043,635	12,644,643,635	9,785,475,709.62	18,554,539,936	1,778,323,401
70741	PUBLIC HEALTH SERVICES	9,198,043,635	12,644,643,635	9,785,475,709.62	18,554,539,936	1,778,323,401

052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY								
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ December	2026 Approved Budget	2026 NUT Tagging
Total					624,130,899	745,530,899	10,410,000	8,972,054,901	102,054,901
04010323000701 - Health sector coordination mechanisms	CONSTRUCTION FURNISHING OF KOGI STATE PRIMARY HEALTHCARE OFFICE BUILDING	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70741 - PUBLIC HEALTH SERVICES	12231200 - LOKOJA	234,950,899	234,950,899	0	400,000,000	0
04030624000101 - Nutrition	NUT 3HRN. BUILD CAPACITY (TRAINING) OF 3 HEALTHCARE PROVIDERS ON THE USE OF READY-TO- USE THERAPEUTIC FOOD (RUTF) FOR THE TREATMENT OF SAM AND MALNUTRITION	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	12231200 - LOKOJA	710,000	41,710,000	0	0	0
04030624000201 - Nutrition	NUT 3SBCC. PROVIDE EDUCATION (CAPACITY BUILDING) TO THE GENERAL PUBLIC ON RISK FACTORS AND INCREASE SERVICES FOR DIET RELATED NON- COMMUNICABLE	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	12231200 - LOKOJA	6,790,000	6,790,000	0	0	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



	DISEASES (DRNCD) AT HEALTH FACILITIES								
04030624000301 - Nutrition	NUT 3HRN. BUILD CAPACITY OF 60 NOs OF HEALTH CARE PROVIDERS ON MANAGEMENT OF SEVERE ACUTE MALNUTRITION (SAM, IMAM, CMAM, SC, ITP) AS A MINIMUM PACKAGE OF MNCH SERVICES;	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	12231200 - LOKOJA	7,900,000	87,900,000	0	0	0
04030624000401 - Nutrition	NUT 3FSCP. CONDUCT NUTRITION AND CONSUMER EDUCATION ON IMPROVED FOOD QUALITY AND SAFETY IN THE STATE	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	12231200 - LOKOJA	3,780,000	3,780,000	0	0	0
04050123002901 - Functional health facilities	RENOVATION OF 111 PRIMARY HEALTH CARE CENTRES IN THE THREE SENATORIAL DISTRICT	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	12231200 - LOKOJA	300,000,000	300,000,000	0	8,400,000,000	0
04050123003001 - Functional health facilities	ESTABLISHMENT OF STATE EMERGENCY ROUTINE IMMUNIZATION COORDINATING CENTRE (SERICC)	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	12231200 - LOKOJA	60,000,000	60,400,000	10,410,000	60,000,000	0
04060223000101 - Vaccines supply chain	VACCINE COLD CHAIN STORE MAINTENANCE	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	12231200 - LOKOJA	10,000,000	10,000,000	0	10,000,000	0
04070426000204 - Monitoring and Evaluation (M&E)	NUT.2.MIYCN.TO PROMOTE THE ESTABLISHMENT OF BABY FRIENDLY CENTERS IN HEALTH FACILITIES AND PUBLIC PLACES.	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	12242200 - STATE WIDE	0	0	0	71,343,400	71,343,400
04100126001904 - Health Not Elsewhere Classified	NUT.3.ME.TO PROCURE EQUIPMENTS FOR MONITORING OF GROWTH AND PROMOTION AT HEALTH FACILITIES .(MUAC TAPE, ADULT & INFANT WEIGHING SCALE, HEIGHTOMETER,TAPE RULE)	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	12242200 - STATE WIDE	0	0	0	30,711,501	30,711,501



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052102600100	PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
1	<i>Revenue</i>	<i>51,100,000</i>	<i>51,100,000</i>	<i>57,518,950</i>	<i>154,000,000</i>	<i>0</i>
12	<i>INDEPENDENT REVENUE</i>	<i>51,100,000</i>	<i>51,100,000</i>	<i>57,518,950</i>	<i>154,000,000</i>	<i>0</i>
1202	NON-TAX REVENUE	51,100,000	51,100,000	57,518,950	154,000,000	0
120204	FEES - GENERAL	32,100,000	32,100,000	57,518,950	88,800,000	0
12020457	STATIONERIES AND CONSULTATION FEE	8,000,000	8,000,000	57,518,950	3,000,000	0
12020472	OPHTHALMIC SERVICES /OPHTHAMOLOGY FEE	1,000,000	1,000,000	0	2,000,000	0
12020473	DENTAL SERVICES FEE	500,000	500,000	0	1,500,000	0
12020475	AMBULANCE SERVICES (HIRING) FEE	500,000	500,000	0	3,000,000	0
12020478	X-RAY SERVICES /ULTRASOUND SCAN /MRI /CT SCAN /HSG /MAMMOGRAPHY FEE	3,000,000	3,000,000	0	8,000,000	0
12020479	LABORATING SERVICES FEE	100,000	100,000	0	0	0
12020482	MORTUARY SERVICES FEE	500,000	500,000	0	1,000,000	0
12020484	NHIS/ HMO FEE	2,000,000	2,000,000	0	35,000,000	0
12020491	SURGICAL OPERATION /ECG& ECHO /ENT (EAR, NOSE & THROAT) FEES	8,000,000	8,000,000	0	15,000,000	0
12020492	MEDICAL CERTIFICATE	1,000,000	1,000,000	0	1,500,000	0
12020493	SERVICE CHARGE (DRF)	500,000	500,000	0	3,800,000	0
12020494	HOSPITAL BED CHARGES /DELIVERY /NUTRITION & DIETARY SERVICE FEES	7,000,000	7,000,000	0	15,000,000	0
120206	SALES - GENERAL	19,000,000	19,000,000	0	65,200,000	0
12020620	SALES OF DRUGS /PHARMACY SERVICES	9,000,000	9,000,000	0	17,700,000	0
12020642	SALES OF APER & PROMOTION FORMS	0	0	0	500,000	0
12020654	SALES OF OXYGEN IN CYLINDER	0	0	0	2,000,000	0
12020666	SALES FROM HDRF (DRUGS, REAGENTS & CONSUMABLE)	10,000,000	10,000,000	0	45,000,000	0
052102600100	PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging



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2	EXPENDITURES	1,775,353,188	965,353,188	699,452,640.50	4,642,117,166	0
21	PERSONNEL COST	1,522,433,188	712,433,188	659,015,881.76	1,804,815,666	0
2101	SALARY	1,502,433,188	652,433,188	605,000,881.76	1,769,815,666	0
210101	SALARIES AND WAGES	1,502,433,188	652,433,188	605,000,881.76	1,769,815,666	0
21010101	SALARY	1,502,433,188	652,433,188	605,000,881.76	1,769,815,666	0
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	20,000,000	60,000,000	54,015,000	35,000,000	0
210201	ALLOWANCES	20,000,000	60,000,000	54,015,000	35,000,000	0
21020107	NYSC ALLOWANCES	5,000,000	15,000,000	12,230,000	30,000,000	0
21020113	ALLOWANCES FOR CASUAL LABORERS AND ITF ATTACHMENT	15,000,000	45,000,000	41,785,000	5,000,000	0
22	OTHER RECURRENT COSTS	82,920,000	82,920,000	40,436,758.75	162,250,000	0
2202	OVERHEAD COST	82,920,000	82,920,000	40,436,758.75	161,250,000	0
220201	TRAVEL & TRANSPORT - GENERAL	2,500,000	2,500,000	2,097,000	5,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	2,500,000	2,500,000	2,097,000	5,000,000	0
220202	UTILITIES - GENERAL	3,500,000	3,500,000	44,000	5,600,000	0
22020201	INTERNET ACCESS CHARGES	100,000	100,000	25,000	2,000,000	0
22020204	ELECTRICITY BILL /CHARGES	3,000,000	3,000,000	5,000	3,000,000	0
22020205	TELEPHONE CHARGES	100,000	100,000	0	300,000	0
22020206	SATELLITE BROADCASTING ACCESS CHARGES	300,000	300,000	14,000	300,000	0
220203	MATERIALS & SUPPLIES - GENERAL	41,500,000	41,500,000	29,459,758.75	94,700,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	6,000,000	6,000,000	2,412,500	3,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	500,000	500,000	0	200,000	0
22020304	DRUGS AND MEDICAL SUPPLIES	25,000,000	25,000,000	21,889,488.75	70,000,000	0
22020310	PURCHASE OF TEXTBOOKS AND TEACHING EQUIPMENT / LAW BOOKS	500,000	500,000	0	500,000	0
22020311	WATER SPARE PARTS / CHEMICALS/ OTHER REGENTS	1,000,000	1,000,000	0	0	0
22020323	OFFICE AND GENERAL EXPENSES	8,500,000	8,500,000	5,157,770	21,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	13,000,000	13,000,000	3,167,900	21,000,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	3,000,000	3,000,000	0	3,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	2,000,000	2,000,000	504,000	3,000,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,000,000	3,000,000	1,605,700	5,000,000	0



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22020404	MAINTENANCE OF PLANTS /GENERATORS	1,500,000	1,500,000	465,000	3,000,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	2,000,000	2,000,000	389,000	2,000,000	0
22020441	HEALTH FACILITIES MAINTENANCE EXPENSES	1,500,000	1,500,000	204,200	5,000,000	0
220205	TRAINING - GENERAL	3,000,000	3,000,000	695,000	7,000,000	0
22020501	LOCAL TRAINING	1,000,000	1,000,000	15,000	2,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	2,000,000	2,000,000	680,000	5,000,000	0
220206	OTHER SERVICES - GENERAL	3,000,000	3,000,000	1,281,500	4,000,000	0
22020601	SECURITY SERVICES EXPENSES	1,000,000	1,000,000	0	1,000,000	0
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	2,000,000	2,000,000	1,281,500	3,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	9,220,000	9,220,000	3,275,600	13,250,000	0
22020801	MOTOR VEHICLE FUEL COST	2,000,000	2,000,000	60,000	3,000,000	0
22020803	PLANTS/ GENERATOR FUEL COST	7,000,000	7,000,000	3,215,600	10,000,000	0
22020806	DIESEL EXPENSES	200,000	200,000	0	200,000	0
22020807	FUEL EXPENSES	20,000	20,000	0	50,000	0
220209	FINANCIAL CHARGES - GENERAL	200,000	200,000	0	200,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	200,000	200,000	0	200,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	7,000,000	7,000,000	416,000	10,500,000	0
22021001	REFRESHMENT & MEALS	1,000,000	1,000,000	416,000	3,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	700,000	700,000	0	1,000,000	0
22021013	RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES/ DISCIPLINE COST	2,000,000	2,000,000	0	3,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	300,000	300,000	0	500,000	0
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	2,000,000	2,000,000	0	2,000,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	1,000,000	1,000,000	0	1,000,000	0
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	0	0	0	1,000,000	0
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	0	0	0	1,000,000	0
22080119	FINANCIAL ASSISTANCE TO NEEDIES	0	0	0	1,000,000	0
23	CAPITAL EXPENDITURE	170,000,000	170,000,000	0	2,675,051,500	0
2301	FIXED ASSETS PURCHASED	105,000,000	105,000,000	0	935,000,000	0



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230101	PURCHASE OF FIXED ASSETS - GENERAL	105,000,000	105,000,000	0	935,000,000	0
23010106	PURCHASE OF VANS	70,000,000	70,000,000	0	335,000,000	0
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	35,000,000	35,000,000	0	550,000,000	0
23010144	PURCHASE OF POWER INSTILLATION EQUIPMENT	0	0	0	50,000,000	0
2302	CONSTRUCTION / PROVISION	0	0	0	830,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0	0	0	830,000,000	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0	0	0	380,000,000	0
23020128	CONSTRUCTION/ PROVISION OF HOTEL BUILDINGS	0	0	0	300,000,000	0
23020129	CONSTRUCTION/ PROVISION OF FENCING GOVERNMENT BUILDINGS	0	0	0	150,000,000	0
2303	REHABILITATION / REPAIRS	55,000,000	55,000,000	0	60,447,500	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	55,000,000	55,000,000	0	60,447,500	0
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	30,000,000	30,000,000	0	50,447,500	0
23030130	REHABILITATION/ REPAIRS OF FENCE FOR GOVERNMENT BUILDINGS	25,000,000	25,000,000	0	10,000,000	0
2305	OTHER CAPITAL PROJECTS	10,000,000	10,000,000	0	849,604,000	0
230501	ACQUISITION OF NON TANGIBLE ASSETS	10,000,000	10,000,000	0	849,604,000	0
23050101	RESEARCH AND DEVELOPMENT	10,000,000	10,000,000	0	335,000,000	0
23050102	COMPUTER SOFTWARE ACQUISITION	0	0	0	300,000,000	0
23050103	MONITORING AND EVALUATION	0	0	0	214,604,000	0
052102600100	PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
707	HEALTH	1,775,353,188	965,353,188	699,452,640.50	4,642,117,166	0
7073	HOSPITAL SERVICES	1,775,353,188	965,353,188	699,452,640.50	4,642,117,166	0
70731	GENERAL HOSPITAL SERVICES	1,522,433,188	712,433,188	659,015,881.76	1,804,815,666	0
70732	SPECIALIZED HOSPITAL SERVICES	252,920,000	252,920,000	40,436,758.75	2,837,301,500	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



052102600100	PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA								
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ December	2026 Approved Budget	2026 NUT Tagging
Total					170,000,000	170,000,000	0	2,675,051,500	0
04010323000803 - Health sector coordination mechanisms	PROCUREMENT AND REFURBISHMENT OF 10 NOs OF AMBULANCES FOR THE STATE HOSPITALS	23010106 - PURCHASE OF VANS	70732 - SPECIALIZED HOSPITAL SERVICES	12220500 - DEKINA	70,000,000	70,000,000	0	335,000,000	0
04040323000103 - In service training (continuing education)	PROCUREMENT OF HEALTH EQUIPMENT FOR ACCREDITATION OF TRAINING AT KSUTH ANYIGBA	23050101 - RESEARCH AND DEVELOPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12220500 - DEKINA	10,000,000	10,000,000	0	335,000,000	0
04050123003103 - Functional health facilities	UPGRADING AND EQUIPPING OF TEACHING HOSPITAL 'S TEMPORARY SITE.	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70732 - SPECIALIZED HOSPITAL SERVICES	12220500 - DEKINA	30,000,000	30,000,000	0	50,447,500	0
04050123003203 - Functional health facilities	PROVISION OF BASIC MEDICAL EQUIPMENT FOR TRAINING	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12220500 - DEKINA	30,000,000	30,000,000	0	400,000,000	0
04050123003303 - Functional health facilities	PROCUREMENT OF 2 NOs OF PHYSIOTHERAPY MACHINES	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12220500 - DEKINA	5,000,000	5,000,000	0	150,000,000	0
04050123003403 - Functional health facilities	RENOVATION/ PERIMETER FENCING OF THE HOSPITAL	23030130 - REHABILITATION/ REPAIRS OF FENCE FOR GOVERNMENT BUILDINGS	70732 - SPECIALIZED HOSPITAL SERVICES	12220500 - DEKINA	25,000,000	25,000,000	0	10,000,000	0
04050123003403 - Functional health facilities	PROCUREMENT AND INSTALLATION OF SOLAR ENERGY	23010144 - PURCHASE OF POWER INSTILLATION EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12220500 - DEKINA	0	0	0	50,000,000	0
04050123003403 - Functional health facilities	CONSRUCTION AND EQUIPING OF THE HOSPITAL	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70732 - SPECIALIZED HOSPITAL SERVICES	12220500 - DEKINA	0	0	0	380,000,000	0
04050123003403 - Functional health facilities	CONSTRUCTION OF STUDENT HOSTELS	23020128 - CONSTRUCTION/ PROVISION OF HOTEL BUILDINGS	70732 - SPECIALIZED HOSPITAL SERVICES	12220500 - DEKINA	0	0	0	300,000,000	0
04050123003403 - Functional health facilities	RENOVATION OF PERIMETER FENCING OF THE HOSPITAL	23020129 - CONSTRUCTION/ PROVISION OF FENCING GOVERNMENT BUILDINGS	70732 - SPECIALIZED HOSPITAL SERVICES	12220500 - DEKINA	0	0	0	150,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



04100126001703 - Health Not Elsewhere Classified	DIGITALIZATION AND NETWORKING OF HOSPITAL	23050102 - COMPUTER SOFTWARE ACQUISITION	70732 - SPECIALIZED HOSPITAL SERVICES	12220500 - DEKINA	0	0	0	300,000,000	0
04070426000103 - Monitoring and Evaluation (M&E)	STAFF EVALUATION, VERIFICATION AND VALIDATION	23050103 - MONITORING AND EVALUATION	70732 - SPECIALIZED HOSPITAL SERVICES	12220500 - DEKINA	0	0	0	214,604,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



052102700100	KOGI STATE SPECIALIST HOSPITAL, LOKOJA					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
1	Revenue	451,000,000	451,000,000	420,377,183.60	650,000,000	0
12	INDEPENDENT REVENUE	451,000,000	451,000,000	420,377,183.60	650,000,000	0
1202	NON-TAX REVENUE	451,000,000	451,000,000	420,377,183.60	650,000,000	0
120204	FEES - GENERAL	308,500,000	308,500,000	340,273,242.77	453,000,000	0
12020472	OPHTHALMIC SERVICES /OPHTHAMOLOGY FEE	2,500,000	2,500,000	231,624,138.16	3,000,000	0
12020475	AMBULANCE SERVICES (HIRING) FEE	4,000,000	4,000,000	0	4,000,000	0
12020478	X-RAY SERVICES /ULTRASOUND SCAN /MRI /CT SCAN /HSG /MAMMOGRAPHY FEE	10,000,000	10,000,000	0	20,000,000	0
12020479	LABORATING SERVICES FEE	60,000,000	60,000,000	36,898,789.11	80,000,000	0
12020482	MORTUARY SERVICES FEE	15,000,000	15,000,000	0	25,000,000	0
12020484	NHIS/ HMO FEE	155,000,000	155,000,000	71,750,315.50	245,000,000	0
12020491	SURGICAL OPERATION /ECG& ECHO /ENT (EAR, NOSE & THROAT) FEES	30,000,000	30,000,000	0	40,000,000	0
12020493	SERVICE CHARGE (DRF)	12,000,000	12,000,000	0	16,000,000	0
12020494	HOSPITAL BED CHARGES /DELIVERY /NUTRITION & DIETARY SERVICE FEES	20,000,000	20,000,000	0	20,000,000	0
120206	SALES - GENERAL	142,500,000	142,500,000	80,103,940.83	197,000,000	0
12020620	SALES OF DRUGS /PHARMACY SERVICES	110,000,000	110,000,000	80,103,940.83	150,000,000	0
12020628	SALES OF OPD CARDS/ GOPD CARDS /CONSULTATION	20,000,000	20,000,000	0	30,000,000	0
12020666	SALES FROM HDRF (DRUGS, REAGENTS & CONSUMABLE)	12,500,000	12,500,000	0	17,000,000	0
052102700100	KOGI STATE SPECIALIST HOSPITAL, LOKOJA					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	EXPENDITURES	2,546,423,251	2,431,163,251	2,163,896,251.94	4,551,442,318	0
21	PERSONNEL COST	2,152,394,479	1,874,394,479	1,774,882,658.75	2,544,746,399	0
2101	SALARY	2,152,394,479	1,874,394,479	1,774,882,658.75	2,544,746,399	0
210101	SALARIES AND WAGES	2,152,394,479	1,874,394,479	1,774,882,658.75	2,544,746,399	0
21010101	SALARY	2,138,894,479	1,838,894,479	1,740,410,658.75	2,521,746,399	0
21010104	AUXILLARY STAFF	13,500,000	35,500,000	34,472,000	23,000,000	0



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22	OTHER RECURRENT COSTS	258,028,772	420,768,772	389,013,593.19	572,403,019	0
2202	OVERHEAD COST	256,828,772	419,568,772	388,943,593.19	571,203,019	0
220201	TRAVEL & TRANSPORT - GENERAL	9,500,000	9,500,000	4,854,100	1,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	9,500,000	9,500,000	4,854,100	1,000,000	0
220202	UTILITIES - GENERAL	42,257,328	2,437,328	237,500	3,522,328	0
22020201	INTERNET ACCESS CHARGES	500,000	500,000	237,500	500,000	0
22020203	WATER RATE	160,000	160,000	0	160,000	0
22020204	ELECTRICITY BILL /CHARGES	40,797,328	977,328	0	977,328	0
22020210	HEALTH MANAGEMENT INFORMATION SYSTEM/ HOSPITAL INFORMATION MANAGEMENT	800,000	800,000	0	1,885,000	0
220203	MATERIALS & SUPPLIES - GENERAL	136,247,789	235,747,789	230,911,916.76	286,178,570	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	8,500,075	10,500,075	10,273,280	15,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	350,000	350,000	0	350,000	0
22020304	DRUGS AND MEDICAL SUPPLIES	102,500,000	162,500,000	160,237,705.06	202,328,570	0
22020311	WATER SPARE PARTS / CHEMICALS/ OTHER REGENTS	14,500,000	49,500,000	48,690,409.70	55,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	9,397,714	11,897,714	11,710,522	12,500,000	0
22020359	STATISTICAL INVESTIGATION/ DATA COLLECTION/ CAPTURING OF POOR & VULNERABLE PEOPLE DATA	1,000,000	1,000,000	0	1,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	15,844,348	71,444,348	66,599,720.02	63,800,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	1,000,000	5,600,000	5,417,900	4,500,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	2,000,000	11,000,000	10,490,766.87	7,000,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,500,000	8,500,000	8,013,989	4,500,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	2,247,429	8,247,429	6,928,427.50	9,000,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	8,296,919	37,296,919	35,748,636.65	38,000,000	0
22020441	HEALTH FACILITIES MAINTENANCE EXPENSES	800,000	800,000	0	800,000	0
220205	TRAINING - GENERAL	500,000	2,500,000	230,000	16,073,000	0
22020501	LOCAL TRAINING	500,000	2,500,000	230,000	16,073,000	0
220206	OTHER SERVICES - GENERAL	12,723,029	15,883,029	15,565,650	98,095,000	0
22020601	SECURITY SERVICES EXPENSES	5,500,000	5,560,000	5,553,000	8,160,000	0
22020603	RESIDENTIAL RENT/HIRE OF PRIVATE HOUSES	300,000	300,000	0	300,000	0



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22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	5,923,029	9,023,029	9,012,650	12,000,000	0
22020660	HEALTH INTERVENTIONS PROGRAMME TO KOGI STATE	1,000,000	1,000,000	1,000,000	77,635,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,000,000	2,000,000	559,000	26,000,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	2,000,000	2,000,000	559,000	26,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	26,826,857	28,926,857	22,556,190	28,526,857	0
22020801	MOTOR VEHICLE FUEL COST	1,200,000	1,200,000	831,000	1,200,000	0
22020806	DIESEL EXPENSES	25,326,857	25,326,857	19,421,190	25,326,857	0
22020807	FUEL EXPENSES	300,000	2,400,000	2,304,000	2,000,000	0
220209	FINANCIAL CHARGES - GENERAL	40,000	340,000	289,586.47	500,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	40,000	340,000	289,586.47	500,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	10,889,421	50,789,421	47,139,929.94	47,507,264	0
22021001	REFRESHMENT & MEALS	1,200,000	16,200,000	15,905,575	10,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	5,635,764	5,635,764	3,140,900	5,635,764	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	350,000	350,000	0	350,000	0
22021013	RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES/ DISCIPLINE COST	803,657	1,203,657	1,165,000	4,821,500	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	700,000	2,200,000	2,105,499.94	1,500,000	0
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	200,000	200,000	120,000	200,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	2,000,000	25,000,000	24,702,955	25,000,000	0
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	1,200,000	1,200,000	70,000	1,200,000	0
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	1,200,000	1,200,000	70,000	1,200,000	0
22080119	FINANCIAL ASSISTANCE TO NEEDIES	1,200,000	1,200,000	70,000	1,200,000	0
23	CAPITAL EXPENDITURE	136,000,000	136,000,000	0	1,434,292,900	0
2301	FIXED ASSETS PURCHASED	136,000,000	136,000,000	0	754,152,900	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	136,000,000	136,000,000	0	754,152,900	0
23010105	PURCHASE OF MOTOR VEHICLES	0	0	0	230,000,000	0
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	136,000,000	136,000,000	0	524,152,900	0
2302	CONSTRUCTION / PROVISION	0	0	0	680,140,000	0



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230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0	0	0	680,140,000	0
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	0	0	0	680,140,000	0
052102700100	KOGI STATE SPECIALIST HOSPITAL, LOKOJA					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
707	HEALTH	2,546,423,251	2,431,163,251	2,163,896,251.94	4,551,442,318	0
7073	HOSPITAL SERVICES	2,546,423,251	2,431,163,251	2,163,896,251.94	4,551,442,318	0
70732	SPECIALIZED HOSPITAL SERVICES	2,546,423,251	2,431,163,251	2,163,896,251.94	4,551,442,318	0

052102700100	KOGI STATE SPECIALIST HOSPITAL, LOKOJA								
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ December	2026 Approved Budget	2026 NUT Tagging
Total					136,000,000	136,000,000	0	1,434,292,900	0
04050123003703 - Functional health facilities	PROVISION OF 10 NOs OF OXYGEN PLANT	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12231200 - LOKOJA	50,000,000	50,000,000	0	50,000,000	0
04050123003803 - Functional health facilities	PROCUREMENT OF VENTILATOR MACHINES	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12231200 - LOKOJA	0	0	0	40,000,000	0
04050123003903 - Functional health facilities	PROCUREMENT OF PHYSIOTHERAPY MACHINES	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12231200 - LOKOJA	0	0	0	10,000,000	0
04050123004003 - Functional health facilities	PROVISION OF INCUBATOR MACHINES	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12231200 - LOKOJA	0	0	0	6,000,000	0
04050124000503 - Functional health facilities	PURCHASE AND INSTALLATION OF ELECTRONIC MEDICAL RECORDS SYSTEM AND HARDWARE	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12231200 - LOKOJA	20,000,000	20,000,000	0	64,400,000	0
04050124000603 - Functional health facilities	EXPANSION OF EXISTING MORGUE	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12231200 - LOKOJA	26,000,000	26,000,000	0	26,000,000	0
04050124000903 - Functional health facilities	PURCHASE OF 1NO OF TOYOTA LAND CRUISER	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12231200 - LOKOJA	40,000,000	40,000,000	0	100,000,000	0
04050126000603 - Functional health facilities	CONSTRUCTION OF OUTPATIENTCLINIC COMPLEX GENERAL,SURGICAL,PAEDIATRICS MEDICAL AND DIALYSIS COMPLEX.	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70732 - SPECIALIZED HOSPITAL SERVICES	12231100 - KOGI	0	0	0	631,750,000	0



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	RENOVATION OF THE HOSPITAL ROOF. CREATION OF SIDE LAB.								
04100126000503 - Health Not Elsewhere Classified	PROVISION OF 10 NO. OXYGEN CONCENTRATOR	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70732 - SPECIALIZED HOSPITAL SERVICES	12231100 - KOGI	0	0	0	3,850,000	0
04100126000603 - Health Not Elsewhere Classified	PROVISION OF DIATHERMY MACHINE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70732 - SPECIALIZED HOSPITAL SERVICES	12231100 - KOGI	0	0	0	13,300,000	0
04100126000703 - Health Not Elsewhere Classified	PROVISION OF DIALYSIS BED	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70732 - SPECIALIZED HOSPITAL SERVICES	12231100 - KOGI	0	0	0	3,000,000	0
04100126000803 - Health Not Elsewhere Classified	PROVISION OF 10 NO. SUCTIONING MACHINE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70732 - SPECIALIZED HOSPITAL SERVICES	12231100 - KOGI	0	0	0	2,240,000	0
04100126000903 - Health Not Elsewhere Classified	PROVISION OF 2 NO. RADIANT WARMER MACHINE	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12231100 - KOGI	0	0	0	3,080,000	0
04100126001003 - Health Not Elsewhere Classified	PROVISION OF PHOTOTHERAPY MACHINES	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12231100 - KOGI	0	0	0	1,396,500	0
04100126001103 - Health Not Elsewhere Classified	PROVISION OF ENDOSCOPIC MACHINE	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12231100 - KOGI	0	0	0	21,000,000	0
04100126001203 - Health Not Elsewhere Classified	PROVISION OF ENT EQUIPMENT	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12231100 - KOGI	0	0	0	60,000,000	0
04100126001303 - Health Not Elsewhere Classified	PROVISION OF ORTHOPEDIC EQUIPMENT	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12231100 - KOGI	0	0	0	39,376,400	0
04100126001403 - Health Not Elsewhere Classified	PROVISION OF OPHTHALMOLOGY EQUIPMENT	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12231100 - KOGI	0	0	0	38,500,000	0
04050124000503 - Functional health facilities	UPGRADE OF ELECTRONIC MEDICAL RECORDS SYSTEM AND HARDWARE	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12242200 - STATE WIDE	0	0	0	64,400,000	0
04050124000603 - Functional health facilities	EXPANSION OF EXISTING MORGUE	23020106 - CONSTRUCTION / PROVISION OF	70732 - SPECIALIZED HOSPITAL SERVICES	12242200 - STATE WIDE	0	0	0	26,000,000	0



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



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052102800100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
1	Revenue	190,900,000	190,900,000	7,061,069,648.87	6,332,874,368	0
12	INDEPENDENT REVENUE	190,900,000	190,900,000	316,484,005	332,874,368	0
1202	NON-TAX REVENUE	190,900,000	190,900,000	316,484,005	332,874,368	0
120204	FEES - GENERAL	125,500,000	125,500,000	296,232,505	214,596,067	0
12020472	OPHTHALMIC SERVICES /OPHTHAMOLOGY FEE	3,000,000	3,000,000	259,366,856	3,754,260	0
12020473	DENTAL SERVICES FEE	1,700,000	1,700,000	360,000	1,700,000	0
12020475	AMBULANCE SERVICES (HIRING) FEE	4,000,000	4,000,000	1,009,000	3,531,600	0
12020478	X-RAY SERVICES /ULTRASOUND SCAN /MRI /CT SCAN /HSG /MAMMOGRAPHY FEE	35,000,000	35,000,000	10,079,800	58,055,220	0
12020479	LABORATING SERVICES FEE	37,000,000	37,000,000	7,021,660	47,210,940	0
12020484	NHIS/ HMO FEE	10,000,000	10,000,000	10,342,339	46,428,647	0
12020486	HYPERBARIC OXYGEN SERVICES FEE	0	0	966,500	0	0
12020489	PHYSIOTHERAPY SERVICE CHARGES FEE	1,800,000	1,800,000	474,000	3,434,400	0
12020491	SURGICAL OPERATION /ECG& ECHO /ENT (EAR, NOSE & THROAT) FEES	18,000,000	18,000,000	2,555,000	23,057,100	0
12020494	HOSPITAL BED CHARGES /DELIVERY /NUTRITION & DIETARY SERVICE FEES	15,000,000	15,000,000	4,057,350	27,423,900	0
120206	SALES - GENERAL	64,800,000	64,800,000	19,842,900	112,788,841	0
12020620	SALES OF DRUGS /PHARMACY SERVICES	53,000,000	53,000,000	16,774,400	89,698,962	0
12020628	SALES OF OPD CARDS/ GOPD CARDS /CONSULTATION	10,000,000	10,000,000	2,529,500	16,748,479	0
12020654	SALES OF OXYGEN IN CYLINDER	1,800,000	1,800,000	539,000	6,341,400	0
120207	EARNINGS -GENERAL	600,000	600,000	408,600	5,489,460	0
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS /AGENCIES	600,000	600,000	408,600	5,489,460	0
13	AID AND GRANTS	0	0	6,744,585,643.87	6,000,000,000	0
1302	GRANTS	0	0	6,744,585,643.87	6,000,000,000	0
130201	DOMESTIC GRANTS	0	0	6,744,585,643.87	6,000,000,000	0
13020104	CAPITAL GRANTS FROM LGAS	0	0	6,744,585,643.87	6,000,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



052102800100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	EXPENDITURES	12,811,000,000	8,843,000,000	4,357,537,891.11	11,990,631,563	0
21	PERSONNEL COST	2,542,000,000	2,254,000,000	687,228,946.74	3,023,331,563	0
2101	SALARY	2,142,000,000	1,842,000,000	674,128,855.73	2,563,331,563	0
210101	SALARIES AND WAGES	2,142,000,000	1,842,000,000	674,128,855.73	2,563,331,563	0
21010101	SALARY	1,976,533,815	1,676,533,815	570,537,760.54	2,363,331,563	0
21010104	AUXILLARY STAFF	165,466,185	165,466,185	103,591,095.19	200,000,000	0
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	400,000,000	412,000,000	13,100,091.01	460,000,000	0
210201	ALLOWANCES	400,000,000	412,000,000	13,100,091.01	460,000,000	0
21020101	CALL DUTY ALLOWANCE	0	8,000,000	7,087,091.01	20,000,000	0
21020107	NYSC ALLOWANCES	400,000,000	400,000,000	6,013,000	430,000,000	0
21020108	AUXILIARY STAFF & IT STUDENTS ALLOWANCE	0	4,000,000	0	10,000,000	0
22	OTHER RECURRENT COSTS	639,000,000	1,709,000,000	1,079,185,292.47	1,657,300,000	0
2202	OVERHEAD COST	639,000,000	1,709,000,000	1,079,185,292.47	1,657,300,000	0
220201	TRAVEL & TRANSPORT - GENERAL	25,000,000	25,000,000	7,814,750	25,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	25,000,000	25,000,000	7,814,750	25,000,000	0
220202	UTILITIES - GENERAL	26,800,000	26,800,000	6,246,175	30,800,000	0
22020201	INTERNET ACCESS CHARGES	20,000,000	20,000,000	5,695,700	20,000,000	0
22020204	ELECTRICITY BILL /CHARGES	6,000,000	6,000,000	0	10,000,000	0
22020210	HEALTH MANAGEMENT INFORMATION SYSTEM/ HOSPITAL INFORMATION MANAGEMENT	800,000	800,000	550,475	800,000	0
220203	MATERIALS & SUPPLIES - GENERAL	310,000,000	310,000,000	185,982,059.79	310,000,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	13,000,000	13,000,000	5,995,100	13,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	2,000,000	2,000,000	0	2,000,000	0
22020304	DRUGS AND MEDICAL SUPPLIES	260,000,000	260,000,000	162,158,159.79	260,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	35,000,000	35,000,000	17,828,800	35,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	59,200,000	469,200,000	400,506,315.03	295,000,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	5,000,000	5,000,000	3,426,475	35,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	10,000,000	10,000,000	2,688,925	15,000,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	10,000,000	10,000,000	6,107,030	15,000,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	17,200,000	17,200,000	5,411,500	20,000,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	7,000,000	7,000,000	3,795,250	10,000,000	0
22020441	HEALTH FACILITIES MAINTENANCE EXPENSES	10,000,000	420,000,000	379,077,135.03	200,000,000	0
220205	TRAINING - GENERAL	10,000,000	10,000,000	1,697,000	10,000,000	0
22020501	LOCAL TRAINING	10,000,000	10,000,000	1,697,000	10,000,000	0
220206	OTHER SERVICES - GENERAL	41,000,000	251,000,000	10,611,310	260,000,000	0
22020601	SECURITY SERVICES EXPENSES	10,000,000	10,000,000	2,820,000	15,000,000	0
22020603	RESIDENTIAL RENT/HIRE OF PRIVATE HOUSES	20,000,000	20,000,000	1,000,000	20,000,000	0
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	6,000,000	6,000,000	3,293,600	10,000,000	0
22020660	HEALTH INTERVENTIONS PROGRAMME TO KOGI STATE	5,000,000	5,000,000	1,225,000	5,000,000	0
22020662	ACCREDITATION OF TECHNICAL SCHOOLS /ACCREDITATION OF SERVICE PROVIDERS/ ACCREDITATION OF COURSES	0	200,000,000	240,000	200,000,000	0
22020672	REFUND OF VARIOUS EXPENSES INRESPECT OF GOVERNMENT ACTIVITIES CARRIED OUT WITH PERSONAL MONEY	0	10,000,000	2,032,710	10,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	6,500,000	6,500,000	1,173,500	6,500,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	6,500,000	6,500,000	1,173,500	6,500,000	0
220208	FUEL & LUBRICANTS - GENERAL	104,000,000	104,000,000	45,171,202.75	135,000,000	0
22020801	MOTOR VEHICLE FUEL COST	4,000,000	4,000,000	3,686,200	25,000,000	0
22020806	DIESEL EXPENSES	90,000,000	90,000,000	34,839,900	90,000,000	0
22020807	FUEL EXPENSES	10,000,000	10,000,000	6,645,102.75	20,000,000	0
220209	FINANCIAL CHARGES - GENERAL	2,000,000	452,000,000	400,118,389.44	504,000,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	2,000,000	2,000,000	1,722,715	4,000,000	0
22020902	INSURANCE PREMIUM	0	450,000,000	398,395,674.44	500,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	54,500,000	54,500,000	19,864,590.46	81,000,000	0
22021001	REFRESHMENT & MEALS	10,000,000	10,000,000	9,972,600	20,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	10,000,000	10,000,000	1,691,400.46	10,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	10,000,000	10,000,000	400,000	10,000,000	0
22021013	RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES/ DISCIPLINE COST	4,000,000	4,000,000	580,000	4,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	5,000,000	5,000,000	2,109,000	5,000,000	0
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	3,500,000	3,500,000	750,000	20,000,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	12,000,000	12,000,000	4,361,590	12,000,000	0
23	CAPITAL EXPENDITURE	9,630,000,000	4,880,000,000	2,591,123,651.90	7,310,000,000	0
2301	FIXED ASSETS PURCHASED	0	1,050,000,000	419,904,847.54	1,050,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	0	1,050,000,000	419,904,847.54	1,050,000,000	0
23010105	PURCHASE OF MOTOR VEHICLES	0	350,000,000	175,200,000	350,000,000	0
23010113	PURCHASE OF COMPUTERS	0	0	0	100,000,000	0
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0	700,000,000	244,704,847.54	600,000,000	0
2302	CONSTRUCTION / PROVISION	8,930,000,000	3,730,000,000	2,171,218,804.36	6,100,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	8,930,000,000	3,730,000,000	2,171,218,804.36	6,100,000,000	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	1,200,000,000	200,000,000	0	1,000,000,000	0
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	6,050,000,000	1,550,000,000	587,398,224.80	2,000,000,000	0
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	280,000,000	280,000,000	0	2,100,000,000	0
23020131	CONSTRUCTION /PROVISION OF HOSTEL BUILDINGS	1,400,000,000	1,700,000,000	1,583,820,579.56	1,000,000,000	0
2303	REHABILITATION / REPAIRS	700,000,000	100,000,000	0	100,000,000	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	700,000,000	100,000,000	0	100,000,000	0
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	700,000,000	100,000,000	0	0	0
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0	0	0	100,000,000	0
2305	OTHER CAPITAL PROJECTS	0	0	0	60,000,000	0
230501	ACQUISITION OF NON TANGIBLE ASSETS	0	0	0	60,000,000	0
23050102	COMPUTER SOFTWARE ACQUISITION	0	0	0	60,000,000	0
052102800100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE					



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
707	HEALTH	12,811,000,000	8,843,000,000	4,357,537,891.11	11,990,631,563	0
7073	HOSPITAL SERVICES	12,811,000,000	8,843,000,000	4,357,537,891.11	11,990,631,563	0
70732	SPECIALIZED HOSPITAL SERVICES	12,811,000,000	8,843,000,000	4,357,537,891.11	11,990,631,563	0

052102800100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE								
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ December	2026 Approved Budget	2026 NUT Tagging
Total					9,630,000,000	4,880,000,000	2,591,123,651.90	7,310,000,000	0
04050125000103 - Functional health facilities	CONSTRUCTION AND EQUIPPING OF ADMINISTRATIVE BLOCK	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70732 - SPECIALIZED HOSPITAL SERVICES	12211700 - OKENE	1,200,000,000	200,000,000	0	1,000,000,000	0
04050125000203 - Functional health facilities	CONSTRUCTION AND EQUIPPING OF HOUSE OFFICER'S QUARTERS	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70732 - SPECIALIZED HOSPITAL SERVICES	12211700 - OKENE	1,000,000,000	200,000,000	0	700,000,000	0
04050125000303 - Functional health facilities	CONSTRUCTION AND EQUIPPING OF CMD QUARTERS	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70732 - SPECIALIZED HOSPITAL SERVICES	12211700 - OKENE	250,000,000	250,000,000	0	300,000,000	0
04050125000403 - Functional health facilities	CONSTRUCTION AND EQUIPPING OF BLOCKS OF FLATS FOR MEDICAL DOCTORS	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70732 - SPECIALIZED HOSPITAL SERVICES	12211700 - OKENE	1,200,000,000	700,000,000	587,398,224.80	1,000,000,000	0
04050125000503 - Functional health facilities	CONSTRUCTION AND EQUIPPING OF FLATS FOR CONSULTANT DOCTORS	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70732 - SPECIALIZED HOSPITAL SERVICES	12211700 - OKENE	1,200,000,000	200,000,000	0	0	0
04050125000603 - Functional health facilities	CONSTRUCTION AND EQUIPPING OF FLATS FOR STAFF	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70732 - SPECIALIZED HOSPITAL SERVICES	12211700 - OKENE	2,400,000,000	200,000,000	0	0	0
04050125000703 - Functional health facilities	CONSTRUCTION AND EQUIPPING OF HOSPITAL MORTUARY	23020106 - CONSTRUCTION /	70732 - SPECIALIZED HOSPITAL SERVICES	12211700 - OKENE	90,000,000	90,000,000	0	500,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



		PROVISION OF HOSPITALS / HEALTH CENTRES							
04050125000803 - Functional health facilities	CONSTRUCTION AND EQUIPPING OF LAUNDRY DEPARTMENT	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70732 - SPECIALIZED HOSPITAL SERVICES	12211700 - OKENE	90,000,000	90,000,000	0	0	0
04050125000903 - Functional health facilities	CONSTRUCTION AND EQUIPPING OF CENTRAL AND STORE STERILIZATION DEPARTMENT	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70732 - SPECIALIZED HOSPITAL SERVICES	12211700 - OKENE	100,000,000	100,000,000	0	600,000,000	0
04050125001003 - Functional health facilities	CONSTRUCTION AND EQUIPPING OF MEDICAL STUDENTS/NURSES HOSTELS	23020131 - CONSTRUCTION /PROVISION OF HOSTEL BUILDINGS	70732 - SPECIALIZED HOSPITAL SERVICES	12211700 - OKENE	1,400,000,000	1,700,000,000	1,583,820,579.56	1,000,000,000	0
04050125001103 - Functional health facilities	COMPLETION AND RENOVATION OF WORK OF THE OLD HOSPITAL BUILDINGS	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70732 - SPECIALIZED HOSPITAL SERVICES	12211700 - OKENE	700,000,000	100,000,000	0	0	0
04050125001203 - Functional health facilities	PROCUREMENT OF RADIOLOGICAL EQUIPMENT	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12211700 - OKENE	0	200,000,000	125,698,650.94	600,000,000	0
04100125000103 - Health Not Elsewhere Classified	PROCUREMENT AND DELIVERY OF MOTOR VEHICLES	23010105 - PURCHASE OF MOTOR VEHICLES	70732 - SPECIALIZED HOSPITAL SERVICES	12211700 - OKENE	0	350,000,000	175,200,000	350,000,000	0
04100126000103 - Health Not Elsewhere Classified	PROCUREMENT OF 1No. INCINERATOR AND WET SCRUBBER	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12211700 - OKENE	0	500,000,000	119,006,196.60	0	0
04050126000703 - Functional health facilities	CONSTRUCTION AND EQUIPPING OF CONSULTING ROOMS	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70732 - SPECIALIZED HOSPITAL SERVICES	12211600 - OKEHI	0	0	0	500,000,000	0
04050126000803 - Functional health facilities	CONSTRUCTION AND EQUIPPING OF INCINERATOR/WELD SCRUBBER	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70732 - SPECIALIZED HOSPITAL SERVICES	12211600 - OKEHI	0	0	0	500,000,000	0
04100126001503 - Health Not Elsewhere Classified	PROCUREMENT OF 50NOS COMPUTER LAPTOPS, DESKTOPS	23010113 - PURCHASE OF COMPUTERS	70732 - SPECIALIZED HOSPITAL SERVICES	12211600 - OKEHI	0	0	0	100,000,000	0
04100126001603 - Health Not Elsewhere Classified	UPGRADE OF ELECTRONIC MEDICAL RECORD (EMR) FACILITY AT CUSTECHTH, OKENE	23050102 - COMPUTER SOFTWARE ACQUISITION	70732 - SPECIALIZED HOSPITAL SERVICES	12211600 - OKEHI	0	0	0	60,000,000	0
04050126000903 - Functional health facilities	REHABILITATION AND EQUIPPING OF HOSPITAL CENTRAL STORE	23030121 - REHABILITATION /	70732 - SPECIALIZED HOSPITAL SERVICES	12211600 - OKEHI	0	0	0	50,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



		REPAIRS OF OFFICE BUILDINGS							
04050126001003 - Functional health facilities	REHABILITATION AND EQUIPPING OF HOSPITAL CENTRAL PHARMACEUTICAL STORE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70732 - SPECIALIZED HOSPITAL SERVICES	12211600 - OKEHI	0	0	0	50,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



052110200100	KOGI STATE HOSPITAL MANAGEMENT BOARD					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
1	Revenue	110,000,000	110,000,000	109,848,350	225,000,000	0
12	INDEPENDENT REVENUE	110,000,000	110,000,000	109,848,350	225,000,000	0
1202	NON-TAX REVENUE	110,000,000	110,000,000	109,848,350	225,000,000	0
120204	FEES - GENERAL	19,300,000	19,300,000	46,768,300	29,000,000	0
12020472	OPHTHALMIC SERVICES /OPHTHAMOLOGY FEE	1,000,000	1,000,000	43,669,750	1,000,000	0
12020473	DENTAL SERVICES FEE	1,000,000	1,000,000	1,000	1,000,000	0
12020475	AMBULANCE SERVICES (HIRING) FEE	3,300,000	3,300,000	0	5,000,000	0
12020478	X-RAY SERVICES /ULTRASOUND SCAN /MRI /CT SCAN /HSG /MAMMOGRAPHY FEE	1,000,000	1,000,000	0	2,000,000	0
12020479	LABORATING SERVICES FEE	2,000,000	2,000,000	146,600	4,500,000	0
12020482	MORTUARY SERVICES FEE	3,000,000	3,000,000	62,800	3,500,000	0
12020491	SURGICAL OPERATION /ECG& ECHO /ENT (EAR, NOSE & THROAT) FEES	3,000,000	3,000,000	177,000	5,000,000	0
12020492	MEDICAL CERTIFICATE	3,000,000	3,000,000	5,000	3,000,000	0
12020494	HOSPITAL BED CHARGES /DELIVERY /NUTRITION & DIETARY SERVICE FEES	2,000,000	2,000,000	2,706,150	4,000,000	0
120206	SALES - GENERAL	90,000,000	90,000,000	4,880,750	195,000,000	0
12020628	SALES OF OPD CARDS/ GOPD CARDS /CONSULTATION	30,000,000	30,000,000	4,281,850	90,000,000	0
12020666	SALES FROM HDRF (DRUGS, REAGENTS & CONSUMABLE)	60,000,000	60,000,000	598,900	105,000,000	0
120207	EARNINGS -GENERAL	700,000	700,000	58,199,300	1,000,000	0
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS /AGENCIES	700,000	700,000	58,199,300	1,000,000	0
052110200100	KOGI STATE HOSPITAL MANAGEMENT BOARD					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	EXPENDITURES	6,831,896,049	5,509,896,049	5,294,511,205.49	8,669,487,549	0
21	PERSONNEL COST	6,704,365,449	4,854,365,449	4,784,773,949.31	7,507,654,449	0
2101	SALARY	6,697,365,449	4,847,365,449	4,783,462,949.31	7,500,654,449	0
210101	SALARIES AND WAGES	6,697,365,449	4,847,365,449	4,783,462,949.31	7,500,654,449	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



21010101	SALARY	6,697,365,449	4,847,365,449	4,783,462,949.31	7,500,654,449	0
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	7,000,000	7,000,000	1,311,000	7,000,000	0
210201	ALLOWANCES	7,000,000	7,000,000	1,311,000	7,000,000	0
21020105	FURNITURE ALLOWANCE /1ST - 28TH DAYS ALLOWANCE	7,000,000	7,000,000	1,311,000	7,000,000	0
22	OTHER RECURRENT COSTS	127,530,600	655,530,600	509,737,256.18	161,833,100	0
2202	OVERHEAD COST	125,530,600	653,530,600	508,932,256.18	159,833,100	0
220201	TRAVEL & TRANSPORT - GENERAL	30,000,000	70,000,000	63,415,540	60,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	30,000,000	70,000,000	63,415,540	60,000,000	0
220202	UTILITIES - GENERAL	713,500	713,500	0	713,500	0
22020203	WATER RATE	110,000	110,000	0	110,000	0
22020204	ELECTRICITY BILL /CHARGES	300,000	300,000	0	300,000	0
22020205	TELEPHONE CHARGES	303,500	303,500	0	303,500	0
220203	MATERIALS & SUPPLIES - GENERAL	5,007,600	13,007,600	7,919,920	7,507,600	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	3,500,000	3,500,000	2,501,020	5,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	207,600	207,600	0	207,600	0
22020323	OFFICE AND GENERAL EXPENSES	1,300,000	9,300,000	5,418,900	2,300,000	0
220204	MAINTENANCE SERVICES - GENERAL	22,050,000	22,050,000	10,018,900	21,012,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	8,000,000	8,000,000	1,355,500	8,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	5,500,000	5,500,000	3,447,500	5,500,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,595,000	2,595,000	2,450,000	1,557,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	2,955,000	2,955,000	350,000	2,955,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	3,000,000	3,000,000	2,415,900	3,000,000	0
220205	TRAINING - GENERAL	3,500,000	3,500,000	400,000	3,500,000	0
22020501	LOCAL TRAINING	2,500,000	2,500,000	0	2,500,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	1,000,000	1,000,000	400,000	1,000,000	0
220206	OTHER SERVICES - GENERAL	4,000,000	504,000,000	401,835,623.18	4,000,000	0
22020601	SECURITY SERVICES EXPENSES	2,000,000	2,000,000	0	2,000,000	0
22020660	HEALTH INTERVENTIONS PROGRAMME TO KOGI STATE	2,000,000	502,000,000	401,835,623.18	2,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	3,000,000	3,000,000	80,000	3,000,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	500,000	500,000	0	500,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



22020702	LEGAL SERVICES /PREROGATIVE OF MERCYEXPENSES/ IMPLEMENTATION OF ACJ LAW 2017	2,500,000	2,500,000	80,000	2,500,000	0
220208	FUEL & LUBRICANTS - GENERAL	2,650,000	2,650,000	170,000	4,600,000	0
22020801	MOTOR VEHICLE FUEL COST	2,000,000	2,000,000	170,000	4,000,000	0
22020803	PLANTS/ GENERATOR FUEL COST	50,000	50,000	0	100,000	0
22020806	DIESEL EXPENSES	600,000	600,000	0	500,000	0
220209	FINANCIAL CHARGES - GENERAL	259,500	259,500	0	300,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	259,500	259,500	0	300,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	54,350,000	34,350,000	25,092,273	55,200,000	0
22021001	REFRESHMENT & MEALS	1,000,000	1,000,000	850,000	1,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	500,000	500,000	0	500,000	0
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	1,200,000	1,200,000	0	1,200,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	150,000	150,000	0	1,000,000	0
22021013	RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES/ DISCIPLINE COST	1,500,000	1,500,000	0	1,500,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	50,000,000	30,000,000	24,242,273	50,000,000	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	2,000,000	2,000,000	805,000	2,000,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	2,000,000	2,000,000	805,000	2,000,000	0
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	2,000,000	2,000,000	805,000	2,000,000	0
23	CAPITAL EXPENDITURE	0	0	0	1,000,000,000	0
2301	FIXED ASSETS PURCHASED	0	0	0	1,000,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	0	0	0	1,000,000,000	0
23010145	PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	0	0	0	1,000,000,000	0
052110200100	KOGI STATE HOSPITAL MANAGEMENT BOARD					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
707	HEALTH	6,831,896,049	5,509,896,049	5,294,511,205.49	8,669,487,549	0
7073	HOSPITAL SERVICES	6,831,896,049	5,509,896,049	5,294,511,205.49	8,669,487,549	0
70731	GENERAL HOSPITAL SERVICES	6,831,896,049	5,509,896,049	5,294,511,205.49	8,669,487,549	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



052110200100	KOGI STATE HOSPITAL MANAGEMENT BOARD								
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ December	2026 Approved Budget	2026 NUT Tagging
Total	-	-	-	-	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,000,000,000</u>	<u>0</u>
04100126001802 - Health Not Elsewhere Classified	DIGITALIZATION OF 5 ZONAL HOSPITALS ACROSS THE STATE	23010145 - PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	70731 - GENERAL HOSPITAL SERVICES	12242200 - STATE WIDE	0	0	0	1,000,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



052110400100	COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
1	Revenue	122,765,000	122,765,000	171,300,000	150,000,000	0
12	INDEPENDENT REVENUE	122,765,000	122,765,000	171,300,000	150,000,000	0
1201	TAX REVENUE	6,600,000	6,600,000	103,915,000	7,000,000	0
120103	OTHER TAXES	6,600,000	6,600,000	103,915,000	7,000,000	0
12010311	EDUCATION DEVELOPMENT LEVY	6,600,000	6,600,000	103,915,000	7,000,000	0
1202	NON-TAX REVENUE	116,165,000	116,165,000	67,385,000	143,000,000	0
120204	FEES - GENERAL	85,215,000	85,215,000	56,330,000	80,100,000	0
12020409	TUITION FEES/ SDC TUITION FEES	5,000,000	5,000,000	4,200,000	1,000,000	0
12020412	TRANSCRIPT FEES	750,000	750,000	500,000	6,000,000	0
12020415	CONTRACTOR REGISTRATION/ RENEWAL FEES	4,400,000	4,400,000	1,885,000	2,500,000	0
12020423	ACCEPTANCE OF ADMISSION LETTER	2,400,000	2,400,000	700,000	4,000,000	0
12020433	EXAMINATION FEES	11,165,000	11,165,000	9,250,000	9,000,000	0
12020434	LIBRARY FEES	3,850,000	3,850,000	1,645,000	4,000,000	0
12020449	NON- REFUNDABLE CAUTION FEES	7,700,000	7,700,000	3,110,000	9,000,000	0
12020458	ACCOMMODATION FEE	12,000,000	12,000,000	11,800,000	6,600,000	0
12020459	INSTRUMENT FEES	3,850,000	3,850,000	1,645,000	4,000,000	0
12020460	TRANSPORTATION FEES	15,950,000	15,950,000	14,620,000	5,000,000	0
12020461	ENVIRONMENTAL CLEANING FEE	4,950,000	4,950,000	1,765,000	7,500,000	0
12020476	CHARGES FROM SEMINARS AND WORKSHOPS	5,500,000	5,500,000	2,000,000	1,500,000	0
12020479	LABORATING SERVICES FEE	7,700,000	7,700,000	3,210,000	20,000,000	0
120206	SALES - GENERAL	13,700,000	13,700,000	3,435,000	31,850,000	0
12020617	SALES OF APPLICATION / EMPLOYMENT FORM	6,000,000	6,000,000	0	12,000,000	0
12020632	SALES OF MANAGEMENT HAND BOOK	1,375,000	1,375,000	840,000	7,500,000	0
12020633	SALES OF STUDENT I.D. CARDS	1,375,000	1,375,000	830,000	6,175,000	0
12020665	SALES WATER BOARD FORM	4,950,000	4,950,000	1,765,000	6,175,000	0
120207	EARNINGS -GENERAL	17,250,000	17,250,000	7,620,000	31,050,000	0
12020728	EARNINGS FROM RESEARCH AND DOCUMENTATION	5,500,000	5,500,000	2,130,000	17,000,000	0
12020740	EARNINGS FROM SHOP RENTAGE	50,000	50,000	0	50,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



12020746	EARNING FROM HIRE OF DESK AND CHAIR	7,700,000	7,700,000	3,210,000	9,000,000	0
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS /AGENCIES	4,000,000	4,000,000	2,280,000	5,000,000	0
052110400100	COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	EXPENDITURES	1,031,634,262	1,070,634,262	573,970,182.10	1,064,773,161	0
21	PERSONNEL COST	721,334,262	728,334,262	446,729,916.53	725,473,161	0
2101	SALARY	721,334,262	728,334,262	446,729,916.53	725,473,161	0
210101	SALARIES AND WAGES	721,334,262	728,334,262	446,729,916.53	725,473,161	0
21010101	SALARY	711,334,262	711,334,262	432,883,915.67	705,473,161	0
21010104	AUXILLARY STAFF	10,000,000	17,000,000	13,846,000.86	20,000,000	0
22	OTHER RECURRENT COSTS	214,800,000	246,800,000	119,373,265.57	238,300,000	0
2202	OVERHEAD COST	214,800,000	246,800,000	119,373,265.57	238,300,000	0
220201	TRAVEL & TRANSPORT - GENERAL	5,000,000	5,000,000	1,815,500	5,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	5,000,000	5,000,000	1,815,500	5,000,000	0
220202	UTILITIES - GENERAL	6,500,000	6,500,000	1,961,150	6,500,000	0
22020201	INTERNET ACCESS CHARGES	2,000,000	2,000,000	522,500	2,000,000	0
22020203	WATER RATE	2,000,000	2,000,000	0	2,000,000	0
22020204	ELECTRICITY BILL /CHARGES	2,000,000	2,000,000	1,359,650	2,000,000	0
22020205	TELEPHONE CHARGES	500,000	500,000	79,000	500,000	0
220203	MATERIALS & SUPPLIES - GENERAL	49,000,000	64,000,000	31,611,358.84	56,500,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	2,000,000	2,000,000	788,125	2,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	1,000,000	1,000,000	170,000	1,000,000	0
22020304	DRUGS AND MEDICAL SUPPLIES	8,000,000	10,000,000	4,909,905	10,000,000	0
22020305	UNIFORMS AND OTHER CLOTHINGS	2,000,000	2,000,000	0	2,000,000	0
22020311	WATER SPARE PARTS / CHEMICALS/ OTHER REGENTS	5,000,000	10,000,000	5,222,500	7,000,000	0
22020312	LIBRARY EXPENSES	2,000,000	2,000,000	65,000	2,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	28,000,000	36,000,000	20,104,828.84	31,500,000	0
22020346	PRODUCTION OF I.D CARD /STATE CALENDAR /DIARIES/ NOMINAL ROLL	1,000,000	1,000,000	351,000	1,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	28,000,000	33,000,000	14,844,095	31,500,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	15,000,000	15,000,000	6,928,900	15,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	1,000,000	1,000,000	347,395	1,000,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,500,000	3,500,000	1,633,150	4,000,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	1,500,000	1,500,000	122,250	1,500,000	0
22020421	MAINTENANCE OF HOSTELS	7,000,000	12,000,000	5,812,400	10,000,000	0
220205	TRAINING - GENERAL	13,000,000	13,000,000	6,287,300	17,000,000	0
22020501	LOCAL TRAINING	3,000,000	3,000,000	800,000	4,000,000	0
22020502	INTERNATIONAL TRAINING	1,000,000	1,000,000	0	1,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	9,000,000	9,000,000	5,487,300	12,000,000	0
220206	OTHER SERVICES - GENERAL	33,500,000	38,500,000	18,733,494	37,500,000	0
22020601	SECURITY SERVICES EXPENSES	2,000,000	2,000,000	1,118,000	3,000,000	0
22020603	RESIDENTIAL RENT/HIRE OF PRIVATE HOUSES	4,000,000	6,000,000	3,000,000	4,000,000	0
22020639	CONDUCT OF EXAMS EXPENSES	12,000,000	15,000,000	11,796,344	15,000,000	0
22020660	HEALTH INTERVENTIONS PROGRAMME TO KOGI STATE	500,000	500,000	0	500,000	0
22020662	ACCREDITATION OF TECHNICAL SCHOOLS /ACCREDITATION OF SERVICE PROVIDERS/ ACCREDITATION OF COURSES	15,000,000	15,000,000	2,819,150	15,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	500,000	500,000	0	500,000	0
22020702	LEGAL SERVICES /PREROGATIVE OF MERCYEXPENSES/ IMPLEMENTATION OF ACJ LAW 2017	500,000	500,000	0	500,000	0
220208	FUEL & LUBRICANTS - GENERAL	39,000,000	39,000,000	19,870,100	35,000,000	0
22020801	MOTOR VEHICLE FUEL COST	32,000,000	32,000,000	19,580,300	30,000,000	0
22020803	PLANTS/ GENERATOR FUEL COST	3,000,000	3,000,000	153,800	2,000,000	0
22020806	DIESEL EXPENSES	4,000,000	4,000,000	136,000	3,000,000	0
220209	FINANCIAL CHARGES - GENERAL	300,000	300,000	57,467.73	300,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	300,000	300,000	57,467.73	300,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	40,000,000	47,000,000	24,192,800	48,500,000	0
22021001	REFRESHMENT & MEALS	20,000,000	27,000,000	19,703,550	25,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	2,000,000	2,000,000	246,000	2,000,000	0
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	1,000,000	1,000,000	40,500	1,500,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	2,000,000	2,000,000	858,000	3,000,000	0
22021013	RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES/ DISCIPLINE COST	2,000,000	2,000,000	0	3,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	1,000,000	1,000,000	150,000	1,000,000	0
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	6,000,000	6,000,000	0	6,000,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	6,000,000	6,000,000	3,194,750	7,000,000	0
23	CAPITAL EXPENDITURE	95,500,000	95,500,000	7,867,000	101,000,000	0
2301	FIXED ASSETS PURCHASED	65,500,000	65,500,000	0	66,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	65,500,000	65,500,000	0	66,000,000	0
23010105	PURCHASE OF MOTOR VEHICLES	40,000,000	40,000,000	0	60,000,000	0
23010108	PURCHASE OF BUSES	10,000,000	10,000,000	0	0	0
23010113	PURCHASE OF COMPUTERS	2,500,000	2,500,000	0	3,000,000	0
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	3,000,000	3,000,000	0	0	0
23010128	PURCHASE OF SECURITY EQUIPMENT	10,000,000	10,000,000	0	3,000,000	0
2302	CONSTRUCTION / PROVISION	30,000,000	30,000,000	7,867,000	15,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	30,000,000	30,000,000	7,867,000	15,000,000	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	10,000,000	10,000,000	0	0	0
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	10,000,000	10,000,000	7,732,000	15,000,000	0
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	10,000,000	10,000,000	135,000	0	0
2303	REHABILITATION / REPAIRS	0	0	0	20,000,000	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0	0	0	20,000,000	0
23030110	REHABILITATION / REPAIRS - LIBRARIES	0	0	0	10,000,000	0
23030127	REHABILITATION/ REPAIRS- ICT INFRASTRUCTURES	0	0	0	10,000,000	0
052110400100	COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
709	EDUCATION	1,031,634,262	1,070,634,262	573,970,182.10	1,064,773,161	0
7094	TERTIARY EDUCATION	1,031,634,262	1,070,634,262	573,970,182.10	1,064,773,161	0
70941	FIRST STAGE OF TERTIARY EDUCATION	1,031,634,262	1,070,634,262	573,970,182.10	1,064,773,161	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



052110400100	COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE								
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ December	2026 Approved Budget	2026 NUT Tagging
Total					95,500,000	95,500,000	7,867,000	101,000,000	0
04010323001003 - Health sector coordination mechanisms	FURNISHING OF ADMINISTRATIVE BLOCK, HOSTEL AND CLINIC.	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION	12211600 - OKEHI	10,000,000	10,000,000	135,000	0	0
04010323001103 - Health sector coordination mechanisms	PURCHASE OF 1NO OF 18 SEATERS BUS	23010108 - PURCHASE OF BUSES	70941 - FIRST STAGE OF TERTIARY EDUCATION	12211600 - OKEHI	10,000,000	10,000,000	0	0	0
04010323001203 - Health sector coordination mechanisms	CONSTRUCTION/ FURNISHING OF OFFICE BUILDING	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	12211600 - OKEHI	10,000,000	10,000,000	0	0	0
04010323001303 - Health sector coordination mechanisms	PURCHASE OF 4NOS OF VEHICLES FOR PRINCIPAL OFFICERS OF COLLEGE OF NURSING, OBANGEDE	23010105 - PURCHASE OF MOTOR VEHICLES	70941 - FIRST STAGE OF TERTIARY EDUCATION	12211600 - OKEHI	40,000,000	40,000,000	0	60,000,000	0
04050123004103 - Functional health facilities	CONSTRUCTION OF ADDITIONAL FACILITIES/ BUILDING AT COLLEGE OF NURSING OBANGEDE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70941 - FIRST STAGE OF TERTIARY EDUCATION	12211600 - OKEHI	10,000,000	10,000,000	7,732,000	15,000,000	0
04070123000103 - Routine information system	PURCHASE OF 5 NOS OF COMPUTERS LAPTOP	23010113 - PURCHASE OF COMPUTERS	70941 - FIRST STAGE OF TERTIARY EDUCATION	12211600 - OKEHI	2,500,000	2,500,000	0	3,000,000	0
04100123000603 - Health Not Elsewhere Classified	PROVISION OF CCTV/ SECURITY DEVICES	23010128 - PURCHASE OF SECURITY EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	12211600 - OKEHI	10,000,000	10,000,000	0	3,000,000	0
04100123000703 - Health Not Elsewhere Classified	PURCHASE OF LIBRARY BOOKS/ EQUIPMENT	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	12211600 - OKEHI	3,000,000	3,000,000	0	0	0
04100126002003 - Health Not Elsewhere Classified	EXPANSION OF THE E-LIBRARY OF THE COLLEGE	23030110 - REHABILITATION / REPAIRS - LIBRARIES	70941 - FIRST STAGE OF TERTIARY EDUCATION	12211600 - OKEHI	0	0	0	10,000,000	0
04100126002103 - Health Not Elsewhere Classified	EXPANSION OF THE COLLEGE ICT INFRASTRUCTURES FOR CBT CENTRE	23030127 - REHABILITATION/ REPAIRS- ICT INFRASTRUCTURES	70941 - FIRST STAGE OF TERTIARY EDUCATION	12211600 - OKEHI	0	0	0	10,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



052110600100	COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
1	Revenue	86,815,150	86,815,150	103,943,000	119,293,000	0
12	INDEPENDENT REVENUE	86,815,150	86,815,150	103,943,000	119,293,000	0
1202	NON-TAX REVENUE	86,815,150	86,815,150	103,943,000	119,293,000	0
120204	FEES - GENERAL	81,915,150	81,915,150	102,077,000	114,043,000	0
12020409	TUITION FEES/ SDC TUITION FEES	79,455,150	79,455,150	101,548,000	110,343,000	0
12020423	ACCEPTANCE OF ADMISSION LETTER	500,000	500,000	0	1,200,000	0
12020458	ACCOMMODATION FEE	960,000	960,000	0	1,000,000	0
12020487	ORIGINAL CERTIFICATE FEE	1,000,000	1,000,000	529,000	1,500,000	0
120206	SALES - GENERAL	4,900,000	4,900,000	1,866,000	5,250,000	0
12020607	SALES OF FORMS	4,500,000	4,500,000	1,816,000	4,500,000	0
12020667	SALES FROM PURE WATER FACTORY	400,000	400,000	50,000	750,000	0
052110600100	COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	EXPENDITURES	1,036,787,041	1,046,287,041	577,839,930.36	976,219,295	0
21	PERSONNEL COST	719,734,591	719,734,591	462,607,910.25	635,701,564	0
2101	SALARY	713,684,591	713,684,591	462,607,910.25	629,651,564	0
210101	SALARIES AND WAGES	713,684,591	713,684,591	462,607,910.25	629,651,564	0
21010101	SALARY	713,684,591	713,684,591	462,607,910.25	629,651,564	0
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	6,050,000	6,050,000	0	6,050,000	0
210201	ALLOWANCES	6,050,000	6,050,000	0	6,050,000	0
21020105	FURNITURE ALLOWANCE /1ST - 28TH DAYS ALLOWANCE	6,050,000	6,050,000	0	6,050,000	0
22	OTHER RECURRENT COSTS	83,800,650	93,300,650	50,947,795.11	243,000,650	0
2202	OVERHEAD COST	78,300,650	83,800,650	42,091,795.11	236,000,650	0
220201	TRAVEL & TRANSPORT - GENERAL	4,000,000	6,000,000	5,006,500	5,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	4,000,000	6,000,000	5,006,500	5,000,000	0
220202	UTILITIES - GENERAL	1,600,650	1,600,650	150,000	1,100,650	0
22020201	INTERNET ACCESS CHARGES	1,000,000	1,000,000	0	500,000	0
22020203	WATER RATE	63,300	63,300	0	63,300	0



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22020204	ELECTRICITY BILL /CHARGES	300,000	300,000	150,000	300,000	0
22020205	TELEPHONE CHARGES	237,350	237,350	0	237,350	0
220203	MATERIALS & SUPPLIES - GENERAL	17,200,000	17,200,000	7,982,500	19,800,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	1,000,000	1,000,000	352,000	2,000,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	500,000	500,000	0	500,000	0
22020304	DRUGS AND MEDICAL SUPPLIES	500,000	500,000	180,000	500,000	0
22020305	UNIFORMS AND OTHER CLOTHINGS	400,000	400,000	0	1,000,000	0
22020311	WATER SPARE PARTS / CHEMICALS/ OTHER REGENTS	1,000,000	1,000,000	260,000	1,000,000	0
22020312	LIBRARY EXPENSES	500,000	500,000	479,000	1,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	12,800,000	12,800,000	6,711,500	13,300,000	0
22020346	PRODUCTION OF I.D CARD /STATE CALENDAR /DIARIES/ NOMINAL ROLL	500,000	500,000	0	500,000	0
220204	MAINTENANCE SERVICES - GENERAL	17,500,000	18,200,000	11,750,400	21,000,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	5,000,000	5,000,000	3,504,500	7,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	1,500,000	2,200,000	1,407,900	3,000,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	6,000,000	6,000,000	5,938,000	6,000,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	2,000,000	2,000,000	0	2,000,000	0
22020421	MAINTENANCE OF HOSTELS	3,000,000	3,000,000	900,000	3,000,000	0
220205	TRAINING - GENERAL	6,500,000	6,500,000	2,145,000	8,000,000	0
22020501	LOCAL TRAINING	1,500,000	1,500,000	1,190,000	2,000,000	0
22020502	INTERNATIONAL TRAINING	3,000,000	3,000,000	0	2,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	2,000,000	2,000,000	955,000	4,000,000	0
220206	OTHER SERVICES - GENERAL	10,300,000	10,300,000	0	161,000,000	0
22020601	SECURITY SERVICES EXPENSES	2,000,000	2,000,000	0	3,000,000	0
22020639	CONDUCT OF EXAMS EXPENSES	3,000,000	3,000,000	0	3,000,000	0
22020660	HEALTH INTERVENTIONS PROGRAMME TO KOGI STATE	300,000	300,000	0	1,000,000	0
22020662	ACCREDITATION OF TECHNICAL SCHOOLS /ACCREDITATION OF SERVICE PROVIDERS/ ACCREDITATION OF COURSES	5,000,000	5,000,000	0	154,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,400,000	2,400,000	2,000,000	2,800,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	2,000,000	2,000,000	2,000,000	2,500,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



22020702	LEGAL SERVICES /PREROGATIVE OF MERCYEXPENSES/ IMPLEMENTATION OF ACJ LAW 2017	400,000	400,000	0	300,000	0
220208	FUEL & LUBRICANTS - GENERAL	6,500,000	6,500,000	2,107,300	6,500,000	0
22020801	MOTOR VEHICLE FUEL COST	4,000,000	4,000,000	2,080,000	4,000,000	0
22020803	PLANTS/ GENERATOR FUEL COST	1,000,000	1,000,000	27,300	1,000,000	0
22020806	DIESEL EXPENSES	1,500,000	1,500,000	0	1,500,000	0
220209	FINANCIAL CHARGES - GENERAL	400,000	400,000	364,320.11	400,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	400,000	400,000	364,320.11	400,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	11,900,000	14,700,000	10,585,775	10,400,000	0
22021001	REFRESHMENT & MEALS	6,000,000	8,800,000	8,614,900	6,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	1,000,000	1,000,000	0	500,000	0
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	500,000	500,000	0	500,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	3,000,000	3,000,000	1,141,875	2,000,000	0
22021013	RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES/ DISCIPLINE COST	400,000	400,000	230,000	400,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	1,000,000	1,000,000	599,000	1,000,000	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	5,500,000	9,500,000	8,856,000	7,000,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	5,500,000	9,500,000	8,856,000	7,000,000	0
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	5,500,000	9,500,000	8,856,000	7,000,000	0
23	CAPITAL EXPENDITURE	233,251,800	233,251,800	64,284,225	97,517,081	0
2301	FIXED ASSETS PURCHASED	30,000,000	30,000,000	0	57,517,081	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	30,000,000	30,000,000	0	57,517,081	0
23010105	PURCHASE OF MOTOR VEHICLES	30,000,000	30,000,000	0	57,517,081	0
2302	CONSTRUCTION / PROVISION	100,000,000	100,000,000	6,808,000	30,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	100,000,000	100,000,000	6,808,000	30,000,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	100,000,000	100,000,000	6,808,000	30,000,000	0
2303	REHABILITATION / REPAIRS	73,251,800	73,251,800	50,471,850	10,000,000	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	73,251,800	73,251,800	50,471,850	10,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	73,251,800	73,251,800	50,471,850	10,000,000	0
2305	OTHER CAPITAL PROJECTS	30,000,000	30,000,000	7,004,375	0	0
230501	ACQUISITION OF NON TANGIBLE ASSETS	30,000,000	30,000,000	7,004,375	0	0
23050101	RESEARCH AND DEVELOPMENT	30,000,000	30,000,000	7,004,375	0	0
052110600100	COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
709	EDUCATION	1,036,787,041	1,046,287,041	577,839,930.36	976,219,295	0
7094	TERTIARY EDUCATION	1,036,787,041	1,046,287,041	577,839,930.36	976,219,295	0
70941	FIRST STAGE OF TERTIARY EDUCATION	1,036,787,041	1,046,287,041	577,839,930.36	976,219,295	0

052110600100	COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH								
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ December	2026 Approved Budget	2026 NUT Tagging
Total					233,251,800	233,251,800	64,284,225	97,517,081	0
04010323001403 - Health sector coordination mechanisms	RENOVATION OF EXISTING STRUCTURE/ BUILDING AT THE COLLEGE OF HEALTH SCIENCE, IDAH	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70941 - FIRST STAGE OF TERTIARY EDUCATION	12220700 - IDAH	73,251,800	73,251,800	50,471,850	10,000,000	0
04010323001503 - Health sector coordination mechanisms	PURCHASE OF 2NOS OF UTILITY VEHICLE	23010105 - PURCHASE OF MOTOR VEHICLES	70941 - FIRST STAGE OF TERTIARY EDUCATION	12220700 - IDAH	30,000,000	30,000,000	0	57,517,081	0
04050123004203 - Functional health facilities	CONSTRUCTION OF INFRASTRUCTURE FACILITIES/ BUILDING AT THE COLLEGE OF HEALTH SCIENCE AND TECH. IDAH	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70941 - FIRST STAGE OF TERTIARY EDUCATION	12220700 - IDAH	100,000,000	100,000,000	6,808,000	30,000,000	0
04100123000803 - Health Not Elsewhere Classified	ACCREDITATION OF COURSES AT COLLEGE OF HEALTH SCIENCE IDAH	23050101 - RESEARCH AND DEVELOPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	12220700 - IDAH	30,000,000	30,000,000	7,004,375	0	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



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



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



052110800100	KOGI STATE HIV/AID CONTROL AGENCY					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
707	HEALTH	27,400,000	27,400,000	0	27,400,000	0
7074	PUBLIC HEALTH SERVICES	27,400,000	27,400,000	0	27,400,000	0
70741	PUBLIC HEALTH SERVICES	27,400,000	27,400,000	0	27,400,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



052111300100	DRUGS AND MEDICAL SUPPLY MANAGEMENT AGENCY					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
1	Revenue	2,280,000	2,280,000	340,000	2,830,000	0
12	INDEPENDENT REVENUE	2,280,000	2,280,000	340,000	2,830,000	0
1202	NON-TAX REVENUE	2,280,000	2,280,000	340,000	2,830,000	0
120201	LICENCES - GENERAL	80,000	80,000	240,000	530,000	0
12020161	SPECIAL ADVERTISEMENT RATE/ SECOND PARTY SIGNAGE	30,000	30,000	0	30,000	0
12020167	REGISTRATION/ RENEWAL OF PHARMACEUTICAL DRUGS SUPPLIERS	50,000	50,000	240,000	500,000	0
120204	FEES - GENERAL	200,000	200,000	100,000	300,000	0
12020421	CONTRACT DOCUMENT NON- REFUNDABLE TENDER FEES	200,000	200,000	100,000	300,000	0
120206	SALES - GENERAL	2,000,000	2,000,000	0	2,000,000	0
12020669	2% SALES MARKUP FROM FACILITIES MONTHLY	2,000,000	2,000,000	0	2,000,000	0
052111300100	DRUGS AND MEDICAL SUPPLY MANAGEMENT AGENCY					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	EXPENDITURES	987,400,000	287,400,000	12,822,500	2,299,700,000	2,500,000
22	OTHER RECURRENT COSTS	987,400,000	287,400,000	12,822,500	2,299,700,000	2,500,000
2202	OVERHEAD COST	987,400,000	287,400,000	12,822,500	2,299,700,000	2,500,000
220201	TRAVEL & TRANSPORT - GENERAL	2,500,000	2,500,000	2,376,000	2,500,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	2,500,000	2,500,000	2,376,000	2,500,000	0
220202	UTILITIES - GENERAL	2,750,000	2,750,000	20,000	2,750,000	0
22020204	ELECTRICITY BILL /CHARGES	300,000	300,000	0	300,000	0
22020205	TELEPHONE CHARGES	150,000	150,000	20,000	150,000	0
22020211	HOSTING OF THE STATE WEBSITE EXPENSES/ WEBSITE DEVELOPMENT AND MAINTENANCE	2,300,000	2,300,000	0	2,300,000	0
220203	MATERIALS & SUPPLIES - GENERAL	918,500,000	218,500,000	3,925,500	2,220,500,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	2,500,000	2,500,000	497,000	2,500,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	500,000	500,000	43,000	500,000	0
22020304	DRUGS AND MEDICAL SUPPLIES	100,000,000	100,000,000	139,000	100,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



22020323	OFFICE AND GENERAL EXPENSES	13,500,000	13,500,000	3,246,500	13,500,000	0
22020348	PURCHASE OF SAMPLE REAGENT FOR QUALITY CONTROL LABORATORY	0	0	0	500,000,000	0
22020354	CAPITALIZATION OF DRUGS AGENCY FOR PROCUREMENT OF DRUGS AND MEDICAL CONSUMABLES	802,000,000	102,000,000	0	1,604,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	9,000,000	9,000,000	2,550,000	15,500,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	2,000,000	2,000,000	2,000,000	5,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	1,500,000	1,500,000	550,000	5,000,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	2,500,000	2,500,000	0	2,500,000	0
22020423	REPAIR AND MAINTENANCE OF BOREHOLE	3,000,000	3,000,000	0	3,000,000	0
220205	TRAINING - GENERAL	23,450,000	23,450,000	1,168,000	23,450,000	0
22020501	LOCAL TRAINING	15,000,000	15,000,000	155,000	15,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	8,450,000	8,450,000	1,013,000	8,450,000	0
220208	FUEL & LUBRICANTS - GENERAL	5,500,000	5,500,000	618,500	5,500,000	0
22020801	MOTOR VEHICLE FUEL COST	3,000,000	3,000,000	555,000	3,000,000	0
22020806	DIESEL EXPENSES	1,000,000	1,000,000	0	1,000,000	0
22020807	FUEL EXPENSES	1,500,000	1,500,000	63,500	1,500,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	25,700,000	25,700,000	2,164,500	29,500,000	2,500,000
22021001	REFRESHMENT & MEALS	1,500,000	1,500,000	315,500	5,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	3,000,000	3,000,000	392,000	3,000,000	0
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	2,000,000	2,000,000	0	2,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	700,000	700,000	0	1,000,000	0
22021022	STATE COUNCIL ON HEALTH/ NATIONAL COUNCIL ON HEALTH MEETING /HUMAN RESOURCE FOR HEALTH	1,000,000	1,000,000	0	1,000,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	3,000,000	3,000,000	427,000	3,000,000	0
22021064	FOOD AND NUTRITION PROGRAMS EXPENSES	2,500,000	2,500,000	0	2,500,000	2,500,000
22021069	BOARD MEETING EXPENSES	4,000,000	4,000,000	530,000	4,000,000	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	8,000,000	8,000,000	500,000	8,000,000	0
052111300100	DRUGS AND MEDICAL SUPPLY MANAGEMENT AGENCY					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging



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707	HEALTH	987,400,000	287,400,000	12,822,500	2,299,700,000	2,500,000
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	987,400,000	287,400,000	12,822,500	2,299,700,000	2,500,000
70711	PHARMACEUTICAL PRODUCTS	987,400,000	287,400,000	12,822,500	2,299,700,000	2,500,000



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053500100100	MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
1	Revenue	25,755,000,000	25,755,000,000	125,595,125	37,454,220,000	0
12	INDEPENDENT REVENUE	255,000,000	255,000,000	125,595,125	254,220,000	0
1202	NON-TAX REVENUE	255,000,000	255,000,000	125,595,125	254,220,000	0
120201	LICENCES - GENERAL	740,000	740,000	592,500	5,760,000	0
12020133	REGISTRATION /RENEWAL OF POWER SAW OPERATION	140,000	140,000	30,000	4,200,000	0
12020141	REGISTRATION /RENEWAL OF SAW MILLERS	600,000	600,000	562,500	1,560,000	0
120202	MINING RENTS	10,000,000	10,000,000	65,200,000	0	0
12020232	REGISTRATION FEES FROM SOLID MINERALS OPERATION	10,000,000	10,000,000	65,200,000	0	0
120204	FEES - GENERAL	0	0	0	15,000,000	0
12020406	CONSULTANCY REGISTRATION / RENEWAL CHARGES	0	0	0	15,000,000	0
120206	SALES - GENERAL	15,000,000	15,000,000	6,380,000	229,260,000	0
12020623	SALES OF FOREST PRODUCTS	15,000,000	15,000,000	6,380,000	229,260,000	0
120207	EARNINGS -GENERAL	229,260,000	229,260,000	53,422,625	4,200,000	0
12020709	EARNINGS FROM TREE FELLING OPERATION	229,260,000	229,260,000	53,422,625	4,200,000	0
13	AID AND GRANTS	3,000,000,000	3,000,000,000	0	3,000,000,000	0
1302	GRANTS	3,000,000,000	3,000,000,000	0	3,000,000,000	0
130201	DOMESTIC GRANTS	3,000,000,000	3,000,000,000	0	3,000,000,000	0
13020101	CURRENT GRANTS FROM FGN	3,000,000,000	3,000,000,000	0	3,000,000,000	0
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	22,500,000,000	22,500,000,000	0	34,200,000,000	0
1403	LOANS/ BORROWINGS RECEIPT	22,500,000,000	22,500,000,000	0	34,200,000,000	0
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	22,500,000,000	22,500,000,000	0	34,200,000,000	0
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	22,500,000,000	22,500,000,000	0	34,200,000,000	0
053500100100	MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	EXPENDITURES	11,861,664,259	38,336,664,259	34,607,017,483.95	13,734,312,142	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



21	PERSONNEL COST	300,364,259	300,364,259	206,985,072.84	300,017,142	0
2101	SALARY	300,364,259	300,364,259	206,985,072.84	300,017,142	0
210101	SALARIES AND WAGES	300,364,259	300,364,259	206,985,072.84	300,017,142	0
21010101	SALARY	300,364,259	300,364,259	206,985,072.84	300,017,142	0
22	OTHER RECURRENT COSTS	4,761,300,000	3,136,300,000	2,653,596,950	5,286,300,000	0
2202	OVERHEAD COST	4,761,100,000	3,136,100,000	2,653,596,950	5,286,100,000	0
220201	TRAVEL & TRANSPORT - GENERAL	19,000,000	54,000,000	0	14,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	4,000,000	4,000,000	0	4,000,000	0
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	15,000,000	50,000,000	0	10,000,000	0
220202	UTILITIES - GENERAL	600,000	600,000	0	600,000	0
22020204	ELECTRICITY BILL /CHARGES	500,000	500,000	0	500,000	0
22020205	TELEPHONE CHARGES	100,000	100,000	0	100,000	0
220203	MATERIALS & SUPPLIES - GENERAL	23,000,000	23,000,000	13,596,950	23,000,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	7,000,000	7,000,000	2,289,950	7,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	16,000,000	16,000,000	11,307,000	16,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	49,000,000	49,000,000	0	44,000,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	45,000,000	45,000,000	0	40,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	3,000,000	3,000,000	0	3,000,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	1,000,000	1,000,000	0	1,000,000	0
220205	TRAINING - GENERAL	5,000,000	5,000,000	0	5,000,000	0
22020501	LOCAL TRAINING	5,000,000	5,000,000	0	5,000,000	0
220206	OTHER SERVICES - GENERAL	1,619,000,000	2,659,000,000	2,640,000,000	2,814,000,000	0
22020601	SECURITY SERVICES EXPENSES	10,000,000	10,000,000	0	5,000,000	0
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	1,600,000,000	2,640,000,000	2,640,000,000	2,800,000,000	0
22020635	KOGI STATE OPEN GOVERNMENT PARTNERSHIP (OGP) INTENVENTION TO STRENGTHEN SOME MDAs ACTIVITIES FOR OPTIMAL PERFORMANCE	9,000,000	9,000,000	0	9,000,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	5,000,000	5,000,000	0	10,000,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	5,000,000	5,000,000	0	5,000,000	0
22020706	SURVEYING SERVICES/ FEASIBILITY STUDY	0	0	0	5,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



220210	MISCELLANEOUS EXPENSES GENERAL	3,040,500,000	340,500,000	0	2,375,500,000	0
22021001	REFRESHMENT & MEALS	5,000,000	5,000,000	0	5,000,000	0
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	30,000,000	30,000,000	0	15,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	500,000	500,000	0	500,000	0
22021093	FLOOD DISASTER PREPARADNESS	3,000,000,000	300,000,000	0	2,350,000,000	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	5,000,000	5,000,000	0	5,000,000	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	200,000	200,000	0	200,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	200,000	200,000	0	200,000	0
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	200,000	200,000	0	200,000	0
23	CAPITAL EXPENDITURE	6,800,000,000	34,900,000,000	31,746,435,461.11	8,147,995,000	0
2301	FIXED ASSETS PURCHASED	865,000,000	2,865,000,000	1,905,750,000	3,382,295,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	865,000,000	2,865,000,000	1,905,750,000	3,382,295,000	0
23010107	PURCHASE OF TRUCKS	335,000,000	335,000,000	0	1,863,880,000	0
23010121	PURCHASE OF RESIDENTIAL FURNITURE	20,000,000	20,000,000	0	163,415,000	0
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	20,000,000	20,000,000	0	10,000,000	0
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	60,000,000	60,000,000	0	60,000,000	0
23010142	PURCHASE OF CLIMATE MANAGEMENT EQUIPMENT/ MATERIALS	30,000,000	2,030,000,000	1,905,750,000	1,000,000,000	0
23010143	PURCHASE OF CLEANING AND FUMIGATING TOOLS	300,000,000	300,000,000	0	100,000,000	0
23010144	PURCHASE OF POWER INSTILLATION EQUIPMENT	40,000,000	40,000,000	0	25,000,000	0
23010146	PURCHASE OF MOTOR CYCLES	60,000,000	60,000,000	0	160,000,000	0
2302	CONSTRUCTION / PROVISION	3,700,000,000	28,200,000,000	26,777,890,851.72	1,690,700,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	3,700,000,000	28,200,000,000	26,777,890,851.72	1,690,700,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	3,700,000,000	28,200,000,000	26,777,890,851.72	1,690,700,000	0
2304	PRESERVATION OF THE ENVIRONMENT	2,230,000,000	3,830,000,000	3,062,794,609.39	3,075,000,000	0
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	2,230,000,000	3,830,000,000	3,062,794,609.39	3,075,000,000	0
23040101	TREE PLANTING	1,130,000,000	2,730,000,000	2,562,794,609.39	1,975,000,000	0
23040102	EROSION & FLOOD CONTROL	1,100,000,000	1,100,000,000	500,000,000	1,100,000,000	0
2305	OTHER CAPITAL PROJECTS	5,000,000	5,000,000	0	0	0
230501	ACQUISITION OF NON TANGIBLE ASSETS	5,000,000	5,000,000	0	0	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



23050103	MONITORING AND EVALUATION	5,000,000	5,000,000	0	0	0
053500100100	MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
705	ENVIRONMENTAL PROTECTION	11,861,664,259	38,336,664,259	34,607,017,483.95	13,734,312,142	0
7056	ENVIRONMENTAL PROTECTION N.E.C.	11,861,664,259	38,336,664,259	34,607,017,483.95	13,734,312,142	0
70561	ENVIRONMENTAL PROTECTION N.E.C.	11,861,664,259	38,336,664,259	34,607,017,483.95	13,734,312,142	0

053500100100	MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT								
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ December	2026 Approved Budget	2026 NUT Tagging
Total	-	-	-	-	6,800,000,000	34,900,000,000	31,746,435,461.11	8,147,995,000	0
03100123004400 - Poverty Alleviation - General	CONSTRUCTION OF PUBLIC TOILETS IN SELECTED AREAS ACROSS THE STATE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	10,000,000	10,000,000	0	10,000,000	0
03100123004600 - Poverty Alleviation - General	PROCUREMENT OF 250 NO OF HOUSEHOLD DUSTBINS	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	20,000,000	20,000,000	0	20,000,000	0
03100123004700 - Poverty Alleviation - General	PROCUREMENT OF 25 NO REFUSE TROLLIES	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	10,000,000	10,000,000	0	10,000,000	0
03100123004800 - Poverty Alleviation - General	PROCUREMENT OF 2NOS COMPACTOR TRUCK AND 1 NO PAYLOADER.	23010107 - PURCHASE OF TRUCKS	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	175,000,000	175,000,000	0	1,657,340,000	0
03100123004900 - Poverty Alleviation - General	PURCHASE OF A SEPTIC TANK EMPTIER, 2 NO. TIPPERS & DISINFECTANTS	23010107 - PURCHASE OF TRUCKS	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	160,000,000	160,000,000	0	206,540,000	0
06100123006400 - Housing and Urban Development - General	COMPLETION OF LABORATORY, FURNISHING & PURCHASE OF REAGENTS	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	10,000,000	10,000,000	0	10,000,000	0
06100123006500 - Housing and Urban Development - General	BEAUTIFICATION OF LOKOJA TOWNSHIP THROUGH PLANTING OF TREES AND ERECTING OF BEAUTIFUL STRUCTURE	23040101 - TREE PLANTING	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	10,000,000	10,000,000	0	500,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



09100123000900 - Environmental Improvement - General	CONSTRUCTION OF GUTTERS AND CULVERTS FOR EROSION CONTROL IN SOME SELECTED LOCAL GOVERNMENT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	100,000,000	100,000,000	0	100,000,000	0
09100123001000 - Environmental Improvement - General	STATE CONTRIBUTION TO ACRESAL	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	300,000,000	300,000,000	0	0	0
09100123001100 - Environmental Improvement - General	RELOCATION OF COMMUNITIES ON WATER CHANNEL/ FLOOD PRONE AREAS	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	20,000,000	20,000,000	0	20,000,000	0
09100123001200 - Environmental Improvement - General	PROCUREMENT OF CLEANING EQUIPMENT (RAKE, SHOVELS CUTLASSES, WHEELBARROW, HEAD PAN)FOR CLEANNING SERVICES IN PUBLIC PLACES/ STREET IN 4 CITIES (LOKOJA, OKENE, KABBA AND DEKINA) - UN HABIBTAT CONTRIBUTION	23010143 - PURCHASE OF CLEANNING AND FUMIGATING TOOLS	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	300,000,000	300,000,000	0	100,000,000	0
09100124000200 - Environmental Improvement - General	REHABILITATION, CHANNELIZATION AND EROSION CONTROL WORKS IN SOME SELECTED COMMUNITIES ACROSS THE STATE (ACRESAL)	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12242200 - STATE WIDE	2,650,000,000	27,150,000,000	26,777,890,851.72	1,300,000,000	0
09100124000300 - Environmental Improvement - General	AFFORESTATION AND TREE PLANTING ACTIVITIES (ACRESAL AND STATE CONTRIBUTION).	23040101 - TREE PLANTING	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	100,000,000	1,700,000,000	1,604,385,203.19	450,000,000	0
09100124000400 - Environmental Improvement - General	REHABILITATION OF FOREST RESERVES IN OFARACHI, OLLE AND OSARA (ACRESAL AND STATE CONTRIBUTION).	23040101 - TREE PLANTING	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	1,000,000,000	1,000,000,000	958,409,406.20	1,000,000,000	0
09100125000100 - Environmental Improvement - General	STATE CONTRIBUTION TO NEWMAP (NEWMAP EIB) FOR SUB-WATERSHED EROSION CONTROL	23040102 - EROSION & FLOOD CONTROL	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	250,000,000	250,000,000	0	500,000,000	0
09100125000200 - Environmental Improvement - General	CONSTRUCTION OF SUB-WATERSHED EROSION CONTROL (NEWMAP EIB)	23040102 - EROSION & FLOOD CONTROL	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	850,000,000	850,000,000	500,000,000	600,000,000	0
09100125000400 - Environmental Improvement - General	PROCUREMENT OF ENVIRONMENTAL EQUIPMENT E.G 10NOs OF OPEN KEKE NAPEP FOR WASTE DISPOSAL	23010146 - PURCHASE OF MOTOR CYCLES	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	60,000,000	60,000,000	0	160,000,000	0
09100125000500 - Environmental Improvement - General	PURCHASE OF 10NOs MOTORCYCLES AS ENVIRONMENTAL EQUIPMENT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	60,000,000	60,000,000	0	20,700,000	0
12100123002900 - Growing the Private Sector - General	CONSTRUCTION OF RIVER EMBARKMENT IN SOME SELECTED PLACE C4	23020118 - CONSTRUCTION /	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	500,000,000	500,000,000	0	200,000,000	0



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		PROVISION OF INFRASTRUCTURE							
12100123003000 - Growing the Private Sector - General	PROVISION OF 300 NOS OF COMMUNAL BEEN FOR DISPOSAL OF WASTE	23010121 - PURCHASE OF RESIDENTIAL FURNITURE	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	20,000,000	20,000,000	0	163,415,000	0
12100123003100 - Growing the Private Sector - General	FEASIBILITIES STUDIES	23050103 - MONITORING AND EVALUATION	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	5,000,000	5,000,000	0	0	0
12100123003200 - Growing the Private Sector - General	EXTENSION OF LAB. BUILDING AT KOSEPA, LOKOJA AND EQUIPMENT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	10,000,000	10,000,000	0	10,000,000	0
20100123000500 - CLIMATE CHANGE - General	TREE PLANTING PROGRAMME ACROSS THE STATE (CLIMATE CHANGE)	23040101 - TREE PLANTING	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12242200 - STATE WIDE	20,000,000	20,000,000	0	25,000,000	0
20100123000700 - CLIMATE CHANGE - General	CONSTRUCTION OF WEATHER STATION AND INSTALLATION OF EQUIPMENT AT CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY, OSARA. (CLIMATE CHANGE)	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	40,000,000	40,000,000	0	20,000,000	0
20100123000800 - CLIMATE CHANGE - General	PROVISION OF 15 NOS SOLAR POWER STREET LIGHT IN 3 SENATORIAL DISTRICT	23010144 - PURCHASE OF POWER INSTILLATION EQUIPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	10,000,000	10,000,000	0	10,000,000	0
20100123000900 - CLIMATE CHANGE - General	INSTALLATION AND RETICULATION OF 15 NOS SOLAR POWER BOREHOLE IN 3 SENATORIAL DISTRICT (CLIMATE CHANGE)	23010144 - PURCHASE OF POWER INSTILLATION EQUIPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	30,000,000	30,000,000	0	15,000,000	0
20100123001000 - CLIMATE CHANGE - General	PURCHASE AND DISTRIBUTION OF 6KG GAS CYLINDER TO FLOOD VICTIMS ACROSS THE STATE. (CLIMATE CHANGE)	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	30,000,000	30,000,000	0	30,000,000	0
20100123001100 - CLIMATE CHANGE - General	CONTROL OF DRAINAGE AND CULVERT AS ECOLOGICAL PROBLEM (CLIMATE CHANGE)	23010142 - PURCHASE OF CLIMATE MANAGEMENT EQUIPMENT/ MATERIALS	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	30,000,000	2,030,000,000	1,905,750,000	1,000,000,000	0
20100123001300 - CLIMATE CHANGE - General	DISASTER INTERVENTION IN 15 SECONDARY SCHOOLS ACROSS THE 3 SENATORIAL DISTRICTS (FIRE DISASTER, WINDSTORM AND RAINSTORM) (CLIMATE CHANGE)	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12242200 - STATE WIDE	20,000,000	20,000,000	0	10,000,000	0



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053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
<u>1</u>	<u>Revenue</u>	<u>71,500,000</u>	<u>71,500,000</u>	<u>76,605,900</u>	<u>120,000,000</u>	<u>0</u>
12	INDEPENDENT REVENUE	71,500,000	71,500,000	76,605,900	120,000,000	0
1201	TAX REVENUE	60,000,000	60,000,000	76,500,900	100,000,000	0
120103	OTHER TAXES	60,000,000	60,000,000	76,500,900	100,000,000	0
12010312	ENVIRONMENTAL LEVY	60,000,000	60,000,000	76,500,900	100,000,000	0
1202	NON-TAX REVENUE	11,500,000	11,500,000	105,000	20,000,000	0
120201	LICENCES - GENERAL	1,500,000	1,500,000	5,000	2,000,000	0
12020118	ENVIRONMENTAL PERMIT	1,500,000	1,500,000	5,000	2,000,000	0
120204	FEES - GENERAL	3,000,000	3,000,000	0	10,000,000	0
12020455	ENVIRONMENTAL IMPACT ASSESSMENT FEES	3,000,000	3,000,000	0	10,000,000	0
120207	EARNINGS -GENERAL	7,000,000	7,000,000	100,000	8,000,000	0
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS /AGENCIES	7,000,000	7,000,000	100,000	8,000,000	0
053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>75,876,419</u>	<u>78,226,419</u>	<u>63,284,153.16</u>	<u>86,266,676</u>	<u>0</u>
21	PERSONNEL COST	70,896,419	70,896,419	58,550,253.16	79,336,676	0
2101	SALARY	70,896,419	70,896,419	58,550,253.16	79,336,676	0
210101	SALARIES AND WAGES	70,896,419	70,896,419	58,550,253.16	79,336,676	0
21010101	SALARY	70,896,419	70,896,419	58,550,253.16	79,336,676	0
22	OTHER RECURRENT COSTS	4,980,000	7,330,000	4,733,900	6,930,000	0
2202	OVERHEAD COST	4,980,000	7,330,000	4,733,900	6,930,000	0
220201	TRAVEL & TRANSPORT - GENERAL	3,000,000	3,000,000	2,216,800	3,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	3,000,000	3,000,000	2,216,800	3,000,000	0
220202	UTILITIES - GENERAL	50,000	50,000	0	50,000	0
22020204	ELECTRICITY BILL /CHARGES	50,000	50,000	0	50,000	0
220203	MATERIALS & SUPPLIES - GENERAL	1,050,000	1,200,000	723,500	1,200,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	1,000,000	1,000,000	723,500	1,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



22020305	UNIFORMS AND OTHER CLOTHINGS	50,000	200,000	0	200,000	0
220204	MAINTENANCE SERVICES - GENERAL	500,000	1,500,000	579,700	1,500,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	500,000	1,500,000	579,700	1,500,000	0
220205	TRAINING - GENERAL	50,000	250,000	15,000	250,000	0
22020501	LOCAL TRAINING	50,000	250,000	15,000	250,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	100,000	100,000	0	100,000	0
22020706	SURVEYING SERVICES/ FEASIBILITY STUDY	100,000	100,000	0	100,000	0
220209	FINANCIAL CHARGES - GENERAL	30,000	30,000	0	30,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	30,000	30,000	0	30,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	200,000	1,200,000	1,198,900	800,000	0
22021001	REFRESHMENT & MEALS	200,000	1,200,000	1,198,900	800,000	0
053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
705	ENVIRONMENTAL PROTECTION	75,876,419	78,226,419	63,284,153.16	86,266,676	0
7056	ENVIRONMENTAL PROTECTION N.E.C.	75,876,419	78,226,419	63,284,153.16	86,266,676	0
70561	ENVIRONMENTAL PROTECTION N.E.C.	75,876,419	78,226,419	63,284,153.16	86,266,676	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



053501800100	KOGI STATE CLIMATE CHANGE AGENCY					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	EXPENDITURES	0	0	0	700,000,000	0
22	OTHER RECURRENT COSTS	0	0	0	700,000,000	0
2202	OVERHEAD COST	0	0	0	300,000,000	0
220201	TRAVEL & TRANSPORT - GENERAL	0	0	0	50,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	0	0	0	45,000,000	0
22020108	TRAVEL OPERATION AND LOGISTICS	0	0	0	5,000,000	0
220202	UTILITIES - GENERAL	0	0	0	18,500,000	0
22020201	INTERNET ACCESS CHARGES	0	0	0	3,500,000	0
22020203	WATER RATE	0	0	0	5,000,000	0
22020204	ELECTRICITY BILL /CHARGES	0	0	0	10,000,000	0
220203	MATERIALS & SUPPLIES - GENERAL	0	0	0	143,500,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	0	0	0	22,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	0	0	0	121,500,000	0
220205	TRAINING - GENERAL	0	0	0	20,000,000	0
22020501	LOCAL TRAINING	0	0	0	10,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	0	0	0	10,000,000	0
220206	OTHER SERVICES - GENERAL	0	0	0	36,000,000	0
22020602	OFFICE RENT	0	0	0	36,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	0	0	0	10,000,000	0
22020807	FUEL EXPENSES	0	0	0	10,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	0	0	0	22,000,000	0
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	0	0	0	22,000,000	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	0	0	0	400,000,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	0	0	0	400,000,000	0
22040112	TAKE OFF GRANT FOR THE IMPLEMENTATION OF NEWLY CREATED AGENCY/DEPARTMENT	0	0	0	400,000,000	0
053501800100	KOGI STATE CLIMATE CHANGE AGENCY					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



705	ENVIRONMENTAL PROTECTION	0	0	0	700,000,000	0
7056	ENVIRONMENTAL PROTECTION N.E.C.	0	0	0	700,000,000	0
70561	ENVIRONMENTAL PROTECTION N.E.C.	0	0	0	700,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



053505300100	SANITATION & WASTE MANAGEMENT BOARD					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
1	Revenue	101,300,000	101,300,000	4,478,100	101,880,000	0
12	INDEPENDENT REVENUE	101,300,000	101,300,000	4,478,100	101,880,000	0
1202	NON-TAX REVENUE	101,300,000	101,300,000	4,478,100	101,880,000	0
120201	LICENCES - GENERAL	1,000,000	1,000,000	175,000	1,000,000	0
12020152	REGISTRATION OF PRIVATE SERVICE PROVIDERS UNDER PUBLIC PRIVATE PARTNERSHIP INITIATIVE (PPPI)	1,000,000	1,000,000	175,000	1,000,000	0
120204	FEES - GENERAL	80,420,000	80,420,000	1,223,100	81,000,000	0
12020463	COLLECTION AND DISPOSAL OF SOLID WASTE FROM PREMISES FEE	66,020,000	66,020,000	10,000	66,000,000	0
12020480	FUMIGATION SERVICES BY THE BOARD	400,000	400,000	1,213,000	1,000,000	0
12020481	DUMPSITE USERS CHARGE FEE	14,000,000	14,000,000	100	14,000,000	0
120205	FINES - GENERAL	5,650,000	5,650,000	59,000	5,650,000	0
12020511	SANITATION DAY EXERCISE FINE	400,000	400,000	45,000	400,000	0
12020512	ENFORCEMENT & PROSECUTION OF SANITARY DEFAULTERS	5,150,000	5,150,000	0	5,150,000	0
12020513	RELEASE OF ARRESTED STRAY ANIMALS	100,000	100,000	14,000	100,000	0
120206	SALES - GENERAL	2,230,000	2,230,000	0	2,230,000	0
12020611	PROCEED FROM AUCTION SALES OF CONFISCATED ITEMS	2,030,000	2,030,000	0	2,030,000	0
12020621	AUCTION SALES	200,000	200,000	0	200,000	0
120207	EARNINGS -GENERAL	12,000,000	12,000,000	3,021,000	12,000,000	0
12020702	EARNINGS FROM SEPTIC TANK EMPTIER	1,000,000	1,000,000	0	1,000,000	0
12020705	EARNINGS FROM DOCUMENTATION/ RENEWAL OF REGULATED PREMISES I.E. SCHOOLS, RESTAURANTS, HOTELS, BAKERIES ETC	11,000,000	11,000,000	3,021,000	11,000,000	0
053505300100	SANITATION & WASTE MANAGEMENT BOARD					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	EXPENDITURES	1,488,660,171	1,488,660,171	418,880,239.85	1,701,331,567	0
21	PERSONNEL COST	665,464,714	665,464,714	418,880,239.85	787,752,731	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



2101	SALARY	665,464,714	665,464,714	418,880,239.85	787,752,731	0
210101	SALARIES AND WAGES	665,464,714	665,464,714	418,880,239.85	787,752,731	0
21010101	SALARY	645,964,714	645,964,714	400,880,239.85	768,252,731	0
21010104	AUXILLARY STAFF	19,500,000	19,500,000	18,000,000	19,500,000	0
22	OTHER RECURRENT COSTS	823,195,457	823,195,457	0	913,578,836	0
2202	OVERHEAD COST	823,195,457	823,195,457	0	913,578,836	0
220202	UTILITIES - GENERAL	170,000	170,000	0	170,000	0
22020205	TELEPHONE CHARGES	170,000	170,000	0	170,000	0
220203	MATERIALS & SUPPLIES - GENERAL	153,000,000	153,000,000	0	163,500,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	2,900,000	2,900,000	0	3,400,000	0
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	100,000	100,000	0	100,000	0
22020323	OFFICE AND GENERAL EXPENSES	150,000,000	150,000,000	0	160,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	445,509,730	445,509,730	0	516,509,730	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	200,000,000	200,000,000	0	221,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	5,359,730	5,359,730	0	5,359,730	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	150,000	150,000	0	150,000	0
22020427	MAINTENANCE OF REFUSE/ DUMPSITE AND SEPTIC TANK EMPTIER	240,000,000	240,000,000	0	290,000,000	0
220205	TRAINING - GENERAL	150,000	150,000	0	250,000	0
22020501	LOCAL TRAINING	150,000	150,000	0	250,000	0
220206	OTHER SERVICES - GENERAL	91,000,000	91,000,000	0	91,000,000	0
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	85,000,000	85,000,000	0	85,000,000	0
22020672	REFUND OF VARIOUS EXPENSES INRESPECT OF GOVERNMENT ACTIVITIES CARRIED OUT WITH PERSONAL MONEY	6,000,000	6,000,000	0	6,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	130,865,727	130,865,727	0	140,365,727	0
22020801	MOTOR VEHICLE FUEL COST	130,865,727	130,865,727	0	140,365,727	0
220209	FINANCIAL CHARGES - GENERAL	200,000	200,000	0	300,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	200,000	200,000	0	300,000	0



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220210	MISCELLANEOUS EXPENSES GENERAL	2,300,000	2,300,000	0	1,483,379	0
22021001	REFRESHMENT & MEALS	200,000	200,000	0	300,000	0
22021002	PUBLICITY & ADVERTISEMENTS	100,000	100,000	0	150,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	150,000	150,000	0	650,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	350,000	350,000	0	383,379	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	1,500,000	1,500,000	0	0	0
053505300100	SANITATION & WASTE MANAGEMENT BOARD					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
705	ENVIRONMENTAL PROTECTION	1,488,660,171	1,488,660,171	418,880,239.85	1,701,331,567	0
7051	WASTE MANAGEMENT	1,488,660,171	1,488,660,171	418,880,239.85	1,701,331,567	0
70511	WASTE MANAGEMENT	1,488,660,171	1,488,660,171	418,880,239.85	1,701,331,567	0



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055100100100	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
<u>1</u>	<u>Revenue</u>	<u>1,234,150,000</u>	<u>1,234,150,000</u>	<u>1,094,822,193.19</u>	<u>2,500,150,000</u>	<u>0</u>
12	INDEPENDENT REVENUE	150,000	150,000	0	150,000	0
1202	NON-TAX REVENUE	150,000	150,000	0	150,000	0
120204	FEES - GENERAL	150,000	150,000	0	150,000	0
12020421	CONTRACT DOCUMENT NON- REFUNDABLE TENDER FEES	150,000	150,000	0	150,000	0
13	AID AND GRANTS	1,234,000,000	1,234,000,000	1,094,822,193.19	2,500,000,000	0
1302	GRANTS	1,234,000,000	1,234,000,000	1,094,822,193.19	2,500,000,000	0
130201	DOMESTIC GRANTS	1,234,000,000	1,234,000,000	1,094,822,193.19	2,500,000,000	0
13020103	CURRENT GRANTS FROM LGAS	1,234,000,000	1,234,000,000	1,094,822,193.19	2,500,000,000	0
055100100100	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>7,657,521,218</u>	<u>6,160,521,218</u>	<u>2,819,232,484.09</u>	<u>5,342,103,093</u>	<u>50,000,000</u>
21	PERSONNEL COST	1,671,921,218	1,671,921,218	1,247,898,382.16	1,684,203,093	0
2101	SALARY	1,671,921,218	1,671,921,218	1,247,898,382.16	1,684,203,093	0
210101	SALARIES AND WAGES	1,671,921,218	1,671,921,218	1,247,898,382.16	1,684,203,093	0
21010101	SALARY	166,321,218	166,321,218	119,748,382.16	178,603,093	0
21010110	SALARY OF TRADITIONAL RULERS	1,505,600,000	1,505,600,000	1,128,150,000	1,505,600,000	0
22	OTHER RECURRENT COSTS	1,615,600,000	1,618,600,000	1,571,334,101.93	1,792,900,000	50,000,000
2202	OVERHEAD COST	1,615,600,000	1,618,600,000	1,571,334,101.93	1,792,900,000	50,000,000
220201	TRAVEL & TRANSPORT - GENERAL	35,000,000	35,000,000	35,000,000	50,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	35,000,000	35,000,000	35,000,000	50,000,000	0
220202	UTILITIES - GENERAL	7,000,000	7,000,000	4,000,000	8,000,000	0
22020204	ELECTRICITY BILL /CHARGES	2,000,000	2,000,000	1,000,000	3,000,000	0
22020205	TELEPHONE CHARGES	5,000,000	5,000,000	3,000,000	5,000,000	0
220203	MATERIALS & SUPPLIES - GENERAL	1,204,000,000	1,204,000,000	1,179,313,000	664,000,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	20,000,000	20,000,000	19,065,000	60,000,000	0



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22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	60,000,000	60,000,000	59,408,000	60,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	1,124,000,000	1,124,000,000	1,100,840,000	544,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	45,500,000	45,500,000	41,500,000	150,000,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	10,000,000	10,000,000	6,000,000	50,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	35,500,000	35,500,000	35,500,000	100,000,000	0
220205	TRAINING - GENERAL	15,000,000	15,000,000	15,000,000	208,400,000	0
22020501	LOCAL TRAINING	15,000,000	15,000,000	15,000,000	50,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	0	0	0	158,400,000	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	40,000,000	40,000,000	40,000,000	40,000,000	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	40,000,000	40,000,000	40,000,000	40,000,000	0
220209	FINANCIAL CHARGES - GENERAL	900,000	900,000	46,101.93	500,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	900,000	900,000	46,101.93	500,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	268,200,000	271,200,000	256,475,000	672,000,000	50,000,000
22021001	REFRESHMENT & MEALS	175,000,000	175,000,000	175,000,000	500,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	43,000,000	46,000,000	37,785,000	50,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	9,000,000	9,000,000	8,000,000	20,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	700,000	700,000	700,000	2,000,000	0
22021064	FOOD AND NUTRITION PROGRAMS EXPENSES	30,000,000	30,000,000	25,450,000	50,000,000	50,000,000
22021098	MONITORING ACTIVITIES AND FOLLOW UP	10,500,000	10,500,000	9,540,000	50,000,000	0
23	CAPITAL EXPENDITURE	4,370,000,000	2,870,000,000	0	1,865,000,000	0
2301	FIXED ASSETS PURCHASED	1,700,000,000	200,000,000	0	1,800,000,000	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,700,000,000	200,000,000	0	1,800,000,000	0
23010106	PURCHASE OF VANS	800,000,000	100,000,000	0	900,000,000	0
23010141	PURCHASE OF OFFICE TOOLS /MATERIALS	900,000,000	100,000,000	0	900,000,000	0
2302	CONSTRUCTION / PROVISION	2,550,000,000	2,550,000,000	0	15,000,000	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	2,550,000,000	2,550,000,000	0	15,000,000	0
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	30,000,000	30,000,000	0	0	0
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	500,000,000	500,000,000	0	0	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	2,020,000,000	2,020,000,000	0	15,000,000	0



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2303	REHABILITATION / REPAIRS	120,000,000	120,000,000	0	50,000,000	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	120,000,000	120,000,000	0	50,000,000	0
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	90,000,000	90,000,000	0	0	0
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	30,000,000	30,000,000	0	50,000,000	0
055100100100	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
706	HOUSING AND COMMUNITY AMMENITIES	7,657,521,218	6,160,521,218	2,819,232,484.09	5,342,103,093	50,000,000
7062	COMMUNITY DEVELOPMENT	7,657,521,218	6,160,521,218	2,819,232,484.09	5,342,103,093	50,000,000
70621	COMMUNITY DEVELOPMENT	7,657,521,218	6,160,521,218	2,819,232,484.09	5,342,103,093	50,000,000

055100100100	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS								
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ December	2026 Approved Budget	2026 NUT Tagging
Total					4,370,000,000	2,870,000,000	0	1,865,000,000	0
06100125000500 - Housing and Urban Development - General	CONSRUCTION OF MAGERI OF LOKOJA PALACE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	500,000,000	500,000,000	0	0	0
13100123014500 - Reform of Government and Governance - General	A LEGACY PROJECT (STATE / LGA JOINT PROJECTS) CONSTRUCTION OF RECREATIONAL PARK/ SKILL ACQUISITION CENTRE.	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	500,000,000	500,000,000	0	0	0
13100123014600 - Reform of Government and Governance - General	COMPLETION & FURNISHING OF TRADITIONAL CHIEFS GUEST HOUSES/ SECRETARIAT HOUSE, LOKOJA	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	30,000,000	30,000,000	0	0	0
13100123014700 - Reform of Government and Governance - General	RENOVATION AND FURNISHING OF OLD OFFICE BUILDING OF MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	30,000,000	30,000,000	0	50,000,000	0
13100123014800 - Reform of Government and Governance - General	RENOVATION OF ATTAH IGALA'S PALACE AND 3 ROYAL MEJISTY'S PALACES.	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	60,000,000	60,000,000	0	0	0



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13100123014900 - Reform of Government and Governance - General	PROVISION OF CHIEFS LODGE/ PROVISION OF UTILITIES	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	30,000,000	30,000,000	0	0	0
13100123015000 - Reform of Government and Governance - General	CONSTRUCTION OF CENTRAL STORE (MINISTRY FOR LOCAL GOVERNMENT & CHIEFTAINCY AFFAIRS)	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	500,000,000	500,000,000	0	0	0
13100123015100 - Reform of Government and Governance - General	CRAFTING & CARVING OF TRADITIONAL ARTISTIC SYMBOL OF AUTHORITY FOR GRADED CHIEFS	23010141 - PURCHASE OF OFFICE TOOLS /MATERIALS	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	900,000,000	100,000,000	0	900,000,000	0
13100123015200 - Reform of Government and Governance - General	CONSTRUCTION OF OBARO OF KABBA PALACE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	500,000,000	500,000,000	0	0	0
13100123015300 - Reform of Government and Governance - General	CONSTRUCTION OF AGBANA OF ISANLU PALACE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	500,000,000	500,000,000	0	0	0
13100123015400 - Reform of Government and Governance - General	PROCUREMENT OF 2 № OF HILLUX (NEW)	23010106 - PURCHASE OF VANS	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	800,000,000	100,000,000	0	900,000,000	0
13100124001000 - Reform of Government and Governance - General	CONSTRUCTION OF INFRASTRUCTURE IN THE 21 LOCAL GOVERNMENT BY STATE GOVERNMENT AS A SUPPORT TO LOCAL GOVERNMENT COUNCILS	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	20,000,000	20,000,000	0	15,000,000	0



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055400100100	MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	EXPENDITURES	23,659,000,000	35,960,900,000	32,602,677,989.28	18,789,660,000	0
21	PERSONNEL COST	5,000,000	6,900,000	6,850,000	100,000,000	0
2101	SALARY	5,000,000	6,900,000	6,850,000	100,000,000	0
210101	SALARIES AND WAGES	5,000,000	6,900,000	6,850,000	100,000,000	0
21010104	AUXILLARY STAFF	5,000,000	6,900,000	6,850,000	100,000,000	0
22	OTHER RECURRENT COSTS	23,454,000,000	35,754,000,000	32,595,827,989.28	18,689,660,000	0
2202	OVERHEAD COST	369,000,000	369,000,000	10,900,000	2,204,000,000	0
220201	TRAVEL & TRANSPORT - GENERAL	125,000,000	125,000,000	2,380,000	25,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	50,000,000	50,000,000	2,380,000	10,000,000	0
22020108	TRAVEL OPERATION AND LOGISTICS	75,000,000	75,000,000	0	15,000,000	0
220202	UTILITIES - GENERAL	27,000,000	27,000,000	550,000	17,000,000	0
22020203	WATER RATE	5,000,000	5,000,000	0	5,000,000	0
22020204	ELECTRICITY BILL /CHARGES	5,000,000	5,000,000	550,000	5,000,000	0
22020205	TELEPHONE CHARGES	10,000,000	10,000,000	0	5,000,000	0
22020206	SATELLITE BROADCASTING ACCESS CHARGES	7,000,000	7,000,000	0	2,000,000	0
220203	MATERIALS & SUPPLIES - GENERAL	16,000,000	16,000,000	4,040,000	16,000,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	8,000,000	8,000,000	2,630,000	8,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	8,000,000	8,000,000	1,410,000	8,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	97,000,000	97,000,000	1,130,000	67,000,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	15,000,000	15,000,000	0	5,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	12,000,000	12,000,000	120,000	12,000,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	30,000,000	30,000,000	1,010,000	15,000,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	10,000,000	10,000,000	0	5,000,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	20,000,000	20,000,000	0	20,000,000	0
22020423	REPAIR AND MAINTENANCE OF BOREHOLE	5,000,000	5,000,000	0	5,000,000	0
22020434	ELECTRICAL INSTALLATION/ REPAIRS	5,000,000	5,000,000	0	5,000,000	0
220205	TRAINING - GENERAL	15,000,000	15,000,000	0	2,005,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



22020501	LOCAL TRAINING	15,000,000	15,000,000	0	2,005,000,000	0
220206	OTHER SERVICES - GENERAL	15,000,000	15,000,000	1,870,000	15,000,000	0
22020602	OFFICE RENT	10,000,000	10,000,000	0	10,000,000	0
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	5,000,000	5,000,000	1,870,000	5,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	5,000,000	5,000,000	0	5,000,000	0
22020801	MOTOR VEHICLE FUEL COST	5,000,000	5,000,000	0	5,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	69,000,000	69,000,000	930,000	54,000,000	0
22021001	REFRESHMENT & MEALS	20,000,000	20,000,000	930,000	20,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	8,000,000	8,000,000	0	3,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	20,000,000	20,000,000	0	20,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	4,000,000	4,000,000	0	4,000,000	0
22021015	SUBSCRIPTION TO PROFESSIONAL BODIES/ PARLIAMENTARY /ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS	7,000,000	7,000,000	0	2,000,000	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	10,000,000	10,000,000	0	5,000,000	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	15,000,000	15,000,000	0	10,000,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	15,000,000	15,000,000	0	10,000,000	0
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	15,000,000	15,000,000	0	10,000,000	0
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	23,070,000,000	35,370,000,000	32,584,927,989.28	16,475,660,000	0
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	23,070,000,000	35,370,000,000	32,584,927,989.28	16,475,660,000	0
22080110	FUEL SUBSIDY REMOVAL PALLIATIVES	20,000,000,000	35,000,000,000	32,526,075,913.43	15,925,660,000	0
22080119	FINANCIAL ASSISTANCE TO NEEDIES	70,000,000	70,000,000	0	50,000,000	0
22080121	LIVELIHOOD SUPPORT TO POOR AND VULNERABLE HOUSEHOLDS- SOCIAL TRANSFER (CASH TRANSFER) AND BASIC SERVICE (CARES)	3,000,000,000	300,000,000	58,852,075.85	500,000,000	0
23	CAPITAL EXPENDITURE	200,000,000	200,000,000	0	0	0
2302	CONSTRUCTION / PROVISION	200,000,000	200,000,000	0	0	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	200,000,000	200,000,000	0	0	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	100,000,000	100,000,000	0	0	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	100,000,000	100,000,000	0	0	0
055400100100	MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
710	SOCIAL PROTECTION	23,659,000,000	35,960,900,000	32,602,677,989.28	18,789,660,000	0
7109	SOCIAL PROTECTION N.E.C.	23,659,000,000	35,960,900,000	32,602,677,989.28	18,789,660,000	0
71091	SOCIAL PROTECTION N.E.C.	23,659,000,000	35,960,900,000	32,602,677,989.28	18,789,660,000	0

055400100100	MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION								
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ December	2026 Approved Budget	2026 NUT Tagging
Total					200,000,000	200,000,000	0	0	0
13100123014300 - Reform of Government and Governance - General	CONSTRUCTION OF WAREHOUSE FOR HUMANITARIAT OFFICE, LOKOJA	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	71091 - SOCIAL PROTECTION N.E.C.	12231200 - LOKOJA	100,000,000	100,000,000	0	0	0
13100123014400 - Reform of Government and Governance - General	CONSTRUCTION OF OFFICE ACCOMODATION	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	71091 - SOCIAL PROTECTION N.E.C.	12231200 - LOKOJA	100,000,000	100,000,000	0	0	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



055400100300	KOGI STATE SOCIAL INVESTMENT PROGRAMME AGENCY (SIP)					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
2	EXPENDITURES	1,997,000,000	997,000,000	176,701,942.09	2,203,000,000	0
21	PERSONNEL COST	150,000,000	150,000,000	65,556,427.09	160,000,000	0
2101	SALARY	150,000,000	150,000,000	65,556,427.09	160,000,000	0
210101	SALARIES AND WAGES	150,000,000	150,000,000	65,556,427.09	160,000,000	0
21010104	AUXILLARY STAFF	150,000,000	150,000,000	65,556,427.09	160,000,000	0
22	OTHER RECURRENT COSTS	1,847,000,000	847,000,000	111,145,515	2,043,000,000	0
2202	OVERHEAD COST	637,000,000	637,000,000	110,810,965	733,000,000	0
220201	TRAVEL & TRANSPORT - GENERAL	70,000,000	70,000,000	22,630,000	70,000,000	0
22020102	TRAVEL AND TRANSPORT - OTHERS	40,000,000	40,000,000	6,125,000	40,000,000	0
22020108	TRAVEL OPERATION AND LOGISTICS	30,000,000	30,000,000	16,505,000	30,000,000	0
220202	UTILITIES - GENERAL	15,000,000	15,000,000	6,176,590	15,000,000	0
22020206	SATELLITE BROADCASTING ACCESS CHARGES	15,000,000	15,000,000	6,176,590	15,000,000	0
220203	MATERIALS & SUPPLIES - GENERAL	102,000,000	102,000,000	28,720,500	121,000,000	0
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	20,000,000	20,000,000	1,120,500	20,000,000	0
22020305	UNIFORMS AND OTHER CLOTHINGS	5,000,000	5,000,000	100,000	4,000,000	0
22020323	OFFICE AND GENERAL EXPENSES	52,000,000	52,000,000	13,800,000	52,000,000	0
22020359	STATISTICAL INVESTIGATION/ DATA COLLECTION/ CAPTURING OF POOR & VULNERABLE PEOPLE DATA	25,000,000	25,000,000	13,700,000	45,000,000	0
220204	MAINTENANCE SERVICES - GENERAL	190,000,000	190,000,000	26,262,500	190,000,000	0
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	50,000,000	50,000,000	895,000	50,000,000	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	50,000,000	50,000,000	16,669,000	50,000,000	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	40,000,000	40,000,000	0	40,000,000	0
22020404	MAINTENANCE OF PLANTS /GENERATORS	20,000,000	20,000,000	245,000	20,000,000	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	30,000,000	30,000,000	8,453,500	30,000,000	0
220205	TRAINING - GENERAL	40,000,000	40,000,000	100,000	40,000,000	0
22020501	LOCAL TRAINING	30,000,000	30,000,000	0	30,000,000	0
22020511	WORKSHOPS, SEMINARS & CONFERENCES	10,000,000	10,000,000	100,000	10,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



220206	OTHER SERVICES - GENERAL	35,000,000	35,000,000	790,400	110,000,000	0
22020601	SECURITY SERVICES EXPENSES	5,000,000	5,000,000	460,000	80,000,000	0
22020603	RESIDENTIAL RENT/HIRE OF PRIVATE HOUSES	25,000,000	25,000,000	0	25,000,000	0
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	5,000,000	5,000,000	330,400	5,000,000	0
220208	FUEL & LUBRICANTS - GENERAL	25,000,000	25,000,000	16,288,775	35,000,000	0
22020801	MOTOR VEHICLE FUEL COST	15,000,000	15,000,000	14,596,275	25,000,000	0
22020803	PLANTS/ GENERATOR FUEL COST	10,000,000	10,000,000	1,692,500	10,000,000	0
220209	FINANCIAL CHARGES - GENERAL	1,000,000	1,000,000	0	1,000,000	0
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	1,000,000	1,000,000	0	1,000,000	0
220210	MISCELLANEOUS EXPENSES GENERAL	159,000,000	159,000,000	9,842,200	151,000,000	0
22021001	REFRESHMENT & MEALS	10,000,000	10,000,000	5,660,200	10,000,000	0
22021002	PUBLICITY & ADVERTISEMENTS	10,000,000	10,000,000	2,762,000	10,000,000	0
22021003	CELEBRATION/ REMEMBRANCE DAY	0	0	0	2,000,000	0
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	0	0	0	20,000,000	0
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	10,000,000	10,000,000	600,000	10,000,000	0
22021013	RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES/ DISCIPLINE COST	4,000,000	4,000,000	0	4,000,000	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	5,000,000	5,000,000	320,000	5,000,000	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	10,000,000	10,000,000	500,000	10,000,000	0
22021069	BOARD MEETING EXPENSES	10,000,000	10,000,000	0	10,000,000	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	100,000,000	100,000,000	0	70,000,000	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	10,000,000	10,000,000	334,550	10,000,000	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	10,000,000	10,000,000	334,550	10,000,000	0
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	10,000,000	10,000,000	334,550	10,000,000	0
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	1,200,000,000	200,000,000	0	1,300,000,000	0
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	1,200,000,000	200,000,000	0	1,300,000,000	0
22080114	ASSIST AND EMPOWER POOR AND VULNERABLE PEOPLE ACROSS ALL LGAS IN KOGI STATE	1,200,000,000	200,000,000	0	1,300,000,000	0



KOGI STATE 2026 APPROVED BUDGET ESTIMATES, DETAILS ANALYSIS.



055400100300	KOGI STATE SOCIAL INVESTMENT PROGRAMME AGENCY (SIP)					
Code	Description	2025 Original Budget	2025 Final Budget	2025 Actual as @ Dec.	2026 Approved Budget	2026 NUT Tagging
710	SOCIAL PROTECTION	1,997,000,000	997,000,000	176,701,942.09	2,203,000,000	0
7107	SOCIAL EXCLUSION N.E.C	1,997,000,000	997,000,000	176,701,942.09	2,181,000,000	0
71071	SOCIAL EXCLUSION N.E.C.	1,997,000,000	997,000,000	176,701,942.09	2,181,000,000	0
7109	SOCIAL PROTECTION N.E.C.	0	0	0	22,000,000	0
71091	SOCIAL PROTECTION N.E.C.	0	0	0	22,000,000	0