



KOGI STATE OF NIGERIA

A LAW

TO REPEAL

**THE KOGI STATE FISCAL
RESPONSIBILITY LAW, 2012 AND
ENACT A LAW TO PROVIDE FOR THE
PRUDENT MANAGEMENT OF THE
FINANCIAL RESOURCES OF KOGI
STATE; TO ESTABLISH THE KOGI
STATE FISCAL RESPONSIBILITY
COMMISSION FOR THE PROMOTION
AND ENFORCEMENT OF THE STATE'S
FISCAL AND ECONOMIC OBJECTIVES;
AND FOR RELATED MATTERS, 2026**

THE KOGI STATE FISCAL RESPONSIBILITY LAW, 2026

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A LAW TO REPEAL THE KOGI STATE FISCAL RESPONSIBILITY LAW 2012 AND ENACT A LAW TO PROVIDE FOR THE PRUDENT MANAGEMENT OF THE FINANCIAL RESOURCES OF KOGI STATE; TO ESTABLISH THE KOGI STATE FISCAL RESPONSIBILITY COMMISSION FOR THE PROMOTION AND ENFORCEMENT OF THE STATE'S FISCAL AND ECONOMIC OBJECTIVES; AND FOR RELATED MATTERS, 2026

ENACTED by the Kogi State House of Assembly and by the authority *Enactment* of same as follows:

PART I – PRELIMINARIES

1. This Law may be cited as the Kogi State Fiscal Responsibility Law, *Citation* 2026.
2. The Law shall come into force on the 13th day of March, *Commencement.* 2026.
3. The objectives of this Law are to: *Objectives.*
 - (a) provide fiscal policies and regulations for the promotion of economic objectives of the State;
 - (b) encourage fiscal discipline in line with the provisions of this law and any other law connected with fiscal discipline;
 - (c) promote the culture of standard financial management for greater efficiency of State fiscal framework; and
 - (d) ensure long term macro-economic stability and ensure greater accountability and transparency in fiscal operation.
4. In this Law, unless the context otherwise requires: *Interpretation*

“appropriation law” means a law passed by the House of Assembly authorizing spending from the Consolidated Revenue Fund and includes a Supplementary Appropriation Law;

“Arms of Government” means the Executive, Legislature and Judiciary;

“Attorney-General” means Attorney-General of Kogi State;

“borrowing” means any financial obligation arising from:

- (a) any loan including principal, interest and fees of such loan,
- (b) the deferred payment for property, goods or services,
- (c) bonds and debentures, notes or similar instruments,
- (d) letters of credit and reimbursement obligations with respect thereto,
- (e) trade or bankers acceptances,
- (f) capitalized amounts of obligations under leases entered into primarily as a method of raising financing or of financing the acquisition of the asset leased,
- (g) agreements providing for swaps, ceiling rates, ceiling and floor rates, contingent participation or other hedging mechanisms with respect to the payment of interest or the convertibility of currency, and
- (h) a conditional sale agreement capital lease or other title retention agreement;

“budget call circular” means a circular:

- (a) requesting the submission in a prescribed form, of the revenue and expenditure estimates of ministries, extra-ministerial, extra-ministerial departments, and other executing agencies of government for the next financial year; and
- (b) giving detailed guidelines and instructions on the preparation of the estimates and expenditure in a manner consistent with the medium-term development priorities set out in the Medium-Term Expenditure Framework;

“capital expenditure” means spending on an asset that lasts for more than one financial year and expenses associated with the acquisition of such assets;

“Commission” means the Fiscal Responsibility Commission established by Section 6 of this Law;

“Commissioner” means the Commissioner charged with the responsibility for finance;

“concessional terms” means the terms of the loan must be at an interest rate not exceeding 3%;

“consolidated debt” means the aggregate of the outstanding financial obligations of government including those of its parastatals and agencies at any point in time arising from:

- (a) borrowed money including principal interest and fees of such borrowed money,
- (b) the deferred payment for property, goods or services,
- (c) bonds, debentures, notes or similar instruments,
- (d) letters of credit and reimbursement obligations with respect thereto,

- (e) guarantees,
- (f) trade or bankers; acceptances,
- (g) capitalized amounts of obligations under leases entered into primarily as a method of raising financing or of financing the acquisition of the asset leased,
- (h) agreements providing for swaps, ceiling rates, ceiling and floor rates contingent participation or other hedging mechanisms with respect to the payment of interest or the convertibility of currency, and
- (i) a conditional sale agreement, capital lease or other title retention agreement;

“cost benefit analysis” means an analysis that compares the cost of undertaking a service, project or programme with the benefits that citizens are likely to derive from it;

“Fiscal Commissioners” means Commissioners established under Section 7 (1) (e) of this Law;

“fiscal risk appendix” means an explanatory attachment that provides a set of indicators that can be used to measure local fiscal risks;

“fiscal risk target” provides numerical target for each risk indicator with which a fiscal entity will be considered fiscally healthy;

“financial year” has the meaning ascribed thereto in the Constitution;

“financial policy objectives” means the goals set by government for attainment of set targets for a given period;

“government owned policy” means a statutory corporation, government agency and a company in which government has controlling interest;

“Governor” means the Governor of Kogi State;

“House of Assembly” means Kogi State House of Assembly;

“medium term expenditure framework” means the document referred to and the contents of which is prescribed in section of this Law;

“member” means Commissioners of the Commission established under Section 6 of this Law and where the context permits include Secretary;

“net debt” means the consolidated debt less what is owed to government, its parastatals and agencies at any point in time;

“public expenditure” means outlays other than those resulting into debt reduction;

“public revenue” means all moneys received by a government in the federation;

“quarter” means one quarter of a financial year and quarterly shall be construed accordingly;

“recurrent expenditure” means normal overhead and administrative expenses and personnel cost including salaries, emoluments and other benefits of employees;

“reference commodity price” means such price as may be determined by the Governor subject to the approval of the State House of Assembly;

“re-financing of debt securities” means issuance of securities to repay the existing debt;

“tax expenditure projection” means the projected amount expected to be utilized in granting tax relief or tax holiday; and

“tax revenue projections” means the projected, collectible tax or revenue within a particular planning period.

5. This Law shall be applicable to all State institutions established by law or Constitution of the Federal Republic of Nigeria 1999 (as amended) and it shall include State Ministries, Departments, Agencies, Commissions, Corporations, tertiary institutions and the 21 Local Government Areas of the State.

Scope and application.

PART II – ESTABLISHMENT, FUNCTIONS AND POWERS OF THE FISCAL RESPONSIBILITY COMMISSION

6. (1) There is established a body to be known as the Fiscal Responsibility Commission.
- (2) The Commission shall be a body corporate with perpetual succession and may sue and be sued.
7. (1) The Commission shall consist of:
- (a) a Chairman, who shall be the Chief Executive and Accounting Officer of the Commission;
 - (b) one member representing the organized private sector;
 - (c) one member representing civil society engaged in causes relating to probity, transparency and good governance;
 - (d) one member representing organized labour;

Establishment of the Fiscal Responsibility Commission.

Composition of the Commission and tenure.

- (e) one member from each of the Senatorial Districts in the State as Fiscal Commissioner;
 - (f) one representative of the Ministry of Finance, Budget and Economic Planning of a level not below the rank of an Assistant Director; and
 - (g) A representative of the Ministry of Justice of a level not below the rank of an Assistant Director.
- (2) All members of the Commission shall be persons of proven integrity and must possess appropriate qualification with not less than 10 years' cognate post qualification experience.
- (3) The Chairman and other members of the Commission other than ex-officio members shall be appointed by the Governor, subject to confirmation by the House of Assembly.
- (4) The Chairman and Fiscal Commissioners representing the three (3) Senatorial Districts of the State shall be full time members.
- (5) The Chairman and Fiscal Commissioners of the Commission shall hold office for a term of 5 years' renewable for only one term;
- (6) The Chairman shall:
- (a) preside over meetings of the Commission and have a casting vote in the event of an equality of votes;
 - (b) exercise general administrative control and management of the Commission;
 - (c) be responsible for the implementation of the Commission's policies and programmes;

- (d) manage the funds of the Commission and ensure proper accountability in line with relevant financial laws;
- (e) represent the Commission in dealings with external bodies and the public;
- (f) appoint, promote, and discipline staff of the Commission subject to the approval of the Commission where required; and
- (g) perform such other functions as may be assigned by the Commission or prescribed by law.

8. (1) There shall be a Secretary of the Commission who shall be a Legal Practitioner with at least ten (10) years post call experience.
- (2) The Secretary shall be subject to the general direction of the Commission and shall:
- (a) be responsible for keeping proper records of all proceedings of the Commission;
 - (b) be the head of the Commission's secretariat and be responsible for its administration.
- (3) The Secretary shall hold office for a term of five (5) years from the date of his appointment which may be renewable for another term of five (5) years and no more.
- (4) The Secretary shall be paid such remuneration as may be approved by the State Government.
- (5) There is herein established the following Directorates in the Commission:

*Secretary of the
Commission.*

- (a) Administration and Supplies;
- (b) Finance and Accounts;
- (c) Policy and Standards;
- (d) Legal and Enforcement;
- (e) Monitoring and Evaluation;
- (f) Planning Research and Statistics;
- (g) Strategic Communications; and
- (h) Internal Audit.

(6) The Directorates established under this Law, shall be provided with operational guidelines on their duties, functions and powers by regulations made from time to time by the Commission.

9. (1) Notwithstanding the provisions of Sections 7 and 8 of this Law, a member or Secretary of the Commission shall cease to hold office if:

Cessation of membership.

- (a) he becomes bankrupt or makes a compromise with his creditors; or
- (b) he is convicted of a felony or any offence involving dishonesty, corruption or fraud; or
- (c) he becomes incapable of carrying out the functions of his office either by reason of an infirmity of mind or body; or
- (d) the Governor is satisfied that it is not in the interest of the public that the member should continue in office and the

Governor removes him from office subject to confirmation by simple majority of the House of Assembly; or

- (e) he has been found guilty of violation of the Code of Conduct or misconduct; or
- (f) he resigns his appointment by a notice under his hand, addressed to the Governor; or
- (g) in the case of a person who becomes a member by virtue of the office he occupies, he ceases to hold office for whatever reason.

- (2) Where a vacancy occurs in the membership of the Commission, it shall be filled by the appointment of a successor to hold office for the remainder of the term of office of his predecessor, and the successor shall represent the same interest as his predecessor.

- 10.** There shall be paid to the Chairman and members of the Commission such salaries, allowances and benefits as may be determined by the Governor; the total remuneration of the Chairman and members of the Commission shall not be more than the amount provided for by the Revenue Mobilization, Allocation and Fiscal Commission, pursuant to section 6(1)(d) Part B First Schedule, Revenue Mobilization Allocation and Fiscal Commission Act 2007.

Emoluments of the Commission members.

- 11.** (1) The Commission shall:

Functions.

- (a) monitor and enforce the provisions of this Law and promote the economic objectives contained in section 16 of the Constitution;
- (b) disseminate such standard practices including international good practice that will result in greater

efficiency in the allocation of public expenditure, revenue collection, debt control and transparency in fiscal matters;

- (c) undertake fiscal and financial studies, analyses and diagnose and disseminate the result of the general public;
 - (d) make rules for carrying out its functions under this Law;
 - (e) ensure return on revenue performance showing estimates, actual collection, remittance to the State Consolidated Revenue Fund by the Ministries, Departments, Agencies and Corporations by attaching hard evidence of collections and remittances;
 - (f) ensure monthly monitoring of meeting of all the revenue collectors with representative of the Ministry of Finance and Economic Development;
 - (g) ensure the maintenance of proper books of account (particularly for remittances paid through the e-payment and follow up by the prescribed treasury cash books) and prompt issuance of receipts paying agencies; and
 - (h) perform any other function consistent with the promotion of the objectives of this Law and shall not be subjected to direction and control of any other authority or person save as provided under this Law.
- (2) The Commission shall be independent in the performance of its functions under this Law.

- (3) The provisions of the Public Officers Protection Law shall apply to the members of the Commission in the discharge of their functions under this Law.

12. For the purpose of performing its functions under this Law, the Commission shall have power to:

Powers of the Commission.

- (a) compel any person or government institutions to disclose information relating to public revenues, expenditures; and all other fiscal matters;
- (b) cause an investigation into whether any person has violated any provisions of this Law;
- (c) forward a report of investigation under subsection (b) of this Section to the Attorney-General of the State for possible prosecution, if the Commission is satisfied that such report is in respect of a person who has committed any offence under this Law or any other Law with the same objectives under section 1 of this Law;
- (d) formulate and provide general policy guidelines for the discharge of the functions of the Commission;
- (e) superintend the implementation of the policies of the Commission;
- (f) appoint for the Commission such members of employees as may in the opinion of the Commission be expedient and necessary for the proper and efficient performance of the functions of the Commission;
- (g) determine the terms and conditions of service in the Commission, including disciplinary measures for the employees of the Commission;

- (h) fix the remuneration, allowance and benefits of the employees of the Commission as approved by the State Government;
- (i) do other things, which in its opinion are necessary to ensure the efficient performance of the functions of the Commission; and
- (j) regulate its proceedings and make standing orders with respect to the holding of its meeting, notices to be given, the keeping of minutes of its proceedings and such other matters as the Commission may from time to time determines.

PART III – FUND AND EXPENDITURE OF THE COMMISSION

- 13.** (1) The Commission shall establish and maintain a fund from which shall be defrayed all expenditures incurred by the Commission as follows:

*Establishment
of a fund for
the Commission*

- (a) budgetary allocation from the State Government payable regularly into the account of the Commission;
- (b) aids, grants or any other accruals to the Commission in order to perform its functions;
- (c) subject to the provisions of Kogi State Internal Revenue Service (Establishment) Law 2025 and any other regulation made thereto, a contribution of 10% (ten percent) from the internally generated revenue of the Local Government Areas shall be payable every month into the account of the Commission for the performance of its functions as it relates to the Local Government Areas; and
- (d) retention of 5% five percent of all monies recovered by it as operational expenses to supplement its budget.

- (2) All monies recovered after deduction in subsection (1) of this section shall be paid into any account to be designated by the State Government and such residual money shall only be appropriated by the State Government for the purpose of construction of roads, improvement of health, agricultural, educational, housing infrastructural developments and improvement of the justice sector of the State.

14. The Commission may apply the proceeds of the fund to:

*Expenditure of
the Commission*

- (a) defray the cost of administration of the Commission;
- (b) organize series of advocacy and sensitization programs, visitations for stakeholders in the State MDAs, tertiary institutions, corporations and all the 21 Local Government Areas;
- (c) regular monitoring and evaluation of government projects or programs across the State and 21 Local Government Areas;
- (d) monitoring, supervising and preparation of medium term expenditure framework (MTEF) both in the State and 21 Local Government Areas;
- (e) monitoring the preparation of the State annual budgets;
- (f) ensure citizens engagements in MTEF and the State annual budgets;
- (g) undertake fiscal and financial studies, analysis, diagnosis and dissemination of results to the general public;
- (h) regular training and retraining of staff, both within and outside the State;

- (i) to enhance their capacities to deliver on the objectives under Section 3 of this Law;
- (j) preparation of annual reports and publish such reports on the websites;
- (k) the maintenance of any property vested in the Commission;
- (l) the payment of consultants fees and honorarium for persons engaged by the Commission to perform functions connected with this Law; and
- (m) any matter connected with all or any of its functions under this Law.

- 15.** The Commission shall prepare and submit to the House of Assembly not later than 30th June in each financial year, a report of its activities including all cases of contravention investigated during the preceding financial year and shall include in the report a copy of its audited account for the preceding financial year.

*Submission of
annual report
of the
Commission*

PART IV – THE MEDIUM-TERM EXPENDITURE FRAMEWORK

- 16.** (1) The Commission after consultation with the Local Governments shall:
- (a) not later than six months from the commencement of this Law, cause to be prepared and laid before the House of Assembly for its consideration, a medium-term framework for the next three financial years;
 - (b) thereafter, not later than four months before the commencement of the next financial year, cause to be prepared a medium-term expenditure framework for the next three financial years; and

*Medium-term
expenditure.*

- (c) shall monitor the preparation of MTEF and Annual Budget of the 21 Local Government Areas.
- (2) The medium-term expenditure framework so laid shall be considered for approval with such modifications, if any, as the House of Assembly finds appropriate.
- (3) The medium-term expenditure framework shall contain:
 - (a) a macro-economic framework setting out the macro-economic projections for the next three financial years the underlying assumptions for those projections and an evaluation and analysis of the macro-economic projections for the preceding three financial years;
 - (b) a fiscal strategy paper setting out:
 - (i) the Government medium term financial objectives,
 - (ii) the policies of the State Government for the medium term relating to taxation, recurrent (non-debt) expenditure, debt expenditure, capital expenditure, expenditure borrowing and other liabilities, lending and investment,
 - (iii) the strategic, economic, social and development priorities of the State Government for the next three financial years, and
 - (iv) an explanation of how the financial objectives, strategy, economic, social and developmental priorities and fiscal measures set out pursuant to paragraphs (i), (ii) and (iii) of this subsection relate to the economic objectives set out in section 16 of the Constitution;

- (c) an expenditure and revenue framework setting out:
- (i) estimate of aggregate revenues for the State for each financial year in the next three financial years based on the predetermined commodity reference price adopted and tax revenue projections,
 - (ii) aggregate expenditure projection for the State for each financial year in the next three financial years,
 - (iii) aggregate tax expenditure projection for the State for each financial year in the next three financial years,
 - (iv) minimum capital expenditure floor for the State for each financial year in the next three financial years;

Provided that, the estimates and expenditures provided pursuant to paragraph (d) of this subsection shall be:

- (i) based on reliable and consistent data certified in accordance with Section 16(2),
- (ii) targeted at achieving the macro-economic projections set out in pursuance of paragraph (a) of subsection (2) of this Section, and
- (iii) consistent with and derived from the underlying assumptions contained in the macro-economic framework the objectives, policies, strategic priorities and explanations in the fiscal strategy paper.

- (d) consolidated debt statement setting out and describing the fiscal significance of the debt liability of the government and measures to reduce any such liability; and
- (e) a statement describing the nature and significance of contingent liabilities and quasi-fiscal activities and measures to offset the crystallization of such liability.

17. (1) The estimate of aggregate expenditure and the aggregate amount appropriated by the House of Assembly for each financial year shall not be more than the estimated aggregate revenue plus a deficit, not exceeding 3% of the estimated gross domestic product or any sustainable percentage, as may be determined for each financial year.

Aggregate expenditure ceiling.

18. (1) The Commissioner shall be responsible for the preparation of the medium term expenditure framework.

Preparation of the medium-term expenditure framework

(2) In preparing the draft medium term expenditure framework, the Commissioner:

- (a) may hold public consultation in the framework, the fiscal strategy paper, the revenue and expenditure framework, the strategic economic, social and developmental priorities of government, and such other matter as the Commissioner deems necessary,

Provided that, such consultations shall be open to the public, the press and any citizen or authorized representatives of any organization or group of citizens who may attend and be heard on any subject matter properly in view.

- (b) shall seek input from the:
- (i) Ministry of Budget and Planning,
 - (ii) House of Assembly,
 - (iii) Central Bank of Nigeria,
 - (iv) State Bureau of Statistics,
 - (v) Revenue Mobilization Allocation and Fiscal Commission, and
 - (vi) any other relevant statutory body as the Commissioner may determine; and
- (c) shall consider and reflect as may be deemed appropriate the input of the bodies and persons referred to in subsection (a) and (b) of this Section.

19. (1) The Commissioner shall before the end of the second quarter of each financial year, present the medium-term expenditure framework to the State Executive Council for consideration and endorsement.

Time limit for presentation of medium-term expenditure framework to State Executive Council

(2) The medium-term expenditure framework as endorsed by the State Executive Council shall take effect upon approval by a resolution of the House of Assembly.

20. The medium-term expenditure framework as approved by the House of Assembly shall be published in the State Gazette.

Publication of medium-term expenditure framework in the gazette.

21. (1) Subject to subsection (2), the Governor may cause adjustment to be made to a medium-term expenditure framework.

Adjustments to the medium-term expenditure framework

- (2) Any adjustment to a medium-term expenditure framework shall be limited to:
- (a) the correction of manifest error; and
 - (b) changes in the fiscal indicators, which in the opinion of the Governor are significant.

PART V – THE ANNUAL BUDGET

- 22.** (1) Notwithstanding anything to the contrary contained in this law or any other law, the medium-term expenditure framework shall be the basis for the preparation of the estimate of revenue and expenditure required to be prepared and laid before the House of Assembly under section 121(1) of the Constitution. *Annual Budget to be derived from medium term expenditure framework*
- (2) The sectoral and compositional distribution of the estimates of expenditure referred to in subsection (1) shall be consistent with the medium-term developmental priorities set out in the medium-term expenditure framework.
- 23.** (1) The estimates of revenue and expenditure in this law referred to as the annual budget, shall be accompanied by: *Annual Budget to be accompanied by certain documents*
- (a) a copy of the underlying revenue and expenditure profile for the next two years;
 - (b) a report setting out actual and budgeted revenue and expenditure and detailed analysis of the performance of the budget for the 18 months up to June of the preceding year;
 - (c) a revenue framework broken down into monthly collection targets prepared on the basis of the

predetermined reference commodity price as contained in the medium-term expenditure framework;

- (d) measures on cost, cost control and evaluation of results on programmes financed with budgetary resources;
- (e) a fiscal target appendix derived from the underlying medium term expenditure framework setting out the following targets for that financial year:
 - (i) target inflation rate,
 - (ii) target fiscal account balances,
 - (iii) any other development target deemed appropriate; and
- (f) fiscal risk appendix evaluating the fiscal and other related risks to the annual budget and specifying measure to be taken to offset the occurrence of such risks.

PART VI – BUDGETARY PLANNING OF CORPORATIONS AND OTHER RELATED AGENCIES

- 24.** (1) All government corporations and agencies and government owned companies listed in the Schedule shall, not later than 5 months from the commencement of this Law and for every three financial years thereafter, not later than the end of the second quarter of every year cause to be prepared and submitted to the Commissioner, their estimates of revenue and expenditure for the next three financial years.
- (2) Each of the bodies referred to in subsection (1) shall submit to the Commissioner not later than the end of August in each financial year:

Preparation of estimates of revenue and expenditure by corporations etc.

- (a) an annual budget derived from the estimates submitted in pursuance of subsection (1); and
 - (b) projected operating surplus which shall be prepared in line with acceptable accounting practice.
 - (3) The Commissioner shall cause the estimates submitted in pursuance of subsection (2) to be attached as part of the Appropriation Bill to be submitted to the House of Assembly.
- 25.** (1) Notwithstanding the provisions of any law governing a corporation, the corporation shall establish a general reserve fund and shall be allocated thereto at the end of each financial year, one-fifth of its operating surplus for the year. *Operating surplus and general reserve fund.*
- (2) The balance of the operating surplus shall be paid to the consolidated revenue fund of the State not later than one month following the statutory deadline for publishing each corporation's accounts.
- 26.** (1) The corporations' surpluses shall be classified as a State Treasury Revenue. *Classification of corporation operating surplus.*
- (2) Where a corporation's result is a deficit, the deficit shall be classified as the corporations' loss for the fiscal year.
- (3) Each corporation shall, not later than three months after the end of its financial year, cause to be prepared and publish its annual financial reports in accordance with such rules as may be prescribed from time to time.
- 27.** The provisions of Sections 24, 25 and 26 shall cease to apply to any of the corporations from the date of its privatization. *Cessation of application of Part VI*

PART VII – BUDGETARY EXECUTION AND ACHIEVEMENT OF TARGETS

- 28.** (1) The government shall cause to be drawn up in each financial year an annual cash plan which shall be prepared by the office of the Accountant-General of the State. *Annual cash plan.*
- (2) The Annual Cash Plan shall be prepared in advance of the financial year setting out projected monthly cash flows and shall be revised periodically to reflect actual cash flows.
- 29.** The Commissioner shall within 30 days of the enactment of the appropriation law prepare and publish a disbursement schedule derived from the annual cash plan for the purpose of implementing the appropriation law. *Disbursement schedule.*
- 30.** (1) The sums appropriated for a specific purpose shall be used solely for the purpose specified in the appropriation law. *Power of Commissioner to approve virement*
- (2) Without prejudice to subsection (1), the Commissioner may in exceptional circumstances and the overall public interest, recommend for the approval for the House of Assembly virement from sub heads under heads of account, without exceeding the amount appropriated to such head of account.
- 31.** (1) Where at the end of three months after the enactment of the appropriation law, the Commissioner determines that the targeted revenues may be insufficient to fund the heads of expenditure in the appropriation law, the Commissioner shall within 30 days of such determination, take appropriate measures to restrict further commitments and financial operations according to the criteria set in the risk appendix. *Power of restrict further commitments*

- (2) Where the targeted revenues are re-established either in part or in full, the appropriations for which further commitments were restricted shall be restored proportionately.
- (3) The provisos of subsection (1) and (2) shall not apply to statutory or constitutional expenditure.

32. Any proposed tax expenditure shall be accompanied by an evaluation of its budgetary and financial implications in the year it becomes effective and in the three subsequent years, and shall only be approved by the Commission if it does not adversely impair the revenue estimates in the annual budget or if it is accompanied by countervailing measures during the period aforementioned through revenue increasing measures such as tax rate raises and expansion of the tax base.

Restriction on the grant of tax relief

- 33.** (1) The Commissioner, through the Budget office, shall monitor and evaluate the implementation of the annual budget, assess the attainment of fiscal target and report thereon quarterly basis to the Finance Committee of the House of Assembly.
- (2) The Commissioner shall cause the report prepared pursuant to subsection (1) to be published in the mass and electronic media and in the State Gazette not later than 30 days after the end of each quarter.

Responsibility of the Budget office to monitor and report on implementation

PART VIII – PUBLIC REVENUES

34. The Executive Arm of Government shall at least 30 days before the deadline or the submission of its proposals, place at the disposal of the House of Assembly, the revenue estimates for the following year including the net current revenue and the respective memorandum items.

Revenue forecast.

35. Estimated revenue shall be broken down by the Executive Arm of Government into monthly collection targets, including, where applicable a separate description of measures to combat tax fraud and evasion.

*Executive to
breakdown
estimated
revenue*

PART IX – PUBLIC EXPENDITURES

36. The creation, expansion or improvement in government action which shall result in an expenditure increase shall be accompanied by:
- (a) an estimate of the budgetary or financial impact in the year it becomes effective and in the two subsequent years; and
 - (b) a statement by the person requesting for the expenditure stating that the increase is consistent with the appropriation law and the medium-term expenditure framework.

*Conditions for
increasing
personnel
expenditure*

37. The granting of any advantage or increase of remuneration, the creation of posts or alteration of career structures and admission of personnel on any account by bodies and entities including foundations established and maintained by government, shall only be effected if there is a prior budgetary allocation sufficient to cover the estimated expenditure.

*Budgetary
allocation shall
be sufficient to
cover estimated
expenditure*

38. All contracts with regard to the execution of annual budgets shall comply with the rules and guidelines on:
- (a) procurement and award of contract; and
 - (b) due process and certification of contract.

*All contracts to
comply with
rules and
guidelines.*

39. Any violation of the requirements in Sections 36, 37 and 38, shall be unlawful.

*Effect of
violation of
public
expenditure
rules*

PART X – DEBT AND INDEBTEDNESS

40. (1) The framework for debt management during the financial year shall be based on the following rules:

*Framework for
debt
management.*

(a) the State government and the Local governments shall only borrow for capital expenditure and human development, provided that such borrowing shall be on concessional terms with low interest rate and with reasonably long amortization period subject to the approval of the appropriate legislative body;

(b) the State and Local Governments shall ensure that the level of public debt as a proportion of their income is held to a sustainable level as prescribed by the House of Assembly for the State and Legislative Council for the Local Government from time to time on the advice of the Commission; and

(c) notwithstanding the provisions of subsection (1) (a) and subject to the approval of the House of Assembly for the State and Legislative Council for the Local Government Council, the State government or Local Government Councils may borrow from the capital market.

(2) The provisions of Section 40 (1) (a) - (c) of this Law, shall be mandatory and non-compliance with the provisions of this Section shall be an offence and punishable on conviction to imprisonment for a term of 3 years or with a fine of Twenty-Five Million Naira (N25,000,000.00k) or with both.

PART XI - BORROWING

41. (1) State government or its agencies and corporations and any Local government desirous of borrowing, shall specify the

*Conditions of
borrowing and
verification of
compliance
with limit*

purpose for which the borrowing is intended and present a cost benefit analysis, detailing the economic and social benefits of the purpose to which the intended borrowing is to be applied.

- (2) Without prejudice to subsection 1 each borrowing shall comply with the following conditions:
 - (a) subject to the recommendation of the appropriate legislative body of the Local Government Councils to the House of Assembly, the House of Assembly shall authorize such borrowing on the recommendation of the Fiscal Responsibility Commission;
 - (b) the existence of prior authorization in the Appropriation Law from the purpose for which the borrowing is to be utilized; and
 - (c) the proceeds of such borrowing shall solely be applied towards long term capital expenditure and human capital development.

42. (1) Every bank and financial institution shall request and obtain proof of compliance with the provisions of this part before lending to the State Government or any Local Government.

*Lending by
financial
institutions*

- (2) Any lending by officials of bank or financial institutions in contravention of this part shall be an offence and punishable on conviction to a fine of Twenty-Five Million Naira (N25,000,000.00k) or a term of imprisonment of three (3) years or with both.

43. (1) Subject to the provisions of this part, the Commissioner may with the approval of the State Executive Council, grant guarantees on behalf of any Local government in the State.

*Power of
Commissioner
to grant
guarantees*

- (2) Any guarantee granted by the Commissioner shall be conditional upon the provision of a counter guarantee in an amount equal to or higher than the guarantee obligation provided that there are no overdue obligation from the requesting local government to the guarantor and such counter-guarantee required from the local government may consist in the appropriation of tax revenue directly collected and resulting from statutory transfers and guarantor shall be authorized to retain such revenue and use the respective amount to repay overdue debts.
 - (3) Any guarantee provided in excess of the debts limits set pursuant to subsection (1) Section 41 shall be unlawful.
- 44.**
- (1) There shall be established a body to be known as the Debt Management Office in the Ministry of Finance.
 - (2) The function of the Debt Management Office shall include but not limited to the following:
 - (a) maintain a reliable database of all loans taken or guaranteed by the State Government or any of its agencies;
 - (b) prepare and submit to State Government a forecast of loan service obligations for each financial year;
 - (c) verify and reconcile external debts service guaranteed or directly taken by the State Government with the Federal Debt Management Office;
 - (d) verify and service domestic debt guaranteed by the Accountant-General;

*Debt
Management
Office*

- (e) on an agency basis, service domestic debt taken by Local Governments or any of their agencies, where such debt is guaranteed by the State Government;
 - (f) advice the Debt Management Committee on the terms and conditions on monies to be borrowed;
 - (g) submit to the State Government for consideration in the annual budget, a forecast of borrowing capacity in local and foreign currencies; and
 - (h) establish and maintain tripartite relationship between the State, financial institutions, donor agencies and the Debt Management Office.
- (3) The Debt Management Office shall be headed by a Director-General who shall be a civil servant not below a Director with a University Degree in Economic or Financial Management background.
- (4) There shall be a State Debt Management Committee with the Governor or his representative as the Chairman.
- (5) Other members of the State Debt Management Committee shall include:
- (a) Commissioner of Finance;
 - (b) Commissioner of Budget and Planning;
 - (c) Attorney-General and Commissioner for Justice;
 - (d) the Accountant-General;
 - (e) the Chairman Fiscal Responsibility Commission; and

- (f) any other member that may be co-opted by the Governor on the recommendation of the Committee.
- (6) The Director-General shall serve as the Secretary to the State Debt Management Committee.
- (7) The functions of the Debt Management Committee (DMC) shall include the following:
 - (a) supervisory Board to the Debt Management Office (DMO);
 - (b) meet with stakeholders (DMO) lender, beneficiary to negotiate and harmonize terms and conditions of both domestic and external loans;
 - (c) forward the details of the terms, conditions and the use of the loan for approval by the State Executive Council and the State House of Assembly;
 - (d) forward the terms and conditions of loans approved by the Executive and the House of Assembly to the Debt Management Office, Minister of Finance to secure the Federal Government guarantee and arrange for public signing of the loan contract where the Commissioner of Finance signs for the Federal Government guarantee;
 - (e) forward project schedule showing the details of the financing gap to be financed in the State Economic Empowerment & Development Strategy Document (SEEDS) to the State Executive Council for inclusion into the Appropriation Bill;
 - (f) formulate the general policies and guidelines relating to the State Debt Management; and

- (g) perform any other function that may be appropriate in furtherance to the State Debt Management.

PART XII – TRANSPARENCY AND ACCOUNTABILITY

- 45.** (1) The State Government shall ensure that its fiscal and financial affairs are conducted in a transparent manner and accordingly shall ensure full and timely disclosure and wide publication of all transactions and decisions involving public revenues and expenditures and their implications for its finances. *Fiscal transparency.*
- (2) The House of Assembly shall ensure transparency during the preparation and discussion of the medium-term expenditure framework, annual budgets and appropriation bill.
- 46.** (1) The State Government shall publish its audited accounts not later than six months following the end of the financial year. *Publication of audited accounts.*
- (2) The State Government shall, not later than two years following the commencement of this law and thereafter, not later than 7 months following the end of each financial year, consolidate and publish in the mass media and the State Gazette, its audited accounts for the previous year.
- (3) The publication of general standards for the consolidation of public accounts shall be the responsibility of the office of the Accountant-General of the State.
- 47.** The State Government through Budget office, or any department of government acting in that capacity, shall within 30 days after the end of each quarter, publish a summarized report on budget execution in such form as may be prescribed by the Commission and not later than 5 months after the end of the financial year, a consolidated budget execution report showing implementation against physical and *Publication of a summarized report on budget execution*

financial performance targets shall be published by the Commissioner for submission to the House of Assembly and dissemination to the public.

PART XIII – ENFORCEMENT

- 48.** (1) The Fiscal Responsibility Commission or any person shall have legal capacity to enforce the provisions of this law by obtaining prerogative orders or other remedies at the State High Court, with leave of the Court, without having to show any special or particular interest. *Enforcement.*
- (2) Any person being an official or public servant serving in any capacity in any arm of government of the State; who dishonestly, fraudulently, or negligently appropriates, approves the award of, executes, or witnesses any instrument relating to such award or pecuniary undertaking with any person or contractor for the provisions of public goods, social and economic services and infrastructure in the State, knowing that such services is not appropriated for in an appropriation law or existing medium term fiscal framework shall be guilty of an offence and on conviction be punished with a term of imprisonment which shall be for two years (2 years) or with a fine of (N2,000,000.00k) two million naira or both.

PART XIV – STATE STABILIZATION ACCOUNT

- 49.** The State shall for the purpose of macro-economic stability establish and maintain a State Stabilization Account with any reputable Commercial Bank operating in the State which shall form part of the State strategic fund. *State Stabilization Account*

- 50.** There shall be paid into and saved into the State Stabilization Account:
- Savings in the State Stabilization Account*
- (a) any extra revenue accruing to the State from the Federation Account; and from other available sources
 - (b) such extra sum as the Governor may on the advice of the Commissioner by order direct.
- 51.** Subject to section 46 of the Law, funds standing to the credit of the State Stabilization Account may only be applied for the following purposes and no other:
- Permitted use of funds in the State Stabilization Account*
- (a) augmenting shortfall in budgeted expenditure for the implementation of a duly enacted Appropriation Law arising from a sustained fall;
 - (b) funding high impact, economically viable infrastructural projects pursuant to an Appropriation Law enacted in the year following the accrual of such sums to be State Stabilization Account; and
 - (c) investing in such independently rated securities, instruments and funds expressly recommended by the Central Bank of Nigeria.
- 52.** Not more than 50% of the fund standing to the credit of the State Stabilization Account in any financial year may be applied toward the purpose specified in paragraphs (b) and (c) of Section 51 of this Law.
- Other limitation on the funds in State Stabilization Account*
- 53.** Accruals to the State Stabilization Account shall be capped at the sum equivalent to the aggregate that accrued to the State from the Federation Account for the preceding ten years or such higher sum as the Governor may with the approval of the State House of Assembly specify by order published in the gazette.
- Accruals in State Stabilization Account*

PART XV – MISCELLANEOUS PROVISIONS

- 54.** Government securities that are duly listed in the Stock Exchange, may be offered as collateral to guarantee loans or other financial transactions under the law for their economic value. *Government securities as collateral to guarantee loans*
- 55.** The proceeds derived from the sale or transfer of public properties and rights over public assets shall not be used to finance recurrent and debt expenditure, provided that, such proceeds may be used to liquidate existing liabilities directly charged against such properties or assets. *Restriction on utilization of proceeds of sale of public assets etc.*
- 56.** The Governor may, in addition to any other powers conferred on him under this Law, make regulations generally for the purpose of carrying into effect the provisions of this Law. *Power of the Governor to make regulations*
- 57.** This Law shall be binding on all arms of the State and Local Governments, their agencies and parastatals however described. *Law binds all arms of State and Local Governments*
- 58.** All arms of the State Government shall ensure that their financial, quasi-financial and fiscal affairs are conducted in strict conformity with the provision of this Law and any other law relating to the management of public resources. *Conduct of fiscal and financial affairs to conform to law*
- 59.** The expenditure of the State shall be directed, primarily towards the equitable, effective, efficient and sustainable provision of public good, social and economic services and infrastructure in the State; accordingly and notwithstanding anything to the contrary contained in this law, or in any other law, the State shall ensure that government spending is based on a credible expenditure management framework, which is consistent with the principles of sound financial management set out under the Schedule to this Law and which is focused on channelling resources toward the equitable, effective, efficient and *Government spending to be based on credible expenditure management framework*
- Schedule*

sustainable provision of public goods, social and economic services and infrastructure in the State.

- 60.** Without derogating from the generality of Section 56, government expenditure must be based on, derived from, and consistent with an underlying medium term fiscal framework prepared in accordance with the provisions of Part II and the principle of sound financial management set out in this law.

Expenditure to be based on medium term fiscal framework, and principles of sound financial management

- 61.** (1) A suit shall not be commenced against the Chairman, Secretary, Fiscal Commissioners or any other officer or employee of the Commission before the expiration of a period of one month after written notice of the intention to commence the suit have been served on the Commission by the intending plaintiff or his agent.

Limitation of legal action.

- (2) The notice referred to in the subsection (1) of this Section shall clearly and explicitly state:

- (a) the cause of action;
- (b) the particular of the claim;
- (c) the name and place of abode of the intending plaintiff; and
- (d) the relief which he claims.

- (3) The notice referred to in subsection (1) of this Section and any summons, notices or documents required or authorized to be served upon the Commission under the provisions of this Law or any other Law or Regulation of the Commission may be served by delivering it to the Chairman, Secretary, any accredited principal officer for that purpose or by sending it by

registered post addressed to the Chairman or Secretary at the headquarters of the Commission.

- 62.** (1) Subject to the provisions of this Law, the provisions of the Kogi State Public Officers Protection Law shall apply in relation to any suit instituted against an officer or employee of the Commission.
- (2) Notwithstanding anything contained in any other Law, no suit shall be instituted against the Chairman, Secretary, the Commission as a body corporate or Commissioners or any other officer or employee of the Commission for any act done in pursuance or execution of this Law or Regulations made thereunder, or any other enactment or Law or of any public duty or authority in respect of any alleged neglect or default in the execution of this Law or any other enactment or law, duty or authority in execution of Regulations made by the Commission in any court unless it is commenced:
- (a) within three months next after the act, neglect or default complained of; or
 - (b) in the case of a continuation or damage or injury, within six months next after the ceasing thereof.

*Public Officers
Protection Law,
2026.*

PART XVI- OFFENCES AND PENALTIES

- 63.** Any person being an official or public servant serving in any arm of government of the State who dishonestly, fraudulently or negligently, approves the borrowing or executes any instrument for borrowing knowingly or having the means of knowing that:
- (a) the borrowing is for a purpose not appropriated for in the extant appropriation law; or

*Offences
relating to
borrowing*

- (b) the borrowing exceeds the aggregate expenditure limits specified in the medium-term framework; or
- (c) the borrowing exceeds the overall consolidation debt limits; or
- (d) the borrowing exceeds the aggregate debt limits specified in the medium-term framework, is guilty of an offence and shall upon conviction be punished with a term of imprisonment of two (2) years or to a fine of one million naira (N1,000,000.00k) or both.

64. Any person who intend to defraud or conceal a crime or frustrate the Commission in its investigation of any suspected crime or corruption under this law or under any other law:

Destruction of documents and false entry of record

- (a) either destroys, alters, mutilates, or falsifies any book, documents, valuable security, account, computer system, diskette, computer printout, or any other electronic device which belongs to or in the possession of his employer, or has been received by him on account of his employment, or any entry in any such book, documents or electronic device, or is privy to any such law; or
- (b) makes or omits or is privy to making any false entry or omits to make proper entry in any such book, document, account or electronic records; is guilty of an offence and shall on conviction be liable to imprisonment for a term of 3 years or a fine of one million, five hundred thousand naira or both.

65. Any person who, being an officer charged with the receipt, custody, use or management of any part of the public revenue or property, knowingly furnishes any false statement or return in respect of any money or property received by him or entrusted in his care, or any balance of money or property in his possession or under his control;

Giving false statement

is guilty of an offence, and shall on conviction be liable to imprisonment for a term of 3 years or pay a fine of (N1,500,000.00k) one million, five hundred thousand naira or both.

66. (1) Any person who:

- (a) fails, refuses or neglects to honour the invitation or summons of the Commission in respect of any matter that the Commission is investigating or reviewing;
- (b) fails, refuses or neglects to avail the Commission with any information or document within 14 days of a demand; or
- (c) in any manner whatsoever obstructs the work of the Commission shall be guilty of an offence and liable on conviction in the case of an individual to a term of imprisonment of 1 year or pay a fine of N500, 000.00k or both, and in the case of a corporate body, it shall be to a fine of (ten million naira) N10,000,000.00k as well as the term of years of imprisonment for 5 years for any of its officers or employees.

Failure to honour invitation or withholding information

- (2) Failure to effect deductibles and remit same to the Commission by officers of the Tax Authority concerned with the Internally Generated Revenue (IGR) of the percentage under Section 10 of this Law shall be an offence and shall upon conviction be liable to a term of imprisonment of not less than three months (3) or a fine of not less than five hundred thousand naira (#500,00.00) or both.

Failure of officers to effect and remit deductibles

(3). Every delay in Compliance with section 10 of this Law to make returns and remittance of Internally Generated Revenue (IGR) attracts an interest rate of 25 percent of what is generated monthly.

Delay to make returns and remittance.

(4). Failure to pay the amount deductible, together with the interest to the Commission after 90 days becomes a debt to be deducted on first line charge on the statutory allocation of the Local Government Council concerned.

Failure to pay deductibles with interest.

67. Any person who:

Failure to secure compliance

(a) fails or neglect to secure compliance with the provisions of this Law; or

(b) fails, neglect to secure the authenticity of any statement submitted pursuant to the provisions of this, commits an offence and is liable on conviction to imprisonment for a term of 3 years or to a fine of Ten Million Naira N10,000,000.00k or both.

68. Any person who commits an offence under the provisions of this law where no punishment has been prescribed is liable on conviction to a term of imprisonment which shall not be less than 1 year or with a fine of N500,000.00k or both.

Punishment where no penalty is provided

69. (1) The Commission may compound any offence punishable under this Law under such term or terms as may be approved by the Attorney-General.

Commission may compound offences, jurisdiction to try offences and immunities.

(2) The State High Court shall have the original jurisdiction to try offences created under this Law.

(3) No member, staff or officer of the Commission shall be personally liable for any act or omission done in the course of

carrying out his or her official duties under the provisions of this Law.

- 70.** (1) The Kogi State Fiscal Responsibility Law 2012 is hereby repealed and all actions and matters connected with the repealed law provided in this Section are hereby sustained and saved.
- (2) The statutory functions, rights, interests, obligations and liabilities of the Commission established under the Kogi State Fiscal Responsibility Law 2012, existing before the commencement of this Law under any contract or instrument, or in law or in equity shall, by virtue of this Law, be deemed to have been assigned to and vested in the Commission established under this Law.
- (3) Any such contract or instrument as is mentioned in subsection (2), shall be of the same force and effect against or in favour of the Commission established by this Law and shall be enforceable as fully and effectively as if instead of the Commission existing before the commencement of this Law, the Commission established by this Law has been named therein or had been a party thereto.
- (4) The Commission established by this Law shall be subject to all the obligations and liabilities to which the Commission existing before the commencement of this Law was subject immediately before the commencement of this Law and all other persons shall have the same rights, powers and remedies against the Commission established by this Law as they had against the Commission existing before the commencement of this Law.

Repeal and savings

- (5) Any proceeding or cause of action pending or existing immediately before the commencement of this Law, by or against the Commission before the commencement of this Law in respect of any right, interest, obligation or liability of the Commission existing before the commencement of this Law may be continued or may be commenced and any determination of the Court of Law, tribunal or other authority or person may be enforced by or against the Commission established by this Law to the same extent as would have been against the Commission existing before the commencement of this Law.
- (6) All assets, funds, resources and other movable or immovable property, which immediately before the commencement of this Law, were vested in the Commission, existing before the commencement of the Law, shall by virtue of this Law and without further assurance, be vested in the Commission established by this Law.
- (7) Any person who immediately before the coming into effect of this Law is the holder of any office in the Commission existing before the commencement of this Law shall, on the commencement of this Law, and subject to the provisions of the law, continue in office and be deemed to have been appointed to his office by this law or the Commission established by this Law unless the authority by which the person was appointed terminates the appointment.

SCHEDULE

(SECTION 24)

KOGI STATE GOVERNMENT OF NIGERIA

S/N	MDA'S/GOVERNMENT ESTABLISHMENT'S/LGA'S
1.	Governor's Office
2.	Deputy Governor's Office
3.	Office of Secretary to the State Government
4.	Office of Head of Service
5.	Ministry of Education
6.	Ministry of Agriculture and Food Security
7.	Ministry of Commerce and Industries
8.	Ministry of Culture and Tourism
9.	Ministry of Environment and Ecological Management
10.	Ministry of Rural and Energy Development
11.	Ministry of Finance, Budget and Economic Planning
12.	Ministry of Health
13.	Ministry of Housing and Urban Development
14.	Ministry of Information and Communication
15.	Ministry of Special Duties and Inter-Governmental Relations
16.	Ministry of Innovation, Science and Technology
17.	Ministry of Women Affairs and Social Development

18. Ministry of Justice
19. Ministry of Water Resources
20. Ministry of Livestock Development
21. Ministry of Humanitarian Affairs and Poverty Alleviation
22. Ministry of Transport
23. Ministry of Works
24. Ministry of Youth and Sport Development
25. Ministry of Solid Minerals
26. Ministry of Local Government and Chieftaincy Affairs
27. Government House Administration
28. Office of Accountant General
29. State Audit Service Board
30. Local Government Audit Service Board
31. Office of State Auditor General
32. Local Government Service Commission
33. Judicial Service Commission
34. Civil Service Commission
35. House of Assembly Service Commission
36. Kogi State House of Assembly
37. Kogi State High Court
38. Kogi State Sharia Court of Appeal

39. Kogi State Customary Court of Appeal
40. Office of Auditor General for Local Government
41. Kogi State Internal Revenue Service (KGIRS)
42. Kogi Bureau of Public Procurement (BP2)
43. Kogi State Muslim Pilgrim Commission
44. Kogi State Christian Pilgrims Commission
45. Kogi Security Trust Fund
46. Kogi State Vigilante Service
47. Kogi State Special Task Force on Illegal Smuggling of Arms and Other Offences
48. Governance Delivery Unit
49. Kogi State Emergency Management Agency (SEMA)
50. State Boundary Committee
51. Kogi State Pension Commission
52. Kogi Staff Development Centre (SDC)
53. Kogi State Liaison Office, Abuja
54. Kogi State College of Education (COE), Ankpa
55. Kogi State Polytechnic, Lokoja
56. Prince Abubakar Audu University, Anyigba
57. Kogi State University, Kabba
58. Kogi State Universal Basic Education Board

59. Kogi State Secondary Education Management Board
60. Kogi State Library Board
61. Agency for Audit and Non-Formal Education (AANFE)
62. Kogi State Scholarship Board
63. Kogi College of Education (Technical), Mopa
64. Confluence University of Science & Technology, Osara
65. Nigeria-Korean Friendship Institute
66. Kogi Agricultural Land Development Board
67. Kogi Agricultural Development Project ADP
68. Kogi State Infrastructure Management Commission
69. Kogi State Investment Promotion and Public Private Partnership Agency — KOSIPPA
70. Kogi State Enterprise Development Agency (KEDA)
71. Kogi State Commodity, Export Promotion and Market Development Agency
72. Kogi State Council for Art & Culture
73. Hotels and Tourism Development Board
74. Kogi State Environment Protection Agency (KOSEPA)
75. Kogi Sanitation and Waste Management Board
76. Kogi State Electricity Regulatory Commission
77. Kogi Bureau of Statistics
78. Kogi Fiscal Responsibility Commission

79. Debt Management Office
80. Kogi State Drug Management Agency
81. Kogi Hospital Management Board (HMB)
82. Kogi Primary Health Care Development Agency
83. Kogi Specialist Hospital, Lokoja
84. Reference Hospital Okene
85. Kogi College of Health & Science, Idah
86. Kogi State Health Insurance Agency
87. Kogi School of Nursing & Midwifery, Obangede
88. CUSTECH Teaching Hospital, Okene
89. Kogi State University Teaching Hospital, Anyigba
90. Kogi Bureau of Lands
91. Kogi Town Planning Board
92. Kogi State Community & Social Development Agency
93. Kogi State Office for Disability Affairs
94. Kogi State Social Investment Programme Agency
95. Kogi Government Printing Press
96. Radio Kogi — Broadcasting Corporation
97. Kogi Printing & Publishing Company (Graphic Newspaper Corp.)
98. Kogi State Advertisement Regulatory Agency

99. Office of Public Defender & Citizens Rights Commission (PDCRC)
100. Kogi State Traffic Management Agency (KOTRAMA)
101. Rural Water Supply and Sanitation Agency (RUWASA)
102. Kogi State Water Board
103. Kogi Fire Service Agency
104. Kogi State Road Maintenance Agency
105. Kogi State Sport Trust Fund
106. Kogi Sports Council
107. Kogi Youth Development Commission
108. Kogi State Investments & Properties Limited
109. Kogi State Solid Mineral Development Coy Limited
110. Kogi State Agro Allied Company Limited
111. Project Financial Monitoring Unit (PFMU)
112. Accelerated Nutritional Results in Nigeria — ANRIN
113. FADAMA
114. Agro-Climate Resilience in Semi-Arid Landscapes (ACReSAL)
115. Rural Access & Mobility Project (RAMP)
116. State Operating Coordinating Unit (SOCU)
117. APPEALS
118. Livestock Transformation Programme Office (L-PRES)

119. AGILE Project
120. Nigeria 4 Women
121. Kogi State IFAD Value Chain Development Program
122. SEBER
123. NG – Care
124. IMPACT – MOH
125. BHCPF – MOH
126. BESDA — Min. of Education
127. Adavi LGA
128. Ajaokuta LGA
129. Ankpa LGA
130. Bassa LGA
131. Dekina LGA
132. Ibaji LGA
133. Idah LGA
134. Igalamela-Odolu LGA
135. Ijumu LGA
136. Kabba-Bunu LGA
137. Kogi (Koton Karfe) LGA
138. Lokoja LGA
139. Mopa-Muro LGA

140. Ofu LGA
141. Ogori-Magongo LGA
142. Okehi LGA
143. Okene LGA
144. Olamaboro LGA
145. Omala LGA
146. Yagba East LGA
147. Yagba West LGA
148. And for others and further other creation of Government i.e.
MDAs, Statutory Establishments and Corporations

AUTHENTICATION BY THE CLERK OF THE HOUSE

The above printed impression has been carefully compared by me with the Bill that has been passed by the Kogi State House of Assembly and found to be a true and correctly printed copy of the said Bill.



ALH. CHOGUDO SULE AHMED *MBA, FCTI, FCNA*
HEAD OF LEGISLATIVE SERVICE/CLERK OF THE HOUSE



RT. HON. ALIYU UMAR YUSUF *FCNA*
SPEAKER

I assent this 13th day of March 2026.



ALHAJI AHMED USMAN ODODO *FCA*
GOVERNOR OF KOGI STATE.

Date: 13/3/2026

THE KOGI STATE FISCAL RESPONSIBILITY LAW, 2026

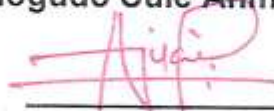
(1) <i>Citation of the Law</i>	(2) <i>Long Title of the Law</i>	(3) <i>Summary of Contents of the Law</i>	(4) <i>Date passed by the House</i>
The Kogi State Fiscal Responsibility Law, 2026.	A Law to repeal the Kogi State Fiscal Responsibility Law 2012 and enact a law to provide for the Prudent Management of the Financial Resources of Kogi State; to establish the Kogi State Fiscal Responsibility Commission for the Promotion and Enforcement of the State's Fiscal and Economic Objectives; and for Related Matters, 2026.	The Law seeks to repeal the Kogi State Fiscal Responsibility Law, 2012 and enact a new law to ensure prudent management of the State resources, secure greater accountability and transparency in fiscal operations.	March 12th, 2026

I certify that this is a true copy of the Bill passed into Law by the Kogi State House of Assembly.



Head of Legislative Service/Clerk of the House

Alh. Chogudo Sule Ahmed *MBA, FCTI, FCNA*



Signature of the Speaker

Rt. Hon. Aliyu Umar Yusuf *FCNA*



Signature of Governor of Kogi State,

Alhaji Ahmed Usman Ododo *FCA*