

KOGI STATE GOVERNMENT OF NIGERIA
OFFICE OF THE ACCOUNTANT-GENERAL



AUDITED FINANCIAL STATEMENTS

(IPSAS ACCRUAL)

FOR THE YEAR ENDED 31 DECEMBER 2025



KOGI STATE GOVERNMENT
MINISTRY OF FINANCE, BUDGET AND
ECONOMIC PLANNING

KOGI STATE AUDITED FINANCIAL STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2025

FOREWORD BY THE HONOURABLE COMMISSIONER FOR FINANCE, BUDGET AND ECONOMIC PLANNING

In line with the strategic vision of the Kogi State Government under the purposeful and visionary leadership of **His Excellency, Alhaji Ahmed Usman Ododo, FCA, Executive Governor of Kogi State**, we remain steadfast in our commitment to promoting transparency, accountability, and prudent public financial management. This commitment continues to be demonstrated through the timely preparation, audit, and publication of the State's Annual Financial Statements in accordance with international best practices.

Kogi State remains one of the foremost states in Nigeria to have successfully implemented and institutionalized the **International Public Sector Accounting Standards (IPSAS) Accrual Basis of Accounting**. The adoption of IPSAS has significantly strengthened the credibility, transparency, comparability, and accountability of the State's financial reporting, while enhancing fiscal discipline and promoting informed decision-making.

During the 2025 financial year, the State sustained its investment in critical infrastructure aimed at accelerating economic growth and improving the welfare of our citizens. Notable projects include the ongoing development of the **Lokoja International Airport**, the **ultra-modern Kogi State International Market**, strategic road infrastructure, and other transformational projects designed to stimulate commerce, attract investment, create employment opportunities, and improve the quality of life across the State.

In addition to infrastructure development, the Government continued to prioritize investments in social services and human capital development. Significant resources were committed to the Kogi State Health Insurance Scheme, quarterly food palliative programmes for vulnerable households, the payment of WAEC examination fees for students in public secondary schools, educational development initiatives, and other social intervention programmes aimed at improving the wellbeing of the people.

Since the adoption of IPSAS Accrual Accounting in 2016, the quality and comprehensiveness of the State's financial reporting have continued to improve year after year, reflecting our unwavering commitment to openness, fiscal sustainability, and sound public financial management.

It is my sincere hope that the **2025 Audited Financial Statements** will provide citizens, investors, development partners, oversight institutions, and other stakeholders with useful, reliable, and transparent financial information that will enhance public confidence and support informed decision-making.

On behalf of the Ministry of Finance, Budget and Economic Planning, I express my appreciation to all Ministries, Departments and Agencies, the Office of the Accountant-General, the Office of the Auditor-General for the State, and every stakeholder whose dedication and professionalism contributed to the successful preparation of this report.

Together, we remain committed to strengthening public financial management and ensuring that the resources of Kogi State are managed prudently for the sustainable development and prosperity of present and future generations.

Best Regards,

Asiwaju Idris Asiru, FCA
Honourable Commissioner.

www.kogistate.gov.ng





KOGI STATE GOVERNMENT OF NIGERIA

OFFICE OF THE ACCOUNTANT GENERAL

RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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

To fulfill accounting and reporting responsibilities, the Accountant-General is responsible for establishing and maintaining an adequate system of internal control designed to provide reasonable assurance that the transactions recorded are within statutory authority and that they adequately disclose the use of all public financial resources by the government for the year ended 31 December 2025.

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

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

 15/06/26

Haj. Dr. Habib O. Tijjani (FCNA)

FRC/2023/PRO/ANAN/002/493402

Accountant-General,

Kogi State.

Treasure Headquarters,
P.M.B 1020, Lokoja, Kogi State
E-mail: kogistateag@gmail.com



OFFICE OF THE STATE AUDITOR GENERAL

KOGI STATE GOVERNMENT OF NIGERIA

Our Ref:

AUDIT CERTIFICATE

The consolidated Financial Statements of the Government of Kogi State of Nigeria for the year ended 31 December 2025 and all accompanying notes have been audited in accordance with section 125 Sub-Section 5 of the Constitution of the Federal Republic of Nigeria, 1999 (as amended) and Section 8(b) of Kogi State Public Audit Law, 2018, and other matters connected therewith, repealed and reenacted 2021.

RESPONSIBILITY OF THE ACCOUNTANT-GENERAL

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

RESPONSIBILITY OF THE AUDITOR-GENERAL

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

BASIS OF OPINION

The Audit was conducted in accordance with international standards on Auditing and generally accepted Public Sector auditing standards. These standards require compliance with ethical requirements, and to plan and perform the audit to obtain reasonable assurance that the financial statements are free from material misstatements whether due to fraud or error.

During the audit, we evaluated the overall adequacy of the information presented in the General-Purpose Financial Statements (GPFS), which was prepared in accordance with International Public Sector Accounting Standards (IPSAS) Accrual Basis. I obtained all the information and explanation that to the best of my knowledge were necessary for the purpose of the audit. This audit provided me with reasonable evidence and assurances which formed the basis for my opinion.

OPINION

In my opinion the Financial Statements agree with the books of accounts and records and give a true and fair view of the Financial Position of the Government of Kogi State for the year ended 31 December 2025, and the transactions for the fiscal year ended on that date.

SPECIAL OPINION

In pursuant to the requirements for disclosures for the State Action on Business Enabling Reform (SABER – Note 25), Nigeria Human Capital Opportunities for Prosperity and Equity– Governance (HOPE.GOV – Note 9) and Nigeria Community Action for Resilience and Economic Stimulus (NG-CARES – Note 26) Programme for Results and their component Delivery Platforms (DPs), I have audited the accounts of these programmes and their components through their respective establishments. Furthermore, details of expenditures in Basic Education and Primary Healthcare Sectors have been captured in Notes 9.1, 9.2 and 9.3 respectively in line with the program, functional and economic segments of the chart of accounts.

In my opinion, the information provided in the accompanying Disclosure Notes represents fairly, in all material respects, the expenditures incurred (and funds received) against the SABER PforR for the year ended 31 December 2025 in accordance with International Public Sector Accounting Standards (IPSAS). This opinion is applicable to Nigeria Human Capital Opportunities for Prosperity and Equity – Governance (HOPE.GOV) and Nigeria Community Action for Resilience and Economic Stimulus (NG-CARES) Programme for Results and their component Delivery Platforms (DPs).

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



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

FRC/2018/ICAN/00000017735

Auditor General, Kogi State.

Nigeria.

KOGI STATE GOVERNMENT OF NIGERIA

CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31 DECEMBER 2025

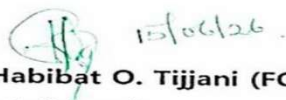
Previous Year Actual (2024)	DESCRIPTION	NCOA CODES	NOTES	YEAR ENDED 31 DECEMBER 2025				
(N)				(N)	(N)	(N)	(N)	(N)
YEAR 2024	REVENUE			Actual 2025	Final Budget	Supplementary Budget	Original Budget	Variance
60,822,661,097	Government Share of FAAC (Statutory Revenue)	110101	1	129,666,897,658	129,700,000,000	-	129,700,000,000	(33,102,342)
66,957,529,832	Government Share of Value Added Tax (VAT)	11010201	1	85,566,898,216	90,000,000,000	-	90,000,000,000	(4,433,101,784)
22,406,154,122	Tax Revenue	1201	2	28,786,488,142	24,586,933,336	-	24,586,933,336	4,199,554,806
5,324,824,826	Non-Tax Revenue	1202	3	7,715,601,649	8,239,097,883	-	8,239,097,883	(523,496,234)
120,319,966,050	Aid and Grants	1301 & 1302	4	72,838,827,164	133,186,996,239	-	133,186,996,239	(60,348,169,075)
(154,400)	Gain/Loss on Investment	120211	5	1,034,467	-	-	-	1,034,467
145,591,003,210	Other Sundry Receipts/Refunds	140701	6	623,903,379	80,000,000	-	80,000,000	543,903,379
421,421,984,737	Total Revenue			325,199,650,676	385,793,027,458	-	385,793,027,458	(60,593,376,782)
	EXPENDITURE							
42,845,972,057	Salaries & Wages	210101	7	58,358,916,241	64,690,120,217	-	72,176,320,217	6,331,203,976.31
16,610,541,649	Social Benefits (Pension and Gratuity)	2103	8	18,989,567,077	19,200,000,000	-	15,200,000,000	210,432,923.01
110,191,401,138	Overhead Cost	2202	9	170,047,914,771	167,000,000,000	-	218,114,033,544	(3,047,914,771)
13,280,779,368	Depreciation for PPE	240101	16	14,878,812,464	-	-	-	(14,878,812,464.17)
145,293,000	Amortisation Charges	250101	10a	435,146,500	-	-	-	(435,146,500.00)
-	Impairment Loss on Non-Exchange Receivables	260101	10b	5,400,661,576	-	-	-	(5,400,661,576.00)
183,073,987,211	Total Expenditure (B)			268,111,018,629	250,890,120,217	-	305,490,353,761	(17,220,898,412)
238,347,997,525	Surplus from Operating Activities			57,088,632,047	134,902,907,241	-	80,302,673,697	(43,372,478,370)
	Less:							-
9,455,618,456	Public Debt Charges	220209	11a	10,436,619,931	11,980,000,000	-	27,980,000,000	1,543,380,069
29,977,066,658	Gain/Loss on Foreign Exchange Transactions	220901	11b	3,272,696,630	-	-	-	(3,272,696,630)
(15,484,000)	Gain/Loss on Disposal of Assets	280105	12	23,471,323	-	-	-	(23,471,323)
39,417,201,114	Total Non-Operating Revenue/Expenses			13,732,787,884	11,980,000,000	-	27,980,000,000	(1,752,787,884)
198,930,796,411	Net Surplus for the Period			43,355,844,163	122,922,907,241	-	52,322,673,697	(41,619,690,486)

 15/06/26
Haj. Dr. Habib O. Tijjani (FCNA)
 Accountant-General,
 Kogi State.

KOGI STATE GOVERNMENT OF NIGERIA

CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2025

ASSETS	NCOA CODES	NOTES	YEAR ENDED 31 DECEMBER 2025		YEAR ENDED 31 DECEMBER 2024	
			₦	₦	₦	₦
Current Assets:						
Cash & Cash Equivalents	310101-310201	13	51,278,128,157		101,314,530,112	
Receivables	310601	14	461,198,767		5,897,340,311	
Pre-Payment on Mining Right	310801	21	1,305,439,500		290,586,000	
Total Current Assets (A)			53,044,766,424	53,044,766,424	107,502,456,423	107,502,456,423
Non-Current Assets						
Investments	310901 & 310902	15	718,606,354		715,898,796	
Accumulated Sinking Fund		22	-		13,808,334,052	
Properties, Plants & Equipment	320101 - 320110	16	480,906,551,166		398,061,433,311	
Biological Assets	320101 - 320110	17	593,712,029,920		593,712,029,920	
Total Non-Current Assets (B)			1,075,337,187,440	1,075,337,187,440	1,006,297,696,079	1,006,297,696,079
Total Assets C = (A + B)				1,128,381,953,864		1,113,800,152,502
Liabilities						
Current Liabilities						
Short -Term Loans backed by Local ISPO	410201	18	1,087,719,298		1,298,245,614	
Short -Term Loans as per DMO Record	410201	18	10,268,726,980		24,398,946,491	
Payables	410401 & 410501	20	9,187,523,257		6,570,094,205	
Total Current Liabilities (D)			20,543,969,535	20,543,969,535	32,267,286,310	32,267,286,310
Non-Current Liabilities:						
Long -Term Borrowings - Internal	420301	19.1	7,979,948,398		10,618,537,977	
Long -Term Borrowings - External	420301	19.2	170,061,284,703		80,469,972,210	
Total Non-Current Liabilities:			178,041,233,101	178,041,233,101	91,088,510,187	91,088,510,187
Total Liabilities F = (D + E)				198,585,202,635		123,355,796,498
Net Assets G = (C - F)				929,796,751,228.50		990,444,356,005
Net Assets/Equity						
Reserves B/F	430301	23	886,440,907,065		791,513,559,593	
Accumulated Surpluses for the Year	430201		43,355,844,163		198,930,796,411	
TOTAL NET ASSETS/EQUITY			929,796,751,228.50	929,796,751,228.50	990,444,356,005	990,444,356,005

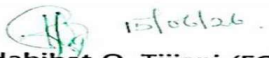

Haj. Dr. Habib O. Tijjani (FCNA)
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KOGI STATE GOVERNMENT OF NIGERIA

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

CONSOLIDATED STATEMENT OF CASHFLOW FOR THE YEAR ENDED 31 DECEMBER 2025

DESCRIPTION	NCOA CODE	NOTES	YEAR ENDED 31 DECEMBER 2025		YEAR ENDED 31 DECEMBER 2024	
			N	N	N	N
Cash-Inflows From Operating Activities						
Government Share of FAAC (Statutory Revenue)	110101	1	129,666,897,658		60,822,661,097	
Government Share of Value Added Tax (VAT)	11010201	1	85,566,898,216		66,957,529,832	
Tax Revenue	120101	2	28,786,488,142		22,406,154,122	
Non -Tax Revenue	12010102	3	7,715,601,649		5,324,824,826	
Aid & Grants	1301 &1302	4	72,838,827,164		120,319,966,050	
Other Sundry Refunds	140701	6	106,827,675		145,591,003,210	
Total Inflows From Operating Activities			324,681,540,505	324,681,540,505	421,422,139,137	421,422,139,137
Outflows From Operating Activities						
Salaries & Wages	210101	7	58,358,916,241		42,845,972,057	
Social Benefits (Pension and Gratuity)	2103	8	14,855,062,322		13,537,988,338	
Overhead Cost	2202	9	170,047,914,771		110,191,401,138	
Finance Cost (Public Debt Charges)	220209	11a	10,436,619,931		9,455,618,456	
Total Out-Flow From Operating Activities			253,698,513,265	253,698,513,265	176,030,979,988	176,030,979,988
Net Cashflow From Operating Activities			70,983,027,241	70,983,027,241	245,391,159,149	245,391,159,149
Cash In-Flows From Investing Activities						
Disposal of Stock			6,935,000	-	2,323,719	
Sales of Government Properties		S.12	79,428,677		21,798,000	
Less						
Cash Out-Flows From Investing Activities						
Purchase/Constrution /Rehabilitation of PPE		16	(98,020,330,318)		(75,219,468,815)	
Acquisition of Investment		S.5	(7,457,091)		(13,370,486)	
Net Cashflow From Investing Activities			(97,941,423,733)	(97,941,423,733)	(75,208,717,582)	(75,208,717,582)
Financing Activities						
Cash In-Flows From Financing Activities						
Proceeds on Borrowing From Long-Term Loans		19	-			
Proceeds on Borrowing From Short-Term Loans		18	6,714,084,396		3,589,045,693	
Net Borrowings From Short & Long Term Loans			6,714,084,396	6,714,084,396	3,589,045,693	3,589,045,693
Less						
Cash Out-Flows From Financing Activities						
Repayment of Borrowing on Short-Term Loans		18	(21,054,830,222)		(12,780,712,278)	
Repayment of Borrowing on Long-Term Loans Internal		19a	(2,638,589,579)			
Repayment of Borrowing on Long-Term Loans External		19b	(3,876,499,024)		(77,345,418,162)	
Net Repayment of Borrowing on Short & Long-Term Loans			(27,569,918,826)	(27,569,918,826)	(90,126,130,440)	(90,126,130,440)
Net Cashflow From Financing Activities			(20,855,834,430)	(20,855,834,430)	(86,537,084,747)	(86,537,084,747)
Net Cashflow From All Activities			(47,814,230,923)	(47,814,230,923)	83,645,356,820	83,645,356,820
Opening Cash Balance (01 January 2024)			101,314,530,112		17,669,173,292	-
Prior Year Adjustments		24	(2,222,171,033)		-	
Closing Cash Balance (31/12/2025)			51,278,128,157		101,314,530,112	101,314,530,112

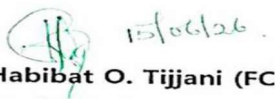

Haj. Dr. Habib O. Tijjani (FCNA)
 Accountant-General,
 Kogi State.

KOGI STATE GOVERNMENT OF NIGERIA

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

CONSOLIDATED STATEMENT OF CHANGES IN ASSETS/EQUITY

Description	NCOA Code	Note	Capital Grant	Exchange Translation	Accumulated Surplus / Deficits	Total	Minority Interest	Attributable to Owners
Opening Balance as at 1 January 2024		Stmt. 2 of 2024	792,926,993,297	-	5,533,849,901	798,460,843,198	-	-
Changes in Accounting Policy			-	-	-	-	-	-
Restated Balance			792,926,993,297	-	5,533,849,901.00	798,460,843,198	-	-
Surplus on Revaluation of Property			-	-	-	-	-	-
Deficit on Revaluation of Investment			(6,947,283,604)			(6,947,283,604)		
Net Gain and Losses not Recognised in the Statement of Financial Performance			-	-	-	-	-	-
Net Surplus for the Period		Stmt. 2 of 2024	-	-	198,930,796,411	198,930,796,411	-	-
Balance as at 31 December 2024			785,979,709,693	-	204,464,646,312	990,444,356,005	-	-
Opening Balance as at 1 January 2025			785,979,709,693	-	204,464,646,312	990,444,356,005		
Deficit on Revaluation of Property (Prior Year Adjustment)		Note 23	(104,003,448,940)	-	-	(104,003,448,940)	-	-
Surplus on Revaluation of Investment			-	-	-	-	-	-
Net Gain and Losses not Recognised in the Statement of Financial Performance			-	-	-	-	-	-
Net Surplus/Deficit for the Period		Stmt. 2 of 2025	-	-	43,355,844,163	43,355,844,163	-	-
Balance as at 31 December 2025			681,976,260,754	-	247,820,490,475	929,796,751,228.50	-	-


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

KOGI STATE GOVERNMENT OF NIGERIA

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

RECONCILIATION OF NET SURPLUS/DEFICIT TO NET CASH FLOW FROM OPERATING ACTIVITIES

DESCRIPTION	NOTE	YEAR ENDED 31 DECEMBER 2025	YEAR ENDED 31 DECEMBER 2024
Net Surplus as Per Statement of Financial Performance		43,355,844,163	198,930,796,411
Payable (Gratuity)	20	4,134,504,755	3,072,553,311
Net Surplus from Operating Activities		47,490,348,919	202,003,349,722
Add/(Less) Non-Cash Items:			
Depreciation	16	14,878,812,464	13,280,779,368
Amortisation	10	435,146,500	145,293,000
Impairment Loss on Non-Exchange Receivables	10a	5,400,661,576	-
Gain on Investment	5	(1,034,467)	154,400
Other Sundry Refunds	20	(517,075,704)	-
Gain/Loss on Disposal of Assets	12	23,471,323	(15,484,000)
Gain/Loss on Foreign Exchange Transactions	11a	3,272,696,630	29,977,066,658
Total Net Surplus /Deficit From Operating Activities		70,983,027,241	245,391,159,148
Add/(Less) Movements in Statement of Financial Position Items			
Increase/(Decrease) in Short-Term Loan = Proceeds from Borrowing	18	6,714,084,396	3,589,045,693
Increase/(Decrease) in Long-Term Loan (Proceeds from Borrowing)			
Increase/(Decrease) in Loan Repayment within the year, 2025 (DMO-Report)	18 & 19	(27,569,918,826)	(90,126,130,440)
Total Movement in Working Capital Items		(20,855,834,430)	(86,537,084,747)
Add/(Less) Items Classified as Investing Activities:			
Disposal of Stock	S.5	6,935,000	2,323,719
Sales of Government Properties	S.12	79,428,677	-
Acquisition of Investment	S.5	(7,457,091)	(13,370,486)
Purchase of Property, Plants & Equipment (PPE)	16	(98,020,330,318)	(75,219,468,815)
Total Items Classified as Investing Activities		(97,941,423,733)	(75,230,515,582)
Net Cash Flow From All Activities		(47,814,230,923)	83,623,558,820
Opeining Cash & Cash Equivalent as at 01 January, 2025	24	101,314,530,112	17,669,173,292
Prior Year Adjustments	24	(2,222,171,033)	-
Cash & Cash Equivalent as at 31 December 2025		51,278,128,157	101,292,732,112

 15/06/26
Haj. Dr. Habib O. Tijjani (FCNA)
 Accountant-General,
 Kogi State.

KOGI STATE GOVERNMENT OF NIGERIA					
FINANCIAL STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2025					
STATEMENT OF COMPARISON OF BUDGET TO ACTUAL					
		YEAR 2025 BUDGET			
	Recurrent Revenue	Original Budget	Final Budget	Actual	Variance
1	Government Share of FAAC (Statutory Revenue)	90,650,179,063	91,650,179,063	87,666,462,214	(3,983,716,849)
2	Exchange Difference	6,392,704,874	16,392,704,874	4,819,246,683	(11,573,458,191)
3	Non-oil Revenue	2,577,798,101	2,577,798,101	1,348,878,684	(1,228,919,417)
4	Electronic Money Transfer	6,000,000,000	6,000,000,000	4,615,102,280	(1,384,897,720)
5	Solid Mineral Revenue	910,368,701	910,368,701	648,678,533	(261,690,168)
6	Government Share of VAT	90,000,000,000	90,000,000,000	85,566,898,216	(4,433,101,784)
7	Tax Revenue	24,586,933,336	24,586,933,336	28,786,488,142	4,199,554,806
8	Non-Tax Revenue	8,239,097,883	8,239,097,883	7,715,601,649	(523,496,234)
9	Ecological Fund	2,000,000,000	2,000,000,000	1,273,870,273	(726,129,727)
10	Withheld Escrow 13% Derivation	-	-	3,024,633,152	3,024,633,152
11	NLNG	35,000,000,000	35,000,000,000	26,270,025,840	(8,729,974,160)
12	Gain/Loss on Investment	-	-	1,034,467	1,034,467
13	Other Sundry Refunds	80,000,000	80,000,000	623,903,379	543,903,379
	Total Recurrent Revenue	266,437,081,958	277,437,081,958	252,360,823,512	(25,076,258,446)
	Capital Receipts				
1	Infrastructural Support	14,100,000,000	29,100,000,000	28,810,810,811	(289,189,189)
2	Nigeria COVID-19 Action Recovery & Economic Stimulus (PforR) NG-CARES	20,500,000,000	20,500,000,000	1,107,311,897	(19,392,688,103)

STATEMENT OF COMPARISON OF BUDGET TO ACTUAL

3	Federal Government Refund	53,233,000,000	26,233,000,000	26,129,589,019	(103,410,981)
4	Aurgumentation	11,233,000,000	11,233,000,000	1,410,866,480	(9,822,133,520)
5	Kogi State Action for Business Enabling Reforms (SABER)	15,000,000,000	15,000,000,000	13,495,547,967	(1,504,452,033)
6	Immunization Plus & Malaria Progress by Accelerated Coverage & Transforming Service	3,233,000,000	6,233,000,000	1,884,700,991	(4,348,299,009)
	Total Capital Receipts	117,299,000,000	108,299,000,000	72,838,827,164	(35,460,172,836)
	Total Receipts (Recurrent & Capital)	383,736,081,958	385,736,081,958	325,199,650,676	(60,536,431,282)
	Recurrent Expenditures				
1	Salaries & Wages	72,176,320,217	64,690,120,217	58,358,916,241	6,331,203,976
2	Social Benefits (Pension and Gratuity)	15,200,000,000	19,200,000,000	18,989,567,077	210,432,923
3	Overhead Cost	218,114,033,544	167,000,000,000	170,047,914,771	(3,047,914,771)
4	Depreciation for PPE	-	-	14,878,812,464	(14,878,812,464)
5	Public Debt Charges	27,980,000,000	11,980,000,000	10,436,619,931	1,543,380,069
	Total Recurrent Expenditures	333,470,353,761	262,870,120,217	272,711,830,484	(9,841,710,267)
	Capital Expenditure				
	Property, Plant & Equipment (PPE)	102,542,071,730	107,619,919,380	98,020,330,318	9,599,589,062
	Total Expenditure	436,012,425,491	370,490,039,597	370,732,160,802	(242,121,205)

 15/06/26
Haj. Dr. Habib O. Tijjani (FCNA)
 Accountant-General,
 Kogi State.

KOGI STATE GOVERNMENT OF NIGERIA

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

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

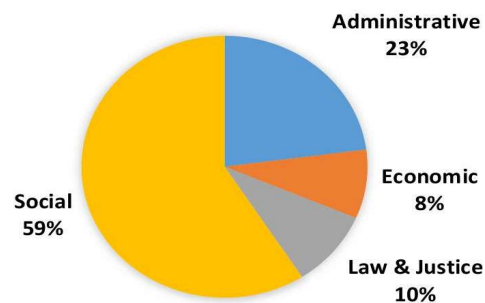
Revenue	31 DECEMBER 2025	31 DECEMBER 2024	31 DECEMBER 2023	31 DECEMBER 2022	31 DECEMBER 2021	31 DECEMBER 2020	31 DECEMBER 2019
Government Share of FAAC	129,666,897,658	60,822,661,097	58,204,939,785	47,173,016,778	41,718,995,458	42,246,772,174	48,741,034,875
Government Share of VAT	85,566,898,216	66,957,529,832	34,825,825,153	25,251,903,741	20,650,495,318	14,643,922,997	12,086,864,902
Tax Revenue	28,786,488,142	22,406,154,122	16,926,380,381	14,164,586,645	19,179,077,650	11,345,191,081	10,993,913,198
Non-Tax Revenue	7,715,601,649	5,324,824,826	5,425,294,632	3,718,972,050	4,226,536,213	6,110,028,448	6,205,293,207
Aids & Grants	72,838,827,164	120,319,966,050	34,711,308,145	18,010,195,145	2,409,661,900	22,564,803,409	2,977,389,612
Gain/Loss on Investments	1,034,467	(154,400)	883,173	427,564	305,545	476,147	-
Gain/Loss on Disposal of Assets	(23,471,323)	15,484,000	(12,262,302)	215,717,406	-	-	-
Refund From Federal Government	-	72,215,765,400	-	-	-	8,084,150,461	-
Other Sundry Refunds	623,903,379	145,591,003,210	467,898,371	89,880,146	26,017,678	3,366,119	-
Total Revenue	325,176,179,353	493,653,234,137	150,550,267,337	108,624,699,475	88,211,089,762	104,998,710,836	81,004,495,795
Expenditure							
Salary & Wages	58,358,916,241	42,845,972,057	36,465,489,606	32,844,509,249	26,379,083,949	25,572,872,394	33,740,343,885
Social Benefits (Pension & Gratuity)	18,989,567,077	16,610,541,649	14,263,433,503	12,071,676,999	12,028,855,328	10,366,920,483	25,607,295,090
Overhead Costs	170,047,914,771	110,191,401,138	52,033,284,329	35,123,030,632	31,737,709,795	27,167,437,017	29,826,174,501
Depreciation Charges	14,878,812,464	13,280,779,368	10,111,888,079	8,535,713,715	8,649,776,594	7,804,772,208	5,563,868,631
Public Debt Charges	10,436,619,931	9,455,618,456	8,719,743,629	8,875,859,333	3,580,111,538	3,689,429,942	5,464,735,019
Acquisition Of Property, Plants & Equipment (PPE)	98,020,330,318	75,219,468,815	50,371,677,023	46,938,446,684	27,783,364,874	14,045,174,638	28,589,764,955
Impairment (Loss) on Investment	-	-	-	-	-	-	38,061,617
Total Expenditure	370,732,160,802	267,603,781,482	171,965,516,169	144,389,236,612	110,158,902,078	88,646,606,683	128,830,243,697
Cash & Cash Equivalent	51,278,128,157	101,314,530,112	17,669,173,292	14,267,820,772	35,045,304,552	46,352,804,441	32,456,282,771

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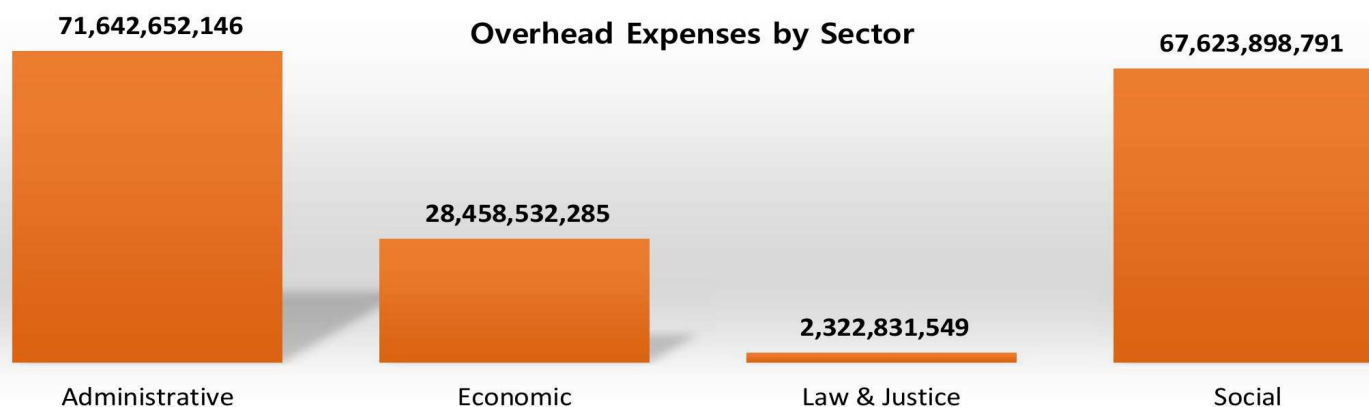
Sectorial Analysis of Salary & Overhead

S/No.	Sector	Salary Exp.	Overhead Exp.	Total
1	Administrative	13,369,518,964	71,642,652,146	85,012,171,111
2	Economic	4,954,912,231	28,458,532,285	33,413,444,516
3	Law & Justice	5,540,275,562	2,322,831,549	7,863,107,111
4	Social	34,494,209,483	67,623,898,791	102,118,108,274
Grand Total		58,358,916,241	170,047,914,771	228,406,831,012

SECTORAL ANALYSIS OF SALARY

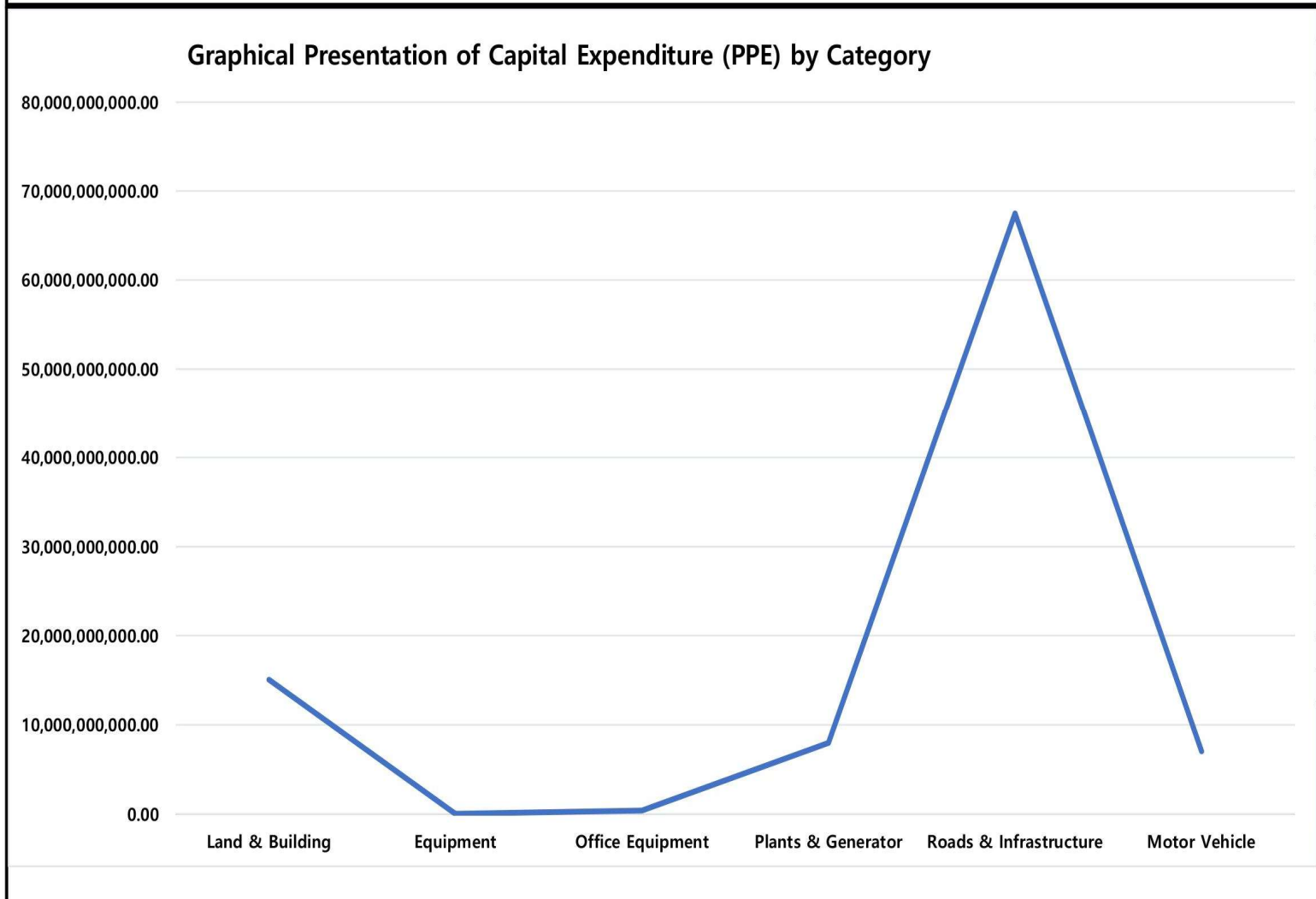


Overhead Expenses by Sector



KOGI STATE GOVERNMENT OF NIGERIA			
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025			
Capital Expenditure by Category			
	Description	Amount	
	Land & Building	15,078,475,467.94	
	Equipment	27,509,232.71	
	Office Equipment	397,523,500.00	
	Plants & Generator	7,978,058,567.84	
	Roads & Infrastructure	67,504,719,749.89	
	Motor Vehicle	7,034,043,800.00	
	Total	98,020,330,318.38	

KOGI STATE GOVERNMENT OF NIGERIA
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025



KOGI STATE GOVERNMENT OF NIGERIA		
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025		
Capital Expenditure by Administrative Entity		
S/No.	ADMIN	ACTUAL FOR 2025
1	022000700100 Accountant-General's Office	375,349,334
2	022000100100 Ministry of Finance, Budget & Economic Development	186,000,000
3	011100100100 Government House	6,511,793,300
4	012500100100 Office of The Head of Civil Service	244,777,500
5	022200100100 Ministry of Commerce & Industry	8,150,000,000
6	023600100100 Ministry of Culture & Tourism	19,550,000
7	023400100100 Ministry of Works And Housing	36,733,855,387
8	025210300100 Security Trust Fund	377,473,000
9	023400300100 Road Maintenance Agency	3,700,000,000
10	016100100100 Office of the Secretary to the State Government	111,523,500
11	052100100100 Ministry of Health	450,773,892
12	025300100100 Ministry of Housing & Urban Development	2,258,269,821
13	026200100100 Ministry of Rural And Energy Development	6,575,977,836
14	011111100100 Social Investment Program Agency	14,490,000
15	025210200100 Rural Water Supply & Sanitation Agency	694,240,240
16	025200100100 Ministry of Water Resources	300,000,000
17	053500100100 Ministry of Environment & Ecological Management	30,816,256,508
18	022900100100 Ministry of Transport	500,000,000
TOTAL		98,020,330,318

KOGI STATE GOVERNMENT OF NIGERIA		
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025		
KOGI STATE GOVERNMENT OF NIGERIA		
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025		
NOTE 9		
Sectorial Analysis of Overhead		
S/No.	Sector	Amount
1	Administrative	71,642,652,146
2	Economic	28,458,532,285
3	Law & Justice	2,322,831,549
4	Social	67,623,898,791
	Grand Total	170,047,914,771



KOGI STATE GOVERNMENT OF NIGERIA

OFFICE OF THE ACCOUNTANT GENERAL

KOGI STATE STATEMENT OF ACCOUNTING POLICIES.

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

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

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

2. **The Appropriation Law**

The Appropriation Law used for the purpose of presentation of these financial statements was that enacted by the Kogi State House of Assembly and assented to by His Excellency, the Executive Governor of Kogi State, Alhaji Ahmed Usman Ododo on 30th December, 2024. This Law shall be sighted as the **(Kogi State Appropriation Law, 2025)**.

3. **Basis of Preparation**

a) **Statement of Compliance**

In line with the recommendation of the Federation Account Allocation Committee (FAAC) for the adoption of IPSAS-Accrual Accounting for all Public Sector Entities (PSE) in Nigeria with effect

from 01 January 2016, Kogi State Government transits from the IPSAS Cash-Basis of accounting to IPSAS Accrual Basis of accounting as first-time adopter in 2016, and has subsequently maintained such.

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

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

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

c) Basis of Measurement

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

To ensure effective and efficient utilization of the Charts of Accounts (COA) and the GPFS, Accounting Policies have been developed by the Kogi State

Government as a set of guidelines to direct the processes and procedures relating to financial reporting in Government financial statements.

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

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

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

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

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

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

4.0 Basis of Accounting

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

4.1 Consolidation Policy (applicable to controlling entities)

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

5.0 Accounting Period

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

5.1 Budget Figures

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

6.0 Revenue

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

6.1 Revenue from Non-exchange Transactions

These are transactions from which Kogi State Government receives value, without directly giving appropriately equal value in exchange. This includes mainly direct

and indirect taxes. In addition to taxes, Kogi State Government also receives payments from other parties, such as transfers, grants, fines and donations.

6.2 Taxes Receipts

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

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

6.3 Levies, Fees and Fines

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

6.4 Statutory Allocation

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

6.5 Capital Receipts

These include grants and other capital receipts. Capital receipts are measured at fair value or when there is an enforceable claim to receive the asset is free from conditions.

Capital receipts are recognized when it is probable that the economic benefits or service potential related to the asset will flow to Kogi State Government and can be measured reliably.

6.6 Other Revenues from Non-Exchange Transactions

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

6.7 Revenue from Exchange Transactions

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

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

6.8 Revenue from Other Services

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

6.9 Investment Income

Investment income consists of dividend income. Dividend income or similar distributions are recognized when Kogi State Government's right to receive payment is established.

6.10 Aid and Grants:

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

6.11 Subsidies, Donations and Endowments

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

6.12 Transfers from other government entities

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

7.0 Cash and cash equivalent

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

8.0 Inventory

Inventories are stated at the lower of cost, current replacement cost and net realizable value. Net realizable value is the estimated selling price in the ordinary course of business, less any applicable completion and selling expenses. When inventories are held for distribution at no charge or a nominal charge, they are measured at the lower of cost and current replacement cost. The Current replacement cost is the cost that the Kogi State Government would incur to acquire the asset on the reporting date.

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

9.0 Classification of Financial Instruments

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

9.1 Loans and Receivables

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

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

9.2 Available-for-sale Investments.

Available-for-sale financial assets are non-derivatives that are either designated in this category or not classified in any of the other categories. They are included in non-current assets unless the investment matures or Kogi State Government intends to dispose of it within twelve (12) months of the end of the reporting period. Kogi State Government has recognized some of its quoted and unquoted investments as well as managed funds as available-for-sale Investments.

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

9.3 Financial Liabilities at Amortized Cost

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

10.0 Categories and Measurement

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

10.1 Recognition and De-recognition

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

10.2 Reclassification

Kogi State Government may choose to reclassify a non-derivative trading financial asset out of the holder for the trading category if the financial asset is no longer

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

11.0 Financial Instrument

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

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

These include local and foreign debts and investments.

11.1 Offsetting Financial Instruments

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

11.2 Impairment of Financial Assets

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

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

For the loans and receivables category, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows (excluding future credit losses that have not been incurred) discounted at the financial asset's original effective interest rate. The carrying amount of the asset is reduced and the amount of the loss is recognized in the statement of financial performance. If a loan or held-to-maturity investment has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

As a practical expedient, Kogi State Government may measure impairment based on an instrument's fair value using an observable market price. If in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognized

(such as an improvement in the debtor's credit rating), the reversal of the previously recognized impairment loss is recognized in the statement of financial performance.

11.3 Financial Instruments Denominated in Foreign Currencies

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

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

12.0 Property, Plant and Equipment (PPE).

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

Property, Plant and Equipment are stated at historical cost less accumulated depreciation and impairment losses. Historical cost includes expenditure that is directly attributable to the acquisition or construction of the asset. Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits or the service potentials, associated with the item will flow to Kogi State Government and its cost can be measure reliably.

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

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

12.1 Lease of PPE

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

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

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

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

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

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

12.3 Capitalization

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

12.4 Gain/Losses on Disposal of Assets

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

13.0 Basis for Measurement of Biological Assets:

Kogi State Executive Council at its meeting on 7th December 2016, passed a resolution for the verification of the State Assets and Liabilities as of 31st December 2016. This decision was in tandem with the road map and pre-requisites for the

adoption and implementation of the International Public Sector Accounting Standard (IPSAS) Accrual basis of accounting in Nigeria. In light of this decision, a consultant was engaged by the State Government to carry out the verification of the State Assets and Liabilities as o 31st December 2016.

13.1 Valuation of Biological Assets:

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

13.2 Justification for the Use of Fair Value:

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

14.0 Public Debt Charge

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

15.0 Impairment of Non-financial Asset

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

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

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

16.0 Cash-generating Units

A cash-generating unit is the smallest identifiable group of assets held with the primary objective of generating a commercial return that generates cash inflows from continuing use that are largely independent of the cash inflows from other

assets or groups of assets. Identification of an asset's cash-generating unit involves judgment. If the recoverable amount cannot be determined for an individual asset, Kogi State Government will determine the recoverable amount of the cash-generating unit to which the asset belongs (the asset's cash-generating unit).

17.0 Foreign Currency Transactions

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

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

18.0 Significant Accounting Judgement, Estimates & Assumptions

18.1 Contingent Assets

A contingent asset is a possible asset that arises from past events and of which the existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the

control of the Kogi State Government. A contingent asset is disclosed when an inflow of economic benefits or service potential is probable.

18.2 Contingent Liabilities

A contingent liability is a possible obligation that arises from past events and of which the existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Kogi State Government, or a present obligation that arises from past events but is not recognized because:

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

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

18.3 Estimation and Assumptions

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

concerning the future. The resulting accounting estimates will by definition equal the related actual results.

18.4 Fair Value Estimation

Where the fair value of financial assets and financial liabilities recorded in the statement of financial position cannot be derived from active markets, their fair value is determined using valuation techniques including the discounted cash flow model. The inputs to these models are taken from observable markets variables where possible, but where this is not feasible, judgment is required in establishing fair values. The judgment includes the consideration of inputs such as liquidity risk, credit risk, financial risk and volatility. Changes in assumptions about these factors could affect the reported fair value of financial instruments.

19.0 Recoverable from Non-Exchange Transactions

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



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



KOGI STATE GOVERNMENT OF NIGERIA

OFFICE OF THE ACCOUNTANT GENERAL

REPORT OF THE ACCOUNTANT-GENERAL, KOGI STATE WITH THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025.

1. Introduction

In compliance with Section 101 of the Financial Regulation, as well as the provisions of the Finance (Control and Management) Act 1958, now CAP F.26 LFN 2004, I have the honour and privilege to present the report on the accounts of the Kogi State Government of Nigeria for the financial year ended 31 December 2025, together with the notes therein. The preparation and presentation of these Financial Statements have been made to comply with the provisions of the International Public Sector Accounting Standards (IPSAS), Accrual Basis of Accounting.

2. Legal Basis and Accounting Framework

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

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

In discharging this statutory responsibility, he/she

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

3. Highlights of 2025 Budget Performance

By the provision of Section 121 of the 1999 Constitution of the Federal Republic of Nigeria, as amended, the State Governor, His Excellency, Alhaji Ahmed Usman Ododo presented the 2025 Budget tagged “**Budget of Inclusive Development**” (Appropriation Bill) to the State House of Assembly on 3rd December 2024. The Bill was passed into Appropriation Act by the House of Assembly on 23rd December 2024 and assented to by His Excellency, Alhaji Ahmed Usman Ododo, the Executive Governor of Kogi State on 30th December, 2024. The Appropriation Act consists of recurrent revenue of ₦399,324,007,696, and capital receipts of ₦183,080,111,793. It also consists of a recurrent expenditure of ₦281,123,215,687 and capital expenditure of ₦301,280,903,802 bringing the total revenue and total expenditure amount to ₦582,404,119,489 respectively.

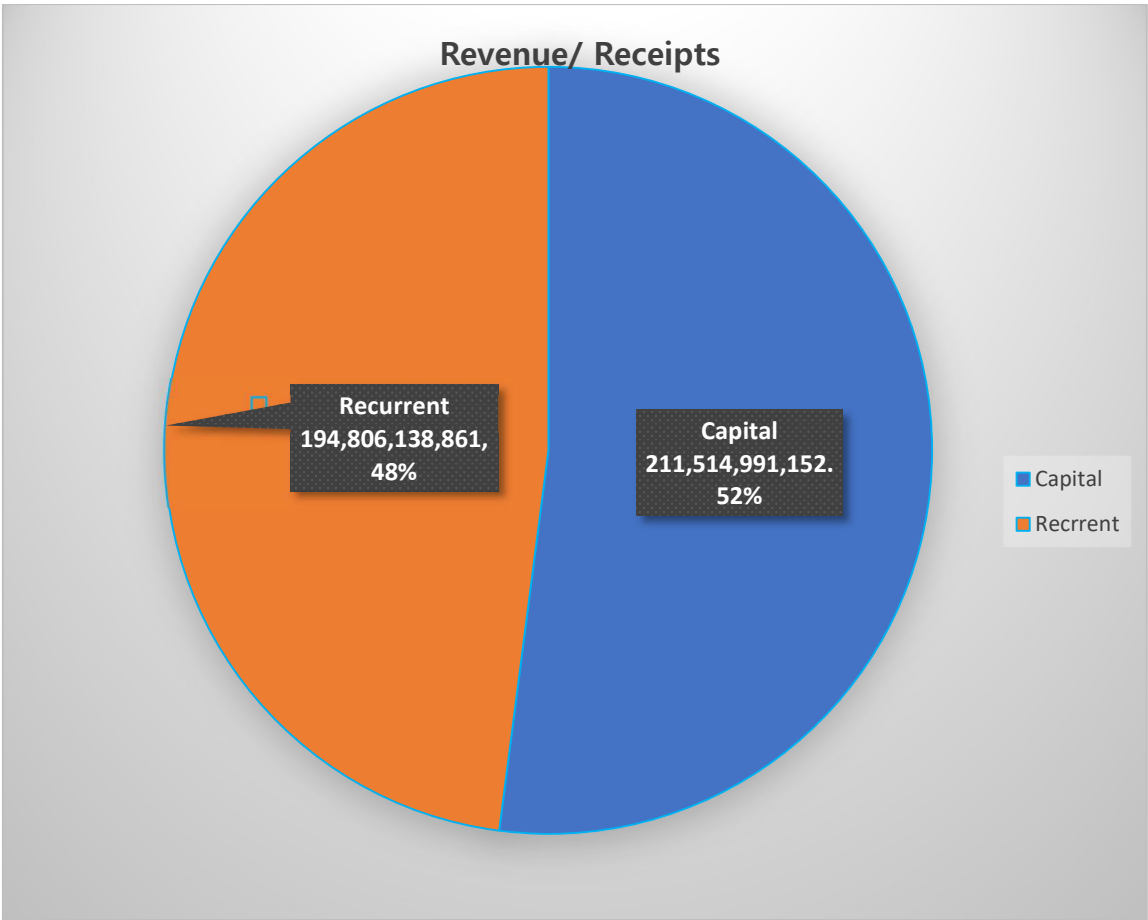
However, there was a need to revise the budget for revenues not forecasted but were received during the year. In effect, the revised budget together with other supplementary budgets within the period consists of a recurrent revenue of ₦194,806,138,861 and capital receipt of ₦211,514,991,152. Similarly,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

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

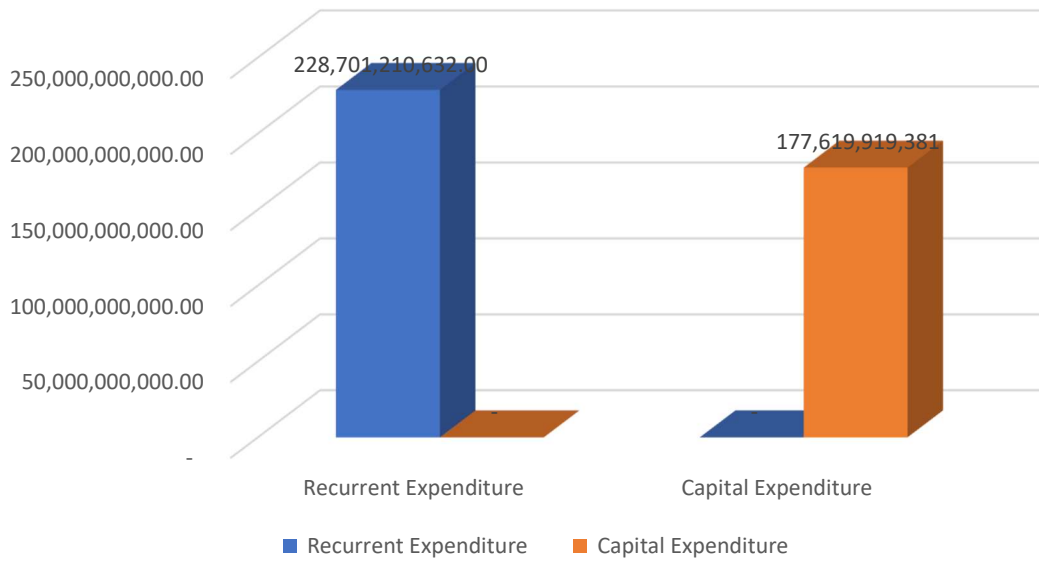
compliance with this, is the presentation of the summary of the Revised Budget Information in the Financial Statements for the year ended 31 December 2025.

REVISED 2025 Budget				
Description	Revenue/Receipts	%	Expenditure	%
Recurrent	194,806,138,861	47.94	228,701,210,632	56.29
Capital	211,514,991,152	52.06	177,619,919,381	43.71
Total	406,321,130,013	100	406,321,130,013	100

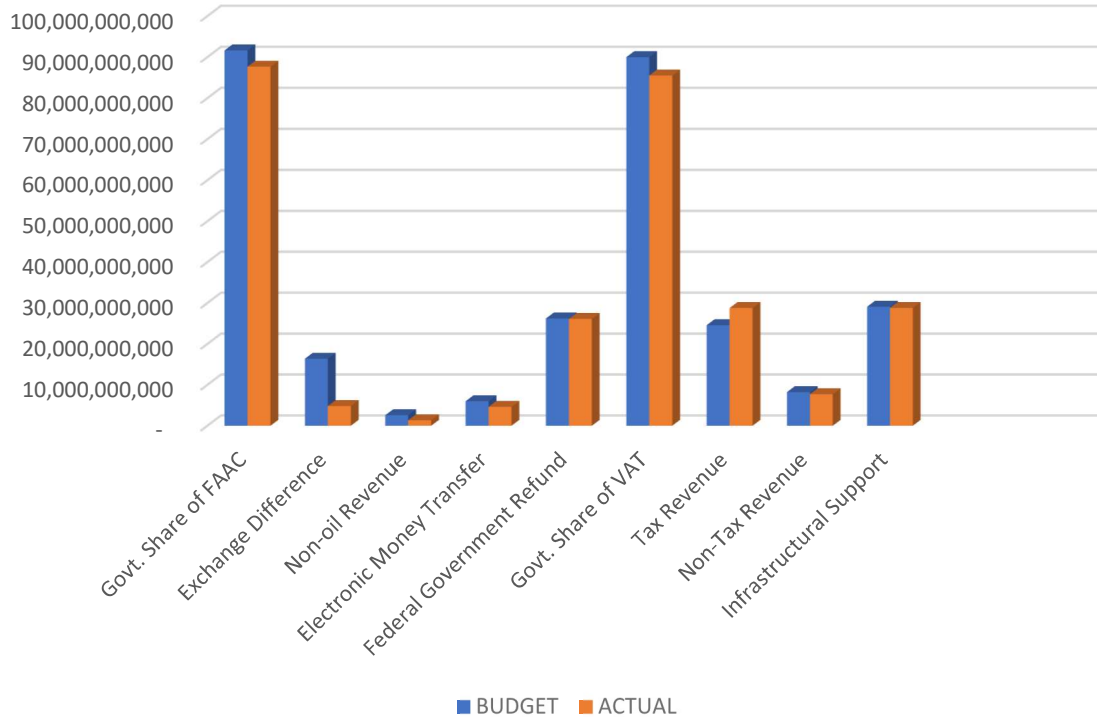
2025 Revised Budget: (Recurrent Revenue & Expenditure; Capital Receipts & Expenditure).



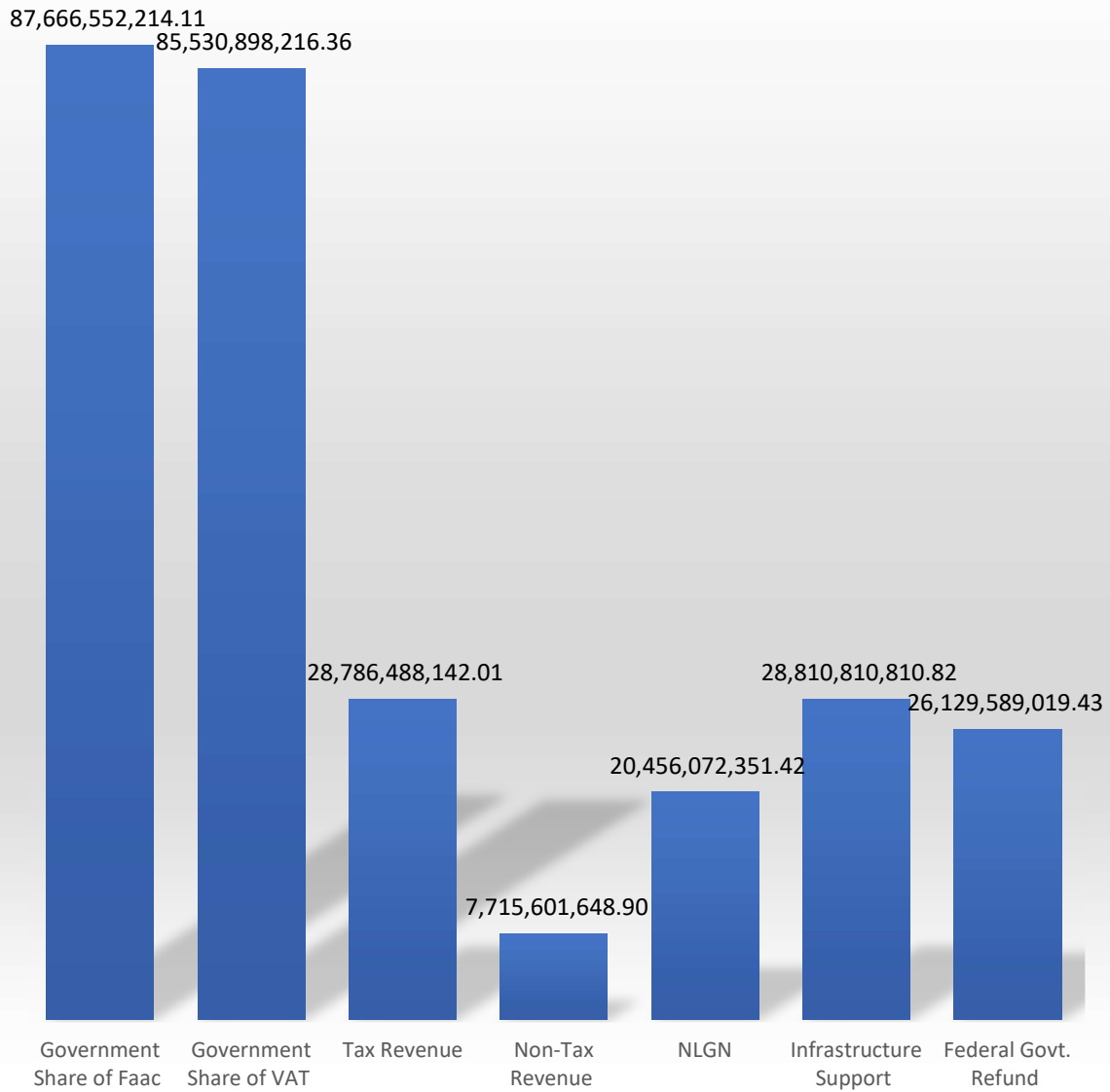
Comparison of Revised Recurrent Expenditure to Capital Expenditure.



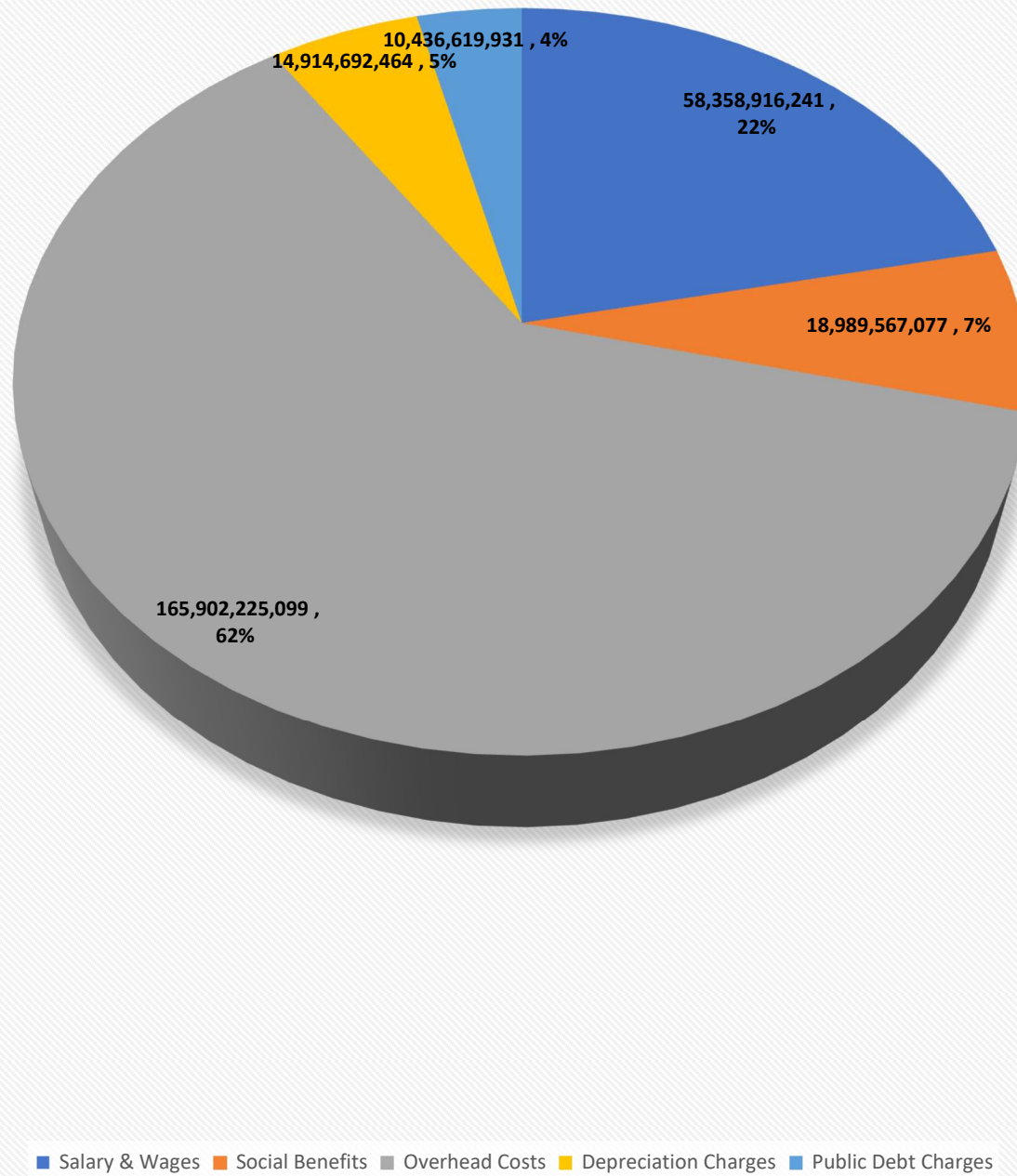
Comparison of Actual Revenue Receipt to Budget



Graphical Presentation of Revenue from Major Sources



Graphical Presentation of Recurrent Expenditures



 15/06/26.
Haj. Dr. Habibat O. Tijjani (FCNA)
Accountant-General,
Kogi State.

KOGI STATE GOVERNMENT OF NIGERIA				
NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025				
NOTE 1				
Share of Statutory Allocation From FAAC				
DETAILS		Supplementary Note	AMOUNT (₦)	AMOUNT (₦)
a	Net Share of Statutory Allocation from FAAC	1	72,227,387,315	
b	All Deductions at Source	1	13,490,300,662	
c	Share of Other Statutory Allocations	1	12,705,776,453	
d	Refund of ISPO on Loans not Disbursed (SUBEB UBA)	1	1,948,774,237	
e	13% Derivation	1	3,024,633,152	
f	NLNG	1	26,270,025,840	
	Total (Gross) FAAC Allocation		129,666,897,658	129,666,897,658
	Add			
2	Value Added Tax (VAT)	1	85,566,898,216	85,566,898,216
	Total Revenue From Federation Accounts			215,233,795,874

KOGI STATE GOVERNMENT OF NIGERIA					
NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025					
NOTE 2					
TAX REVENUE					
Tax Revenue	2025				2024
	Supplementary Note	Actual	Final Budget	Variance	Actual
Personal Income Taxes					
Kogi State Internal Revenue Service	2	22,302,139,889	16,154,761,616	6,147,378,273	16,294,968,494
Coporate Tax					
Kogi State Internal Revenue Service	2	6,484,348,253	8,432,171,720	(1,947,823,467)	5,805,639,047
Specialist Hospital	2	-	-	-	305,546,580
TOTAL		28,786,488,142	24,586,933,336	4,199,554,806	22,406,154,122
Explanatory Note					
These are Internally Generated (Tax-Revenue) collected from taxes on income and profits, taxes levied on goods and services, payroll taxes (PAYE) from civil servants and other taxes. In Kogi State such taxes include, PAYE, Direct Assessment Tax, Withholding taxes, Consmption taxes, Property taxes, Capital gain taxes etc.					

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

NOTE 3

NON-TAX REVENUE

MDAs	YEAR 2025			YEAR 2024
	ACTUAL	FINAL BUDGET	VARIANCE	ACTUAL
	(N)	(N)	(N)	(N)
LICENSES & PERMIT				
Agric	40,670,350.00	29,280,000.00	11,390,350.00	586,400.00
ANNFE	-	-	-	15,000.00
Art And Culture	-	200,000.00	(200,000.00)	55,000.00
Commerce	100,710,000.00	53,000,000.00	47,710,000.00	67,776,350.00
Commodity Exchange	-	500,000.00	(500,000.00)	495,250.00
CON, Obangede	171,300,000.00	6,600,000.00	164,700,000.00	-
Culture & Tourism	28,000.00	480,000.00	(452,000.00)	20,000.00
CUSSET	-	-	-	3,910,000.00
Drugs and Medical Supply Mgt	240,000.00	80,000.00	160,000.00	3,610,000.00
Education	4,365,067.84	39,960,000.00	(35,594,932.16)	13,726,500.00
Environment	65,792,500.00	10,740,000.00	55,052,500.00	120,000.00
Finance & Budget	120,000.00	-	120,000.00	120,100.00
Health	2,750,279.20	14,637,338.00	(11,887,058.80)	5,262,400.00
Health Insurance	22,901,000.00	4,200,000.00	18,701,000.00	-
Hotel & Tourism	545,000.00	5,000,000.00	(4,455,000.00)	514,500.00
KOSEPA	76,505,900.00	61,500,000.00	15,005,900.00	520,000.00
KSU, Kabba	-	26,250,000.00	(26,250,000.00)	-
Lands & Urban Dev.	-	-	-	394,000.00
L.G. Aud. Gen	600,000.00	1,000,000.00	(400,000.00)	-
Rural Dev.	-	-	-	100,000.00
Sanitation	1,315,620.00	1,000,000.00	315,620.00	1,021,000.00
Solid Mineral	223,000.00	-	223,000.00	11,223,000.00
State Auditor Gen	1,020,000.00	770,000.00	250,000.00	1,050,000.00
Transport	-	33,000,000.00	(33,000,000.00)	-
Utility Infrasture	366,798,000.00	1,041,000,000.00	(674,202,000.00)	135,526,000.00
Women Affairs	1,150,000.00	4,117,594.00	(2,967,594.00)	1,145,000.00
Youth	9,000.00	200,000.00	(191,000.00)	161,000.00
Sub-Total	857,043,717.04	1,333,514,932.00	(476,471,214.96)	247,351,500.00
FINES & FESS				
AANFE	-	70,000.00	(70,000.00)	10,000.00
Agric	101,363,191.80	103,500,000.00	(2,136,808.20)	83,960,400.00
BPP	29,688,500.00	30,000,000.00	(311,500.00)	-
Broadcasting	3,358,000.00	15,000,000.00	(11,642,000.00)	-
COE, Ankpa	37,182,000.00	83,932,800.00	(46,750,800.00)	29,085,000.00
COE, Mopa	9,261,650.00	21,130,000.00	(11,868,350.00)	10,471,150.00
Coll. Health Sci Idah	102,077,000.00	81,915,150.00	20,161,850.00	59,287,000.00
Coll. of Nursing.	-	85,215,000.00	(85,215,000.00)	143,100,000.00
Commerce	58,265,000.00	252,700,000.00	(194,435,000.00)	8,191,162.82
Commodity Exchange Commission	6,919,500.00	15,000,000.00	(8,080,500.00)	-
Culture & Tourism	-	300,000.00	(300,000.00)	-
CUSTECH, Osara	1,464,688,798.40	789,865,000.00	674,823,798.40	307,685,815.64
Customary Court	15,500.00	500,000.00	(484,500.00)	20,500.00
Drug & Med. Supply	100,000.00	200,000.00	(100,000.00)	-
Education	224,393,489.27	436,980,000.00	(212,586,510.73)	213,403,642.24
Environment	-	-	-	26,023,001.50
Finance	130,319.74	-	130,319.74	100.00

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

NOTE 3

NON-TAX REVENUE

MDAs	YEAR 2025			YEAR 2024
	ACTUAL	FINAL BUDGET	VARIANCE	ACTUAL
	(₦)	(₦)	(₦)	(₦)
Graphic	659,000.00	1,300,000.00	(641,000.00)	-
Hajj. Comm.	1,910,000.00	3,500,000.00	(1,590,000.00)	-
Health	190,000.00	2,500,000.00	(2,310,000.00)	363,450.00
High Court	15,811,762.72	25,000,000.00	(9,188,237.28)	13,308,873.35
HMB	46,768,300.00	19,300,000.00	27,468,300.00	21,065,720.00
HOS	-	150,000.00	(150,000.00)	83,000.00
Justice	-	-	-	600,005.00
Hotel & Tourism	30,000.00	300,000.00	(270,000.00)	-
Housing & Urban Dev.	1,548,400.00	7,000,000.00	(5,451,600.00)	-
Kogi Poly	949,893,283.70	506,694,450.00	443,198,833.70	373,893,608.00
Korea Institute	4,981,000.00	7,677,500.00	(2,696,500.00)	3,112,000.00
KOSEPA	-	3,000,000.00	(3,000,000.00)	50,535,600.00
KSU, Kabba	351,056,185.23	272,888,450.00	78,167,735.23	128,212,560.35
KSU. Teach. Hosp.	-	-	-	22,407,100.00
Land & Urban Dev.	319,853,514.67	773,710,376.00	(453,856,861.33)	163,159,045.95
LG. Aud. Gen	-	-	-	340,000.00
LGSC	1,200,000.00	3,750,000.00	(2,550,000.00)	50,000.00
Min. of Justice	4,950,000.00	10,000,000.00	(5,050,000.00)	-
Min. of Water Res.	-	250,000.00	(250,000.00)	-
Min. of Works	288,400.00	1,000,000.00	(711,600.00)	-
MLG&CA	-	150,000.00	(150,000.00)	-
PAAU, Anyigba	1,400,000,000.00	1,698,000,000.00	(298,000,000.00)	1,200,000,000.00
PAAU, Teaching Hosp	57,518,950.00	32,100,000.00	25,418,950.00	2,303,500.00
Procurement	-	-	-	24,106,399.74
Reference Hospital	296,232,505.00	125,500,000.00	170,732,505.00	19,353,950.00
Rural Dev.	15,020,000.00	3,000,000.00	12,020,000.00	225,000.00
Sanitation	69,100.00	85,670,000.00	(85,600,900.00)	221,000.00
Scholarship Board	-	24,000,000.00	(24,000,000.00)	-
Sharia Court	6,560.00	2,000,000.00	(1,993,440.00)	1,575,393.13
Specialist Hospital	340,273,242.77	308,500,000.00	31,773,242.77	-
SUBEB	8,072,000.00	9,125,550.00	(1,053,550.00)	4,875,000.00
Town Planning.	114,692,337.79	191,872,160.00	(77,179,822.21)	75,512,772.29
Transport	1,540,200.00	70,861,505.00	(69,321,305.00)	12,497,610.37
Utility Infrast.	-	2,400,000.00	(2,400,000.00)	1,421,360.00
Water Board	93,100.00	84,177,000.00	(84,083,900.00)	18,500.00
Works	-	-	-	974,200.00
Women Affairs	792,000.00	1,208,220.00	(416,220.00)	71,000.00
Sub-Total (Fine & Fees)	5,970,892,791.09	6,192,893,161.00	(222,000,369.91)	3,001,524,420.38
SALES - GENERAL				
ADP	55,000.00	250,000.00	(195,000.00)	-
Agric	-	630,000.00	(630,000.00)	22,800.00
Art & Culture	-	200,000.00	(200,000.00)	-
AG'S Office	-	-	-	129,268.44
Christian Pilgrim	60,000.00	75,000.00	(15,000.00)	4,000.00
Civil Service Comm.	295,000.00	1,050,000.00	(755,000.00)	146,000.00

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

NOTE 3

NON-TAX REVENUE

MDAs	YEAR 2025			YEAR 2024
	ACTUAL	FINAL BUDGET	VARIANCE	ACTUAL
	(N)	(N)	(N)	(N)
Finance & Budget	-	-	-	22,000.00
COE, Mopa	-	1,977,500.00	(1,977,500.00)	-
Coll. Health Sci Idah	1,866,000.00	4,900,000.00	(3,034,000.00)	-
Coll. of Nursing.	-	13,700,000.00	(13,700,000.00)	-
Drug & Med. Supply	-	2,000,000.00	(2,000,000.00)	-
Environment	6,380,000.00	15,000,000.00	(8,620,000.00)	-
Graphic	400,180.00	1,700,000.00	(1,299,820.00)	662,120.00
Hajj. Comm.	-	-	-	2,255,100.00
HMB	4,880,750.00	90,000,000.00	(85,119,250.00)	3,957,820.00
Judicial Service Comm	-	300,000.00	(300,000.00)	67,600.00
Kogi Poly	-	109,389,000.00	(109,389,000.00)	-
Korea Institute	-	2,975,000.00	(2,975,000.00)	-
KSU, Kabba	219,232,000.00	7,000,000.00	212,232,000.00	-
LGSC	106,000.00	100,000.00	6,000.00	-
Min. of Justice	550,000.00	310,500.00	239,500.00	-
PAAU, Teaching Hosp	-	19,000,000.00	(19,000,000.00)	-
Reference Hospital	19,842,900.00	64,800,000.00	(44,957,100.00)	150,224,682.86
Sanitation	-	2,230,000.00	(2,230,000.00)	-
Specialist Hospital	80,103,940.83	142,500,000.00	(62,396,059.17)	-
Water Board	-	70,136.00	(70,136.00)	-
Sub-Total -Sales General	333,771,770.83	480,157,136.00	(146,385,365.17)	157,491,391.30
EARNINGS - GENERAL				
ADP	-	3,000,000.00	(3,000,000.00)	-
Agric	123,174,300.00	264,000,000.00	(140,825,700.00)	800,000.00
Agro-Allied	601,500.00	1,800,000.00	(1,198,500.00)	-
AG'S Office	96,951.33	80,000,000.00	(79,903,048.67)	-
Art & Culture	35,000.00	600,000.00	(565,000.00)	-
Broadcasting	-	-	-	13,750,819.35
Christian Pilgrim	25,000.00	192,000,000.00	(191,975,000.00)	910,873.99
COE, Ankpa	-	2,500,000.00	(2,500,000.00)	14,507,000.00
COE, Mopa	-	100,000.00	(100,000.00)	3,257,000.00
Coll. Health Sci Idah	-	-	-	18,860,000.00
Coll. of Nursing.	-	17,250,000.00	(17,250,000.00)	300,000.00
Commerce	-	-	-	50,400,000.00
Commodity Exchange Commission	3,440,000.00	3,000,000.00	440,000.00	7,019,480.00
Culture & Tourism	30,000.00	100,000.00	(70,000.00)	-
Environment	53,422,625.00	229,260,000.00	(175,837,375.00)	23,813,500.00
Finance	10,772.37	-	10,772.37	-
Fire Agency	6,530,200.00	60,000,000.00	(53,469,800.00)	3,837,550.00
Graphic	-	-	-	416,200.00
HMB	58,199,300.00	700,000.00	57,499,300.00	38,110,525.00
Hotel & Tourism	-	-	-	235,000.00
Kogi Poly	-	60,000,000.00	(60,000,000.00)	574,649,821.52
KOSEPA	100,000.00	7,000,000.00	(6,900,000.00)	8,025,000.00
KSU, Kabba	-	22,758,750.00	(22,758,750.00)	-
KSU Tech. Hosp	-	-	-	10,950,630.00

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

NOTE 3

NON-TAX REVENUE

MDAs	YEAR 2025			YEAR 2024
	ACTUAL	FINAL BUDGET	VARIANCE	ACTUAL
	(N)	(N)	(N)	(N)
Land & Urban Dev.	34,435,638.34	10,000,000.00	24,435,638.34	1,667,600.00
Library Board	-	3,350,000.00	(3,350,000.00)	-
Min. of Information	300,000.00	15,000,000.00	(14,700,000.00)	-
PAAU, Anyigba	-	104,500,000.00	(104,500,000.00)	800,000,000.00
Reference Hospital	408,600.00	600,000.00	(191,400.00)	107,681,534.05
Sanitation	4,234,000.00	12,400,000.00	(8,166,000.00)	4,948,600.00
Scholarship Board	-	1,000,000.00	(1,000,000.00)	-
Security Trust	8,648,230.85	-	8,648,230.85	2,446,467.94
Sport Council	175,000.00	4,200,000.00	(4,025,000.00)	-
STTEB	-	3,000,000.00	(3,000,000.00)	-
SUBEB	445,000.00	-	445,000.00	1,795,000.15
Town Planning.	35,149,359.98	1,929,840.00	33,219,519.98	8,183,537.00
Transport	1,600,000.00	-	1,600,000.00	-
Water Board	-	243,750.00	(243,750.00)	5,600.00
Women Affairs	150,000.00	543,750.00	(393,750.00)	788,000.00
Sub-Total (Earning General)	331,211,477.87	1,100,836,090.00	(769,624,612.13)	1,697,359,739.00
RENTS OF GOVERNMENT PROPERTIES				
Commerce	-	10,000,000.00	(10,000,000.00)	581,000.00
HOS	365,600.00	840,000.00	(474,400.00)	17,573,489.82
Land & Urban Dev.	222,316,292.07	1,000,000,000.00	(777,683,707.93)	202,773,785.91
Library Board	-	6,670,000.00	(6,670,000.00)	-
Transport	-	-	-	149,500.00
Sport Council	-	2,000,000.00	(2,000,000.00)	20,000.00
Sub-Total (Rent on Govet. Property)	222,681,892.07	1,019,510,000.00	- 796,828,107.93	221,097,775.73
Grand Total	7,715,601,648.90	10,126,911,319.00	- 2,411,309,670.10	5,324,824,826.41
DESCRIPTION:	ACTUAL	FINAL BUDGET	VARIANCE	ACTUAL
Licenses & Permits	857,043,717	1,333,514,932	- 476,471,215	247,351,500
Fines & Fees Etc	5,970,892,791	6,192,893,161	- 222,000,370	3,001,524,420
Sales-General	333,771,771	480,157,136	- 146,385,365	157,491,391
Earnings-General	331,211,478	1,100,836,090	- 769,624,612	1,697,359,739
Rents of Govt. Prpoerties	222,681,892	1,019,510,000	- 796,828,108	221,097,776
Grand Total	7,715,601,649	10,126,911,319	- 2,411,309,670	5,324,824,826

Explanatory Note

Non-Tax Revenue is the recurring income earned by the government from sources other than taxes. The most important receipts under this head are interest receipts (received on loans given by the government, interests and dividends receipts from government investments, profits received from public sector companies and other non-tax receipts. In Kogi State, Non-Tax Revenue include, licenses, fees, fines, rents and sales of government properties, earnings from government institutions and agencies etc.

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

NOTE 4

AID & GRANTS

DETAILS		2025			2024
		ACTUAL	FINAL BUDGET	VARIANCE	ACTUAL
a)	INTERNAL AID & GRANTS:				
	RECURRENT - INTERNAL AID & GRANTS:	N	N	N	N
1	Infrastructural Support	28,810,810,811	29,100,000,000	(289,189,189)	43,000,000,000
2	Signature Bonus	-		-	21,400,000,000
3	Nigeria COVID-19 Action Recovery & Economic Stimulus (PforR) NG-CARES	1,107,311,897	20,500,000,000	(19,392,688,103)	6,903,713,161
4	Federal Government Refund	26,129,589,019	26,233,000,000	(103,410,981)	-
5	Flood Intervention	-	-	-	3,000,000,000
6	Aurgumentation	1,410,866,480	11,233,000,000	(9,822,133,520)	-
7	Kogi State Action for Business Enabling Reforms (SABER)	13,495,547,967	15,000,000,000	(1,504,452,033)	
	Sub-Total of Recurrent Internal Aid & Grants	70,954,126,174	102,066,000,000	(31,111,873,826)	74,303,713,161
b)	CAPITAL - INTERNAL AID & GRANTS:				
8	NEWMAP Grant From World Bank for Environmental Control /ACRESAL Project	-	-	-	31,860,718,845
9	Immunization Plus & Malaria Progress by Accelerated Coverage & Transforming Service	1,884,700,991	6,233,000,000	(4,348,299,009)	8,014,334,044
10	Livestock Productivity & Resilience Support Project - L-PRES	-		-	6,141,200,000
	Sub- Total of Capital Internal Aid & Grants	1,884,700,991	6,233,000,000	(4,348,299,009)	46,016,252,889
	Grant Total of Aid & Grants	72,838,827,164	108,299,000,000	(35,460,172,836)	120,319,966,050

KOGI STATE GOVERNMENT OF NIGERIA					
NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025					
NOTE 5					
INVESTMENT INCOME					
DETAIL	2025				2024
	Supplementary Note	ACTUAL	BUDGET	VARIANCE	ACTUAL
		₦	₦	₦	₦
Kogi Investment & Properties Ltd	15	1,034,467.15	-	(1,034,467.15)	(154,400)
Total Investment Income		1,034,467.15	-	(1,034,467.15)	(154,400.35)
Explanatory Note					
Investment in Stock represents the Total Value of Stocks Kogi State Government has in Shares, Bonds and Stocks in both Foreign and Domestic Stock Markets as at 31 December 2025.					

KOGI STATE GOVERNMENT OF NIGERIA						
NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025						
NOTE 6						
Other Sundry Receipts/Refunds						
DETAILS		Supplementary Note	YEAR 2025			YEAR 2024
			Actual	Budget	Variance	Actual
a	Owner-Occupier Repayment	6	80,439,887	23,904,719	(56,535,168)	163,689,705
b	Vehicle Loan Repayment	6	23,968,917	37,000,000	13,031,083	37,820,977
c	Refund from withdrawal made by FGN from PPT & Others	6	-	-	-	73,118,930,307
d	Sales of Non-Essential Government Assets	6	2,418,872	3,000,000,000	2,997,581,128	54,796,821
	Sub-Total (Reported in Cashflow Statement)		106,827,675			
e	Revenue from Write-back of Payable	Note 20	517,075,704	-	-	-
TOTAL			623,903,379	3,060,904,719	2,954,077,044	73,375,237,810
Explanatory Note						
During the year, the State government derecognized contractors and salary arrears payables as in (e) above, amounting to N517,075,703. These liabilities were derecognised following a comprehensive review conducted by the state government. The review established that the obligations no longer meet the recognition criteria for liabilities as prescribed by IPSAS- 19 and other applicable IPSAS requirements.						

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

NOTE 7

PERSONNEL COST

	Personnel Costs by Sector	Supplementary Note	2025 Actuals				2025 Budget	Variance	2024 Actual
			BED	PHC	Others	Total 2025			
7.1	Administrative Sector	7	-	-	13,369,518,964	13,369,518,964	14,352,256,964	982,738,000	6,847,848,813
	Economic Sector	7	-	-	4,954,912,231	4,954,912,231	6,444,743,952	1,489,831,721	3,992,666,455
	Social Sector	7	294,437,188	179,178,522	34,020,593,773	34,494,209,483	37,675,414,838	3,181,205,355	26,884,005,391
	Law & Justice	7	-	-	5,540,275,562	5,540,275,562	6,217,704,463	677,428,901	5,121,451,399
Total			294,437,188	179,178,522	57,885,300,531	58,358,916,241	64,690,120,217	6,331,203,976	42,845,972,057

	PERSONNEL ANALYSIS	Supplementary Note	2025 Actual				2025 Budget	Variance	2024 Actual
			BED	PHC	Others	Total 2025 Actual			
7.2	Total No. of Employee at the Beginning of the Year.		176	61	29,397	29,634	29,684	50	28,292
	Total No. of Employee Employed During the Year		3	8	1,728	1,739	1,782	43	3,578
	Total No. of Employees Retired/Left During the Year		16	9	1,229	1,254	1,274	20	2,236
No. of Employees at the End of the Year			163	60	29,896	30,119	30,192	73	29,634

	Summary of BED & HOP. GOV Personnel Cost	Supplementary Note	2025			2024 Actual
			Actuals	Budget	Variance	
7.3	BED	7	294,437,188	370,760,791	76,323,603	219,636,031
	PHC	7	179,178,522	299,303,434	120,124,912	133,350,339
	Total		473,615,710	670,064,225	196,448,515	352,986,369

KOGI STATE GOVERNMENT OF NIGERIA							
NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025							
NOTE 8							
SOCIAL BENEFITS							
DETAIL		NOTE	YEAR 2025			2024 ACTUAL	
			ACTUAL	BUDGET	VARIANCE		
1	Pension		13,855,062,321.81	14,000,000,000.00	144,937,678.19	12,411,121,338.03	
2	Gratuity		1,000,000,000.00	1,200,000,000.00	200,000,000.00	1,126,100,000.00	
3	Burial Expenses		-	-	-	767,000.00	
Sub-Total (Reported in Cashflow Statement)			14,855,062,321.81	15,200,000,000.00	344,937,678.19	13,537,988,338.03	
4	Gratuity Arrears (Reported in Statement of Financial Performance)	20	4,134,504,755.18	-	-	3,072,553,311.09	
GRAND TOTAL			18,989,567,076.99	15,200,000,000.00	344,937,678.19	16,610,541,649.12	
Explanatory Note							
In line with Pension Act 2014 and in compliance with IPSAS 39 - Employee Benefits , the Kogi State Government made retirement benefits inform of Pension, Gratuity and Burial expenses to individuals who met the eligibilty criteria to mitigate their social risks upon retirement.							
Supplementary Notes to Social Benefit							
Schedule to Social Benefit							
S/N	Month	Pension- Retired Civil Servants		Pension Political Office Holders	Pension (Total)	Gratuity	Total
1	January	1,103,107,333		3,692,047	1,106,799,380	100,000,000	1,206,799,380
2	February	1,114,271,169		3,692,047	1,117,963,216	100,000,000	1,217,963,216
3	March	1,122,823,255		3,692,047	1,126,515,302	100,000,000	1,226,515,302
4	April	1,131,878,610		3,692,047	1,135,570,657	100,000,000	1,235,570,657
5	May	1,139,468,081		3,692,047	1,143,160,128	100,000,000	1,243,160,128
6	June	1,145,661,810		3,692,047	1,149,353,857	100,000,000	1,249,353,857
7	July	1,154,291,953		3,692,047	1,157,984,000	100,000,000	1,257,984,000
8	August	1,162,775,390		3,692,047	1,166,467,437	100,000,000	1,266,467,437
9	September	1,170,438,077		3,692,047	1,174,130,124	100,000,000	1,274,130,124
10	October	1,180,654,756		3,692,047	1,184,346,803	-	1,184,346,803
11	November	1,188,232,986		3,692,047	1,191,925,034	-	1,191,925,034
12	December	1,197,154,337		3,692,047	1,200,846,384	100,000,000	1,300,846,384
TOTAL		13,810,757,755		44,304,567	13,855,062,322	1,000,000,000	14,855,062,322

NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

OVERHEAD COSTS

Audited Financial Statements for the year ended 31 December 2025

KOGI STATE GOVERNMENT OF NIGERIA									
NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025									
NOTE 9									
OVERHEAD COSTS									
CODE	DETAILS	Supplementary Notes	2025 ACTUALS				2025 Budget	Variance	Total 2024 Actual
			BED	PHC	Others	Total 2025 Actual			
011111100100	Invst. Promotion & Public Private Partn.	9	-	-	487,984,495	487,984,495	773,058,780	285,074,285	369,856,100
016100100100	Office of The Sec. to the State Govt	9	-	-	784,085,260	784,085,260	1,781,167,500	997,082,240	667,526,904
016103800100	Christian Pilgrims Commission	9	-	-	16,720,356	16,720,356	118,614,078	101,893,722	154,797,838
016103700100	Kogi State Hajj Commission	9	-	-	189,293,101	189,293,101	235,949,150	46,656,049	189,293,101
016105500100	State Security Trust Fund	9	-	-	505,718,153	505,718,153	616,150,000	110,431,847	473,536,293
016400100100	Min. of Special Duty & Inter-Govt'al Affairs	9	-	-	103,107,500	103,107,500	864,890,083	761,782,583	14,383,333
011200300100	Kogi State House of Assembly	9	-	-	1,591,833,425	1,591,833,425	1,770,736,285	178,902,860	1,380,477,780
011200400100	Kogi State House of Assembly Service Comm.	9	-	-	54,094,165	54,094,165	259,374,460	205,280,295	17,990,981
012300100100	Ministry of Information & Comm.	9	-	-	1,870,095,043	1,870,095,043	2,512,569,689	642,474,646	1,364,059,756
12300300100	Kogi State Broadcasting Corporation	9	-	-	53,748,659	53,748,659	216,228,678	162,480,019	36,807,668
012301300100	Kogi State Newspaper Corporation	9	-	-	5,280,000	5,280,000	18,878,628	13,598,628	3,490,000
012500100100	Office of the Head of Civil Service	9	-	-	877,917,659	877,917,659	1,566,700,000	688,782,342	671,694,337
014000100100	Office of the State Auditor-General	9	-	-	1,222,172,202	1,222,172,202	1,422,202,000	200,029,798	287,664,905
014000200100	Office of the Local Govt. Auditor-General	9	-	-	5,398,717	5,398,717	1,702,018,578	1,696,619,862	897,118,512
014000300100	State Audit Service Board	9	-	-	-	-	36,462,406	36,462,406	-
014000400100	Local Government Audit Board	9	-	-	-	-	56,282,500	56,282,500	-
014700100100	Civil Service Commission	9	-	-	94,517,180	94,517,180	122,198,420	27,681,240	55,959,400
014800100100	State Independent Electoral Comm.	9	-	-	123,865,000	123,865,000	561,064,714	437,199,714	1,045,006,500
014900100100	Local Government Service Commission	9	-	-	1,080,602,160	1,080,602,160	1,537,946,000	457,343,840	523,646,195
Total Administrative Sector			-	-	71,642,652,146	71,642,652,146	85,317,811,835	13,675,159,689	31,892,582,650
ECONOMIC SECTOR									
021500100100	Ministry of Agric .& Food Security	9	-	-	5,785,645,170	5,785,645,170	6,151,935,972	366,290,802	2,728,168,185
021500300100	Kogi Agricultural Dev. Project	9	-	-	6,000,000	6,000,000	401,845,000	395,845,000	4,476,000
021500500100	Kogi Agro-Allied Company	9	-	-	11,902,000	11,902,000	43,254,000	31,352,000	-
021500600100	Kogi Land Dev. Board	9	-	-	-	-	892,931	892,931	-
022000100100	Ministry of Fin, Bud & Economic Planning	9	-	-	1,768,247,542	1,768,247,542	2,909,593,157	1,141,345,615	3,144,456,320
022000110100	Budget & Economic Planning	9	-	-	5,930,841,178	5,930,841,178	8,313,671,286	2,382,830,108	3,084,209,714
022000120100	State Bureau Of Statistics	9	-	-	7,841,000	7,841,000	271,300,000	263,459,000	35,032,622
022000200100	Debt Management Office	9	-	-	5,406,773	5,406,773	86,918,000	81,511,227	-
022000700100	Office of the Accountant General	9	-	-	8,824,781,776	8,824,781,776	10,207,580,900	1,382,799,124	1,410,628,847
022000800100	Kogi State Internal Revenue Service	9	-	-	4,440,672,611	4,440,672,611	5,045,025,537	604,352,926	3,102,756,459
022001200100	Kogi Investment & Properties Limited	9	-	-	20,113,228	20,113,228	66,500,000	46,386,772	-

KOGI STATE GOVERNMENT OF NIGERIA									
NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025									
NOTE 9									
OVERHEAD COSTS									
CODE	DETAILS	Supplementary Notes	2025 ACTUALS				2025 Budget	Variance	Total 2024 Actual
			BED	PHC	Others	Total 2025 Actual			
022001300100	Kogi State Governance Delivery Unit	9	-	-	11,821,250	11,821,250	52,031,498	40,210,248	-
022001400100	Kogi State Economic Council	9	-	-	111,320,500	111,320,500	572,000,000	460,679,500	-
022001500100	Human Cap. Opportunity For Prosperity & Equity HOPE-GOV	9	-	-	232,484,100	232,484,100	1,216,000,000	983,515,900	-
022200100100	Min. of Commerce & Industry	9	-	-	9,842,085	9,842,085	38,885,000	29,042,915	8,355,500
022200700100	Enterprises Development Agency	9	-	-	12,491,000	12,491,000	286,000,000	273,509,000	19,433,383
022205300100	Commodity Exchange, Export Promotion & Market Dev. Board	9	-	-	21,409,012	21,409,012	65,464,992	44,055,980	-
022800100100	Ministry of Innovation, Science & Tech.	9	-	-	12,282,545	12,282,545	696,500,000	684,217,455	30,303,334
022900100100	Ministry of Transport	9	-	-	8,949,320	8,949,320	27,400,000	18,450,680	7,131,250
023300100100	Min. of Solid Mineral & Nat. Resources	9	-	-	13,182,000	13,182,000	90,500,285	77,318,285	12,369,000
023300100200	Solid Minerals Development Agency	9	-	-	11,000,000	11,000,000	40,300,000	29,300,000	-
023400100100	Ministry of Works	9	-	-	178,462,775	178,462,775	260,475,200	82,012,425	173,977,025
023400300100	Road Maintenance Agency	9	-	-	4,872,000	4,872,000	21,021,816	16,149,816	5,504,000
023400400100	Kogi State Fire Agency	9	-	-	9,512,000	9,512,000	20,822,271	11,310,271	5,044,000
023600100100	Min. of Culture & Tourism	9	-	-	11,418,000	11,418,000	108,140,000	96,722,000	249,226,000
023600300100	Council For Arts And Culture	9	-	-	3,552,200	3,552,200	209,013,420	205,461,220	2,573,500
023605200100	Hotel & Tourism Board	9	-	-	5,891,974	5,891,974	15,961,173	10,069,199	2,717,000
025000100100	Fiscal Responsibility Commission	9	-	-	11,272,000	11,272,000	20,680,568	9,408,568	5,952,000
025200100100	Ministry of Water Resources	9	-	-	5,952,000	5,952,000	6,628,400	676,400	5,225,500
025210200100	Kogi State Water Board	9	-	-	2,353,000	2,353,000	10,500,747	8,147,747	2,352,000
025210300100	Rural Water And Sanitation Agency	9	-	-	16,820,093	16,820,093	74,144,613	57,324,520	410,266,943
025300100100	Min. of Housing & Urban Dev.	9	-	-	590,078,882	590,078,882	1,322,790,083	732,711,201	114,962,036
025300160100	Bureau For Lands	9	-	-	68,226,498	68,226,498	222,050,000	153,823,502	90,459,341
025300200100	Utility Infrastructure Mgt & Compliance Agency	9	-	-	19,385,900	19,385,900	193,950,000	174,564,100	10,972,677
025300900100	Town Planning & Dev. Board	9	-	-	45,815,100	45,815,100	87,320,000	41,504,900	21,119,922
026200100100	Ministry of Rural & Energy Dev.	9	-	-	126,020,754	126,020,754	674,380,000	548,359,246	859,655,149
027100100100	Ministry of Livestock Development	9	-	-	112,666,020	112,666,020	343,000,000	230,333,980	-
Total Economic Sector			-	-	28,458,532,285	28,458,532,285	40,174,476,849	11,715,944,564	15,547,327,705
LAW & JUSTICE SECTOR									
031801100100	Judicial Service Commission	9	-	-	32,768,999	32,768,999	88,865,279	56,096,280	30,819,722
031805100100	High Court of Justice	9	-	-	569,919,479	569,919,479	1,828,464,729	1,258,545,250	399,161,339

KOGI STATE GOVERNMENT OF NIGERIA									
NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025									
NOTE 9									
OVERHEAD COSTS									
CODE	DETAILS	Supplementary Notes	2025 ACTUALS				2025 Budget	Variance	Total 2024 Actual
			BED	PHC	Others	Total 2025 Actual			
031805200100	Customary Court of Appeal	9	-	-	390,154,575	390,154,575	829,848,143	439,693,568	287,782,529
031805300100	Sharia Court of Appeal	9	-	-	318,713,492	318,713,492	588,275,000	269,561,508	302,623,525
032600100100	Ministry of Justice	9	-	-	943,662,221	943,662,221	1,602,880,000	659,217,779	5,106,381,699
032600700100	Public Defender & Citizens' Rights Comm	9	-	-	14,940,386	14,940,386	289,986,533	275,046,147	11,426,411
046300200100	Oil Producing Area Dev. Comm.	9	-	-	52,672,396	52,672,396	230,000,000	177,327,604	-
Total Law & Justice Sector			-	-	2,322,831,549	2,322,831,549	5,458,319,684	3,135,488,135	6,138,195,225
SOCIAL SECTOR									
051300100100	Ministry of Youth & Sports	9	-	-	645,958,904	645,958,904	2,312,169,200	1,666,210,296	258,188,350
051300200100	Kogi State Sports Council	9	-	-	147,530,000	147,530,000	183,516,802	35,986,802	62,962,000
051400100100	Ministry of Women Affairs & Social Dev.	9	-	-	110,779,181	110,779,181	709,423,000	598,643,819	1,052,220,056
051400200100	Office For Disability Affairs	9	-	-	52,768,000	52,768,000	217,268,000	164,500,000	12,420,000
051700100100	Ministry of Education	9	-	-	1,577,664,752	1,577,664,752	1,973,600,000	395,935,248	327,176,264
051700200100	State Universal Basic Education Board	9	3,472,327,830	-	-	3,472,327,830	3,525,376,000	53,048,170	9,000,000
051700800100	Library Board	9	-	-	3,388,000	3,388,000	5,252,552	1,864,552	2,599,200
051700900100	Adult & Non-Formal Education Board	9	-	-	2,922,846	2,922,846	10,600,000	7,677,154	2,767,940
051701800100	Kogi State Polytechnic, Lokoja	9	-	-	547,808,609	547,808,609	1,220,390,866	672,582,257	924,032,940
051701900100	College Of Education, Ankpa	9	-	-	24,736,333	24,736,333	223,851,000	199,114,667	25,734,699
051702000100	College Of Education Technical, Mopa	9	-	-	5,975,910	5,975,910	442,515,000	436,539,090	37,133,902
051702100100	Prince Abubakar Audu University, Anyigba	9	-	-	1,029,565,800	1,029,565,800	1,249,650,000	220,084,200	799,222,880
051702200100	Kogi State University, Kabba	9	-	-	1,364,028,361	1,364,028,361	3,061,800,000	1,697,771,639	570,769,843
051702500100	Confluence University Of Science & Tech.	9	-	-	3,671,281,526	3,671,281,526	4,272,500,000	601,218,474	1,884,954,424
051705400100	Science,Tech. Edu. & Teaching Service Comm.	9	-	-	258,605,235	258,605,235	481,305,592	222,700,357	1,485,500
051705600100	State Scholarship Board	9	-	-	628,948,355	628,948,355	825,722,670	196,774,315	170,055,000
051706500100	Nigeria-Korea Friendship Institute	9	-	-	49,990,584	49,990,584	219,446,777	169,456,193	70,920,935
052100100100	Ministry of Health	9	-	-	4,181,962,297	4,181,962,297	7,107,682,936	2,925,720,639	14,219,983,916
052100200100	Health Insurance Agency	9	-	-	1,496,035,214	1,496,035,214	1,812,000,000	315,964,786	787,795,488
052100300100	Primary Healthcare Dev. Agency	9	-	9,743,539,679	-	9,743,539,679	11,599,809,302	1,856,269,623	2,075,359,172
052102600100	Abubakar Audu University Teaching Hosp.	9	-	-	40,436,759	40,436,759	82,920,000	42,483,241	19,950,234
052102700100	State Specialist Hospital, Lokoja	9	-	-	389,013,593	389,013,593	420,768,772	31,755,179	165,708,164
052102800100	Confluence University of Science & Tech. Teaching Hospital, Okene	9	-	-	1,079,185,292	1,079,185,292	1,709,000,000	629,814,708	368,593,350
052110200100	Hospital Management Board	9	-	-	509,737,256	509,737,256	655,530,600	145,793,344	169,461,239

KOGI STATE GOVERNMENT OF NIGERIA									
NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025									
NOTE 9									
OVERHEAD COSTS									
CODE	DETAILS	Supplementary Notes	2025 ACTUALS				2025 Budget	Variance	Total 2024 Actual
			BED	PHC	Others	Total 2025 Actual			
052110400100	Coll. Of Nursing & Midwifery, Obangede	9	-	-	119,373,266	119,373,266	246,800,000	127,426,734	91,491,818
052110600100	Coll. Of Health Science & Tech., Idah	9	-	-	50,947,795	50,947,795	93,300,650	42,352,855	28,947,811
052110800100	HIV/AIDS Control Agency	9	-	-	-	-	27,400,000	27,400,000	-
052111300100	Drugs & Medical Supply Mgt. Agency	9	-	-	12,822,500	12,822,500	287,400,000	274,577,500	6,837,570
053500100100	Ministry of Env. & Ecological Mgt	9	-	-	2,653,596,950	2,653,596,950	3,136,300,000	482,703,050	1,445,802,100
053501600100	Environmental Protection Agency	9	-	-	4,733,900	4,733,900	7,330,000	2,596,100	2,925,200
053505300100	Sanitation & Waste Mgt Board	9	-	-	-	-	823,195,457	823,195,457	-
054400100100	Min. of Humanitarian Affairs & Poverty Alleviation	9	-	-	32,065,754,447	32,065,754,447	35,754,000,000	3,688,245,553	29,814,752,006
054400100300	Social Investment Programme Agency	9	-	-	111,145,515	111,145,515	847,000,000	735,854,485	57,584,745
055100100100	Min. of Local Govt. & Chieftaincy Affairs	9	-	-	1,571,334,102	1,571,334,102	1,618,600,000	47,265,898	1,146,458,811
Total Social Sector			3,472,327,830	9,743,539,679	54,408,031,283	67,623,898,792	87,163,425,176	19,539,526,384	56,613,295,558
									-
TOTAL OVERHEAD BY SECTOR			3,472,327,830	9,743,539,679	156,832,047,262	170,047,914,771	218,114,033,544	48,066,118,773	110,191,401,138

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

NOTE 9.1

BASIC EDUCATION OVERHEAD

MDA	Supplementary Notes	Programme	Function Code (709)	Economic Classification	Description	Amount
SUBEB	7	Increase in access, retention, and completion rate at all levels.	Pre-Primary & Primary Education	Personnel Cost	Salaries & Emoluments	294,437,187.72
Ministry of Education	9	Equity & Inclusiveness in the provision of educational service	Pre-Primary & Primary Education	Overhead	Books & Instructional Materials.	3,210,327,830.00
SUBEB	9	Adequate Infrastructure at all levels	Pre-Primary & Primary Education	Overhead	Furniture (Desk & Chairs)	1,395,000.00
Ministry of Education	9	Education Sector not elsewhere classified	Pre-Primary & Primary Education	Overhead	Teachers Development Training.	360,000.00
TOTAL						3,506,520,018

KOGI STATE GOVERNMENT OF NIGERIA						
NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025						
NOTE 9.2						
PRIMARY HEALTH CARE (PHC) OVERHEAD						
MDA	Supplementary Notes	Programme	Function Code (709)	Economic Classification	Description	Amount
PHC Development Agency	7	Effective Governance of the health system	Specialised Hospital Services	Personnel Cost	Salaries & Emoluments	179,178,522.25
Ministry of Health	9	Enhancement of the delivery of essential package of Health Services (EPHS) to all citizens.	Specialised Hospital Services	Overhead	Medicines	881,515,580.00
PHC Development Agency	9	Provision of Universal Health Coverage & Financial risk protection for citizens.	Specialised Hospital Services	Overhead	Hospital Consumables	210,060,000.00
TOTAL						1,270,754,102

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE 9.3

BED & PHC SUMMARY TABLE

SECTOR	Supplementary Notes	Personnel Cost	Overhead	Capital	Total
Basic Education	7, 9 & 16	294,437,188	3,472,327,830	13,019,233	3,779,784,250
PHC Development Agency	7, 9 & 16	179,178,522	9,743,539,679	-	9,922,718,201
TOTAL		473,615,710	13,215,867,509	13,019,233	13,702,502,451

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

NOTE 10 a

AMORTISATION OF MINNING RIGHT

DETAILS	Note	Cost	Amortisation Charge	Accumulated Amortisation	Carryig Amount
Bal B/F 01 January 2025		581,172,000	-	290,586,000	290,586,000
Addition During the year	21	1,450,000,000	-	-	-
Balance at 31 December 2025		2,031,172,000	435,146,500	725,732,500	1,305,439,500

KOGI STATE GOVERNMENT OF NIGERIA						
NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025						
NOTE 10 b						
IMPAIRMENT LOSS ON RECEIVABLES						
Description	Opening Balance	2025				2024
		Addition within the Year	Total Receivables	Impairment Loss	Balance as 31/12/2025	Balance as 31/12/2024
Non Tax Accrued from NEMCO	111,101	-	111,101	111,101	-	468,221,822
PAYE from Dangote Cement Company Obajana	5,400,550,475	-	5,400,550,475	5,400,550,475	-	48,853,882
Grand Total	5,400,661,576	-	5,400,661,576	5,400,661,576	-	517,075,703
EXPLANATORY NOTE						
The state write-off non-exchange receivables amounting to N5,400,661,576 relating primarily to Non-Tax accrued from NEMCO and PAYE from Dangote Cement Company, Obajana. This had remained outstanding for a prolonged period of 5 years after some recoveries were made in year 2022. The receivables were assessed individually and collectively by the management and were determined to be irrecoverable following exhaustive engagement and recovery efforts. Consequently, management concluded that the balances no longer met the recognition criteria for financial assets and approved their write-off in accordance with IPSAS-23 and other applicable standards.						

KOGI STATE GOVERNMENT OF NIGERIA			
NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025			
NOTE 11 a			
PUBLIC DEBT CHARGES			
S/N	DETAILS	Note	Amount (₦)
11a (i)	Interest on Foreign Loan		
1	Kogi State-Kwara Health/Project ADF (33.41%) CHF	19.2	133,485.28
2	Kogi State-Kwara Health/Project ADF (33.41%) USD	19.2	24,452,465.68
3	Kogi State-Kwara Health/Project ADF (33.41%) FRF (EUR)	19.2	4,240.67
4	Kogi State-Kwara Health/Project ADF (33.41%) EUR	19.2	69,451.39
5	Kogi State- 2nd Health System Additional Financing	19.2	26,402,364.30
6	Kogi State - Accelerated Nutrition Result - IDA	19.2	190,220,271.35
7	Kogi State- Agro Processing, Productivity Enhancement Project - IDA	19.2	410,328,060.51
8	Kogi State- Community & Social Dev. Project	19.2	42,667,742.17
9	Kogi State-Community Base Poverty Reduction-IDA	19.2	68,006,894.92
10	Kogi State-Health System Development -IDA	19.2	45,743,252.05
11	Kogi State - 3rd National Fadama Dev. Project	19.2	37,708,792.77
12	Kogi State - 3rd National Fadama (Additional Financing)	19.2	35,399,195.78
13	Kogi State-HIV AIDS Program - IDA	19.2	13,926,812.61
14	Kogi State- Rural Access and Agricultural Markerting Project (RAAMP)-IDA	19.2	6,849,248.58
15	Kogi State-Agro-Climatic Reseliencie in Semi-Arid Landscape (ACReSAL)	19.2	611,598,739.14
16	Kogi State - Nigeria for Women Program Scale-up Project -IDA	19.2	45,960,435.01
17	Kogi-Rural Acess & Agricultural Makerting Project - AFD	19.2	57,094,461.87
18	Kogi State - Erosion and Watershed Project - IDA	19.2	83,843,476.58
Sub-Total			1,700,409,390.66

KOGI STATE GOVERNMENT OF NIGERIA			
NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025			
NOTE 11 a			
PUBLIC DEBT CHARGES			
S/N	DETAILS	Note	Amount (₦)
11a (ii)	Interest on Loan Deducted at Source (Deduction from FAAC)	Note	Amount
1	State Bonds (Series 1 & 2)	19.1	17,602,889.25
2	FGN Restructured (Bond) Loan	19.1	95,439,081.51
3	CBN (COVID 19) Health Intervention Fund	19.1	118,618,910.42
Sub-Total			231,660,881.18
11a (iii)	Interest on External Loan (Short Term Loan)	Note	
1	SUBEB Term Loan 2024 (Zenith Bank)	18	399,897,290.75
2	SUBEB Term Loan 2025 (Zenith Bank)	18	516,250,145.48
3	SUBEB Zenith Bank Loan 2 Term Loan	18	120,853,173.96
4	UBE Term Loan (Zenith Bank)	18	100,020,541.85
5	SUBEB Zenith Bank Loan	18	84,000,000.00
6	Budget Support Term Loan (Zenith)	18	3,068,335,014.19
7	Budget Support Term Loan (UBA)	18	3,068,335,014.19
8	Health Loan (Access Bank) Backed by Local ISPO	18	54,070,407.89
Sub-Total			7,411,761,588.31
11a (iv)	Bank & Interest Charges on Overdraft		
1	Polaris Bank		4,433,842.69
2	Access Bank		17,933.18
3	Sterling Bank PLC		1,947.72
4	United Bank For Africa		308,987.31
5	Zenith Bank PLC		1,088,025,359.78
Sub-Total			1,092,788,070.68
Grand Total			10,436,619,930.83

KOGI STATE GOVERNMENT OF NIGERIA						
NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025						
NOTE 11 b						
GAIN /LOSS ON FOREIGN EXCHANGE TRANSACTIONS						
S/N	DESCRIPTION OF LOANS	OPENING BALANCE	PRINCIPAL (PAYMENT)	BALANCE	BALANCE AS AT 31/12/2025	GAIN/LOSS
		(N)	(N)	(N)	(N)	(N)
1	Kogi State-Kwara Health/Project ADF (33.41%) CHF	17,030,089	1,053,652	15,976,437	17,128,857	(1,152,419)
2	Kogi State-Kwara Health/Project ADF (33.41%) USD	3,328,591,448	192,758,729	3,135,832,719	2,928,619,923	207,212,796
3	Kogi State-Kwara Health/Project ADF (33.41%) DEM	661,337,894	40,722,628	620,615,266	658,496,717	(37,881,451)
4	Kogi State-Kwara Health/Project ADF (33.41%) FRF (EUR)	540,779	33,345	507,433	538,616	(31,183)
5	Kogi State-Kwara Health/Project ADF (33.41%) EUR	8,982,138	553,002	8,429,136	8,943,792	(514,656)
6	Kogi State- 2nd Health System Additional Financing	3,415,086,669	81,720,648	3,333,366,021	3,275,853,724	57,512,298
7	Kogi State - Accelerated Nutrition Result - IDA	6,670,526,956	564,270,044	6,106,256,912	9,473,889,386	(3,367,632,475)
8	Kogi State- Agro Processing, Productivity Enhancement Project - IDA	33,325,933,919	1,175,350,983	32,150,582,936	30,033,473,881	2,117,109,055
9	Kogi State- Community & Social Dev. Project	5,661,242,036	131,534,330	5,529,707,706	5,431,909,592	97,798,114
10	Kogi State-Community Base Poverty Reduction-IDA	8,737,839,555	904,211,051	7,833,628,504	7,716,806,821	116,821,683
11	Kogi State-Health System Development -IDA	6,041,997,469	497,397,253	5,544,600,216	5,458,954,997	85,645,219
12	Kogi State - 3rd National Fadama Dev. Project	4,979,390,063	116,297,027	4,863,093,036	4,777,678,908	85,414,127
13	Kogi State - 3rd National Fadama (Additional Financing)	182,784,335	-	182,784,335	-	182,784,335
14	Kogi State-HIV AIDS Program - IDA	1,856,581,189	162,892,909	1,693,688,280	1,666,674,043	27,014,237
15	Kogi State- Rural Access and Agricultural Markerting Project (RAAMP)-IDA	5,582,107,671	7,703,423	5,574,404,248	8,417,200,558	(2,842,796,310)
GRAND TOTAL		80,469,972,210	3,876,499,024	76,593,473,186	79,866,169,816	(3,272,696,630)

KOGI STATE GOVERNMENT OF NIGERIA			
NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025			
NOTE 12			
GAIN/LOSS ON DISPOSAL OF ASSETS			
Description	Supplementary Note	31 December 2025	31 December 2024
Assets Disposed	12	(23,471,323)	15,484,000
Gain/Loss on Asset Disposal		(23,471,323)	15,484,000

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

NOTE 13

CASH & CASH EQUIVALENTS

S/N	Details	Amount	Amount
		31 DECEMBER 2025	31 DECEMBER 2024
13.1	Balances in World Bank Assisted Projects' Accounts		
1	IMPACT PROJECT	1,989,541,008.93	8,127,775,982.59
2	ANRIN	106,439,616.88	92,662,062.53
3	CORREP	3.50	3.50
4	RAAMP	502,595,017.28	7,905,456,339.01
5	L-PRES	2,709,423,049.08	3,963,465,965.48
6	AGILE	6,453,920,532.56	104,791,243.47
7	Nigeria for Women	3,340,815,820.81	-
8	Community & Social Development	174,488,617.17	-
9	NG-CARES	2,493,916.37	-
10	ACReSAL	2,260,139,445.80	32,236,964,481.86
Sub-Total		17,539,857,028.38	52,431,116,078.44
13.2	Balances in Sub-Treasury's Accounts		
1	Ankpa Sub-Treasury	2,764.81	-
2	Okene Sub-Treasury	13,654.00	13,654.00
3	Lokoja Sub-Treasury	2,756.70	62,068.96
4	Obangede Sub-Treasury	33,529.45	33,529.45
Sub-Total		52,704.96	109,252.41

KOGI STATE GOVERNMENT OF NIGERIA			
NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025			
NOTE 13			
CASH & CASH EQUIVALENTS			
S/N	Details	Amount	Amount
		31 DECEMBER 2025	31 DECEMBER 2024
13.3	Balances in Liason Offices		
1	Abuja Liason Office	9,681.84	4,663.89
	Sub-Total	9,681.84	4,663.89
13.4	Balances in MDAs Accounts		
1	Accountant-General's Office	7,561,521,841.36	30,892,549,596.43
2	Adult & Non Formal Education.	77,659.62	253,797.55
3	Agric Land Dev. Board	1,945.07	-
4	Agro Allied	417.88	3.54
5	Auditor Gen. for Local Govt.	42,254,159.35	583,476.32
6	Auditor General Office	27,315,247.20	5,233,600.39
7	Bureau For Public Procurement (BPP)	5,263,312.28	3,252,923.86
8	Bureau of Local Govt. Pension Board	3,920.13	-
9	Christian Pilgrims Commission	18,784,908.30	16,709,963.12
10	CHST Idah	741,506.35	14,719,577.68
11	Civil Service Commision	16,596.64	2,335.53
12	COE Tech. Mopa	420,174.58	1,644,347.45
13	College of Education Ankpa	30,663.58	3,665,932.23
14	College of Nursing Obangede	19,057,718.04	10,777,212.53
15	Council for Arts and Culture	1,198.21	39,066.51
16	CUSTECH, Osara	969,406,956.17	678,417,041.90
17	Customary Court	677,437.26	355,221.82
18	Debt Management Office	2,295.12	-
19	Deputy Governor's Office	1,553.56	303,994.87
20	Fiscal Responsibility Comm.	187,520.35	175,137.03
21	Govt. House Administration	17,696,772.33	6,773,255.36
22	Graphic Newspaper	1,056,624.83	2,254,028.99
23	Head of Service	443,660.80	69,290,613.10
24	Hospitals Management Board	1,647,192.62	107,980.50
25	Hotels & Tourism Board	3,487.45	7,559.44
26	House of Assembly	62,555,662.84	48,209,971.60
27	House of Assembly Service Comm.	559,191.08	3,040.10
28	High Court	1,822,493.15	2,129,875.69
29	KGIRS	2,131,868,537.51	3,631,686,935.85
30	KOGI ADP	415,305.57	587,255.94
31	Kogi Broadcasting Corporation	1,345,862.61	635,678.55
32	Kogi Properties & Invest.	2,989,817.39	2,078,050.47
33	Kogi State University Kabba	6,072,840,647.71	3,801,904,911.15

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

NOTE 13

CASH & CASH EQUIVALENTS

S/N	Details	Amount	Amount
		31 DECEMBER 2025	31 DECEMBER 2024
34	Kogi State Fire Agency	4,140.61	187,517.65
35	Kogi State Health Insurance Agency	1,127,909,835.62	1,576,845,419.15
36	Kogi State Library Board	4,325.14	2,419.13
37	Kogi State Polytechnic	301,671,594.57	219,152,279.24
38	Kogi State University Anyigba	655,475,110.58	729,290,447.17
39	KOSEMA	99,783.69	4,760.76
40	KOGROMA	17,578,219.57	7,621.10
41	KOSEPA	22,390.31	10,569.85
42	KSU Teaching Hospital Anyigba	2,021,752.23	184,846.67
43	Project Financial Monitoring Unit	802,572.83	7,665,620.28
44	Project Monitoring Office	792,897.58	5,381,174.76
45	Local Govt. Service Comm.	401,765.81	9,453,417.24
46	MDG	-	21,754.08
47	Market Dev. Board	973.88	4,193.14
48	Min of Youth and Sports	95,773.16	184,192.30
49	Min. of Agriculture	249,476.81	1,017,188.23
50	Min. of Commerce and Industry	52,949,522.17	373,067,532.59
51	Min. of Education	200,899,425.03	285,216,819.64
52	Min. of Environment & Nat. Resources	495.14	27,650,575.36
53	Min. of Humanitarian Affairs	83,839.43	1,884,278.94
54	Min. of Health	199,596,209.30	266,107,715.55
55	Min. of Information	1,183,534.36	1,511,619.11
56	Min. of Lands, Housing & Urban Dev.	78,006,841.57	12,083,881.20
57	Min. of Local Govt. & Chieftancy Affairs	1,505,555.58	8,015,649.68
58	Min. of Rural Development	117,453.68	3,143,393.70
59	Min. of Water Resources	509,009.55	2,427,432.16
60	Min.of Culture and Tourism	65,551.65	20,134.54
61	Min.of Women Affairs	1,356,502.29	222,124.17
62	Ministry of Justice	656,098.55	31,243,641.01
63	Ministry of Finance	121,270,757.64	21,158,212.37
64	Ministry of Solid Mineral	284,035,155.41	1,420,950.25
65	Min. of Science & Innovation Tech.	4,581.07	1,001,990.75
66	Ministry of Special Duties	13,532.08	48,196,446.88
67	Ministry of Transport	34,935.47	29,464.93
68	Ministry of Works	409,837.03	313,728.63
69	Nig. Korea Friendship Inst.	94,432.05	311,678.17
70	Primary Healthcare Agency	70,850.78	663,077.10

KOGI STATE GOVERNMENT OF NIGERIA			
NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025			
NOTE 13			
CASH & CASH EQUIVALENTS			
S/N	Details	Amount	Amount
		31 DECEMBER 2025	31 DECEMBER 2024
71	Public Defender (PDCRC)	71,988.19	290,808.55
72	Road Maintenance Agency	50,024.80	296,772.28
73	Reference Hospital Okene	3,536,672,628.61	3,932,816.86
74	Rural Water & Sanitation Agency	5,060,625.09	3,873,876.39
75	Sanitation & Waste Mgt Board	18,847.65	7,122.01
76	Scholarship Board	40,737.04	334,270,914.89
77	Secretary to the State Govt.	1,624,837.80	3,606,570.28
78	Specialist Hospital Lokoja	1,611,782.12	3,823,288.48
79	Sport Council	1,249,707.28	6,179,730.22
80	State INEC	275,958,251.31	1,697,950.91
81	State Bureau of Statistics	320.59	2,059,223.49
82	State Hajj Commission	48,216,648.97	118,704,434.16
83	State Pension Board	211,717,544.80	272,407,741.09
84	State Security Trust Fund	117,813,869.27	47,690,271.73
85	Sharia Court	97,566.02	430,664.50
86	State Water Board	2,335.99	3,246.34
87	STETSCOM	158,935,710.11	256,326.86
88	Fixed Deposit	-	24,337,851.71
89	SUBEB	9,179,151,192.12	4,989,363,453.80
90	Kogi State Vigilante Service	4,040,107.52	-
91	Judicial Service Commission	61,463.93	-
92	KOSOPADEC	327,604.46	-
93	KERC	128,136,002.28	-
94	Min. of Livestock Development	11,729,346.00	-
95	Government Delivery Unit	30,338.15	-
96	Staff Development Centre	89,692.32	-
97	Town planning and dev.board	41,400.47	262,178.69
98	Kogi State Investment Promotion	2,054,430.56	52,203,878.59
99	Kogi IFAD Value Chain	42,717,158.00	111,812,389.98
100	Youth Development Commission/CSDA	-	62,120,976.95
101	Office of Disability Affairs	47,045.66	10,160,215.93
102	Utility Infrastructure	31,477.14	10,473.88
103	State Enterprises	11,235.51	80,414.87
104	Social Investment Program	764,406.30	1,618,543.47
105	KOSACA	6,145.86	-
106	Drugs and Medical Supply Mgt Agency	18,819,250.49	2,341,827.82
	Balances in MDAs Accounts	33,738,208,741.57	48,883,300,117.71

KOGI STATE GOVERNMENT OF NIGERIA			
NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025			
NOTE 13			
CASH & CASH EQUIVALENTS			
S/N	Details	Amount	Amount
		31 DECEMBER 2025	31 DECEMBER 2024
SUMMARY OF CASH AND BANK BALANCES FOR THE YEAR 2025			
13.1	Balances In World Bank Assisted Projects' Accounts	17,539,857,028.38	52,431,116,078.44
13.2	Balances In Sub-Treasury Accounts	52,704.96	109,252.41
13.3	Balances In Liaison Offices	9,681.84	4,663.89
13.4	Balances In MDAs Accounts	33,738,208,741.57	48,883,300,117.71
TOTAL CASH & BANK BALANCES 31/12/2025		51,278,128,156.75	101,314,530,112.45
EXPLANATORY NOTE			
Cash and Cash Equivalents - Means cash balances on hand, held in the bank accounts, demand deposits and other highly liquid investments with an original maturity of three (3) months or less. It's part of the day-to-day cash management and which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Cash & cash equivalent is reported under current Assets in the Statement of financial position.			

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

NOTE 14

RECEIVABLES

S/N	Description	Supplementary Note	31 DECEMBER 2025	31 DECEMBER 2024
14.1	KGIRS	14	-	5,400,661,576
14.2	Car & Motor Cycle Loans	14	56,698,767	92,178,735
14.3	Sales of Government Properties	14	404,500,000	404,500,000
TOTAL			461,198,767	5,897,340,311

Explanatory Note

The state write-off non-exchange receivables amounting to N5,400,661,576 relating primarily to Non-Tax accrued from NEMCO and PAYE from Dangote Cement Company, Obajana from Kogi State Internal Revenue Service as in 14.1 above. This had remained outstanding for a prolonged period of 5 years after some recoveries were made in year 2022. The receivables were assessed individually and collectively by the State and were determined to be irrecoverable following exhaustive engagement and recovery efforts. Consequently, the State concluded that the balances no longer met the recognition criteria for financial assets and approved their write-off in accordance with IPSAS-23 and other applicable standards.

KOGI STATE GOVERNMENT OF NIGERIA				
NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025				
NOTE 15				
INVESTMENT IN STOCKS				
SN	DESCRIPTION OF INVESTMENT	Supplementary Note	31 DECEMBER 2025	31 DECEMBER 2024
15.1	Kogi State Investment in (Nigeria Sovereign Investment Authority)	15	700,884,474.45	700,884,474.45
15.2	Domestic Investment	15	10,264,788.40	1,643,835.65
15.3	New Stocks acquired in Year 2025	15	7,457,091.30	13,370,485.60
Total Investment			718,606,354.15	715,898,795.70
Explanatory Note				
Investment in Stock represents the Total Value of Stocks Kogi State Government has in Shares, Bonds and Stocks in both Foreign and Domestic Stock Markets as at 31 December 2025.				

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

NOTE 16

NOTE SCHEDULE OF PROPERTY, PLANT & EQUIPMENT (PPE):

16	Description	Legacy/Heritage Assets Recognized in 2019 (Classified)	Confluence Rice Mill Equipment (Reported as PPE Under Test in 2019)	Furniture & Fittings	Office Equipment	Plants & Machinery	Roads & Infrastructures	Transport Equipment	Land & Buildings	TOTAL
		N	N	N	N	N	N	N	N	N
	Balance B/F 01 January 2025	1,615,700,000	4,463,399,993	1,332,595,318	2,211,229,921	19,430,461,792	255,467,743,510	22,448,456,696	91,091,846,082	398,061,433,312
	Addition During the Year, 2025	-	-	27,509,233	397,523,500	7,978,058,568	67,504,719,750	7,034,043,800	15,078,475,468	98,020,330,318
	Disposal During the Year, 2025	-	-	-	-	(18,000,000)	-	(158,400,000)	(120,000,000)	(296,400,000)
	Balance C/F 31 December 2025	1,615,700,000	4,463,399,993	1,360,104,551	2,608,753,421	27,390,520,360	322,972,463,260	29,324,100,496	106,050,321,550	495,785,363,630
	Accumulated Depreciation:									
	Depreciation Rate	0%	0%	20%	25%	10%	1%	20%	2%	
	Balance B/F 01 January 2025	-	-	2,525,912,683	5,513,933,358	10,467,083,869	13,702,028,116	23,911,126,733	9,871,478,758	65,991,563,517
	Depreciation of Asset Disposed	-	-	-	-	(13,500,000)	-	(158,400,000)	(21,600,000)	(193,500,000)
	Balance B/D			2,525,912,683	5,513,933,358	10,453,583,869	13,702,028,116	23,752,726,733	9,849,878,758	65,798,063,517
	Additional Depreciation During the Year, 2025	-	-	272,020,910	652,188,355	2,739,052,036	3,229,724,633	5,864,820,099	2,121,006,431	14,878,812,464
	Total Dep. Charge for the Year	-	-	272,020,910	652,188,355	2,739,052,036	3,229,724,633	5,864,820,099	2,121,006,431	14,878,812,464
	Cummulative Balance C/F 31 December, 2025	-	-	2,797,933,593	6,166,121,713	13,192,635,905	16,931,752,749	29,617,546,832	11,970,885,189	80,676,875,981
	Net Book Value									
	Balance as at 31 December 2025	1,615,700,000	4,463,399,993	1,088,083,641	1,956,565,066	24,651,468,324	319,742,738,627	23,459,280,397	103,929,315,119	480,906,551,166
	Balance as at 31 December 2024	1,615,700,000	4,463,399,993	1,332,595,318	2,211,229,921	19,430,461,792	255,467,743,510	22,448,456,696	91,091,846,082	398,061,433,312

Explanatory Note

HERITAGE ASSETS: Tangible heritage assets are items such as monuments, archeological sites, historic buildings, works of art, and scientific collections which are intended to be held indefinitely and preserved for the benefit of present and future generations because of their rarity and/or significance in relation, but not limited, to their archeological, architectural, agricultural, artistic, cultural, environmental, historical, natural, scientific or technological features.

SUPPLEMENTARY NOTES ON PPE (NOTE 16)

16a.	DESCRIPTION	31 DECEMBER 2025	31 DECEMBER 2024
	Legacy/Heritage Assets Recognized In 2019 (Classified)	1,615,700,000	1,615,700,000
	Confluence Rice Mill Equipment (Reported as PPE Under Test In 2019)	4,463,399,993	4,463,399,993
	Furniture & Fittings	1,088,083,641	1,332,595,318
	Office Equipment	1,956,565,066	2,211,229,921
	Plants & Machinery	24,651,468,324	19,430,461,792
	Roads and Infrastructures	319,742,738,627	255,467,743,510
	Transport Equipment	23,459,280,397	22,448,456,696
	Land & Building	103,929,315,119	91,091,846,082
	TOTAL	480,906,551,166	398,061,433,312

KOGI STATE GOVERNMENT OF NIGERIA									
NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025									
NOTE 16.1									
CAPITAL EXPENDITURE DETAILS									
Code	Details	Note	2025 ACTUALS				2025 Budget	Variance	Total 2024 Actual
			BED	PHC	Others	Total 2025 Actual			
320101	LAND & BUILDING-GENERAL								
32010101	Construction/Provision of Office Building		-	-	4,020,531,893	4,020,531,893	5,830,258,000	1,809,726,107	5,565,400,000
32010102	Construction/Provision of Residential Building		-	-	1,386,590,750	1,386,590,750	1,588,000,000	201,409,250	1,565,000,360
32010107	Rehab/Repairs of Office Building		-	-	1,305,147,945	1,305,147,945	1,500,000,000	194,852,055	986,500,000
32010199	Construction of Other Buildings		-	-	8,366,204,879	8,366,204,879	8,500,500,000	134,295,121	2,811,022,768
	Sub-Total		-	-	15,078,475,468	15,078,475,468	17,418,758,000	2,340,282,532	10,927,923,128
320102	INFRASTRUCTURE								
32010301	Construction of Roads & Bridges				58,672,905,620	58,672,905,620	60,500,000,000	1,827,094,380	33,850,630,000
32010206	Security Installation Equipment				6,125,420,780	6,125,420,780	7,520,000,000	1,394,579,220	4,560,000,000
32010207	Electricity Transmission Network				158,003,350	158,003,350	250,000,000	91,996,650	140,826,665
32010299	Construction/Provision of other Infrastructure				2,548,390,000	2,548,390,000	3,000,250,000	451,860,000	2,386,594,700
	Sub-Total		-	-	67,504,719,750	67,504,719,750	71,270,250,000	3,765,530,250	40,938,051,365
320103	PLANT & MACHINERY								
32010301	Pur. of Trucks/Tankers/Tractors/Bull Dozers				-	-	1,100,000,000	1,100,000,000	6,890,000,000
32010304	Purchase of Power Plant				7,978,058,568	7,978,058,568	8,500,000,000	521,941,432	2,429,843,562
	Sub-Total		-	-	7,978,058,568	7,978,058,568	9,600,000,000	1,621,941,432	9,319,843,562
320104	TRANSPORT EQUIPMENT								
32010405	Purchase of Motor Vehicle				6,415,570,800	6,415,570,800	7,500,000,000	1,084,429,200	11,560,380,000
32010406	Purchase of Tricycles				-	-	300,000,000	300,000,000	395,769,876
32010407	Purchase of Motorcycles.				618,473,000	618,473,000	850,000,000	231,527,000	1,500,000,000
	Sub-Total		-	-	7,034,043,800	7,034,043,800	8,650,000,000	1,615,956,200	13,456,149,876
320105	OFFICE EQUIPMENT								
32010501	Purchase of Computers				397,523,500	397,523,500	500,000,000	102,476,500	290,000,000
32010502	Purchase of Printers				-	-	150,000,000	150,000,000	1,608,760
	Sub-Total		-	-	397,523,500	397,523,500	650,000,000	252,476,500	291,608,760
320106	FURNITURE & FITTINGS								
32010601	Purchase of Chairs		-	-	3,969,640	3,969,640	4,350,000	380,360	35,560,000
36010602	Purchase of Tables		-	-	10,520,360	10,520,360	11,561,380	1,041,020	249,800,000
32010611	Purchase of Beds & Beddings	Supp. Note 16	-	13,019,233	-	13,019,233	15,000,000	1,980,767	532,123
	Sub-Total		-	13,019,233	14,490,000	27,509,233	30,911,380	3,402,147	285,892,123
GRAND TOTAL			-	13,019,233	98,007,311,086	98,020,330,318	107,619,919,380	9,599,589,062	75,219,468,814

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

NOTE 17

BIOLOGICAL ASSETS

Note	Description	Year Ended 31 December 2025			Year Ended 31 December 2024
		Actual	Budget	Variance	Actual
17	BIOLOGICAL ASSETS	593,712,029,920	0	(593,712,029,920)	593,712,029,920
TOTAL BIOLOGICAL ASSETS		593,712,029,920	0	(593,712,029,920)	593,712,029,920

EXPLANATORY NOTE

Biological Assets are life assets, e.g. animals or plants that are used in agricultural activities. In Kogi State, Biological Assets include, the forest, agricultural plantations, the wild life animals and the fishery. NOTE 2: IPSAS 27 requires Biological Assets to be measured on initial recognition and at each reporting date at it's fair value less costs to sell, except for the case where the fair value cannot be measured reliably. When such fair value cannot be measured reliably, the entity shall disclose for such biological asset an explanation of why fair value cannot be measured reliably. The State decision to retain the historical cost rather than periodic fair value revaluation is guided by IPSAS 27. However, the State is in the process of appointing a consultant to handle this and the report will be included in the subsequent years' financial statement.

SUPPLEMENTARY NOTE ON BIOLOGICAL ASSETS (NOTE 17)

NOTE	FOREST RESERVE		
17a.	FOREST RESERVE		AMOUNT
1	Plantations and Natural Forest Reserves At Okene LGA		39,485,000.00
2	Osara Forest Reserve & Plantation (A & B)		64,216,900.00
3	Ajaokuta Forest Reserve - Acharane		23,058,651,000.00
4	Kukumi Odo Natural Forest Reserve		2,869,125,000.00
5	Opanda Natural Forest Reserve		49,913,777,000.00
6	Southern Odoru Forest Reserve - Oforachi		76,208,350,000.00
7	Northern Odoru Foreset Reserve		49,192,517,000.00
8	Ibaji Ojoko Forest Reserve - Alade		164,791,536,000.00
9	Ojofu Forest Estate		409,500,000.00

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

	FOREST RESERVE	AMOUNT
10	Western Okura Forest Reserve- Ofeijii	40,125,000,000.00
11	Okura-Iyale Forest Reserve-Acharu Plantation	79,091,547,000.00
12	Dekina Forest Reserve	6,367,787,000.00
13	Alla Forest Reserve (Ofu LGA)	5,369,162,000.00
14	Akpatokun Forest Reserve	39,944,337,000.00
15	Mosun Forest Reserve	53,521,904,000.00
16	Oinyin Forest Reserve In (Kabba /Bunnu LGA)	137,298,750.00
17	Oinyin Natural Forest Reserve	55,276,100.00
18	Olle Natural Forest Reserve (Kabba/Bunnu LGA)	139,370,920.00
19	Bunnu Forest Reserve (Kabba Bunnu LGA)	67,813,600.00
20	Ilai Gbede Forest Reserve (Ijumu LGA)	184,323,350.00
21	Ilai Forest Reserve (Mopa Muro LGA)	94,265,650.00
22	Eba Game Reserve (East Yagba LGA)	544,584,200.00
23	Ogbe Forest Reserve (West Yagba LGA)	55,850,000.00
24	Park And Gardens (Kabba Bunu LGA)	1,860,050.00
25	Oshokoshoko Forest Reserve (Lokoja LGA)	72,637,200.00
26	Mount Patti Teak 1 & 2 (Lokoja LGA)	18,276,750.00
27	Agbaja Forest Reserve (Lokoja LGA) 1 & 2	80,690,050.00
28	Gabo Forest Reserve (Kogi LGA)	34,543,900.00
29	Adagaki Forest Reserve (Lokoja LGA)	18,769,350.00
30	Kakanda Hills Forest Reserve (Lokoja LGA)	23,445,960.00
31	Sanawa Forest Reserve (Lokoja LGA)	22,936,150.00
32	Gbagede Forest Reserve (Lokoja LGA)	20,117,200.00
33	Swamp Forest Reserve (Lokoja LGA)	185,045,950.00
	Sub-Total for Forest Reserve	592,724,000,030.00

KOGI STATE GOVERNMENT OF NIGERIA			
NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025			
17b	Fisheries Stock:		
1	Fisheries Stock		214,200,000.00
2	Contribution of Fishery Components		65,000,000.00
17c	Cash Crops Plantations:		
1	Alloma Oil Palm Plantation		578,592,000.00
2	Kabba Oil Palm Plantation		130,237,890.00
Grand Total (A + B + C) = D			593,712,029,920.00

KOGI STATE GOVERNMENT OF NIGERIA												
NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025												
NOTE 18												
SHORT TERM LOANS												
LOAN DETAILS					OPENING BALANCE	OLD LOANS NOW RECOGNIZED	ADDITION WITHIN THE YEAR	TOTAL LOAN (C+D+ E)	TOTAL REPAYMENT WITHIN THE YEAR			BALANCE AS AT 31 DECEMBER 2025
S/N	COMMERCIAL BANK	TYPE OF LOAN	INTEREST RATE	MATURITY DATE					PRINCIPAL	INTEREST	TOTAL REPAYMENTS (PRINC. + INT)	
1	Zenith Bank Plc	SUBEB Term Loan 2024	30%	30 June 2026	3,554,642,584	-		3,554,642,584	-	399,897,291	399,897,291	3,554,642,584
2	Zenith Bank Plc	SUBEB Term Loan 2025	30%	31 December 2026	-	-	6,714,084,396	6,714,084,396	-	516,250,145	516,250,145	6,714,084,396
4	Zenith Bank Plc	SUBEB Loan 2 Term Loan	30%	30 September 2025	130,054,133	-		130,054,133	130,054,133	120,853,174	250,907,306	-
5	Zenith Bank Plc	UBE Term Loan	30%	30 September 2025	295,515,238	-		295,515,238	295,515,238	100,020,542	395,535,780	-
6	Zenith Bank Plc	SUBEB Loan	30%	30 September 2025	66,492,701	-		66,492,701	66,492,701	84,000,000	150,492,701	-
7	Zenith Bank Plc	Budget Support Term Loan	30%	30 September 2025	9,969,604,723	-		9,969,604,723	9,969,604,723	3,068,335,014	13,037,939,737	-
8	UBA Plc	Budget Support Term Loan	27%	30 June 2025	10,382,637,112	-		10,382,637,112	10,382,637,112	3,068,335,014	13,450,972,127	-
Sub-Total					24,398,946,491	-	6,714,084,396	31,113,030,886	20,844,303,906	7,357,691,180	28,201,995,087	10,268,726,980
9	Acess Bank Plc	Health Loan, Backed by Local ISPO	30%	31 December 2026	1,298,245,614		-	1,298,245,614	210,526,316	54,070,408	264,596,724	1,087,719,298
Grand Total					25,697,192,105	-	6,714,084,396	32,411,276,500	21,054,830,222	7,411,761,588	28,466,591,811	11,356,446,278
Explanatory Note												
Health Loan (Acess Bank) is a domestic loan backed up by Local ISPO and not reported by DMO												

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

NOTE 19.1

INTERNAL LOANS

Description of Loans	Opening Balance	Addition Within the Year	Total Loan	Interest	Principal Repayment	Balance as at 31/12/25
	(₦)	(₦)	(₦)		(₦)	(₦)
Excess Crude -Infrastructure Development Loan	7,805,508,860	-	7,805,508,860	-	1,766,788,062	6,038,720,798
FGN Restructured (Bond) Loan	658,575,814	-	658,575,814	95,439,082	33,670,238.37	624,905,575
State Bonds (Series 1 & 2)	646,102,686	-	646,102,686	17,602,889	646,102,686.36	-
CBN (COVID 19) Health Intervention	1,508,350,617	-	1,508,350,617	118,618,910	192,028,592.26	1,316,322,025
Total	10,618,537,977	-	10,618,537,977	231,660,881	2,638,589,579	7,979,948,398

EXPLANATORY NOTE

This is to certify that this statement has been reconciled with the 4th quarter of DMO's Report. The addition within the year on external loans is as result of the effect in foreign exchange transactions on the repayment of external loans denominated in foreign currencies amounting to N3,272,696,630 and an addition of Credit facility form World Bank Projects(Kogi State-Agro-Climatic Reselience in Semi-Arid Landscape (ACReSAL) Project; Kogi State - Nigeria for Women Program Scale-up Project -IDA;Kogi-Rural Acess & Agricultural Makerting Project - AFD;Kogi State - Erosion and Watershed Project - IDA) of N90,195,114,887 which were previously classified as Aids & Grants. The external debt figure as at 31 December 2025 is USD118,488,377.26. This was converted at the rate of N1,435.26 to a dollar to arrive at N170,061,284,702.82.

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

NOTE 19.2

EXTERNAL/FOREIGN LOANS	
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S/N	DESCRIPTION OF LOANS	OPENING BALANCE N	PRINCIPAL (PAYMENT) N	INTEREST (PAYMENT) N	EXPECTED BALANCE N	BALANCE (21/12/25) N	GAIN/LOSS N
1	Kogi State-Kwara Health/Project ADF (33.41%) CHF	17,030,089.46	1,053,652.02	133,485.28	15,976,437.44	17,128,856.83	1,152,419.39
2	Kogi State-Kwara Health/Project ADF (33.41%) USD	3,328,591,448.39	192,758,728.91	24,452,465.68	3,135,832,719.48	2,928,619,923.48	(207,212,796.00)
3	Kogi State-Kwara Health/Project ADF (33.41%) DEM	661,337,893.77	40,722,627.67	-	620,615,266.10	658,496,717.32	37,881,451.22
4	Kogi State-Kwara Health/Project ADF (33.41%) FRF (EUR)	540,778.64	33,345.42	4,240.67	507,433.22	538,616.14	31,182.92
5	Kogi State-Kwara Health/Project ADF (33.41%) EUR	8,982,137.56	553,001.92	69,451.39	8,429,135.64	8,943,791.69	514,656.05
6	Kogi State- 2nd Health System Additional Financing	3,415,086,669.21	81,720,647.87	26,402,364.30	3,333,366,021.34	3,275,853,723.60	(57,512,297.74)
7	Kogi State - Accelerated Nutrition Result - IDA	6,670,526,956.16	564,270,044.44	190,220,271.35	6,106,256,911.72	9,473,889,386.42	3,367,632,474.70
8	Kogi State- Agro Processing, Productivity Enhancement Project - IDA	33,325,933,918.88	1,175,350,982.66	410,328,060.51	32,150,582,936.22	30,033,473,881.31	(2,117,109,054.91)
9	Kogi State- Community & Social Dev. Project	5,661,242,035.52	131,534,329.68	42,667,742.17	5,529,707,705.84	5,431,909,591.54	(97,798,114.30)
10	Kogi State-Community Base Poverty Reduction-IDA	8,737,839,555.23	904,211,051.39	68,006,894.92	7,833,628,503.84	7,716,806,821.25	(116,821,682.59)
11	Kogi State-Health System Development -IDA	6,041,997,469.25	497,397,469.25	45,743,252.05	5,544,600,215.89	5,458,954,996.84	(85,645,219.05)
12	Kogi State - 3rd National Fadama Dev. Project	4,979,390,062.65	116,297,026.94	37,708,792.77	4,863,093,035.71	4,777,678,908.38	(85,414,127.33)
13	Kogi State - 3rd National Fadama (Additional Financing)	182,784,335.12	-	35,399,195.78	182,784,335.12	-	(182,784,335.12)
14	Kogi State-HIV AIDS Program - IDA	1,856,581,188.75	162,892,909.08	13,926,812.61	1,693,688,279.67	1,666,674,042.66	(27,014,237.01)
15	Kogi State- Rural Access and Agricultural Marketing Project (RAAMP)- IDA	5,582,107,671.30	7,703,422.91	6,849,248.58	5,574,404,248.39	8,417,200,558.14	2,842,796,309.75
	SUB-TOTAL	80,469,972,209.89	3,876,499,024.27	901,912,278.06	76,593,473,185.62	79,866,169,815.60	3,272,696,629.98

S/N	NEW LOAN RECOGNISED					
1	Kogi State-Agro-Climatic Reselience in Semi-Arid Landscape (ACReSAL) Project.	59,154,900,270.23	-	611,598,739.14	59,154,900,270.23	
2	Kogi State - Nigeria for Women Program Scale-up Project -IDA	4,305,771,300.00	-	45,960,435.01	4,305,771,300.00	
3	Kogi-Rural Acess & Agricultural Makerting Project - AFD	5,905,508,700.00	-	57,094,461.87	5,905,508,700.00	
4	Kogi State - Erosion and Watershed Project - IDA	20,828,934,616.99	-	83,843,476.58	20,828,934,616.99	
	SUB-TOTAL	90,195,114,887.22	-	798,497,112.60	90,195,114,887.22	-
GRAND TOTAL		170,665,087,097.11	3,876,499,024.27	1,700,409,390.66	170,061,284,702.82	3,272,696,629.98

EXPLANATORY NOTE	
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This is to certify that this statement has been reconciled with the 4th quarter of DMO's Report. The addition within the year on external loans is as result of the effect in foreign exchange transactions on the repayment of external loans denominated in foreign currencies amounting to N3,272,696,630 and an addition of Credit facility from World Bank Projects(Kogi State-Agro-Climatic Reselience in Semi-Arid Landscape (ACReSAL) Project; Kogi State - Nigeria for Women Program Scale-up Project -IDA;Kogi-Rural Acess & Agricultural Makerting Project - AFD;Kogi State - Erosion and Watershed Project - IDA) of N90,195,114,887 which were previously classified as Aids & Grants. The external debt figure as at 31 December 2025 is USD118,488,377.26. This was converted at the rate of N1,435.26 to a dollar to arrive at N170,061,284,702.82. Please note that item 1 to 5 represent inherited loan from the Kwara State when Kogi State was created

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

NOTE 20

PAYABLES

Description	Opening Balance	2025				2024
		Addition within the Year	Total Arrears	Payment /Derecognition Made Within the Year	Balance as 31/12/2025	Balance as 31/12/2024
Contractors Arrears	468,221,822	-	468,221,822	468,221,822	-	468,221,822
Salary Arrears	48,853,882	-	48,853,882	48,853,882	-	48,853,882
Pension & Gratuity Arrears	6,053,018,502	4,134,504,755	10,187,523,257	1,000,000,000	9,187,523,257	6,053,018,502
Grand Total	6,570,094,205	4,134,504,755	10,704,598,961	1,517,075,704	9,187,523,257	6,570,094,205

Explanatory Note

During the year, the state government derecognized contractors and salary arrear amounting to N517,075,703.31. These liabilities were derecognized following a comprehensive review conducted by the state government. The review established that the obligations no longer meet the recognition criteria for liabilities as prescribed by IPSAS 19. The derecognition was made after the year ends 31 December, 2025 when the state debt profile had been submitted to DMO Abuja, hence the total loan record submitted by the State DMO is higher by N517,075,703.31 (already derecognised). This is in line with IPSAS 14 – Events after reporting date (Adjusting Events)

KOGI STATE GOVERNMENT OF NIGERIA		
NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025		
NOTE 21		
PRE-PAYMENT ON MINING RIGHT /AMORTIZATION SCHEDULE		
DESCRIPTION	Supplementary Note	AMOUNT(₦)
Balance B/F 01 January 2025		290,586,000
Addition During the Year, 2025	21	1,450,000,000
Balance C/F 31 December 2025		1,740,586,000
Amortization:		
Amortization Rate		0.25%
Amortization for the year		435,146,500
Carrying Amount		1,305,439,500
Explanatory Note		
During the year, the State Government, through Ministry of Solid Minerals and Natural Resouces acquired mining licenses for the exploration of Tin, Lead, Zinc, Tungsten, and Copper to enhance its drive for economic diversification and revenue expansion. The full payment for the acquisition has been made in the current year and the furure economic benefit will be derived over the liences period. This will be armortaized over its useful life.		

KOGI STATE GOVERNMENT OF NIGERIA**NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025****NOTE 22****SINKING FUND DETAILS AS AT 31 DECEMBER 2025**

DETAILS		AMOUNT
Opening Balance as at 01 JANUARY 2025		13,808,334,052.28
Addition within the Year		-
Redemption of bonds (Series 1 & 2)	-	13,808,334,052.28
Total	-	
Balance C/F		-

ANALYSIS OF REDEMPTION OF BONDS (SERIES 1 & 2)

S/N	Bondholders Name	Address	Principal Amount Settled	Coupon Amount	Redemption Date
1	ECO Bank Nig. Ltd.	Plot 21, Ahmadu Bello Way Victoria Island.	1,681,945,192.79	3,216,567.97	02/04/2025
2	Makoju Charles A.	Road 2 House G74 Victoria Garden City	46,121,382.79	88,054.93	02/04/2025
3	Greenwich Trustees	94 Board Street PMB 12021 Lagos	460,297,538.79	880,166.83	02/04/2025
4	Quanteq Tech. Services	Plot 5641565 Independence Ave. Block A 2N	46,121,382.79	88,054.93	02/04/2025
5	SKYE Bank (Polaris Bank Ltd)	3, Akin Adesola St. Victorial Island Lagos	1,518,898,832.39	2,904,741.81	02/04/2025
6	Sterling Bank	20 Marina, Lagos State	2,301,329,353.19	4,401,140.18	02/04/2025
7	STL Trustees Ltd.	Skye Bank Building 3rd Floor 30 Marina Lagos	1,380,853,447.59	2,640,730.01	02/04/2025
8	Union Trustees Ltd.	2 Davies Street P.O. Box 5543 Marina	460,297,538.79	880,166.83	02/04/2025
9	UBA PLC.	UBA House 57, Marina Lagos	4,602,619,121.59	8,802,356.86	02/04/2025
10	United Capital Trustees Ltd.	22B Idowu Taylor Street P.O. Box 75524	690,466,517.19	1,320,365.00	02/04/2025
11	Zenith Nominees/ECO Ltd.	Plot 2, Ajo Adegun Street, Victoria Island	619,383,744.39	1,184,419.20	02/04/2025
TOTAL			13,808,334,052.29	26,406,764.55	

EXPLANATORY NOTE

The Sinking Fund Account was established for the purpose of redeeming the bonds, (Series 1 & 2) issued by the state in 2013 and 2015 respectively. During the year, the bonds became due for final redemption on April, 2 2025. Consequently, the entire balance in the Sinking Fund Account of #13,808,334,052.28 was used to settle the bondholders. Therefore, the purpose for which the Sinking Fund Account was created has been achieved and the account has been closed. The name of the bondholders, address principal amount and coupon settled are as given in the table below.

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

NOTE 23

PRIOR YEAR ADJUSTMENT ON 2024 RESERVES

Description	Note	Amount	Amount
Balance Brought Down			990,444,356,005
Less			
Old Loans now recognised - World Bank Projects	19	90,195,114,887	
Sinking Fund (Redemption of Bonds, Series 1& 2)	22	13,808,334,052	
Sub-Total			104,003,448,940
Total			886,440,907,065

Explanatory Note

The prior year adjustment is in recognition of a Credit facility from World Bank Projects (Kogi State-Agro-Climatic Resilience in Semi-Arid Landscape (ACReSAL) Project; Kogi State - Nigeria for Women Program Scale-up Project -IDA; Kogi-Rural Access & Agricultural Marketing Project - AFD; Kogi State - Erosion and Watershed Project - IDA) with different moratorium periods. The sinking fund account was set aside to meet the obligation of the state government on bonds (series 1 & 2) which has been settled within the year.

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

NOTE 24

PRIOR YEAR ADJUSTMENT ON CASH BALANCE OF 2024

DESCRIPTION	AMOUNT	AMOUNT
Balance Brought Down		101,314,530,112
Less:		
Overstatement of Bank Balance	(2,222,171,033)	
Total		(2,222,171,033)
Balance		99,092,359,079

KOGI STATE GOVERNMENT OF NIGERIA

CONSOLIDATED FINANCIAL STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2025

NOTE 25

STATE ACTION ON BUSINESS ENABLING REFORMS (SABER) DISCLOSURE NOTE

S/N	Budget Code	Ministries Departments & Agencies	2025 Expenditure			2024 Expenditure		
			Personnel Cost	Overhead Cost	Total	Personnel Cost	Overhead Cost	Total
1	011100100100	Government House Administration	2,875,512,880	61,451,451,134	64,326,964,015	1,366,450,631	22,428,929,939	23,795,380,570
2	022000100100	Ministry of Finance, Budget & Economic Planning	304,696,635	7,699,088,720	8,003,785,354	271,364,568	6,228,666,034	6,500,030,602
3	011111100100	Investment Promotion & Public Private Partnership Agency	-	487,984,495	487,984,495	-	369,856,100	369,856,100
4	032600100100	Ministry of Justice	529,939,718	943,662,221	1,473,601,939	458,469,739	5,106,381,699	5,564,851,438
5	025300160100	Bureau for Land & Urban Development	270,101,504	68,226,498	338,328,002	204,332,017	90,459,341	294,791,357
6	022200100100	Ministry of Commerce	137,650,031	9,842,085	147,492,116	116,778,954	8,355,500	125,134,454
7	022000800100	State Internal Revenue Service	1,653,694,919	4,440,672,611	6,094,367,530	1,155,292,121	3,102,756,459	4,258,048,580
		Grand Total	5,771,595,687	75,100,927,764	80,872,523,451	3,572,688,031	37,335,405,072	40,908,093,102


 Haj. Dr. Habib O. Tijani (FCNA)
 Accountant-General,
 Kogi State.

KOGI STATE GOVERNMENT OF NIGERIA

FINANCIAL STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2025

NOTE 26

KOGI STATE NG-CARES PROGRAM DISCLOSURE STATEMENT

S/N	MINISTRIES DEPARTMENTS & AGENCIES	2025 Expenditure			2024 Expenditure		
		Recurrent	Capital	Total	Recurrent	Capital	Total
1	Ministry of Women Affairs & Social Development -Cash Transfer Unit	58,852,076	-	58,852,076	223,978,206	800,000,000	1,023,978,206
2	Labour Intensive Public Works: Ministry of Youth & Sport	18,959,404	-	18,959,404	30,650,000	-	30,650,000
3	FADAMA Project : Ministry of Agriculture	66,283,826	3,072,000,000	3,138,283,826	257,205,075	-	257,205,075
4	Community & Social Development Agency: Ministry of Finance	1,582,111,602	-	1,582,111,602	2,348,281,318	173,877,743	2,522,159,061
5	NG-CARES: State Co-ordinating Unit (Ministry of Finance	44,995,301	-	44,995,301	78,761,212	8,039,000	86,800,212
	Grand Total	1,771,202,209	3,072,000,000	4,843,202,209	2,938,875,811	981,916,743	3,920,792,554

 12/06/26
 Haj. Dr. Habib O. Tijjani (FCNA)
 Accountant-General,
 Kogi State.

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 1

GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)

1a & b	MONTH	YEAR 2025			YEAR 2024		
		1 (A)	1 (B)	(A + B = C)	₦	₦	₦
		NET RECEIPT	DEDUCTIONS AT SOURCE	TOTAL	NET RECEIPT	DEDUCTION AT SOURCE	TOTAL
	January	1,403,707,509.78	1,075,294,991.79	2,479,002,501.57	651,014,532.46	1,917,268,862.03	2,568,283,394.49
	February	4,066,339,996.24	1,013,364,980.70	5,079,704,976.94	1,072,602,477.91	2,131,783,858.56	3,204,386,336.47
	March	4,392,171,203.13	1,022,387,998.74	5,414,559,201.87	(2,113,954,231.07)	2,222,632,168.27	108,677,937.20
	April	5,200,921,051.00	1,044,784,148.37	6,245,705,199.37	(36,339,810.95)	2,016,704,612.43	1,980,364,801.48
	May	5,327,833,946.07	1,048,298,659.31	6,376,132,605.38	(244,791,887.48)	1,902,713,308.92	1,657,921,421.44
	June	4,784,233,300.23	1,033,245,102.97	5,817,478,403.20	(1,037,521,831.93)	1,939,444,405.58	901,922,573.65
	July	5,948,507,803.20	1,065,486,550.74	7,013,994,353.94	(1,304,979,249.03)	2,028,640,969.42	723,661,720.39
	August	8,004,657,919.57	1,069,381,811.75	9,074,039,731.32	(1,516,452,787.79)	2,381,945,089.50	865,492,301.71
	September	9,084,325,736.29	1,034,244,449.45	10,118,570,185.74	(1,328,313,066.08)	2,387,155,112.56	1,058,842,046.48
	October	7,605,711,018.63	993,298,195.73	8,599,009,214.36	(389,412,311.46)	1,025,639,365.97	636,227,054.51
	November	8,037,982,205.78	1,581,186,882.30	9,619,169,088.08	(650,567,634.21)	1,018,407,372.41	367,839,738.20
	December	8,370,995,625.46	1,509,326,890.38	9,880,322,515.84	1,518,799,623.03	1,078,482,158.00	2,597,281,781.03
	TOTAL	72,227,387,315.38	13,490,300,662.23	85,717,687,977.61	(5,379,916,176.60)	22,050,817,283.65	16,670,901,107.05

1c	OTHER SHARES OF FAAC RECEIPTS						
	2025						
		C	D	E	F	G	
	MONTH	SHARE OF OTHER STATUTORY ALLOCATIONS	REFUND OF ISPO ON LOANS NOT DISBURSED (SUBEB UBA)	VALUE ADDED TAX	WITHHELD ESCROW 13% DERIVATION	NLNG	TOTAL
	January	3,132,210,764.85	173,752,010.40	6,685,595,151.06	-	-	9,991,557,926.31
	February	232,411,112.19	-	7,896,923,397.00	-	-	8,129,334,509.19
	March	2,401,114,079.35	347,504,020.80	6,657,881,105.42	-	3,326,873,385.01	12,733,372,590.58
	April	567,456,815.16	-	6,566,971,110.60	-	5,555,555,555.56	12,689,983,481.32
	May	1,169,611,810.81	347,504,020.80	6,512,798,048.77	432,090,455.95	2,724,806,201.55	11,186,810,537.88

OTHER SHARES OF FAAC RECEIPTS							
1c	2025						
	MONTH	C SHARE OF OTHER STATUTORY ALLOCATIONS	D REFUND OF ISPO ON LOANS NOT DISBURSED (SUBEB UBA)	E VALUE ADDED TAX	F WITHHELD ESCROW 13% DERIVATION	G NLNG	TOTAL
	June	905,956,978.54	-	7,565,449,204.42	432,090,455.95	-	8,903,496,638.91
	July	701,173,214.89	320,254,043.14	6,901,772,831.55	864,180,891.90	7,848,837,209.30	16,636,218,190.78
	August	793,351,729.02	-	6,994,982,229.80	-	-	7,788,333,958.82
	September	907,328,529.56	173,752,010.40	7,252,736,178.29	1,296,271,347.85	5,813,953,488.37	15,444,041,554.47
	October	673,955,511.89	293,004,065.48	9,697,153,872.46	-	-	10,664,113,449.83
	November	523,612,673.41	146,502,032.74	7,473,335,746.10	-	-	8,143,450,452.25
	December	697,593,232.86	146,502,032.74	5,361,299,340.89	-	1,000,000,000.00	7,205,394,606.49
	TOTAL	12,705,776,452.53	1,948,774,236.50	85,566,898,216.36	3,024,633,151.65	26,270,025,839.79	129,516,107,896.83
1c.	OTHER REVENUES FROM FAAC						
	MONTH	EXCHANGE DIFFERENCE	ELECTRONIC MONEY TRANSFER LEVY (EMTL)	ECOLOGICAL FUND	NON-OIL REVENUE	SOLID MINERAL/FOREX EQUALISATION	TOTAL
	January	2,705,663,297.59	355,684,702.69	70,862,764.57	-	-	3,132,210,764.85
	February	-	232,411,112.19	-	-	-	232,411,112.19
	March	-	386,704,127.98	87,974,213.25	1,348,878,684.05	577,557,054.07	2,401,114,079.35
	April	192,788,449.29	280,464,970.20	94,203,395.67	-	-	567,456,815.16
	May	553,234,500.79	435,993,060.51	180,384,249.51	-	-	1,169,611,810.81
	June	526,180,215.74	307,670,525.11	984,758.94	-	71,121,478.75	905,956,978.54
	July	275,430,509.30	325,771,706.07	99,970,999.52	-	-	701,173,214.89
	August	281,143,670.98	417,708,134.11	94,499,923.93	-	-	793,351,729.02
	September	284,806,038.93	356,103,196.13	266,419,294.50	-	-	907,328,529.56
	October	-	558,100,597.32	115,854,914.57	-	-	673,955,511.89
	November	-	523,612,673.41	-	-	-	523,612,673.41
	December	-	434,877,473.98	262,715,758.88	-	-	697,593,232.86
TOTAL		4,819,246,682.62	4,615,102,279.70	1,273,870,273.34	1,348,878,684.05	648,678,532.82	12,705,776,452.53

KOGI STATE GOVERNMENT OF NIGERIA					
NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025					
SUPPLEMENTARY NOTE TO NOTE 2					
SUPPLEMENTARY NOTE TO NOTE 2 (TAX REVENUE)					
PERSONAL INCOME TAXES					
KOGI STATE INTERNAL REVENUE SERVICES					
Code	Description	YEAR ENDED 31 DECEMBER 2025			2024 Actual
		Budget	Actual	Variance	
12010102	Pay As You Earn	16,154,761,616	22,302,139,889.14	6,147,378,273.14	16,294,968,494.15
	Sub-Total	16,154,761,616	22,302,139,889	6,147,378,273	16,294,968,494
Corporate Taxes					
Kogi State Internal Revenue Service					
12010104	Direct Assessment	282,548,526	204,059,712.11	(78,488,813.89)	89,376,689.54
12020105	Tax Clearance Certificates	5,500,000	18,757,921.66	13,257,921.66	1,823,823.41
12010303	Withholding Tax	2,500,000,000	2,473,780,531.34	(26,219,468.66)	2,149,092,767.89
12010106	Motor Vehicle Resale Tax			-	-
12010304	Consumption Tax	10,000,000	5,350,685.00	(4,649,315.00)	4,846,011.50
12010306	Capital Gain Tax	2,500,000	299,985.91	(2,200,014.09)	84,000.00
12020102	Enhanced National Drivers Licence	105,924,772	75,824,000.00	(30,100,772.00)	84,902,982.71
12020103	Learners Permit	5,293,200	1,311,500.00	(3,981,700.00)	2,975,500.00
12020114	Motor Vehicle Licences	102,029,091	73,662,025.00	(28,367,066.00)	65,736,273.00
12010317	Stamp Duty Fees	95,890,000	127,699,860.58	31,809,860.58	72,600,501.04
12020418	Auto Data/Motor Vehicle Registration	49,257,000	84,144,100.00	34,887,100.00	42,426,930.94
12020403	New Number Plate	129,130,313	83,828,000.00	(45,302,313.00)	53,579,000.00
12020151	Hackney Permit	15,199,800	2,447,600.00	(12,752,200.00)	3,002,700.00
12010307	2% Development Levy	900,000,000	1,209,590,817.87	309,590,817.87	801,235,337.06
12020485	Earning From Haulage	1,200,000,000	1,001,408,333.66	(198,591,666.34)	475,217,526.31
12010313	Tax Audit	2,582,350,000	624,807,959.50	(1,957,542,040.50)	504,213,290.71
12010309	Individual Developmental Levy/ Employee Economic Development Levy	-	1,258,400.00	1,258,400.00	24,737,539.70
12010308	Infrastructural Maintenance Levy	94,126,000	342,090,000.00	247,964,000.00	28,829,460.00
12010314	Social Service Contribution Levy - Corporate	302,883,018	152,604,220.26	(150,278,797.74)	233,179,136.50
12010315	Social Service Contribution Levy - Individuals	49,540,000	1,422,599.98	(48,117,400.02)	-
	FMDA Stamp duties & WHT			-	1,167,779,577.11
	Sub-Total	8,432,171,720.00	6,484,348,252.87	(1,947,823,467.13)	5,805,639,047.42

KOGI STATE GOVERNMENT OF NIGERIA					
NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025					
SUPPLEMENTARY NOTE TO NOTE 2					
Kogi State Specialist Hospital					
Code	Description	YEAR ENDED 31 DECEMBER 2025			2024 Actual
		Budget	Actual	Variance	
12020472	Ophthalmic Services Fee			-	151,530,202.65
12020781	Other Earnings From Kogi State Specialist Hospital			-	154,016,377.77
	Sub Total	-	-	-	305,546,580.42
	Grand Total	24,586,933,336.00	28,786,488,142.01	4,199,554,806.01	22,406,154,121.99

KOGI STATE GOVERNMENT OF NIGERIA					
NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025					
SUPPLEMENTARY NOTE TO NOTE 3					
NON-TAX REVENUE					
DESCRIPTION OF REVENUE	MDAs	YEAR ENDED 31 DECEMBER 2025			YEAR ENDED 31 DECEMBER 2024 (N)
		ACTUAL (N)	FINAL BUDGET (N)	VARIANCE (N)	
NOTE 3.1 SCHEDULE TO LICENSES & PERMIT					
12020105 Animal Trade License	Agric	11,950.00	25,140,000	(25,128,050.00)	529,100.00
12020106 Hides And Skin Buyer License	Agric	127,400.00	80,000	47,400.00	47,300.00
12020107 Fishing Licenses / Permit	Agric	31,000.00	60,000	(29,000.00)	10,000.00
12020136 Registration Of Slaughter Slabs /Meat	Agric	-	1,000,000	(1,000,000.00)	-
12020170 Registration Of Cashew Sub Buyers	Agric	40,500,000.00	3,000,000	37,500,000.00	-
12020425 Registration of Post Literacy Classes (Exam)	AANFE	-	-	-	15,000.00
12020137 Cultural Performance	Art & Culture	-	-	-	12,000.00
12020137 Registration /Documentation Of Theatre Troupes, Visual Arts And Craft Practitioner	Art & Culture	-	200,000.00	(200,000.00)	43,000.00
12020112 Registration/Renewal Pools Betting, Casino And Gaming	Commerce	100,710,000.00	53,000,000.00	47,710,000.00	67,776,350.00
12020101 Registration Of Market Association	Commodity Exchange C	-	500,000	(500,000.00)	495,250.00
12010311 Education Development Levy	CON, Obangede	171,300,000.00	6,600,000	164,700,000.00	-
12020127 Registration Of Beauty Pageant	Culture & Tourism	-	480,000.00	(480,000.00)	
12020173 Registration Of Hospitality And Tourism Related Enterprises	Culture & Tourism	28,000.00	-	28,000.00	20,000.00
12020125 Accreditation of Health Care Provider Facilities	CUSSET	-	-	-	3,610,000.00
12020134 Registration of Health Care Providers/Facilities	CUSSET	-	-	-	300,000.00
12020167 Registration/ Renewal Of Pharmaceutical Drugs Suppliers	Drug & Med. Supply	240,000.00	50,000	190,000.00	3,610,000.00

KOGI STATE GOVERNMENT OF NIGERIA					
NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025					
SUPPLEMENTARY NOTE TO NOTE 3					
NON-TAX REVENUE					
DESCRIPTION OF REVENUE	MDAs	YEAR ENDED 31 DECEMBER 2025			YEAR ENDED 31 DECEMBER 2024 (N)
		ACTUAL (N)	FINAL BUDGET (N)	VARIANCE (N)	
12020161 Special Advertisement Rate/ Second Party Signage	Drug & Med. Supply	-	30,000.00	(30,000.00)	
12020143 Registration /Renewal Of Private Institution Fees	Education	4,365,067.84	28,960,000	(24,594,932.16)	13,726,500.00
12020166 Certificate For Approved Schools	Education	-	11,000,000	(11,000,000.00)	
12020141 Registration of Saw Millers	Environment	562,500.00	600,000.00	(37,500.00)	90,000.00
12020232 Registration Fees From Solid Minerals Operation	Environment	65,200,000.00	10,000,000	55,200,000.00	-
12020133 Registration of Power Saw Operation	Environment	30,000.00	140,000.00	(110,000.00)	30,000.00
12020109 Auctioneers License	Finance	120,000.00	-	120,000.00	120,100.00
12020142 Registration/ Renewal of Patent Medicine Store	Health	35,000.00	7,675,000.00	(7,640,000.00)	2,423,850.00
12020168 Registration and Renewal of School / College of Health Sciences And Technology	Health	-	500,000.00	(500,000.00)	-
12020169 Registration And Renewal of School / College of Nursing Sciences	Health	-	275,000.00	(275,000.00)	
12020116 Registration Of New Hospitals & Clinics	Health	337,000.00	510,338.00	(173,338.00)	447,500.00
12020126 Renewal Of Hospitals And Private Clinics	Health	2,378,279.20	5,677,000.00	(3,298,720.80)	2,391,050.00
12020125 Accreditation Of Healthcare Providers/Facilities	Health Insurance	22,501,000.00	3,500,000.00	19,001,000.00	-
12020134 Registration Of Healthcare Providers /Facilities	Health Insurance	400,000.00	700,000.00	(300,000.00)	-
12020153 Hotel Registration	Hotel & Tourism	545,000.00	5,000,000.00	(4,455,000.00)	514,500.00
12010312 Environmental Levy	KOSEPA	76,500,900.00	60,000,000.00	16,500,900.00	-
12020118 Environmental Permit	KOSEPA	5,000.00	1,500,000	(1,495,000.00)	520,000.00
12010311 Education Development Levy	KSU, Kabba	-	26,250,000.00	(26,250,000.00)	

KOGI STATE GOVERNMENT OF NIGERIA					
NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025					
SUPPLEMENTARY NOTE TO NOTE 3					
NON-TAX REVENUE					
DESCRIPTION OF REVENUE	MDAs	YEAR ENDED 31 DECEMBER 2025			YEAR ENDED 31 DECEMBER 2024 (N)
		ACTUAL (N)	FINAL BUDGET (N)	VARIANCE (N)	
12020120 Survey Verification	Land & Urban Dev.	-	-	-	394,000.00
12020144 Registration/ Renewal Fees Of Accounting And Auditing Firms	LG. Aud. Gen	600,000.00	1,000,000.00	(400,000.00)	-
12020132 Registration of Contractors	Rural Dev.	-	-	-	100,000.00
12020152 Registration Of Private Service Providers Under Public Private Partnership Initiative (Pppi)	Sanitation	175,000.00	1,000,000.00	(825,000.00)	1,021,000.00
12020161 Sinage And Advert	Sinage & Advert Agency	1,140,620.00		1,140,620.00	-
12020233 Surface Rent (Charges From Quarry Leasing)	Solid Mineral	223,000.00		223,000.00	-
12020232Registartion Fee from Solid Mineral Operation	Solid Mineral	-	-	-	11,223,000.00
12020144 Registration/ Renewal Fees Of Accounting And Auditing Firms	State Aud. Gen	1,020,000.00	770,000.00	250,000.00	1,050,000.00
12020123 Accreditation Of Computerised Vehicle Testing Services	Transport	-	33,000,000.00	(33,000,000.00)	-
12020128 Right Of Way Permit For Fiber Optic Cable, Electricity Cable, Gas Pipelines, Sewage Pipes Etc	Utility Infrast.	365,398,000.00	458,000,000	(92,602,000.00)	-
12020129 Permit For Masts/ Towers /Transformers/ Parabolic Antennas/ Rooftop Antennas	Utility Infrast.	-	300,000,000	(300,000,000.00)	50,000,000.00
12020130 Annual Renewal Of Permits For Masts /Towers	Utility Infrast.	1,400,000.00	3,000,000.00	(1,600,000.00)	83,166,000.00
12020131 Annual Renewal Of Right Of Way	Utility Infrast.	-	280,000,000.00	(280,000,000.00)	2,360,000.00
12020138 Registration And Renewal Of Voluntary Adult/Youth Clubs/Association Fees	Women Affairs	643,000.00	1,682,719.00	(1,039,719.00)	431,000.00
12020140 Registration /Renewal Of Orphanage Homes	Women Affairs	325,000.00	1,034,875.00	(709,875.00)	457,000.00
12020115 Church Marriage Licences	Women Affairs	80,000.00	1,000,000.00	(920,000.00)	99,000.00

KOGI STATE GOVERNMENT OF NIGERIA					
NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025					
SUPPLEMENTARY NOTE TO NOTE 3					
NON-TAX REVENUE					
DESCRIPTION OF REVENUE	MDAs	YEAR ENDED 31 DECEMBER 2025			YEAR ENDED 31 DECEMBER 2024 (N)
		ACTUAL (N)	FINAL BUDGET (N)	VARIANCE (N)	
12020147 Registration/ Renewal Of Day-Care Centres	Women Affairs	102,000.00	400,000.00	(298,000.00)	158,000.00
12020138 Registration And Renewal Of Voluntary Adult/Youth Clubs/Association Fees	Youth & Sport	9,000.00	200,000.00	(191,000.00)	161,000.00
TOTAL REVENUE FROM LICENSES & PERMITS		857,043,717.04	1,333,514,932.00	(476,471,214.96)	247,351,500.00
NOTE 3.2 SCHEDULE TO FINES & FEES					
12020414 Evening Classes/Extra- Moral Centres/Classes	AANFE	-	25,000	(25,000.00)	-
12020425 Registration Of Post Literacy Classes (Exam)	AANFE	-	15,000	(15,000.00)	-
12020433 Examination Fees	AANFE	-	10,000	(10,000.00)	10,000.00
12020441 Fees From Vocational Improvement Centres	AANFE	-	20,000	(20,000.00)	
12020421 Contract Document Non- Refundable Tender Fees	Agric	100,000.00	2,500,000.00	(2,400,000.00)	1,211,950.00
12020439 Produce Grading Fees	Agric	100,000,000.00	100,000,000	-	81,710,000.00
12020443 Clinical Treatment Charges (Vet)	Agric	1,263,191.80	1,000,000.00	263,191.80	1,038,450.00
12020421 Contract Document Non- Refundable Tender Fees	BPP	29,688,500.00	30,000,000.00	(311,500.00)	-
12020428 Administrative Charges	Broadcasting	3,358,000.00	-	3,358,000.00	-
12020471 Radio Advertisement Fee	Broadcasting	-	15,000,000.00	(15,000,000.00)	-
12020409 Tuition Fees/ Sdc Tuition Fees	COE, Ankpa	37,182,000.00	54,332,800.00	(17,150,800.00)	29,085,000.00
12020412 Transcript Fees	COE, Ankpa	-	1,000,000.00	(1,000,000.00)	
12020423 Acceptance Of Admission Letter	COE, Ankpa	-	600,000.00	(600,000.00)	

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 3

NON-TAX REVENUE

DESCRIPTION OF REVENUE	MDAs	YEAR ENDED 31 DECEMBER 2025			YEAR ENDED 31 DECEMBER 2024 (N)
		ACTUAL (N)	FINAL BUDGET (N)	VARIANCE (N)	
12020458 Accommodation Fee	COE, Ankpa	-	1,000,000.00	(1,000,000.00)	
12020487 Original Certificate Fee	COE, Ankpa	-	25,000,000.00	(25,000,000.00)	
12020498 Demonstration Primary School/ Secondary School Fee	COE, Ankpa	-	2,000,000.00	(2,000,000.00)	
12020423 Acceptance Of Admission Letter	COE, Mopa	-	1,052,250.00	(1,052,250.00)	1,483,750.00
12020409 Tuition Fees/ Sdc Tuition Fees	COE, Mopa	9,261,650.00	20,077,750.00	(10,816,100.00)	8,987,400.00
12020409 Tuition Fees/ Sdc Tuition Fees	Coll. Health Sci Idah	101,548,000.00	79,455,150.00	22,092,850.00	58,677,000.00
12020423 Acceptance Of Admission Letter	Coll. Health Sci Idah	-	500,000.00	(500,000.00)	230,000.00
12020458 Accommodation Fee	Coll. Health Sci Idah	-	960,000.00	(960,000.00)	380,000.00
12020487 Original Certificate Fee	Coll. Health Sci Idah	529,000.00	1,000,000.00	(471,000.00)	-
12020409 Tuition Fees/ Sdc Tuition Fees	Coll. of Nursing.	-	5,000,000.00	(5,000,000.00)	143,100,000.00
12020412 Transcript Fees	Coll. of Nursing.	-	750,000.00	(750,000.00)	
12020415 Contract Registration/ Renewal Fees	Coll. of Nursing.	-	4,400,000.00	(4,400,000.00)	
12020423 Acceptance Of Admission Letter	Coll. of Nursing.	-	2,400,000.00	(2,400,000.00)	
12020433 Examination Fees	Coll. of Nursing.	-	11,165,000.00	(11,165,000.00)	-
12020434 Library Fees	Coll. of Nursing.	-	3,850,000.00	(3,850,000.00)	-
12020449 Non- Refundable Caution Fees	Coll. of Nursing.	-	7,700,000	(7,700,000.00)	
12020458 Accommodation Fee	Coll. of Nursing.	-	12,000,000.00	(12,000,000.00)	-
12020459 Instrument Fees	Coll. of Nursing.	-	3,850,000.00	(3,850,000.00)	-
12020460 Transportation Fees	Coll. of Nursing.	-	15,950,000.00	(15,950,000.00)	-
12020461 Environmental Cleaning Fee	Coll. of Nursing.	-	4,950,000.00	(4,950,000.00)	-

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 3

NON-TAX REVENUE

DESCRIPTION OF REVENUE	MDAs	YEAR ENDED 31 DECEMBER 2025			YEAR ENDED 31 DECEMBER 2024 (N)
		ACTUAL (N)	FINAL BUDGET (N)	VARIANCE (N)	
12020476 Charges From Seminars And Workshops	Coll. of Nursing.	-	5,500,000.00	(5,500,000.00)	-
12020479 Laborating Services Fee	Coll. of Nursing.	-	7,700,000.00	(7,700,000.00)	-
12020421 Contract Document Non- Refundable Tender Fees	Commerce	-	1,200,000.00	(1,200,000.00)	8,191,162.82
12020442 Registration/Renewal of Business Premises	Commerce	58,265,000.00	251,500,000.00	(193,235,000.00)	-
12020497 Market Toll Collections	Commodity Exchange Commission	6,919,500.00	15,000,000.00	(8,080,500.00)	-
12020476 Charges From Seminars And Workshops	Culture & Tourism	-	300,000.00	(300,000.00)	-
12020409 Tuition Fees/ Sdc Tuition Fees	CUSTECH, Osara	1,464,688,798.40	784,865,000.00	679,823,798.40	84,116,954.69
12020421 Contract Document Non- Refundable Tender Fees	CUSTECH, Osara	-	5,000,000.00	(5,000,000.00)	223,568,860.95
12020422 Court Fee	Customary Court	15,500.00	500,000.00	(484,500.00)	20,500.00
12020421 Contract Document Non- Refundable Tender Fees	Drug & Med. Supply	100,000.00	200,000.00	(100,000.00)	-
12020421 Contract Document Non- Refundable Tender Fees	Education	10,000.00	2,000,000.00	(1,990,000.00)	1,162,000.00
12020424 First School Leaving Certificate	Education	21,878,842.32	135,000,000.00	(113,121,157.68)	29,440,100.00
12020433 Examination Fees	Education	198,142,050.95	234,500,000.00	(36,357,949.05)	180,407,762.24
12020450 School Approval Assessment	Education	-	10,480,000.00	(10,480,000.00)	-
12020468 Establishment Of Nursery /Primary School Processing Fees	Education	3,762,596.00	40,000,000.00	(36,237,404.00)	2,135,600.00
12020510 Penalty For Unregistered Schools	Education	600,000.00	15,000,000.00	(14,400,000.00)	100,000.00
12020446 Project Implementation Committee	Education	-	-	-	158,180.00
12020406 Charges from Consultancy Sales of Forest Products & Taskforce	Environment	-	-	-	26,023,001.50
12020425 Admin. Charges For Unservicable	Finance	130,319.74	-	130,319.74	100.00
12020428 Administrative Charges	Graphic	659,000.00	-	659,000.00	-
12020477 Television Advertisement Fee	Graphic	-	1,300,000.00	(1,300,000.00)	-

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 3

NON-TAX REVENUE

DESCRIPTION OF REVENUE	MDAs	YEAR ENDED 31 DECEMBER 2025			YEAR ENDED 31 DECEMBER 2024 (N)
		ACTUAL (N)	FINAL BUDGET (N)	VARIANCE (N)	
12020413 Pilgrims Service Charge	Hajj. Comm.	1,910,000.00	3,500,000.00	(1,590,000.00)	-
12020421 Contract Document Non- Refundable Tender Fees	Health	110,000.00	500,000.00	(390,000.00)	23,450.00
12020509 Penalty On Medical Malpractices	Health	80,000.00	2,000,000.00	(1,920,000.00)	340,000.00
12020422 Court Fee	High Court	15,496,821.98	13,000,000.00	2,496,821.98	11,870,926.85
12020436 Probate Fee	High Court	314,940.74	5,000,000.00	(4,685,059.26)	1,231,314.38
12020438 Appeal Fee	High Court	-	5,000,000.00	(5,000,000.00)	173,532.12
12020474 Affidavit Fees/ Oath Fee	High Court	-	2,000,000.00	(2,000,000.00)	33,100.00
12020472 Ophthalmic Services /Ophthamology Fee	HMB	43,669,750.00	1,000,000.00	42,669,750.00	12,626,720.00
12020473 Dental Services Fee	HMB	1,000.00	1,000,000.00	(999,000.00)	
12020475 Ambulance Services (Hiring) Fee	HMB	-	3,300,000.00	(3,300,000.00)	10,000.00
12020478 X-Ray Services /Ultrasound Scan /Mri /Ct Scan /Hsg /Mammography Fee	HMB	-	1,000,000.00	(1,000,000.00)	-
12020479 Laborating Services Fee	HMB	146,600.00	2,000,000.00	(1,853,400.00)	54,800.00
12020482 Mortuary Services Fee	HMB	62,800.00	3,000,000.00	(2,937,200.00)	218,200.00
12020491 Surgical Operation /Ecg& Echo /Ent (Ear, Nose & Throat) Fees	HMB	177,000.00	3,000,000.00	(2,823,000.00)	502,100.00
12020492 Medical Certificate	HMB	5,000.00	3,000,000.00	(2,995,000.00)	3,000,000.00
12020494 Hospital Bed Charges /Delivery /Nutrition & Dietary Service Fees	HMB	2,706,150.00	2,000,000.00	706,150.00	4,653,900.00
12020433 Examination Fees	HOS	-	150,000	(150,000.00)	83,000.00
12020421 Contract Document Non- Refundable Tender Fees	Justice	-	-	-	600,005.00
12020483 Package Tours Fee	Hotel & Tourism	30,000.00	300,000.00	(270,000.00)	-
12020415 Contract Registration/ Renewal Fees	Housing & Urban Dev.	-	2,000,000.00	(2,000,000.00)	-

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 3

NON-TAX REVENUE

DESCRIPTION OF REVENUE	MDAs	YEAR ENDED 31 DECEMBER 2025			YEAR ENDED 31 DECEMBER 2024 (N)
		ACTUAL (N)	FINAL BUDGET (N)	VARIANCE (N)	
12020421 Contract Document Non- Refundable Tender Fees	Housing & Urban Dev.	1,548,400.00	5,000,000.00	(3,451,600.00)	-
12020409 Tuition Fees/ Sdc Tuition Fees	Kogi Poly	949,893,283.70	382,118,450.00	567,774,833.70	54,567,600.00
12020412 Transcript Fees	Kogi Poly	-	124,376,000.00	(124,376,000.00)	62,497,600.00
12020421 Contract Document Non- Refundable Tender Fees	Kogi Poly	-	200,000.00	(200,000.00)	256,828,408.00
12020409 Tuition Fees/ Sdc Tuition Fees	Korea Institute	4,981,000.00	7,277,500.00	(2,296,500.00)	1,932,000.00
12020412 Transcript Fees	Korea Institute	-	100,000.00	(100,000.00)	-
12020421 Contract Document Non- Refundable Tender Fees	Korea Institute	-	-	-	1,180,000.00
12020423 Acceptance Of Admission Letter	Korea Institute	-	300,000.00	(300,000.00)	
12020455 Environmental Impact Assessment Fees	KOSEPA	-	3,000,000.00	(3,000,000.00)	952,000.00
12010312 Environmental Levy	KOSEPA	-	-	-	49,583,600.00
12020409 Tuition Fees/ Sdc Tuition Fees	KSU, Kabba	333,206,185.23	175,638,450.00	157,567,735.23	127,982,560.35
12020423 Acceptance Of Admission Letter	KSU, Kabba	17,600,000.00	35,000,000.00	(17,400,000.00)	-
12020433 Examination Fees	KSU, Kabba	-	8,750,000.00	(8,750,000.00)	230,000.00
12020434 Library Fees	KSU, Kabba	-	3,500,000.00	(3,500,000.00)	
12020448 Post Utme Screening Fees	KSU, Kabba	-	3,500,000.00	(3,500,000.00)	
12020449 Non- Refundable Caution Fees	KSU, Kabba	250,000.00	8,750,000.00	(8,500,000.00)	
12020479 Laborating Services Fee	KSU, Kabba	-	23,750,000.00	(23,750,000.00)	
12020492 Medical Certificate	KSU, Kabba	-	8,750,000.00	(8,750,000.00)	
12020499 Games/ Sport Fees	KSU, Kabba	-	5,250,000.00	(5,250,000.00)	
12020457 Stationeries And Consultation Fee	KSU. Teach. Hosp.	-	-	-	22,407,100.00

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 3

NON-TAX REVENUE

DESCRIPTION OF REVENUE	MDAs	YEAR ENDED 31 DECEMBER 2025			YEAR ENDED 31 DECEMBER 2024 (N)
		ACTUAL (N)	FINAL BUDGET (N)	VARIANCE (N)	
12020407 Processing Fee With Right Of Occupancy (R Of O)	Land & Urban Dev.	280,679,351.99	25,000,000.00	255,679,351.99	4,522,827.66
12020408 Processing Fee With Certificate Of Occupancy (C Of O)	Land & Urban Dev.	754,241.76	25,000,000.00	(24,245,758.24)	1,335,524.83
12020410 Charting Fee For Certificate Of Occupancy (C Of O)	Land & Urban Dev.	1,041,500.00	50,000,000.00	(48,958,500.00)	2,212,694.00
12020411 Survey Bill Fee For Certificate Of Occupancy (C Of O)	Land & Urban Dev.	165,375.00	9,000,000.00	(8,834,625.00)	105,250.00
12020415 Contract Registration/ Renewal Fees	Land & Urban Dev.	141,113.76	-	141,113.76	1,517,887.00
12020416 Survey Deposit Fee For Certificate Of Occupancy (C Of O)	Land & Urban Dev.	1,005,000.00	50,000,000.00	(48,995,000.00)	1,752,390.22
12020420 Survey Verification	Land & Urban Dev.	162,500.00	6,000,000.00	(5,837,500.00)	553,000.00
12020426 Charting Fee For Right Of Occupancy (R Of O)	Land & Urban Dev.	3,913,648.68	30,000,000.00	(26,086,351.32)	10,384,310.00
12020427 Deposit Fee For Right Of Occupancy (R Of O)	Land & Urban Dev.	9,095,450.28	94,500,000.00	(85,404,549.72)	6,714,142.00
12020428 Administrative Charges	Land & Urban Dev.	2,532,338.05	113,200,000.00	(110,667,661.95)	9,648,726.32
12020429 Change Of Ownership	Land & Urban Dev.	-	87,500,000.00	(87,500,000.00)	859,150.65
12020431 Geographical Information System (Gis) Fees	Land & Urban Dev.	-	50,000,000.00	(50,000,000.00)	-
12020432 Application Fees For Plot Allocation	Land & Urban Dev.	2,756,960.00	62,500,000.00	(59,743,040.00)	-
12020435 Recertification & Confirmation	Land & Urban Dev.	110,000.00	1,500,000.00	(1,390,000.00)	5,127,000.00
12020440 Change Of Land Use	Land & Urban Dev.	250,000.00	1,440,000.00	(1,190,000.00)	225,000.00
12020455 Environmental Impact Assessment Fees	Land & Urban Dev.	10,944,499.67	10,070,376.00	874,123.67	685,000.00
12020464 Processing Of Private Layout	Land & Urban Dev.	-	8,000,000.00	(8,000,000.00)	11,820.00
12020465 Site Analysis	Land & Urban Dev.	200,000.00	10,000,000.00	(9,800,000.00)	315,000.00

KOGI STATE GOVERNMENT OF NIGERIA					
NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025					
SUPPLEMENTARY NOTE TO NOTE 3					
NON-TAX REVENUE					
DESCRIPTION OF REVENUE	MDAs	YEAR ENDED 31 DECEMBER 2025			YEAR ENDED 31 DECEMBER 2024 (N)
		ACTUAL (N)	FINAL BUDGET (N)	VARIANCE (N)	
12020466 Document Reg And Search	Land & Urban Dev.	3,529,535.48	20,000,000.00	(16,470,464.52)	45,306,403.00
12020421 Contract Document Non -Refundable Tender Fee	Land & Urban Dev.	-	-	-	2,628,000.00
12020417 Contract Identity Card	Land & Urban Dev.	-	-	-	2,740,170.27
12020467 Rental Valuation Fees	Land & Urban Dev.	2,572,000.00	120,000,000.00	(117,428,000.00)	66,514,750.00
12020467 Registration/Renewal Fee for Accounting Firm for LG. Account	LG. Aud. Gen	-	-	-	340,000.00
12020406 Consultancy Registration / Renewal Charges	LGSC	100,000.00	450,000.00	(350,000.00)	50,000.00
12020421 Contract Document Non- Refundable Tender Fees	LGSC	50,000.00	300,000.00	(250,000.00)	-
12020476 Charges From Seminars And Workshops	LGSC	1,050,000.00	3,000,000.00	(1,950,000.00)	-
12020421 Contract Document Non- Refundable Tender Fees	Min. of Justice	4,950,000.00	10,000,000.00	(5,050,000.00)	-
12020421 Contract Document Non- Refundable Tender Fees	Min. of Water Res.	-	250,000.00	(250,000.00)	-
12020421 Contract Document Non- Refundable Tender Fees	Min. of Works	264,400.00	1,000,000.00	(735,600.00)	-
12020469 Trade Test Charges	Min. of Works	24,000.00	-	24,000.00	-
12020421 Contract Document Non- Refundable Tender Fees	MLG&CA	-	150,000.00	(150,000.00)	-
12020409 Tuition Fees/ Sdc Tuition Fees	PAAU, Anyigba	1,400,000,000.00	1,499,500,000.00	(99,500,000.00)	1,200,000,000.00
12020412 Transcript Fees	PAAU, Anyigba	-	20,000,000.00	(20,000,000.00)	-
12020423 Acceptance Of Admission Letter	PAAU, Anyigba	-	50,000,000.00	(50,000,000.00)	-
12020448 Post Utme Screening Fees	PAAU, Anyigba	-	16,000,000.00	(16,000,000.00)	-
12020458 Accommodation Fee	PAAU, Anyigba	-	36,000,000.00	(36,000,000.00)	-

KOGI STATE GOVERNMENT OF NIGERIA					
NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025					
SUPPLEMENTARY NOTE TO NOTE 3					
NON-TAX REVENUE					
DESCRIPTION OF REVENUE	MDAs	YEAR ENDED 31 DECEMBER 2025			YEAR ENDED 31 DECEMBER 2024 (N)
		ACTUAL (N)	FINAL BUDGET (N)	VARIANCE (N)	
12020487 Original Certificate Fee	PAAU, Anyigba	-	70,000,000.00	(70,000,000.00)	-
12020492 Medical Certificate	PAAU, Anyigba	-	6,500,000.00	(6,500,000.00)	-
12020457 Stationeries And Consultation Fee	PAAU, Teaching Hosp	57,518,950.00	8,000,000.00	49,518,950.00	-
12020472 Ophthalmic Services /Ophthamology Fee	PAAU, Teaching Hosp	-	1,000,000.00	(1,000,000.00)	-
12020473 Dental Services Fee	PAAU, Teaching Hosp	-	500,000.00	(500,000.00)	-
12020475 Ambulance Services (Hiring) Fee	PAAU, Teaching Hosp	-	500,000	(500,000.00)	-
12020478 X-Ray Services /Ultrasound Scan /Mri /Ct Scan /Hsg /Mammography Fee	PAAU, Teaching Hosp	-	3,000,000	(3,000,000.00)	-
12020479 Laborating Services Fee	PAAU, Teaching Hosp	-	100,000.00	(100,000.00)	-
12020482 Mortuary Services Fee	PAAU, Teaching Hosp	-	500,000	(500,000.00)	-
12020484 Nhis/ Hmo Fee	PAAU, Teaching Hosp	-	2,000,000	(2,000,000.00)	-
12020491 Surgical Operation /Ecg& Echo /Ent (Ear, Nose & Throat) Fees	PAAU, Teaching Hosp	-	8,000,000	(8,000,000.00)	-
12020492 Medical Certificate	PAAU, Teaching Hosp	-	1,000,000	(1,000,000.00)	-
12020493 Service Charge (Drf)	PAAU, Teaching Hosp	-	500,000	(500,000.00)	-
12020494 Hospital Bed Charges /Delivery /Nutrition & Dietary Service Fees	PAAU, Teaching Hosp	-	7,000,000	(7,000,000.00)	2,303,500.00
12020421 Contract Doument Non-Refundable Tender Fees	Procurement	-	-	-	24,106,399.74
12020472 Ophthalmic Services /Ophthamology Fee	Reference Hospital	259,366,856.00	3,000,000.00	256,366,856.00	496,200.00
12020473 Dental Services Fee	Reference Hospital	360,000.00	1,700,000	(1,340,000.00)	293,500.00
12020475 Ambulance Services (Hiring) Fee	Reference Hospital	1,009,000.00	4,000,000.00	(2,991,000.00)	561,000.00
12020478 X-Ray Services /Ultrasound Scan /Mri /Ct Scan /Hsg /Mammography Fee	Reference Hospital	10,079,800.00	35,000,000.00	(24,920,200.00)	8,263,000.00
12020479 Laborating Services Fee	Reference Hospital	7,021,660.00	37,000,000.00	(29,978,340.00)	6,218,250.00

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 3

NON-TAX REVENUE

DESCRIPTION OF REVENUE	MDAs	YEAR ENDED 31 DECEMBER 2025			YEAR ENDED 31 DECEMBER 2024 (N)
		ACTUAL (N)	FINAL BUDGET (N)	VARIANCE (N)	
12020484 Nhis/ Hmo Fee	Reference Hospital	10,342,339.00	10,000,000.00	342,339.00	-
12020486 Hyperbaric Oxygen Services Fee	Reference Hospital	966,500.00	-	966,500.00	-
12020489 Physiotherapy Service Charges Fee	Reference Hospital	474,000.00	1,800,000.00	(1,326,000.00)	-
12020491 Surgical Operation /Ecg& Echo /Ent (Ear, Nose & Throat) Fees	Reference Hospital	2,555,000.00	18,000,000.00	(15,445,000.00)	3,522,000.00
12020494 Hospital Bed Charges /Delivery /Nutrition & Dietary Service Fees	Reference Hospital	4,057,350.00	15,000,000	(10,942,650.00)	-
12020415 Contract Registration/ Renewal Fees	Rural Dev.	14,895,000.00	2,500,000	12,395,000.00	-
12020421 Contract Document Non- Refundable Tender Fees	Rural Dev.	125,000.00	500,000	(375,000.00)	225,000.00
12020463 Collection And Disposal Of Solid Waste From Premises Fee	Sanitation	10,000.00	66,020,000	(66,010,000.00)	-
12020481 Dumpsite Users Charge Fee	Sanitation	100.00	14,000,000.00	(13,999,900.00)	-
12020511 Sanitation Day Exercise Fine	Sanitation	45,000.00	400,000.00	(355,000.00)	55,000.00
12020512 Enforcement & Prosecution Of Sanitary Defaulters	Sanitation	-	5,150,000.00	(5,150,000.00)	135,000.00
12020513 Release Of Arrested Stray Animals	Sanitation	14,000.00	100,000.00	(86,000.00)	31,000.00
12020470 Students Online Registration	Scholarship Board	-	24,000,000.00	(24,000,000.00)	-
12020422 Court Fee	Sharia Court				6,400.00
12020438 Appeal Fee	Sharia Court	6,500.00	400,000.00	(393,500.00)	72,600.00
12020474 Affidavit Fees/ Oath Fee	Sharia Court	60.00	1,600,000.00	(1,599,940.00)	1,496,393.13
12020472 Ophthalmic Services /Opthamology Fee	Specialist Hospital	231,624,138.16	2,500,000.00	229,124,138.16	-
12020475 Ambulance Services (Hiring) Fee	Specialist Hospital	-	4,000,000.00	(4,000,000.00)	-
12020478 X-Ray Services /Ultrasound Scan /Mri /Ct Scan /Hsg /Mammography Fee	Specialist Hospital	-	10,000,000.00	(10,000,000.00)	-
12020479 Laborating Services Fee	Specialist Hospital	36,898,789.11	60,000,000.00	(23,101,210.89)	-

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 3

NON-TAX REVENUE

DESCRIPTION OF REVENUE	MDAs	YEAR ENDED 31 DECEMBER 2025			YEAR ENDED 31 DECEMBER 2024 (N)
		ACTUAL (N)	FINAL BUDGET (N)	VARIANCE (N)	
12020482 Mortuary Services Fee	Specialist Hospital	-	15,000,000.00	(15,000,000.00)	-
12020484 Nhis Fees	Specialist Hospital	71,750,315.50	155,000,000.00	(83,249,684.50)	-
12020491 Surgical Operation /Ecg& Echo /Ent (Ear, Nose & Throat) Fees	Specialist Hospital	-	30,000,000.00	(30,000,000.00)	-
12020493 Service Charge (Drf)	Specialist Hospital	-	12,000,000.00	(12,000,000.00)	-
12020494 Hospital Bed Charges /Delivery /Nutrition & Dietary Service Fees	Specialist Hospital	-	20,000,000.00	(20,000,000.00)	-
12020421 Contract Document Non- Refundable Tender Fees	SUBEB	8,072,000.00	9,125,550.00	(1,053,550.00)	4,875,000.00
12020428 Administrative Charges	Town Planning.	25,201,272.26	7,852,420.00	17,348,852.26	6,154,078.45
12020445 Building Plan Approval	Town Planning.	33,126,126.17	104,720,360.00	(71,594,233.83)	30,590,177.10
12020447 Site And Building Inspection	Town Planning.	6,564,950.00	12,222,000.00	(5,657,050.00)	4,941,676.95
12020451 Building Plan Registration	Town Planning.	8,118,814.27	12,222,000.00	(4,103,185.73)	4,233,788.00
12020452 Building Plan Processing	Town Planning.	23,509,313.94	31,433,858.00	(7,924,544.06)	13,751,815.93
12020454 Bill Board/ Singage Fees	Town Planning.	6,600,610.00	1,750,000.00	4,850,610.00	5,454,620.00
12020501 Penalty	Town Planning.	310,552.35	2,500,000.00	(2,189,447.65)	634,669.91
12020402 Building Post Approval Fees	Town Planning.	8,768,214.80	16,069,272.00	(7,301,057.20)	7,315,187.40
12020405 Design And Maintenance Of Street Naming	Town Planning.	2,492,484.00	3,102,250.00	(609,766.00)	2,436,758.55
12020430 Drivers Theory Test (Dtt) Fee	Transport	-	2,000,000.00	(2,000,000.00)	-
12020504 Clamping Services	Transport	-	5,500,000.00	(5,500,000.00)	111,200.00

KOGI STATE GOVERNMENT OF NIGERIA					
NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025					
SUPPLEMENTARY NOTE TO NOTE 3					
NON-TAX REVENUE					
DESCRIPTION OF REVENUE	MDAs	YEAR ENDED 31 DECEMBER 2025			YEAR ENDED 31 DECEMBER 2024 (N)
		ACTUAL (N)	FINAL BUDGET (N)	VARIANCE (N)	
12020505 Road Traffic Offences	Transport	1,540,200.00	3,300,000.00	(1,759,800.00)	1,446,600.00
12020507 KOTRAMA Revenue Generation	Transport	-	22,000,000.00	(22,000,000.00)	2,284,224.37
12020401 Branding Of Private Vehicles Fee	Transport	-	2,861,505.00	(2,861,505.00)	-
12020404 Certificate Of Road Worthiness	Transport	-	35,200,000.00	(35,200,000.00)	8,655,586.00
12020421 Contract Document Non- Refundable Tender Fees	Utility Infrast.	-	1,200,000.00	(1,200,000.00)	710,080.00
12020462 Application And Processing Fee For New Utility Infrastructure Deployment	Utility Infrast.	-	1,200,000.00	(1,200,000.00)	711,280.00
12020495 Water Rate Fee	Water Board	16,100.00	84,000,000.00	(83,983,900.00)	18,200.00
12020496 Water Connection Fee	Water Board	77,000.00	168,429.00	(91,429.00)	-
12020506 Water Reconnection Fine	Water Board	-	8,571.00	(8,571.00)	300.00
12020469 Trade Test Charges	Works	-	-	-	974,200.00
12020453 Notice Of Marriage Fee	Women Affairs	792,000.00	1,208,220.00	(416,220.00)	71,000.00
GRAND TOTAL ON FINES & FEES		5,970,892,791.09	6,192,893,161.00	(222,000,369.91)	3,001,524,420.38
NOTE 3.3 SCHEDULE TO SALES - GENERAL					
12020659 Sales Of Seed/Seedling	ADP	55,000.00	250,000	(195,000.00)	-
12020602 Sales Of Fingerlings	Agric	-	500,000	(500,000.00)	-
12020603 Sales Of Chemical	Agric	-	10000	(10,000.00)	8,000.00
12020604 Sales Of Grains	Agric	-	20,000	(20,000.00)	-
12020605 Sales Of Vegetables	Agric	-	100,000.00	(100,000.00)	14,800.00

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 3

NON-TAX REVENUE

DESCRIPTION OF REVENUE	MDAs	YEAR ENDED 31 DECEMBER 2025			YEAR ENDED 31 DECEMBER 2024 (N)
		ACTUAL (N)	FINAL BUDGET (N)	VARIANCE (N)	
12020638 Sales Of Arts & Culture Journals	Art & Culture	-	100,000.00	(100,000.00)	
12020668 Sales Crafts Ceramics And Sculpture	Art & Culture	-	100,000.00	(100,000.00)	
12020648 Proceed from Owner Occupier Housing Scheme	AG'S Office	-	-	-	129,268.44
12020636 Sales Of Pilgrimage Application Forms	Christian Pilgrim	60,000.00	75,000.00	(15,000.00)	4,000.00
12020617 Sales Of Application / Employment Form	Civil Service Comm.	83,000.00	50,000.00	33,000.00	100,000.00
12020639 Sales Of Gazettes, Csc Annual Reports & Aper Form	Civil Service Comm.	163,000.00	-	163,000.00	-
12020642 Sales Of Aper & Promotion Forms	Civil Service Comm.	49,000.00	1,000,000.00	(951,000.00)	46,000.00
12020611 Sales of Unservicable Vehicles, Plant & Equipment	Finance & Budget	-	-	-	22,000.00
12020631 Sales Of Admission Forms	COE, Mopa	-	1,977,500.00	(1,977,500.00)	-
12020607 Sales Of Forms	Coll. Health Sci Idah	1,816,000.00	4,500,000.00	(2,684,000.00)	-
12020667 Sales From Pure Water Factory	Coll. Health Sci Idah	50,000.00	400,000.00	(350,000.00)	-
12020617 Sales Of Application / Employment Form	Coll. of Nursing.	-	6,000,000.00	(6,000,000.00)	-
12020632 Sales Of Management Hand Book	Coll. of Nursing.	-	1,375,000.00	(1,375,000.00)	-
12020633 Sales Of Student I.D. Cards	Coll. of Nursing.	-	1,375,000.00	(1,375,000.00)	-
12020665 Sales Water Board Form	Coll. of Nursing.	-	4,950,000.00	(4,950,000.00)	-
12020669 2% Mark-Up Retention On Sales /Processing From Partners	Drug & Med. Supply	-	2,000,000.00	(2,000,000.00)	-
12020623 Sales of Forest Products	Environment	6,380,000.00	15,000,000.00	(8,620,000.00)	-
12020635 Sales Of Graphics Newspaper	Graphic	400,180.00	1,700,000.00	(1,299,820.00)	662,120.00
12020637 Sales of Hajj Registration Form	Hajj. Comm.	-	-	-	2,255,100.00

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 3

NON-TAX REVENUE

DESCRIPTION OF REVENUE	MDAs	YEAR ENDED 31 DECEMBER 2025			YEAR ENDED 31 DECEMBER 2024 (N)
		ACTUAL (N)	FINAL BUDGET (N)	VARIANCE (N)	
12020628 Sales Of Opd Cards/ Gopd Cards /Consultation	HMB	4,281,850.00	30,000,000	(25,718,150.00)	3,957,820.00
12020666 Sales From Hdrf (Drugs, Reagents & Consumable)	HMB	598,900.00	60,000,000	(59,401,100.00)	-
12020617 Sales Of Application / Employment Form	Judicial Service Comm	-	300,000.00	(300,000.00)	67,600.00
12020607 Sales Of Forms	Kogi Poly	-	100,000,000.00	(100,000,000.00)	-
12020633 Sales Of Student I.D. Cards	Kogi Poly	-	9,389,000.00	(9,389,000.00)	-
12020421 Cotract Document	Korea Institute	-	2,825,000.00	(2,825,000.00)	-
12020633 Sales Of Student I.D. Cards	Korea Institute	-	150,000.00	(150,000.00)	-
12020617 Sales Of Application / Employment Form	KSU, Kabba	219,232,000.00	3,500,000.00	215,732,000.00	-
12020633 Sales Of Student I.D. Cards	KSU, Kabba	-	3,500,000.00	(3,500,000.00)	-
12020642 Sales Of Aper & Promotion Forms	LGSC	106,000.00	100,000.00	6,000.00	-
12020662 Sales Of Statutes (Kogi State Laws)	Min. of Justice	550,000.00	310,500.00	239,500.00	-
12020620 Sales Of Drugs /Pharmacy Services	PAAU, Teaching Hosp	-	9,000,000.00	(9,000,000.00)	-
12020666 Sales From Hdrf (Drugs, Reagents & Consumable)	PAAU, Teaching Hosp	-	10,000,000.00	(10,000,000.00)	-
12020620 Sales Of Drugs /Pharmacy Services	Reference Hospital	16,774,400.00	53,000,000.00	(36,225,600.00)	11,632,404.39
12020628 Sales Of Opd Cards/ Gopd Cards /Consultation	Reference Hospital	2,529,500.00	10,000,000.00	(7,470,500.00)	138,451,278.47
12020654 Sales Of Oxygen In Cylinder	Reference Hospital	539,000.00	1,800,000.00	(1,261,000.00)	141,000.00
12020611 Proceed From Auction Sales Of Confiscated	Sanitation	-	2,030,000.00	(2,030,000.00)	-
12020621 Auction Sales	Sanitation	-	200,000.00	(200,000.00)	-
12020620 Sales Of Drugs /Pharmacy Services	Specialist Hospital	80,103,940.83	110,000,000.00	(29,896,059.17)	-

KOGI STATE GOVERNMENT OF NIGERIA					
NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025					
SUPPLEMENTARY NOTE TO NOTE 3					
NON-TAX REVENUE					
DESCRIPTION OF REVENUE	MDAs	YEAR ENDED 31 DECEMBER 2025			YEAR ENDED 31 DECEMBER 2024 (N)
		ACTUAL (N)	FINAL BUDGET (N)	VARIANCE (N)	
12020628 Sales Of Opd Cards/ Gopd Cards /Consultation	Specialist Hospital	-	20,000,000.00	(20,000,000.00)	-
12020666 Sales From Hdrf (Drugs, Reagents & Consumable)	Specialist Hospital	-	12,500,000.00	(12,500,000.00)	-
12020665 Sales Water Board Form	Water Board	-	70,136.00	(70,136.00)	-
GRAND TOTAL ON SALES - GENERAL		333,771,770.83	480,157,136.00	(146,385,365.17)	157,491,391.30
NOTE 3.4 SCHEDULE TO EARNINGS - GENERAL					
12020741 Earnings From Tractor Hiring	ADP	-	3,000,000	(3,000,000.00)	-
12020706 Earnings From Land Development Scheme /Operation	Agric	100,600,000.00	-	100,600,000.00	-
12020734 Earning From Rice Farming/ Milling	Agric	-	120,000,000	(120,000,000.00)	-
12020741 Earnings From Tractor Hiring	Agric	22,574,300.00	144,000,000	(121,425,700.00)	800,000.00
12020749 Others Earnings From Kogi State Government Owned Parastatals /Agencies	Agro-Allied	601,500.00	1,800,000	(1,198,500.00)	-
12020701 Proceeds From Owner-Occupier Housing Scheme	AG'S Office	96,951.33	80,000,000	(79,903,048.67)	-
12020732 Earning From Graphic Design	Art & Culture	-	100,000	(100,000.00)	-
12020756 Earning From Printing Services	Art & Culture	-	100,000.00	(100,000.00)	-
12020763 Earnings From Cultural Performances	Art & Culture	20,000.00	300,000	(280,000.00)	-
12020765 Earning From Museum, Research And Publication	Art & Culture	15,000.00	100,000	(85,000.00)	-
12020738 Earning from Administrative Charges for Conversion of Title	Broadcasting	-	-	-	13,472,545.75
12020762 Earning From Radio Advertisement	Broadcasting	-	-	-	278,273.60
12020749 Others Earnings From Kogi State Government Owned Parastatals /Agencies	Christian Pilgrim	25,000.00	192,000,000.00	(191,975,000.00)	910,873.99
12020749 Others Earnings From Kogi State Government Owned Parastatals /Agencies	COE, Ankpa	-	2,500,000	(2,500,000.00)	14,507,000.00

KOGI STATE GOVERNMENT OF NIGERIA					
NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025					
SUPPLEMENTARY NOTE TO NOTE 3					
NON-TAX REVENUE					
DESCRIPTION OF REVENUE	MDAs	YEAR ENDED 31 DECEMBER 2025			YEAR ENDED 31 DECEMBER 2024 (N)
		ACTUAL (N)	FINAL BUDGET (N)	VARIANCE (N)	
12020749 Others Earnings From Kogi State Government Owned Parastatals /Agencies	COE, Mopa	-	100,000	(100,000.00)	3,257,000.00
12020705 Earnings From Documentation.	Coll. Health Sci Idah	-	-	-	18,860,000.00
12020728 Earinings From Research and Documentation	Coll. of Nursing.	-	5,500,000.00	(5,500,000.00)	-
12020740 Earnings From Shop Rentage	Coll. of Nursing.	-	50,000.00	(50,000.00)	-
12020746 Earning From Hire Of Desk And Chair	Coll. of Nursing.	-	7,700,000.00	(7,700,000.00)	-
12020749 Others Earnings From Kogi State Government Owned Parastatals /Agencies	Coll. of Nursing.	-	4,000,000.00	(4,000,000.00)	300,000.00
12020759 Earnings From Pools, Betting & Gaming Machine	Commerce	-	-	-	50,400,000.00
12020748 Market Toll Collection	Commodity Exchange C	-	-	-	3,870,480.00
12020740 Earnings From Shop Rentage	Commodity Exchange C	3,440,000.00	3,000,000.00	440,000.00	3,149,000.00
12020799 Earning From Endorsement Of Cultural Activities	Culture & Tourism	30,000.00	100,000.00	(70,000.00)	-
12020709 Earnings From Tree Felling Operation	Environment	53,422,625.00	229,260,000.00	(175,837,375.00)	7,313,500.00
12020718 Earnings From Ayigba Forestry Project	Environment	-	-	-	16,500,000.00
12020701 Proceeds From Owner-Occupier Housing Scheme	Finance	10,772.37	-	10,772.37	-
12020749 Others Earnings From Kogi State Government Owned Parastatals /Agencies	Fire Agency	6,530,200.00	60,000,000.00	(53,469,800.00)	3,837,550.00
12020775 Earning From Television Advertisement	Graphic	-	-	-	112,000.00
12020738 Earnings From Administrative Charges for Conversion Title	Graphic	-	-	-	304,200.00
12020749 Others Earnings From Kogi State Government Owned Parastatals /Agencies	HMB	58,199,300.00	700,000.00	57,499,300.00	38,110,525.00
12020749 Others Earnings From Kogi State Government Owned Parastatals /Agencies	Hotel & Tourism	-	-	-	105,000.00
12020719 Package Tour Fess	Hotel & Tourism	-	-	-	130,000.00

KOGI STATE GOVERNMENT OF NIGERIA					
NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025					
SUPPLEMENTARY NOTE TO NOTE 3					
NON-TAX REVENUE					
DESCRIPTION OF REVENUE	MDAs	YEAR ENDED 31 DECEMBER 2025			YEAR ENDED 31 DECEMBER 2024 (N)
		ACTUAL (N)	FINAL BUDGET (N)	VARIANCE (N)	
12020749 Others Earnings From Kogi State Government Owned Parastatals /Agencies	Kogi Poly	-	60,000,000.00	(60,000,000.00)	574,649,821.52
12020749 Others Earnings From Kogi State Government Owned Parastatals /Agencies	KOSEPA	100,000.00	7,000,000.00	(6,900,000.00)	8,025,000.00
12020749 Others Earnings From Kogi State Government Owned Parastatals /Agencies	KSU, Kabba	-	19,258,750.00	(19,258,750.00)	-
12020786 Matriculation/ Matriculation Gown	KSU, Kabba	-	3,500,000.00	(3,500,000.00)	-
12020731 Earnings From HDRF (Drugs, Reagent & Consumables)	KSU Tech. Hosp	-	-	-	10,950,630.00
12020728 Earinings From Research And Documentation	Land & Urban Dev.	34,435,638.34	10,000,000.00	24,435,638.34	1,667,600.00
12020749 Others Earnings From Kogi State Government Owned Parastatals /Agencies	Library Board	-	1,350,000.00	(1,350,000.00)	-
12020787 Earning From E-Library/ Cbt Centre	Library Board	-	2,000,000.00	(2,000,000.00)	-
12020756 Earning From Printing Services	Min. of Information	300,000.00	15,000,000.00	(14,700,000.00)	-
12020749 Others Earnings From Kogi State Government Owned Parastatals /Agencies	PAAU, Anyigba	-	72,000,000	(72,000,000.00)	800,000,000.00
12020786 Matriculation/ Matriculation Gown	PAAU, Anyigba	-	32,500,000	(32,500,000.00)	-
12020783 Earnings from Hyperbaric Oxygen Services	Reference Hospital	-	-	-	250,000.00
12020784 Earnings from Physiotherapy Service Charges	Reference Hospital	-	-	-	39,161,000.00
12020749 Others Earnings From Kogi State Government Owned Parastatals /Agencies	Reference Hospital	408,600.00	600,000.00	(191,400.00)	68,270,534.05
12020702 Earnings From Septic Tank Emptier	Sanitation	-	1,000,000.00	(1,000,000.00)	360,000.00
12020705 Earnings From Documentation/ Renewal Of Regulated Premises I.E. Schools, Restaurants, Hotels, Bakeries Etc	Sanitation	3,021,000.00	11,000,000.00	(7,979,000.00)	3,436,500.00
12020711 Fumigation Services By The Board	Sanitation	1,213,000.00	400,000.00	813,000.00	1,152,100.00

KOGI STATE GOVERNMENT OF NIGERIA					
NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025					
SUPPLEMENTARY NOTE TO NOTE 3					
NON-TAX REVENUE					
DESCRIPTION OF REVENUE	MDAs	YEAR ENDED 31 DECEMBER 2025			YEAR ENDED 31 DECEMBER 2024 (N)
		ACTUAL (N)	FINAL BUDGET (N)	VARIANCE (N)	
12020749 Others Earnings From Kogi State Government Owned Parastatals /Agencies	Scholarship Board	-	1,000,000.00	(1,000,000.00)	-
12020749 Others Earnings From Kogi State Government Owned Parastatals /Agencies	Security Trust	8,648,230.85	-	8,648,230.85	2,446,467.94
12020720 Earnings From Stadium Gate Taking	Sport Council	-	200,000.00	(200,000.00)	-
12020739 Earnings From Used Of Stadium (Religion And Political Rellies)	Sport Council	175,000.00	4,000,000.00	(3,825,000.00)	-
12020749 Others Earnings From Kogi State Government Owned Parastatals /Agencies	STTEB	-	3,000,000.00	(3,000,000.00)	-
12020749 Others Earnings From Kogi State Government Owned Parastatals /Agencies	SUBEB	445,000.00	-	445,000.00	1,795,000.15
12020749 Others Earnings From Kogi State Government Owned Parastatals /Agencies	Town Planning.	35,149,359.98	1,929,840.00	33,219,519.98	8,183,537.00
12020754 Earning From Motor Parks	Transport	1,600,000.00	-	1,600,000.00	-
12020749 Others Earnings From Kogi State Government Owned Parastatals /Agencies	Water Board	-	243,750.00	(243,750.00)	5,600.00
12020707 Earning From Notice of Marriage/Marriage Clerance/ Registration of Marriage	Women Affairs	-	-	-	748,000.00
12020797 Earning From Amusement Parks	Women Affairs	150,000.00	543,750.00	(393,750.00)	40,000.00
GRAND TOTAL EARNINGS-GENERAL		331,211,478	1,100,836,090	(769,624,612)	1,697,359,739.00
NOTE 3.5 SCHEDULE TO RENTS OF GOVERNMENT PROPERTIES					
12020809 Rent From Muhammed Buhari Event Centre	Commerce	-	10,000,000.00	(10,000,000.00)	581,000.00
12020802 Rental Charges Of The Secretariat Conference Hall	HOS	340,000.00	340,000.00	-	17,561,789.82
12020803 Rent From Secretariat/ Government Open Space	HOS	25,600.00	500,000.00	(474,400.00)	11,700.00
12020904 Property Owner Express (Special Programme)	Land & Urban Dev.	6,819,954.16	-	6,819,954.16	-
12020906 Ground Rents	Land & Urban Dev.	215,496,337.91	1,000,000,000.00	(784,503,662.09)	202,773,785.91

KOGI STATE GOVERNMENT OF NIGERIA					
NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025					
SUPPLEMENTARY NOTE TO NOTE 3					
NON-TAX REVENUE					
DESCRIPTION OF REVENUE	MDAs	YEAR ENDED 31 DECEMBER 2025			YEAR ENDED 31 DECEMBER 2024 (N)
		ACTUAL (N)	FINAL BUDGET (N)	VARIANCE (N)	
12020803 Rent From Secretariat/ Government Open Space	Library Board	-	6,670,000.00	(6,670,000.00)	
12020754 Earning From Motor Parks	Transport	-	-	-	149,500.00
12020907 Earnings From Rent On Stadium	Sport Council	-	2,000,000.00	(2,000,000.00)	20,000.00
Grand Total Rents of Govt. Properties		222,681,892.07	1,019,510,000.00	(796,828,107.93)	221,097,775.73
Total (Non-Tax Revenue)		7,715,601,648.90	10,126,911,319.00	(2,411,309,670.10)	5,324,824,826

KOGI STATE GOVERNMENT OF NIGERIA**NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025****SUPPLEMENTARY NOTE TO NOTE 4****AID & GRANTS**

Month	NG-CARES	FED. GOVT. REFUND	INFRASTRUCTURE SUPPORT	AUGUMENTATION
January	-	5,383,419,235.82	-	-
February	-	5,000,000,000.00	-	-
March	-	-	5,837,837,837.84	1,410,866,479.76
April	-	10,477,449,737.69	-	-
May	-	-	-	-
June	-	-	13,513,513,513.52	-
July	1,107,311,896.65	1,268,720,045.92	6,756,756,756.76	-
August	-	-	-	-
September	-	-	2,702,702,702.70	-
October	-	-	-	-
November	-	-	-	-
December	-	4,000,000,000.00	-	-
Total	1,107,311,897	26,129,589,019	28,810,810,811	1,410,866,480

KOGI STATE GOVERNMENT OF NIGERIA**NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025****SUPPLEMENTARY NOTE TO NOTE 6 (OTHER SUNDRY RECEIPTS/REFUNDS)**

	Month	A	B	C	TOTAL
		Owner-Occupier	Vehicle Loan Repaid	Refund From Federal Govt.	
	January	5,860,498.09	2,372,510.49	-	8,233,008.58
	February	5,788,752.40	2,165,954.83	-	7,954,707.23
	March	5,774,391.32	2,115,468.69	-	7,889,860.01
	April	5,699,453.64	2,060,385.33	-	7,759,838.97
	May	5,485,046.39	2,009,899.19	-	7,494,945.58
	June	5,458,470.61	1,985,118.73	-	7,443,589.34
	July	5,421,311.76	1,957,590.93	-	7,378,902.69
	August	5,307,189.52	1,925,479.79	-	7,232,669.31
	September	5,254,065.86	1,897,951.99	-	7,152,017.85
	October	5,197,550.25	1,864,004.74	-	7,061,554.99
	November	4,902,258.64	1,818,115.82	-	6,720,374.46
	December	20,290,898.35	1,796,436.05	-	22,087,334.40
	TOTAL	80,439,886.83	23,968,916.58	-	104,408,803.41

Explanatory Note

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

KOGI STATE GOVERNMENT OF NIGERIA**NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025****SUPPLEMENTARY NOTE TO NOTE 6 (OTHER SUNDRY RECEIPTS/REFUNDS)**

Date	Assets (Property Address)	Assets Value	Disposal Amount	Property Location
20-Jan-25	Scrab Alminiun Window Glass	156,750	156,750	Bureau of Land
20-Jan-25	Scrab Roofing Sheet & door	88,000	88,000	Bureau of Land
20-Jan-25	Scrab Window Burglary	171,600	171,600	Bureau of Land
20-Jan-25	Scrab Save / Chairs	128,000	128,000	Bureau of Land
20-Jan-25	Scrab Photocopy Machine	7,200	7,200	KGSSEB
20-Jan-25	Scrab CPU	15,500	15,500	KGSSEB
20-Jan-25	Scrab Window Unit A.C	22,000	22,000	KGSSEB
20-Jan-25	Scrab Soso .W. Stabilizer	28,500	28,500	KGSSEB
20-Jan-25	Scrab Desktop Computer	3,800	3,800	KGSSEB
20-Jan-25	Scrab Fridge Single Door	14,000	14,000	KGSSEB
20-Jan-25	Scrab Computer monitor	7,000	7,000	KGSSEB
20-Jan-25	Scrab 14 Inches Television	3,800	3,800	KGSSEB
20-Jan-25	Scrap Generator Set	11,000	11,000	KGSSEB
29-Jan-25	Scrap wooden chair	4,272	4,272	Pension Commission
29-Jan-25	Scrap Manual Typriter	4,275	4,275	Pension Commission
29-Jan-25	Scrab Television	24,700	24,700	Pension Commission
29-Jan-25	Scrab Steel Cabard	2,850	2,850	Pension Commission
29-Jan-25	Scrab Wall Fan	11,400	11,400	Pension Commission
29-Jan-25	Scrab Celling Fan	1,900	1,900	Pension Commission
29-Jan-25	Scrab Window Unit A.C	45,000	45,000	Pension Commission
29-Jan-25	Scrab Wooding tables	1,900	1,900	Pension Commission
29-Jan-25	Scrab Open signal	11,875	11,875	Pension Commission
30-Jan-25	Scrab Solar Panel	22,800	22,800	SEMA
30-Jan-25	Scrab 15kva Generator	114,000	114,000	SEMA

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

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

30-Jan-25	Scrab inverter maching	4,750	4,750	SEMA
30-Jan-25	Scrab H.P Desk Top Printer	11,400	11,400	SEMA
30-Jan-25	Scrab Standing Fan	2,850	2,850	SEMA
30-Jan-25	Scrab double door fridge	17,100	17,100	Head of Service
30-Jan-25	Scrab Window t A.C	11,400	11,400	Head of Service
30-Jan-25	Scrab Chairs	9,500	9,500	Head of Service
30-Jan-25	Scrab Woodin tables	17,100	17,100	Head of Service
30-Jan-25	Scrab Single Door Fridge	14,250	14,250	Head of Service
30-Jan-25	Scrab 14 Inches Television	4,750	4,750	Head of Service
30-Jan-25	Scrab 21 Inches Television	4,750	4,750	Head of Service
30-Jan-25	Scrab 500 V.A Stabilizer	28,500	28,500	Head of Service
30-Jan-25	Scrab 2000 V.A Stabilizer	7,600	7,600	Head of Service
30-Jan-25	Scrab A seater cushioning	13,300	13,300	Ministry of Finance
30-Jan-25	Scrab set of cushioning	9,500	9,500	Ministry of Finance
3-Feb-25	Scrab window unit table	36,500	36,500	CSC
17-Mar-25	Scrab over head tank	150,000	150,000	3rd Republic
7-Apr-25	Scrab window door	17,500	17,500	RUWASSA
7-Apr-25	Scrab window frame ad	88,000	88,000	RUWASSA
7-Apr-25	Scrab Television	45,000	45,000	RUWASSA
7-Apr-25	Scrab tank & pumps	100,000	100,000	Water Board
7-Apr-25	Scrab overhead tank	100,000	100,000	Water Board
7-Apr-25	Scrab 6mm mental iron	120,000	120,000	Water Board
7-Apr-25	Scrab overhead tank	188,000	188,000	Water Board
7-Apr-25	Scrab Gen. over head tanks	35,000	35,000	Water Board

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

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

7-Apr-25	Scrab Gen. over head tanks	20,000	20,000	Water Board
7-Apr-25	Scrab Gen. set	25,000	25,000	Water Board
7-Apr-25	Scrab Gen. over head tanks	20,000	20,000	Water Board
7-Apr-25	Scrab Gen. GIA Pes	35,000	35,000	Water Board
7-Apr-25	Scrab Diesel tank/ Gen.	30,000	30,000	Water Board
7-Apr-25	Scrab Gen. over head tanks	150,000	150,000	Water Board
7-Apr-25	Scrab Gen. over head tanks	200,000	200,000	Water Board
	TOTAL	2,418,872	2,418,872	

Explanatory Note

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

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 7

Salaries & Wages

S/N	Details	YEAR ENDED 31 DECEMBER 2025			YEAR 2024
7.1	Personnel Costs:	Actual	Original Budget	Final Budget	Actual
	Administrative Sector	13,369,518,964.50	13,032,456,964.00	14,352,256,964.00	6,847,848,813
	Economic Sector	4,954,912,231.10	6,442,243,952.00	6,444,743,952.00	3,992,666,455
	Social Sector	34,494,209,482.65	46,133,914,838.00	37,675,414,838.00	26,884,005,391
	Law & Justice	5,540,275,562.44	6,567,704,463.00	6,217,704,463.00	5,121,451,399
	Grand Total	58,358,916,240.69	72,176,320,217.00	64,690,120,217.00	42,845,972,057

	Administrative Sector				
	Admin Code & Description	Actual	Original Budget	Final Budget	Varianace
	011100100100 Government House Salary	369,031,914.65	392,811,588.00	392,811,588.00	23,779,673.35
	011100100100 Govt. House Salary of Kogi United & Kogi Queens.	118,200,000.00	64,025,000.00	184,025,000.00	65,825,000.00
	011100100100 Govt. House Salary of Vigilante Group	2,388,280,965.50	851,767,085.00	2,451,767,085.00	63,486,119.50
	011100100200 Deputy Governors' Office	70,196,836.30	78,774,221.00	78,774,221.00	8,577,384.70
	011100800100 Emergency Management Agency	42,260,516.18	39,182,689.00	39,482,689.00	(2,777,827.18)
	011103500100 Kogi State Pension Commission	106,076,127.09	101,000,000.00	101,000,000.00	(5,076,127.09)
	011200100100 Kogi State House of Assembly	665,369,527.82	553,902,261.00	648,902,261.00	(16,467,266.82)
	012300100100 Ministry of Information & Communication	130,731,065.07	162,401,306.00	162,401,306.00	31,670,240.94
	012300300100 Kogi State Broadcasting Corporation	188,367,736.58	218,464,512.00	218,464,512.00	30,096,775.42
	012301300100 Kogi State Newspaper Corporation	76,327,613.08	98,002,839.00	98,002,839.00	21,675,225.92
	012400200100 Kogi State Fire Agency	61,046,039.50	77,481,408.00	77,481,408.00	16,435,368.50
	012500100100 Office of the Head of Civil Service	452,455,166.87	480,548,193.00	480,548,193.00	28,093,026.13
	014000100100 Office of the State Auditor-General	204,679,825.20	301,366,972.00	301,366,972.00	96,687,146.80
	014000200100 Office of the Local Govt. Auditor-General	86,808,443.92	152,495,865.00	152,495,865.00	65,687,421.08

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 7

Salaries & Wages

	014700100100 Civil Service Commission	76,480,793.00	70,838,650.00	71,538,650.00	(4,942,143.00)
	014900100100 Local Govt. Service Commission	55,951,921.97	55,498,561.00	55,498,561.00	(453,360.97)
	016100100100 Office of the Secretary to the State Govt.	122,900,572.94	171,620,242.00	171,620,242.00	48,719,669.06
	016100100100 Office of the Secretary to the State Govt. (Political Office Holders)	7,754,563,757.12	8,517,950,592.00	8,017,950,592.00	263,386,834.88
	016103700100Kogi State HAJJ Commission.	46,078,837.43	70,110,915.00	73,910,915.00	27,832,077.57
	016103800100 Christian Pilgrims Commission	13,984,255.08	25,673,629.00	25,673,629.00	11,689,373.92
	Administrative Sub-Sector Total	13,029,791,915.28	12,483,916,528.00	13,803,716,528.00	773,924,612.72

	Economic Sector	Actual	Original Budget	Final Budget	Varianace
	021500100100 Ministry of Agriculture	658,527,142.84	698,240,455.00	698,240,455.00	39,713,312.16
	021500300100 Kogi Agricultural Development Project (ADP)	361,288,211.89	482,684,604.00	482,684,604.00	121,396,392.11
	021500500100 Kogi Agro-Allied Company	77,552,558.32	82,557,192.00	82,557,192.00	5,004,633.68
	021500600100 Kogi Land Development Board.	23,771,123.44	30,212,733.00	30,212,733.00	6,441,609.56
	022000100100 Finance, Budget & Economic Planning.	201,100,412.45	252,196,970.00	252,196,970.00	51,096,557.55
	022000110100 Budget & Economic Planning	103,596,222.08	150,246,564.00	150,246,564.00	46,650,341.92
	022000700100 Office of the Accountant-General	384,760,757.69	613,270,741.00	613,270,741.00	228,509,983.31
	022200100100 Ministry of Commerce & Industry	137,650,030.98	197,311,450.00	197,311,450.00	59,661,419.02
	022900100100 Ministry of Transport	117,225,810.87	131,250,000.00	131,250,000.00	14,024,189.13
	023400100100 Ministry of Works & Housing	287,241,584.30	378,384,983.00	378,384,983.00	91,143,398.70
	023400300100 Road Maintenance Agency	52,834,659.65	61,623,824.00	61,623,824.00	8,789,164.35
	023600100100 Ministry of Culture & Tourism	62,623,299.58	99,098,662.00	99,098,662.00	36,475,362.42
	023600300100 Council for Arts & Culture	101,548,932.57	132,832,537.00	132,832,537.00	31,283,604.43
	023605200100 Hotel & Tourism Board	10,860,673.83	15,468,572.00	15,468,572.00	4,607,898.17
	025200100100 Ministry of Water Resources.	86,457,664.70	123,778,873.00	123,778,873.00	37,321,208.30
	025210200100 Kogi State Water Board	80,291,062.24	119,032,860.00	119,032,860.00	38,741,797.76

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 7

Salaries & Wages

	025300100100 Bureau for Lands & Urban Development	270,101,503.92	390,000,000.00	390,000,000.00	119,898,496.08
	22000800100 Kogi Stae Internal Revenue Service	1,653,694,919.41	1,999,578,629.00	1,999,578,629.00	345,883,709.59
	025300900100 Kogi State Town Planning & Dev. Board	173,079,086.59	199,585,247.00	199,585,247.00	26,506,160.41
	026200100100 Ministry of Rural Development	74,650,582.81	152,326,056.00	152,326,056.00	77,675,473.19
	Economic Sub-Sector Total	4,918,856,240.17	6,309,680,952.00	6,309,680,952.00	1,390,824,711.83

	Social Sector	Actual	Original Budget	Final Budget	Varianace
	051300100100 Ministry of Youth & Sport	73,853,069.38	109,294,539.00	189,294,539.00	115,441,469.62
	051300200100 Kogi State Sport Council	90,630,430.74	127,521,241.00	127,521,241.00	36,890,810.26
	051400100100 Ministry of Women Affairs & Social Dev.	150,464,898.19	203,125,612.00	203,125,612.00	52,660,713.81
	051700100100 Ministry of Education, Science & Tech.	307,233,858.02	388,905,642.00	388,905,642.00	81,671,783.98
	051700200100 State Universal Basic Education Board	294,437,187.72	370,760,791.00	370,760,791.00	76,323,603.28
	051700800100 Kogi Library Board	21,572,035.70	35,000,000.00	35,000,000.00	13,427,964.30
	051700900100 Adult & Non-Formal Education Board	55,632,983.03	87,853,873.00	87,853,873.00	32,220,889.97
	051701800100Kogi State Polytechnic, Lokoja	4,179,697,615.87	5,002,426,531.00	4,002,426,531.00	(177,271,084.87)
	051701900100 College of Education, Ankpa	1,773,300,434.93	2,483,754,660.00	1,983,754,660.00	210,454,225.07
	051702000100 College of Education Technical, Mopa	981,847,426.71	1,206,230,316.00	1,206,230,316.00	224,382,889.29
	051702100100 Prince Abubakar Audu University, Anyigba	3,798,996,238.35	4,593,099,270.00	3,743,099,270.00	(55,896,968.35)
	051702500100 Confluence University of Science & Technology (CUSTECH), Osara	1,313,969,858.30	1,909,058,317.00	1,409,058,317.00	95,088,458.70
	051705400100 Kogi State Science, Technology Education & Teaching Service Commission	8,352,370,682.85	9,960,893,261.00	7,960,893,261.00	(391,477,421.85)
	051705600100 State Scholarship Board	14,849,142.76	14,190,206.00	14,190,206.00	(658,936.76)
	051706500100 Nigeria-Korea Friendship Institute	155,125,767.85	255,859,415.00	255,859,415.00	100,733,647.15
	051702200100 Kogi State University, Kabba	374,020,110.31	1,052,537,789.00	552,537,789.00	178,517,678.69

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 7

Salaries & Wages

052100100100 Ministry of Health	647,780,421.74	869,800,488.00	869,800,488.00	222,020,066.26
052100100100 Ministry of Health NYSC Doctors & Midwives Schemes	34,683,600.00	37,834,900.00	37,834,900.00	3,151,300.00
052100300100 Primary Healthcare Development Agency	179,178,522.25	299,303,434.00	299,303,434.00	120,124,911.75
052102600100 Kogi State University Teaching Hospital, Anyigba	642,477,989.47	1,502,433,188.00	652,433,188.00	9,955,198.53
052102700100 Kogi State Specialist Hospital, Lokoja	1,864,764,588.02	2,138,894,479.00	1,838,894,479.00	(25,870,109.02)
052110200100 Kogi State Hospital Management Board	5,150,704,898.93	6,697,365,449.00	4,847,365,449.00	(303,339,449.93)
052110400100 College of Nursing & Midwifery, Obangede	465,252,417.13	711,334,262.00	711,334,262.00	246,081,844.87
052110600100 College of Health Science & Tech., Idah	497,268,786.61	713,684,591.00	713,684,591.00	216,415,804.39
052102800100 Kogi State Reference Hospital, Okene	610,112,256.15	1,976,533,815.00	1,676,533,815.00	1,066,421,558.85
053500100100 Ministry of Environment	222,222,971.88	300,364,259.00	300,364,259.00	78,141,287.12
053501600100 State Environmental Protection Agency	63,051,893.91	70,896,419.00	70,896,419.00	7,844,525.09
053505300100 Sanitation & Waste Management Board	431,299,896.43	645,964,714.00	645,964,714.00	214,664,817.57
053505300100 Sanitation & Waste Management Board (100 Adhoc Staff)	18,000,000.00	19,500,000.00	19,500,000.00	1,500,000.00
055100100100 Ministry of Local Government & Chieftancy Affairs	127,579,629.49	166,321,218.00	166,321,218.00	38,741,588.51
055100100100 Ministry of Local Government & Chieftancy Affairs (Traditional Rulers)	1,128,150,000.00	1,505,600,000.00	1,505,600,000.00	377,450,000.00
Economic Sub-Sector Total	34,020,529,612.73	45,456,342,679.00	36,886,342,679.00	2,865,813,066.27

	Law & Justice Sector	Actual	Original Budget	Final Budget	Varianace
031801100100 Kogi State Judicial Service Commission		161,249,522.46	196,411,856.00	196,411,856.00	35,162,333.54
031805100100 High Court of Justice		3,349,154,858.07	3,233,346,870.00	3,353,346,870.00	4,192,011.93
031805200100 Customary Court of Appeal		599,737,144.41	778,703,149.00	778,703,149.00	178,966,004.59
031805300100 Sharia Court of Appeal		590,526,086.94	1,314,238,937.00	814,238,937.00	223,712,850.06

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 7

Salaries & Wages

	032600100100 Ministry of Justice	529,939,718.02	699,449,290.00	699,449,290.00	169,509,571.98
	Law & Justice Sub-Sector Total	5,230,607,329.90	6,222,150,102.00	5,842,150,102.00	611,542,772.10

Wages/Auxillary Staff Allowance

B	Administrative Sector	Economic Code	Actual	Original Budget	Final Budget
	016105500100 State Security Trust Fund	21010104 Auxiliary Staff	3,941,305.22	5,000,000.00	5,000,000.00
	011100100100 Government House Admin	21020136: Police Special Contabulary Allow.	156,600,000.00	200,000,000.00	200,000,000.00
	011200300100 Kogi State House of Assembly	21020126 Legislative Duty Allowance	60,330,000.00	75,101,994.00	75,101,994.00
	011200300100 Kogi State House of Assembly	21020127 Outfit Allowance	42,300,000.00	68,438,442.00	68,438,442.00
	011200300100 Kogi State House of Assembly	21020115 Staff Welfare Allowance	20,000,000.00	20,000,000.00	20,000,000.00
	011200300100 Kogi State House of Assembly	21020123 Furniture Allowance	50,000,000.00	80,000,000.00	80,000,000.00
	012500100100 Office of the Head of Civil Service	21020105 Furniture Allow/ 1st 28- Days Allowance	6,555,744.00	100,000,000.00	100,000,000.00
	Total		339,727,049.22	548,540,436.00	548,540,436.00

	Economic Sector	Economic Code	Actual	Original Budget	Final Budget
	022000700100 Office of The Accountant General	21020113 Allow for Casual Laborers & ITF Attachment	960,000.00	6,000,000.00	6,000,000.00
	023400300100 Road Maintenance Agency	21010104 Auxiliary Staff	1,080,000.00	1,098,000.00	1,098,000.00
	022200700100 Kogi State Enterprises Development Agency	21010104 Auxiliary Staff	3,550,000.00	48,000,000.00	48,000,000.00
	025210300100 Rural Water & Sanitation Agency (RUWASSA)	21010104 Auxiliary Staff	1,260,000.00	1,465,000.00	1,465,000.00
	025300100100 Bureau For Lands And Urban Development	21010104 Auxiliary Staff	28,255,990.93	26,000,000.00	28,500,000.00

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 7

Salaries & Wages

	025300200100 Kogi State Utility Infrastructure Management And Compliance Agency	21010104 Auxiliary Staff	950,000.00	50,000,000.00	50,000,000.00
	Total		36,055,990.93	132,563,000.00	135,063,000.00

	Law & Justice Sector	Economic Code	Actual	Original Budget	Final Budget
	031805100100 High Court of Justice	21020122 Recess Allow./ Vacation & Research Allow for Judges	114,000,000.00	88,000,000.00	118,000,000.00
	031805100100 High Court of Justice	21020128 Housing Allowance for Judges	76,088,232.00	87,000,000.00	87,000,000.00
	031805100100 High Court of Justice	21020130 Furniture Allowance for Chief Registrar/JSC Secretary	875,000.54	3,500,000.00	3,500,000.00
	031805200100 Customary Court of Appeal	21020122 Recess Allowance/Vacation & Research Allowance for Judges	33,295,000.00	43,902,000.00	43,902,000.00
	031805200100 Customary Court of Appeal	21020128 Housing Allowance for Judges	4,250,000.00	25,200,000.00	25,200,000.00
	031805300100 Sharia Court of Appeal	21020122 Recess Allowance/Vacation & Research Allowance for Judges	25,000,000.00	25,000,000.00	25,000,000.00
	031805300100 Sharia Court of Appeal	21020128 Housing Allowance for Judges	56,160,000.00	72,952,361.00	72,952,361.00
	Total		309,668,232.54	345,554,361.00	375,554,361.00

	Social Sector	Economic Code	Actual	Original Budget	Final Budget
	051400200100 Kogi State office for Disability Affairs	21010104 Auxiliary Staff	1,765,000.00	6,102,259.00	6,102,259.00
	051700800100 Kogi Library Board	21010104 Auxiliary Staff	240,000.00	250,000.00	250,000.00
	051701800100 Kogi State Polytechnic, Lokoja	21010104 Auxiliary Staff	12,497,245.55	36,800,000.00	36,800,000.00

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 7

Salaries & Wages

051701800100	Kogi State Polytechnic, Lokoja	21020105 Furniture Allowance	9,000,000.00	25,000,000.00	25,000,000.00
051701900100	College of Education, Ankpa	21010104 Auxiliary Staff	4,201,252.45	5,000,000.00	5,000,000.00
051701900100	College of Education, Ankpa	21020114 Board Members/Earned Allowances	98,750.00	12,000,000.00	12,000,000.00
051701900100	College of Education, Ankpa	21020115 Staff Welfare Allowances	39,000.00	5,000,000.00	5,000,000.00
051702100100	Prince Abubakar Audu University, Anyigba	21010104 Auxiliary Staff	49,957,600.00	30,000,000.00	50,000,000.00
051702100100	Prince Abubakar Audu University, Anyigba	21020132 Sabbatical/Visiting Lecturer Allowance	28,320,000.00	200,000,000.00	200,000,000.00
051702500100	Confluence University of Science And Technology (Custech), Osara	21010104 Auxiliary Staff	97,460,677.97	80,000,000.00	100,000,000.00
051702500100	Confluence University of Science And Technology (Custech), Osara	21020132 Sabbatical/Visiting Lecturer Allowance	45,375,143.09	85,000,000.00	55,000,000.00
051702500100	Confluence University of Science And Technology (Custech), Osara	21020109 Medical Allowance	9,500,000.00	20,000,000.00	20,000,000.00
051702500100	Confluence University of Science And Technology (Custech), Osara	21010109 Salary of Vigilante Group	57,817,000.00	35,000,000.00	65,000,000.00
051705400100	Kogi State Science, Technology Education & Teaching Service Commission	21010104 Auxiliary Staff	8,390,000.00	3,500,000.00	10,500,000.00
051706500100	Nigeria-Korea Friendship Institute	21010104 Auxiliary Staff	4,840,000.00	7,000,000.00	7,000,000.00
052100100100	Ministry of Health	21020107 NYSC Allowances	17,005,400.00	37,834,900.00	37,834,900.00
052100100100	Ministry of Health	21020129 Mid-Wives Service Scheme (MSS) Allowance	17,758,800.00	24,085,000.00	29,585,000.00
052102600100	Prince Abubakar Audu University Teaching Hospital, Anyigba	21020113 Allowances For Casual Laborers And IT Attachment	41,785,000.00	15,000,000.00	45,000,000.00

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 7

Salaries & Wages

	052102700100 Kogi State Specialist Hospital, Lokoja	21010104 Auxiliary Staff	34,472,000.00	13,500,000.00	35,500,000.00
	052110200100 Kogi State Hospital Management Board	21020105 Furniture Allowance	1,311,000.00	7,000,000.00	7,000,000.00
	052110400100 College of Nursing And Midwifery, Obangede	21010104 Auxiliary Staff	13,846,000.86	10,000,000.00	17,000,000.00
	053505300100 Sanitation & Waste Management Board	21010104 Auxiliary Staff	18,000,000.00	19,500,000.00	19,500,000.00
	Total		473,679,869.92	677,572,159.00	789,072,159.00

16 a	Summary of Staff Salary				
	Details	Actual	Original Budget	Final Budget	
	Administrative Sector:	13,029,791,915.28	12,483,916,528.00	13,803,716,528.00	
	Economic Sector:	4,918,856,240.17	6,309,680,952.00	6,309,680,952.00	
	Social Sector:	34,020,529,612.73	45,456,342,679.00	36,886,342,679.00	
	Law & Justice	5,230,607,329.90	6,222,150,102.00	5,842,150,102.00	
	Grand Total	57,199,785,098.08	70,472,090,261.00	62,841,890,261.00	

16 b	Wages/Auxillary Staff Allowance	2024			
	Details	Actual	Original Budget	Final Budget	
	Administrative Sector:	339,727,049.22	548,540,436.00	548,540,436.00	
	Economic Sector:	36,055,990.93	132,563,000.00	135,063,000.00	
	Social Sector:	473,679,869.92	677,572,159.00	789,072,159.00	
	Law & Justice	309,668,232.54	345,554,361.00	375,554,361.00	
	Grand Total	1,159,131,142.61	1,704,229,956.00	1,848,229,956.00	

	Summary of Personnel Cost				
	Sector	Salary of Staff	Auxillary Staff Allowances	Total (Actual)	Budget
	Administrative Sector:	13,029,791,915.28	339,727,049.22	13,369,518,964.50	14,352,256,964.00
	Economic Sector:	4,918,856,240.17	36,055,990.93	4,954,912,231.10	6,444,743,952.00

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 7

Salaries & Wages

	Social Sector:	34,020,529,612.73	473,679,869.92	34,494,209,482.65	37,675,414,838.00
	Law & Justice	5,230,607,329.90	309,668,232.54	5,540,275,562.44	6,217,704,463.00
	Total	57,199,785,098.08	1,159,131,142.61	58,358,916,240.69	64,690,120,217.00

PERSONNEL ANALYSIS

	Description	Year ended 31 December 2025			Year ended 31 December 2024
		Actual	Budget	Variance	Actual
	Total No. of Employee at the Beginning of the Year.	29,634	29,684	50	28,292
	Total No. of Employee Employed During the Year	1,739	1,782	43	3,578
	Total No. of Employees Retired/Left During the Year	1,254	1,274	20	2,236
	No. of Employees at the End of the Year.	30,119	30,192	73	29,634

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
ADMINISTRATIVE SECTOR:				
011100100100 GOVERNMENT HOUSE				
22020101	Local Travels And Transport - Training	111,500,000.00	111,500,000.00	-
22020102	Travel And Transport - Others	360,000,000.00	360,000,000.00	-
22020104	International Travel And Transport - Others	215,000,000.00	2,015,000,000.00	1,972,394,709.00
22020108	Travel Operation And Logistics	100,000,000.00	1,150,000,000.00	1,095,176,329.00
22020203	Water Rate	3,000,000.00	3,000,000.00	-
22020204	Electricity Bill /Charges	50,000,000.00	50,000,000.00	-
22020205	Telephone Charges	5,660,000.00	5,660,000.00	-
22020206	Satellite Broadcasting Access Charges	15,000,000.00	15,000,000.00	-
22020301	Office Stationery/ Computer Consumable	100,000,000.00	100,000,000.00	5,160,000.00
22020305	Uniforms And Other Clothings	20,000,000.00	20,000,000.00	-
22020306	Food Stuff /Catering Materials Supplies	483,048,000.00	333,048,000.00	288,000,000.00
22020323	Office And General Expenses	5,000,000,000.00	8,100,000,000.00	8,038,734,410.00
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	300,000,000.00	300,000,000.00	287,301,023.00
22020402	Maintenance Of Office Furniture And Fittings	100,000,000.00	100,000,000.00	-
22020403	Maintenance Of Office Building / Residential Qtrs	100,000,000.00	480,000,000.00	254,867,777.29
22020404	Maintenance Of Plants /Generators	500,000,000.00	600,000,000.00	453,009,090.72
22020405	Maintenance Of Office Equipment	20,000,000.00	20,000,000.00	7,560,000.00
22020406	Cattle Dam Maintenance	3,000,000.00	3,000,000.00	-
22020428	Up-Keep Of Government House/ Government Lodge	50,000,000.00	50,000,000.00	-
22020432	Maintenance Of Broadcasting Equipment/ Ict Equipment/Government House Broadband Connectivitty And Ict Expenses	70,000,000.00	70,000,000.00	-
22020501	Local Training	20,000,000.00	173,000,000.00	123,808,870.00
22020502	International Training	20,000,000.00	20,000,000.00	17,574,004.00
22020518	Industrial Training/Attachment	10,000,000.00	10,000,000.00	-
22020601	Security Services Expenses	265,000,000.00	265,000,000.00	17,125,000.00
22020603	Residential Rent/Hire Of Private Houses	200,000,000.00	200,000,000.00	22,602,250.00
22020604	Security Votes (Including Operations)	4,000,000,000.00	200,000,000.00	-

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22020605	Cleaning, Fumigation, Environmental/ Monthly Sanitation And Janitorial Service	250,000,000.00	250,000,000.00	48,742,999.98
22020606	Monitoring & Evaluation System	73,000,000.00	73,000,000.00	10,000,000.00
22020609	Special Security Expenses /State And Federal	7,000,000,000.00	42,450,959,861.00	41,764,418,434.00
22020625	Assistance To N.Y.S.C/Financial Assistance To Csos/Ngos/Assistance To Students' Association	80,000,000.00	80,000,000.00	-
22020650	Research And Documentation	100,000,000.00	100,000,000.00	23,000,000.00
22020672	Refunds Of Various Expenses In Respect Of Government Activities Carried Out With Personnel Money	600,000,000.00	600,000,000.00	365,325,840.00
22020673	Subscription (Investment)	22,240,000.00	22,240,000.00	-
22020691	Gender-Based Violence(Gbv) Responsive Service Delivery	5,000,000.00	45,000,000.00	40,000,000.00
22020701	Consultancy Services/ Financial Consulting	20,000,000.00	20,000,000.00	-
22020801	Motor Vehicle Fuel Cost	600,000,000.00	250,000,000.00	155,250,000.00
22020806	Diesel Expenses	700,000,000.00	200,000,000.00	-
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	2,000,000,000.00	5,200,000,000.00	5,196,411,640.00
22021002	Postages, Publicity And Advertisement	80,000,000.00	80,000,000.00	-
22021003	Celebration/ Remembrance Day	100,000,000.00	100,000,000.00	67,000,000.00
22021007	Sustainable Development Goals (Sdgs) Running Cost	200,000,000.00	200,000,000.00	-
22021012	Medical Expenses (Local & International)	300,000,000.00	500,000,000.00	477,153,260.00
22021014	Annual Budget Expenses And Administration	30,000,000.00	30,000,000.00	22,500,000.00
22021015	Subscription To Professional Bodies/ Parliamentary /Annual International Bar Association Conference/ Annual Retreat For Public Office Holders	50,000,000.00	50,000,000.00	-
22021019	Burial Expenses	12,000,000.00	132,000,000.00	127,900,000.00
22040113	Grants, Subvention, Donations & Redemption Of Pledges	120,000,000.00	320,000,000.00	110,000,000.00
22080109	Financial Assistance To Nigeria Legion -Ex Servicemen	7,000,000.00	7,000,000.00	-
22080110	Fuel Subsidy Removal Palliatives	1,000,000,000.00	200,000,000.00	-
22080119	Financial Assistance To Needies	1,000,000,000.00	700,000,000.00	460,435,497.50
22080123	Kogi State Social Investment Programme	50,000,000.00	50,000,000.00	-
Sub-Total		26,520,448,000.00	66,414,407,861.00	61,451,451,134.49

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
011100100200 DEPUTY GOVERNORS OFFICE				
22020102	Travel And Transport - Others	305,000,000.00	305,000,000.00	88,648,000.00
22020108	Travel Operation And Logistics	40,000,000.00	40,000,000.00	13,100,000.00
22020201	Internet Access Charges	-	35,000,000.00	-
22020203	Water Rate	7,000,000.00	7,000,000.00	-
22020204	Electricity Bill /Charges	3,000,000.00	3,000,000.00	-
22020205	Telephone Charges	6,000,000.00	6,000,000.00	-
22020301	Office Stationery/ Computer Consumable	60,000,000.00	60,000,000.00	1,200,000.00
22020302	Newspapers, Magazines, Journals And Periodicals	5,000,000.00	5,000,000.00	360,000.00
22020313	Purchase Of Rain Boot	100,000.00	100,000.00	-
22020323	Office And General Expenses	100,050,000.00	100,050,000.00	35,040,000.00
22020327	Emergency Relief Disaster /Purchase Of Relieve Materials Loading And Off Loading	100,000,000.00	100,000,000.00	-
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	61,000,000.00	61,000,000.00	41,120,000.00
22020402	Maintenance Of Office Furniture And Fittings	42,000,000.00	42,000,000.00	-
22020403	Maintenance Of Office Building / Residential Qtrs	365,600,000.00	365,600,000.00	220,533,000.00
22020404	Maintenance Of Plants /Generators	62,000,000.00	62,000,000.00	24,000,000.00
22020405	Maintenance Of Office Equipment	15,800,000.00	15,800,000.00	-
22020501	Local Training	7,200,000.00	7,200,000.00	-
22020502	International Training	10,000,000.00	10,000,000.00	-
22020511	Workshops, Seminars & Conferences	10,000,000.00	10,000,000.00	-
22020518	Industrial Training/Attachment	300,000.00	300,000.00	-
22020625	Assistance To N.Y.S.C/Financial Assistance To Csos/Ngos/Assistance To Students' Association	3,000,000.00	3,000,000.00	-
22020657	Committees Work Expenses/ Allowances	120,000,000.00	120,000,000.00	120,000,000.00
22020671	Nans News Processing /Entertainment, Public Relations And Hospitality/ Media Expenses	1,200,000.00	1,200,000.00	-
22020801	Motor Vehicle Fuel Cost	8,400,000.00	8,400,000.00	-
22020802	Other Transport Equipment Fuel Cost	1,200,000.00	1,200,000.00	-
22020803	Plants/ Generator Fuel Cost	10,000,000.00	10,000,000.00	-
22020804	Cooking Gas /Fuel Cost	2,000,000.00	2,000,000.00	-

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	80,000,000.00	80,000,000.00	41,724,500.00
22021002	Postages, Publicity And Advertisement	10,000,000.00	10,000,000.00	600,000.00
22021010	All Sport Competition Expenses	-	11,000,000.00	-
22021012	Medical Expenses (Local & International)	7,000,000.00	7,000,000.00	-
22021013	Recruitment And Appointment Cost /Promotion Expenses/ Discipline Cost	100,000,000.00	100,000,000.00	-
22021014	Annual Budget Expenses And Administration	400,000.00	400,000.00	-
22021019	Burial Expenses	1,200,000.00	1,200,000.00	-
22021033	Printing Of All Essential Document	5,000,000.00	5,000,000.00	-
Sub-Total		1,549,450,000.00	1,595,450,000.00	586,325,500.00

011100800100 EMERGENCY MANAGEMENT AGENCY

22020101	Local Travels And Transport - Training	300,000.00	300,000.00	25,000.00
22020102	Travel And Transport - Others	500,000.00	500,000.00	50,000.00
22020108	Travel Operation And Logistics	400,000.00	400,000.00	62,500.00
22020301	Office Stationery/ Computer Consumable	400,000.00	400,000.00	290,000.00
22020302	Newspapers, Magazines, Journals And Periodicals	200,000.00	200,000.00	62,500.00
22020323	Office And General Expenses	2,500,000.00	2,500,000.00	1,771,000.00
22020327	Emergency Relief Disaster /Purchase Of Relieve Materials Loading And Off Loading	18,500,000.00	100,000,000.00	5,595,000.00
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	500,000.00	500,000.00	253,000.00
22020402	Maintenance Of Office Furniture And Fittings	200,000.00	200,000.00	10,000.00
22020404	Maintenance Of Plants /Generators	200,000.00	200,000.00	16,600.00
22020405	Maintenance Of Office Equipment	150,900.00	150,900.00	5,000.00
22020441	Health Facilities Maintenance Expenses	100,000.00	100,000.00	30,000.00
22020501	Local Training	400,000.00	400,000.00	10,000.00
22020511	Workshops, Seminars & Conferences	600,000.00	600,000.00	10,000.00
22020672	Refunds Of Various Expenses In Respect Of Government Activities Carried Out With Personnel Money	100,000.00	100,000.00	7,000.00
22020699	Statistical Investigation/ Data Collection/ Capturing Of Poor & Vulnerable People Data	300,000.00	300,000.00	-
22020801	Motor Vehicle Fuel Cost	300,000.00	300,000.00	295,000.00

KOGI STATE GOVERNMENT OF NIGERIA				
NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025				
SUPPLEMENTARY NOTE TO NOTE 9				
CONSOLIDATED SCHEDULE TO OVERHEAD				
Code	Description	Original Budget	Final Budget	Actuals
22020803	Plants/ Generator Fuel Cost	100,000.00	100,000.00	-
22020901	Bank Charges (Other Than Interest) /Special Conveyance & Bank Charges	60,000.00	60,000.00	3,000.00
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	390,000.00	390,000.00	288,400.00
22021002	Postages, Publicity And Advertisement	400,000.00	400,000.00	28,000.00
22021033	Printing Of All Essential Document	200,000.00	200,000.00	25,000.00
22021059	Land Compensation /Plot Beaconsing Expenses /Compensation On Disaster	-	35,000,000.00	34,200,000.00

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
Sub-Total		26,800,900.00	143,300,900.00	43,037,000.00
011101000100 BUREAU OF PUBLIC PROCUREMENT (BPP)				
22020102	Travel And Transport - Others	8,000,000.00	13,000,000.00	9,489,400.00
22020213	E-Procurement Website Creation And Maintenance Expenses	500,000,000.00	100,000,000.00	-
22020301	Office Stationery/ Computer Consumable	2,500,000.00	2,500,000.00	2,465,840.00
22020302	Newspapers, Magazines, Journals And Periodicals	2,161,125.00	2,161,125.00	-
22020323	Office And General Expenses	8,000,000.00	8,000,000.00	7,825,500.00
22020340	Publication Of Quarterly Procurement Journal (Ogp)	10,000,000.00	10,000,000.00	-
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	7,000,000.00	10,000,000.00	9,767,410.00
22020402	Maintenance Of Office Furniture And Fittings	40,000,000.00	37,000,000.00	12,856,010.00
22020501	Local Training	200,000,000.00	220,000,000.00	218,361,750.00
22020502	International Training	-	50,000,000.00	2,500,000.00
22020522	Training Of Public Institution Procurement/Prs Officers On Open Contracting Data Standards (Ogp)	10,000,000.00	10,000,000.00	1,790,000.00
22020602	Office Rent	5,000,000.00	5,000,000.00	3,000,000.00
22020606	Monitoring & Evaluation System	70,000,000.00	65,000,000.00	6,654,000.00
22020668	Procurement Audit To Mdass, Parastatals And Institutions	150,000,000.00	150,000,000.00	145,595,000.00
22020701	Consultancy Services/ Financial Consulting	20,000,000.00	20,000,000.00	3,000,000.00
22020901	Bank Charges (Other Than Interest) /Special Conveyance & Bank Charges	150,000.00	150,000.00	58,982.05
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	2,500,000.00	2,500,000.00	454,000.00
22021025	Strategies Development Plan/ Policy Formulation Expenses/ Research And Survey/ Review Of The State Education Strategic Plan	2,000,000.00	2,000,000.00	-
22021033	Printing Of All Essential Document	15,000,000.00	15,000,000.00	6,736,600.00

KOGI STATE GOVERNMENT OF NIGERIA				
NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025				
SUPPLEMENTARY NOTE TO NOTE 9				
CONSOLIDATED SCHEDULE TO OVERHEAD				
Code	Description	Original Budget	Final Budget	Actuals
22021069	Board Meeting Expenses	5,000,000.00	5,000,000.00	-
22021092	Print And Distribute Copies Of Kogi State Procurement Law And Guidelines To Ensure Sustained Engagement And Improved Procurement Processes (Ogp)	10,000,000.00	10,000,000.00	5,500,000.00
22080119	Financial Assistance To Needies	4,000,000.00	4,000,000.00	2,380,000.00
Sub-Total		1,071,311,125.00	741,311,125.00	438,434,492.05
011103500100 KOGI STATE PENSION COMMISSION				
22020102	Travel And Transport - Others	23,000,000.00	23,000,000.00	10,588,125.00
22020108	Travel Operation And Logistics	11,800,000.00	11,800,000.00	-
22020204	Electricity Bill /Charges	150,000.00	150,000.00	-
22020205	Telephone Charges	2,500,000.00	2,500,000.00	-
22020301	Office Stationery/ Computer Consumable	6,200,000.00	6,200,000.00	500,000.00
22020302	Newspapers, Magazines, Journals And Periodicals	4,500,000.00	4,500,000.00	3,645,000.00
22020323	Office And General Expenses	22,100,000.00	25,100,000.00	24,860,000.00
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	6,700,000.00	6,700,000.00	-
22020402	Maintenance Of Office Furniture And Fittings	10,000,000.00	10,000,000.00	1,650,000.00
22020404	Maintenance Of Plants /Generators	14,500,000.00	14,500,000.00	1,660,000.00
22020405	Maintenance Of Office Equipment	21,500,000.00	21,500,000.00	782,222.00
22020441	Health Facilities Maintenance Expenses	750,000.00	750,000.00	-
22020501	Local Training	4,500,000.00	4,500,000.00	450,000.00
22020511	Workshops, Seminars & Conferences	5,000,000.00	5,000,000.00	-
22020701	Consultancy Services/ Financial Consulting	55,000,000.00	55,000,000.00	9,332,600.00
22020801	Motor Vehicle Fuel Cost	21,300,000.00	21,300,000.00	-
22020901	Bank Charges (Other Than Interest) /Special Conveyance & Bank Charges	500,000.00	500,000.00	-
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	21,500,000.00	21,500,000.00	2,585,000.00
22021002	Postages, Publicity And Advertisement	600,000.00	600,000.00	-
22021012	Medical Expenses (Local & International)	250,000.00	250,000.00	-
22021033	Printing Of All Essential Document	15,000,000.00	15,000,000.00	918,000.00
22040113	Grants, Subvention, Donations & Redemption Of Pledges	500,000.00	500,000.00	-

KOGI STATE GOVERNMENT OF NIGERIA				
NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025				
SUPPLEMENTARY NOTE TO NOTE 9				
CONSOLIDATED SCHEDULE TO OVERHEAD				
Code	Description	Original Budget	Final Budget	Actuals
Sub-Total		247,850,000.00	250,850,000.00	56,970,947.00
011111100100 KOGI STATE INVESTMENT PROMOTION & PUBLIC PRIVATE PARTNERSHIP AGENCY				
22020101	Local Travels And Transport - Training	5,190,000.00	5,190,000.00	250,000.00
22020102	Travel And Transport - Others	4,012,376.00	4,012,376.00	100,000.00
22020108	Travel Operation And Logistics	5,561,604.00	5,561,604.00	-
22020301	Office Stationery/ Computer Consumable	7,500,000.00	7,500,000.00	235,000.00
22020323	Office And General Expenses	210,190,000.00	60,190,000.00	20,281,500.00
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	3,595,000.00	3,595,000.00	-
22020402	Maintenance Of Office Furniture And Fittings	2,329,000.00	2,329,000.00	317,950.00
22020404	Maintenance Of Plants /Generators	2,500,000.00	2,500,000.00	-
22020432	Maintenance Of Broadcasting Equipment/ Ict Equipment/Government House Broadband Connectivity And Ict Expenses	15,000,000.00	15,000,000.00	-
22020501	Local Training	6,150,000.00	6,150,000.00	-
22020502	International Training	45,700,000.00	45,700,000.00	-
22020511	Workshops, Seminars & Conferences	52,000,000.00	52,000,000.00	-
22020518	Industrial Training/Attachment	5,000,000.00	5,000,000.00	-
22020609	Special Security Expenses /State And Federal	7,500,000.00	7,500,000.00	720,000.00
22020625	Assistance To N.Y.S.C/Financial Assistance To Csos/Ngos/Assistance To Students' Association	6,500,000.00	6,500,000.00	550,000.00
22020701	Consultancy Services/ Financial Consulting	125,000,000.00	260,000,000.00	250,000,000.00
22020801	Motor Vehicle Fuel Cost	6,142,000.00	6,142,000.00	2,260,000.00
22020901	Bank Charges (Other Than Interest) /Special Conveyance & Bank Charges	-	-	-
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	15,300,000.00	15,300,000.00	1,370,100.00
22021002	Postages, Publicity And Advertisement	5,114,000.00	5,114,000.00	350,000.00
22021004	Awareness, Enlightenment And Sensitization	7,217,800.00	7,217,800.00	-
22021012	Medical Expenses (Local & International)	557,000.00	557,000.00	-
22021033	Printing Of All Essential Document	100,000,000.00	250,000,000.00	211,549,945.34
Sub-Total		638,058,780.00	773,058,780.00	487,984,495.34

KOGI STATE GOVERNMENT OF NIGERIA				
NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025				
SUPPLEMENTARY NOTE TO NOTE 9				
CONSOLIDATED SCHEDULE TO OVERHEAD				
Code	Description	Original Budget	Final Budget	Actuals
016100100100 OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT				
22020101	Local Travels And Transport - Training	20,000,000.00	20,000,000.00	16,351,675.93
22020102	Travel And Transport - Others	7,000,000.00	13,000,000.00	12,263,943.55
22020104	International Travel And Transport - Others	15,000,000.00	150,000,000.00	2,000,000.00
22020201	Internet Access Charges	6,000,000.00	6,000,000.00	3,255,500.00
22020205	Telephone Charges	3,000,000.00	6,000,000.00	5,760,000.00
22020301	Office Stationery/ Computer Consumable	20,000,000.00	20,000,000.00	10,525,700.00
22020302	Newspapers, Magazines, Journals And Periodicals	1,000,000.00	1,000,000.00	-
22020323	Office And General Expenses	90,200,000.00	90,200,000.00	6,790,450.00
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	20,000,000.00	20,000,000.00	11,350,700.00
22020402	Maintenance Of Office Furniture And Fittings	5,000,000.00	5,000,000.00	3,276,050.00
22020403	Maintenance Of Office Building / Residential Qtrs	10,000,000.00	10,000,000.00	4,228,600.00
22020404	Maintenance Of Plants /Generators	20,000,000.00	20,000,000.00	5,297,500.00
22020405	Maintenance Of Office Equipment	10,000,000.00	10,000,000.00	1,133,700.00
22020501	Local Training	20,000,000.00	20,000,000.00	1,420,000.00
22020502	International Training	10,000,000.00	100,000,000.00	44,740,687.00
22020511	Workshops, Seminars & Conferences	10,000,000.00	100,000,000.00	5,177,400.00
22020517	Training And Logistic Support For Components Of Social Investment Programme	30,000,000.00	30,000,000.00	13,800,000.00
22020609	Special Security Expenses /State And Federal	100,000,000.00	100,000,000.00	8,726,893.00
22020623	Executive Council & Security Council Meeting Expenses	80,000,000.00	380,000,000.00	305,278,500.00
22020657	Committees Work Expenses/ Allowances	90,000,000.00	90,000,000.00	-
22020659	Modern Bee-Keeping Operational Expenses	4,200,000.00	4,200,000.00	-
22020671	Nans News Processing /Entertainment, Public Relations And Hospitality/ Media Expenses	10,000,000.00	10,000,000.00	2,202,200.00
22020672	Refunds Of Various Expenses In Respect Of Government Activities Carried Out With Personnel Money	1,000,000.00	12,500,000.00	11,501,500.00
22020801	Motor Vehicle Fuel Cost	25,000,000.00	33,000,000.00	32,566,680.90
22020806	Diesel Expenses	12,000,000.00	12,000,000.00	-
22020901	Bank Charges (Other Than Interest) /Special Conveyance & Bank Charges	2,000,000.00	2,000,000.00	46,429.20
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	50,000,000.00	85,000,000.00	83,984,200.00

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22021002	Postages, Publicity And Advertisement	3,600,000.00	3,600,000.00	3,126,600.00
22021003	Celebration/ Remembrance Day	219,469,623.00	250,000,000.00	162,592,500.00
22021012	Medical Expenses (Local & International)	2,000,000.00	2,000,000.00	-
22021014	Annual Budget Expenses And Administration	667,500.00	667,500.00	177,000.00
22021015	Subscription To Professional Bodies/Parliamentary /Annual International Bar Association Conference/ Annual Retreat For Public Office Holders	50,000,000.00	50,000,000.00	10,700,000.00
22021033	Printing Of All Essential Document	5,000,000.00	5,000,000.00	4,210,850.00
22021034	Nut.2.lec/Sbcc.To Conduct Quarterly Social And Behaviour Change Communcation Activities On Miyen Targeted At Adolescent At The Health Facilities	20,000,000.00	20,000,000.00	11,600,000.00
22021043	Northern Governors Forum Expenses	100,000,000.00	100,000,000.00	-
Sub-Total		1,072,137,123.00	1,781,167,500.00	784,085,259.58

016103800100 CHRISTIAN PILGRIMS COMMISSION

22020102	Travel And Transport - Others	1,043,120.00	1,543,120.00	1,167,000.00
22020104	International Travel And Transport - Others	100,727,000.00	100,727,000.00	11,434,911.25
22020106	Transportation Of Pilgrims To Abuja And Back To Lokoja Including Evacuation Of Official Luggage	5,836,340.00	5,836,340.00	-
22020203	Water Rate	4,170.00	4,170.00	-
22020204	Electricity Bill /Charges	300,000.00	300,000.00	-
22020205	Telephone Charges	30,000.00	30,000.00	-
22020301	Office Stationery/ Computer Consumable	480,000.00	480,000.00	75,000.00
22020302	Newspapers, Magazines, Journals And Periodicals	10,000.00	10,000.00	-
22020305	Uniforms And Other Clothings	852,605.00	852,605.00	-
22020323	Office And General Expenses	403,800.00	403,800.00	368,150.00
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	600,000.00	900,000.00	503,500.00
22020402	Maintenance Of Office Furniture And Fittings	224,890.00	524,890.00	305,000.00
22020403	Maintenance Of Office Building / Residential Qtrs	1,739,305.00	1,739,305.00	1,313,000.00
22020404	Maintenance Of Plants /Generators	300,000.00	300,000.00	65,000.00
22020405	Maintenance Of Office Equipment	71,900.00	71,900.00	13,000.00
22020417	Maintenance Of Hajj Camp At Gwagwalada /Abuja/ Screening Ground	419,000.00	419,000.00	-

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22020432	Maintenance Of Broadcasting Equipment/ Ict Equipment/Government House Broadband Connectivitty And Ict Expenses	263,830.00	263,830.00	-
22020441	Health Facilities Maintenance Expenses	117,119.00	117,119.00	-
22020501	Local Training	200,000.00	200,000.00	-
22020601	Security Services Expenses	250,500.00	250,500.00	30,000.00
22020701	Consultancy Services/ Financial Consulting	43,133.00	43,133.00	-
22020801	Motor Vehicle Fuel Cost	600,200.00	600,200.00	355,600.00
22020803	Plants/ Generator Fuel Cost	53,800.00	53,800.00	40,000.00
22020901	Bank Charges (Other Than Interest) /Special Conveyance & Bank Charges	200,749.00	200,749.00	10,995.09
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	859,900.00	859,900.00	373,200.00
22021002	Postages, Publicity And Advertisement	155,700.00	155,700.00	110,000.00
22021004	Awareness, Enlightenment And Sensitization	365,450.00	365,450.00	185,000.00
22021012	Medical Expenses (Local & International)	319,500.00	319,500.00	-
22021014	Annual Budget Expenses And Administration	307,600.00	307,600.00	127,000.00
22021019	Burial Expenses	100,000.00	100,000.00	-
22021024	Accounting For Fixed Assets/ Fixed Asset Audit/ External Audit Expenses	100,000.00	100,000.00	-
22021033	Printing Of All Essential Document	450,000.00	450,000.00	244,000.00
22080119	Financial Assistance To Needies	84,467.00	84,467.00	-
Sub-Total		117,514,078.00	118,614,078.00	16,720,356.34
016103700100 KOGI STATE HAJJ COMMISSION				
22020101	Local Travels And Transport - Training	6,683,000.00	6,683,000.00	4,212,500.00
22020102	Travel And Transport - Others	638,000.00	638,000.00	577,000.00
22020104	International Travel And Transport - Others	200,000,000.00	200,000,000.00	176,752,012.00
22020106	Transportation Of Pilgrims To Abuja And Back To Lokoja Including Evacuation Of Official Luggage	4,228,000.00	4,228,000.00	447,200.00
22020201	Internet Access Charges	259,500.00	259,500.00	-
22020204	Electricity Bill /Charges	55,700.00	55,700.00	-
22020301	Office Stationery/ Computer Consumable	259,500.00	259,500.00	193,200.00
22020304	Drugs And Medical Supplies	5,850,000.00	5,850,000.00	3,390,439.25
22020323	Office And General Expenses	1,008,250.00	1,008,250.00	523,100.00

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	316,500.00	316,500.00	-
22020402	Maintenance Of Office Furniture And Fittings	519,000.00	519,000.00	9,000.00
22020403	Maintenance Of Office Building / Residential Qtrs	129,750.00	129,750.00	-
22020404	Maintenance Of Plants /Generators	978,500.00	978,500.00	500,000.00
22020417	Maintenance Of Hajj Camp At Gwagwalada /Abuja/ Screening Ground	378,500.00	378,500.00	167,400.00
22020432	Maintenance Of Broadcasting Equipment/ Ict Equipment/Government House Broadband Connectivitty And Ict Expenses	563,300.00	563,300.00	37,000.00
22020501	Local Training	319,000.00	319,000.00	-
22020511	Workshops, Seminars & Conferences	159,500.00	159,500.00	-
22020671	Nans News Processing /Entertainment, Public Relations And Hospitality/ Media Expenses	519,500.00	519,500.00	354,000.00
22020801	Motor Vehicle Fuel Cost	259,500.00	259,500.00	-
22020803	Plants/ Generator Fuel Cost	597,500.00	597,500.00	100,000.00
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	338,000.00	338,000.00	-
22021002	Postages, Publicity And Advertisement	2,885,500.00	2,885,500.00	-
22021004	Awareness, Enlightenment And Sensitization	181,650.00	181,650.00	-
22021014	Annual Budget Expenses And Administration	5,171,000.00	5,171,000.00	2,000,000.00
22021024	Accounting For Fixed Assets/ Fixed Asset Audit/ External Audit Expenses	665,500.00	665,500.00	-
22021033	Printing Of All Essential Document	1,038,000.00	1,038,000.00	-
22040113	Grants, Subvention, Donations & Redemption Of Pledges	719,000.00	719,000.00	30,250.00
22080119	Financial Assistance To Needies	1,228,000.00	1,228,000.00	-
Sub-Total		235,949,150.00	235,949,150.00	189,293,101.25
016105500100 STATE SECURITY TRUST FUND				
22020101	Local Travels And Transport - Training	6,000,000.00	6,000,000.00	5,302,500.00
22020102	Travel And Transport - Others	4,500,000.00	4,500,000.00	1,782,500.00
22020108	Travel Operation And Logistics	6,000,000.00	6,000,000.00	5,571,000.00
22020201	Internet Access Charges	1,000,000.00	1,000,000.00	-
22020205	Telephone Charges	100,000.00	100,000.00	-
22020301	Office Stationery/ Computer Consumable	5,000,000.00	5,000,000.00	302,400.00
22020302	Newspapers, Magazines, Journals And Periodicals	230,000.00	230,000.00	-

KOGI STATE GOVERNMENT OF NIGERIA				
NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025				
SUPPLEMENTARY NOTE TO NOTE 9				
CONSOLIDATED SCHEDULE TO OVERHEAD				
Code	Description	Original Budget	Final Budget	Actuals
22020323	Office And General Expenses	8,570,000.00	8,570,000.00	4,543,350.00
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	50,000,000.00	40,000,000.00	18,471,800.00
22020402	Maintenance Of Office Furniture And Fittings	16,500,000.00	16,500,000.00	2,150,000.00
22020404	Maintenance Of Plants /Generators	6,500,000.00	6,500,000.00	3,795,000.00
22020405	Maintenance Of Office Equipment	2,000,000.00	2,000,000.00	97,000.00
22020601	Security Services Expenses	20,000,000.00	20,000,000.00	4,097,000.00
22020603	Residential Rent/Hire Of Private Houses	800,000.00	10,800,000.00	10,000,000.00
22020609	Special Security Expenses /State And Federal	400,000,000.00	400,000,000.00	393,184,277.00
22020801	Motor Vehicle Fuel Cost	20,000,000.00	20,000,000.00	12,480,000.00
22020803	Plants/ Generator Fuel Cost	2,000,000.00	2,000,000.00	1,082,000.00
22020806	Diesel Expenses	3,000,000.00	3,000,000.00	77,000.00
22020901	Bank Charges (Other Than Interest) /Special Conveyance & Bank Charges	500,000.00	500,000.00	-
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	16,150,000.00	16,150,000.00	15,574,800.00
22021002	Postages, Publicity And Advertisement	15,100,000.00	15,100,000.00	14,412,775.52
22021004	Awareness, Enlightenment And Sensitization	4,000,000.00	4,000,000.00	3,920,000.00
22021012	Medical Expenses (Local & International)	3,000,000.00	3,000,000.00	639,000.00
22021014	Annual Budget Expenses And Administration	700,000.00	700,000.00	387,500.00
22021024	Accounting For Fixed Assets/ Fixed Asset Audit/ External Audit Expenses	4,000,000.00	4,000,000.00	-
22021033	Printing Of All Essential Document	3,500,000.00	3,500,000.00	2,150,000.00
22021036	Vehicle Registrations, Licencing And Insurance	14,000,000.00	14,000,000.00	4,088,250.00
22040113	Grants, Subvention, Donations & Redemption Of Pledges	1,000,000.00	1,000,000.00	-
22080119	Financial Assistance To Needies	2,000,000.00	2,000,000.00	1,610,000.00
Sub-Total		616,150,000.00	616,150,000.00	505,718,152.52
016400100100 MINISTRY OF SPECIAL DUTY & INTER-GOVERNMENTAL AFFAIRS				
22020102	Travel And Transport - Others	19,000,000.00	19,000,000.00	5,200,000.00
22020108	Travel Operation And Logistics	50,000,000.00	50,000,000.00	-
22020201	Internet Access Charges	5,500,188.00	5,500,188.00	27,000.00
22020204	Electricity Bill /Charges	10,000,000.00	10,000,000.00	260,000.00
22020205	Telephone Charges	2,000,000.00	2,000,000.00	-

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22020301	Office Stationery/ Computer Consumable	15,598,466.00	15,598,466.00	1,238,000.00
22020302	Newspapers, Magazines, Journals And Periodicals	4,366,275.00	4,366,275.00	-
22020323	Office And General Expenses	100,000,000.00	100,000,000.00	56,538,500.00
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	20,000,000.00	20,000,000.00	654,000.00
22020402	Maintenance Of Office Furniture And Fittings	40,000,000.00	40,000,000.00	210,000.00
22020405	Maintenance Of Office Equipment	27,825,154.00	27,825,154.00	-
22020501	Local Training	80,000,000.00	80,000,000.00	-
22020502	International Training	50,000,000.00	50,000,000.00	-
22020511	Workshops, Seminars & Conferences	50,000,000.00	50,000,000.00	4,000,000.00
22020601	Security Services Expenses	3,000,000.00	4,100,000.00	4,070,000.00
22020602	Office Rent	11,500,000.00	11,500,000.00	-
22020605	Cleaning, Fumigation, Environmental/ Monthly Sanitation And Janitorial Service	5,000,000.00	5,000,000.00	-
22020606	Monitoring & Evaluation System	50,000,000.00	50,000,000.00	2,000,000.00
22020650	Research And Documentation	100,000,000.00	100,000,000.00	-
22020701	Consultancy Services/ Financial Consulting	20,000,000.00	20,000,000.00	-
22020801	Motor Vehicle Fuel Cost	10,000,000.00	10,000,000.00	1,945,000.00
22020806	Diesel Expenses	10,000,000.00	10,000,000.00	-
22020807	Fuel Expenses	10,000,000.00	10,000,000.00	4,105,000.00
22020901	Bank Charges (Other Than Interest) /Special Conveyance & Bank Charges	6,000,000.00	6,000,000.00	-
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	30,000,000.00	30,000,000.00	13,570,000.00
22021002	Postages, Publicity And Advertisement	5,000,000.00	5,000,000.00	520,000.00
22021012	Medical Expenses (Local & International)	70,000,000.00	70,000,000.00	1,000,000.00
22021014	Annual Budget Expenses And Administration	4,000,000.00	4,000,000.00	520,000.00
22021019	Burial Expenses	5,000,000.00	5,000,000.00	-
22021033	Printing Of All Essential Document	30,000,000.00	30,000,000.00	3,050,000.00
22040113	Grants, Subvention, Donations & Redemption Of Pledges	20,000,000.00	20,000,000.00	4,200,000.00
Sub-Total		863,790,083.00	864,890,083.00	103,107,500.00
011200300100 KOGI STATE HOUSE OF ASSEMBLY				
22020102	Travel And Transport - Others	200,000,000.00	200,000,000.00	129,990,553.05

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22020108	Travel Operation And Logistics	80,000,000.00	80,000,000.00	77,852,909.06
22020201	Internet Access Charges	15,500,188.00	15,500,188.00	14,279,190.73
22020205	Telephone Charges	20,000,000.00	20,000,000.00	20,000,000.00
22020301	Office Stationery/ Computer Consumable	50,098,466.00	52,098,466.00	51,715,196.11
22020302	Newspapers, Magazines, Journals And Periodicals	14,366,275.00	14,866,275.00	14,611,622.61
22020322	Publication Of Kogi State Statistical Year Book/ Planning & Statistic Books /State Statistical Master Plan	8,555,736.00	8,655,736.00	8,634,000.00
22020323	Office And General Expenses	170,544,712.00	170,544,712.00	166,475,852.24
22020346	Production Of I.D Card /State Calendar /Diaries/ Nominal Roll	11,000,000.00	11,000,000.00	10,970,000.00
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	30,135,239.00	31,135,239.00	31,059,327.52
22020402	Maintenance Of Office Furniture And Fittings	30,995,584.00	30,995,584.00	25,964,054.49
22020403	Maintenance Of Office Building / Residential Qtrs	59,249,416.00	59,249,416.00	52,626,295.80
22020405	Maintenance Of Office Equipment	27,825,154.00	27,825,154.00	27,694,397.49
22020501	Local Training	150,000,000.00	150,000,000.00	130,345,010.16
22020502	International Training	100,000,000.00	100,000,000.00	83,341,454.72
22020601	Security Services Expenses	300,619,562.00	301,619,562.00	301,298,041.36
22020657	Committees Work Expenses/ Allowances	80,000,000.00	80,000,000.00	70,773,596.84
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	50,000,000.00	50,000,000.00	49,750,001.74
22021002	Postages, Publicity And Advertisement	8,703,892.00	11,703,892.00	11,374,109.37
22021004	Awareness, Enlightenment And Sensitization	70,000,000.00	70,000,000.00	65,928,066.98
22021012	Medical Expenses (Local & International)	70,000,000.00	70,000,000.00	57,214,278.66
22021014	Annual Budget Expenses And Administration	70,000,000.00	70,000,000.00	64,000,000.00
22021015	Subscription To Professional Bodies/ Parliamentary /Annual International Bar Association Conference/ Annual Retreat For Public Office Holders	80,542,061.00	81,542,061.00	81,151,217.45
22021019	Burial Expenses	7,000,000.00	7,000,000.00	2,000,000.00
22021032	All Festival Both State And National Expenses	20,000,000.00	20,000,000.00	15,441,463.20
22021044	Nut.2.Idh.Bi -Annual Mnchw Supportive Supevision	4,000,000.00	6,500,000.00	6,326,482.30
22021047	Expenses On Organising Budget Public Hearing At The State House Of Assembly (Ogp)	22,000,000.00	22,000,000.00	13,715,278.26
22040113	Grants, Subvention, Donations & Redemption Of Pledges	6,000,000.00	8,500,000.00	7,301,024.38
Sub-Total		1,757,136,285.00	1,770,736,285.00	1,591,833,424.52

KOGI STATE GOVERNMENT OF NIGERIA				
NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025				
SUPPLEMENTARY NOTE TO NOTE 9				
CONSOLIDATED SCHEDULE TO OVERHEAD				
Code	Description	Original Budget	Final Budget	Actuals
011200400100 KOGI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION				
22020102	Travel And Transport - Others	16,000,000.00	16,000,000.00	187,000.00
22020201	Internet Access Charges	4,000,000.00	4,000,000.00	38,000.00
22020202	Purchase Of Software Licence /Licence Renewal	350,000.00	350,000.00	-
22020204	Electricity Bill /Charges	500,000.00	500,000.00	-
22020301	Office Stationery/ Computer Consumable	20,000,000.00	20,000,000.00	515,800.00
22020302	Newspapers, Magazines, Journals And Periodicals	3,000,000.00	3,000,000.00	-
22020322	Publication Of Kogi State Statistical Year Book/ Planning & Statistic Books /State Statistical Master Plan	500,000.00	500,000.00	-
22020323	Office And General Expenses	53,000,000.00	53,000,000.00	49,444,800.00
22020346	Production Of I.D Card /State Calendar /Diaries/ Nominal Roll	500,000.00	500,000.00	-
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	6,000,000.00	6,000,000.00	-
22020402	Maintenance Of Office Furniture And Fittings	21,000,000.00	21,000,000.00	244,500.00
22020405	Maintenance Of Office Equipment	5,000,000.00	5,000,000.00	336,300.00
22020439	Gbv Situation Room And Data Managementcentre Expenses	2,000,000.00	2,000,000.00	-
22020501	Local Training	20,000,000.00	20,000,000.00	592,000.00
22020502	International Training	31,000,000.00	31,000,000.00	-
22020511	Workshops, Seminars & Conferences	20,000,000.00	20,000,000.00	-
22020602	Office Rent	3,035,950.00	3,035,950.00	-
22020657	Committees Work Expenses/ Allowances	2,000,000.00	2,000,000.00	-
22020701	Consultancy Services/ Financial Consulting	6,000,000.00	6,000,000.00	-
22020901	Bank Charges (Other Than Interest) /Special Conveyance & Bank Charges	200,000.00	200,000.00	43,265.29
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	24,288,510.00	24,288,510.00	1,957,500.00
22021002	Postages, Publicity And Advertisement	2,000,000.00	2,000,000.00	-
22021012	Medical Expenses (Local & International)	10,000,000.00	10,000,000.00	-
22021014	Annual Budget Expenses And Administration	2,000,000.00	2,000,000.00	144,000.00
22021024	Accounting For Fixed Assets/ Fixed Asset Audit/ External Audit Expenses	1,500,000.00	1,500,000.00	18,000.00
22021033	Printing Of All Essential Document	2,500,000.00	2,500,000.00	533,000.00
22080119	Financial Assistance To Needies	3,000,000.00	3,000,000.00	40,000.00
Sub-Total		259,374,460.00	259,374,460.00	54,094,165.29

KOGI STATE GOVERNMENT OF NIGERIA				
NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025				
SUPPLEMENTARY NOTE TO NOTE 9				
CONSOLIDATED SCHEDULE TO OVERHEAD				
Code	Description	Original Budget	Final Budget	Actuals
012300100100 MINISTRY OF INFORMATION AND COMMUNICATION				
22020102	Travel And Transport - Others	5,000,000.00	5,000,000.00	4,064,500.00
22020211	Hosting Of The State Website Expenses/ Website Development And Maintenance	25,500,000.00	25,500,000.00	25,500,000.00
22020212	Hosting Of Digital Library Expense	10,000,000.00	10,000,000.00	-
22020301	Office Stationery/ Computer Consumable	4,300,000.00	4,300,000.00	3,226,000.00
22020302	Newspapers, Magazines, Journals And Periodicals	50,000.00	50,000.00	-
22020309	Photographic Materials, Graphic Arts And Design	200,000.00	200,000.00	-
22020323	Office And General Expenses	2,500,000.00	2,500,000.00	2,138,800.00
22020347	Content Management And Site Maintenance	5,000,000.00	5,000,000.00	-
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	2,800,000.00	2,800,000.00	1,367,500.00
22020402	Maintenance Of Office Furniture And Fittings	20,000,000.00	20,000,000.00	3,781,300.00
22020404	Maintenance Of Plants /Generators	1,000,000.00	1,000,000.00	-
22020405	Maintenance Of Office Equipment	500,000.00	500,000.00	-
22020447	Kogi State Rebranding Campaign (Branding Of Infrastructure And Events)	-	-	-
22020501	Local Training	10,000,000.00	10,000,000.00	3,109,000.00
22020518	Industrial Training/Attachment	500,000.00	500,000.00	35,000.00
22020671	Nans News Processing /Entertainment, Public Relations And Hospitality/ Media Expenses	1,000,000.00	1,000,000.00	836,000.00
22020691	Gender-Based Violence(Gbv) Responsive Service Delivery	5,000,000.00	5,000,000.00	-
22020701	Consultancy Services/ Financial Consulting	250,000,000.00	450,000,000.00	140,000,000.00
22020801	Motor Vehicle Fuel Cost	2,000,000.00	2,000,000.00	150,000.00
22020803	Plants/ Generator Fuel Cost	1,000,000.00	1,000,000.00	-
22020901	Bank Charges (Other Than Interest) /Special Conveyance & Bank Charges	100,000.00	100,000.00	-
22021002	Postages, Publicity And Advertisement	1,674,222,889.00	1,874,222,889.00	1,669,653,743.00
22021004	Awareness, Enlightenment And Sensitization	35,000,000.00	37,482,500.00	-
22021012	Medical Expenses (Local & International)	500,000.00	500,000.00	-
22021033	Printing Of All Essential Document	14,160,000.00	14,160,000.00	5,868,200.00
22021053	Kogi State Open Governance And Accountability System (Kogas) Expenses	15,000,000.00	15,000,000.00	-
22021077	Nut 5Advocacy. Develop Clear Advocacy Strategy Of Engagement With Relevant Policy Makers And Stakeholders	100,000.00	100,000.00	-

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22021078	Nut 5Sbcc. Create Awareness On Problems Of Malnutrition Using The Mass And Social Media (Such As Radio, Tv Drama, Film Documentaries, Home Video, Viewing Centers, Town Hall Meetings And Presentations By Advocacy Groups, And Posters And Jingles In English And 4 Other Local Languages).	15,000,000.00	15,000,000.00	6,525,000.00
22021079	Nut 5Sbcc. Collaborate With Network Providers Like Mtn, Airtel, Glo Etc. To Disseminate Nutrition Information To The General Public	100,000.00	100,000.00	-
22021080	Nut 5Sbcc. Strengthen Existing Television Programs That Demonstrates The Preparation Of Meals To Incorporate Nutrition Considerations	4,054,300.00	4,054,300.00	3,840,000.00
22021081	Nut 5Sbcc. Create Tv Programmes That Demonstrate To The Preparation Of Meals To Incorporate Nutrition Considerations	5,000,000.00	5,000,000.00	-
22080109	Financial Assistance To Nigeria Legion -Ex Servicemen	500,000.00	500,000.00	-
Sub-Total		2,110,087,189.00	2,512,569,689.00	1,870,095,043.00
12300300100 KOGI STATE BROADCASTING CORPORATION				
22020102	Travel And Transport - Others	7,000,000.00	7,000,000.00	4,191,000.00
22020202	Purchase Of Software Licence /Licence Renewal	26,000,000.00	26,000,000.00	-
22020205	Telephone Charges	500,000.00	500,000.00	-
22020301	Office Stationery/ Computer Consumable	5,000,000.00	5,000,000.00	474,600.00
22020323	Office And General Expenses	5,000,000.00	5,000,000.00	2,131,500.00
22020324	Recording Materials/ Cds For Transmitting Information	2,000,000.00	2,000,000.00	643,700.00
22020346	Production Of I.D Card /State Calendar /Diaries/ Nominal Roll	350,000.00	350,000.00	-
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	7,000,000.00	7,000,000.00	2,775,000.00
22020402	Maintenance Of Office Furniture And Fittings	20,000,000.00	20,000,000.00	1,167,000.00
22020403	Maintenance Of Office Building / Residential Qtrs	1,000,000.00	1,000,000.00	897,000.00
22020404	Maintenance Of Plants /Generators	7,000,000.00	7,000,000.00	908,300.00
22020419	Aerial Field Maintenance	1,500,000.00	1,500,000.00	-
22020432	Maintenance Of Broadcasting Equipment/ Ict Equipment/Government House Broadband Connectivitty And Ict Expenses	7,000,000.00	7,000,000.00	1,054,270.00
22020501	Local Training	2,878,678.00	2,878,678.00	290,000.00
22020605	Cleaning, Fumigation, Environmental/ Monthly Sanitation And Janitorial Service	1,000,000.00	1,000,000.00	17,000.00
22020701	Consultancy Services/ Financial Consulting	2,000,000.00	2,000,000.00	-
22020801	Motor Vehicle Fuel Cost	6,000,000.00	6,000,000.00	4,847,000.00
22020803	Plants/ Generator Fuel Cost	90,000,000.00	90,000,000.00	27,395,250.00

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22020806	Diesel Expenses	6,000,000.00	6,000,000.00	2,831,000.00
22020901	Bank Charges (Other Than Interest) /Special Conveyance & Bank Charges	500,000.00	500,000.00	5,191.25
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	10,000,000.00	10,000,000.00	3,968,847.47
22021002	Postages, Publicity And Advertisement	1,500,000.00	1,500,000.00	-
22021012	Medical Expenses (Local & International)	3,000,000.00	3,000,000.00	-
22021033	Printing Of All Essential Document	4,000,000.00	4,000,000.00	152,000.00
Sub-Total		216,228,678.00	216,228,678.00	53,748,658.72
012301300100 KOGI STATE NEWSPAPER CORPORATION				
22020102	Travel And Transport - Others	582,479.00	582,479.00	40,000.00
22020205	Telephone Charges	15,200.00	15,200.00	-
22020301	Office Stationery/ Computer Consumable	519,000.00	519,000.00	370,000.00
22020323	Office And General Expenses	778,500.00	778,500.00	160,000.00
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	483,000.00	483,000.00	210,000.00
22020402	Maintenance Of Office Furniture And Fittings	1,190,000.00	1,190,000.00	150,000.00
22020404	Maintenance Of Plants /Generators	519,000.00	519,000.00	315,000.00
22020803	Plants/ Generator Fuel Cost	2,483,849.00	2,483,849.00	645,000.00
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	101,800.00	201,800.00	190,000.00
22021033	Printing Of All Essential Document	12,105,800.00	12,105,800.00	3,200,000.00
Sub-Total		18,778,628.00	18,878,628.00	5,280,000.00
012500100100 OFFICE OF THE HEAD OF CIVIL SERVICE				
22020102	Travel And Transport - Others	12,000,000.00	25,000,000.00	20,832,000.00
22020201	Internet Access Charges	5,000,000.00	5,000,000.00	2,914,138.00
22020204	Electricity Bill /Charges	600,000,000.00	600,000,000.00	490,000,000.00
22020205	Telephone Charges	500,000.00	500,000.00	-
22020301	Office Stationery/ Computer Consumable	8,000,000.00	8,000,000.00	3,753,110.00
22020302	Newspapers, Magazines, Journals And Periodicals	1,000,000.00	4,000,000.00	1,586,701.00
22020323	Office And General Expenses	60,000,000.00	60,000,000.00	59,981,125.00
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	10,000,000.00	10,000,000.00	5,510,700.00
22020402	Maintenance Of Office Furniture And Fittings	8,000,000.00	8,000,000.00	4,762,350.00

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22020403	Maintenance Of Office Building / Residential Qtrs	20,000,000.00	7,000,000.00	1,262,100.00
22020404	Maintenance Of Plants /Generators	1,000,000.00	1,000,000.00	599,500.00
22020405	Maintenance Of Office Equipment	18,000,000.00	8,000,000.00	1,438,850.00
22020441	Health Facilities Maintenance Expenses	1,000,000.00	1,000,000.00	76,000.00
22020501	Local Training	20,000,000.00	100,000,000.00	36,179,722.50
22020518	Industrial Training/Attachment	1,000,000.00	1,000,000.00	-
22020524	Conduct Training For Personnel Of Kogi Service Compact (Koservicom) Office (Ogp)	5,000,000.00	1,500,000.00	-
22020601	Security Services Expenses	10,000,000.00	10,000,000.00	240,000.00
22020602	Office Rent	200,000,000.00	100,000,000.00	32,498,000.00
22020605	Cleaning, Fumigation, Environmental/ Monthly Sanitation And Janitorial Service	57,654,214.00	119,500,000.00	2,109,700.00
22020606	Monitoring & Evaluation System	500,000.00	500,000.00	-
22020613	Certificate Verification Expenses/ Development Of Integrated Payroll And Personnel Management System(State And Local Govt)	1,000,000.00	18,000,000.00	609,000.00
22020657	Committees Work Expenses/ Allowances	10,000,000.00	38,000,000.00	18,535,500.00
22020672	Refunds Of Various Expenses In Respect Of Government Activities Carried Out With Personnel Money	68,000,000.00	68,000,000.00	-
22020679	Property Identification And Enumeration Expenses	500,000.00	500,000.00	-
22020701	Consultancy Services/ Financial Consulting	50,000,000.00	50,000,000.00	21,455,509.25
22020806	Diesel Expenses	12,000,000.00	12,000,000.00	7,528,750.00
22020807	Fuel Expenses	12,000,000.00	12,000,000.00	10,867,500.00
22020902	Insurance Premium	15,000,000.00	15,000,000.00	-
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	14,000,000.00	40,000,000.00	9,060,800.00
22021002	Postages, Publicity And Advertisement	2,000,000.00	2,000,000.00	860,000.00
22021013	Recruitment And Appointment Cost /Promotion Expenses/ Discipline Cost	300,000.00	25,000,000.00	-
22021014	Annual Budget Expenses And Administration	1,000,000.00	1,000,000.00	152,000.00
22021019	Burial Expenses	10,000,000.00	10,000,000.00	-
22021025	Strategies Development Plan/ Policy Formulation Expenses/ Research And Survey/ Review Of The State Education Strategic Plan	5,000,000.00	10,000,000.00	-
22021033	Printing Of All Essential Document	3,000,000.00	33,000,000.00	27,553,602.75
22021048	Awareness Creation /Public Sensitization On Koservicom (Ogp)	3,000,000.00	3,000,000.00	-

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22021084	Advocate /Sensitisation For The Establishment Of Directorate Of Kogi Service Compact (Koservicom) (Ogp)	2,000,000.00	2,000,000.00	-
22021085	Expenses On Development Of Service Charters For At Least Five Mdass (Ogp)	5,000,000.00	5,000,000.00	-
22021086	Expenses On Establishing Service Delivery Feedback Mechanism (Ogp)	2,000,000.00	2,000,000.00	-
22030101	Motor Vehicle/ Bicycle Advance	200,000.00	200,000.00	-
22080119	Financial Assistance To Needies	30,000,000.00	150,000,000.00	117,551,000.00
Sub-Total		1,284,654,214.00	1,566,700,000.00	877,917,658.50
014000100100 OFFICE OF THE STATE AUDITOR-GENERAL				
22020102	Travel And Transport - Others	1,500,000.00	1,500,000.00	1,451,000.00
22020201	Internet Access Charges	1,000,000.00	1,000,000.00	983,250.00
22020301	Office Stationery/ Computer Consumable	5,000,996.00	5,000,996.00	2,774,100.00
22020302	Newspapers, Magazines, Journals And Periodicals	79,004.00	81,109.00	48,000.00
22020323	Office And General Expenses	200,000.00	200,000.00	89,800.00
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	4,500,000.00	4,500,000.00	1,344,750.00
22020402	Maintenance Of Office Furniture And Fittings	50,000,000.00	50,000,000.00	13,856,500.00
22020404	Maintenance Of Plants /Generators	700,000.00	700,000.00	220,000.00
22020501	Local Training	1,000,000.00	1,000,000.00	540,000.00
22020511	Workshops, Seminars & Conferences	2,000,000.00	82,000,000.00	68,122,325.00
22020606	Monitoring & Evaluation System	100,000,000.00	100,000,000.00	76,391,100.00
22020801	Motor Vehicle Fuel Cost	1,500,000.00	1,500,000.00	308,810.00
22020803	Plants/ Generator Fuel Cost	2,500,000.00	2,500,000.00	586,000.00
22020901	Bank Charges (Other Than Interest)/Special Conveyance & Bank Charges	100,000.00	100,000.00	33,466.78
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	4,152,000.00	69,152,000.00	6,910,000.00
22021002	Postages, Publicity And Advertisement	70,000.00	70,000.00	43,500.00
22021012	Medical Expenses (Local & International)	165,895.00	100,164,095.00	96,432,000.00
22021014	Annual Budget Expenses And Administration	234,105.00	233,800.00	-
22021019	Burial Expenses	2,500,000.00	2,500,000.00	-
22021024	Accounting For Fixed Assets/ Fixed Asset Audit/ External Audit Expenses	280,000,000.00	1,000,000,000.00	952,037,600.00
Sub-Total		457,202,000.00	1,422,202,000.00	1,222,172,201.78

KOGI STATE GOVERNMENT OF NIGERIA				
NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025				
SUPPLEMENTARY NOTE TO NOTE 9				
CONSOLIDATED SCHEDULE TO OVERHEAD				
Code	Description	Original Budget	Final Budget	Actuals
014000200100 OFFICE OF THE LOCAL GOVT. AUDITOR-GENERAL				
22020101	Local Travels And Transport - Training	20,000,000.00	20,000,000.00	-
22020102	Travel And Transport - Others	40,000,000.00	40,000,000.00	494,450.00
22020201	Internet Access Charges	1,000,000.00	1,000,000.00	
22020205	Telephone Charges	3,000,000.00	3,000,000.00	
22020301	Office Stationery/ Computer Consumable	15,000,000.00	15,000,000.00	900,000.00
22020302	Newspapers, Magazines, Journals And Periodicals	40,396.00	40,396.00	
22020322	Publication Of Kogi State Statistical Year Book/ Planning & Statistic Books /State Statistical Master Plan	24,479.00	24,479.00	
22020323	Office And General Expenses	5,000,000.00	5,000,000.00	670,800.00
22020346	Production Of I.D Card /State Calendar /Diaries/ Nominal Roll	200,000.00	3,571,500.00	
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	20,000,000.00	20,000,000.00	
22020402	Maintenance Of Office Furniture And Fittings	10,000,000.00	10,000,000.00	30,000.00
22020403	Maintenance Of Office Building / Residential Qtrs	5,000,000.00	5,000,000.00	
22020404	Maintenance Of Plants /Generators	7,000,000.00	7,000,000.00	
22020405	Maintenance Of Office Equipment	2,500,000.00	2,500,000.00	427,000.00
22020511	Workshops, Seminars & Conferences	10,000,000.00	110,000,000.00	300,000.00
22020601	Security Services Expenses	5,000,000.00	5,000,000.00	
22020605	Cleaning, Fumigation, Environmental/ Monthly Sanitation And Janitorial Service	10,000,000.00	10,000,000.00	
22020606	Monitoring & Evaluation System	5,000,000.00	265,781,703.00	
22020701	Consultancy Services/ Financial Consulting	350,000,000.00	1,050,000,000.00	
22020801	Motor Vehicle Fuel Cost	20,000,000.00	20,000,000.00	
22020803	Plants/ Generator Fuel Cost	10,000,000.00	10,000,000.00	1,131,000.00
22020901	Bank Charges (Other Than Interest) /Special Conveyance & Bank Charges	850,500.00	3,000,500.00	3,466.50
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	20,000,000.00	20,000,000.00	992,000.00
22021002	Postages, Publicity And Advertisement	7,000,000.00	7,000,000.00	
22021012	Medical Expenses (Local & International)	2,000,000.00	2,000,000.00	350,000.00
22021013	Recruitment And Appointment Cost /Promotion Expenses/ Discipline Cost	400,000.00	400,000.00	
22021014	Annual Budget Expenses And Administration	400,000.00	400,000.00	

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22021019	Burial Expenses	300,000.00	300,000.00	
22021024	Accounting For Fixed Assets/ Fixed Asset Audit/ External Audit Expenses	60,000,000.00	60,000,000.00	
22021033	Printing Of All Essential Document	6,000,000.00	6,000,000.00	100,000.00
Sub-Total		635,715,375.00	1,702,018,578.00	5,398,716.50
014000300100 STATE AUDIT SERVICE BOARD				
22020102	Travel And Transport - Others	2,150,000.00	2,150,000.00	-
22020201	Internet Access Charges	500,000.00	500,000.00	-
22020205	Telephone Charges	100,000.00	100,000.00	-
22020301	Office Stationery/ Computer Consumable	1,000,000.00	1,000,000.00	-
22020302	Newspapers, Magazines, Journals And Periodicals	200,000.00	200,000.00	-
22020323	Office And General Expenses	3,000,000.00	3,000,000.00	-
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	2,002,000.00	2,002,000.00	-
22020402	Maintenance Of Office Furniture And Fittings	2,000,000.00	2,000,000.00	-
22020403	Maintenance Of Office Building / Residential Qtrs	2,000,000.00	2,000,000.00	-
22020405	Maintenance Of Office Equipment	1,300,000.00	1,300,000.00	-
22020501	Local Training	3,000,000.00	3,000,000.00	-
22020511	Workshops, Seminars & Conferences	3,000,000.00	3,000,000.00	-
22020606	Monitoring & Evaluation System	2,000,000.00	2,000,000.00	-
22020801	Motor Vehicle Fuel Cost	1,500,000.00	1,500,000.00	-
22020803	Plants/ Generator Fuel Cost	1,700,000.00	1,700,000.00	-
22020901	Bank Charges (Other Than Interest) /Special Conveyance & Bank Charges	100,406.00	100,406.00	-
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	3,500,000.00	3,500,000.00	-
22021002	Postages, Publicity And Advertisement	500,000.00	500,000.00	-
22021012	Medical Expenses (Local & International)	1,000,000.00	1,000,000.00	-
22021014	Annual Budget Expenses And Administration	210,000.00	210,000.00	-
22021024	Accounting For Fixed Assets/ Fixed Asset Audit/ External Audit Expenses	5,000,000.00	5,000,000.00	-
22021033	Printing Of All Essential Document	700,000.00	700,000.00	-
Sub-Total		36,462,406.00	36,462,406.00	-
014000400100 LOCAL GOVERNMENT AUDIT BOARD				

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22020102	Travel And Transport - Others	6,000,000.00	6,000,000.00	-
22020201	Internet Access Charges	1,200,000.00	1,200,000.00	-
22020205	Telephone Charges	1,200,000.00	1,200,000.00	-
22020301	Office Stationery/ Computer Consumable	1,500,000.00	1,500,000.00	-
22020302	Newspapers, Magazines, Journals And Periodicals	182,500.00	182,500.00	-
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	3,000,000.00	3,000,000.00	-
22020402	Maintenance Of Office Furniture And Fittings	2,000,000.00	2,000,000.00	-
22020403	Maintenance Of Office Building / Residential Qtrs	1,500,000.00	1,500,000.00	-
22020404	Maintenance Of Plants /Generators	8,000,000.00	8,000,000.00	-
22020405	Maintenance Of Office Equipment	500,000.00	500,000.00	-
22020601	Security Services Expenses	2,000,000.00	2,000,000.00	-
22020701	Consultancy Services/ Financial Consulting	2,000,000.00	2,000,000.00	-
22020801	Motor Vehicle Fuel Cost	2,000,000.00	2,000,000.00	-
22020803	Plants/ Generator Fuel Cost	1,500,000.00	1,500,000.00	-
22020901	Bank Charges (Other Than Interest) /Special Conveyance & Bank Charges	700,000.00	700,000.00	-
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	5,500,000.00	5,500,000.00	-
22021002	Postages, Publicity And Advertisement	200,000.00	200,000.00	-
22021012	Medical Expenses (Local & International)	6,000,000.00	6,000,000.00	-
22021014	Annual Budget Expenses And Administration	300,000.00	300,000.00	-
22021019	Burial Expenses	200,000.00	200,000.00	-
22021024	Accounting For Fixed Assets/ Fixed Asset Audit/ External Audit Expenses	3,500,000.00	3,500,000.00	-
22021033	Printing Of All Essential Document	2,300,000.00	2,300,000.00	-
22040112	Take Off Grant For The Implementation Of Newly Created Agency/Department	5,000,000.00	5,000,000.00	-
Sub-Total		56,282,500.00	56,282,500.00	-
014700100100 CIVIL SERVICE COMMISSION				
22020102	Travel And Transport - Others	2,500,000.00	6,565,400.00	5,684,000.00
22020204	Electricity Bill /Charges	1,500,000.00	2,500,000.00	1,981,820.00
22020205	Telephone Charges	102,000.00	1,102,000.00	700,000.00
22020301	Office Stationery/ Computer Consumable	8,500,000.00	46,404,000.00	29,986,000.00

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22020302	Newspapers, Magazines, Journals And Periodicals	5,000,000.00	11,000,000.00	10,878,000.00
22020322	Publication Of Kogi State Statistical Year Book/ Planning & Statistic Books /State Statistical Master Plan	100,000.00	100,000.00	100,000.00
22020323	Office And General Expenses	2,000,000.00	13,000,000.00	11,076,000.00
22020346	Production Of I.D Card /State Calendar /Diaries/ Nominal Roll	130,400.00	130,400.00	130,400.00
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	-	3,500,000.00	3,280,670.00
22020402	Maintenance Of Office Furniture And Fittings	1,000,000.00	1,500,000.00	1,373,170.00
22020501	Local Training	100,000.00	100,000.00	100,000.00
22020511	Workshops, Seminars & Conferences	1,400,500.00	2,600,500.00	2,435,000.00
22020639	Conduct Of Exams Expenses	1,400,000.00	3,100,000.00	2,800,000.00
22020699	Statistical Investigation/ Data Collection/ Capturing Of Poor & Vulnerable People Data	205,000.00	205,000.00	205,000.00
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	5,000,000.00	8,600,000.00	8,386,000.00
22021002	Postages, Publicity And Advertisement	1,000,000.00	240,000.00	50,000.00
22021012	Medical Expenses (Local & International)	2,000,000.00	-	-
22021013	Recruitment And Appointment Cost /Promotion Expenses/ Discipline Cost	3,000,000.00	3,000,000.00	-
22021019	Burial Expenses	500,000.00	500,000.00	200,000.00
22021033	Printing Of All Essential Document	2,460,000.00	10,355,120.00	10,155,120.00
22040113	Grants, Subvention, Donations & Redemption Of Pledges	500,000.00	7,696,000.00	4,996,000.00
Sub-Total		38,397,900.00	122,198,420.00	94,517,180.00
014800100100 STATE INDEPENDENT ELECTORAL COMMISSION (SIEC)				
22020102	Travel And Transport - Others	65,925,000.00	65,925,000.00	52,296,000.00
22020204	Electricity Bill /Charges	5,500,000.00	5,500,000.00	4,140,000.00
22020301	Office Stationery/ Computer Consumable	1,500,000.00	1,500,000.00	-
22020323	Office And General Expenses	220,930,849.00	220,930,849.00	12,522,000.00
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	5,500,000.00	5,500,000.00	3,800,000.00
22020402	Maintenance Of Office Furniture And Fittings	6,000,000.00	6,000,000.00	-
22020501	Local Training	19,512,500.00	19,512,500.00	-
22020601	Security Services Expenses	70,592,000.00	70,592,000.00	2,100,000.00
22020602	Office Rent	4,000,000.00	7,000,000.00	4,000,000.00

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	3,244,245.00	3,244,245.00	1,632,000.00
22021004	Awareness, Enlightenment And Sensitization	31,000,000.00	31,000,000.00	15,000,000.00
22021016	Conductung Election/ Election Tribunals Expenses	33,000,000.00	33,000,000.00	-
22021033	Printing Of All Essential Document	86,360,120.00	86,360,120.00	28,375,000.00
22040113	Grants, Subvention, Donations & Redemption Of Pledges	5,000,000.00	5,000,000.00	-
Sub-Total		558,064,714.00	561,064,714.00	123,865,000.00
014900100100 LOCAL GOVERNMENT SERVICE COMMISSION				
22020101	Local Travels And Transport - Training	1,000,000.00	1,000,000.00	-
22020102	Travel And Transport - Others	300,000.00	300,000.00	-
22020204	Electricity Bill /Charges	50,000.00	27,050,000.00	13,500,000.00
22020205	Telephone Charges	5,000.00	5,000.00	-
22020301	Office Stationery/ Computer Consumable	1,500,000.00	23,500,000.00	21,947,700.00
22020312	Library Expenses	10,000.00	10,000.00	-
22020322	Publication Of Kogi State Statistical Year Book/ Planning & Statistic Books /State Statistical Master Plan	1,500,000.00	8,600,000.00	-
22020323	Office And General Expenses	1,500,000.00	4,500,000.00	3,550,000.00
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	1,500,000.00	1,500,000.00	-
22020402	Maintenance Of Office Furniture And Fittings	3,500,000.00	128,500,000.00	123,050,000.00
22020403	Maintenance Of Office Building / Residential Qtrs	2,000,000.00	142,000,000.00	133,200,000.00
22020404	Maintenance Of Plants /Generators	2,500,000.00	62,500,000.00	61,100,000.00
22020501	Local Training	2,500,000.00	2,500,000.00	-
22020511	Workshops, Seminars & Conferences	3,000,000.00	3,000,000.00	-
22020512	1% Local Government Trainning Deduction For Training Lg Staff	1,000,000,000.00	1,000,000,000.00	609,151,025.00
22020606	Monitoring & Evaluation System	2,000,000.00	2,000,000.00	-
22020625	Assistance To N.Y.S.C/Financial Assistance To Csos/Ngos/Assistance To Students' Association	550,000.00	550,000.00	-
22020901	Bank Charges (Other Than Interest) /Special Conveyance & Bank Charges	500,000.00	500,000.00	87,934.52
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	2,400,000.00	60,731,000.00	49,965,500.00
22021002	Postages, Publicity And Advertisement	100,000.00	100,000.00	-
22021004	Awareness, Enlightenment And Sensitization	100,000.00	100,000.00	-

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22021012	Medical Expenses (Local & International)	1,000,000.00	1,000,000.00	-
22021014	Annual Budget Expenses And Administration	500,000.00	500,000.00	-
22021033	Printing Of All Essential Document	1,500,000.00	67,500,000.00	65,050,000.00
Sub-Total		1,029,515,000.00	1,537,946,000.00	1,080,602,159.52
END OF ADMINISTRATIVE SECTOR: TOTAL		41,417,358,588.00	85,317,811,835.00	71,642,652,146.40

ECONOMIC SECTOR:

021500100100 MINISTRY OF AGRICULTURE AND FOOD SECURITY

22020102	Travel And Transport - Others	70,000,000.00	70,000,000.00	44,199,000.00
22020301	Office Stationery/ Computer Consumable	1,200,000.00	1,200,000.00	842,000.00
22020323	Office And General Expenses	9,300,000.00	15,300,000.00	14,997,933.85
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	1,500,000.00	1,500,000.00	206,000.00
22020402	Maintenance Of Office Furniture And Fittings	3,000,000.00	3,000,000.00	100,000.00
22020403	Maintenance Of Office Building / Residential Qtrs	200,000.00	200,000.00	-
22020404	Maintenance Of Plants /Generators	200,000.00	200,000.00	-
22020501	Local Training	100,000.00	100,000.00	-
22020606	Monitoring & Evaluation System	200,000.00	200,000.00	-
22020627	Nut 1Fns. Developing And Exploiting Crop Production Technologies To Expand Available Food Quantity And Quality	10,920,000.00	20,920,000.00	18,889,410.00
22020671	Nans News Processing /Entertainment, Public Relations And Hospitality/ Media Expenses	250,000.00	250,000.00	131,000.00
22020699	Statistical Investigation/ Data Collection/ Capturing Of Poor & Vulnerable People Data	200,000.00	200,000.00	-
22021004	Awareness, Enlightenment And Sensitization	2,082,583.00	2,082,583.00	200,000.00
22021012	Medical Expenses (Local & International)	200,000.00	200,000.00	-
22021014	Annual Budget Expenses And Administration	556,189.00	556,189.00	-
22021039	NG-CARES Operation Costs: FADAMA Project	300,000,000.00	300,000,000.00	66,283,826.00
22021040	NG-CARES Operation Costs: FADAMA Project	-	-	3,072,000,000.00
22021041	Nut.1.Coordination.Organizing Agricultural Shows And Exhibitions In The State As Well As Across The 21 Lgas Of The State /Agric Trade Show	2,000,000.00	2,000,000.00	-
22021095	Implementation And Regulation Of Veterinary Practice Premises Across The State	5,000,000.00	5,000,000.00	-

KOGI STATE GOVERNMENT OF NIGERIA				
NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025				
SUPPLEMENTARY NOTE TO NOTE 9				
CONSOLIDATED SCHEDULE TO OVERHEAD				
Code	Description	Original Budget	Final Budget	Actuals
22021096	Procurement Of Vaccines For Transboundary Animal Diseases /Animal Vaccination Exercise Across The State	20,000,000.00	20,000,000.00	-
22080111	Nut 1Ee. Provisson Of Support (Credit, Inputs & Trainings) To Increase The Number Of Livestock Farms	2,665,900.00	2,665,900.00	-
22080112	Nut 1Ee. Provisson Of Support (Credit, Inputs & Trainings) To Increase Fisheries /Aquaculture Farms	2,653,900.00	2,653,900.00	-
23010127	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	7,000,000,000.00	5,700,000,000.00	2,567,796,000.00
22080113	Nut 1Ee. Provisson Of Support (Credit, Inputs & Trainings) To Increase The Size Of Land Under Cultivation Of Arable Crops	3,707,400.00	3,707,400.00	-
Sub-Total		7,435,935,972.00	6,151,935,972.00	5,785,645,169.85
021500300100 KOGI AGRICULTURAL DEVELOPMENT PROJECT (ADP)				
22020102	Travel And Transport - Others	2,500,000.00	4,500,000.00	4,041,000.00
22020201	Internet Access Charges	50,000.00	50,000.00	-
22020204	Electricity Bill /Charges	200,000.00	200,000.00	-
22020205	Telephone Charges	200,000.00	200,000.00	-
22020301	Office Stationery/ Computer Consumable	375,000.00	385,000.00	380,000.00
22020323	Office And General Expenses	100,000.00	600,000.00	413,000.00
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	2,000,000.00	2,000,000.00	713,000.00
22020402	Maintenance Of Office Furniture And Fittings	200,000.00	210,000.00	204,000.00
22020403	Maintenance Of Office Building / Residential Qtrs	200,000.00	200,000.00	70,000.00
22020501	Local Training	2,000,000.00	2,000,000.00	-
22020701	Consultancy Services/ Financial Consulting	250,000.00	250,000.00	-
22020901	Bank Charges (Other Than Interest) /Special Conveyance & Bank Charges	100,000.00	100,000.00	24,000.00
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	200,000.00	200,000.00	-
22021004	Awareness, Enlightenment And Sensitization	190,550,000.00	190,550,000.00	155,000.00
22021012	Medical Expenses (Local & International)	200,000.00	200,000.00	-
22021033	Printing Of All Essential Document	200,000.00	200,000.00	-
22021088	National Programme For Food Security (Npfs)	150,000,000.00	150,000,000.00	-
22021097	Small Holder Horticultural Empowerment Project (Shep)	50,000,000.00	50,000,000.00	-
Sub-Total		399,325,000.00	401,845,000.00	6,000,000.00
021500500100 KOGI AGRO-ALLIED COMPANY				

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22020102	Travel And Transport - Others	200,000.00	700,000.00	620,000.00
22020204	Electricity Bill /Charges	300,000.00	300,000.00	-
22020301	Office Stationery/ Computer Consumable	100,000.00	500,000.00	345,000.00
22020302	Newspapers, Magazines, Journals And Periodicals	100,000.00	100,000.00	-
22020323	Office And General Expenses	100,000.00	500,000.00	332,000.00
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	100,000.00	140,000.00	135,000.00
22020402	Maintenance Of Office Furniture And Fittings	100,000.00	350,000.00	280,000.00
22020405	Maintenance Of Office Equipment	100,000.00	500,000.00	370,000.00
22020501	Local Training	300,000.00	300,000.00	-
22020601	Security Services Expenses	250,000.00	950,000.00	830,000.00
22020606	Monitoring & Evaluation System	800,000.00	1,500,000.00	1,295,000.00
22020671	Nans News Processing /Entertainment, Public Relations And Hospitality/ Media Expenses	200,000.00	200,000.00	150,000.00
22020701	Consultancy Services/ Financial Consulting	64,000.00	64,000.00	-
22020801	Motor Vehicle Fuel Cost	800,000.00	2,000,000.00	1,850,000.00
22020803	Plants/ Generator Fuel Cost	300,000.00	400,000.00	360,000.00
22020806	Diesel Expenses	900,000.00	2,900,000.00	2,675,000.00
22020807	Fuel Expenses	700,000.00	1,900,000.00	1,660,000.00
22020901	Bank Charges (Other Than Interest) /Special Conveyance & Bank Charges	50,000.00	50,000.00	-
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	700,000.00	1,400,000.00	1,000,000.00
22021002	Postages, Publicity And Advertisement	400,000.00	400,000.00	-
22021012	Medical Expenses (Local & International)	500,000.00	500,000.00	-
22021014	Annual Budget Expenses And Administration	100,000.00	100,000.00	-
22021033	Printing Of All Essential Document	2,500,000.00	2,500,000.00	-
22040112	Take Off Grant For The Implementation Of Newly Created Agency/Department	25,000,000.00	25,000,000.00	-
Sub-Total		34,664,000.00	43,254,000.00	11,902,000.00
021500600100 KOGI LAND DEV. BOARD				
22020102	Travel And Transport - Others	83,040.00	83,040.00	-
22020204	Electricity Bill/Charges	51,900.00	51,900.00	-

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22020205	Telephone Charges	51,900.00	51,900.00	-
22020301	Office Stationery/Computer Consumable	103,800.00	103,800.00	-
22020401	Maintenance Of Motor Vehicle/Transport Equipment	155,700.00	155,700.00	-
22020402	Maintenance Of Office Furniture And Fittings	77,850.00	77,850.00	-
22020403	Maintenance Of Office Building / Residential Qtrs	77,850.00	77,850.00	-
22020405	Maintenance Of Office Equipment	20,080.00	20,080.00	-
22020501	Local Training	51,900.00	51,900.00	-
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	218,911.00	218,911.00	-
Sub-Total		892,931.00	892,931.00	-
022000100100 MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING				
22020101	Local Travels And Transport - Training	3,165,900.00	3,165,900.00	837,475.00
22020102	Travel And Transport - Others	4,172,968.00	4,172,968.00	996,845.00
22020104	International Travel And Transport - Others	20,000,000.00	20,000,000.00	-
22020201	Internet Access Charges	531,498.00	2,031,498.00	1,642,160.00
22020205	Telephone Charges	74,113.00	164,113.00	144,000.00
22020301	Office Stationery/ Computer Consumable	5,000,000.00	6,000,000.00	5,849,960.00
22020302	Newspapers, Magazines, Journals And Periodicals	300,000.00	900,000.00	829,550.00
22020322	Publication Of Kogi State Statistical Year Book/ Planning & Statistic Books /State Statistical Master Plan	1,600,000.00	1,600,000.00	-
22020323	Office And General Expenses	170,000,000.00	170,000,000.00	5,911,400.00
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	2,395,530.00	4,895,530.00	4,185,150.00
22020402	Maintenance Of Office Furniture And Fittings	2,130,495.00	2,130,495.00	2,066,450.00
22020404	Maintenance Of Plants /Generators	1,071,735.00	3,671,735.00	3,532,150.00
22020405	Maintenance Of Office Equipment	1,118,964.00	1,468,964.00	1,441,565.00
22020441	Health Facilities Maintenance Expenses	3,000,000.00	3,000,000.00	-
22020501	Local Training	2,994,964.00	2,994,964.00	2,165,500.00
22020502	International Training	2,000,000.00	2,000,000.00	-
22020511	Workshops, Seminars & Conferences	2,885,640.00	4,385,640.00	4,090,000.00
22020602	Office Rent	6,000,000.00	6,000,000.00	105,000.00

KOGI STATE GOVERNMENT OF NIGERIA				
NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025				
SUPPLEMENTARY NOTE TO NOTE 9				
CONSOLIDATED SCHEDULE TO OVERHEAD				
Code	Description	Original Budget	Final Budget	Actuals
22020605	Cleaning, Fumigation, Environmental/ Monthly Sanitation And Janitorial Service	107,433.00	1,407,433.00	1,282,495.00
22020606	Monitoring & Evaluation System	2,000,000.00	2,000,000.00	-
22020625	Assistance To N.Y.S.C/Financial Assistance To Csos/Ngos/Assistance To Students' Association	10,000,000.00	10,000,000.00	6,889,295.00
22020629	Undp/Nsis Programmes /Undp Programme Management	2,000,000.00	2,000,000.00	-
22020633	National Programme Of Action For Survival, Protection & Dev. Of The Child (Unicef Assisted) Gccc	5,000,000.00	5,000,000.00	-
22020671	Nans News Processing /Entertainment, Public Relations And Hospitality/ Media Expenses	2,753,814.00	3,353,814.00	3,220,545.00
22020699	Statistical Investigation/ Data Collection/ Capturing Of Poor & Vulnerable People Data	1,529,380.00	1,529,380.00	-
22020701	Consultancy Services/ Financial Consulting	1,750,000,000.00	1,750,000,000.00	-
22020803	Plants/ Generator Fuel Cost	5,000,000.00	5,000,000.00	2,318,442.00
22020806	Diesel Expenses	4,000,000.00	4,000,000.00	1,946,195.00
22020807	Fuel Expenses	2,000,000.00	17,000,000.00	15,015,620.00
22020901	Bank Charges (Other Than Interest) /Special Conveyance & Bank Charges	1,000,000.00	1,000,000.00	-
22020903	Valuation /Payment Of Insurance Premium On Government Buildings & Properties/Vehicles	10,000,000.00	10,000,000.00	-
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	20,000,000.00	20,000,000.00	6,172,000.00
22021002	Postages, Publicity And Advertisement	7,100,000.00	7,100,000.00	75,000.00
22021006	Community & Social Development Agency (NG-CARES)	350,000,000.00	350,000,000.00	1,582,111,602.00
22021012	Medical Expenses (Local & International)	5,000,000.00	5,000,000.00	-
22021014	Annual Budget Expenses And Administration	5,000,000.00	115,000,000.00	114,612,000.00
22021015	Subscription To Professional Bodies/ Parliamentary /Annual International Bar Association Conference/ Annual Retreat For Public Office Holders	100,000,000.00	100,000,000.00	-
22021019	Burial Expenses	2,000,000.00	2,000,000.00	325,000.00
22021033	Printing Of All Essential Document	5,620,723.00	5,620,723.00	482,143.00
22080116	Public Finance Legislation (Government Support)	4,000,000.00	4,000,000.00	-
22080129	Ododo Community /Business Outreach	250,000,000.00	250,000,000.00	-
Sub-Total		2,772,553,157.00	2,909,593,157.00	1,768,247,542.00
022000110100 BUDGET AND ECONOMIC PLANNING				
22020102	Travel And Transport - Others	10,000,000.00	10,000,000.00	8,266,000.00

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22020104	International Travel And Transport - Others	10,000,000.00	48,000,000.00	46,822,000.00
22020201	Internet Access Charges	20,000,000.00	20,000,000.00	4,220,000.00
22020301	Office Stationery/ Computer Consumable	15,000,000.00	46,000,000.00	44,921,400.00
22020302	Newspapers, Magazines, Journals And Periodicals	300,000.00	300,000.00	40,000.00
22020322	Publication Of Kogi State Statistical Year Book/ Planning & Statistic Books /State Statistical Master Plan	1,500,000.00	1,500,000.00	-
22020323	Office And General Expenses	30,669,330.00	30,669,330.00	17,019,500.00
22020337	Production & Distribution/ Publishing The State Budget Calendar (Ogp)	100,000.00	100,000.00	-
22020338	Production & Distribution/ Publish Citizen'S Budget (Ogp)	16,000,000.00	16,000,000.00	-
22020339	Production & Distribution Of Quarterly Budget Performance Report (Ogp)	10,000,000.00	10,000,000.00	-
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	10,395,530.00	10,395,530.00	9,006,000.00
22020402	Maintenance Of Office Furniture And Fittings	2,130,495.00	12,130,495.00	4,234,000.00
22020404	Maintenance Of Plants /Generators	1,071,735.00	1,071,735.00	300,000.00
22020405	Maintenance Of Office Equipment	4,118,964.00	4,118,964.00	2,883,600.00
22020441	Health Facilities Maintenance Expenses	3,000,000.00	3,000,000.00	-
22020501	Local Training	2,994,965.00	70,994,965.00	69,000,000.00
22020502	International Training	7,000,000.00	72,000,000.00	69,933,000.00
22020511	Workshops, Seminars & Conferences	2,885,640.00	3,885,640.00	3,800,000.00
22020602	Office Rent	10,000,000.00	10,000,000.00	8,000.00
22020605	Cleaning, Fumigation, Environmental/ Monthly Sanitation And Janitorial Service	107,433.00	1,107,433.00	168,000.00
22020606	Monitoring & Evaluation System	25,000,000.00	25,000,000.00	-
22020625	Assistance To N.Y.S.C/Financial Assistance To Csos/Ngos/Assistance To Students' Association	20,087,000.00	20,087,000.00	-
22020633	National Programme Of Action For Survival, Protection & Dev. Of The Child (Unicef Assisted) Gccc	5,000,000.00	5,000,000.00	-
22020657	Committees Work Expenses/ Allowances	236,000,000.00	436,000,000.00	-
22020671	Nans News Processing /Entertainment, Public Relations And Hospitality/ Media Expenses	2,753,814.00	2,753,814.00	-
22020685	Nut 4 Coordination. Conduct Quarterly Coordination Meetings Of The Scfn	6,720,000.00	6,720,000.00	1,530,000.00
22020686	Nut 4 Coordination. Annual Nutrition Partners Forum	1,430,000.00	1,430,000.00	-
22020687	Nut 4 Advocacy. Bi-Annual Nutrition Town -Hall Meetings	3,280,000.00	3,280,000.00	-

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22020691	Gender-Based Violence(Gbv) Responsive Service Delivery	5,000,000.00	5,000,000.00	-
22020697	Kogi Economic Dialogue C4	200,000,000.00	200,000,000.00	-
22020699	Statistical Investigation/ Data Collection/ Capturing Of Poor & Vulnerable People Data	1,529,380.00	501,529,380.00	330,261,001.09
22020701	Consultancy Services/ Financial Consulting	3,000,000,000.00	5,300,000,000.00	5,134,607,975.52
22020803	Plants/ Generator Fuel Cost	5,000,000.00	5,000,000.00	80,000.00
22020806	Diesel Expenses	4,000,000.00	10,000,000.00	9,580,000.00
22020807	Fuel Expenses	2,000,000.00	16,000,000.00	12,796,700.00
22020901	Bank Charges (Other Than Interest) /Special Conveyance & Bank Charges	1,000,000.00	1,000,000.00	-
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	250,000,000.00	250,000,000.00	31,168,700.00
22021002	Postages, Publicity And Advertisement	7,100,000.00	7,100,000.00	500,000.00
22021005	New Partnership For African Development (Nepad) Running Cost	300,000,000.00	300,000,000.00	-
22021012	Medical Expenses (Local & International)	5,000,000.00	5,000,000.00	-
22021014	Annual Budget Expenses And Administration	350,013,000.00	350,013,000.00	35,100,000.00
22021019	Burial Expenses	2,000,000.00	2,700,000.00	2,550,000.00
22021026	32 Years Development Plan Awareness Creation Across 21 Lgas By Kogi Csos	100,000,000.00	100,000,000.00	-
22021031	Expenses On Organising Budget Town Hall Meetings And Publish The Outcomes (Ogp)	20,000,000.00	20,000,000.00	-
22021033	Printing Of All Essential Document	5,100,000.00	5,100,000.00	-
22021046	Expenses Incidental To Saber Activities	60,000,000.00	60,000,000.00	46,800,000.00
22021049	Cares Coordinating Unit Expenses	276,026,000.00	276,026,000.00	44,995,301.00
22021064	Food And Nutrition Programs Expenses	-	2,000,000.00	250,000.00
22021072	Nut 6Hrn. Ensure Adequate Staffing Of Relevant Mdas In Implementing Sectoral Nutrition Programmes With Skilled And Qualified Nutritionists	658,000.00	658,000.00	-
22021082	Un-Food System Transformation Pathway (Un-Fstp) Operational Cost	15,000,000.00	15,000,000.00	-
22021087	Kogi State Open Government Partnership (Ogp) Secretariat Expenses	10,000,000.00	10,000,000.00	-
Sub-Total		5,076,971,286.00	8,313,671,286.00	5,930,841,177.61
022000120100 STATE BUREAU OF STATISTICS				
22020108	Travel Operation And Logistics	10,000,000.00	10,000,000.00	495,000.00
22020201	Internet Access Charges	3,000,000.00	3,000,000.00	-
22020203	Water Rate	100,000.00	100,000.00	-

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22020204	Electricity Bill /Charges	1,500,000.00	1,500,000.00	105,000.00
22020301	Office Stationery/ Computer Consumable	2,000,000.00	2,000,000.00	313,000.00
22020322	Publication Of Kogi State Statistical Year Book/ Planning & Statistic Books /State Statistical Master Plan	8,000,000.00	8,000,000.00	-
22020323	Office And General Expenses	3,000,000.00	3,000,000.00	672,000.00
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	4,000,000.00	4,000,000.00	215,900.00
22020402	Maintenance Of Office Furniture And Fittings	2,000,000.00	2,000,000.00	140,000.00
22020404	Maintenance Of Plants /Generators	3,000,000.00	3,000,000.00	-
22020511	Workshops, Seminars & Conferences	8,000,000.00	8,000,000.00	-
22020699	Statistical Investigation/ Data Collection/ Capturing Of Poor & Vulnerable People Data	193,000,000.00	193,000,000.00	2,401,000.00
22020701	Consultancy Services/ Financial Consulting	10,000,000.00	10,000,000.00	-
22020801	Motor Vehicle Fuel Cost	3,500,000.00	3,500,000.00	2,180,000.00
22020803	Plants/ Generator Fuel Cost	3,000,000.00	3,000,000.00	-
22020806	Diesel Expenses	1,500,000.00	1,500,000.00	-
22020901	Bank Charges (Other Than Interest) /Special Conveyance & Bank Charges	100,000.00	100,000.00	2,000.00
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	10,000,000.00	10,000,000.00	487,100.00
22021002	Postages, Publicity And Advertisement	3,000,000.00	3,000,000.00	372,000.00
22021013	Recruitment And Appointment Cost /Promotion Expenses/ Discipline Cost	200,000.00	200,000.00	-
22021014	Annual Budget Expenses And Administration	200,000.00	200,000.00	33,000.00
22021024	Accounting For Fixed Assets/ Fixed Asset Audit/ External Audit Expenses	200,000.00	200,000.00	-
22021033	Printing Of All Essential Document	2,000,000.00	2,000,000.00	425,000.00
Sub-Total		271,300,000.00	271,300,000.00	7,841,000.00
022000200100 DEBT MANAGEMENT OFFICE				
22020101	Local Travels And Transport - Training	6,000,000.00	6,000,000.00	460,000.00
22020102	Travel And Transport - Others	6,000,000.00	6,000,000.00	1,345,000.00
22020104	International Travel And Transport - Others	18,000,000.00	18,000,000.00	-
22020201	Internet Access Charges	2,000,000.00	2,000,000.00	-
22020203	Water Rate	118,000.00	118,000.00	-
22020204	Electricity Bill /Charges	200,000.00	200,000.00	27,500.00

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22020205	Telephone Charges	500,000.00	500,000.00	-
22020301	Office Stationery/ Computer Consumable	2,000,000.00	2,000,000.00	1,227,500.00
22020302	Newspapers, Magazines, Journals And Periodicals	400,000.00	400,000.00	-
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	3,000,000.00	3,000,000.00	-
22020402	Maintenance Of Office Furniture And Fittings	1,000,000.00	1,000,000.00	485,000.00
22020403	Maintenance Of Office Building / Residential Qtrs	7,000,000.00	7,000,000.00	-
22020404	Maintenance Of Plants /Generators	1,000,000.00	1,000,000.00	-
22020405	Maintenance Of Office Equipment	1,000,000.00	1,000,000.00	25,000.00
22020439	Gbv Situation Room And Data Managementcentre Expenses	2,000,000.00	2,000,000.00	-
22020501	Local Training	5,000,000.00	5,000,000.00	-
22020502	International Training	200,000.00	200,000.00	-
22020605	Cleaning, Fumigation, Environmental/ Monthly Sanitation And Janitorial Service	1,000,000.00	1,000,000.00	185,000.00
22020671	Nans News Processing /Entertainment, Public Relations And Hospitality/ Media Expenses	2,000,000.00	2,000,000.00	-
22020701	Consultancy Services/ Financial Consulting	8,000,000.00	8,000,000.00	-
22020801	Motor Vehicle Fuel Cost	2,000,000.00	2,000,000.00	190,000.00
22020803	Plants/ Generator Fuel Cost	2,000,000.00	2,000,000.00	-
22020901	Bank Charges (Other Than Interest) /Special Conveyance & Bank Charges	1,000,000.00	1,000,000.00	21,772.63
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	6,000,000.00	6,000,000.00	620,000.00
22021002	Postages, Publicity And Advertisement	1,000,000.00	1,000,000.00	-
22021009	Bond Management /Debt Management Analysis Expenses	5,000,000.00	5,000,000.00	200,000.00
22021024	Accounting For Fixed Assets/ Fixed Asset Audit/ External Audit Expenses	2,000,000.00	2,000,000.00	-
22021033	Printing Of All Essential Document	500,000.00	500,000.00	20,000.00
22080119	Financial Assistance To Needies	1,000,000.00	1,000,000.00	600,000.00
Sub-Total		86,918,000.00	86,918,000.00	5,406,772.63
022000700100 OFFICE OF THE ACCOUNTANT GENERAL				
22020102	Travel And Transport - Others	9,000,000.00	9,000,000.00	150,000.00
22020104	International Travel And Transport - Others	90,000,000.00	90,000,000.00	80,618,593.00
22020201	Internet Access Charges	20,000,000.00	20,000,000.00	5,000,000.00

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22020202	Purchase Of Software Licence /Licence Renewal	15,000,000.00	15,000,000.00	15,000,000.00
22020203	Water Rate	519,000.00	519,000.00	-
22020204	Electricity Bill /Charges	1,000,000.00	1,000,000.00	869,000.00
22020205	Telephone Charges	519,000.00	519,000.00	-
22020301	Office Stationery/ Computer Consumable	41,000,000.00	41,000,000.00	23,780,000.00
22020323	Office And General Expenses	300,000,000.00	300,000,000.00	200,964,000.00
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	15,000,000.00	55,000,000.00	16,188,500.00
22020402	Maintenance Of Office Furniture And Fittings	12,000,000.00	102,000,000.00	46,300,000.00
22020403	Maintenance Of Office Building / Residential Qtrs	188,000,000.00	188,000,000.00	1,030,000.00
22020404	Maintenance Of Plants /Generators	9,000,000.00	9,000,000.00	706,600.00
22020405	Maintenance Of Office Equipment	30,000,000.00	30,000,000.00	5,000,000.00
22020501	Local Training	80,000,000.00	300,000,000.00	97,241,245.00
22020511	Workshops, Seminars & Conferences	50,000,000.00	250,000,000.00	248,942,736.00
22020518	Industrial Training/Attachment	3,019,000.00	3,019,000.00	-
22020701	Consultancy Services/ Financial Consulting	40,000,000.00	6,140,000,000.00	5,994,380,215.57
22020801	Motor Vehicle Fuel Cost	15,000,000.00	15,000,000.00	13,493,238.58
22020803	Plants/ Generator Fuel Cost	50,000,000.00	50,000,000.00	13,283,140.00
22020901	Bank Charges (Other Than Interest) /Special Conveyance & Bank Charges	500,000,000.00	1,100,000,000.00	1,089,924,405.03
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	60,000,000.00	60,000,000.00	57,278,102.36
22021002	Postages, Publicity And Advertisement	130,000,000.00	130,000,000.00	110,200,000.00
22021011	Annual Board Of Survey	12,000,000.00	60,000,000.00	56,340,000.00
22021012	Medical Expenses (Local & International)	1,290,500.00	1,290,500.00	-
22021015	Subscription To Professional Bodies/ Parliamentary /Annual International Bar Association Conference/ Annual Retreat For Public Office Holders	3,000,000,000.00	200,000,000.00	-
22021024	Accounting For Fixed Assets/ Fixed Asset Audit/ External Audit Expenses	287,233,400.00	287,233,400.00	-
22021033	Printing Of All Essential Document	700,000,000.00	750,000,000.00	748,092,000.00
Sub-Total		5,659,580,900.00	10,207,580,900.00	8,824,781,775.54
022000800100 KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)				
22020102	Travel And Transport - Others	100,000,000.00	130,000,000.00	124,343,764.00
22020204	Electricity Bill /Charges	100,000,000.00	100,000,000.00	79,932,818.06

KOGI STATE GOVERNMENT OF NIGERIA				
NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025				
SUPPLEMENTARY NOTE TO NOTE 9				
CONSOLIDATED SCHEDULE TO OVERHEAD				
Code	Description	Original Budget	Final Budget	Actuals
22020301	Office Stationery/ Computer Consumable	25,000,000.00	15,000,000.00	5,936,575.01
22020323	Office And General Expenses	200,000,000.00	235,000,000.00	231,148,211.40
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	150,000,000.00	140,000,000.00	94,622,299.50
22020402	Maintenance Of Office Furniture And Fittings	19,800,000.00	26,800,000.00	20,940,292.93
22020405	Maintenance Of Office Equipment	15,000,000.00	10,000,000.00	3,512,881.25
22020432	Maintenance Of Broadcasting Equipment/ Ict Equipment/Government House Broadband Connectivitty And Ict Expenses	19,529,950.00	89,529,950.00	79,599,392.93
22020501	Local Training	200,000,000.00	145,000,000.00	100,883,325.00
22020502	International Training	35,000,000.00	50,000,000.00	26,346,734.00
22020601	Security Services Expenses	7,000,000.00	2,000,000.00	-
22020602	Office Rent	12,000,000.00	12,000,000.00	6,730,000.08
22020605	Cleaning, Fumigation, Environmental/ Monthly Sanitation And Janitorial Service	135,500,000.00	135,500,000.00	135,120,000.00
22020663	Corperate Social Responsibility	30,000,000.00	30,000,000.00	26,076,761.00
22020702	Legal Services /Prerogative Of Mercyexpenses/ Implementation Of Acj Law 2017	280,000,000.00	220,000,000.00	216,583,750.00
22020901	Bank Charges (Other Than Interest) /Special Conveyance & Bank Charges	5,000,000.00	5,000,000.00	2,786,280.77
22020902	Insurance Premium	60,069,926.00	60,069,926.00	46,797,685.51
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	60,250,000.00	68,250,000.00	37,667,445.75
22021002	Postages, Publicity And Advertisement	100,000,000.00	60,000,000.00	33,762,924.40
22021015	Subscription To Professional Bodies/ Parliamentary /Annual International Bar Association Conference/ Annual Retreat For Public Office Holders	35,000,000.00	35,000,000.00	19,025,950.00
22021025	Strategies Development Plan/ Policy Formulation Expenses/ Research And Survey/ Review Of The State Education Strategic Plan	156,000,000.00	156,000,000.00	118,487,500.00
22021033	Printing Of All Essential Document	23,000,000.00	131,291,887.00	27,177,209.50
22070107	25% Retention Commission Fees On Revenue Generation By Kogi State Bureau Of Lands & Town Planning	-	12,000,000.00	-
22070108	Special Grants to Board of Internal Revenue on Revenue Generation (Outside 10% Mandatory Commission)	2,000,000,000.00	3,000,000,000.00	2,957,380,716.09
22070113	3% Revenue Generation to MDAs In Charge Of The Generation	88,291,887.00	176,583,774.00	45,810,093.34
Sub-Total		3,856,441,763.00	5,045,025,537.00	4,440,672,610.52
022001200100 KOGI INVESTMENT AND PROPERTIES LIMITED				
22020102	Travel And Transport - Others	2,000,000.00	2,000,000.00	1,525,600.00

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22020201	Internet Access Charges	-	500,000.00	159,100.00
22020204	Electricity Bill /Charges	300,000.00	300,000.00	222,500.00
22020301	Office Stationery/ Computer Consumable	500,000.00	1,700,000.00	1,535,350.00
22020302	Newspapers, Magazines, Journals And Periodicals	100,000.00	100,000.00	17,000.00
22020323	Office And General Expenses	1,000,000.00	11,000,000.00	3,901,785.68
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	1,200,000.00	1,200,000.00	197,600.00
22020402	Maintenance Of Office Furniture And Fittings	1,000,000.00	1,700,000.00	1,591,700.00
22020403	Maintenance Of Office Building / Residential Qtrs	-	500,000.00	339,700.00
22020405	Maintenance Of Office Equipment	1,000,000.00	1,000,000.00	17,000.00
22020501	Local Training	300,000.00	2,000,000.00	-
22020511	Workshops, Seminars & Conferences	-	1,000,000.00	688,000.00
22020601	Security Services Expenses	200,000.00	200,000.00	-
22020606	Monitoring & Evaluation System	250,000.00	250,000.00	-
22020673	Subscription (Investment)	-	300,000.00	125,165.25
22020701	Consultancy Services/ Financial Consulting	-	4,000,000.00	2,827,437.50
22020801	Motor Vehicle Fuel Cost	800,000.00	1,500,000.00	1,426,000.00
22020803	Plants/ Generator Fuel Cost	800,000.00	800,000.00	602,600.00
22020806	Diesel Expenses	900,000.00	900,000.00	-
22020807	Fuel Expenses	700,000.00	1,200,000.00	872,000.00
22020901	Bank Charges (Other Than Interest) /Special Conveyance & Bank Charges	50,000.00	50,000.00	25,000.00
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	700,000.00	2,700,000.00	2,390,200.00
22021002	Postages, Publicity And Advertisement	400,000.00	400,000.00	-
22021011	Annual Board Of Survey	-	1,000,000.00	424,263.00
22021012	Medical Expenses (Local & International)	500,000.00	500,000.00	-
22021014	Annual Budget Expenses And Administration	100,000.00	100,000.00	-
22021015	Subscription To Professional Bodies/ Parliamentary /Annual International Bar Association Conference/ Annual Retreat For Public Office Holders	-	1,000,000.00	715,226.98

KOGI STATE GOVERNMENT OF NIGERIA				
NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025				
SUPPLEMENTARY NOTE TO NOTE 9				
CONSOLIDATED SCHEDULE TO OVERHEAD				
Code	Description	Original Budget	Final Budget	Actuals
22021033	Printing Of All Essential Document	2,500,000.00	2,500,000.00	-
22021069	Board Meeting Expenses	-	1,000,000.00	460,000.00
22030103	Other Loans And Advances	-	100,000.00	50,000.00
22040112	Take Off Grant For The Implementation Of Newly Created Agency/Department	25,000,000.00	25,000,000.00	-
Sub-Total		40,300,000.00	66,500,000.00	20,113,228.41
022001300100 KOGI STATE GOVERNANCE DELIVERY UNIT				
22020102	Travel And Transport - Others	2,000,000.00	3,500,000.00	3,144,000.00
22020201	Internet Access Charges	531,498.00	531,498.00	-
22020301	Office Stationery/ Computer Consumable	600,000.00	600,000.00	212,000.00
22020302	Newspapers, Magazines, Journals And Periodicals	300,000.00	300,000.00	-
22020323	Office And General Expenses	2,500,000.00	2,500,000.00	1,474,050.00
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	2,500,000.00	2,500,000.00	718,600.00
22020402	Maintenance Of Office Furniture And Fittings	1,500,000.00	1,500,000.00	-
22020404	Maintenance Of Plants /Generators	500,000.00	500,000.00	-
22020405	Maintenance Of Office Equipment	500,000.00	500,000.00	-
22020501	Local Training	1,000,000.00	1,500,000.00	1,370,000.00
22020511	Workshops, Seminars & Conferences	1,000,000.00	1,000,000.00	-
22020606	Monitoring & Evaluation System	800,000.00	800,000.00	-
22020671	Nans News Processing /Entertainment, Public Relations And Hospitality/ Media Expenses	200,000.00	200,000.00	-
22020803	Plants/ Generator Fuel Cost	1,000,000.00	1,000,000.00	-
22020806	Diesel Expenses	1,000,000.00	1,000,000.00	-
22020807	Fuel Expenses	800,000.00	1,100,000.00	992,150.00
22020901	Bank Charges (Other Than Interest) /Special Conveyance & Bank Charges	200,000.00	200,000.00	5,600.00
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	1,000,000.00	4,500,000.00	3,904,850.00
22021002	Postages, Publicity And Advertisement	500,000.00	500,000.00	-
22021012	Medical Expenses (Local & International)	1,000,000.00	1,000,000.00	-

KOGI STATE GOVERNMENT OF NIGERIA				
NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025				
SUPPLEMENTARY NOTE TO NOTE 9				
CONSOLIDATED SCHEDULE TO OVERHEAD				
Code	Description	Original Budget	Final Budget	Actuals
22021014	Annual Budget Expenses And Administration	500,000.00	500,000.00	-
22021019	Burial Expenses	300,000.00	300,000.00	-
22021033	Printing Of All Essential Document	1,000,000.00	1,000,000.00	-
22040112	Take Off Grant For The Implementation Of Newly Created Agency/Department	25,000,000.00	25,000,000.00	-
Sub-Total		46,231,498.00	52,031,498.00	11,821,250.00
022001400100 KOGI STATE ECONOMIC COUNCIL				
22020102	Travel And Transport - Others	500,000,000.00	150,000,000.00	250,000.00
22020104	International Travel And Transport - Others	700,000,000.00	100,000,000.00	-
22020201	Internet Access Charges	2,000,000.00	8,000,000.00	7,790,000.00
22020301	Office Stationery/ Computer Consumable	15,000,000.00	15,000,000.00	11,750,000.00
22020302	Newspapers, Magazines, Journals And Periodicals	1,000,000.00	1,000,000.00	-
22020323	Office And General Expenses	70,000,000.00	70,000,000.00	9,500,000.00
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	20,000,000.00	20,000,000.00	3,100,000.00
22020402	Maintenance Of Office Furniture And Fittings	20,000,000.00	20,000,000.00	1,000,000.00
22020405	Maintenance Of Office Equipment	20,000,000.00	20,000,000.00	6,614,000.00
22020501	Local Training	20,000,000.00	20,000,000.00	-
22020502	International Training	20,000,000.00	20,000,000.00	-
22020511	Workshops, Seminars & Conferences	42,000,000.00	42,000,000.00	5,000,000.00
22020901	Bank Charges (Other Than Interest) /Special Conveyance & Bank Charges	2,000,000.00	2,000,000.00	-
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	50,000,000.00	66,000,000.00	64,316,500.00
22021002	Postages, Publicity And Advertisement	3,000,000.00	3,000,000.00	-
22021012	Medical Expenses (Local & International)	5,000,000.00	5,000,000.00	-
22021033	Printing Of All Essential Document	10,000,000.00	10,000,000.00	2,000,000.00
Sub-Total		1,500,000,000.00	572,000,000.00	111,320,500.00
022001500100 HUMAN CAPITAL OPPORTUNITY FOR PROSPERITY AND EQUITY HOPE-GOV				
22020102	Travel And Transport - Others	-	150,000,000.00	-
22020201	Internet Access Charges	-	500,000.00	-

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22020301	Office Stationery/ Computer Consumable	-	25,000,000.00	23,716,000.00
22020302	Newspapers, Magazines, Journals And Periodicals	-	300,000.00	-
22020323	Office And General Expenses	-	60,000,000.00	49,352,600.00
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	-	20,000,000.00	-
22020402	Maintenance Of Office Furniture And Fittings	-	15,000,000.00	5,245,000.00
22020404	Maintenance Of Plants /Generators	-	500,000.00	-
22020405	Maintenance Of Office Equipment	-	80,000,000.00	60,670,500.00
22020501	Local Training	-	100,000,000.00	-
22020511	Workshops, Seminars & Conferences	-	100,000,000.00	-
22020602	Office Rent	-	21,000,000.00	20,000,000.00
22020606	Monitoring & Evaluation System	-	80,000,000.00	-
22020699	Statistical Investigation/ Data Collection/ Capturing Of Poor & Vulnerable People Data	-	11,000,000.00	10,000,000.00
22020701	Consultancy Services/ Financial Consulting	-	4,500,000.00	3,000,000.00
22020803	Plants/ Generator Fuel Cost	-	1,000,000.00	-
22020806	Diesel Expenses	-	1,000,000.00	-
22020807	Fuel Expenses	-	80,000,000.00	-
22020901	Bank Charges (Other Than Interest) /Special Conveyance & Bank Charges	-	200,000.00	-
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	-	15,000,000.00	13,500,000.00
22021002	Postages, Publicity And Advertisement	-	50,000,000.00	-
22021012	Medical Expenses (Local & International)	-	1,000,000.00	-
22021014	Annual Budget Expenses And Administration	-	50,000,000.00	35,000,000.00
22021033	Printing Of All Essential Document	-	50,000,000.00	12,000,000.00
22040112	Take Off Grant For The Implementation Of Newly Created Agency/Department	-	300,000,000.00	-
Sub-Total		-	1,216,000,000.00	232,484,100.00
022200100100 MIN. OF COMMERCE & INDUSTRY				
22020101	Local Travels And Transport - Training	100,000.00	100,000.00	665.00

KOGI STATE GOVERNMENT OF NIGERIA				
NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025				
SUPPLEMENTARY NOTE TO NOTE 9				
CONSOLIDATED SCHEDULE TO OVERHEAD				
Code	Description	Original Budget	Final Budget	Actuals
22020102	Travel And Transport - Others	200,000.00	200,000.00	-
22020301	Office Stationery/ Computer Consumable	500,000.00	500,000.00	362,720.00
22020302	Newspapers, Magazines, Journals And Periodicals	50,000.00	50,000.00	-
22020323	Office And General Expenses	210,000.00	210,000.00	-
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	2,000,000.00	2,000,000.00	1,110,700.00
22020402	Maintenance Of Office Furniture And Fittings	1,000,000.00	1,000,000.00	1,000,000.00
22020501	Local Training	200,000.00	200,000.00	-
22020511	Workshops, Seminars & Conferences	100,000.00	100,000.00	15,000.00
22020610	National Council For Industry, Commerce Cooperative And Investment Promotion/ State Export Promotion/ Trade Mission	700,000.00	700,000.00	-
22020649	Small And Medium Scale Enterprises /Kopecs/ Industrial Promotion/ Volumetric Measure	500,000.00	500,000.00	-
22020657	Committees Work Expenses/ Allowances	5,000,000.00	5,000,000.00	3,645,000.00
22020666	Cooperative Registration, Audit And Supervision Expenses	25,000,000.00	25,000,000.00	1,550,000.00
22020673	Subscription (Investment)	100,000.00	100,000.00	-
22020701	Consultancy Services/ Financial Consulting	50,000.00	50,000.00	-
22020801	Motor Vehicle Fuel Cost	2,000,000.00	2,000,000.00	1,643,000.00
22020803	Plants/ Generator Fuel Cost	100,000.00	100,000.00	-
22020806	Diesel Expenses	10,000.00	10,000.00	-
22020807	Fuel Expenses	200,000.00	200,000.00	-
22021002	Postages, Publicity And Advertisement	100,000.00	100,000.00	-
22021014	Annual Budget Expenses And Administration	500,000.00	500,000.00	260,000.00
22021033	Printing Of All Essential Document	250,000.00	265,000.00	255,000.00
Sub-Total		38,870,000.00	38,885,000.00	9,842,085.00
022200700100 KOGI STATE ENTERPRISES DEVELOPMENT AGENCY				
22020102	Travel And Transport - Others	15,000,000.00	15,000,000.00	420,000.00
22020104	International Travel And Transport - Others	20,000,000.00	20,000,000.00	-
22020201	Internet Access Charges	1,500,000.00	1,500,000.00	10,000.00
22020301	Office Stationery/ Computer Consumable	10,000,000.00	10,000,000.00	140,000.00
22020323	Office And General Expenses	10,000,000.00	10,000,000.00	1,515,000.00

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	8,000,000.00	8,000,000.00	220,000.00
22020402	Maintenance Of Office Furniture And Fittings	4,500,000.00	4,500,000.00	-
22020404	Maintenance Of Plants /Generators	12,000,000.00	12,000,000.00	100,000.00
22020405	Maintenance Of Office Equipment	9,000,000.00	9,000,000.00	65,000.00
22020501	Local Training	50,000,000.00	50,000,000.00	-
22020511	Workshops, Seminars & Conferences	5,000,000.00	5,000,000.00	-
22020602	Office Rent	10,000,000.00	10,000,000.00	10,000,000.00
22020625	Assistance To N.Y.S.C/Financial Assistance To Csos/Ngos/Assistance To Students' Association	18,000,000.00	18,000,000.00	-
22020701	Consultancy Services/ Financial Consulting	20,000,000.00	20,000,000.00	-
22020803	Plants/ Generator Fuel Cost	7,500,000.00	7,500,000.00	15,000.00
22020901	Bank Charges (Other Than Interest) /Special Conveyance & Bank Charges	500,000.00	500,000.00	-
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	25,000,000.00	25,000,000.00	6,000.00
22021025	Strategies Development Plan/ Policy Formulation Expenses/ Research And Survey/ Review Of The State Education Strategic Plan	500,000,000.00	60,000,000.00	-
Sub-Total		726,000,000.00	286,000,000.00	12,491,000.00
022205300100 KOGI STATE COMMODITY EXCHANGE, EXPORT PROMOTION AND MARKET DEVELOPMENT BOARD				
22020102	Travel And Transport - Others	2,000,000.00	8,500,000.00	3,920,609.85
22020104	International Travel And Transport - Others	-	10,100,000.00	10,061,610.00
22020204	Electricity Bill /Charges	300,000.00	300,000.00	56,000.00
22020301	Office Stationery/ Computer Consumable	1,500,000.00	1,500,000.00	396,600.00
22020302	Newspapers, Magazines, Journals And Periodicals	300,000.00	300,000.00	-
22020323	Office And General Expenses	2,500,000.00	5,500,000.00	5,500,000.00
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	1,000,000.00	1,000,000.00	80,000.00
22020402	Maintenance Of Office Furniture And Fittings	1,000,000.00	1,000,000.00	117,900.00
22020403	Maintenance Of Office Building / Residential Qtrs	1,000,000.00	1,000,000.00	-
22020501	Local Training	900,000.00	900,000.00	-
22020601	Security Services Expenses	400,000.00	400,000.00	-
22020606	Monitoring & Evaluation System	400,000.00	400,000.00	-
22020701	Consultancy Services/ Financial Consulting	1,000,000.00	1,000,000.00	-

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22020801	Motor Vehicle Fuel Cost	700,000.00	700,000.00	-
22020806	Diesel Expenses	700,000.00	700,000.00	-
22020807	Fuel Expenses	500,000.00	500,000.00	97,700.00
22020901	Bank Charges (Other Than Interest) /Special Conveyance & Bank Charges	100,000.00	100,000.00	1,392.15
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	2,500,000.00	2,500,000.00	350,200.00
22021002	Postages, Publicity And Advertisement	564,992.00	1,064,992.00	350,000.00
22021012	Medical Expenses (Local & International)	500,000.00	500,000.00	20,000.00
22021014	Annual Budget Expenses And Administration	300,000.00	300,000.00	50,000.00
22021033	Printing Of All Essential Document	1,000,000.00	1,500,000.00	407,000.00
22040112	Take Off Grant For The Implementation Of Newly Created Agency/Department	25,000,000.00	25,000,000.00	-
22040113	Grants, Subvention, Donations & Redemption Of Pledges	700,000.00	700,000.00	-
Sub-Total		44,864,992.00	65,464,992.00	21,409,012.00
022800100100 MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY				
22020102	Travel And Transport - Others	11,000,000.00	11,000,000.00	840,000.00
22020108	Travel Operation And Logistics	16,500,000.00	16,500,000.00	650,000.00
22020201	Internet Access Charges	5,500,000.00	5,500,000.00	20,000.00
22020205	Telephone Charges	800,000.00	800,000.00	-
22020301	Office Stationery/ Computer Consumable	22,000,000.00	22,000,000.00	961,000.00
22020302	Newspapers, Magazines, Journals And Periodicals	650,000.00	650,000.00	150,000.00
22020323	Office And General Expenses	88,000,000.00	88,000,000.00	2,060,450.00
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	16,500,000.00	16,500,000.00	295,000.00
22020402	Maintenance Of Office Furniture And Fittings	10,000,000.00	10,000,000.00	190,000.00
22020405	Maintenance Of Office Equipment	10,000,000.00	10,000,000.00	-
22020501	Local Training	99,000,000.00	99,000,000.00	220,000.00
22020502	International Training	99,000,000.00	99,000,000.00	-
22020601	Security Services Expenses	5,500,000.00	5,500,000.00	1,641,000.00
22020602	Office Rent	5,500,000.00	5,500,000.00	-
22020605	Cleaning, Fumigation, Environmental/ Monthly Sanitation And Janitorial Service	4,400,000.00	4,400,000.00	-

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22020701	Consultancy Services/ Financial Consulting	72,000,000.00	72,000,000.00	-
22020801	Motor Vehicle Fuel Cost	10,100,000.00	10,100,000.00	3,885,000.00
22020806	Diesel Expenses	10,100,000.00	10,100,000.00	-
22020807	Fuel Expenses	10,100,000.00	10,100,000.00	-
22020901	Bank Charges (Other Than Interest) /Special Conveyance & Bank Charges	1,650,000.00	1,650,000.00	23,145.04
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	5,500,000.00	5,500,000.00	776,950.00
22021002	Postages, Publicity And Advertisement	50,000,000.00	50,000,000.00	120,000.00
22021003	Celebration/ Remembrance Day	5,000,000.00	5,000,000.00	-
22021012	Medical Expenses (Local & International)	10,000,000.00	10,000,000.00	-
22021014	Annual Budget Expenses And Administration	2,200,000.00	2,200,000.00	300,000.00
22021019	Burial Expenses	10,000,000.00	10,000,000.00	-
22021023	Government Special Intervention On Kogi Innovation Hub	450,000,000.00	50,000,000.00	-
22021033	Printing Of All Essential Document	15,500,000.00	15,500,000.00	150,000.00
22040113	Grants, Subvention, Donations & Redemption Of Pledges	50,000,000.00	50,000,000.00	-
Sub-Total		1,096,500,000.00	696,500,000.00	12,282,545.04
022900100100 MINISTRY OF TRANSPORT				
22020102	Travel And Transport - Others	2,500,000.00	2,500,000.00	378,000.00
22020206	Satellite Broadcasting Access Charges	200,000.00	200,000.00	95,000.00
22020301	Office Stationery/ Computer Consumable	3,000,000.00	3,000,000.00	588,000.00
22020323	Office And General Expenses	4,800,000.00	4,300,000.00	2,401,500.00
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	2,200,000.00	2,200,000.00	955,120.00
22020402	Maintenance Of Office Furniture And Fittings	1,500,000.00	1,500,000.00	292,500.00
22020403	Maintenance Of Office Building / Residential Qtrs	500,000.00	500,000.00	370,000.00
22020404	Maintenance Of Plants /Generators	300,000.00	300,000.00	186,000.00
22020409	Workshop Maintenance	250,000.00	250,000.00	40,800.00
22020502	International Training	900,000.00	900,000.00	-
22020511	Workshops, Seminars & Conferences	2,000,000.00	1,300,000.00	300,000.00
22020606	Monitoring & Evaluation System	500,000.00	500,000.00	96,000.00
22020801	Motor Vehicle Fuel Cost	1,000,000.00	1,700,000.00	1,292,100.00

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22020802	Other Transport Equipment Fuel Cost	500,000.00	500,000.00	75,000.00
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	1,500,000.00	2,000,000.00	1,529,300.00
22021014	Annual Budget Expenses And Administration	250,000.00	250,000.00	120,000.00
22021033	Printing Of All Essential Document	500,000.00	500,000.00	230,000.00
22040112	Take Off Grant For The Implementation Of Newly Created Agency/Department	-	5,000,000.00	-
Sub-Total		22,400,000.00	27,400,000.00	8,949,320.00
023300100100 MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES				
22020102	Travel And Transport - Others	8,000,000.00	8,000,000.00	985,000.00
22020204	Electricity Bill /Charges	1,000,000.00	1,000,000.00	-
22020301	Office Stationery/ Computer Consumable	4,000,000.00	4,000,000.00	325,000.00
22020302	Newspapers, Magazines, Journals And Periodicals	200,000.00	200,000.00	-
22020323	Office And General Expenses	10,000,000.00	10,000,000.00	3,135,000.00
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	2,600,000.00	2,600,000.00	1,511,000.00
22020402	Maintenance Of Office Furniture And Fittings	4,000,000.00	4,000,000.00	1,560,000.00
22020405	Maintenance Of Office Equipment	4,000,000.00	4,000,000.00	2,186,000.00
22020501	Local Training	2,000,000.00	2,000,000.00	-
22020601	Security Services Expenses	8,578,500.00	8,578,500.00	-
22020602	Office Rent	30,000,000.00	30,000,000.00	-
22020606	Monitoring & Evaluation System	2,500,000.00	2,500,000.00	870,000.00
22020801	Motor Vehicle Fuel Cost	2,500,000.00	2,500,000.00	1,580,000.00
22020803	Plants/ Generator Fuel Cost	2,000,000.00	2,000,000.00	-
22020901	Bank Charges (Other Than Interest) /Special Conveyance & Bank Charges	3,000,000.00	3,000,000.00	-
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	2,000,000.00	2,000,000.00	1,030,000.00
22021002	Postages, Publicity And Advertisement	200,000.00	200,000.00	-
22021012	Medical Expenses (Local & International)	1,921,785.00	1,921,785.00	-
22021014	Annual Budget Expenses And Administration	1,500,000.00	1,500,000.00	-
22021033	Printing Of All Essential Document	500,000.00	500,000.00	-
Sub-Total		90,500,285.00	90,500,285.00	13,182,000.00
023300100200 KOGI STATE SOLID MINERALS DEVELOPMENT AGENCY				

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22020102	Travel And Transport - Others	2,000,000.00	2,000,000.00	1,900,000.00
22020204	Electricity Bill /Charges	300,000.00	300,000.00	250,000.00
22020301	Office Stationery/ Computer Consumable	500,000.00	500,000.00	450,000.00
22020302	Newspapers, Magazines, Journals And Periodicals	100,000.00	100,000.00	50,000.00
22020323	Office And General Expenses	1,000,000.00	1,000,000.00	950,000.00
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	1,200,000.00	1,200,000.00	1,100,000.00
22020402	Maintenance Of Office Furniture And Fittings	1,000,000.00	1,000,000.00	900,000.00
22020405	Maintenance Of Office Equipment	1,000,000.00	1,000,000.00	900,000.00
22020501	Local Training	300,000.00	300,000.00	200,000.00
22020601	Security Services Expenses	200,000.00	200,000.00	150,000.00
22020606	Monitoring & Evaluation System	250,000.00	250,000.00	200,000.00
22020801	Motor Vehicle Fuel Cost	800,000.00	800,000.00	700,000.00
22020803	Plants/ Generator Fuel Cost	800,000.00	800,000.00	700,000.00
22020806	Diesel Expenses	900,000.00	900,000.00	600,000.00
22020807	Fuel Expenses	700,000.00	700,000.00	650,000.00
22020901	Bank Charges (Other Than Interest) /Special Conveyance & Bank Charges	50,000.00	50,000.00	-
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	700,000.00	700,000.00	250,000.00
22021002	Postages, Publicity And Advertisement	400,000.00	400,000.00	-
22021012	Medical Expenses (Local & International)	500,000.00	500,000.00	300,000.00
22021014	Annual Budget Expenses And Administration	100,000.00	100,000.00	-
22021033	Printing Of All Essential Document	2,500,000.00	2,500,000.00	750,000.00
22040112	Take Off Grant For The Implementation Of Newly Created Agency/Department	25,000,000.00	25,000,000.00	-
Sub-Total		40,300,000.00	40,300,000.00	11,000,000.00
023400100100 MINISTRY OF WORKS				
22020101	Local Travels And Transport - Training	2,500,000.00	2,500,000.00	-
22020102	Travel And Transport - Others	600,000.00	15,600,000.00	-
22020204	Electricity Bill /Charges	30,000,000.00	36,000,000.00	34,867,500.00
22020205	Telephone Charges	500,000.00	1,500,000.00	-
22020301	Office Stationery/ Computer Consumable	5,000,000.00	5,000,000.00	3,273,500.00

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22020322	Publication Of Kogi State Statistical Year Book/ Planning & Statistic Books /State Statistical Master Plan	500,000.00	12,500,000.00	-
22020323	Office And General Expenses	101,600,000.00	101,600,000.00	91,378,675.00
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	10,000,000.00	10,000,000.00	3,052,435.00
22020402	Maintenance Of Office Furniture And Fittings	5,150,000.00	5,150,000.00	4,382,400.00
22020403	Maintenance Of Office Building / Residential Qtrs	2,875,200.00	2,875,200.00	913,500.00
22020404	Maintenance Of Plants /Generators	1,000,000.00	1,000,000.00	571,000.00
22020408	Maintenance Of Tractor/ Heavy Duty Equipment	300,000.00	300,000.00	-
22020409	Workshop Maintenance	50,000.00	50,000.00	-
22020501	Local Training	100,000.00	1,100,000.00	40,000.00
22020511	Workshops, Seminars & Conferences	5,000,000.00	5,000,000.00	1,129,000.00
22020606	Monitoring & Evaluation System	1,000,000.00	1,000,000.00	-
22020672	Refunds Of Various Expenses In Respect Of Government Activities Carried Out With Personnel Money	200,000.00	5,200,000.00	3,707,000.00
22020801	Motor Vehicle Fuel Cost	10,000,000.00	20,000,000.00	17,604,065.00
22020803	Plants/ Generator Fuel Cost	5,000,000.00	5,000,000.00	1,495,000.00
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	6,050,000.00	16,050,000.00	14,051,300.00
22021002	Postages, Publicity And Advertisement	8,000,000.00	8,000,000.00	370,000.00
22021012	Medical Expenses (Local & International)	200,000.00	200,000.00	100,000.00
22021013	Recruitment And Appointment Cost /Promotion Expenses/ Discipline Cost	1,000,000.00	1,000,000.00	-
22021014	Annual Budget Expenses And Administration	2,000,000.00	2,000,000.00	460,000.00
22021019	Burial Expenses	300,000.00	1,300,000.00	800,000.00
22021033	Printing Of All Essential Document	550,000.00	550,000.00	267,400.00
Sub-Total		199,475,200.00	260,475,200.00	178,462,775.00
023400300100 ROAD MAINTENANCE AGENCY				
22020102	Travel And Transport - Others	818,116.00	818,116.00	780,000.00
22020204	Electricity Bill /Charges	138,200.00	138,200.00	-
22020301	Office Stationery/ Computer Consumable	500,000.00	1,735,000.00	850,000.00
22020302	Newspapers, Magazines, Journals And Periodicals	200,000.00	200,000.00	-
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	300,000.00	300,000.00	-

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22020405	Maintenance Of Office Equipment	500,000.00	500,000.00	-
22020408	Maintenance Of Tractor/ Heavy Duty Equipment	1,000,000.00	1,000,000.00	-
22020501	Local Training	500,000.00	5,687,500.00	-
22020601	Security Services Expenses	500,000.00	500,000.00	-
22020803	Plants/ Generator Fuel Cost	500,000.00	500,000.00	-
22020806	Diesel Expenses	500,000.00	1,143,000.00	612,000.00
22020807	Fuel Expenses	1,600,000.00	3,000,000.00	2,630,000.00
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	500,000.00	500,000.00	-
22021024	Accounting For Fixed Assets/ Fixed Asset Audit/ External Audit Expenses	2,000,000.00	5,000,000.00	-
Sub-Total		9,556,316.00	21,021,816.00	4,872,000.00
023400400100 KOGI STATE FIRE AGENCY				
22020102	Travel And Transport - Others	326,271.00	326,271.00	220,000.00
22020205	Telephone Charges	50,000.00	50,000.00	-
22020301	Office Stationery/ Computer Consumable	1,300,000.00	1,300,000.00	570,000.00
22020305	Uniforms And Other Clothings	700,000.00	700,000.00	125,000.00
22020323	Office And General Expenses	1,500,000.00	1,500,000.00	430,000.00
22020344	Foam Compound Material For Fire Fighting	1,000,000.00	1,000,000.00	-
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	13,336,000.00	13,336,000.00	7,892,000.00
22020402	Maintenance Of Office Furniture And Fittings	400,000.00	400,000.00	145,000.00
22020501	Local Training	1,500,000.00	1,500,000.00	130,000.00
22020701	Consultancy Services/ Financial Consulting	60,000.00	60,000.00	-
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	500,000.00	500,000.00	-
22021012	Medical Expenses (Local & International)	150,000.00	150,000.00	-
Sub-Total		20,822,271.00	20,822,271.00	9,512,000.00
023600100100 MIN. OF CULTURE & TOURISM				
22020102	Travel And Transport - Others	500,000.00	500,000.00	448,000.00
22020206	Satellite Broadcasting Access Charges	60,000.00	60,000.00	8,500.00
22020301	Office Stationery/ Computer Consumable	500,000.00	500,000.00	368,000.00
22020302	Newspapers, Magazines, Journals And Periodicals	10,000.00	10,000.00	-

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22020323	Office And General Expenses	3,000,000.00	3,000,000.00	2,141,000.00
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	1,000,000.00	1,000,000.00	960,000.00
22020402	Maintenance Of Office Furniture And Fittings	500,000.00	500,000.00	479,000.00
22020511	Workshops, Seminars & Conferences	1,500,000.00	1,500,000.00	-
22020607	Cultural Shows/ Promotion Of Cultural Show /Kogi State Cultural Intervention Programme	50,000,000.00	50,000,000.00	5,520,000.00
22020608	Tourism Promotion/Periodical Visit To Tourism Attractions	1,000,000.00	1,000,000.00	-
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)	1,000,000.00	1,000,000.00	-
22020671	Nans News Processing /Entertainment, Public Relations And Hospitality/ Media Expenses	20,000.00	20,000.00	-
22021003	Celebration/ Remembrance Day	5,000,000.00	5,000,000.00	-
22021032	All Festival Both State And National Expenses	40,000,000.00	40,000,000.00	-
22021033	Printing Of All Essential Document	4,000,000.00	4,000,000.00	1,493,500.00
22040113	Grants, Subvention, Donations & Redemption Of Pledges	50,000.00	50,000.00	-
Sub-Total		108,140,000.00	108,140,000.00	11,418,000.00
023600300100 COUNCIL FOR ARTS AND CULTURE				
22020102	Travel And Transport - Others	100,000,000.00	100,000,000.00	913,900.00
22020204	Electricity Bill /Charges	93,420.00	93,420.00	5,000.00
22020205	Telephone Charges	100,000.00	100,000.00	-
22020301	Office Stationery/ Computer Consumable	1,400,000.00	1,400,000.00	360,900.00
22020302	Newspapers, Magazines, Journals And Periodicals	240,000.00	240,000.00	-
22020305	Uniforms And Other Clothings	100,000.00	100,000.00	-
22020309	Photographic Materials, Graphic Arts And Design	200,000.00	200,000.00	-
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	300,000.00	800,000.00	520,000.00
22020402	Maintenance Of Office Furniture And Fittings	200,000.00	700,000.00	430,500.00
22020501	Local Training	100,000.00	100,000.00	-
22020511	Workshops, Seminars & Conferences	100,000,000.00	100,000,000.00	956,500.00
22020605	Cleaning, Fumigation, Environmental/ Monthly Sanitation And Janitorial Service	100,000.00	100,000.00	44,000.00

KOGI STATE GOVERNMENT OF NIGERIA				
NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025				
SUPPLEMENTARY NOTE TO NOTE 9				
CONSOLIDATED SCHEDULE TO OVERHEAD				
Code	Description	Original Budget	Final Budget	Actuals
22020610	National Council For Industry, Commerce Cooperative And Investment Promotion/ State Export Promotion/ Trade Mission	2,000,000.00	2,000,000.00	-
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	2,000,000.00	2,000,000.00	124,000.00
22021014	Annual Budget Expenses And Administration	400,000.00	400,000.00	170,000.00
22021025	Strategies Development Plan/ Policy Formulation Expenses/ Research And Survey/ Review Of The State Education Strategic Plan	80,000.00	80,000.00	-
22021033	Printing Of All Essential Document	700,000.00	700,000.00	27,400.00
Sub-Total		208,013,420.00	209,013,420.00	3,552,200.00
023605200100 HOTEL AND TOURISM BOARD				
22020101	Local Travels And Transport - Training	500,000.00	2,000,000.00	984,000.00
22020201	Internet Access Charges	100,400.00	200,400.00	22,274.38
22020203	Water Rate	50,000.00	50,000.00	-
22020205	Telephone Charges	30,000.00	200,000.00	75,000.00
22020301	Office Stationery/ Computer Consumable	100,000.00	300,000.00	268,000.00
22020302	Newspapers, Magazines, Journals And Periodicals	70,000.00	100,000.00	32,000.00
22020323	Office And General Expenses	500,000.00	1,000,000.00	732,000.00
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	311,400.00	1,811,400.00	1,140,000.00
22020402	Maintenance Of Office Furniture And Fittings	300,000.00	3,000,000.00	997,000.00
22020404	Maintenance Of Plants /Generators	250,000.00	250,000.00	-
22020441	Health Facilities Maintenance Expenses	100,000.00	100,000.00	-
22020501	Local Training	60,000.00	1,410,000.00	50,000.00
22020511	Workshops, Seminars & Conferences	65,000.00	1,500,000.00	275,000.00
22020801	Motor Vehicle Fuel Cost	92,000.00	1,092,000.00	700,000.00
22020803	Plants/ Generator Fuel Cost	15,000.00	30,000.00	24,000.00
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	362,373.00	2,362,373.00	486,000.00
22021033	Printing Of All Essential Document	55,000.00	555,000.00	106,700.00
Sub-Total		2,961,173.00	15,961,173.00	5,891,974.38
025000100100 KOGI STATE FISCAL RESPONSIBILITY COMMISSION				
22020102	Travel And Transport - Others	1,429,777.00	1,429,777.00	1,410,000.00
22020201	Internet Access Charges	1,000,000.00	1,000,000.00	50,000.00

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22020204	Electricity Bill /Charges	100,000.00	100,000.00	-
22020301	Office Stationery/ Computer Consumable	300,000.00	300,000.00	294,000.00
22020323	Office And General Expenses	2,155,700.00	3,655,700.00	3,433,000.00
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	1,000,000.00	1,000,000.00	871,000.00
22020402	Maintenance Of Office Furniture And Fittings	300,000.00	300,000.00	290,000.00
22020404	Maintenance Of Plants /Generators	200,000.00	200,000.00	-
22020501	Local Training	1,500,000.00	1,500,000.00	-
22020511	Workshops, Seminars & Conferences	3,000,000.00	3,000,000.00	-
22020606	Monitoring & Evaluation System	50,000.00	350,000.00	190,000.00
22020801	Motor Vehicle Fuel Cost	700,000.00	700,000.00	611,000.00
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	2,000,000.00	2,000,000.00	1,981,000.00
22021002	Postages, Publicity And Advertisement	500,000.00	500,000.00	201,000.00
22021004	Awareness, Enlightenment And Sensitization	300,000.00	1,500,000.00	1,360,000.00
22021024	Accounting For Fixed Assets/ Fixed Asset Audit/ External Audit Expenses	1,557,000.00	1,557,000.00	-
22021025	Strategies Development Plan/ Policy Formulation Expenses/ Research And Survey/ Review Of The State Education Strategic Plan	750,000.00	750,000.00	-
22021033	Printing of All Essential Document	838,091.00	838,091.00	581,000.00
Sub-Total		17,680,568.00	20,680,568.00	11,272,000.00
025200100100 MINISTRY OF WATER RESOURCES				
22020102	Travel And Transport - Others	800,000.00	1,000,000.00	981,000.00
22020108	Travel Operation And Logistics	600,000.00	700,000.00	608,200.00
22020301	Office Stationery/ Computer Consumable	650,000.00	800,000.00	799,000.00
22020323	Office And General Expenses	300,000.00	500,000.00	496,000.00
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	200,000.00	350,000.00	343,000.00
22020402	Maintenance Of Office Furniture And Fittings	400,000.00	550,000.00	548,000.00
22020404	Maintenance Of Plants /Generators	100,000.00	100,000.00	89,000.00
22020405	Maintenance Of Office Equipment	350,000.00	450,000.00	372,000.00
22020415	Maintenance Of Water Testing Equipment	20,000.00	20,000.00	-
22020699	Statistical Investigation/ Data Collection/ Capturing Of Poor & Vulnerable People Data	20,000.00	20,000.00	-

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22020701	Consultancy Services/ Financial Consulting	50,000.00	50,000.00	-
22020801	Motor Vehicle Fuel Cost	220,000.00	400,000.00	399,000.00
22020803	Plants/ Generator Fuel Cost	50,000.00	50,000.00	45,000.00
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	600,000.00	600,000.00	445,000.00
22021002	Postages, Publicity And Advertisement	100,000.00	100,000.00	69,800.00
22021004	Awareness, Enlightenment And Sensitization	10,000.00	10,000.00	-
22021012	Medical Expenses (Local & International)	10,000.00	10,000.00	-
22021014	Annual Budget Expenses And Administration	200,000.00	200,000.00	188,000.00
22021025	Strategies Development Plan/ Policy Formulation Expenses/ Research And Survey/ Review Of The State Education Strategic Plan	418,400.00	418,400.00	345,000.00
22021033	Printing Of All Essential Document	300,000.00	300,000.00	224,000.00
Sub-Total		5,398,400.00	6,628,400.00	5,952,000.00
025210200100 KOGI STATE WATER BOARD				
22020102	Travel And Transport - Others	800,000.00	800,000.00	272,500.00
22020205	Telephone Charges	10,000.00	10,000.00	9,000.00
22020301	Office Stationery/ Computer Consumable	500,000.00	500,000.00	248,000.00
22020311	Water Spare Parts / Chemicals/ Other Regents	3,784,508.00	3,784,508.00	873,500.00
22020323	Office And General Expenses	651,000.00	651,000.00	560,000.00
22020345	Water Supply Private Connection	100,000.00	100,000.00	-
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	500,000.00	500,000.00	-
22020402	Maintenance Of Office Furniture And Fittings	700,000.00	700,000.00	43,000.00
22020403	Maintenance Of Office Building / Residential Qtrs	125,000.00	125,000.00	107,000.00
22020415	Maintenance Of Water Testing Equipment	650,000.00	650,000.00	41,000.00
22020501	Local Training	250,000.00	250,000.00	-
22020511	Workshops, Seminars & Conferences	250,000.00	250,000.00	-
22020640	Nut.2.Idh.Promoting Nutrition Awareness S(World Breastfeeding Day) Through Celebration Across Lgas/ State Level	48,654.00	48,654.00	-
22020671	Nans News Processing /Entertainment, Public Relations And Hospitality/ Media Expenses	200,000.00	200,000.00	51,000.00
22020803	Plants/ Generator Fuel Cost	500,000.00	500,000.00	-
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	511,585.00	511,585.00	55,000.00

KOGI STATE GOVERNMENT OF NIGERIA				
NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025				
SUPPLEMENTARY NOTE TO NOTE 9				
CONSOLIDATED SCHEDULE TO OVERHEAD				
Code	Description	Original Budget	Final Budget	Actuals
22021002	Postages, Publicity And Advertisement	200,000.00	200,000.00	-
22021004	Awareness, Enlightenment And Sensitization	200,000.00	200,000.00	-
22021013	Recruitment And Appointment Cost /Promotion Expenses/ Discipline Cost	200,000.00	200,000.00	-
22021014	Annual Budget Expenses And Administration	100,000.00	100,000.00	43,000.00
22021024	Accounting For Fixed Assets/ Fixed Asset Audit/ External Audit Expenses	20,000.00	20,000.00	-
22021033	Printing Of All Essential Document	200,000.00	200,000.00	50,000.00
Sub-Total		10,500,747.00	10,500,747.00	2,353,000.00
025210300100 RURAL WATER AND SANITATION AGENCY (RUWASSA)				
22020102	Travel And Transport - Others	4,520,000.00	4,520,000.00	1,532,953.03
22020204	Electricity Bill /Charges	57,090.00	457,090.00	379,229.75
22020205	Telephone Charges	99,293.00	899,293.00	767,000.00
22020301	Office Stationery/ Computer Consumable	420,541.00	2,000,000.00	1,320,910.00
22020323	Office And General Expenses	1,603,000.00	4,603,000.00	4,490,000.00
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	500,504.00	3,603,000.00	2,105,000.00
22020402	Maintenance Of Office Furniture And Fittings	340,000.00	1,500,000.00	755,000.00
22020420	Maintenance Of Garage	181,928.00	32,181,928.00	1,068,000.00
22020501	Local Training	608,000.00	608,000.00	477,000.00
22020606	Monitoring & Evaluation System	6,000,000.00	6,000,000.00	-
22020614	Feasibility Study Expenses	10,220,590.00	10,220,590.00	1,043,000.00
22020701	Consultancy Services/ Financial Consulting	538,100.00	688,100.00	665,000.00
22020901	Bank Charges (Other Than Interest) /Special Conveyance & Bank Charges	30,342.00	300,000.00	-
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	251,069.00	1,451,069.00	1,330,000.00
22021004	Awareness, Enlightenment And Sensitization	4,000,000.00	4,000,000.00	-
22021012	Medical Expenses (Local & International)	55,000.00	555,000.00	450,000.00
22040113	Grants, Subvention, Donations & Redemption Of Pledges	57,543.00	557,543.00	437,000.00
Sub-Total		29,483,000.00	74,144,613.00	16,820,092.78
025300100100 MINISTRY OF HOUSING AND URBAN DEVELOPMENT				
22020102	Travel And Transport - Others	15,000,000.00	15,000,000.00	3,200,000.00
22020108	Travel Operation And Logistics	50,000,000.00	50,000,000.00	-

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22020201	Internet Access Charges	5,500,188.00	5,500,188.00	100,000.00
22020204	Electricity Bill /Charges	10,000,000.00	10,000,000.00	900,000.00
22020205	Telephone Charges	2,000,000.00	2,000,000.00	-
22020301	Office Stationery/ Computer Consumable	10,098,466.00	10,098,466.00	8,322,731.82
22020302	Newspapers, Magazines, Journals And Periodicals	4,366,275.00	4,366,275.00	250,000.00
22020307	Drawing Office And Survey Materials	3,000,000.00	3,000,000.00	-
22020309	Photographic Materials, Graphic Arts And Design	5,000,000.00	5,000,000.00	-
22020323	Office And General Expenses	90,000,000.00	90,000,000.00	29,082,000.00
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	20,000,000.00	20,000,000.00	6,500,000.00
22020402	Maintenance Of Office Furniture And Fittings	30,000,000.00	30,000,000.00	8,000,000.00
22020405	Maintenance Of Office Equipment	27,825,154.00	27,825,154.00	5,300,000.00
22020501	Local Training	30,000,000.00	30,000,000.00	-
22020502	International Training	100,000,000.00	100,000,000.00	-
22020601	Security Services Expenses	3,000,000.00	3,000,000.00	-
22020602	Office Rent	10,000,000.00	10,000,000.00	-
22020605	Cleaning, Fumigation, Environmental/ Monthly Sanitation And Janitorial Service	3,000,000.00	3,000,000.00	550,000.00
22020606	Monitoring & Evaluation System	1,000,000.00	1,000,000.00	-
22020701	Consultancy Services/ Financial Consulting	20,000,000.00	720,000,000.00	512,617,408.00
22020801	Motor Vehicle Fuel Cost	10,000,000.00	10,000,000.00	2,100,000.00
22020806	Diesel Expenses	10,000,000.00	10,000,000.00	-
22020807	Fuel Expenses	10,000,000.00	10,000,000.00	600,000.00
22020901	Bank Charges (Other Than Interest) /Special Conveyance & Bank Charges	1,000,000.00	1,000,000.00	9,745.77
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	30,000,000.00	30,000,000.00	12,546,996.69
22021002	Postages, Publicity And Advertisement	5,000,000.00	5,000,000.00	-
22021012	Medical Expenses (Local & International)	70,000,000.00	70,000,000.00	-
22021014	Annual Budget Expenses And Administration	2,000,000.00	2,000,000.00	-
22021019	Burial Expenses	5,000,000.00	5,000,000.00	-
22021033	Printing Of All Essential Document	20,000,000.00	20,000,000.00	-
22040113	Grants, Subvention, Donations & Redemption Of Pledges	20,000,000.00	20,000,000.00	-

KOGI STATE GOVERNMENT OF NIGERIA				
NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025				
SUPPLEMENTARY NOTE TO NOTE 9				
CONSOLIDATED SCHEDULE TO OVERHEAD				
Code	Description	Original Budget	Final Budget	Actuals
Sub-Total		622,790,083.00	1,322,790,083.00	590,078,882.28
025300160100 BUREAU FOR LANDS				
22020102	Travel And Transport - Others	10,000,000.00	10,000,000.00	7,511,000.00
22020204	Electricity Bill /Charges	200,000.00	200,000.00	-
22020205	Telephone Charges	100,000.00	100,000.00	-
22020301	Office Stationery/ Computer Consumable	7,000,000.00	7,000,000.00	2,717,662.50
22020307	Drawing Office And Survey Materials	10,000,000.00	10,000,000.00	-
22020309	Photographic Materials, Graphic Arts And Design	3,000,000.00	3,000,000.00	-
22020323	Office And General Expenses	12,000,000.00	102,000,000.00	11,852,335.50
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	8,000,000.00	8,150,000.00	8,103,850.00
22020403	Maintenance Of Office Building / Residential Qtrs	2,000,000.00	7,400,000.00	2,131,800.00
22020404	Maintenance Of Plants /Generators	10,000,000.00	10,000,000.00	6,917,000.00
22020405	Maintenance Of Office Equipment	5,000,000.00	5,000,000.00	-
22020501	Local Training	2,000,000.00	2,000,000.00	35,000.00
22020511	Workshops, Seminars & Conferences	8,000,000.00	8,000,000.00	2,332,000.00
22020679	Property Identification And Enumeration Expenses	8,000,000.00	8,000,000.00	-
22020801	Motor Vehicle Fuel Cost	12,000,000.00	13,200,000.00	12,988,550.00
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	14,000,000.00	14,000,000.00	8,446,300.00
22021033	Printing Of All Essential Document	4,000,000.00	4,000,000.00	3,461,000.00
22021035	Expenses Incidental To Environmental Impact Assessment /Right Of Ways	10,000,000.00	10,000,000.00	1,730,000.00
Sub-Total		125,300,000.00	222,050,000.00	68,226,498.00
025300200100 KOGI STATE UTILITY INFRASTRUCTURE MANAGEMENT AND COMPLIANCE AGENCY				
22020102	Travel And Transport - Others	12,000,000.00	12,000,000.00	5,680,000.00
22020201	Internet Access Charges	7,000,000.00	7,000,000.00	-
22020204	Electricity Bill /Charges	3,000,000.00	3,000,000.00	240,000.00
22020205	Telephone Charges	4,000,000.00	4,000,000.00	-
22020211	Hosting Of The State Website Expenses/ Website Development And Maintenance	10,000,000.00	10,000,000.00	-
22020301	Office Stationery/ Computer Consumable	1,500,000.00	1,500,000.00	48,000.00

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22020302	Newspapers, Magazines, Journals And Periodicals	1,500,000.00	1,500,000.00	-
22020323	Office And General Expenses	20,000,000.00	20,000,000.00	2,692,500.00
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	5,000,000.00	5,000,000.00	190,000.00
22020405	Maintenance Of Office Equipment	2,000,000.00	2,000,000.00	-
22020501	Local Training	15,000,000.00	15,000,000.00	-
22020511	Workshops, Seminars & Conferences	15,000,000.00	15,000,000.00	-
22020602	Office Rent	8,000,000.00	8,000,000.00	-
22020606	Monitoring & Evaluation System	25,000,000.00	25,000,000.00	1,810,000.00
22020801	Motor Vehicle Fuel Cost	15,000,000.00	15,000,000.00	1,725,000.00
22020901	Bank Charges (Other Than Interest) /Special Conveyance & Bank Charges	500,000.00	500,000.00	-
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	20,600,000.00	20,600,000.00	6,720,400.00
22021002	Postages, Publicity And Advertisement	10,000,000.00	10,000,000.00	-
22021012	Medical Expenses (Local & International)	10,000,000.00	10,000,000.00	280,000.00
22021014	Annual Budget Expenses And Administration	850,000.00	850,000.00	-
22021024	Accounting For Fixed Assets/ Fixed Asset Audit/ External Audit Expenses	3,000,000.00	3,000,000.00	-
22021033	Printing Of All Essential Document	5,000,000.00	5,000,000.00	-
Sub-Total		193,950,000.00	193,950,000.00	19,385,900.00
025300900100 KOGI STATE TOWN PLANNING AND DEVELOPMENT BOARD				
22020102	Travel And Transport - Others	2,000,000.00	2,000,000.00	1,337,000.00
22020204	Electricity Bill /Charges	600,000.00	600,000.00	69,000.00
22020205	Telephone Charges	800,000.00	800,000.00	-
22020301	Office Stationery/ Computer Consumable	4,500,000.00	4,500,000.00	1,387,000.00
22020302	Newspapers, Magazines, Journals And Periodicals	120,000.00	620,000.00	150,000.00
22020307	Drawing Office And Survey Materials	800,000.00	800,000.00	604,000.00
22020323	Office And General Expenses	17,000,000.00	17,000,000.00	9,378,000.00
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	4,000,000.00	4,000,000.00	1,934,900.00
22020402	Maintenance Of Office Furniture And Fittings	2,000,000.00	3,800,000.00	3,674,600.00
22020403	Maintenance Of Office Building / Residential Qtrs	3,000,000.00	10,000,000.00	6,611,100.00
22020405	Maintenance Of Office Equipment	500,000.00	1,200,000.00	572,000.00

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22020501	Local Training	800,000.00	800,000.00	655,000.00
22020601	Security Services Expenses	700,000.00	2,200,000.00	760,000.00
22020602	Office Rent	800,000.00	800,000.00	-
22020605	Cleaning, Fumigation, Environmental/ Monthly Sanitation And Janitorial Service	1,500,000.00	1,500,000.00	399,500.00
22020622	Road Opening/Demolition Exercise /Scheme (Site And Services) /Court Summons (Over Illegal Structures)/Sign Post And Street Naming	12,000,000.00	12,000,000.00	1,305,000.00
22020656	Site Analysis Report And Environmental Impact Assessment	1,000,000.00	1,000,000.00	-
22020671	Nans News Processing /Entertainment, Public Relations And Hospitality/ Media Expenses	500,000.00	500,000.00	424,000.00
22020702	Legal Services /Prerogative Of Mercyexpenses/ Implementation Of Acj Law 2017	400,000.00	400,000.00	-
22020801	Motor Vehicle Fuel Cost	4,000,000.00	7,200,000.00	7,003,000.00
22020808	Lubricants Expenses	3,000,000.00	3,000,000.00	1,170,000.00
22020901	Bank Charges (Other Than Interest) /Special Conveyance & Bank Charges	500,000.00	500,000.00	-
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	1,000,000.00	5,000,000.00	4,842,000.00
22021002	Postages, Publicity And Advertisement	1,500,000.00	1,500,000.00	232,000.00
22021012	Medical Expenses (Local & International)	1,000,000.00	1,000,000.00	50,000.00
22021014	Annual Budget Expenses And Administration	600,000.00	1,100,000.00	445,000.00
22021024	Accounting For Fixed Assets/ Fixed Asset Audit/ External Audit Expenses	500,000.00	500,000.00	-
22021033	Printing Of All Essential Document	3,000,000.00	3,000,000.00	2,812,000.00
Sub-Total		68,120,000.00	87,320,000.00	45,815,100.00
026200100100 MINISTRY OF RURAL AND ENERGY DEVELOPMENT				
22020102	Travel And Transport - Others	500,000.00	500,000.00	-
22020205	Telephone Charges	80,000.00	80,000.00	-
22020301	Office Stationery/ Computer Consumable	3,000,000.00	3,000,000.00	1,756,500.00
22020323	Office And General Expenses	9,000,000.00	9,000,000.00	572,000.00
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	3,500,000.00	3,500,000.00	1,311,000.00
22020402	Maintenance Of Office Furniture And Fittings	5,000,000.00	5,000,000.00	1,369,000.00
22020501	Local Training	700,000.00	700,000.00	-
22020511	Workshops, Seminars & Conferences	2,000,000.00	2,000,000.00	-

KOGI STATE GOVERNMENT OF NIGERIA				
NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025				
SUPPLEMENTARY NOTE TO NOTE 9				
CONSOLIDATED SCHEDULE TO OVERHEAD				
Code	Description	Original Budget	Final Budget	Actuals
22020701	Consultancy Services/ Financial Consulting	440,500,000.00	140,500,000.00	7,962,200.00
22020703	Kogi Electricity Regulatory Commission Expenses	400,000,000.00	500,000,000.00	112,429,553.56
22020901	Bank Charges (Other Than Interest) /Special Conveyance & Bank Charges	100,000.00	100,000.00	-
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	3,000,000.00	3,000,000.00	620,500.00
22021012	Medical Expenses (Local & International)	3,000,000.00	3,000,000.00	-
22021014	Annual Budget Expenses And Administration	1,500,000.00	1,500,000.00	-
22021033	Printing Of All Essential Document	2,500,000.00	2,500,000.00	-
Sub-Total		874,380,000.00	674,380,000.00	126,020,753.56
027100100100 MINISTRY OF LIVESTOCK DEVELOPMENT				
22020102	Travel And Transport - Others	-	45,000,000.00	43,282,020.00
22020204	Electricity Bill /Charges	-	1,000,000.00	624,000.00
22020301	Office Stationery/ Computer Consumable	-	20,000,000.00	3,368,000.00
22020323	Office And General Expenses	-	30,000,000.00	27,934,500.00
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	-	20,000,000.00	1,360,000.00
22020402	Maintenance Of Office Furniture And Fittings	-	30,000,000.00	19,003,000.00
22020403	Maintenance Of Office Building/Residential Qtrs	-	30,000,000.00	5,693,500.00
22020404	Maintenance Of Plants /Generators	-	10,000,000.00	1,775,000.00
22020405	Maintenance Of Office Equipment	-	50,000,000.00	4,692,500.00
22020501	Local Training	-	40,000,000.00	-
22020511	Workshops, Seminars & Conferences	-	10,000,000.00	-
22020606	Monitoring & Evaluation System	-	5,000,000.00	650,000.00
22021004	Awareness, Enlightenment And Sensitization	-	10,000,000.00	1,891,000.00
22021012	Medical Expenses (Local & International)	-	10,000,000.00	-
22021014	Annual Budget Expenses And Administration	-	2,000,000.00	-
22021033	Printing Of All Essential Document	-	5,000,000.00	2,392,500.00
22040112	Take Off Grant For The Implementation Of Newly Created Agency/Department	-	25,000,000.00	-
Sub-Total		-	343,000,000.00	112,666,020.00
END OF ECONOMIC SECTOR: (TOTAL)		31,737,120,962.00	40,174,476,849.00	28,458,532,284.60
LAW & JUSTICE SECTOR:				

KOGI STATE GOVERNMENT OF NIGERIA				
NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025				
SUPPLEMENTARY NOTE TO NOTE 9				
CONSOLIDATED SCHEDULE TO OVERHEAD				
Code	Description	Original Budget	Final Budget	Actuals
031801100100 KOGI STATE JUDICIAL SERVICE COMMISSION				
22020101	Local Travels And Transport - Training	1,000,000.00	1,000,000.00	-
22020102	Travel And Transport - Others	10,000,000.00	10,000,000.00	5,780,800.00
22020104	International Travel And Transport - Others	3,000,000.00	3,000,000.00	-
22020201	Internet Access Charges	150,000.00	150,000.00	60,000.00
22020202	Purchase Of Software Licence /Licence Renewal	50,000.00	50,000.00	-
22020204	Electricity Bill /Charges	50,000.00	50,000.00	50,000.00
22020205	Telephone Charges	50,000.00	50,000.00	-
22020301	Office Stationery/ Computer Consumable	4,000,000.00	4,000,000.00	1,946,000.00
22020302	Newspapers, Magazines, Journals And Periodicals	100,000.00	100,000.00	-
22020305	Uniforms And Other Clothings	50,000.00	50,000.00	-
22020308	Purchase Of Electrical Adding Machine For The Internal Audit Unit	150,000.00	150,000.00	-
22020311	Water Spare Parts / Chemicals/ Other Regents	100,000.00	100,000.00	-
22020322	Publication Of Kogi State Statistical Year Book/ Planning & Statistic Books /State Statistical Master Plan	100,000.00	100,000.00	-
22020323	Office And General Expenses	7,000,000.00	7,000,000.00	5,630,380.00
22020346	Production Of I.D Card /State Calendar /Diaries/ Nominal Roll	300,000.00	300,000.00	-
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	5,100,000.00	5,100,000.00	2,362,200.00
22020402	Maintenance Of Office Furniture And Fittings	3,000,000.00	3,000,000.00	488,200.00
22020403	Maintenance Of Office Building / Residential Qtrs	2,500,000.00	2,500,000.00	65,000.00
22020404	Maintenance Of Plants /Generators	400,000.00	400,000.00	-
22020405	Maintenance Of Office Equipment	2,500,000.00	2,500,000.00	932,900.00
22020501	Local Training	500,000.00	500,000.00	-
22020502	International Training	500,000.00	500,000.00	-
22020511	Workshops, Seminars & Conferences	5,000,000.00	5,000,000.00	633,000.00
22020601	Security Services Expenses	150,000.00	150,000.00	-
22020605	Cleaning, Fumigation, Environmental/ Monthly Sanitation And Janitorial Service	100,000.00	100,000.00	-
22020671	Nans News Processing /Entertainment, Public Relations And Hospitality/ Media Expenses	100,000.00	100,000.00	-
22020701	Consultancy Services/ Financial Consulting	1,500,000.00	1,500,000.00	-

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22020801	Motor Vehicle Fuel Cost	11,000,000.00	11,000,000.00	7,301,000.00
22020803	Plants/ Generator Fuel Cost	200,000.00	200,000.00	73,000.00
22020806	Diesel Expenses	50,000.00	50,000.00	-
22020808	Lubricants Expenses	100,000.00	100,000.00	-
22020901	Bank Charges (Other Than Interest) /Special Conveyance & Bank Charges	95,279.00	95,279.00	44,768.79
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	23,350,000.00	23,350,000.00	6,155,800.00
22021002	Postages, Publicity And Advertisement	220,000.00	220,000.00	30,000.00
22021012	Medical Expenses (Local & International)	500,000.00	500,000.00	-
22021013	Recruitment And Appointment Cost /Promotion Expenses/ Discipline Cost	1,200,000.00	1,200,000.00	-
22021014	Annual Budget Expenses And Administration	500,000.00	500,000.00	325,000.00
22021015	Subscription To Professional Bodies/ Parliamentary /Annual International Bar Association Conference/ Annual Retreat For Public Office Holders	100,000.00	100,000.00	-
22021019	Burial Expenses	800,000.00	800,000.00	-
22021033	Printing Of All Essential Document	600,000.00	600,000.00	405,000.00
22021036	Vehicle Registrations, Licencing And Insurance	1,000,000.00	1,000,000.00	-
22040113	Grants, Subvention, Donations & Redemption Of Pledges	700,000.00	700,000.00	395,950.00
22080119	Financial Assistance To Needies	1,000,000.00	1,000,000.00	90,000.00
Sub-Total		88,865,279.00	88,865,279.00	32,768,998.79
031805100100 HIGH COURT OF JUSTICE				
22020101	Local Travels And Transport - Training	300,000,000.00	200,000,000.00	21,412,500.00
22020102	Travel And Transport - Others	40,000,000.00	40,000,000.00	38,909,244.00
22020104	International Travel And Transport - Others	300,000,000.00	300,000,000.00	-
22020108	Travel Operation And Logistics	10,000,000.00	10,000,000.00	9,031,000.00
22020201	Internet Access Charges	1,000,000.00	1,000,000.00	280,000.00
22020202	Purchase Of Software Licence /Licence Renewal	2,000,000.00	2,000,000.00	-
22020203	Water Rate	100,000.00	100,000.00	-
22020204	Electricity Bill /Charges	1,000,000.00	1,000,000.00	-
22020205	Telephone Charges	200,000.00	200,000.00	-
22020206	Satellite Broadcasting Access Charges	1,000,000.00	1,000,000.00	-
22020301	Office Stationery/ Computer Consumable	30,000,000.00	30,000,000.00	9,299,200.00

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22020302	Newspapers, Magazines, Journals And Periodicals	4,000,000.00	4,000,000.00	-
22020304	Drugs And Medical Supplies	100,000.00	100,000.00	-
22020305	Uniforms And Other Clothings	2,000,000.00	2,000,000.00	-
22020308	Purchase Of Electrical Adding Machine For The Internal Audit Unit	1,000,000.00	1,000,000.00	-
22020310	Purchase Of Textbooks And Teaching Equipment / Law Books	4,000,000.00	4,000,000.00	215,000.00
22020312	Library Expenses	5,000,000.00	5,000,000.00	-
22020314	Health Centre Consumable	100,000.00	100,000.00	-
22020323	Office And General Expenses	20,000,000.00	40,000,000.00	29,738,744.00
22020346	Production Of I.D Card /State Calendar /Diaries/ Nominal Roll	1,000,000.00	1,000,000.00	-
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	80,000,000.00	80,000,000.00	79,883,800.00
22020402	Maintenance Of Office Furniture And Fittings	30,000,000.00	60,000,000.00	38,368,788.00
22020403	Maintenance Of Office Building / Residential Qtrs	83,000,000.00	83,000,000.00	82,270,245.00
22020404	Maintenance Of Plants /Generators	2,000,000.00	2,000,000.00	-
22020416	Maintenance Of Electric Cookers In Govt. Quarters	100,000.00	100,000.00	-
22020441	Health Facilities Maintenance Expenses	100,000.00	100,000.00	-
22020501	Local Training	5,000,000.00	5,000,000.00	-
22020502	International Training	5,000,000.00	300,000,000.00	-
22020511	Workshops, Seminars & Conferences	150,000,000.00	150,000,000.00	150,000.00
22020601	Security Services Expenses	700,000.00	700,000.00	653,400.00
22020602	Office Rent	10,000,000.00	10,000,000.00	7,240,000.00
22020603	Residential Rent/Hire Of Private Houses	10,000,000.00	10,000,000.00	8,200,000.00
22020604	Security Votes (Including Operations)	80,000,000.00	80,000,000.00	75,724,933.04
22020605	Cleaning, Fumigation, Environmental/ Monthly Sanitation And Janitorial Service	500,000.00	500,000.00	120,000.00
22020606	Monitoring & Evaluation System	500,000.00	500,000.00	-
22020609	Special Security Expenses /State And Federal	500,000.00	500,000.00	-
22020625	Assistance To N.Y.S.C/Financial Assistance To Csos/Ngos/Assistance To Students' Association	3,000,000.00	3,000,000.00	-
22020660	Health Interventions Programme To Kogi State	100,000.00	100,000.00	-
22020701	Consultancy Services/ Financial Consulting	1,000,000.00	1,000,000.00	-

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22020802	Other Transport Equipment Fuel Cost	200,000.00	200,000.00	-
22020803	Plants/ Generator Fuel Cost	1,000,000.00	1,000,000.00	-
22020804	Cooking Gas /Fuel Cost	100,000.00	100,000.00	-
22020806	Diesel Expenses	1,000,000.00	1,000,000.00	900,000.00
22020807	Fuel Expenses	30,000,000.00	50,000,000.00	44,357,625.23
22020808	Lubricants Expenses	100,000.00	100,000.00	-
22020901	Bank Charges (Other Than Interest) /Special Conveyance & Bank Charges	1,000,000.00	1,000,000.00	-
22020902	Insurance Premium	1,000,000.00	1,000,000.00	-
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	15,864,729.00	15,864,729.00	13,983,000.00
22021002	Postages, Publicity And Advertisement	1,000,000.00	1,000,000.00	82,000.00
22021004	Awareness, Enlightenment And Sensitization	200,000.00	200,000.00	-
22021010	All Sport Competition Expenses	1,000,000.00	1,000,000.00	-
22021012	Medical Expenses (Local & International)	10,000,000.00	200,000,000.00	108,900,000.00
22021014	Annual Budget Expenses And Administration	2,000,000.00	2,000,000.00	200,000.00
22021015	Subscription To Professional Bodies/ Parliamentary /Annual International Bar Association Conference/ Annual Retreat For Public Office Holders	1,000,000.00	1,000,000.00	-
22021016	Conductung Election/ Election Tribunals Expenses	5,000,000.00	5,000,000.00	-
22021019	Burial Expenses	5,000,000.00	5,000,000.00	-
22021025	Strategies Development Plan/ Policy Formulation Expenses/ Research And Survey/ Review Of The State Education Strategic Plan	1,000,000.00	1,000,000.00	-
22021033	Printing Of All Essential Document	6,000,000.00	6,000,000.00	-
22021036	Vehicle Registrations, Licencing And Insurance	2,000,000.00	2,000,000.00	-
22021099	Legal Year Celebration Expenses	100,000,000.00	100,000,000.00	-
22040113	Grants, Subvention, Donations & Redemption Of Pledges	2,000,000.00	2,000,000.00	-
22080103	Financial Assistance To Kogi State Law Students In The Nigerian Law Schools	2,000,000.00	2,000,000.00	-
22080119	Financial Assistance To Needies	1,000,000.00	1,000,000.00	-
Sub-Total		1,373,464,729.00	1,828,464,729.00	569,919,479.27
031805200100 CUSTOMARY COURT OF APPEAL				
22020101	Local Travels And Transport - Training	26,265,000.00	26,265,000.00	26,218,000.00
22020102	Travel And Transport - Others	31,598,043.00	31,598,043.00	31,523,000.00

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22020104	International Travel And Transport - Others	46,140,000.00	160,000,000.00	95,000.00
22020201	Internet Access Charges	1,557,000.00	1,557,000.00	779,000.00
22020202	Purchase Of Software Licence /Licence Renewal	5,190,000.00	5,190,000.00	912,500.00
22020203	Water Rate	2,000,000.00	2,000,000.00	1,990,200.00
22020204	Electricity Bill /Charges	1,557,000.00	1,557,000.00	555,000.00
22020205	Telephone Charges	2,076,000.00	2,076,000.00	2,049,000.00
22020207	Alternative Power Generation	75,000,000.00	75,000,000.00	4,409,000.00
22020301	Office Stationery/ Computer Consumable	12,456,000.00	12,456,000.00	12,310,300.00
22020302	Newspapers, Magazines, Journals And Periodicals	1,660,800.00	1,660,800.00	324,000.00
22020304	Drugs And Medical Supplies	1,557,000.00	1,557,000.00	1,200,000.00
22020308	Purchase Of Electrical Adding Machine For The Internal Audit Unit	622,800.00	622,800.00	-
22020310	Purchase Of Textbooks And Teaching Equipment / Law Books	7,785,000.00	7,785,000.00	3,885,000.00
22020312	Library Expenses	2,595,000.00	2,595,000.00	1,540,000.00
22020322	Publication Of Kogi State Statistical Year Book/ Planning & Statistic Books /State Statistical Master Plan	311,400.00	311,400.00	-
22020323	Office And General Expenses	50,330,000.00	50,330,000.00	40,845,830.00
22020346	Production Of I.D Card /State Calendar /Diaries/ Nominal Roll	4,646,900.00	4,646,900.00	3,000,000.00
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	15,190,000.00	15,190,000.00	15,184,900.00
22020402	Maintenance Of Office Furniture And Fittings	7,000,000.00	7,000,000.00	6,942,500.00
22020403	Maintenance Of Office Building / Residential Qtrs	38,500,000.00	38,500,000.00	36,029,900.00
22020404	Maintenance Of Plants /Generators	25,000,000.00	25,000,000.00	8,954,700.00
22020405	Maintenance Of Office Equipment	12,190,000.00	12,190,000.00	11,472,500.00
22020415	Maintenance Of Water Testing Equipment	778,500.00	778,500.00	-
22020501	Local Training	15,000,000.00	15,000,000.00	10,411,000.00
22020502	International Training	15,000,000.00	15,000,000.00	-
22020511	Workshops, Seminars & Conferences	21,570,000.00	21,570,000.00	10,860,000.00
22020518	Industrial Training/Attachment	519,000.00	519,000.00	-
22020601	Security Services Expenses	17,975,000.00	17,975,000.00	17,552,000.00
22020604	Security Votes (Including Operations)	150,000,000.00	150,000,000.00	67,047,660.00

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22020672	Refunds Of Various Expenses In Respect Of Government Activities Carried Out With Personnel Money	2,557,000.00	2,557,000.00	460,000.00
22020701	Consultancy Services/ Financial Consulting	2,193,700.00	2,193,700.00	-
22020801	Motor Vehicle Fuel Cost	5,000,000.00	5,000,000.00	4,993,100.00
22020803	Plants/ Generator Fuel Cost	15,000,000.00	15,000,000.00	9,335,000.00
22020806	Diesel Expenses	30,000,000.00	30,000,000.00	29,738,700.00
22020808	Lubricants Expenses	10,400,000.00	10,400,000.00	850,000.00
22020901	Bank Charges (Other Than Interest) /Special Conveyance & Bank Charges	1,038,000.00	1,038,000.00	-
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	10,899,000.00	10,899,000.00	10,702,800.00
22021002	Postages, Publicity And Advertisement	5,785,000.00	5,785,000.00	2,315,000.00
22021010	All Sport Competition Expenses	5,000,000.00	5,000,000.00	-
22021012	Medical Expenses (Local & International)	20,760,000.00	20,760,000.00	9,086,350.00
22021014	Annual Budget Expenses And Administration	1,038,000.00	1,038,000.00	706,000.00
22021015	Subscription To Professional Bodies/ Parliamentary /Annual International Bar Association Conference/ Annual Retreat For Public Office Holders	5,000,000.00	5,000,000.00	2,170,000.00
22021019	Burial Expenses	1,500,000.00	1,500,000.00	1,291,635.00
22021033	Printing Of All Essential Document	5,709,000.00	5,709,000.00	1,035,000.00
22080119	Financial Assistance To Needies	2,038,000.00	2,038,000.00	1,380,000.00
Sub-Total		715,988,143.00	829,848,143.00	390,154,575.00
031805300100 SHARIA COURT OF APPEAL				
22020101	Local Travels And Transport - Training	40,000,000.00	40,000,000.00	3,800,000.00
22020102	Travel And Transport - Others	40,000,000.00	40,000,000.00	40,000,000.00
22020104	International Travel And Transport - Others	70,000,000.00	70,000,000.00	-
22020108	Travel Operation And Logistics	25,000,000.00	25,000,000.00	25,000,000.00
22020201	Internet Access Charges	800,000.00	800,000.00	192,500.00
22020203	Water Rate	250,000.00	250,000.00	140,000.00
22020204	Electricity Bill /Charges	3,500,000.00	3,500,000.00	1,367,920.00
22020301	Office Stationery/ Computer Consumable	3,500,000.00	3,500,000.00	1,368,800.00
22020302	Newspapers, Magazines, Journals And Periodicals	600,000.00	600,000.00	-
22020323	Office And General Expenses	45,000,000.00	45,000,000.00	40,724,561.25

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	15,000,000.00	15,000,000.00	7,601,957.50
22020402	Maintenance Of Office Furniture And Fittings	10,000,000.00	10,000,000.00	9,301,000.00
22020403	Maintenance Of Office Building / Residential Qtrs	51,000,000.00	51,000,000.00	17,808,900.00
22020404	Maintenance Of Plants /Generators	4,000,000.00	4,000,000.00	1,565,320.00
22020405	Maintenance Of Office Equipment	2,000,000.00	2,000,000.00	2,000,000.00
22020501	Local Training	30,000,000.00	30,000,000.00	504,000.00
22020502	International Training	15,000,000.00	15,000,000.00	-
22020511	Workshops, Seminars & Conferences	45,000,000.00	45,000,000.00	4,835,533.63
22020603	Residential Rent/Hire Of Private Houses	350,000.00	350,000.00	150,000.00
22020604	Security Votes (Including Operations)	140,000,000.00	140,000,000.00	139,220,000.00
22020605	Cleaning, Fumigation, Environmental/ Monthly Sanitation And Janitorial Service	700,000.00	700,000.00	50,000.00
22020606	Monitoring & Evaluation System	1,000,000.00	1,000,000.00	-
22020671	Nans News Processing /Entertainment, Public Relations And Hospitality/ Media Expenses	1,000,000.00	1,000,000.00	375,000.00
22020701	Consultancy Services/ Financial Consulting	1,500,000.00	1,500,000.00	570,000.00
22020801	Motor Vehicle Fuel Cost	5,000,000.00	5,000,000.00	697,000.00
22020803	Plants/ Generator Fuel Cost	2,000,000.00	2,000,000.00	591,000.00
22020806	Diesel Expenses	20,000,000.00	20,000,000.00	8,346,000.00
22020901	Bank Charges (Other Than Interest) /Special Conveyance & Bank Charges	3,000,000.00	3,000,000.00	3,000,000.00
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	5,000,000.00	5,000,000.00	4,593,200.00
22021002	Postages, Publicity And Advertisement	75,000.00	75,000.00	75,000.00
22021012	Medical Expenses (Local & International)	2,500,000.00	2,500,000.00	2,500,000.00
22021014	Annual Budget Expenses And Administration	3,000,000.00	3,000,000.00	790,000.00
22021033	Printing Of All Essential Document	1,500,000.00	1,500,000.00	545,800.00
22080119	Financial Assistance To Needies	1,000,000.00	1,000,000.00	1,000,000.00
Sub-Total		588,275,000.00	588,275,000.00	318,713,492.38
032600100100 MINISTRY OF JUSTICE				
22020102	Travel And Transport - Others	6,000,000.00	6,000,000.00	745,000.00
22020104	International Travel And Transport - Others	30,000,000.00	30,000,000.00	30,000,000.00

KOGI STATE GOVERNMENT OF NIGERIA				
NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025				
SUPPLEMENTARY NOTE TO NOTE 9				
CONSOLIDATED SCHEDULE TO OVERHEAD				
Code	Description	Original Budget	Final Budget	Actuals
22020108	Travel Operation And Logistics	7,000,000.00	7,000,000.00	4,000,000.00
22020211	Hosting Of The State Website Expenses/ Website Development And Maintenance	3,000,000.00	3,000,000.00	2,736,500.00
22020301	Office Stationery/ Computer Consumable	15,000,000.00	15,000,000.00	15,000,000.00
22020302	Newspapers, Magazines, Journals And Periodicals	1,000,000.00	1,000,000.00	47,000.00
22020310	Purchase Of Textbooks And Teaching Equipment / Law Books	3,000,000.00	3,000,000.00	161,000.00
22020323	Office And General Expenses	25,200,000.00	25,200,000.00	25,200,000.00
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	3,000,000.00	3,000,000.00	2,995,000.00
22020402	Maintenance Of Office Furniture And Fittings	2,400,000.00	52,400,000.00	43,617,200.00
22020501	Local Training	1,000,000.00	1,000,000.00	100,000.00
22020511	Workshops, Seminars & Conferences	100,000,000.00	100,000,000.00	54,551,500.00
22020523	Identify, Designate/Appoint And Train Access To Information Desk Officers (Ogp)	7,000,000.00	7,000,000.00	1,050,000.00
22020624	Citizens Right Commission Expenses	2,000,000.00	2,000,000.00	-
22020632	State Government Support To Unicef Programme In The State	480,000.00	480,000.00	-
22020657	Committees Work Expenses/ Allowances	40,000,000.00	40,000,000.00	-
22020665	Child Rights Implementation In Kogi State	18,000,000.00	18,000,000.00	-
22020673	Subscription (Investment)	200,000.00	200,000.00	-
22020691	Gender-Based Violence(Gbv) Responsive Service Delivery	85,000,000.00	85,000,000.00	5,517,100.00
22020695	Issue Administrative Or Legal Instruments And Standards/ Sensitisation For The Implementation Of The Freedom Of Information Law (Ogp)	3,000,000.00	3,000,000.00	-
22020701	Consultancy Services/ Financial Consulting	30,000,000.00	30,000,000.00	-
22020702	Legal Services /Prerogative Of Mercyexpenses/ Implementation Of Acj Law 2017	1,031,000,000.00	531,000,000.00	472,796,000.00
22020704	State Cases /Judgement Debts Settlement/ Assizes Expenses /Assesor'S Fees	1,500,000,000.00	500,000,000.00	272,111,025.00
22020801	Motor Vehicle Fuel Cost	3,000,000.00	3,000,000.00	1,265,000.00
22020803	Plants/ Generator Fuel Cost	2,000,000.00	2,000,000.00	661,000.00
22020901	Bank Charges (Other Than Interest) /Special Conveyance & Bank Charges	500,000.00	500,000.00	323,896.25
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	12,000,000.00	12,000,000.00	5,658,000.00
22021002	Postages, Publicity And Advertisement	1,300,000.00	4,000,000.00	1,639,000.00
22021003	Celebration/ Remembrance Day	2,000,000.00	2,000,000.00	-
22021012	Medical Expenses (Local & International)	1,000,000.00	1,000,000.00	100,000.00

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22021014	Annual Budget Expenses And Administration	700,000.00	700,000.00	550,000.00
22021015	Subscription To Professional Bodies/ Parliamentary /Annual International Bar Association Conference/ Annual Retreat For Public Office Holders	40,000,000.00	40,000,000.00	-
22021019	Burial Expenses	1,500,000.00	1,500,000.00	-
22021024	Accounting For Fixed Assets/ Fixed Asset Audit/ External Audit Expenses	200,000.00	1,200,000.00	300,000.00
22021029	Administrator- General/ Public Trustee'S Expenses	3,000,000.00	3,000,000.00	-
22021033	Printing Of All Essential Document	3,500,000.00	3,500,000.00	2,538,000.00
22021083	Develop Access To Information Bill, Pass And Assent To It (Ogp)	5,000,000.00	5,000,000.00	-
22030101	Motor Vehicle/ Bicycle Advance	200,000.00	200,000.00	-
22040113	Grants, Subvention, Donations & Redemption Of Pledges	7,000,000.00	7,000,000.00	-
22080103	Financial Assistance To Kogi State Law Students In The Nigerian Law Schools	50,000,000.00	50,000,000.00	-
22080119	Financial Assistance To Needies	3,000,000.00	3,000,000.00	-
Sub-Total		3,049,180,000.00	1,602,880,000.00	943,662,221.25
032600700100 KOGI STATE OFFICE OF THE PUBLIC DEFENDER AND CITIZENS' RIGHTS COMMISSION				
22020102	Travel And Transport - Others	17,000,000.00	17,000,000.00	6,995,375.00
22020104	International Travel And Transport - Others	47,000,000.00	47,000,000.00	-
22020108	Travel Operation And Logistics	6,000,000.00	6,000,000.00	-
22020201	Internet Access Charges	2,000,000.00	2,000,000.00	-
22020205	Telephone Charges	100,000.00	100,000.00	38,000.00
22020211	Hosting Of The State Website Expenses/ Website Development And Maintenance	1,000,000.00	1,000,000.00	50,000.00
22020301	Office Stationery/ Computer Consumable	5,000,000.00	5,000,000.00	252,900.00
22020302	Newspapers, Magazines, Journals And Periodicals	3,000,000.00	3,000,000.00	36,000.00
22020310	Purchase Of Textbooks And Teaching Equipment / Law Books	10,000,000.00	10,000,000.00	-
22020323	Office And General Expenses	7,686,533.00	7,686,533.00	2,556,800.00
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	5,000,000.00	5,000,000.00	881,500.00
22020402	Maintenance Of Office Furniture And Fittings	1,000,000.00	1,000,000.00	82,000.00
22020405	Maintenance Of Office Equipment	5,000,000.00	5,000,000.00	-
22020501	Local Training	5,000,000.00	5,000,000.00	-
22020511	Workshops, Seminars & Conferences	10,000,000.00	10,000,000.00	-

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22020518	Industrial Training/Attachment	2,000,000.00	2,000,000.00	-
22020691	Gender-Based Violence(Gbv) Responsive Service Delivery	5,000,000.00	5,000,000.00	-
22020701	Consultancy Services/ Financial Consulting	10,000,000.00	10,000,000.00	-
22020704	State Cases /Judgement Debts Settlement/ Assizes Expenses /Assesor'S Fees	30,000,000.00	30,000,000.00	-
22020801	Motor Vehicle Fuel Cost	3,000,000.00	3,000,000.00	499,500.00
22020803	Plants/ Generator Fuel Cost	1,000,000.00	1,000,000.00	-
22020807	Fuel Expenses	5,000,000.00	5,000,000.00	-
22020808	Lubricants Expenses	2,000,000.00	2,000,000.00	-
22020901	Bank Charges (Other Than Interest) /Special Conveyance & Bank Charges	1,000,000.00	1,000,000.00	34,786.32
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	16,000,000.00	16,000,000.00	420,875.00
22021002	Postages, Publicity And Advertisement	2,300,000.00	2,300,000.00	176,000.00
22021003	Celebration/ Remembrance Day	10,000,000.00	10,000,000.00	-
22021004	Awareness, Enlightenment And Sensitization	10,000,000.00	10,000,000.00	2,193,200.00
22021012	Medical Expenses (Local & International)	1,000,000.00	1,000,000.00	-
22021014	Annual Budget Expenses And Administration	500,000.00	500,000.00	75,000.00
22021015	Subscription To Professional Bodies/ Parliamentary /Annual International Bar Association Conference/ Annual Retreat For Public Office Holders	37,200,000.00	37,200,000.00	215,500.00
22021019	Burial Expenses	1,000,000.00	1,000,000.00	-
22021024	Accounting For Fixed Assets/ Fixed Asset Audit/ External Audit Expenses	500,000.00	500,000.00	-
22021033	Printing Of All Essential Document	6,500,000.00	6,500,000.00	300,950.00
22030101	Motor Vehicle/ Bicycle Advance	200,000.00	200,000.00	-
22040112	Take Off Grant For The Implementation Of Newly Created Agency/Department	10,000,000.00	10,000,000.00	-
22040113	Grants, Subvention, Donations & Redemption Of Pledges	10,000,000.00	10,000,000.00	-
22080119	Financial Assistance to Needies	1,000,000.00	1,000,000.00	132,000.00
Sub-Total		289,986,533.00	289,986,533.00	14,940,386.32
046300200100 KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION				
22020102	Travel And Transport - Others	-	36,000,000.00	17,505,000.00
22020204	Electricity Bill /Charges	-	1,500,000.00	-
22020205	Telephone Charges	-	2,500,000.00	-

KOGI STATE GOVERNMENT OF NIGERIA				
NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025				
SUPPLEMENTARY NOTE TO NOTE 9				
CONSOLIDATED SCHEDULE TO OVERHEAD				
Code	Description	Original Budget	Final Budget	Actuals
22020301	Office Stationery/ Computer Consumable	-	5,000,000.00	561,350.00
22020302	Newspapers, Magazines, Journals And Periodicals	-	4,000,000.00	-
22020323	Office And General Expenses	-	15,000,000.00	4,987,621.00
22020327	Emergency Relief Disaster /Purchase Of Relieve Materials Loading And Off Loading	-	5,000,000.00	-
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	-	12,000,000.00	275,000.00
22020402	Maintenance Of Office Furniture And Fittings	-	7,000,000.00	-
22020501	Local Training	-	15,000,000.00	-
22020511	Workshops, Seminars & Conferences	-	45,000,000.00	660,000.00
22020606	Monitoring & Evaluation System	-	4,000,000.00	-
22020701	Consultancy Services/ Financial Consulting	-	14,000,000.00	-
22020901	Bank Charges (Other Than Interest) /Special Conveyance & Bank Charges	-	500,000.00	14,324.54
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	-	35,000,000.00	27,585,000.00
22021002	Postages, Publicity And Advertisement	-	19,000,000.00	660,000.00
22021014	Annual Budget Expenses And Administration	-	1,500,000.00	319,050.00
22021069	Board Meeting Expenses	-	8,000,000.00	105,050.00
Sub-Total		-	230,000,000.00	52,672,395.54
END OF LAW & JUSTICE SECTOR: TOTAL		6,105,759,684.00	5,458,319,684.00	2,322,831,548.55
SOCIAL SECTOR:				
051300100100 MINISTRY OF YOUTH & SPORTS				
22020101	Local Travels And Transport - Training	6,000,000.00	6,000,000.00	-
22020102	Travel And Transport - Others	4,000,000.00	17,000,000.00	-
22020104	International Travel And Transport - Others	5,800,000.00	35,800,000.00	-
22020301	Office Stationery/ Computer Consumable	5,000,000.00	5,000,000.00	930,000.00
22020302	Newspapers, Magazines, Journals And Periodicals	300,000.00	300,000.00	-
22020313	Purchase Of Rain Boot	200,000.00	200,000.00	-
22020323	Office And General Expenses	25,000,000.00	12,000,000.00	1,423,500.00
22020401	Maintenance of Motor Vehicle/ Transport Equipment	2,100,000.00	2,100,000.00	120,000.00
22020402	Maintenance of Office Furniture And Fittings	51,298,338.00	21,298,338.00	132,000.00
22020403	Maintenance of Office Building / Residential Qtrs	400,000.00	400,000.00	-

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22020404	Maintenance of Plants /Generators	250,000.00	250,000.00	-
22020405	Maintenance of Office Equipment	500,000.00	500,000.00	-
22020501	Local Training	700,100.00	700,100.00	-
22020511	Workshops, Seminars & Conferences	3,000,000.00	13,000,000.00	150,000.00
22020605	Cleaning, Fumigation, Environmental/ Monthly Sanitation And Janitorial Service	500,000.00	500,000.00	-
22020606	Monitoring & Evaluation System	1,100,000.00	1,100,000.00	-
22020610	National Council For Industry, Commerce Cooperative And Investment Promotion/ State Export Promotion/ Trade Mission	3,000,000.00	3,000,000.00	-
22020625	Assistance To N.Y.S.C/Financial Assistance To Csos/Ngos/Assistance To Students' Association	71,960,000.00	41,960,000.00	96,000.00
22020631	Sport Intervention Programme/ Local Sport Programme (Talent Hunt)	350,000,000.00	350,000,000.00	338,000,000.00
22020638	Nut.1.Emergency.Conduct Nutrition Needs Assessment During Emergencies For Vulnerable Grougs(Children, Adolescent,Women)Across 21 Lgas	15,000,000.00	15,000,000.00	-
22020660	Health Interventions Programme To Kogi State	50,000,000.00	50,000,000.00	-
22020661	Kogi United/Confluence Queens Fc Matches, Transfer, Sign-On And Regis. Fees Of Kg4Tb	800,000,000.00	100,000,000.00	64,450,000.00
22020701	Consultancy Services/ Financial Consulting	300,800,000.00	300,800,000.00	-
22020801	Motor Vehicle Fuel Cost	35,000,000.00	35,000,000.00	798,000.00
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	15,000,000.00	15,000,000.00	-
22021002	Postages, Publicity And Advertisement	600,000.00	31,000,000.00	15,000.00
22021004	Awareness, Enlightenment And Sensitization	-	152,000,000.00	68,100,000.00
22021010	All Sport Competition Expenses	250,550,450.00	250,550,450.00	2,295,000.00
22021013	Recruitment And Appointment Cost /Promotion Expenses/ Discipline Cost	350,312.00	350,312.00	-
22021014	Annual Budget Expenses And Administration	300,000.00	300,000.00	-
22021033	Printing Of All Essential Document	280,000.00	280,000.00	-
22021039	NG-CARES Operation Costs	50,780,000.00	50,780,000.00	18,959,404.36
22040113	Grants, Subvention, Donations & Redemption Of Pledges	350,000,000.00	350,000,000.00	150,490,000.00
22080126	Government Support To Kogi State National Youth Council Of Nigeria (Nycn)	250,000,000.00	250,000,000.00	-
22080127	Government Support To Kogi State Youth Parliament	90,000,000.00	90,000,000.00	-
22080128	Government Support To National Association Of Kogi State/ National Students (Nakoss) /(Nans)	110,000,000.00	110,000,000.00	-
Sub-Total		2,849,769,200.00	2,312,169,200.00	645,958,904.36

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
051300200100 KOGI STATE SPORTS COUNCIL				
22020102	Travel And Transport - Others	722,800.00	722,800.00	100,000.00
22020108	Travel Operation And Logistics	155,700.00	155,700.00	-
22020204	Electricity Bill /Charges	51,900.00	51,900.00	-
22020205	Telephone Charges	51,900.00	51,900.00	-
22020323	Office And General Expenses	819,000.00	819,000.00	790,000.00
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	307,600.00	307,600.00	245,000.00
22020402	Maintenance Of Office Furniture And Fittings	600,000.00	600,000.00	-
22020403	Maintenance Of Office Building / Residential Qtrs	300,000.00	300,000.00	300,000.00
22020511	Workshops, Seminars & Conferences	118,652.00	118,652.00	-
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	259,500.00	259,500.00	95,000.00
22021002	Postages, Publicity And Advertisement	129,750.00	129,750.00	-
22021010	All Sport Competition Expenses	80,000,000.00	180,000,000.00	146,000,000.00
Sub-Total		83,516,802.00	183,516,802.00	147,530,000.00
051400100100 MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT				
22020102	Travel And Transport - Others	10,000,000.00	10,000,000.00	3,450,000.00
22020203	Water Rate	50,000.00	50,000.00	-
22020204	Electricity Bill /Charges	204,000.00	204,000.00	-
22020205	Telephone Charges	100,000.00	100,000.00	10,000.00
22020206	Satellite Broadcasting Access Charges	2,000,000.00	2,000,000.00	144,005.00
22020301	Office Stationery/ Computer Consumable	3,000,000.00	3,000,000.00	468,500.00
22020323	Office And General Expenses	20,000,000.00	20,000,000.00	8,024,700.00
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	5,000,000.00	5,000,000.00	2,280,000.00
22020402	Maintenance Of Office Furniture And Fittings	5,000,000.00	5,000,000.00	1,036,400.00
22020439	Gbv Situation Room And Data Managementcentre Expenses	20,000,000.00	20,000,000.00	4,930,000.00
22020501	Local Training	50,000,000.00	50,000,000.00	92,000.00
22020502	International Training	90,000,000.00	90,000,000.00	150,000.00
22020511	Workshops, Seminars & Conferences	20,000,000.00	20,000,000.00	472,500.00
22020606	Monitoring & Evaluation System	5,000,000.00	5,000,000.00	60,000.00

KOGI STATE GOVERNMENT OF NIGERIA				
NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025				
SUPPLEMENTARY NOTE TO NOTE 9				
CONSOLIDATED SCHEDULE TO OVERHEAD				
Code	Description	Original Budget	Final Budget	Actuals
22020611	Kogi State Intervention For The Enhancement Of Gender Equality And Women Empowerment	120,000,000.00	120,000,000.00	150,000.00
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)	3,000,000.00	3,000,000.00	-
22020643	Nut 5Imam. Scaling Up Community Infant And Young Child Feeding Practices And Formation Of Integrated Management Of Acute Mal-Nutrition Centre (Iman)	7,000,000.00	7,000,000.00	-
22020660	Health Interventions Programme To Kogi State	5,000,000.00	5,000,000.00	-
22020688	Nut 2Sbcc. Conduct Social And Behaviour Change Communcation Activities On lycf And Wash Targeted At Adolescent ,Pregnant Women At The Health Facilities	462,109,000.00	12,109,000.00	-
22020691	Gender-Based Violence(Gbv) Responsive Service Delivery	10,000,000.00	10,000,000.00	500,000.00
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	1,000,000.00	2,000,000.00	1,045,000.00
22021002	Postages, Publicity And Advertisement	12,000,000.00	12,000,000.00	490,000.00
22021003	Celebration/ Remembrance Day	55,000,000.00	55,000,000.00	16,592,000.00
22021008	Abandoned Babies/ Children Rehabilitation Expenses	20,000,000.00	20,000,000.00	1,002,000.00
22021012	Medical Expenses (Local & International)	10,000,000.00	10,000,000.00	-
22021017	Nigeria For Women Project Counterpat Fund	550,000,000.00	150,000,000.00	-
22021063	Government Expenses On O.V.C. Care Services	20,000,000.00	20,000,000.00	-
22021074	Nut 2Np. Develop And Institutionalize Poverty Alleviating Schemes /Projects To Empower Vulnerable Households Including People With Disability	25,460,000.00	25,460,000.00	4,230,000.00
22021098	Women In Agriculture /PwD Entreprenuer Empowerment	7,000,000.00	7,000,000.00	-
22040113	Cash Tranfer Unit Expenses	500,000.00	500,000.00	58,852,075.85
22080124	Assistance To Payer Patients/ Less Priviledged/ Orphanage Homes	20,000,000.00	20,000,000.00	6,800,000.00
Sub-Total		1,558,423,000.00	709,423,000.00	110,779,180.85
051400200100 KOGI STATE OFFICE FOR DISABILITY AFFAIRS				
22020102	Travel And Transport - Others	2,400,000.00	2,400,000.00	830,000.00
22020104	International Travel And Transport - Others	25,000,000.00	15,000,000.00	-
22020201	Internet Access Charges	2,000,000.00	2,000,000.00	-
22020203	Water Rate	50,000.00	50,000.00	-
22020204	Electricity Bill /Charges	1,500,000.00	1,500,000.00	211,000.00
22020205	Telephone Charges	960,000.00	960,000.00	-

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22020211	Hosting Of The State Website Expenses/ Website Development And Maintenance	10,000,000.00	10,000,000.00	-
22020301	Office Stationery/ Computer Consumable	858,000.00	858,000.00	820,000.00
22020323	Office And General Expenses	3,000,000.00	3,000,000.00	2,416,000.00
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	2,500,000.00	2,500,000.00	2,248,000.00
22020402	Maintenance Of Office Furniture And Fittings	19,500,000.00	19,500,000.00	4,065,000.00
22020403	Maintenance Of Office Building / Residential Qtrs	3,000,000.00	4,500,000.00	3,453,500.00
22020405	Maintenance Of Office Equipment	5,000,000.00	5,000,000.00	1,298,000.00
22020511	Workshops, Seminars & Conferences	10,000,000.00	10,000,000.00	2,602,000.00
22020518	Industrial Training/Attachment	2,000,000.00	2,000,000.00	-
22020625	Assistance To N.Y.S.C/Financial Assistance To Csos/Ngos/Assistance To Students' Association	15,000,000.00	15,000,000.00	326,000.00
22020702	Legal Services /Prerogative Of Mercyexpenses/ Implementation Of Acj Law 2017	3,000,000.00	3,000,000.00	584,000.00
22020801	Motor Vehicle Fuel Cost	3,000,000.00	3,000,000.00	2,650,000.00
22020807	Fuel Expenses	5,000,000.00	5,000,000.00	1,599,000.00
22020808	Lubricants Expenses	2,000,000.00	2,000,000.00	297,000.00
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	7,000,000.00	7,000,000.00	2,964,500.00
22021002	Postages, Publicity And Advertisement	10,000,000.00	10,000,000.00	720,000.00
22021003	Celebration/ Remembrance Day	15,000,000.00	25,000,000.00	25,000,000.00
22021004	Awareness, Enlightenment And Sensitization	2,000,000.00	2,000,000.00	-
22021010	All Sport Competition Expenses	15,000,000.00	15,000,000.00	-
22021019	Burial Expenses	1,000,000.00	1,000,000.00	400,000.00
22021098	Women In Agriculture /Pwd Entreprenuer Empowerment	10,000,000.00	10,000,000.00	284,000.00
22080120	Empowerment/ Enhancement Programme For Person With Disability	40,000,000.00	40,000,000.00	-
Sub-Total		215,768,000.00	217,268,000.00	52,768,000.00
051700100100 MINISTRY OF EDUCATION				
22020101	Local Travels And Transport - Training	15,000,000.00	15,000,000.00	6,597,800.00
22020102	Travel And Transport - Others	15,000,000.00	15,000,000.00	14,985,920.00
22020204	Electricity Bill /Charges	2,000,000.00	2,000,000.00	118,563.28
22020205	Telephone Charges	500,000.00	500,000.00	35,500.00

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22020301	Office Stationery/ Computer Consumable	3,000,000.00	3,000,000.00	3,000,000.00
22020302	Newspapers, Magazines, Journals And Periodicals	100,000.00	100,000.00	20,000.00
22020323	Office And General Expenses	11,000,000.00	11,000,000.00	11,000,000.00
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	8,000,000.00	8,000,000.00	7,838,360.00
22020405	Maintenance Of Office Equipment	1,500,000.00	1,500,000.00	1,389,860.00
22020441	Health Facilities Maintenance Expenses	2,000,000.00	2,000,000.00	-
22020501	Local Training	10,000,000.00	35,000,000.00	230,000.00
22020511	Workshops, Seminars & Conferences	2,000,000.00	2,000,000.00	940,000.00
22020606	Monitoring & Evaluation System	3,000,000.00	3,000,000.00	665,000.00
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)	1,000,000.00	1,000,000.00	-
22020616	Student Exchange Programme	40,000,000.00	40,000,000.00	27,846,000.00
22020617	French Programme And Local Language Development	5,000,000.00	5,000,000.00	-
22020639	Conduct Of Exams Expenses	250,000,000.00	250,000,000.00	110,909,165.00
22020660	Health Interventions Programme To Kogi State	2,000,000.00	2,000,000.00	-
22020676	Medical Expenses In Schools/ School Health Inspectorate Services/ Inspectorate Services	2,000,000.00	2,000,000.00	-
22020680	Participation In Trade Fairs (Both Zonal & International)	2,000,000.00	2,000,000.00	-
22020691	Gender-Based Violence(Gbv) Responsive Service Delivery	3,000,000.00	3,000,000.00	-
22020699	Statistical Investigation/ Data Collection/ Capturing Of Poor & Vulnerable People Data	1,000,000.00	1,000,000.00	-
22020701	Consultancy Services/ Financial Consulting	2,000,000.00	2,000,000.00	390,000.00
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	12,000,000.00	12,000,000.00	4,411,500.00
22021002	Postages, Publicity And Advertisement	1,000,000.00	1,000,000.00	-
22021004	Awareness, Enlightenment And Sensitization	2,500,000.00	2,500,000.00	1,427,500.00
22021010	All Sport Competition Expenses	3,000,000.00	3,000,000.00	500,000.00
22021019	Burial Expenses	500,000.00	500,000.00	-
22021020	National Council On Education/ Consumer Protection Council Expenses	8,000,000.00	8,000,000.00	-
22021030	Women Programme (Education, Health)	500,000.00	500,000.00	-
22021032	All Festival Both State And National Expenses	1,000,000.00	1,000,000.00	-

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22020669	Payment of IJMB /GCE /WAEC /NECO	1,000,000,000.00	1,500,000,000.00	1,348,689,584.00
22021053	Kogi State Open Governance And Accountability System (Kogas) Expenses	1,000,000.00	1,000,000.00	-
22021070	Annual School Census Expenses	20,000,000.00	38,000,000.00	36,670,000.00
Sub-Total		1,430,600,000.00	1,973,600,000.00	1,577,664,752.28
051700200100 STATE UNIVERSAL BASIC EDUCATION BOARD				
22020102	Travel And Transport - Others	6,000,000.00	6,000,000.00	-
22020204	Electricity Bill /Charges	2,000,000.00	2,000,000.00	900,000.00
22020301	Office Stationery/ Computer Consumable	2,000,000.00	2,000,000.00	1,395,000.00
22020310	Purchase Of Textbooks And Teaching Equipment / Law Books	-	3,220,000,000.00	3,210,327,830.00
22020323	Office And General Expenses	-	6,000,000.00	4,870,000.00
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	12,000,000.00	12,000,000.00	1,560,000.00
22020402	Maintenance Of Office Furniture And Fittings	-	1,000,000.00	600,000.00
22020501	Local Training	-	500,000.00	360,000.00
22020601	Security Services Expenses	6,000,000.00	6,000,000.00	30,000.00
22020619	Track and Trace (TNT) Expenses	-	260,000,000.00	250,000,000.00
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	9,876,000.00	9,876,000.00	2,285,000.00
Sub-Total		37,876,000.00	3,525,376,000.00	3,472,327,830.00
051700800100 KOGI STATE LIBRARY BOARD				
22020102	Travel And Transport - Others	99,407.00	99,407.00	80,000.00
22020108	Travel Operation And Logistics	74,113.00	74,113.00	-
22020201	Internet Access Charges	10,276.00	10,276.00	6,000.00
22020203	Water Rate	37,057.00	37,057.00	-
22020205	Telephone Charges	37,586.00	37,586.00	-
22020301	Office Stationery/ Computer Consumable	500,000.00	500,000.00	499,400.00
22020302	Newspapers, Magazines, Journals And Periodicals	187,737.00	187,737.00	111,900.00
22020312	Library Expenses	602,126.00	602,126.00	444,000.00
22020323	Office And General Expenses	354,320.00	354,320.00	226,700.00
22020402	Maintenance Of Office Furniture And Fittings	500,000.00	500,000.00	420,000.00
22020404	Maintenance Of Plants /Generators	63,526.00	63,526.00	-

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22020501	Local Training	18,528.00	18,528.00	-
22020601	Security Services Expenses	31,763.00	31,763.00	-
22020605	Cleaning, Fumigation, Environmental/ Monthly Sanitation And Janitorial Service	491,000.00	491,000.00	312,150.80
22020801	Motor Vehicle Fuel Cost	500,000.00	500,000.00	500,000.00
22020803	Plants/ Generator Fuel Cost	52,938.00	52,938.00	50,000.00
22020901	Bank Charges (Other Than Interest) /Special Conveyance & Bank Charges	26,469.00	26,469.00	5,849.20
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	500,000.00	500,000.00	342,000.00
22021002	Postages, Publicity And Advertisement	38,655.00	38,655.00	35,000.00
22021012	Medical Expenses (Local & International)	68,819.00	68,819.00	60,000.00
22021019	Burial Expenses	58,232.00	58,232.00	-
22021033	Printing Of All Essential Document	1,000,000.00	1,000,000.00	295,000.00
Sub-Total		5,252,552.00	5,252,552.00	3,388,000.00
051700900100 ADULT & NON-FORMAL EDUCATION BOARD				
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	1,000,000.00	1,000,000.00	830,923.00
22020201	INTERNET ACCESS CHARGES	200,000.00	200,000.00	-
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	1,000,000.00	1,000,000.00	396,923.00
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	60,000.00	60,000.00	-
22020322	PUBLICATION OF KOGI STATE STATISTICAL YEAR BOOK/ PLANNING & STATISTIC BOOKS /STATE STATISTICAL MASTER PLAN	40,000.00	40,000.00	-
22020323	OFFICE AND GENERAL EXPENSES	600,000.00	600,000.00	178,500.00
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	1,000,000.00	1,000,000.00	185,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	500,000.00	500,000.00	94,000.00
22020404	MAINTENANCE OF PLANTS /GENERATORS	100,000.00	100,000.00	-
22020405	MAINTENANCE OF OFFICE EQUIPMENT	200,000.00	200,000.00	66,000.00
22020639	CONDUCT OF EXAMS EXPENSES	1,000,000.00	1,000,000.00	228,500.00
22020801	MOTOR VEHICLE FUEL COST	500,000.00	700,000.00	652,000.00
22020803	PLANTS/ GENERATOR FUEL COST	200,000.00	200,000.00	73,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	50,000.00	50,000.00	-

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22021001	HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY	360,000.00	360,000.00	68,000.00
22021002	POSTAGES, PUBLICITY AND ADVERTISEMENT	100,000.00	100,000.00	-
22021003	CELEBRATION/ REMEMBRANCE DAY	200,000.00	200,000.00	-
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	1,520,000.00	1,520,000.00	100,000.00
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	150,000.00	150,000.00	40,000.00
22021025	STRATEGIES DEVELOPMENT PLAN/ POLICY FORMULATION EXPENSES/ RESEARCH AND SURVEY/ REVIEW OF THE STATE EDUCATION STRATEGIC PLAN	120,000.00	120,000.00	-
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	1,500,000.00	1,500,000.00	10,000.00
Sub-Total		10,400,000.00	10,600,000.00	2,922,846.00
051701800100 KOGI STATE POLYTECHNIC, LOKOJA				
22020102	Travel And Transport - Others	25,600,000.00	25,600,000.00	17,619,054.00
22020104	International Travel And Transport - Others	5,000,000.00	1,000,000.00	-
22020107	Field Trip Expenses	750,000.00	750,000.00	-
22020108	Travel Operation And Logistics	5,000,000.00	7,355,840.00	-
22020201	Internet Access Charges	10,000,000.00	10,000,000.00	110,000.00
22020203	Water Rate	4,000,000.00	4,000,000.00	1,908,606.63
22020204	Electricity Bill /Charges	30,000,000.00	18,000,000.00	5,526,150.08
22020205	Telephone Charges	7,500,000.00	7,500,000.00	1,596,000.00
22020301	Office Stationery/ Computer Consumable	16,875,000.00	18,194,246.00	11,209,170.10
22020302	Newspapers, Magazines, Journals And Periodicals	4,500,000.00	4,500,000.00	222,400.00
22020304	Drugs And Medical Supplies	20,000,000.00	20,000,000.00	1,412,980.00
22020305	Uniforms And Other Clothings	3,500,000.00	3,500,000.00	-
22020311	Water Spare Parts / Chemicals/ Other Regents	13,875,000.00	13,875,000.00	2,474,400.00
22020312	Library Expenses	10,000,000.00	10,000,000.00	332,500.00
22020323	Office And General Expenses	45,000,000.00	45,000,000.00	30,320,148.53
22020346	Production Of I.D Card /State Calendar /Diaries/ Nominal Roll	9,750,000.00	9,750,000.00	-
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	25,000,000.00	25,000,000.00	12,490,000.00
22020402	Maintenance Of Office Furniture And Fittings	10,000,000.00	10,000,000.00	2,216,500.00

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22020403	Maintenance Of Office Building / Residential Qtrs	40,000,000.00	4,190,105.00	2,211,750.00
22020404	Maintenance Of Plants /Generators	10,000,000.00	10,000,000.00	673,500.00
22020405	Maintenance Of Office Equipment	5,000,000.00	5,000,000.00	3,005,724.33
22020409	Workshop Maintenance	5,500,000.00	5,500,000.00	474,700.00
22020421	Maintenance Of Hostels	15,000,000.00	15,000,000.00	795,066.78
22020423	Repair And Maintenance Of Borehole	7,500,000.00	7,500,000.00	4,457,000.00
22020432	Maintenance Of Broadcasting Equipment/ Ict Equipment/Government House Broadband Connectivitty And Ict Expenses	7,500,000.00	7,500,000.00	4,268,650.00
22020434	Electrical Installation/ Repairs	25,000,000.00	25,000,000.00	3,154,200.00
22020501	Local Training	10,000,000.00	10,000,000.00	1,767,470.00
22020502	International Training	2,500,000.00	2,500,000.00	-
22020511	Workshops, Seminars & Conferences	10,000,000.00	10,000,000.00	6,573,773.00
22020526	Part-Time Teaching/ Mass Literacy Proggrame Expenses	3,000,000.00	10,000,000.00	9,075,544.75
22020601	Security Services Expenses	20,000,000.00	20,000,000.00	8,034,750.00
22020602	Office Rent	4,515,000.00	4,515,000.00	1,187,735.65
22020605	Cleaning, Fumigation, Environmental/ Monthly Sanitation And Janitorial Service	55,000,000.00	55,000,000.00	16,582,064.02
22020625	Assistance To N.Y.S.C/Financial Assistance To Csos/Ngos/Assistance To Students' Association	6,250,000.00	6,250,000.00	3,417,400.00
22020639	Conduct Of Exams Expenses	50,500,000.00	50,500,000.00	23,427,756.50
22020660	Health Interventions Programme To Kogi State	1,250,000.00	1,250,000.00	-
22020662	Accreditation Of Technical Schools /Accreditation Of Service Providers/ Accreditation Of Courses	115,550,000.00	115,550,000.00	-
22020669	Payment Of Ijmb /Gce /Waec /Neco (Including Scratch Cards) To Kogi Students	11,340,000.00	11,340,000.00	4,225,720.00
22020671	Nans News Processing /Entertainment, Public Relations And Hospitality/ Media Expenses	15,000,000.00	19,579,245.00	2,600,000.00
22020672	Refunds Of Various Expenses In Respect Of Government Activities Carried Out With Personnel Money	1,250,000.00	1,250,000.00	465,925.00
22020678	Nut.2.Idh.To Strengthen Vitamin A Supplementation And Deworming Tablet During The 5 Days Bi-Annual Mnch Weeks For Under-5 Children At The Local Level	2,500,000.00	2,500,000.00	-
22020701	Consultancy Services/ Financial Consulting	6,500,000.00	6,500,000.00	4,847,280.00
22020702	Legal Services /Prerogative Of Mercyexpenses/ Implementation Of Acj Law 2017	5,000,000.00	5,000,000.00	-

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22020801	Motor Vehicle Fuel Cost	25,000,000.00	25,895,630.00	24,098,938.00
22020803	Plants/ Generator Fuel Cost	7,500,000.00	7,500,000.00	1,980,030.00
22020806	Diesel Expenses	110,000,000.00	110,000,000.00	32,322,774.50
22020901	Bank Charges (Other Than Interest) /Special Conveyance & Bank Charges	10,000,000.00	10,000,000.00	492,247.59
22020902	Insurance Premium	20,000,000.00	21,300,000.00	21,278,950.00
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	85,000,000.00	90,600,000.00	90,421,000.00
22021002	Postages, Publicity And Advertisement	15,000,000.00	15,000,000.00	5,317,428.73
22021004	Awareness, Enlightenment And Sensitization	3,500,000.00	3,500,000.00	-
22021012	Medical Expenses (Local & International)	7,500,000.00	7,500,000.00	884,100.00
22021013	Recruitment And Appointment Cost /Promotion Expenses/ Discipline Cost	625,000.00	625,000.00	-
22021015	Subscription To Professional Bodies/ Parliamentary /Annual International Bar Association Conference/ Annual Retreat For Public Office Holders	5,000,000.00	5,000,000.00	-
22021019	Burial Expenses	5,000,000.00	5,000,000.00	4,038,000.00
22021021	Matriculation /Convocation Expenses	75,000,000.00	75,000,000.00	1,035,000.00
22021024	Accounting For Fixed Assets/ Fixed Asset Audit/ External Audit Expenses	20,000,000.00	20,000,000.00	10,816,802.44
22021033	Printing Of All Essential Document	85,000,000.00	156,770,800.00	153,851,418.21
22040113	Grants, Subvention, Donations & Redemption Of Pledges	15,000,000.00	15,000,000.00	9,855,450.00
22080117	Remittance To Student Bodies	6,250,000.00	6,250,000.00	2,732,550.00
Sub-Total		1,177,380,000.00	1,220,390,866.00	547,808,608.84
051701900100 COLLEGE OF EDUCATION, ANKPA				
22020101	Local Travels And Transport - Training	12,000,000.00	12,000,000.00	-
22020102	Travel And Transport - Others	13,500,000.00	13,500,000.00	5,597,088.00
22020104	International Travel And Transport - Others	5,000,000.00	5,000,000.00	1,162,934.56
22020108	Travel Operation And Logistics	351,000.00	351,000.00	-
22020201	Internet Access Charges	3,000,000.00	3,000,000.00	42,241.00
22020204	Electricity Bill /Charges	1,800,000.00	1,800,000.00	-
22020205	Telephone Charges	500,000.00	500,000.00	114,000.00
22020301	Office Stationery/ Computer Consumable	5,000,000.00	5,000,000.00	190,500.00
22020302	Newspapers, Magazines, Journals And Periodicals	500,000.00	500,000.00	-
22020304	Drugs And Medical Supplies	6,000,000.00	6,000,000.00	-

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22020305	Uniforms And Other Clothings	1,300,000.00	1,300,000.00	-
22020306	Food Stuff /Catering Materials Supplies	200,000.00	200,000.00	-
22020308	Purchase Of Electrical Adding Machine For The Internal Audit Unit	50,000.00	50,000.00	-
22020309	Photographic Materials, Graphic Arts And Design	50,000.00	50,000.00	-
22020310	Purchase Of Textbooks And Teaching Equipment / Law Books	3,500,000.00	3,500,000.00	-
22020311	Water Spare Parts / Chemicals/ Other Regents	2,000,000.00	2,000,000.00	121,000.00
22020312	Library Expenses	300,000.00	300,000.00	-
22020313	Purchase Of Rain Boot	100,000.00	100,000.00	-
22020314	Health Centre Consumable	1,500,000.00	4,500,000.00	-
22020323	Office And General Expenses	15,000,000.00	15,000,000.00	6,682,780.00
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	5,000,000.00	5,000,000.00	1,426,500.00
22020402	Maintenance Of Office Furniture And Fittings	500,000.00	2,000,000.00	-
22020403	Maintenance Of Office Building / Residential Qtrs	9,500,000.00	9,500,000.00	1,869,400.00
22020404	Maintenance Of Plants /Generators	4,000,000.00	4,000,000.00	718,300.00
22020405	Maintenance Of Office Equipment	350,000.00	350,000.00	246,000.00
22020408	Maintenance Of Tractor/ Heavy Duty Equipment	500,000.00	500,000.00	362,000.00
22020415	Maintenance Of Water Testing Equipment	100,000.00	600,000.00	-
22020416	Maintenance Of Electric Cookers In Govt. Quarters	60,000.00	60,000.00	-
22020418	Maintenance Of Street Light	600,000.00	600,000.00	-
22020421	Maintenance Of Hostels	4,500,000.00	4,500,000.00	-
22020426	Maintenance Of Education Equipment And Materials	1,000,000.00	1,000,000.00	-
22020427	Maintenance Of Refuse/ Dumpsite And Septic Tank Emptier	100,000.00	100,000.00	-
22020434	Electrical Installation/ Repairs	1,000,000.00	1,000,000.00	-
22020441	Health Facilities Maintenance Expenses	4,500,000.00	4,500,000.00	-
22020501	Local Training	5,000,000.00	5,000,000.00	-
22020502	International Training	3,300,000.00	3,300,000.00	-
22020511	Workshops, Seminars & Conferences	4,500,000.00	4,500,000.00	295,500.00
22020515	Vocational Skills Training-Practical Skills For Communitess/Skill Acquisition & Learning Materials	600,000.00	600,000.00	-
22020518	Industrial Training/Attachment	300,000.00	300,000.00	-

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22020526	Part-Time Teaching/ Mass Literacy Programme Expenses	300,000.00	300,000.00	-
22020601	Security Services Expenses	3,000,000.00	3,000,000.00	795,000.00
22020604	Security Votes (Including Operations)	3,500,000.00	3,500,000.00	400,000.00
22020605	Cleaning, Fumigation, Environmental/ Monthly Sanitation And Janitorial Service	1,640,000.00	1,640,000.00	-
22020606	Monitoring & Evaluation System	1,000,000.00	1,000,000.00	-
22020617	French Programme And Local Language Development	400,000.00	400,000.00	-
22020625	Assistance To N.Y.S.C/Financial Assistance To Csos/NGOs/Assistance To Students' Association	1,000,000.00	1,000,000.00	42,000.00
22020639	Conduct Of Exams Expenses	7,000,000.00	7,000,000.00	206,200.00
22020660	Health Interventions Programme To Kogi State	200,000.00	200,000.00	-
22020662	Accreditation Of Technical Schools /Accreditation Of Service Providers/ Accreditation Of Courses	40,000,000.00	40,000,000.00	-
22020671	Nans News Processing /Entertainment, Public Relations And Hospitality/ Media Expenses	400,000.00	400,000.00	-
22020701	Consultancy Services/ Financial Consulting	200,000.00	200,000.00	-
22020801	Motor Vehicle Fuel Cost	5,000,000.00	5,000,000.00	116,000.00
22020802	Other Transport Equipment Fuel Cost	3,500,000.00	3,500,000.00	170,000.00
22020803	Plants/ Generator Fuel Cost	12,000,000.00	12,000,000.00	548,000.00
22020806	Diesel Expenses	500,000.00	500,000.00	332,000.00
22020901	Bank Charges (Other Than Interest) /Special Conveyance & Bank Charges	400,000.00	400,000.00	31,389.11
22020902	Insurance Premium	600,000.00	600,000.00	-
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	3,500,000.00	3,500,000.00	1,767,500.00
22021002	Postages, Publicity And Advertisement	250,000.00	250,000.00	-
22021004	Awareness, Enlightenment And Sensitization	250,000.00	850,000.00	-
22021010	All Sport Competition Expenses	2,500,000.00	2,500,000.00	700,000.00
22021014	Annual Budget Expenses And Administration	3,000,000.00	3,000,000.00	300,000.00
22021015	Subscription To Professional Bodies/ Parliamentary /Annual International Bar Association Conference/ Annual Retreat For Public Office Holders	3,500,000.00	3,500,000.00	-
22021019	Burial Expenses	800,000.00	800,000.00	-
22021021	Matriculation /Convocation Expenses	400,000.00	400,000.00	300,000.00
22021024	Accounting For Fixed Assets/ Fixed Asset Audit/ External Audit Expenses	3,000,000.00	3,000,000.00	-

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22021025	Strategies Development Plan/ Policy Formulation Expenses/ Research And Survey/ Review Of The State Education Strategic Plan	350,000.00	350,000.00	-
22021033	Printing Of All Essential Document	1,000,000.00	1,000,000.00	200,000.00
22021036	Vehicle Registrations, Licencing And Insurance	500,000.00	500,000.00	-
22080119	Financial Assistance To Needies	1,500,000.00	1,500,000.00	-
Sub-Total		218,251,000.00	223,851,000.00	24,736,332.67
051702000100 COLLEGE OF EDUCATION TECHNICAL, MOPA				
22020101	Local Travels And Transport - Training	11,350,000.00	11,350,000.00	1,187,830.00
22020108	Travel Operation And Logistics	2,550,000.00	2,550,000.00	-
22020204	Electricity Bill /Charges	2,950,000.00	2,950,000.00	202,350.00
22020301	Office Stationery/ Computer Consumable	11,335,000.00	11,335,000.00	-
22020305	Uniforms And Other Clothings	3,250,000.00	3,250,000.00	-
22020307	Drawing Office And Survey Materials	3,500,000.00	3,500,000.00	-
22020312	Library Expenses	2,730,000.00	2,730,000.00	-
22020315	Executive Council Refreshment	11,350,000.00	11,350,000.00	320,000.00
22020323	Office And General Expenses	18,200,000.00	18,200,000.00	126,930.00
22020346	Production Of I.D Card /State Calendar /Diaries/ Nominal Roll	2,000,000.00	2,000,000.00	-
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	2,300,000.00	2,300,000.00	795,000.00
22020402	Maintenance Of Office Furniture And Fittings	1,500,000.00	1,500,000.00	-
22020403	Maintenance Of Office Building / Residential Qtrs	5,550,000.00	5,550,000.00	-
22020404	Maintenance Of Plants /Generators	1,500,000.00	1,500,000.00	-
22020405	Maintenance Of Office Equipment	1,000,000.00	1,000,000.00	-
22020441	Health Facilities Maintenance Expenses	2,000,000.00	2,000,000.00	-
22020501	Local Training	5,000,000.00	5,000,000.00	-
22020511	Workshops, Seminars & Conferences	5,300,000.00	5,300,000.00	-
22020515	Vocational Skills Training-Practical Skills For Communitites/Skill Acquisition & Learning Materials	1,000,000.00	1,000,000.00	-
22020518	Industrial Training/Attachment	1,550,000.00	1,550,000.00	-
22020526	Part-Time Teaching/ Mass Literacy Proggrame Expenses	5,200,000.00	5,200,000.00	670,000.00
22020601	Security Services Expenses	7,200,000.00	7,200,000.00	-

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22020602	Office Rent	4,000,000.00	4,000,000.00	-
22020603	Residential Rent/Hire Of Private Houses	2,000,000.00	2,000,000.00	-
22020605	Cleaning, Fumigation, Environmental/ Monthly Sanitation And Janitorial Service	850,000.00	850,000.00	-
22020606	Monitoring & Evaluation System	2,200,000.00	2,200,000.00	-
22020639	Conduct Of Exams Expenses	1,500,000.00	1,500,000.00	-
22020660	Health Interventions Programme To Kogi State	2,000,000.00	2,000,000.00	-
22020662	Accreditation Of Technical Schools /Accreditation Of Service Providers/ Accreditation Of Courses	750,000,000.00	250,000,000.00	-
22020701	Consultancy Services/ Financial Consulting	2,750,000.00	2,750,000.00	150,000.00
22020801	Motor Vehicle Fuel Cost	2,500,000.00	2,500,000.00	-
22020803	Plants/ Generator Fuel Cost	1,000,000.00	1,000,000.00	-
22020901	Bank Charges (Other Than Interest) /Special Conveyance & Bank Charges	500,000.00	500,000.00	-
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	6,000,000.00	6,000,000.00	930,000.00
22021002	Postages, Publicity And Advertisement	1,000,000.00	1,000,000.00	736,000.00
22021010	All Sport Competition Expenses	1,000,000.00	1,000,000.00	-
22021013	Recruitment And Appointment Cost /Promotion Expenses/ Discipline Cost	1,100,000.00	1,100,000.00	-
22021014	Annual Budget Expenses And Administration	500,000.00	500,000.00	300,000.00
22021015	Subscription To Professional Bodies/ Parliamentary /Annual International Bar Association Conference/ Annual Retreat For Public Office Holders	3,250,000.00	3,250,000.00	-
22021019	Burial Expenses	1,500,000.00	1,500,000.00	117,500.00
22021021	Matriculation /Convocation Expenses	30,000,000.00	30,000,000.00	-
22021024	Accounting For Fixed Assets/ Fixed Asset Audit/ External Audit Expenses	3,000,000.00	3,000,000.00	400,000.00
22021033	Printing Of All Essential Document	15,250,000.00	15,250,000.00	40,300.00
22040113	Grants, Subvention, Donations & Redemption Of Pledges	2,300,000.00	2,300,000.00	-
Sub-Total		942,515,000.00	442,515,000.00	5,975,910.00
051702100100 PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA				
22020102	Travel And Transport - Others	45,000,000.00	45,000,000.00	44,972,010.00
22020107	Field Trip Expenses	12,000,000.00	12,000,000.00	11,860,700.00
22020108	Travel Operation And Logistics	75,000,000.00	75,000,000.00	74,061,050.00
22020201	Internet Access Charges	35,000,000.00	35,000,000.00	34,997,155.40

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22020203	Water Rate	7,500,000.00	7,500,000.00	7,495,700.00
22020204	Electricity Bill /Charges	28,000,000.00	38,000,000.00	37,997,008.05
22020205	Telephone Charges	5,000,000.00	5,000,000.00	4,995,120.00
22020301	Office Stationery/ Computer Consumable	65,000,000.00	65,000,000.00	64,057,933.00
22020302	Newspapers, Magazines, Journals And Periodicals	10,000,000.00	10,000,000.00	9,641,150.00
22020304	Drugs And Medical Supplies	25,000,000.00	35,000,000.00	25,499,200.00
22020306	Food Stuff /Catering Materials Supplies	7,500,000.00	7,500,000.00	7,498,600.00
22020310	Purchase Of Textbooks And Teaching Equipment / Law Books	6,000,000.00	6,000,000.00	5,936,500.00
22020322	Publication Of Kogi State Statistical Year Book/ Planning & Statistic Books /State Statistical Master Plan	2,200,000.00	2,200,000.00	1,458,000.00
22020323	Office And General Expenses	45,000,000.00	45,000,000.00	44,605,217.50
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	12,000,000.00	42,000,000.00	39,595,770.00
22020402	Maintenance Of Office Furniture And Fittings	6,000,000.00	37,000,000.00	27,260,500.00
22020403	Maintenance Of Office Building / Residential Qtrs	88,000,000.00	100,000,000.00	59,648,656.91
22020404	Maintenance Of Plants /Generators	10,000,000.00	18,000,000.00	17,717,860.00
22020421	Maintenance Of Hostels	7,000,000.00	7,000,000.00	6,972,966.00
22020423	Repair And Maintenance Of Borehole	6,300,000.00	6,300,000.00	6,297,365.00
22020446	Maintenance Of Vc'S Lodge Expenses/ Vcs Office And Senate Expenses.	9,000,000.00	9,000,000.00	8,725,500.00
22020501	Local Training	9,000,000.00	9,000,000.00	8,290,500.00
22020511	Workshops, Seminars & Conferences	20,000,000.00	20,000,000.00	19,920,000.00
22020601	Security Services Expenses	32,000,000.00	50,000,000.00	47,518,000.00
22020605	Cleaning, Fumigation, Environmental/ Monthly Sanitation And Janitorial Service	3,500,000.00	3,500,000.00	3,473,760.00
22020615	Nuc Assesment Expenses	6,000,000.00	6,000,000.00	4,271,000.00
22020639	Conduct Of Exams Expenses	40,000,000.00	50,000,000.00	33,493,500.00
22020671	Nans News Processing /Entertainment, Public Relations And Hospitality/ Media Expenses	11,000,000.00	11,000,000.00	9,877,200.00
22020702	Legal Services /Prerogative Of Mercyexpenses/ Implementation Of Acj Law 2017	20,000,000.00	20,000,000.00	1,770,000.00
22020807	Fuel Expenses	180,000,000.00	300,000,000.00	277,209,721.80
22020901	Bank Charges (Other Than Interest) /Special Conveyance & Bank Charges	1,000,000.00	1,000,000.00	511,171.25
22020902	Insurance Premium	10,000,000.00	10,000,000.00	-

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	70,000,000.00	90,000,000.00	62,670,955.00
22021002	Postages, Publicity And Advertisement	6,000,000.00	6,000,000.00	3,519,670.00
22021014	Annual Budget Expenses And Administration	5,000,000.00	5,000,000.00	4,339,430.00
22021015	Subscription To Professional Bodies/ Parliamentary /Annual International Bar Association Conference/ Annual Retreat For Public Office Holders	7,000,000.00	7,000,000.00	3,145,430.00
22021019	Burial Expenses	8,500,000.00	8,500,000.00	2,370,500.00
22021021	Matriculation /Convocation Expenses	4,000,000.00	4,150,000.00	4,096,000.00
22021024	Accounting For Fixed Assets/ Fixed Asset Audit/ External Audit Expenses	26,000,000.00	26,000,000.00	-
22040113	Grants, Subvention, Donations & Redemption Of Pledges	2,000,000.00	15,000,000.00	1,795,000.00
Sub-Total		967,500,000.00	1,249,650,000.00	1,029,565,799.91
051702200100 KOGI STATE UNIVERSITY, KABBA				
22020102	Travel And Transport - Others	55,000,000.00	55,000,000.00	10,119,350.00
22020108	Travel Operation And Logistics	65,000,000.00	55,000,000.00	26,223,610.00
22020201	Internet Access Charges	15,000,000.00	15,000,000.00	1,298,319.44
22020203	Water Rate	30,000,000.00	10,000,000.00	-
22020204	Electricity Bill /Charges	1,000,000.00	1,000,000.00	22,851.89
22020205	Telephone Charges	82,500,000.00	37,500,000.00	12,490,000.00
22020301	Office Stationery/ Computer Consumable	82,500,000.00	82,500,000.00	13,393,810.50
22020302	Newspapers, Magazines, Journals And Periodicals	30,000,000.00	30,000,000.00	4,368,547.00
22020309	Photographic Materials, Graphic Arts And Design	1,000,000.00	1,000,000.00	500,000.00
22020310	Purchase Of Textbooks And Teaching Equipment / Law Books	60,000,000.00	100,000,000.00	33,791,000.00
22020315	Executive Council Refreshment	10,000,000.00	10,000,000.00	5,889,700.00
22020322	Publication Of Kogi State Statistical Year Book/ Planning & Statistic Books /State Statistical Master Plan	8,000,000.00	8,000,000.00	-
22020323	Office And General Expenses	90,000,000.00	105,000,000.00	104,285,465.05
22020346	Production Of I.D Card /State Calendar /Diaries/ Nominal Roll	2,000,000.00	5,000,000.00	2,101,600.00
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	30,000,000.00	30,000,000.00	21,399,925.00
22020402	Maintenance Of Office Furniture And Fittings	110,000,000.00	110,000,000.00	318,000.00
22020403	Maintenance Of Office Building / Residential Qtrs	235,000,000.00	235,000,000.00	29,314,374.25
22020404	Maintenance Of Plants /Generators	55,000,000.00	55,000,000.00	4,055,767.50

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22020418	Maintenance Of Street Light	2,000,000.00	10,000,000.00	-
22020421	Maintenance Of Hostels	52,000,000.00	52,000,000.00	-
22020423	Repair And Maintenance Of Borehole	3,000,000.00	3,000,000.00	1,620,000.00
22020446	Maintenance Of Vc'S Lodge Expenses/ Vcs Office And Senate Expenses.	3,000,000.00	3,000,000.00	70,000.00
22020501	Local Training	20,000,000.00	30,000,000.00	25,836,093.60
22020502	International Training	40,000,000.00	60,000,000.00	53,924,471.00
22020511	Workshops, Seminars & Conferences	45,000,000.00	55,000,000.00	50,695,206.00
22020601	Security Services Expenses	64,000,000.00	1,084,000,000.00	675,873,000.00
22020603	Residential Rent/Hire Of Private Houses	5,000,000.00	5,000,000.00	3,618,788.00
22020604	Security Votes (Including Operations)	5,000,000.00	-	-
22020605	Cleaning, Fumigation, Environmental/ Monthly Sanitation And Janitorial Service	15,000,000.00	20,000,000.00	9,489,600.00
22020615	Nuc Assesment Expenses	50,000,000.00	50,000,000.00	-
22020639	Conduct Of Exams Expenses	20,000,000.00	20,000,000.00	10,300,000.00
22020662	Accreditation Of Technical Schools /Accreditation Of Service Providers/ Accreditation Of Courses	5,000,000.00	5,000,000.00	-
22020671	Nans News Processing /Entertainment, Public Relations And Hospitality/ Media Expenses	2,000,000.00	2,000,000.00	-
22020702	Legal Services /Prerogative Of Mercyexpenses/ Implementation Of Acj Law 2017	10,000,000.00	10,000,000.00	-
22020806	Diesel Expenses	100,000,000.00	100,000,000.00	8,802,800.00
22020807	Fuel Expenses	120,000,000.00	120,000,000.00	53,718,598.70
22020901	Bank Charges (Other Than Interest) /Special Conveyance & Bank Charges	15,000,000.00	15,000,000.00	-
22020903	Valuation /Payment Of Insurance Premium On Government Buildings & Properties/Vehicles	70,000,000.00	70,000,000.00	55,376,000.00
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	100,000,000.00	100,000,000.00	82,019,545.31
22021002	Postages, Publicity And Advertisement	20,000,000.00	20,000,000.00	6,809,975.00
22021010	All Sport Competition Expenses	20,000,000.00	20,000,000.00	1,652,773.00
22021012	Medical Expenses (Local & International)	30,000,000.00	30,000,000.00	18,305,290.00
22021014	Annual Budget Expenses And Administration	7,000,000.00	7,000,000.00	-
22021015	Subscription To Professional Bodies/ Parliamentary /Annual International Bar Association Conference/ Annual Retreat For Public Office Holders	4,000,000.00	4,000,000.00	1,868,800.00
22021019	Burial Expenses	2,000,000.00	2,000,000.00	1,685,000.00

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22021021	Matriculation /Convocation Expenses	65,000,000.00	65,000,000.00	5,706,800.00
22021024	Accounting For Fixed Assets/ Fixed Asset Audit/ External Audit Expenses	5,000,000.00	5,000,000.00	-
22021025	Strategies Development Plan/ Policy Formulation Expenses/ Research And Survey/ Review Of The State Education Strategic Plan	2,000,000.00	2,000,000.00	-
22021033	Printing Of All Essential Document	130,000,000.00	130,000,000.00	26,878,300.00
22021036	Vehicle Registrations, Licencing And Insurance	3,000,000.00	3,000,000.00	-
22040113	Grants, Subvention, Donations & Redemption Of Pledges	13,800,000.00	13,800,000.00	105,000.00
22080119	Financial Assistance To Needies	1,000,000.00	1,000,000.00	100,000.00
Sub-Total		2,010,800,000.00	3,061,800,000.00	1,364,028,361.24
051702500100 CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA				
22020102	Travel And Transport - Others	70,000,000.00	75,000,000.00	58,451,614.00
22020108	Travel Operation And Logistics	55,000,000.00	63,000,000.00	56,956,632.00
22020201	Internet Access Charges	50,000,000.00	50,000,000.00	22,927,550.00
22020203	Water Rate	1,000,000.00	1,000,000.00	-
22020204	Electricity Bill /Charges	10,000,000.00	10,000,000.00	7,057,336.98
22020205	Telephone Charges	1,000,000.00	3,000,000.00	2,650,000.00
22020207	Alternative Power Generation	5,000,000.00	5,000,000.00	-
22020301	Office Stationery/ Computer Consumable	15,000,000.00	95,000,000.00	85,117,268.50
22020302	Newspapers, Magazines, Journals And Periodicals	3,000,000.00	3,000,000.00	775,350.00
22020304	Drugs And Medical Supplies	25,000,000.00	25,000,000.00	11,595,560.00
22020305	Uniforms And Other Clothings	10,000,000.00	10,000,000.00	5,475,000.00
22020310	Purchase Of Textbooks And Teaching Equipment / Law Books	80,000,000.00	110,000,000.00	3,169,600.00
22020311	Water Spare Parts / Chemicals/ Other Regents	30,000,000.00	5,000,000.00	1,405,000.00
22020322	Publication Of Kogi State Statistical Year Book/ Planning & Statistic Books /State Statistical Master Plan	1,000,000.00	1,000,000.00	-
22020323	Office And General Expenses	150,000,000.00	275,000,000.00	248,394,391.53
22020346	Production Of I.D Card /State Calendar /Diaries/ Nominal Roll	5,000,000.00	65,000,000.00	43,732,000.00
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	20,000,000.00	30,000,000.00	26,018,400.00
22020402	Maintenance Of Office Furniture And Fittings	150,000,000.00	80,000,000.00	71,912,992.50
22020403	Maintenance Of Office Building / Residential Qtrs	420,000,000.00	390,000,000.00	385,821,736.24

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22020404	Maintenance Of Plants /Generators	30,000,000.00	30,000,000.00	27,989,071.49
22020421	Maintenance Of Hostels	50,000,000.00	110,000,000.00	89,942,507.15
22020422	Provision/ Maintenance Of Solar Light	20,000,000.00	20,000,000.00	-
22020423	Repair And Maintenance Of Borehole	5,000,000.00	8,000,000.00	5,646,200.00
22020432	Maintenance Of Broadcasting Equipment/ Ict Equipment/Government House Broadband Connectivity And Ict Expenses	5,000,000.00	5,000,000.00	-
22020439	Gbv Situation Room And Data Managementcentre Expenses	25,000,000.00	35,000,000.00	25,126,000.00
22020446	Maintenance Of Vc'S Lodge Expenses/ Vcs Office And Senate Expenses.	7,000,000.00	7,000,000.00	3,358,400.00
22020501	Local Training	10,000,000.00	10,000,000.00	4,481,300.00
22020502	International Training	40,000,000.00	90,000,000.00	85,840,434.06
22020511	Workshops, Seminars & Conferences	40,000,000.00	40,000,000.00	37,836,366.20
22020601	Security Services Expenses	50,000,000.00	830,000,000.00	778,937,903.78
22020603	Residential Rent/Hire Of Private Houses	30,000,000.00	152,000,000.00	131,500,000.00
22020615	Nuc Assesment Expenses	25,000,000.00	25,000,000.00	17,047,037.25
22020639	Conduct Of Exams Expenses	12,000,000.00	16,500,000.00	15,502,048.00
22020662	Accreditation Of Technical Schools /Accreditation Of Service Providers/ Accreditation Of Courses	25,000,000.00	50,000,000.00	45,973,411.25
22020663	Corperate Social Responsibility	50,000,000.00	140,000,000.00	131,030,000.00
22020671	Nans News Processing /Entertainment, Public Relations And Hospitality/ Media Expenses	15,000,000.00	15,000,000.00	14,462,053.53
22020679	Property Identification And Enumeration Expenses	5,000,000.00	5,000,000.00	2,775,000.00
22020702	Legal Services /Prerogative Of Mercyexpenses/ Implementation Of Acj Law 2017	10,000,000.00	10,000,000.00	510,000.00
22020806	Diesel Expenses	150,000,000.00	195,000,000.00	174,803,486.56
22020807	Fuel Expenses	70,000,000.00	107,000,000.00	92,925,890.00
22020901	Bank Charges (Other Than Interest) /Special Conveyance & Bank Charges	500,000.00	500,000.00	335,157.05
22020902	Insurance Premium	80,000,000.00	134,000,000.00	132,881,257.94
22020903	Valuation /Payment Of Insurance Premium On Government Buildings & Properties/Vehicles	50,000,000.00	60,000,000.00	58,236,555.43
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	80,000,000.00	180,000,000.00	160,708,978.44
22021002	Postages, Publicity And Advertisement	5,000,000.00	5,000,000.00	2,422,340.00
22021010	All Sport Competition Expenses	5,000,000.00	5,000,000.00	3,137,040.00

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22021012	Medical Expenses (Local & International)	50,000,000.00	50,000,000.00	40,649,809.00
22021014	Annual Budget Expenses And Administration	7,000,000.00	7,000,000.00	6,988,200.00
22021015	Subscription To Professional Bodies/ Parliamentary /Annual International Bar Association Conference/ Annual Retreat For Public Office Holders	2,500,000.00	2,500,000.00	1,570,000.00
22021019	Burial Expenses	3,000,000.00	3,000,000.00	610,000.00
22021021	Matriculation /Convocation Expenses	15,000,000.00	435,000,000.00	374,300,517.50
22021024	Accounting For Fixed Assets/ Fixed Asset Audit/ External Audit Expenses	13,000,000.00	21,000,000.00	20,251,575.00
22021033	Printing Of All Essential Document	50,000,000.00	100,000,000.00	94,935,500.00
22021036	Vehicle Registrations, Licencing And Insurance	3,000,000.00	3,000,000.00	1,573,155.00
22021069	Board Meeting Expenses	50,000,000.00	50,000,000.00	46,933,400.00
22030103	Other Loans And Advances	10,000,000.00	10,000,000.00	-
22040113	Grants, Subvention, Donations & Redemption Of Pledges	2,000,000.00	10,000,000.00	8,600,500.00
Sub-Total		2,201,000,000.00	4,272,500,000.00	3,671,281,526.38
051705400100 KOGI STATE SCIENCE, TECHNOLOGY EDUCATION AND TEACHING SERVICE COMMISSION				
22020102	Travel And Transport - Others	4,850,500.00	4,850,500.00	4,806,500.00
22020205	Telephone Charges	1,000,000.00	1,000,000.00	521,500.00
22020301	Office Stationery/ Computer Consumable	3,500,000.00	4,400,000.00	3,454,500.00
22020310	Purchase Of Textbooks And Teaching Equipment / Law Books	2,200,000.00	2,200,000.00	620,500.00
22020323	Office And General Expenses	7,800,000.00	7,800,000.00	7,690,800.00
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	4,800,000.00	4,800,000.00	4,581,800.00
22020402	Maintenance Of Office Furniture And Fittings	4,750,000.00	4,750,000.00	3,573,700.00
22020501	Local Training	4,100,000.00	4,100,000.00	3,800,500.00
22020511	Workshops, Seminars & Conferences	4,500,000.00	4,500,000.00	4,357,000.00
22020606	Monitoring & Evaluation System	3,500,500.00	5,200,500.00	3,480,000.00
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)	2,100,111.00	2,100,111.00	1,965,000.00
22020639	Conduct Of Exams Expenses	200,000,000.00	380,000,000.00	184,902,924.00
22020660	Health Interventions Programme To Kogi State	750,000.00	750,000.00	-
22020662	Accreditation Of Technical Schools /Accreditation Of Service Providers/ Accreditation Of Courses	1,000,000.00	1,000,000.00	418,200.00

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22020672	Refunds Of Various Expenses In Respect Of Government Activities Carried Out With Personnel Money	20,000,000.00	20,000,000.00	18,038,975.00
22020676	Medical Expenses In Schools/ School Health Inspectorate Services/ Inspectorate Services	600,000.00	600,000.00	-
22020701	Consultancy Services/ Financial Consulting	500,000.00	500,000.00	-
22020801	Motor Vehicle Fuel Cost	2,500,000.00	4,000,000.00	2,392,336.00
22020803	Plants/ Generator Fuel Cost	1,950,000.00	1,950,000.00	432,500.00
22020901	Bank Charges (Other Than Interest) /Special Conveyance & Bank Charges	700,000.00	700,000.00	-
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	6,950,500.00	10,950,500.00	6,910,300.00
22021002	Postages, Publicity And Advertisement	652,500.00	652,500.00	365,000.00
22021004	Awareness, Enlightenment And Sensitization	750,000.00	750,000.00	250,000.00
22021010	All Sport Competition Expenses	3,900,560.00	3,900,560.00	3,900,000.00
22021012	Medical Expenses (Local & International)	500,000.00	500,000.00	130,000.00
22021014	Annual Budget Expenses And Administration	500,000.00	500,000.00	455,000.00
22021024	Accounting For Fixed Assets/ Fixed Asset Audit/ External Audit Expenses	7,100,120.00	7,100,120.00	720,700.00
22021033	Printing Of All Essential Document	1,400,801.00	1,400,801.00	717,500.00
22040113	Grants, Subvention, Donations & Redemption Of Pledges	350,000.00	350,000.00	120,000.00
Sub-Total		293,205,592.00	481,305,592.00	258,605,235.00
051705600100 STATE SCHOLARSHIP BOARD				
22020102	Travel And Transport - Others	4,545,700.00	4,545,700.00	2,812,850.00
22020108	Travel Operation And Logistics	2,000,000.00	2,000,000.00	517,350.00
22020201	Internet Access Charges	2,500,000.00	2,500,000.00	305,000.00
22020204	Electricity Bill /Charges	2,355,500.00	2,355,500.00	-
22020205	Telephone Charges	150,000.00	150,000.00	-
22020301	Office Stationery/ Computer Consumable	464,100.00	464,100.00	175,000.00
22020302	Newspapers, Magazines, Journals And Periodicals	77,850.00	77,850.00	-
22020323	Office And General Expenses	482,670.00	482,670.00	-
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	900,000.00	900,000.00	204,175.00
22020402	Maintenance Of Office Furniture And Fittings	450,000.00	450,000.00	-
22020404	Maintenance Of Plants /Generators	259,500.00	259,500.00	-

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22020405	Maintenance Of Office Equipment	259,500.00	259,500.00	122,000.00
22020501	Local Training	1,500,000.00	1,500,000.00	-
22020511	Workshops, Seminars & Conferences	2,500,000.00	2,500,000.00	1,155,000.00
22020801	Motor Vehicle Fuel Cost	300,000.00	450,000.00	373,400.00
22020803	Plants/ Generator Fuel Cost	2,000,000.00	2,000,000.00	-
22020901	Bank Charges (Other Than Interest) /Special Conveyance & Bank Charges	2,000,000.00	2,000,000.00	447,028.15
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	1,500,000.00	1,500,000.00	960,300.00
22021033	Printing Of All Essential Document	1,250,000.00	1,250,000.00	253,096.00
22030101	Motor Vehicle/ Bicycle Advance	77,850.00	77,850.00	-
22080115	Payment Of Scholarship/ Bursary Allowance To Kogi Students In Tertiary Institutions And Associated Costs	3,000,000,000.00	800,000,000.00	621,623,155.50
Sub-Total		3,025,572,670.00	825,722,670.00	628,948,354.65
051706500100 NIGERIA-KOREA FRIENDSHIP INSTITUTE				
22020101	Local Travels And Transport - Training	1,500,000.00	1,500,000.00	302,000.00
22020102	Travel And Transport - Others	2,000,000.00	2,000,000.00	1,500,000.00
22020104	International Travel And Transport - Others	42,146,777.00	42,146,777.00	-
22020201	Internet Access Charges	4,000,000.00	4,000,000.00	1,900,284.00
22020205	Telephone Charges	100,000.00	100,000.00	-
22020301	Office Stationery/ Computer Consumable	4,000,000.00	4,000,000.00	1,201,000.00
22020302	Newspapers, Magazines, Journals And Periodicals	500,000.00	500,000.00	120,000.00
22020305	Uniforms And Other Clothings	200,000.00	200,000.00	-
22020323	Office And General Expenses	5,000,000.00	5,000,000.00	878,000.00
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	5,000,000.00	5,000,000.00	2,272,000.00
22020402	Maintenance Of Office Furniture And Fittings	4,000,000.00	4,000,000.00	928,000.00
22020404	Maintenance Of Plants /Generators	7,000,000.00	7,000,000.00	-
22020405	Maintenance Of Office Equipment	4,000,000.00	4,000,000.00	1,216,500.00
22020408	Maintenance Of Tractor/ Heavy Duty Equipment	1,000,000.00	1,000,000.00	-
22020409	Workshop Maintenance	3,000,000.00	3,000,000.00	-
22020422	Provision/ Maintenance Of Solar Light	3,000,000.00	3,000,000.00	-

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22020501	Local Training	3,000,000.00	3,000,000.00	665,000.00
22020502	International Training	3,000,000.00	3,000,000.00	-
22020511	Workshops, Seminars & Conferences	3,000,000.00	3,000,000.00	201,000.00
22020527	Artisan Training Expenses In Nigeria-Korea Friendship Institute (Yesso/Nde Support)	48,000,000.00	48,000,000.00	26,815,000.00
22020601	Security Services Expenses	6,000,000.00	6,000,000.00	420,000.00
22020625	Assistance To N.Y.S.C/Financial Assistance To Csos/Ngos/Assistance To Students' Association	1,000,000.00	1,000,000.00	50,000.00
22020662	Accreditation Of Technical Schools /Accreditation Of Service Providers/ Accreditation Of Courses	30,000,000.00	30,000,000.00	-
22020671	Nans News Processing /Entertainment, Public Relations And Hospitality/ Media Expenses	3,000,000.00	3,000,000.00	822,200.00
22020701	Consultancy Services/ Financial Consulting	5,000,000.00	5,000,000.00	-
22020801	Motor Vehicle Fuel Cost	4,000,000.00	4,000,000.00	3,091,000.00
22020806	Diesel Expenses	5,000,000.00	5,000,000.00	3,244,000.00
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	6,000,000.00	6,000,000.00	3,393,600.00
22021002	Postages, Publicity And Advertisement	4,000,000.00	4,000,000.00	-
22021012	Medical Expenses (Local & International)	1,000,000.00	1,000,000.00	100,000.00
22021013	Recruitment And Appointment Cost /Promotion Expenses/ Discipline Cost	1,000,000.00	1,000,000.00	-
22021014	Annual Budget Expenses And Administration	1,000,000.00	1,000,000.00	100,000.00
22021021	Matriculation /Convocation Expenses	4,000,000.00	4,000,000.00	-
22021033	Printing Of All Essential Document	5,000,000.00	5,000,000.00	771,000.00
Sub-Total		219,446,777.00	219,446,777.00	49,990,584.00
052100100100 MINISTRY OF HEALTH				
22020102	Travel And Transport - Others	1,038,000.00	1,038,000.00	1,003,000.00
22020204	Electricity Bill /Charges	300,000.00	300,000.00	-
22020208	Medical Tele Consultation And Free Call Services	50,000,000.00	50,000,000.00	-
22020303	Expenses On Climate Change Materials	500,000.00	500,000.00	-
22020304	Drugs And Medical Supplies	250,000,000.00	250,000,000.00	-
22020319	Provision Of Welfare (Healthcare, Relief Materials And Alternative Accommodation) For Flood Victims And IDPS	-	3,000,000,000.00	2,923,727,190.64
22020323	Office And General Expenses	9,072,000.00	9,072,000.00	5,753,500.00

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	500,000.00	500,000.00	500,000.00
22020402	Maintenance Of Office Furniture And Fittings	2,690,000.00	2,690,000.00	1,893,000.00
22020440	Maintenance Of World Bank Assisted - Health System Development Project li In 21 Lga	6,048,000.00	6,048,000.00	-
22020528	Support For Faith Based Health Training Institution	6,084,000.00	6,084,000.00	-
22020606	Monitoring & Evaluation System	7,062,000.00	7,062,000.00	5,508,000.00
22020626	National Leprosy & Tb Control Programe	200,000,000.00	200,000,000.00	-
22020628	Nut 1Nis. Conducting Baseline Survey On Nutrition Needs Assessment During Emergencies On People Affected In The State Especially Vulnerable Groups (Children, Adolescent, Women)	4,943,500.00	4,943,500.00	4,800,000.00
22020630	Nut 2Miyen. Promote The Establishment Of Food Demonstration Corners In The Health Facilities	37,045,000.00	37,045,000.00	10,000,000.00
22020637	Conduct Of Nursing And Midwifery Education	300,000.00	300,000.00	-
22020641	Nut 2Reg. Monitor The Implementation Of The International Code On The Marketing Of Breastmilk Substitutes (Bms) In Health Facilities	17,580,000.00	17,580,000.00	-
22020646	Onchocerciasis & Ntd Programme	5,861,344,664.00	361,344,664.00	-
22020647	Primary Ear Care In Kogi State	400,200,000.00	400,200,000.00	-
22020648	Public Health Emergency Operation Centre, Lokoja (Pheoc)	50,000,000.00	50,000,000.00	-
22020651	State Blood Transfusion Services	3,024,000.00	3,024,000.00	-
22020652	Health Investment Plan /Health Promotion And Education	65,579,004.00	65,579,004.00	-
22020655	Roll Back Malaria /Malaria Eradication Programe	1,271,550,685.00	271,550,685.00	-
22020660	Health Interventions Programme To Kogi State	43,162,712.00	43,162,712.00	-
22020664	Environmental /Occupational Health Service	1,000,000.00	1,000,000.00	-
22020674	Nut.5.Advocacy.Sensitization Of Care Givers Especially Mothers, Community Health Workers And Child Care Centers For Optimal Nutrition Practices	1,000,000.00	1,000,000.00	-
22020675	Society Of Obstetricians & Gynecologist Of Nig.(Sogon) Volunteer	1,000,000.00	1,000,000.00	-
22020676	Medical Expenses In Schools/ School Health Inspectorate Services/ Inspectorate Services	10,000,000.00	10,000,000.00	-
22020677	Reproductive Health /Child Health Activities	1,000,000.00	1,000,000.00	-
22020690	Free Rural Medical Outreach	1,000,000.00	1,000,000.00	-
22020692	National Health Account/ Book & Prroject Account	3,024,000.00	3,024,000.00	-
22020696	Ododo Health Train (Medica Outreach)	500,000,000.00	1,200,000,000.00	881,515,580.00
22020806	Diesel Expenses	100,000,000.00	100,000,000.00	8,608,500.00

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	1,000,000.00	1,000,000.00	598,500.00
22021012	Medical Expenses (Local & International)	10,000,000.00	10,000,000.00	-
22021014	Annual Budget Expenses And Administration	28,024,000.00	28,024,000.00	-
22021022	State Council On Health/ National Council On Health Meeting /Human Resource For Health	42,242,371.00	42,242,371.00	-
22021030	Women Programme (Education, Health)	300,000.00	300,000.00	-
22021040	Blindness Prevention Programe	1,000,000.00	400,200,000.00	-
22021045	Measels Surveillance And Mnch Expenses	1,000,000.00	1,000,000.00	-
22021054	State Aids /Sti Controlprograme(Sascp) Expenses	1,000,000.00	1,000,000.00	-
22021056	Eradication Of Polio(Who) Programme Expenses	1,000,000.00	1,000,000.00	-
22021057	Maternal And Perinatal Surveillance Expenses	1,000,000.00	1,000,000.00	-
22021060	Control Of Emerging Public Health Disease	3,024,000.00	3,024,000.00	-
22021061	Accellerating Of Nutrition Results In Nigeria (Anrin)	100,000,000.00	205,000,000.00	200,000,000.00
22021062	State Intervention For Medical Assistance (Bello Care)	75,000,000.00	150,000,000.00	125,055,026.50
22021066	Provision Of Basic Health Care Provision Fung (Govt. Cash Commitment) To Provide Basic Health Facilities	10,000,000.00	10,000,000.00	-
22021067	Logistics Management Coordinatingunit(Lmcu)	1,000,000.00	1,000,000.00	-
22021069	Board Meeting Expenses	10,000,000.00	10,000,000.00	-
22021071	Control Of Non-Communicable Diseases(Ntd)	1,000,000.00	1,000,000.00	-
22021073	Nut 1Sbcc. Conducting Sensitization And Demostration On Food Handling And Safety Practices To Women And Youth Groups Across The 21 Local Government Areas.	15,725,000.00	15,725,000.00	13,000,000.00
22040112	Take Off Grant For The Implementation Of Newly Created Agency/Department	100,000,000.00	100,000,000.00	-
22040113	Grants, Subvention, Donations & Redemption Of Pledges	6,048,000.00	6,048,000.00	-
22040114	State Government Support For Primary Health Care In Lgas	6,048,000.00	6,048,000.00	-
22080118	Expenses On Government Intervention For Senior Citizens	8,024,000.00	8,024,000.00	-
Sub-Total		9,328,482,936.00	7,107,682,936.00	4,181,962,297.14
052100200100 KOGI STATE HEALTH INSURANCE AGENCY				
22020102	Travel And Transport - Others	3,257,800.00	3,257,800.00	3,253,200.00
22020201	Internet Access Charges	1,500,000.00	1,500,000.00	1,460,000.00

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22020204	Electricity Bill /Charges	3,600,000.00	3,600,000.00	3,580,408.58
22020211	Hosting Of The State Website Expenses/ Website Development And Maintenance	1,050,000.00	1,050,000.00	1,021,500.00
22020301	Office Stationery/ Computer Consumable	1,500,000.00	1,500,000.00	1,491,200.00
22020302	Newspapers, Magazines, Journals And Periodicals	15,600.00	15,600.00	-
22020323	Office And General Expenses	1,500,000.00	1,500,000.00	1,442,500.00
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	1,500,000.00	1,500,000.00	1,482,300.00
22020402	Maintenance Of Office Furniture And Fittings	1,000,000.00	1,000,000.00	981,500.00
22020403	Maintenance Of Office Building / Residential Qtrs	600,000.00	600,000.00	597,100.00
22020404	Maintenance Of Plants /Generators	1,000,000.00	1,000,000.00	964,800.00
22020432	Maintenance Of Broadcasting Equipment/ Ict Equipment/Government House Broadband Connectivitty And Ict Expenses	37,350,000.00	37,350,000.00	37,333,580.00
22020511	Workshops, Seminars & Conferences	18,220,000.00	18,220,000.00	18,143,157.00
22020606	Monitoring & Evaluation System	15,157,200.00	15,157,200.00	15,067,900.00
22020618	Health Insurance Expenses (Capitation, Service Fees, Ict Maintenance, Administrative Fees And Re-Insurance)	880,000,000.00	880,000,000.00	842,755,979.09
22020662	Accreditation Of Technical Schools /Accreditation Of Service Providers/ Accreditation Of Courses	2,000,500.00	2,000,500.00	1,909,600.00
22020667	Basic Health Care Provision Fund (State Cash Commitment)	295,780,914.00	295,780,914.00	258,976,500.00
22020801	Motor Vehicle Fuel Cost	2,600,000.00	2,600,000.00	2,559,600.00
22020901	Bank Charges (Other Than Interest) /Special Conveyance & Bank Charges	500,000.00	500,000.00	464,073.64
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	5,003,486.00	5,003,486.00	4,991,062.40
22021002	Postages, Publicity And Advertisement	10,500,300.00	10,500,300.00	10,475,423.40
22021004	Awareness, Enlightenment And Sensitization	8,000,000.00	8,000,000.00	7,939,957.06
22021012	Medical Expenses (Local & International)	205,944,200.00	205,944,200.00	-
22021014	Annual Budget Expenses And Administration	800,000.00	800,000.00	667,500.00
22021022	State Council On Health/ National Council On Health Meeting /Human Resource For Health	1,000,000.00	1,000,000.00	900,000.00
22021033	Printing Of All Essential Document	3,620,000.00	3,620,000.00	3,586,000.00
22021055	Periodic Assessment Of Healthcare Providers/ Facilities /Sister Agency	4,000,000.00	4,000,000.00	3,881,300.00
22021058	Quality Improvement Review/ Stakeholders' Meetings	10,000,000.00	10,000,000.00	9,950,823.16
22040115	Equity Health Intervention: (Bello Care)	295,000,000.00	295,000,000.00	260,158,250.00

KOGI STATE GOVERNMENT OF NIGERIA				
NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025				
SUPPLEMENTARY NOTE TO NOTE 9				
CONSOLIDATED SCHEDULE TO OVERHEAD				
Code	Description	Original Budget	Final Budget	Actuals
Sub-Total		1,812,000,000.00	1,812,000,000.00	1,496,035,214.33
052100300100 PRIMARY HEALTHCARE DEVELOPMENT AGENCY				
22020101	Local Travels And Transport - Training	2,000,000.00	2,000,000.00	930,000.00
22020102	Travel And Transport - Others	2,000,000.00	2,000,000.00	917,000.00
22020201	Internet Access Charges	200,000.00	200,000.00	185,000.00
22020210	Health Management Information System/ Hospital Information Management	3,000,000.00	3,000,000.00	-
22020301	Office Stationery/ Computer Consumable	800,000.00	1,000,000.00	801,000.00
22020304	Drugs And Medical Supplies	25,912,100.00	25,912,100.00	-
22020323	Office And General Expenses	2,500,000.00	2,500,000.00	2,261,000.00
22020329	Polio And Non-Polio Sias, Measles, Sipds And Lids	258,492,268.00	258,492,268.00	94,081,183.00
22020330	Nut 3Ms. Procure And Distribute Zinc And L -Ors, De-Worming Tablet For Mnchw And Routine Services	105,105,000.00	205,105,000.00	200,000,000.00
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	1,000,000.00	1,000,000.00	350,000.00
22020402	Maintenance Of Office Furniture And Fittings	1,000,000.00	1,000,000.00	1,000,000.00
22020403	Maintenance Of Office Building / Residential Qtrs	200,000.00	200,000.00	-
22020404	Maintenance Of Plants /Generators	300,000.00	300,000.00	-
22020436	Vaccine Cold Chain Store Maintenance	85,000,000.00	85,000,000.00	520,000.00
22020501	Local Training	2,000,000.00	2,000,000.00	-
22020511	Workshops, Seminars & Conferences	4,000,000.00	4,000,000.00	-
22020602	Office Rent	12,000,000.00	12,000,000.00	11,700,000.00
22020606	Monitoring & Evaluation System	4,900,000.00	4,900,000.00	-
22020652	Health Investment Plan /Health Promotion And Education	32,021,900.00	32,021,900.00	-
22020656	Site Analysis Report And Environmental Impact Assessment	500,000.00	500,000.00	-
22020660	Health Interventions Programme To Kogi State	1,286,584,400.00	286,584,400.00	-
22020667	Basic Health Care Provision Fund (State Cash Commitment)	625,000,000.00	850,000,000.00	654,097,536.59
22020676	Medical Expenses In Schools/ School Health Inspectorate Services/ Inspectorate Services	2,500,000.00	2,500,000.00	-
22020681	Immunization Plus And Malaria Progress By Accelerating Coverage And Tansforming Services (IMPACT)	4,505,150,000.00	8,205,150,000.00	7,952,013,328.12
22020682	Family Planning And Population Control	51,188,000.00	51,188,000.00	-

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22020683	Reproductive, Maternal, Newborn Child, Adolescent And Elderly Health (Rmncaeh) Intervention	25,000,000.00	25,000,000.00	-
22020684	Community Based Health Workers (Cbhw)	233,225,922.00	233,225,922.00	-
22020698	State Emmergency Routine Immunization Coordinating Centre (Sericc)	60,000,000.00	60,000,000.00	10,060,000.00
22020699	Statistical Investigation/ Data Collection/ Capturing Of Poor & Vulnerable People Data	4,000,000.00	4,000,000.00	-
22020801	Motor Vehicle Fuel Cost	2,000,000.00	2,000,000.00	1,780,000.00
22020803	Plants/ Generator Fuel Cost	2,000,000.00	2,000,000.00	1,380,000.00
22020901	Bank Charges (Other Than Interest) /Special Conveyance & Bank Charges	300,000.00	300,000.00	-
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	12,350,611.00	12,350,611.00	2,867,500.00
22021002	Postages, Publicity And Advertisement	600,000.00	600,000.00	-
22021012	Medical Expenses (Local & International)	200,000.00	200,000.00	-
22021013	Recruitment And Appointment Cost /Promotion Expenses/ Discipline Cost	200,000.00	200,000.00	-
22021014	Annual Budget Expenses And Administration	569,101.00	569,101.00	233,000.00
22021022	State Council On Health/ National Council On Health Meeting /Human Resource For Health	1,000,000.00	1,000,000.00	-
22021025	Strategies Development Plan/ Policy Formulation Expenses/ Research And Survey/ Review Of The State Education Strategic Plan	4,900,000.00	4,900,000.00	-
22021033	Printing Of All Essential Document	500,000.00	500,000.00	335,700.00
22021061	Accellerating Of Nutrition Results In Nigeria (ANRIN)	500,000,000.00	800,000,000.00	726,557,431.06
22021064	Food And Nutrition Programs Expenses	200,000,000.00	200,000,000.00	80,000,000.00
22021069	Board Meeting Expenses	10,000,000.00	10,000,000.00	1,470,000.00
22021075	Nut 3Nis. Strengthen Nutrition Information Management And Dissemination At All Levels	6,665,000.00	6,665,000.00	-
22021076	Nut 3Sbcc. Sensitize And Educate The Public On Food And Nutrition	8,630,000.00	8,630,000.00	-
22021089	Nut 3Imam. Support Active Case Finding Of Sam For Provision Of Appropriate Treatment Expenses	19,740,000.00	19,740,000.00	-
22021090	Nut 3Ms. Provision Of Adequate Supplementary Foods To Children With Moderate Acute Malnutrition (Mam)	108,745,000.00	108,745,000.00	-
22021091	Nut 3Ms. Role Out And Scale Up The Distribution Of Micronutrient Powder (Mnp) For Children 6 - 59 Months	40,630,000.00	40,630,000.00	-
22021094	Zonal Coordination Meeting/ Assessment/Survey	20,000,000.00	20,000,000.00	-
Sub-Total		8,274,609,302.00	11,599,809,302.00	9,743,539,678.77

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
052102600100 PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA				
22020102	Travel And Transport - Others	2,500,000.00	2,500,000.00	2,097,000.00
22020201	Internet Access Charges	100,000.00	100,000.00	25,000.00
22020204	Electricity Bill /Charges	3,000,000.00	3,000,000.00	5,000.00
22020205	Telephone Charges	100,000.00	100,000.00	-
22020206	Satellite Broadcasting Access Charges	300,000.00	300,000.00	14,000.00
22020301	Office Stationery/ Computer Consumable	6,000,000.00	6,000,000.00	2,412,500.00
22020302	Newspapers, Magazines, Journals And Periodicals	500,000.00	500,000.00	-
22020304	Drugs And Medical Supplies	25,000,000.00	25,000,000.00	21,889,488.75
22020310	Purchase Of Textbooks And Teaching Equipment / Law Books	500,000.00	500,000.00	-
22020311	Water Spare Parts / Chemicals/ Other Regents	1,000,000.00	1,000,000.00	-
22020323	Office And General Expenses	8,000,000.00	8,000,000.00	5,087,770.00
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	3,000,000.00	3,000,000.00	-
22020402	Maintenance Of Office Furniture And Fittings	2,000,000.00	2,000,000.00	504,000.00
22020403	Maintenance Of Office Building / Residential Qtrs	3,000,000.00	3,000,000.00	1,605,700.00
22020404	Maintenance Of Plants /Generators	1,500,000.00	1,500,000.00	465,000.00
22020405	Maintenance Of Office Equipment	2,000,000.00	2,000,000.00	389,000.00
22020441	Health Facilities Maintenance Expenses	1,500,000.00	1,500,000.00	204,200.00
22020501	Local Training	1,000,000.00	1,000,000.00	15,000.00
22020511	Workshops, Seminars & Conferences	2,000,000.00	2,000,000.00	680,000.00
22020601	Security Services Expenses	1,000,000.00	1,000,000.00	-
22020605	Cleaning, Fumigation, Environmental/ Monthly Sanitation And Janitorial Service	2,000,000.00	2,000,000.00	1,281,500.00
22020801	Motor Vehicle Fuel Cost	2,000,000.00	2,000,000.00	60,000.00
22020803	Plants/ Generator Fuel Cost	7,000,000.00	7,000,000.00	3,215,600.00
22020806	Diesel Expenses	200,000.00	200,000.00	-
22020807	Fuel Expenses	20,000.00	20,000.00	-
22020901	Bank Charges (Other Than Interest) /Special Conveyance & Bank Charges	200,000.00	200,000.00	-
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	1,000,000.00	1,000,000.00	416,000.00
22021002	Postages, Publicity And Advertisement	700,000.00	700,000.00	-

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22021013	Recruitment And Appointment Cost /Promotion Expenses/ Discipline Cost	2,000,000.00	2,000,000.00	-
22021014	Annual Budget Expenses And Administration	300,000.00	300,000.00	-
22021019	Burial Expenses	500,000.00	500,000.00	70,000.00
22021024	Accounting For Fixed Assets/ Fixed Asset Audit/ External Audit Expenses	2,000,000.00	2,000,000.00	-
22021033	Printing Of All Essential Document	1,000,000.00	1,000,000.00	-
Sub-Total		82,920,000.00	82,920,000.00	40,436,758.75
052102700100 KOGI STATE SPECIALIST HOSPITAL, LOKOJA				
22020102	Travel And Transport - Others	9,500,000.00	9,500,000.00	4,854,100.00
22020201	Internet Access Charges	500,000.00	500,000.00	237,500.00
22020203	Water Rate	160,000.00	160,000.00	-
22020204	Electricity Bill /Charges	40,797,328.00	977,328.00	-
22020210	Health Management Information System/ Hospital Information Management	800,000.00	800,000.00	-
22020301	Office Stationery/ Computer Consumable	8,500,075.00	10,500,075.00	10,273,280.00
22020302	Newspapers, Magazines, Journals And Periodicals	350,000.00	350,000.00	-
22020304	Drugs And Medical Supplies	102,500,000.00	162,500,000.00	160,237,705.06
22020311	Water Spare Parts / Chemicals/ Other Regents	14,500,000.00	49,500,000.00	48,690,409.70
22020322	Publication Of Kogi State Statistical Year Book/ Planning & Statistic Books /State Statistical Master Plan	1,000,000.00	1,000,000.00	-
22020323	Office And General Expenses	9,397,714.00	11,897,714.00	11,710,522.00
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	1,000,000.00	5,600,000.00	5,417,900.00
22020402	Maintenance Of Office Furniture And Fittings	2,000,000.00	11,000,000.00	10,490,766.87
22020403	Maintenance Of Office Building / Residential Qtrs	1,500,000.00	8,500,000.00	8,013,989.00
22020404	Maintenance Of Plants /Generators	2,247,429.00	8,247,429.00	6,928,427.50
22020405	Maintenance Of Office Equipment	8,296,919.00	37,296,919.00	35,748,636.65
22020441	Health Facilities Maintenance Expenses	800,000.00	800,000.00	-
22020501	Local Training	500,000.00	2,500,000.00	230,000.00
22020601	Security Services Expenses	5,500,000.00	5,560,000.00	5,553,000.00
22020603	Residential Rent/Hire Of Private Houses	300,000.00	300,000.00	-
22020605	Cleaning, Fumigation, Environmental/ Monthly Sanitation And Janitorial Service	5,923,029.00	9,023,029.00	9,012,650.00

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22020625	Assistance To N.Y.S.C/Financial Assistance To Csos/Ngos/Assistance To Students' Association	1,200,000.00	1,200,000.00	70,000.00
22020660	Health Interventions Programme To Kogi State	1,000,000.00	1,000,000.00	1,000,000.00
22020701	Consultancy Services/ Financial Consulting	2,000,000.00	2,000,000.00	559,000.00
22020801	Motor Vehicle Fuel Cost	1,200,000.00	1,200,000.00	831,000.00
22020806	Diesel Expenses	25,326,857.00	25,326,857.00	19,421,190.00
22020807	Fuel Expenses	300,000.00	2,400,000.00	2,304,000.00
22020901	Bank Charges (Other Than Interest) /Special Conveyance & Bank Charges	40,000.00	340,000.00	289,586.47
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	1,200,000.00	16,200,000.00	15,905,575.00
22021002	Postages, Publicity And Advertisement	5,635,764.00	5,635,764.00	3,140,900.00
22021012	Medical Expenses (Local & International)	350,000.00	350,000.00	-
22021013	Recruitment And Appointment Cost /Promotion Expenses/ Discipline Cost	803,657.00	1,203,657.00	1,165,000.00
22021014	Annual Budget Expenses And Administration	700,000.00	2,200,000.00	2,105,499.94
22021024	Accounting For Fixed Assets/ Fixed Asset Audit/ External Audit Expenses	200,000.00	200,000.00	120,000.00
22021033	Printing Of All Essential Document	2,000,000.00	25,000,000.00	24,702,955.00
Sub-Total		258,028,772.00	420,768,772.00	389,013,593.19
052102800100 CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE				
22020102	Travel And Transport - Others	25,000,000.00	25,000,000.00	7,814,750.00
22020201	Internet Access Charges	20,000,000.00	20,000,000.00	5,695,700.00
22020204	Electricity Bill /Charges	6,000,000.00	6,000,000.00	-
22020210	Health Management Information System/ Hospital Information Management	800,000.00	800,000.00	550,475.00
22020301	Office Stationery/ Computer Consumable	13,000,000.00	13,000,000.00	5,995,100.00
22020302	Newspapers, Magazines, Journals And Periodicals	2,000,000.00	2,000,000.00	-
22020304	Drugs And Medical Supplies	260,000,000.00	260,000,000.00	162,158,159.79
22020323	Office And General Expenses	35,000,000.00	35,000,000.00	17,828,800.00
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	5,000,000.00	5,000,000.00	3,426,475.00
22020402	Maintenance Of Office Furniture And Fittings	10,000,000.00	10,000,000.00	2,688,925.00
22020403	Maintenance Of Office Building / Residential Qtrs	10,000,000.00	10,000,000.00	6,107,030.00
22020404	Maintenance Of Plants /Generators	17,200,000.00	17,200,000.00	5,411,500.00
22020405	Maintenance Of Office Equipment	7,000,000.00	7,000,000.00	3,795,250.00

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22020441	Health Facilities Maintenance Expenses	10,000,000.00	420,000,000.00	379,077,135.03
22020501	Local Training	10,000,000.00	10,000,000.00	1,697,000.00
22020601	Security Services Expenses	10,000,000.00	10,000,000.00	2,820,000.00
22020603	Residential Rent/Hire Of Private Houses	20,000,000.00	20,000,000.00	1,000,000.00
22020605	Cleaning, Fumigation, Environmental/ Monthly Sanitation And Janitorial Service	6,000,000.00	6,000,000.00	3,293,600.00
22020660	Health Interventions Programme To Kogi State	5,000,000.00	5,000,000.00	1,225,000.00
22020662	Accreditation Of Technical Schools /Accreditation Of Service Providers/ Accreditation Of Courses	-	200,000,000.00	240,000.00
22020672	Refunds Of Various Expenses In Respect Of Government Activities Carried Out With Personnel Money	-	10,000,000.00	2,032,710.00
22020701	Consultancy Services/ Financial Consulting	6,500,000.00	6,500,000.00	1,173,500.00
22020801	Motor Vehicle Fuel Cost	4,000,000.00	4,000,000.00	3,686,200.00
22020806	Diesel Expenses	90,000,000.00	90,000,000.00	34,839,900.00
22020807	Fuel Expenses	10,000,000.00	10,000,000.00	6,645,102.75
22020901	Bank Charges (Other Than Interest) /Special Conveyance & Bank Charges	2,000,000.00	2,000,000.00	1,722,715.00
22020902	Insurance Premium	-	450,000,000.00	398,395,674.44
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	10,000,000.00	10,000,000.00	9,972,600.00
22021002	Postages, Publicity And Advertisement	10,000,000.00	10,000,000.00	1,691,400.46
22021012	Medical Expenses (Local & International)	10,000,000.00	10,000,000.00	400,000.00
22021013	Recruitment And Appointment Cost /Promotion Expenses/ Discipline Cost	4,000,000.00	4,000,000.00	580,000.00
22021014	Annual Budget Expenses And Administration	5,000,000.00	5,000,000.00	2,109,000.00
22021024	Accounting For Fixed Assets/ Fixed Asset Audit/ External Audit Expenses	3,500,000.00	3,500,000.00	750,000.00
22021033	Printing Of All Essential Document	12,000,000.00	12,000,000.00	4,361,590.00
Sub-Total		639,000,000.00	1,709,000,000.00	1,079,185,292.47
052110200100 KOGI STATE HOSPITAL MANAGEMENT BOARD				
22020102	Travel And Transport - Others	30,000,000.00	70,000,000.00	63,415,540.00
22020203	Water Rate	110,000.00	110,000.00	-
22020204	Electricity Bill /Charges	300,000.00	300,000.00	-
22020205	Telephone Charges	303,500.00	303,500.00	-
22020301	Office Stationery/ Computer Consumable	3,500,000.00	3,500,000.00	2,501,020.00

KOGI STATE GOVERNMENT OF NIGERIA				
NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025				
SUPPLEMENTARY NOTE TO NOTE 9				
CONSOLIDATED SCHEDULE TO OVERHEAD				
Code	Description	Original Budget	Final Budget	Actuals
22020302	Newspapers, Magazines, Journals And Periodicals	207,600.00	207,600.00	-
22020323	Office And General Expenses	300,000.00	8,300,000.00	5,189,900.00
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	8,000,000.00	8,000,000.00	1,355,500.00
22020402	Maintenance Of Office Furniture And Fittings	5,500,000.00	5,500,000.00	3,447,500.00
22020403	Maintenance Of Office Building / Residential Qtrs	2,595,000.00	2,595,000.00	2,450,000.00
22020404	Maintenance Of Plants /Generators	2,955,000.00	2,955,000.00	350,000.00
22020405	Maintenance Of Office Equipment	3,000,000.00	3,000,000.00	2,415,900.00
22020501	Local Training	2,500,000.00	2,500,000.00	-
22020511	Workshops, Seminars & Conferences	1,000,000.00	1,000,000.00	400,000.00
22020601	Security Services Expenses	2,000,000.00	2,000,000.00	-
22020660	Health Interventions Programme To Kogi State	2,000,000.00	502,000,000.00	401,835,623.18
22020671	Nans News Processing /Entertainment, Public Relations And Hospitality/ Media Expenses	1,000,000.00	1,000,000.00	229,000.00
22020701	Consultancy Services/ Financial Consulting	500,000.00	500,000.00	-
22020702	Legal Services /Prerogative Of Mercyexpenses/ Implementation Of Acj Law 2017	2,500,000.00	2,500,000.00	80,000.00
22020801	Motor Vehicle Fuel Cost	2,000,000.00	2,000,000.00	170,000.00
22020803	Plants/ Generator Fuel Cost	50,000.00	50,000.00	-
22020806	Diesel Expenses	600,000.00	600,000.00	-
22020901	Bank Charges (Other Than Interest) /Special Conveyance & Bank Charges	259,500.00	259,500.00	-
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	1,000,000.00	1,000,000.00	850,000.00
22021002	Postages, Publicity And Advertisement	500,000.00	500,000.00	-
22021004	Awareness, Enlightenment And Sensitization	1,200,000.00	1,200,000.00	-
22021012	Medical Expenses (Local & International)	150,000.00	150,000.00	-
22021013	Recruitment And Appointment Cost /Promotion Expenses/ Discipline Cost	1,500,000.00	1,500,000.00	-
22021033	Printing Of All Essential Document	50,000,000.00	30,000,000.00	24,242,273.00
22040113	Grants, Subvention, Donations & Redemption Of Pledges	2,000,000.00	2,000,000.00	805,000.00
Sub-Total		127,530,600.00	655,530,600.00	509,737,256.18
052110400100 COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE				
22020102	Travel And Transport - Others	5,000,000.00	5,000,000.00	1,815,500.00

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22020201	Internet Access Charges	2,000,000.00	2,000,000.00	522,500.00
22020203	Water Rate	2,000,000.00	2,000,000.00	-
22020204	Electricity Bill /Charges	2,000,000.00	2,000,000.00	1,359,650.00
22020205	Telephone Charges	500,000.00	500,000.00	79,000.00
22020301	Office Stationery/ Computer Consumable	2,000,000.00	2,000,000.00	788,125.00
22020302	Newspapers, Magazines, Journals And Periodicals	1,000,000.00	1,000,000.00	170,000.00
22020304	Drugs And Medical Supplies	8,000,000.00	10,000,000.00	4,909,905.00
22020305	Uniforms And Other Clothings	2,000,000.00	2,000,000.00	-
22020311	Water Spare Parts / Chemicals/ Other Regents	5,000,000.00	10,000,000.00	5,222,500.00
22020312	Library Expenses	2,000,000.00	2,000,000.00	65,000.00
22020323	Office And General Expenses	15,000,000.00	23,000,000.00	19,574,828.84
22020346	Production Of I.D Card /State Calendar /Diaries/ Nominal Roll	1,000,000.00	1,000,000.00	351,000.00
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	15,000,000.00	15,000,000.00	6,928,900.00
22020402	Maintenance Of Office Furniture And Fittings	1,000,000.00	1,000,000.00	347,395.00
22020403	Maintenance Of Office Building / Residential Qtrs	3,500,000.00	3,500,000.00	1,633,150.00
22020404	Maintenance Of Plants /Generators	1,500,000.00	1,500,000.00	122,250.00
22020421	Maintenance Of Hostels	7,000,000.00	12,000,000.00	5,812,400.00
22020501	Local Training	3,000,000.00	3,000,000.00	800,000.00
22020502	International Training	1,000,000.00	1,000,000.00	-
22020511	Workshops, Seminars & Conferences	9,000,000.00	9,000,000.00	5,487,300.00
22020601	Security Services Expenses	2,000,000.00	2,000,000.00	1,118,000.00
22020603	Residential Rent/Hire Of Private Houses	4,000,000.00	6,000,000.00	3,000,000.00
22020639	Conduct Of Exams Expenses	12,000,000.00	15,000,000.00	11,796,344.00
22020660	Health Interventions Programme To Kogi State	500,000.00	500,000.00	-
22020662	Accreditation Of Technical Schools /Accreditation Of Service Providers/ Accreditation Of Courses	15,000,000.00	15,000,000.00	2,819,150.00
22020702	Legal Services /Prerogative Of Mercyexpenses/ Implementation Of Acj Law 2017	500,000.00	500,000.00	-
22020801	Motor Vehicle Fuel Cost	32,000,000.00	32,000,000.00	19,580,300.00
22020803	Plants/ Generator Fuel Cost	3,000,000.00	3,000,000.00	153,800.00

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22020806	Diesel Expenses	4,000,000.00	4,000,000.00	136,000.00
22020901	Bank Charges (Other Than Interest) /Special Conveyance & Bank Charges	300,000.00	300,000.00	57,467.73
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	20,000,000.00	27,000,000.00	19,703,550.00
22021002	Postages, Publicity And Advertisement	2,000,000.00	2,000,000.00	246,000.00
22021004	Awareness, Enlightenment And Sensitization	1,000,000.00	1,000,000.00	40,500.00
22021012	Medical Expenses (Local & International)	2,000,000.00	2,000,000.00	858,000.00
22021013	Recruitment And Appointment Cost /Promotion Expenses/ Discipline Cost	2,000,000.00	2,000,000.00	-
22021014	Annual Budget Expenses And Administration	1,000,000.00	1,000,000.00	150,000.00
22021021	Matriculation /Convocation Expenses	13,000,000.00	13,000,000.00	530,000.00
22021024	Accounting For Fixed Assets/ Fixed Asset Audit/ External Audit Expenses	6,000,000.00	6,000,000.00	-
22021033	Printing Of All Essential Document	6,000,000.00	6,000,000.00	3,194,750.00
Sub-Total		214,800,000.00	246,800,000.00	119,373,265.57
052110600100 COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH				
22020102	Travel And Transport - Others	4,000,000.00	6,000,000.00	5,006,500.00
22020201	Internet Access Charges	1,000,000.00	1,000,000.00	-
22020203	Water Rate	63,300.00	63,300.00	-
22020204	Electricity Bill /Charges	300,000.00	300,000.00	150,000.00
22020205	Telephone Charges	237,350.00	237,350.00	-
22020301	Office Stationery/ Computer Consumable	1,000,000.00	1,000,000.00	352,000.00
22020302	Newspapers, Magazines, Journals And Periodicals	500,000.00	500,000.00	-
22020304	Drugs And Medical Supplies	500,000.00	500,000.00	180,000.00
22020305	Uniforms And Other Clothings	400,000.00	400,000.00	-
22020311	Water Spare Parts / Chemicals/ Other Regents	1,000,000.00	1,000,000.00	260,000.00
22020312	Library Expenses	500,000.00	500,000.00	479,000.00
22020323	Office And General Expenses	7,000,000.00	7,000,000.00	6,711,500.00
22020346	Production Of I.D Card /State Calendar /Diaries/ Nominal Roll	500,000.00	500,000.00	-
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	5,000,000.00	5,000,000.00	3,504,500.00
22020402	Maintenance Of Office Furniture And Fittings	1,500,000.00	2,200,000.00	1,407,900.00
22020403	Maintenance Of Office Building / Residential Qtrs	6,000,000.00	6,000,000.00	5,938,000.00

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22020404	Maintenance Of Plants /Generators	2,000,000.00	2,000,000.00	-
22020421	Maintenance Of Hostels	3,000,000.00	3,000,000.00	900,000.00
22020501	Local Training	1,500,000.00	1,500,000.00	1,190,000.00
22020502	International Training	3,000,000.00	3,000,000.00	-
22020511	Workshops, Seminars & Conferences	2,000,000.00	2,000,000.00	955,000.00
22020601	Security Services Expenses	2,000,000.00	2,000,000.00	-
22020639	Conduct Of Exams Expenses	3,000,000.00	3,000,000.00	-
22020660	Health Interventions Programme To Kogi State	300,000.00	300,000.00	-
22020662	Accreditation Of Technical Schools /Accreditation Of Service Providers/ Accreditation Of Courses	5,000,000.00	5,000,000.00	-
22020671	Nans News Processing /Entertainment, Public Relations And Hospitality/ Media Expenses	800,000.00	800,000.00	-
22020701	Consultancy Services/ Financial Consulting	2,000,000.00	2,000,000.00	2,000,000.00
22020702	Legal Services /Prerogative Of Mercyexpenses/ Implementation Of Acj Law 2017	400,000.00	400,000.00	-
22020801	Motor Vehicle Fuel Cost	4,000,000.00	4,000,000.00	2,080,000.00
22020803	Plants/ Generator Fuel Cost	1,000,000.00	1,000,000.00	27,300.00
22020806	Diesel Expenses	1,500,000.00	1,500,000.00	-
22020901	Bank Charges (Other Than Interest) /Special Conveyance & Bank Charges	400,000.00	400,000.00	364,320.11
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	6,000,000.00	8,800,000.00	8,614,900.00
22021002	Postages, Publicity And Advertisement	1,000,000.00	1,000,000.00	-
22021004	Awareness, Enlightenment And Sensitization	500,000.00	500,000.00	-
22021012	Medical Expenses (Local & International)	3,000,000.00	3,000,000.00	1,141,875.00
22021013	Recruitment And Appointment Cost /Promotion Expenses/ Discipline Cost	400,000.00	400,000.00	230,000.00
22021021	Matriculation /Convocation Expenses	5,000,000.00	5,000,000.00	-
22021033	Printing Of All Essential Document	1,000,000.00	1,000,000.00	599,000.00
22040113	Grants, Subvention, Donations & Redemption Of Pledges	5,500,000.00	9,500,000.00	8,856,000.00
Sub-Total		83,800,650.00	93,300,650.00	50,947,795.11
052110800100 KOGI STATE HIV/AID CONTROL AGENCY				
22020102	Travel And Transport - Others	1,500,000.00	1,500,000.00	-
22020204	Electricity Bill /Charges	500,000.00	500,000.00	-

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22020205	Telephone Charges	200,000.00	200,000.00	-
22020301	Office Stationery/ Computer Consumable	500,000.00	500,000.00	-
22020302	Newspapers, Magazines, Journals And Periodicals	100,000.00	100,000.00	-
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	1,500,000.00	1,500,000.00	-
22020402	Maintenance Of Office Furniture And Fittings	1,000,000.00	1,000,000.00	-
22020501	Local Training	2,500,000.00	2,500,000.00	-
22020660	Health Interventions Programme To Kogi State	15,000,000.00	15,000,000.00	-
22020701	Consultancy Services/ Financial Consulting	500,000.00	500,000.00	-
22020901	Bank Charges (Other Than Interest) /Special Conveyance & Bank Charges	250,000.00	250,000.00	-
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	850,000.00	850,000.00	-
22021002	Postages, Publicity And Advertisement	1,000,000.00	1,000,000.00	-
22021012	Medical Expenses (Local & International)	1,000,000.00	1,000,000.00	-
22021033	Printing Of All Essential Document	1,000,000.00	1,000,000.00	-
Sub-Total		27,400,000.00	27,400,000.00	-
052111300100 DRUGS AND MEDICAL SUPPLY MANAGEMENT AGENCY				
22020102	Travel And Transport - Others	2,500,000.00	2,500,000.00	2,376,000.00
22020204	Electricity Bill /Charges	300,000.00	300,000.00	-
22020205	Telephone Charges	150,000.00	150,000.00	20,000.00
22020211	Hosting Of The State Website Expenses/ Website Development And Maintenance	2,300,000.00	2,300,000.00	-
22020301	Office Stationery/ Computer Consumable	2,500,000.00	2,500,000.00	497,000.00
22020302	Newspapers, Magazines, Journals And Periodicals	500,000.00	500,000.00	43,000.00
22020304	Drugs And Medical Supplies	100,000,000.00	100,000,000.00	139,000.00
22020323	Office And General Expenses	3,000,000.00	3,000,000.00	2,706,500.00
22020354	Capitalization Of Drugs Agency For Procurement Of Drugs And Medical Consumables	802,000,000.00	102,000,000.00	-
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	2,000,000.00	2,000,000.00	2,000,000.00
22020402	Maintenance Of Office Furniture And Fittings	1,500,000.00	1,500,000.00	550,000.00
22020404	Maintenance Of Plants /Generators	2,500,000.00	2,500,000.00	-
22020423	Repair And Maintenance Of Borehole	3,000,000.00	3,000,000.00	-

KOGI STATE GOVERNMENT OF NIGERIA				
NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025				
SUPPLEMENTARY NOTE TO NOTE 9				
CONSOLIDATED SCHEDULE TO OVERHEAD				
Code	Description	Original Budget	Final Budget	Actuals
22020501	Local Training	15,000,000.00	15,000,000.00	155,000.00
22020511	Workshops, Seminars & Conferences	8,450,000.00	8,450,000.00	1,013,000.00
22020606	Monitoring & Evaluation System	8,000,000.00	8,000,000.00	500,000.00
22020801	Motor Vehicle Fuel Cost	3,000,000.00	3,000,000.00	555,000.00
22020806	Diesel Expenses	1,000,000.00	1,000,000.00	-
22020807	Fuel Expenses	1,500,000.00	1,500,000.00	63,500.00
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	1,500,000.00	1,500,000.00	315,500.00
22021002	Postages, Publicity And Advertisement	3,000,000.00	3,000,000.00	392,000.00
22021004	Awareness, Enlightenment And Sensitization	2,000,000.00	2,000,000.00	-
22021014	Annual Budget Expenses And Administration	700,000.00	700,000.00	-
22021022	State Council On Health/ National Council On Health Meeting /Human Resource For Health	1,000,000.00	1,000,000.00	-
22021025	Strategies Development Plan/ Policy Formulation Expenses/ Research And Survey/ Review Of The State Education Strategic Plan	3,000,000.00	3,000,000.00	-
22021033	Printing Of All Essential Document	3,000,000.00	3,000,000.00	427,000.00
22021055	Periodic Assessment Of Healthcare Providers/ Facilities /Sister Agency	3,500,000.00	3,500,000.00	540,000.00
22021058	Quality Improvement Review/ Stakeholders' Meetings	4,000,000.00	4,000,000.00	-
22021065	Nut.4.Me.Participation In Joint Quarterly Integrated Supportive Supervision To Health Facilities And Community(4 Quarters-4Days For Five Lgas	2,500,000.00	2,500,000.00	-
22021069	Board Meeting Expenses	4,000,000.00	4,000,000.00	530,000.00
Sub-Total		987,400,000.00	287,400,000.00	12,822,500.00
053500100100 MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT				
22020102	Travel And Transport - Others	4,000,000.00	4,000,000.00	-
22020104	International Travel And Transport - Others	15,000,000.00	50,000,000.00	-
22020204	Electricity Bill /Charges	500,000.00	500,000.00	-
22020205	Telephone Charges	100,000.00	100,000.00	-
22020301	Office Stationery/ Computer Consumable	7,000,000.00	7,000,000.00	2,289,950.00
22020323	Office And General Expenses	14,000,000.00	14,000,000.00	11,307,000.00
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	45,000,000.00	45,000,000.00	-
22020402	Maintenance Of Office Furniture And Fittings	3,000,000.00	3,000,000.00	-
22020404	Maintenance Of Plants /Generators	1,000,000.00	1,000,000.00	-

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22020501	Local Training	5,000,000.00	5,000,000.00	-
22020601	Security Services Expenses	10,000,000.00	10,000,000.00	-
22020605	Cleaning, Fumigation, Environmental/ Monthly Sanitation And Janitorial Service	1,600,000,000.00	2,640,000,000.00	2,640,000,000.00
22020606	Monitoring & Evaluation System	5,000,000.00	5,000,000.00	-
22020635	Expenses On Development Of A Concept Paper On Establishment Of The Kogi State Extractive Transparency And Environmental Sustainability Forum (Ksetf) (Ogp)	2,000,000.00	2,000,000.00	-
22020636	Development Of A Compendium Of Mining Communities And Their Eia Plans In Kogi State (Ogp)	2,000,000.00	2,000,000.00	-
22020642	Organize Bi- Annual Community Meeting On Effects Of Mining Pollution On Host Communities In Kogi State (Ogp)	2,000,000.00	2,000,000.00	-
22020693	Create A Domain For Kogi State Environmental Protection Agency And Warehouse Environmental Impact Assessment (Eia) Document For Transparency Purposes (Ogp)	2,000,000.00	2,000,000.00	-
22020694	Organize 1-Day Meeting To Review The Neiti Report As It Concerns Extractive Industry In Kogi State (Ogp)	1,000,000.00	1,000,000.00	-
22020701	Consultancy Services/ Financial Consulting	5,000,000.00	5,000,000.00	-
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	5,000,000.00	5,000,000.00	-
22021004	Awareness, Enlightenment And Sensitization	30,000,000.00	30,000,000.00	-
22021012	Medical Expenses (Local & International)	500,000.00	500,000.00	-
22021025	Strategies Development Plan/ Policy Formulation Expenses/ Research And Survey/ Review Of The State Education Strategic Plan	2,000,000.00	2,000,000.00	-
22021093	Flood Disaster Preparadness	3,000,000,000.00	300,000,000.00	-
22040113	Grants, Subvention, Donations & Redemption Of Pledges	200,000.00	200,000.00	-
Sub-Total		4,761,300,000.00	3,136,300,000.00	2,653,596,950.00
053501600100 STATE ENVIRONMENTAL PROTECTION AGENCY				
22020102	Travel And Transport - Others	3,000,000.00	3,000,000.00	2,216,800.00
22020204	Electricity Bill /Charges	50,000.00	50,000.00	-
22020301	Office Stationery/ Computer Consumable	1,000,000.00	1,000,000.00	723,500.00
22020305	Uniforms And Other Clothings	50,000.00	200,000.00	-
22020402	Maintenance Of Office Furniture And Fittings	500,000.00	1,500,000.00	579,700.00
22020501	Local Training	50,000.00	250,000.00	15,000.00
22020614	Feasibility Study Expenses	100,000.00	100,000.00	-

KOGI STATE GOVERNMENT OF NIGERIA				
NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025				
SUPPLEMENTARY NOTE TO NOTE 9				
CONSOLIDATED SCHEDULE TO OVERHEAD				
Code	Description	Original Budget	Final Budget	Actuals
22020901	Bank Charges (Other Than Interest) /Special Conveyance & Bank Charges	30,000.00	30,000.00	-
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	200,000.00	1,200,000.00	1,198,900.00
Sub-Total		4,980,000.00	7,330,000.00	4,733,900.00
053505300100 SANITATION & WASTE MANAGEMENT BOARD				
22020205	Telephone Charges	170,000.00	170,000.00	-
22020301	Office Stationery/ Computer Consumable	2,900,000.00	2,900,000.00	-
22020302	Newspapers, Magazines, Journals And Periodicals	100,000.00	100,000.00	-
22020323	Office And General Expenses	150,000,000.00	150,000,000.00	-
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	200,000,000.00	200,000,000.00	-
22020402	Maintenance Of Office Furniture And Fittings	5,359,730.00	5,359,730.00	-
22020403	Maintenance Of Office Building / Residential Qtrs	150,000.00	150,000.00	-
22020427	Maintenance Of Refuse/ Dumpsite And Septic Tank Emptier	240,000,000.00	240,000,000.00	-
22020501	Local Training	150,000.00	150,000.00	-
22020605	Cleaning, Fumigation, Environmental/ Monthly Sanitation And Janitorial Service	85,000,000.00	85,000,000.00	-
22020672	Refunds Of Various Expenses In Respect Of Government Activities Carried Out With Personnel Money	6,000,000.00	6,000,000.00	-
22020801	Motor Vehicle Fuel Cost	130,865,727.00	130,865,727.00	-
22020901	Bank Charges (Other Than Interest) /Special Conveyance & Bank Charges	200,000.00	200,000.00	-
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	200,000.00	200,000.00	-
22021002	Postages, Publicity And Advertisement	100,000.00	100,000.00	-
22021012	Medical Expenses (Local & International)	150,000.00	150,000.00	-
22021014	Annual Budget Expenses And Administration	350,000.00	350,000.00	-
22021033	Printing Of All Essential Document	1,500,000.00	1,500,000.00	-
Sub-Total		823,195,457.00	823,195,457.00	-
054400100100 MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION				
22020102	Travel And Transport - Others	50,000,000.00	50,000,000.00	2,380,000.00
22020108	Travel Operation And Logistics	75,000,000.00	75,000,000.00	-
22020203	Water Rate	5,000,000.00	5,000,000.00	-
22020204	Electricity Bill /Charges	5,000,000.00	5,000,000.00	550,000.00

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22020205	Telephone Charges	10,000,000.00	10,000,000.00	-
22020206	Satellite Broadcasting Access Charges	7,000,000.00	7,000,000.00	-
22020301	Office Stationery/ Computer Consumable	8,000,000.00	8,000,000.00	2,630,000.00
22020323	Office And General Expenses	4,000,000.00	4,000,000.00	1,410,000.00
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	15,000,000.00	15,000,000.00	-
22020402	Maintenance Of Office Furniture And Fittings	12,000,000.00	12,000,000.00	120,000.00
22020403	Maintenance Of Office Building / Residential Qtrs	30,000,000.00	30,000,000.00	1,010,000.00
22020404	Maintenance Of Plants /Generators	10,000,000.00	10,000,000.00	-
22020405	Maintenance Of Office Equipment	20,000,000.00	20,000,000.00	-
22020423	Repair And Maintenance Of Borehole	5,000,000.00	5,000,000.00	-
22020434	Electrical Installation/ Repairs	5,000,000.00	5,000,000.00	-
22020501	Local Training	15,000,000.00	15,000,000.00	-
22020602	Office Rent	10,000,000.00	10,000,000.00	-
22020605	Cleaning, Fumigation, Environmental/ Monthly Sanitation And Janitorial Service	5,000,000.00	5,000,000.00	1,870,000.00
22020606	Monitoring & Evaluation System	10,000,000.00	10,000,000.00	-
22020673	Subscription (Investment)	7,000,000.00	7,000,000.00	-
22020801	Motor Vehicle Fuel Cost	5,000,000.00	5,000,000.00	-
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	20,000,000.00	20,000,000.00	930,000.00
22021002	Postages, Publicity And Advertisement	8,000,000.00	8,000,000.00	-
22021012	Medical Expenses (Local & International)	20,000,000.00	20,000,000.00	-
22021014	Annual Budget Expenses And Administration	4,000,000.00	4,000,000.00	-
22021019	Burial Expenses	4,000,000.00	4,000,000.00	-
22040113	Grants, Subvention, Donations & Redemption Of Pledges	15,000,000.00	15,000,000.00	-
22080110	Fuel Subsidy Removal Palliatives	20,000,000,000.00	35,000,000,000.00	31,996,002,371.17
22080119	Financial Assistance To Needies	70,000,000.00	70,000,000.00	-
22080121	Cash Transfer Expenses	3,000,000,000.00	300,000,000.00	58,852,075.85
Sub-Total		23,454,000,000.00	35,754,000,000.00	32,065,754,447.02
054400100300 KOGI STATE SOCIAL INVESTMENT PROGRAMME AGENCY (SIP)				
22020102	Travel And Transport - Others	40,000,000.00	40,000,000.00	6,125,000.00

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 9

CONSOLIDATED SCHEDULE TO OVERHEAD

Code	Description	Original Budget	Final Budget	Actuals
22020108	Travel Operation And Logistics	30,000,000.00	30,000,000.00	16,505,000.00
22020206	Satellite Broadcasting Access Charges	15,000,000.00	15,000,000.00	6,176,590.00
22020301	Office Stationery/ Computer Consumable	20,000,000.00	20,000,000.00	1,120,500.00
22020305	Uniforms And Other Clothings	5,000,000.00	5,000,000.00	100,000.00
22020323	Office And General Expenses	50,000,000.00	50,000,000.00	13,800,000.00
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	50,000,000.00	50,000,000.00	895,000.00
22020402	Maintenance Of Office Furniture And Fittings	50,000,000.00	50,000,000.00	16,669,000.00
22020403	Maintenance Of Office Building / Residential Qtrs	40,000,000.00	40,000,000.00	-
22020404	Maintenance Of Plants /Generators	20,000,000.00	20,000,000.00	245,000.00
22020405	Maintenance Of Office Equipment	30,000,000.00	30,000,000.00	8,453,500.00
22020501	Local Training	30,000,000.00	30,000,000.00	-
22020511	Workshops, Seminars & Conferences	10,000,000.00	10,000,000.00	100,000.00
22020601	Security Services Expenses	5,000,000.00	5,000,000.00	460,000.00
22020603	Residential Rent/Hire Of Private Houses	25,000,000.00	25,000,000.00	-
22020605	Cleaning, Fumigation, Environmental/ Monthly Sanitation And Janitorial Service	5,000,000.00	5,000,000.00	330,400.00
22020606	Monitoring & Evaluation System	100,000,000.00	100,000,000.00	-
22020699	Statistical Investigation/ Data Collection/ Capturing Of Poor & Vulnerable People Data	25,000,000.00	25,000,000.00	13,700,000.00
22020801	Motor Vehicle Fuel Cost	15,000,000.00	15,000,000.00	14,596,275.00
22020803	Plants/ Generator Fuel Cost	10,000,000.00	10,000,000.00	1,692,500.00
22020901	Bank Charges (Other Than Interest) /Special Conveyance & Bank Charges	1,000,000.00	1,000,000.00	-
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	10,000,000.00	10,000,000.00	5,660,200.00
22021002	Postages, Publicity And Advertisement	10,000,000.00	10,000,000.00	2,762,000.00
22021012	Medical Expenses (Local & International)	10,000,000.00	10,000,000.00	600,000.00
22021013	Recruitment And Appointment Cost /Promotion Expenses/ Discipline Cost	4,000,000.00	4,000,000.00	-
22021014	Annual Budget Expenses And Administration	5,000,000.00	5,000,000.00	320,000.00
22021019	Burial Expenses	2,000,000.00	2,000,000.00	-
22021033	Printing Of All Essential Document	10,000,000.00	10,000,000.00	500,000.00
22021069	Board Meeting Expenses	10,000,000.00	10,000,000.00	-

KOGI STATE GOVERNMENT OF NIGERIA				
NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025				
SUPPLEMENTARY NOTE TO NOTE 9				
CONSOLIDATED SCHEDULE TO OVERHEAD				
Code	Description	Original Budget	Final Budget	Actuals
22040113	Grants, Subvention, Donations & Redemption Of Pledges	10,000,000.00	10,000,000.00	334,550.00
22080114	Assist And Empower Poor And Vulnerable People Across All Lgas In Kogi State	1,200,000,000.00	200,000,000.00	-
Sub-Total		1,847,000,000.00	847,000,000.00	111,145,515.00
055100100100 MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS				
22020102	Travel And Transport - Others	35,000,000.00	35,000,000.00	35,000,000.00
22020204	Electricity Bill /Charges	2,000,000.00	2,000,000.00	1,000,000.00
22020205	Telephone Charges	5,000,000.00	5,000,000.00	3,000,000.00
22020301	Office Stationery/ Computer Consumable	20,000,000.00	20,000,000.00	19,065,000.00
22020302	Newspapers, Magazines, Journals And Periodicals	60,000,000.00	60,000,000.00	59,408,000.00
22020323	Office And General Expenses	20,000,000.00	20,000,000.00	17,250,000.00
22020401	Maintenance Of Motor Vehicle/ Transport Equipment	10,000,000.00	10,000,000.00	6,000,000.00
22020402	Maintenance Of Office Furniture And Fittings	35,500,000.00	35,500,000.00	35,500,000.00
22020501	Local Training	15,000,000.00	15,000,000.00	15,000,000.00
22020606	Monitoring & Evaluation System	10,500,000.00	10,500,000.00	9,540,000.00
22020689	Nut 3Reg. Enforcing The Registration And Licensing Of Food Handlers/ Food Operators Along The Food Chain In The State And Lgas	30,000,000.00	30,000,000.00	25,450,000.00
22020701	Consultancy Services/ Financial Consulting	40,000,000.00	40,000,000.00	40,000,000.00
22020901	Bank Charges (Other Than Interest) /Special Conveyance & Bank Charges	900,000.00	900,000.00	46,101.93
22021001	Honorarium, Refreshment, Meals, Welfare Packages And Hospitality	175,000,000.00	175,000,000.00	175,000,000.00
22021002	Postages, Publicity And Advertisement	43,000,000.00	46,000,000.00	37,785,000.00
22021012	Medical Expenses (Local & International)	9,000,000.00	9,000,000.00	8,000,000.00
22021014	Annual Budget Expenses And Administration	700,000.00	700,000.00	700,000.00
22021018	Installation Of Traditional Chiefs /Presentation Of Staff Of Office	400,000,000.00	400,000,000.00	381,650,000.00
22021019	Burial Expenses	4,000,000.00	4,000,000.00	2,000,000.00
22021028	Jaac Expenses And Other Incidentals	700,000,000.00	700,000,000.00	699,940,000.00
Sub-Total		1,615,600,000.00	1,618,600,000.00	1,571,334,101.93
END OF SOCIAL SECTOR: (TOTAL)		71,589,324,310.00	87,163,425,176.00	67,623,898,791.64
Total Overhead for all MDAs				170,047,914,771.19

KOGI STATE GOVERNMENT OF NIGERIA				
NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025				
SUPPLEMENTARY NOTE TO NOTE 9				
CONSOLIDATED SCHEDULE TO OVERHEAD				
Code	Description	Original Budget	Final Budget	Actuals
Sectorial Analysis of Overhead				
Sector		Original Budget	Final Budget	Actuals
Administrative		41,417,358,588.00	85,317,811,835.00	71,642,652,146.40
Economic		31,737,120,962.00	40,174,476,849.00	28,458,532,284.60
Law & Justice		6,105,759,684.00	5,458,319,684.00	2,322,831,548.55
Social		71,589,324,310.00	87,163,425,176.00	67,623,898,791.64
Grand Total		150,849,563,544.00	218,114,033,544.00	170,047,914,771.19

KOGI STATE GOVERNMENT OF NIGERIA									
NOTE TO FINANCIAL STATEMENTS FOR YEAR ENDED 31 DECEMBER 2025									
SUPPLEMENTARY NOTE TO NOTE 12									
SALES OF GOVERNMENT PROPERTIES									
12a	Description	Historical Cost	Accumulated Dep. Till Disposal	Asset Value (Carrying Amount)	Sales Value (Amount paid)	Loss/Gain on Disposal			
1	Assets Disposed (Motor Vehicle)	158,400,000	158,400,000	-	20,000,000	20,000,000			
2	Assets Disposed (Plant & Machinery)	18,000,000	13,500,000	4,500,000	3,144,700	- 1,355,300			
3	Assets Disposed (Building)	120,000,000	21,600,000	98,400,000	56,283,977	- 42,116,023			
	Total	296,400,000	193,500,000	102,900,000	79,428,677	- 23,471,323			
Details of Assets Disposed/Auctioned									
S/N	Items	Location	Historical Cost	Accumulated Depreciation	Carring Amount	Disposal Amount	Gain/Loss	Year of Purchase	Useful life
Motor Vehicle - Depreciation Rate 20%									
1	Unservicable Buldoza	Ministry of Rural Development	1,000,000	1,000,000	-	5,000,000	5,000,000	2017	5
2	Unservicable M Banz Tipper	Ministry of Rural Development	1,200,000	1,200,000	-	3,000,000	3,000,000	2017	5
3	Unservicable M Banz Tipper	Ministry of Rural Development	1,500,000	1,500,000	-	3,000,000	3,000,000	2017	5
4	Nissan Almera	Ministry of Rural Development	800,000	800,000	-	500,000	500,000	2019	5
5	Toyota Hiace Bus	Ministry of Transport	15,000,000	15,000,000	-	500,000	500,000	2016	5
6	Toyota Hiace Bus	Ministry of Transport	15,000,000	15,000,000	-	500,000	500,000	2016	5
7	Toyota Hiace Bus	Ministry of Transport	12,000,000	12,000,000	-	500,000	500,000	2016	5
8	Empty Carcass Frame	Ministry of Transport	1,100,000	1,100,000	-	200,000	200,000	2019	5
9	Empty Carcass Frame	Ministry of Transport	1,100,000	1,100,000	-	200,000	200,000	2016	5
10	Empty Carcass Frame	Ministry of Transport	1,100,000	1,100,000	-	200,000	200,000	2018	5
11	Empty Frame	Ministry of Transport	11,200,000	11,200,000	-	400,000	400,000	2019	5
12	Empty Frame	Ministry of Transport	11,200,000	11,200,000	-	400,000	400,000	2018	5
13	Empty Frame	Ministry of Transport	11,200,000	11,200,000	-	400,000	400,000	2017	5
14	Empty Frame	Ministry of Transport	11,200,000	11,200,000	-	400,000	400,000	2017	5
15	Toyota Sienna	Ministry of Transport	10,200,000	10,200,000	-	500,000	500,000	2019	5
16	Toyota Sienna	Ministry of Transport	10,200,000	10,200,000	-	500,000	500,000	2019	5

KOGI STATE GOVERNMENT OF NIGERIA									
NOTE TO FINANCIAL STATEMENTS FOR YEAR ENDED 31 DECEMBER 2025									
SUPPLEMENTARY NOTE TO NOTE 12									
SALES OF GOVERNMENT PROPERTIES									
S/N	Items	Location	Historical Cost	Accumulated Depreciation	Carring Amount	Disposal Amount	Gain/Loss	Year of Purchase	Useful life
17	Peugeot 504 Waggon	Ministry of Transport	8,500,000	8,500,000	-	500,000	500,000	2018	5
18	Peugeot 504 Waggon	Ministry of Transport	8,500,000	8,500,000	-	500,000	500,000	2018	5
19	Range Rover Defender Van	Ministry of Transport	5,500,000	5,500,000	-	500,000	500,000	2018	5
20	Accidentated Flat Pick-up Van	Ministry of Transport	5,500,000	5,500,000	-	1,000,000	1,000,000	2017	5
21	Water Tanker (M/Benz)	RUWASSA	14,000,000	14,000,000	-	1,000,000	1,000,000	2016	5
22	Iron Guage Frame & Pump	RUWASSA	1,400,000	1,400,000	-	300,000	300,000	2016	5
Total (Motor Vehicle)			158,400,000	158,400,000	-	20,000,000	20,000,000		
Plant & Equipment - Depreciation rate @ 10%									
23	Scrap 500KVA Perkins Generator	Govt. House	9,500,000	5,850,000	3,650,000	2,000,000	- 1,650,000	2015	9
24	Scrap 500KVA Perkins Generator	Govt. House	8,500,000	7,650,000	850,000	1,144,700	294,700	2015	9
Total (Plant & Equipment)			18,000,000	13,500,000	4,500,000	3,144,700	- 1,355,300		
Building - Depreciation rate @ 2%									
25	GP 1323 House of Assembly Qtrs	House of Assembly	20,000,000	3,600,000	16,400,000	10,577,700	- 5,822,300	2016	9
26	GP 1320 House of Assembly Qtrs	House of Assembly	20,000,000	3,600,000	16,400,000	9,393,300	- 7,006,700	2016	9
27	GP 1309 House of Assembly Qtrs	House of Assembly	20,000,000	3,600,000	16,400,000	10,682,000	- 5,718,000	2016	9
28	GP 1333 House of Assembly Qtrs	House of Assembly	20,000,000	3,600,000	16,400,000	10,364,877	- 6,035,123	2016	9
29	GP 1326 House of Assembly Qtrs	House of Assembly	20,000,000	3,600,000	16,400,000	8,468,100	- 7,931,900	2016	9
30	GP 1327 House of Assembly Qtrs	House of Assembly	20,000,000	3,600,000	16,400,000	6,798,000	- 9,602,000	2016	9
Total (Building)			120,000,000	21,600,000	98,400,000	56,283,977	- 42,116,023		

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 14

RECEIVABLES

14.1	Description	31 DECEMBER 2025	31 DECEMBER 2024	
1	Non Tax Accrued from NEMCO	-	111,101.17	
2	PAYE from Dangote Cement Company Obajana	-	5,400,550,474.83	
Total		-	5,400,661,576.00	

BALANCE OF CAR/MOTORCYCLE LOAN AS AT 31 DECEMBER 2025

14.2	Name	MDAs	Balance (2025)	
1	Aaron Ajayi Emmanuel	Ministry of Health	178,749.86	
2	Abah Banjamin Enejoh	Work & Housing	358,041.84	
3	Abah Ojochenemi Racheal	Ministry of Sport	109,999.76	
4	Abdul Paul Adeyemi	Ministry of Education	109,999.76	
5	Abdul Yakubu	Ministry of Information	358,041.84	
6	Abdulazeez Musa	Fire Service	109,999.76	
7	Abdullahi Ayishat	LGPB	109,999.76	
8	Abdullahi Hannatu O	Lands	220,333.44	
9	Abdullahi Isah Ayatu	Tourism	109,999.76	
10	Abdullahi Otini Lucy	SIEC	358,041.84	
11	Abdulsalami O. Ummulkulthum	SSG'S Office	178,749.86	
12	Abdulmaleek .E. Abdullazeez	HOS	109,999.76	
13	Abdulmalik Ibrahim	Ministry of Agric.	178,749.86	
14	Abdulmumini A. Abdullahi	MOES & T	178,749.86	
15	Abdulraheem S. Larai	Water Board	178,749.86	
16	Abdulrahim Rekiya	Min. of Finance	109,999.76	

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 14

RECEIVABLES

14.2	Name	MDAs	Balance (2025)	
17	Abdulrahman Mohammed	Min. of Health	367,222.40	
18	Abdulsalam Aminat O	Hos/Audit	178,749.86	
19	Abdussalam Maryam A	KSHIA	178,749.86	
20	Abraham Benard A	Fire Service	109,999.76	
21	Abu Shaibu	LG&CA	358,041.84	
22	Abubakar .K. Abubakar	CSC	109,999.76	
23	Abubakar Abdulwaheed	MRD	109,999.76	
24	Abubakar Memunat	Water Board	109,999.76	
25	Abuh Godwin Ochai	Pension Comm.	220,333.44	
26	Achema Joy	Scholarship	178,749.86	
27	Achoba Christana	Govt. House	178,749.86	
28	Adama Innocent .O.	PDCRC	109,999.76	
29	Adams Usman Akobe	Min. of Justice	220,333.44	
30	Adamu Sadat	Boundary Commission	178,749.86	
31	Adebayo Emmanuel Korade	Kogi Radio	178,749.86	
32	Adegbe Micheal I	HMB	178,749.86	
33	Adegboyega Isaac Ade	Dep. Gov. Office	109,999.76	
34	Adegboyega Segun	Min. of Information	178,749.86	
35	Adehi Rosemary	Sanitation	109,999.76	
36	Adejo Celestine Onalo	Lands	109,999.76	
37	Adejoh Benjamin O	Security Trust Fund	178,749.86	
38	Adele Grace .E.	Min. of Budget	109,999.76	
39	Adelusi Grace .O	SSG	109,999.76	

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 14

RECEIVABLES

14.2	Name	MDAs	Balance (2025)	
40	Adesanya Samuel .S	Min. of Agric	109,999.76	
41	Adeyeye Mojisola R.	Min. of Agric	358,041.84	
42	Adoji A. Charity	Aud. Gen. Office	109,999.76	
43	Adown Benard	Market Dev. Board	178,749.86	
44	Agbana Oyekunle	Min. of Agric	358,041.84	
45	Agboju Moses Y.	Min. of Information	109,999.76	
46	Agono Isah	CSC	178,749.86	
47	Ahmed Aminat Ele	LGSC	178,749.86	
48	Ahmed Idris	HOS	220,333.44	
49	Aiyedehin Modupe	HOS	358,041.84	
50	Aiyekomogbon John T.	BLGP	73,444.48	
51	Aiyesimi Mary O.	Min. of Women Affairs	178,749.86	
52	Ajala Micheal F.	Transport	178,749.86	
53	Ajayi Grace Bosede	Min. of Education	358,041.84	
54	Ajayi Olushola .E	Sanitation	109,999.76	
55	Ajayi Taiye Peters	Sanitation	358,041.84	
56	Ajewole Samuel F.	KOSEPB	178,749.86	
57	Ajibade Abimbola .	HOS	109,999.76	
58	Ajijola Serah T.	HOS	109,999.76	
59	Ajuma Akpa	Min. of Justice	178,749.86	
60	Akeju Roseline O.	Min. of Environment	220,333.44	
61	Akerejola Florence Titilayo	Commerce	358,041.84	
62	Akoh Blessing	CPC	178,749.86	

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 14

RECEIVABLES

14.2	Name	MDAs	Balance (2025)	
63	Akowe Ojochenemi J.	Sanitation	178,749.86	
64	Akpama Theresa Eleojo	Library Board	178,749.86	
65	Akuh Margaret	HOS	109,999.76	
66	Alao Taiwo Mary	SSG	109,999.76	
67	Alege O. Jane	HOS	220,333.44	
68	Alemeru O. Victor	Min. of Agric	73,444.48	
69	Aleru Salamatu	KSSB	109,999.76	
70	Ali Fatima	MOE	220,333.44	
71	Alidu Mohammed	SDG	178,749.86	
72	Aliu Abdukadir A.	Commerce	178,749.86	
73	Aliyu Abubakar .M	MOI	109,999.76	
74	Aliyu Barikisu O.	SIEC	220,333.44	
75	Alladey Sunday J.A.	Aud. Gen LG	220,333.44	
76	Alu Ejura Margaret	MOE	109,999.76	
77	Ameh Friday Ade Simon	BPPC	109,999.76	
78	Ameh Samuel	ADP	178,749.86	
79	Aminu Nana	KOSEPA	109,999.76	
80	Aminu Tijani James	ADP	109,999.76	
81	Amobeda Abdul	Transport	358,041.84	
82	Amupitan Joseph A.	KSHIA	358,041.84	
83	Andrew Daniel	MRD	109,999.76	
84	Andrew Samuel	SIEC	109,999.76	
85	Angela Enechojo O	Commerce	73,444.48	

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 14

RECEIVABLES

14.2	Name	MDAs	Balance (2025)	
86	Apeh Onalo	SEMA	178,749.86	
87	Arobayo Tope	Lands	109,999.76	
88	Attah Friday	HOS	109,999.76	
89	Audu Yakubu O.	Min. of Information	178,749.86	
90	Ayedogbon F. Helen	Aud. Gen Office	178,749.86	
91	Baba Sunday	STETSCOM	358,041.84	
92	Babatunde Moses O.	HOS	178,749.86	
93	Bada Esther	HOS	114,583.10	
94	Badamusi Zainab	Culture & Tourism	220,333.44	
95	Bako Ahmed Tanimu	Dep. Gov. Office	220,333.44	
96	Bamidele Raji Stephen	Dep. Gov. Office	178,749.86	
97	Bello Aishetu	PHCDA	385,583.52	
98	Bello Comfort F.	Govt. House	403,944.64	
99	Bello Mohammed	KOSACA	178,749.86	
100	Bello Omolade B.	Transport	109,999.76	
101	Benjamin Lekan	KOGROMA	109,999.76	
102	Bolorunduro Ifedunni Phebian	HOS	109,999.76	
103	Boniface Haruna	CPC	109,999.76	
104	Braimoh Sule	Health	220,333.44	
105	Chapi Isaac	Disabilty Affairs	178,749.86	
106	Daikwo Ocholi Attah	Bur. Of Statistic	178,749.86	
107	Dangana Alhassan A	NEPAD	178,749.86	
108	Daniel Kayode Tope	HOS	178,749.86	

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 14

RECEIVABLES

14.2	Name	MDAs	Balance (2025)	
109	Daramola Ekundayo O	Radio Kogi	109,999.76	
110	Ebenezer Sunday O.	STETSCOM	178,749.86	
111	Echa Monday	SIEC	109,999.76	
112	Ekpa A. Joseph	SUBEB	183,333.20	
113	Ekpa Monday Andrew	Aud. Gen LG	358,041.84	
114	Ekpo Samson Enemona	STETCOM	109,999.76	
115	Emmanuel Charity O	KOGROMA	109,999.76	
116	Emmanuel Peter	Environment	178,749.86	
117	Enefolo Agatha. O	Tourism	109,999.76	
118	Etswayo Jacob Friday	STETCOM	220,333.44	
119	Evarah Rashidat	Finance	178,749.86	
120	Ewenyi Johnson	Water Resources	178,749.86	
121	Fatima Suleiman	Agric Land Dev. Brd	178,749.86	
122	Habibat Umar Ibrahim	Kogi Radio	358,041.84	
123	Hamza Aliyu	Justice	178,749.86	
124	Haruna Agatha Mabe	Environment	178,749.86	
125	Haruna Suleiman A	HOS	109,999.76	
126	Hassan Inyanda	Scholarship	178,749.86	
127	Hasssan Abdulmalik A	Justice	178,749.86	
128	Ibori Gabriel	HOS	220,333.44	
129	Ibraheems Yahaya	Works	220,333.44	
130	Ibrahim Abubakar	Commerce	109,999.76	
131	Ibrahim Adams Eneye	Aud. Gen	109,999.76	

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 14

RECEIVABLES

14.2	Name	MDAs	Balance (2025)	
132	Ibrahim Gimba Abubakar	STETCOM	229,514.00	
133	Ibrahim Idris	Works	220,333.44	
134	Ibrahim Idris Abdullahi	HOS	109,999.76	
135	Ibrahim Mohammed D	Art & Culture	178,749.86	
136	Ibrahim Mohd' Ozoko	KOSACA	109,999.76	
137	Ibrahim O. Muhammed	STETSCOM	178,749.86	
138	Ibrahim Salamatu	AG	73,444.48	
139	Ibrahim Salihu Rabiati	HOS	178,749.86	
140	Ibrahim Suleiman S.	Town Planning	178,749.86	
141	Ibrahim Usman .O	SSG	220,333.44	
142	Idenyi Bello R	Works	45,902.80	
143	Idoko Emmanuel O.	MRD	220,333.44	
144	Igagwu Haruna A.	Education	358,041.84	
145	Ikani Audu Victoria	PHCDA	178,749.86	
146	Ikeun Idowu Esther	CPC	178,749.86	
147	Ikusemoro Samuel G.	AG's Office	358,041.84	
148	Imam Mansur M.	AANFE	178,749.86	
149	Imam Rakiya Jinadu	Min. of Agric	220,333.44	
150	Immu Onono Ahmed	Hajj Commission	109,999.76	
151	Ipemida Victoria	Women Affairs	109,999.76	
152	Isah Abdulrahman	HOS	358,041.84	
153	Isah Salau Onimisi	Youth & Sport	109,999.76	
154	Isah Suleiman	BPPC	109,999.76	

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 14

RECEIVABLES

14.2	Name	MDAs	Balance (2025)	
155	Ismaila Zekeri	Environment	109,999.76	
156	Itodo Emmanuel D	Health	109,999.76	
157	Itodo Yusuf Danjuma	HOS	109,999.76	
158	James Abel Igah	Youth & Sport	109,999.76	
159	Jamiu Abisetu O.	LG & CA	178,749.86	
160	Jatto Oricha Rasaki	Pension Comm	358,041.84	
161	Jeremiah Joseph	SDC	178,749.86	
162	Jibril Mohammed .A	Transport	109,999.76	
163	Jibril Muhammed A	KOSEP	109,999.76	
164	Jimoh Abdulrazak Anataku	Security Trust Fund	178,749.86	
165	Jimoh Nana Hawawu	HOS	109,999.76	
166	Jimoh Sefi Comfort	Sanitation	178,749.86	
167	Joel Theophilus Sunday	CSC	358,041.84	
168	Joel Veronica	Rural Dev.	358,041.84	
169	John Usman Adeku	HOS	109,999.76	
170	Joseph Dele	Proj Monitoring Office	178,749.86	
171	Julius Betty	HOS	109,999.76	
172	Kayode Adejumoh A	KOSACA	109,999.76	
173	Kennedy Yakubu Itodo	MRD	109,999.76	
174	Kolade G. Friday	Specialist	36,772.24	
175	Komolafe David	PHCDA	109,999.76	
176	Kutemi Isiaka O.	HMB	358,041.84	
177	Lawal Mary Remilekun	HOS	109,999.76	

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 14

RECEIVABLES

14.2	Name	MDAs	Balance (2025)	
178	Ma'Akun Mary O	HOS	100,805.32	
179	Maiye Idowu	Pension Comm.	178,749.86	
180	Maji Abdulrahman	Agro Allied	178,749.86	
181	Maliki Rufai	STETSCOM	358,041.84	
182	Mamudu Abdullazeez	Aud. Gen LG	178,749.86	
183	Martina Oguche	Health	358,041.84	
184	Memunat Kareem	HMB	109,999.76	
185	Meseko Jethro Olaniran	Lands	178,749.86	
186	Mohammed Abubakar	Sport Council	178,749.86	
187	Mohammed Halima Sadia	CSC	220,333.44	
188	Mohammed Ibrahim M.	HOS	109,999.76	
189	Mohammed Sani	Art & Culture	109,999.76	
190	Mohammed Usman	Women Affairs	109,999.76	
191	Momoh Abdulraham	Youth Dev. Comm	178,749.86	
192	Momoh Avasuahi Joy	Dep. Gov. Office	358,041.84	
193	Momoh Aziz Steven	HOS	220,333.44	
194	Momoh Ibrahim O	Govt. House	358,041.84	
195	Momoh Raliat Oziohu	AG's Office	220,333.44	
196	Monday J. Akuh	AG's Office	178,749.86	
197	Monday Matthew	RUWASA	358,041.84	
198	Moses Oluwatoyin Mary	PHCDA	178,749.86	
199	Mosiko David	Fiscal Responsibility	178,749.86	
200	Muhammed Saratu Jimoh	SEMA	358,041.84	

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 14

RECEIVABLES

14.2	Name	MDAs	Balance (2025)	
201	Muhammed Yakubu Ohikwo	Transport	178,749.86	
202	Musa Abuh Rabiatsu	SUBEB	27,541.68	
203	Musa Mohammed	SSG	220,333.44	
204	Musa Muhammed N.	HOS	109,999.76	
205	Musa Umar Y.	KOGI SOCU	178,749.86	
206	Ndabala Mikailu Anyam	Youth & Sport	178,749.86	
207	Nuhu Hussaina	TPDB	109,999.76	
208	Obalaiye Florence B.	Housing	358,041.84	
209	Obaro Isah	Health	109,999.76	
210	Obashe Taiye .Funmilayo	AG's Office	109,999.76	
211	Obayori Folake Bunmi	Justice	178,749.86	
212	Ocheni Ogu	SSG	358,041.84	
213	Odah Anthony	Aud. Gen LG	109,999.76	
214	Odei Faith Ahuoiza	Solid Minerals	109,999.76	
215	Odiba Eleojo Paul	KSSB	109,999.76	
216	Ogalla Victor Agenyi	Solid Minerals	178,749.86	
217	Ogili Jonah	KOGI SOCU	178,749.86	
218	Oguche Agnes .N	Women Affairs	109,999.76	
219	Ogungbemi Lydia Tola	CSC	220,333.44	
220	Ogunmola Modupe S.	Library Board	178,749.86	
221	Ohiare O. Joy	Market Dev. Board	109,999.76	
222	Okpanachi Drisu	Works	109,999.76	
223	Olaniyan Bamidele	HOS	109,999.76	

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 14

RECEIVABLES

14.2	Name	MDAs	Balance (2025)	
224	Olaniyan Folashade	Women Affairs	220,333.44	
225	Olayemi Racheal Aina	Aud. Gen LG	178,749.86	
226	Olorunfemi Ayibami N.	PDCR Comm.	178,749.86	
227	Olorunfemi Folashade J.	HOS	109,999.76	
228	Olorunnimbe Olusegun P	Water	109,999.76	
229	Olorunyomi Modupe Babasola	HMB	114,583.10	
230	Olowonubi J. Segun	BPP	358,041.84	
231	Olugbemi M. Ayorinde	Culture & Tourism	178,749.86	
232	Olumoko Adeniji Sunday	Women Affairs	178,749.86	
233	Olusanmi Olugbemisola S.	LGSC	358,041.84	
234	Omakoji Alhassan	GHA	220,333.44	
235	Omoja Gentine	Kogi Radio	178,749.86	
236	Omolayo Bilikisu	STETCOM	220,333.44	
237	Omolowo E Blessing	HOS	178,749.86	
238	Onighaye Alfred Talabi	HOS	358,041.84	
239	Onimode Olafemi A.	Solid Minerals	358,041.84	
240	Onimola .A Eunice	AG's Office	220,333.44	
241	Onivehu Janet	Water	109,999.76	
242	Onoja Ann .E	HOS	109,999.76	
243	Onoja Ayegba Samuel	AG's Office	109,999.76	
244	Onoja Ememakor Friday	HMB	220,333.44	
245	Onoja Sunday Ocholi	AG's Office	358,041.84	
246	Onuchi Onyijimoh	Art & Culture	109,999.76	

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 14

RECEIVABLES

14.2	Name	MDAs	Balance (2025)	
247	Osanaiye Victoria Ibijoke	HMB	358,041.84	
248	Oshamo Victor O	SSG	358,041.84	
249	Oshapinla Rachael	Aud. Gen LG	109,999.76	
250	Osuwa Segun Emmanuel	ADP	109,999.76	
251	Otaru .A. Peter	Graphic	220,333.44	
252	Otaru Abdulrahama	SUBEB	178,749.86	
253	Otaru Adeiza Robert	Agro Allied	109,999.76	
254	Otokiti Husena .P	Information	220,333.44	
255	Ozohu Yusuf	CSC	178,749.86	
256	Paul Bimbo Christaina	AG's Office	109,999.76	
257	Peleyeju Folashade Marion	Agro Allied	109,999.76	
258	Peter Enehezeyi Ozavize	Dep. Gov. Office	220,333.44	
259	Philip Olawale	Water Resources	358,041.84	
260	Raymond Ekele	Aud. Gen. Office	477,389.12	
261	Rufai Yahaya Ahmed	SIEC	178,749.86	
262	Sabdat Momoh .O	HOS	123,749.78	
263	Sadat Adesiyan O.	Aud. Gen. Office	201,666.56	
264	Sadiq Mayaki Tijani	STETSCOM	220,333.44	
265	Salamatu Kadiri	Library Board	109,999.76	
266	Salawu Rafiat O	Housing	178,749.86	
267	Salifu Emmanuel Micheal	Pension Comm.	178,749.86	
268	Salihu Bosede	Govt. House	109,999.76	
269	Salihu Muhamed	Fire Service	178,749.86	

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 14

RECEIVABLES

14.2	Name	MDAs	Balance (2025)	
270	Saliu Abdulkareem	SDG	358,041.84	
271	Saliu Hauwa Onize	Culture & Tourism	358,041.84	
272	Sani Adah Hajarat	HOS	109,999.76	
273	Sani Mohammed	ADP	358,041.84	
274	Sani Salihu M.	Health	178,749.86	
275	Sani Sule	Water Resources	178,749.86	
276	Shaibu Aina Bose	Housing	178,749.86	
277	Shaibu Baba	RUWASA	178,749.86	
278	Shaibu Idris Alolo	Kogi Radio	109,999.76	
279	Shaibu Isaac Adeiza	Justice	109,999.76	
280	Shaibu Lawrence	Hotel & Tourism Brd	178,749.86	
281	Shaibu Otohinoyi Sunday	Finance	220,333.44	
282	Shaibu Ozovehe Ibrahim	KOSEPA	109,999.76	
283	Sheidu Omeiza Audu	Commerce	109,999.76	
284	Sidikat Balogun	HMB	178,749.86	
285	Siyaka Iliyasu .O	Pension Comm.	109,999.76	
286	Sule Ahmed Tijani	Graphic	358,041.84	
287	Sule Onuh	Art & Culture	178,749.86	
288	Suleiman Bala Ahmed	SSG	178,749.86	
289	Suleiman Opotu	Govt. House	220,333.44	
290	Sunday Igoche	Finance	358,041.84	
291	Teidi Ishaka Isah	HOS	178,749.86	
292	Tijani Jimoh	Hajj Commission	178,749.86	

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 14

RECEIVABLES

14.2	Name	MDAs	Balance (2025)	
293	Tsebeje Ebenezer	Education	109,999.76	
294	Tsebeje Jonathan A.	AANFE	178,749.86	
295	Tukura Friday .Nahum	Women Affairs	109,999.76	
296	Umar Bello Aderehi	MRD	220,333.44	
297	Umoru Limota	LG&CA	178,749.86	
298	Usman Amshaga Mohammed	MRD	178,749.86	
299	Usman Mohammed Obaje	MRD	220,333.44	
300	Usman Monday	BPP	178,749.86	
301	Usman Seidu A	Culture & Tourism	73,444.48	
302	Wada Akogwu Patrick	AG's Office	109,999.76	
303	Yunusa Abdul	Aud. Gen LG	109,999.76	
304	Yunusa Odiba	Justice	110,000.76	
305	Yussuff Nana Hauwa	Radio Kogi	220,333.44	
306	Yusuf Abdulmumin	HOS	109,999.76	
307	Yusuf Aliyu Onumoh	KOGROMA	178,749.86	
308	Yusuf Paul Makoji	Specialist	36,772.24	
Total			56,698,767.36	-

14.3a	ASSETS IN ASSETS REGISTER PARTLY PAID FOR			
S/N	Assets	Outstanding Balance Brought Forward (1/1/2025)	Amount Paid	Outstanding Balance (31/12/2025)
1	1221 A Ahmadu Bello Way, Lagos	360,500,000		360,500,000
2	6 Ayo Davies Street Surulere, Lagos	44,000,000		44,000,000
TOTAL		404,500,000	-	404,500,000

KOGI STATE GOVERNMENT OF NIGERIA								
NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025								
SUPPLEMENTARY NOTE TO NOTE 15								
INVESTMENT INCOME								
	Details of Stocks	31 DECEMBER 2025			31 DECEMBER 2024			
		Unit of Stock as at 31/12/2025	Market Price Per Unit of Stock as at 31/12/25	Market Value as at 31/12/25	Unit of Stock as at 31/12/2024	Market Price Per Unit of Stock as at	Market Value as at 31/12/24	Gain/Loss on Investment
5.1	Foreign Investments:							
1	Kogi State Investment in (Nigeria Sovereign Investment Authority)	700,884,474	-	700,884,474			700,884,474	-
	Sub-Total			700,884,474	700,884,474		700,884,474	
5.2	Domestic Investments:							
1	Africa Prudential Registrars PLC	7,896	14.8	116,860.80	7,896	20.55	162,263	(45,402)
2	Unity Bank PLC	115,000	1.51	173,650.00	115,000	1.51	173,650	-
3	Dunlop Nigeria PLC	38,217	0.20	7,643.40	38,217	0.20	7,643	-
4	Custodian & Allied PLC	4,666	43.00	200,638.00	4,666	17.10	79,789	120,849
5	Ecobank Nigeria PLC	667	41.9	27,947.30	667	28.00	18,676	9,271
6	MRS Oil Nigeria PLC	147	149	21,903.00	147	217.80	32,017	(10,114)
7	UAC Nigeria PLC	9,605	91	874,055.00	9,605	31.45	302,077	571,978
8	United Capital PLC	239,264	18.7	4,474,236.80	249,231	20.40	5,084,312	(610,076)
9	Coronation Insurance PLC.	4,192	3.25	13,624.00	4,192	2.25	9,432	4,192
10	UPDC Real Estate Investment	2,165	6.90	14,938.50	2,165	5.00	10,825	4,114
11	First Bank of Nigeria (Holding) PLC	504.00	47.90	24,141.60	504	28.05	14,137	10,004
12	MTN Nigeria Communication PLC	3,150	511.00	1,609,650.00	3,150	200.00	630,000	979,650
13	Guaranty Trust Holding Company	15,000	90.70	1,360,500.00	15,000	57.00	855,000	505,500
14	Lafarge Africa PLC	10,000	134.50	1,345,000.00	10,000	69.95	699,500	645,500
15	Zenith Bank PLC	-	-	-	100,000	45.50	4,550,000	
16	Access Holding PLC	-	-	-	100,000	23.85	2,385,000	
Sub-Total				10,264,788			15,014,321	1,034,467

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 15

INVESTMENT INCOME

	Details of Stocks	31 DECEMBER 2025			31 DECEMBER 2024			
		Unit of Stock as at 31/12/2025	Market Price Per Unit of Stock as at 31/12/25	Market Value as at 31/12/25	Unit of Stock as at 31/12/2024	Market Price Per Unit of Stock as at	Market Value as at 31/12/24	Gain/Loss on Investment
5.3	New Stocks acquired in Year 2025							
1	Africa Prudential Registrars PLC	7,896	14.80	116,860.80				
2	FCMB Group PLC	134,210	12.05	1,617,231				
3	Nestle Foods PLC	1,000	1958.00	1,958,000				
4	Nigerian Breweries PLC	50,000	75.30	3,765,000				
Sub-Total		193,106		7,457,091				
TOTAL STOCK FOR THE YEAR				718,606,354			715,898,796	

5.4	Stock Disposed				
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S/N	Name of Company	2024 Stock	2025 Stock	Qty Sold	MV 2024	Total Value		
1	Zenith Bank PLC	100,000	-	100,000.00	45.5	4,550,000		
2	Access Holding PLC	100,000	-	100,000.00	23.9	2,385,000		
						6,935,000		

Explanatory Note	
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Investment in Stock represents the Total Value of Stocks Kogi State Government has in Shares, Bonds and Stocks in both Foreign and Domestic Stock Markets as at 31 December 2025.

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 16

SCHEDULE OF CAPITAL EXPENDITURE BY MDAS

Economic Code	Description	2025 Original Budget	2025 Final Budget	2025 Full Year Actuals
011100100100	GOVERNMENT HOUSE			
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	100,000,000	100,000,000	0
23010128	PURCHASE OF SECURITY EQUIPMENT	10,030,000,000	12,000,000,000	6,511,793,300
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	50,000,000	50,000,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	15,000,000	15,000,000	0
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	50,000,000	50,000,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	30,000,000	30,000,000	0
23010121	PURCHASE OF RESIDENTIAL FURNITURE	15,000,000	15,000,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	30,000,000	30,000,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	350,000,000	350,000,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	1,500,000,000	300,000,000	0
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	3,000,000,000	215,000,000	0
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	200,000,000	200,000,000	0
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	200,000,000	200,000,000	0
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	200,000,000	200,000,000	0
	Subtotal	15,770,000,000	13,755,000,000	6,511,793,300
016100100100	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT			
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	0	30,000,000	0
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	129,995,638	129,995,638	111,523,500
	Subtotal	129,995,638	159,995,638	111,523,500
016105500100	STATE SECURITY TRUST FUND			

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 16

SCHEDULE OF CAPITAL EXPENDITURE BY MDAS

Economic Code	Description	2025 Original Budget	2025 Final Budget	2025 Full Year Actuals
23010132	PURCHASE OF SECURITY GADGETS	400,000,000	400,000,000	377,473,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	210,000,000	210,000,000	0
	Subtotal	610,000,000	610,000,000	377,473,000
012500100100	OFFICE OF THE HEAD OF CIVIL SERVICE			
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	11,000,000	11,000,000	0
23010140	PURCHASE OF OFFICE EQUIPMENT	5,000,000	5,000,000	0
23050102	COMPUTER SOFTWARE ACQUISITION	2,000,000	2,000,000	0
23010113	PURCHASE OF COMPUTERS	10,000,000	10,000,000	0
23010105	PURCHASE OF MOTOR VEHICLES	50,000,000	50,000,000	0
23010105	PURCHASE OF MOTOR VEHICLES	7,000,000,000	500,000,000	244,777,500
23010141	PURCHASE OF OFFICE TOOLS /MATERIALS	10,000,000	10,000,000	0
23050101	RESEARCH AND DEVELOPMENT	100,000,000	100,000,000	0
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	500,000,000	500,000,000	0
23010113	PURCHASE OF COMPUTERS	2,408,870	2,408,870	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	10,000,000	10,000,000	0
23010140	PURCHASE OF OFFICE EQUIPMENT	50,000,000	50,000,000	0
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	15,000,000	15,000,000	0
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	50,000,000	50,000,000	0
23010141	PURCHASE OF OFFICE TOOLS /MATERIALS	1,000,000	1,500,000	0
23010145	PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	5,000,000	400,000,000	0
23010119	PURCHASE OF POWER GENERATING SET/PLANT	5,000,000	50,000,000	0
23010119	PURCHASE OF POWER GENERATING SET/PLANT	1,079,621	1,079,621	0

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 16

SCHEDULE OF CAPITAL EXPENDITURE BY MDAS

Economic Code	Description	2025 Original Budget	2025 Final Budget	2025 Full Year Actuals
	Subtotal	7,827,488,491	1,767,988,491	244,777,500
022000100100	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING			
23050106	ECONOMIC EMPOWERMENT	100,000,000	100,000,000	14,490,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	750,000,000	50,000,000	0
23050106	ECONOMIC EMPOWERMENT	30,240,000	30,240,000	0
23010141	PURCHASE OF OFFICE TOOLS /MATERIALS	450,000,000	200,000,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	500,000,000	500,000,000	0
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0	300,000,000	0
	Subtotal	1,830,240,000	1,180,240,000	14,490,000
022000110100	BUDGET AND ECONOMIC PLANNING			
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	2,000,000,000	800,000,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	3,000,000,000	200,000,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	300,000,000	300,000,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	140,000,000	140,000,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	3,000,000,000	1,500,000,000	186,000,000
23050101	RESEARCH AND DEVELOPMENT	250,000,000	250,000,000	0
23050101	RESEARCH AND DEVELOPMENT	240,000,000	240,000,000	0
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	40,000,000	40,000,000	0
23020127	CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURES	350,000,000	350,000,000	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	350,000,000	350,000,000	0
23010113	PURCHASE OF COMPUTERS	35,000,000	38,500,000	0

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 16

SCHEDULE OF CAPITAL EXPENDITURE BY MDAS

Economic Code	Description	2025 Original Budget	2025 Final Budget	2025 Full Year Actuals
23010140	PURCHASE OF OFFICE EQUIPMENT	10,000,000	10,000,000	0
23050102	COMPUTER SOFTWARE ACQUISITION	5,212,500	5,212,500	0
23050101	RESEARCH AND DEVELOPMENT	10,000,000	10,000,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	10,000,000	10,000,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	50,000,000	50,000,000	0
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	100,000,000	220,000,000	0
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	20,000,000	20,000,000	0
23050101	RESEARCH AND DEVELOPMENT	30,000,000	30,000,000	0
23050101	RESEARCH AND DEVELOPMENT	300,000,000	300,000,000	0
23050101	RESEARCH AND DEVELOPMENT	3,175,500	3,175,500	0
23020120	CONSTRUCTION OF PRODUCTION FACILITIES	50,000,000	50,000,000	0
23050101	RESEARCH AND DEVELOPMENT	200,000,000	200,000,000	0
	Subtotal	10,493,388,000	5,116,888,000	186,000,000
022000700100	OFFICE OF THE ACCOUNTANT GENERAL			
23050101	RESEARCH AND DEVELOPMENT	75,080,000	75,080,000	0
23050101	RESEARCH AND DEVELOPMENT	100,000,000	200,000,000	0
23020127	CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURES	2,000,000,000	500,000,000	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	600,000,000	100,000,000	0
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	100,000,000	400,000,000	375,349,334
23050101	RESEARCH AND DEVELOPMENT	242,233,400	242,233,400	0
	Subtotal	3,117,313,400	1,517,313,400	375,349,334

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 16

SCHEDULE OF CAPITAL EXPENDITURE BY MDAS

Economic Code	Description	2025 Original Budget	2025 Final Budget	2025 Full Year Actuals
022200100100	MIN. OF COMMERCE & INDUSTRY			
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	20,500,000	20,500,000	0
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	20,500,000	20,500,000	0
23020120	CONSTRUCTION OF PRODUCTION FACILITIES	20,500,000	20,500,000	0
23020124	CONSTRUCTION OF MARKETS/ PARKS	10,500,000	10,500,000	0
23020124	CONSTRUCTION OF MARKETS/ PARKS	6,000,000,000	4,400,000,000	8,150,000,000
23010146	PURCHASE OF MOTOR CYCLES	20,000,000	20,000,000	0
23020124	CONSTRUCTION OF MARKETS/ PARKS	20,000,000	20,000,000	0
23020124	CONSTRUCTION OF MARKETS/ PARKS	10,000,000	1,000,000,000	0
23020124	CONSTRUCTION OF MARKETS/ PARKS	20,000,000	20,000,000	0
23020124	CONSTRUCTION OF MARKETS/ PARKS	15,000,000	15,000,000	0
23020124	CONSTRUCTION OF MARKETS/ PARKS	20,000,000	20,000,000	0
23050101	RESEARCH AND DEVELOPMENT	10,000,000	10,000,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	50,000,000	50,000,000	0
23020120	CONSTRUCTION OF PRODUCTION FACILITIES	50,000,000	50,000,000	0
23020120	CONSTRUCTION OF PRODUCTION FACILITIES	10,000,000	10,000,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	20,000,000	20,000,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	5,000,000	5,000,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	10,000,000	10,000,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	10,000,000	10,000,000	0
23020120	CONSTRUCTION OF PRODUCTION FACILITIES	10,000,000	10,000,000	0
	Subtotal	6,352,000,000	5,742,000,000	8,150,000,000

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 16

SCHEDULE OF CAPITAL EXPENDITURE BY MDAS

Economic Code	Description	2025 Original Budget	2025 Final Budget	2025 Full Year Actuals
022900100100	MINISTRY OF TRANSPORT			
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	10,000,000	10,000,000	0
23010146	PURCHASE OF MOTOR CYCLES	4,738,993	4,738,993	0
23010106	PURCHASE OF VANS	20,000,000	20,000,000	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	60,000,000	60,000,000	0
23010108	PURCHASE OF BUSES	1,000,000,000	200,000,000	0
23010109	PURCHASE OF BOATS	500,000,000	500,000,000	0
23020117	CONSTRUCTION / PROVISION OF AIR -PORT / AERODROMES	3,000,000,000	500,000,000	500,000,000
	Subtotal	4,594,738,993	1,294,738,993	500,000,000
023400100100	MINISTRY OF WORKS			
23010133	PURCHASE OF SURVEYING EQUIPMENT	100,000,000	100,000,000	0
23010119	PURCHASE OF POWER GENERATING SET/PLANT	5,380,018	5,380,018	0
23020104	CONSTRUCTION / PROVISION OF HOUSING SCHEMES	26,900,091	26,900,091	0
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	400,600,363	400,600,363	0
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	150,000,000	150,000,000	0
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	200,401,453	1,100,401,453	1,093,912,686
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	26,900,091	26,900,091	0
23020103	PROVISION OF ELECTRICITY TO PUBLIC BUILDINGS	200,000,000	200,000,000	0
23020103	PROVISION OF ELECTRICITY TO PUBLIC BUILDINGS	200,000,000	200,000,000	0
23020103	PROVISION OF ELECTRICITY TO PUBLIC BUILDINGS	100,000,000	100,000,000	0

KOGI STATE GOVERNMENT OF NIGERIA**NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025****SUPPLEMENTARY NOTE TO NOTE 16****SCHEDULE OF CAPITAL EXPENDITURE BY MDAS**

Economic Code	Description	2025 Original Budget	2025 Final Budget	2025 Full Year Actuals
23020103	PROVISION OF ELECTRICITY TO PUBLIC BUILDINGS	10,000,000	10,000,000	0
23030128	REHABILITATION/ REPAIRS OF MECHANIC WORKSHOP	100,000,000	100,000,000	0
23030113	REHABILITATION / REPAIRS - ROADS	200,000,000	200,000,000	0
23020114	CONSTRUCTION / PROVISION OF ROADS	200,000,000	200,000,000	0
23020114	CONSTRUCTION / PROVISION OF ROADS	200,000,000	200,000,000	0
23020114	CONSTRUCTION / PROVISION OF ROADS	107,600,363	2,007,600,363	2,000,000,000
23020114	CONSTRUCTION / PROVISION OF ROADS	100,000,000	100,000,000	0
23020114	CONSTRUCTION / PROVISION OF ROADS	0	98,827,701	0
23020114	CONSTRUCTION / PROVISION OF ROADS	200,000,000	200,000,000	0
23020114	CONSTRUCTION / PROVISION OF ROADS	100,000,000	100,000,000	0
23030113	REHABILITATION / REPAIRS - ROADS	300,000,000	300,000,000	0
23020114	CONSTRUCTION / PROVISION OF ROADS	50,000,000	50,000,000	0
23030113	REHABILITATION / REPAIRS - ROADS	150,000,000	150,000,000	0
23020114	CONSTRUCTION / PROVISION OF ROADS	300,000,000	300,000,000	0
23020114	CONSTRUCTION / PROVISION OF ROADS	4,016,494,679	216,494,679	200,000,000
23020114	CONSTRUCTION / PROVISION OF ROADS	100,000,000	100,000,000	0
23030113	REHABILITATION / REPAIRS - ROADS	100,000,000	100,000,000	0
23020114	CONSTRUCTION / PROVISION OF ROADS	100,000,000	100,000,000	0
23020114	CONSTRUCTION / PROVISION OF ROADS	100,000,000	100,000,000	0
23030113	REHABILITATION / REPAIRS - ROADS	100,000,000	100,000,000	0
23020114	CONSTRUCTION / PROVISION OF ROADS	100,000,000	100,000,000	0
23020114	CONSTRUCTION / PROVISION OF ROADS	100,000,000	100,000,000	0

KOGI STATE GOVERNMENT OF NIGERIA**NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025****SUPPLEMENTARY NOTE TO NOTE 16****SCHEDULE OF CAPITAL EXPENDITURE BY MDAS**

Economic Code	Description	2025 Original Budget	2025 Final Budget	2025 Full Year Actuals
23020114	CONSTRUCTION / PROVISION OF ROADS	100,000,000	100,000,000	0
23020114	CONSTRUCTION / PROVISION OF ROADS	100,000,000	100,000,000	0
23030113	REHABILITATION / REPAIRS - ROADS	100,000,000	100,000,000	0
23020114	CONSTRUCTION / PROVISION OF ROADS	100,000,000	100,000,000	0
23030113	REHABILITATION / REPAIRS - ROADS	92,000,000	92,000,000	51,031,556
23020114	CONSTRUCTION / PROVISION OF ROADS	269,000,908	269,000,908	0
23020114	CONSTRUCTION / PROVISION OF ROADS	300,000,000	300,000,000	0
23020114	CONSTRUCTION / PROVISION OF ROADS	300,000,000	300,000,000	0
23020114	CONSTRUCTION / PROVISION OF ROADS	7,813,355,615	22,013,355,615	22,000,000,000
23020114	CONSTRUCTION / PROVISION OF ROADS	1,245,004,540	245,004,540	200,000,000
23020114	CONSTRUCTION / PROVISION OF ROADS	161,400,545	161,400,545	0
23020114	CONSTRUCTION / PROVISION OF ROADS	110,240,870	110,240,870	0
23030113	REHABILITATION / REPAIRS - ROADS	100,000,000	100,000,000	0
23020114	CONSTRUCTION / PROVISION OF ROADS	161,400,545	161,400,545	0
23020114	CONSTRUCTION / PROVISION OF ROADS	2,178,849,343	2,578,849,343	2,561,015,625
23020114	CONSTRUCTION / PROVISION OF ROADS	100,000,000	100,000,000	0
23020114	CONSTRUCTION / PROVISION OF ROADS	100,000,000	100,000,000	0
23020114	CONSTRUCTION / PROVISION OF ROADS	100,000,000	100,000,000	0
23020114	CONSTRUCTION / PROVISION OF ROADS	7,544,929,392	6,544,929,392	6,100,737,392
23020114	CONSTRUCTION / PROVISION OF ROADS	100,000,000	100,000,000	0
23020114	CONSTRUCTION / PROVISION OF ROADS	10,760,036	10,760,036	0
23020114	CONSTRUCTION / PROVISION OF ROADS	161,400,545	161,400,545	0

KOGI STATE GOVERNMENT OF NIGERIA**NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025****SUPPLEMENTARY NOTE TO NOTE 16****SCHEDULE OF CAPITAL EXPENDITURE BY MDAS**

Economic Code	Description	2025 Original Budget	2025 Final Budget	2025 Full Year Actuals
23020114	CONSTRUCTION / PROVISION OF ROADS	100,000,000	100,000,000	0
23020114	CONSTRUCTION / PROVISION OF ROADS	100,000,000	100,000,000	0
23020114	CONSTRUCTION / PROVISION OF ROADS	100,000,000	100,000,000	0
23020114	CONSTRUCTION / PROVISION OF ROADS	1,137,000,000	637,000,000	500,000,000
23020114	CONSTRUCTION / PROVISION OF ROADS	50,000,000	50,000,000	0
23020114	CONSTRUCTION / PROVISION OF ROADS	26,900,091	26,900,091	0
23020114	CONSTRUCTION / PROVISION OF ROADS	500,000,000	500,000,000	0
23020114	CONSTRUCTION / PROVISION OF ROADS	6,500,077,263	1,000,077,263	950,000,000
23020114	CONSTRUCTION / PROVISION OF ROADS	100,000,000	100,000,000	0
23020114	CONSTRUCTION / PROVISION OF ROADS	254,000,908	254,000,908	200,000,000
23020114	CONSTRUCTION / PROVISION OF ROADS	50,000,000	50,000,000	0
23020114	CONSTRUCTION / PROVISION OF ROADS	100,000,000	100,000,000	0
23030113	REHABILITATION / REPAIRS - ROADS	161,400,545	161,400,545	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	5,000,000	5,000,000	0
23020114	CONSTRUCTION / PROVISION OF ROADS	16,140,055	16,140,055	0
23020114	CONSTRUCTION / PROVISION OF ROADS	5,380,018	5,380,018	0
23020114	CONSTRUCTION / PROVISION OF ROADS	100,000,000	100,000,000	0
23020114	CONSTRUCTION / PROVISION OF ROADS	304,601,271	304,601,271	0
23020114	CONSTRUCTION / PROVISION OF ROADS	376,601,271	376,601,271	0
23020114	CONSTRUCTION / PROVISION OF ROADS	269,000,908	269,000,908	0
23020114	CONSTRUCTION / PROVISION OF ROADS	116,140,054	116,140,054	0
23020114	CONSTRUCTION / PROVISION OF ROADS	100,000,000	100,000,000	0

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SCHEDULE OF CAPITAL EXPENDITURE BY MDAS

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KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 16

SCHEDULE OF CAPITAL EXPENDITURE BY MDAS

Economic Code	Description	2025 Original Budget	2025 Final Budget	2025 Full Year Actuals
23020114	CONSTRUCTION / PROVISION OF ROADS	2,000,000,000	200,000,000	0
23020114	CONSTRUCTION / PROVISION OF ROADS	100,000,000	100,000,000	0
23020114	CONSTRUCTION / PROVISION OF ROADS	300,000,000	300,000,000	0
23030113	REHABILITATION / REPAIRS - ROADS	15,000,000	15,000,000	0
23020114	CONSTRUCTION / PROVISION OF ROADS	200,000,000	200,000,000	0
23020114	CONSTRUCTION / PROVISION OF ROADS	400,000,000	400,000,000	0
23020114	CONSTRUCTION / PROVISION OF ROADS	100,000,000	100,000,000	0
23020114	CONSTRUCTION / PROVISION OF ROADS	100,000,000	100,000,000	0
23020114	CONSTRUCTION / PROVISION OF ROADS	100,000,000	100,000,000	0
23030113	REHABILITATION / REPAIRS - ROADS	500,000,000	500,000,000	0
23030113	REHABILITATION / REPAIRS - ROADS	300,000,000	300,000,000	0
23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000,000	500,000,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	20,000,000	20,000,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	20,000,000	20,000,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	100,000,000	100,000,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	100,000,000	100,000,000	0
23020114	CONSTRUCTION / PROVISION OF ROADS	1,500,000,000	500,000,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	1,000,000,000	200,000,000	0
23020114	CONSTRUCTION / PROVISION OF ROADS	100,000,000	100,000,000	0
23020114	CONSTRUCTION / PROVISION OF ROADS	100,000,000	100,000,000	0
	Subtotal	53,719,861,781	52,818,689,482	36,733,855,387

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 16

SCHEDULE OF CAPITAL EXPENDITURE BY MDAS

Economic Code	Description	2025 Original Budget	2025 Final Budget	2025 Full Year Actuals
023400300100	ROAD MAINTENANCE AGENCY			
23030113	REHABILITATION / REPAIRS - ROADS	15,000,000,000	4,000,000,000	3,700,000,000
23010110	PURCHASE OF ROAD EQUIPMENT	100,000,000	100,000,000	0
	Subtotal	15,100,000,000	4,100,000,000	3,700,000,000
023600100100	MIN. OF CULTURE & TOURISM			
23010130	PURCHASE OF RECREATIONAL FACILITIES	2,000,000	2,000,000	0
23020108	PRE- CONSTRUCTION DESIGN SERVICES	20,000,000	20,000,000	0
23010130	PURCHASE OF RECREATIONAL FACILITIES	3,835,000	3,835,000	0
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	20,000,000	20,000,000	0
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	10,000,000	10,000,000	0
23020120	CONSTRUCTION OF PRODUCTION FACILITIES	95,000,000	95,000,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	12,725,000	12,725,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	20,000,000	20,000,000	0
23020130	CONSTRUCTION /PROVISION OF MUSEUM	5,000,000	5,000,000	0
23020128	CONSTRUCTION/ PROVISION OF HOTEL BUILDINGS	20,000,000	20,000,000	0
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0	20,000,000	19,550,000
	Subtotal	208,560,000	228,560,000	19,550,000
025200100100	MINISTRY OF WATER RESOURCES			
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	400,000,000	400,000,000	300,000,000
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	360,000,000	360,000,000	0

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 16

SCHEDULE OF CAPITAL EXPENDITURE BY MDAS

Economic Code	Description	2025 Original Budget	2025 Final Budget	2025 Full Year Actuals
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	360,000,000	360,000,000	0
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	360,000,000	360,000,000	0
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	200,000,000	200,000,000	0
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	350,000,000	350,000,000	0
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	400,000,000	400,000,000	0
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	200,000,000	200,000,000	0
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	100,000,000	100,000,000	0
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	250,000,000	250,000,000	0
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	494,000,000	494,000,000	0
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	300,000,000	300,000,000	0
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	200,000,000	200,000,000	0
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	300,000,000	300,000,000	0
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	50,000,000	50,000,000	0
23050101	RESEARCH AND DEVELOPMENT	1,658,000	1,658,000	0
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	100,000,000	100,000,000	0
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	30,000,000	30,000,000	0
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	50,000,000	50,000,000	0
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	8,000,000,000	500,000,000	0
	Subtotal	12,505,658,000	5,005,658,000	300,000,000
025210300100	RURAL WATER AND SANITATION AGENCY (RUWASSA)			
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	800,000,000	300,000,000	0
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	79,400,000	79,400,000	0

KOGI STATE GOVERNMENT OF NIGERIA				
NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025				
SUPPLEMENTARY NOTE TO NOTE 16				
SCHEDULE OF CAPITAL EXPENDITURE BY MDAS				
Economic Code	Description	2025 Original Budget	2025 Final Budget	2025 Full Year Actuals
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	150,000,000	1,050,000,000	694,240,240
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	500,000,000	361,350,000	0
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	200,000,000	200,000,000	0
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	400,000,000	400,000,000	0
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	500,000,000	500,000,000	0
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	150,000,000	150,000,000	0
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	100,000,000	100,000,000	0
	Subtotal	2,879,400,000	3,140,750,000	694,240,240

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 16

SCHEDULE OF CAPITAL EXPENDITURE BY MDAS

Economic Code	Description	2025 Original Budget	2025 Final Budget	2025 Full Year Actuals
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT			
23020104	CONSTRUCTION / PROVISION OF HOUSING SCHEMES	1,026,900,091	226,900,091	25,606,902
23020129	CONSTRUCTION/ PROVISION OF FENCING GOVERNMENT BUILDINGS	2,471,964,540	2,471,964,540	2,179,981,033
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	1,102,661,535	1,902,661,535	52,681,887
23020104	CONSTRUCTION / PROVISION OF HOUSING SCHEMES	26,900,091	26,900,091	0
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	2,690,009	2,690,009	0
23020104	CONSTRUCTION / PROVISION OF HOUSING SCHEMES	176,601,271	176,601,271	0
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	16,269,175	16,269,175	0
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	134,500,454	181,500,454	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	12,374,042	12,374,042	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	50,000,000	50,000,000	0
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	1,212,589,428	1,212,589,428	0
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	21,520,073	21,520,073	0
23010133	PURCHASE OF SURVEYING EQUIPMENT	100,000,000	100,000,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	100,000,000	398,067,700	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	100,000,000	100,000,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	1,500,000,000	300,000,000	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	800,000,000	800,000,000	0
23020129	CONSTRUCTION/ PROVISION OF FENCING GOVERNMENT BUILDINGS	500,000,000	500,000,000	0

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 16

SCHEDULE OF CAPITAL EXPENDITURE BY MDAS

Economic Code	Description	2025 Original Budget	2025 Final Budget	2025 Full Year Actuals
23020104	CONSTRUCTION / PROVISION OF HOUSING SCHEMES	0	1,210,571,602	0
23030103	REHABILITATION / REPAIRS - HOUSING	0	300,000,000	0
	Subtotal	9,354,970,709	10,010,610,011	2,258,269,821
026200100100	MINISTRY OF RURAL AND ENERGY DEVELOPMENT			
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	1,500,000	1,500,000	0
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	301,000,000	301,000,000	0
23020103	PROVISION OF ELECTRICITY TO PUBLIC BUILDINGS	10,020,287,169	5,520,287,169	5,101,187,850
23010144	PURCHASE OF POWER INSTILLATION EQUIPMENT	500,000,000	500,000,000	500,000,000
23010144	PURCHASE OF POWER INSTILLATION EQUIPMENT	100,000,000	100,000,000	0
23020103	PROVISION OF ELECTRICITY TO PUBLIC BUILDINGS	1,275,000,000	675,000,000	550,000,000
23010144	PURCHASE OF POWER INSTILLATION EQUIPMENT	25,000,000	25,000,000	0
23020114	CONSTRUCTION / PROVISION OF ROADS	200,000,000	200,000,000	0
23030114	REHABILITATION / REPAIRS - TRACTORS / OTHER HEAVY VEHICLES	300,000,000	300,000,000	0
23020114	CONSTRUCTION / PROVISION OF ROADS	1,800,000,000	5,200,000,000	424,789,986
23020114	CONSTRUCTION / PROVISION OF ROADS	1,500,000,000	500,000,000	0
	Subtotal	16,022,787,169	13,322,787,169	6,575,977,836

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 16

SCHEDULE OF CAPITAL EXPENDITURE BY MDAS

Economic Code	Description	2025 Original Budget	2025 Final Budget	2025 Full Year Actuals
052100100100	MINISTRY OF HEALTH			
23050101	RESEARCH AND DEVELOPMENT	10,000,000	10,000,000	0
23010106	PURCHASE OF VANS	100,000,000	100,000,000	0
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	2,000,000	2,000,000	0
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	2,000,000	2,000,000	0
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	150,000,000	150,000,000	0
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	500,000,000	500,000,000	0
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	500,000,000	500,000,000	0
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	40,366,000	40,366,000	0
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	36,288,000	36,288,000	0
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	60,000,000	60,000,000	0
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	6,048,000	6,048,000	0
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	12,700,800	12,700,800	0
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	3,024,000	3,024,000	0

KOGI STATE GOVERNMENT OF NIGERIA**NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025****SUPPLEMENTARY NOTE TO NOTE 16****SCHEDULE OF CAPITAL EXPENDITURE BY MDAS**

Economic Code	Description	2025 Original Budget	2025 Final Budget	2025 Full Year Actuals
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	100,000,000	100,000,000	0
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	100,000,000	100,000,000	0
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	10,000,000	10,000,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	10,000,000	10,000,000	0
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	60,480,000	60,480,000	0
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	100,000,000	100,000,000	0
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	90,720,000	90,720,000	0
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	10,000,000	10,000,000	0
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	30,000,000	30,000,000	0
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	600,000,000	100,000,000	0
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	700,000,000	700,000,000	285,824,191
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	100,000,000	500,000,000	164,949,701

KOGI STATE GOVERNMENT OF NIGERIA**NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025****SUPPLEMENTARY NOTE TO NOTE 16****SCHEDULE OF CAPITAL EXPENDITURE BY MDAS**

Economic Code	Description	2025 Original Budget	2025 Final Budget	2025 Full Year Actuals
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	100,000,000	100,000,000	0
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	30,000,000	30,000,000	0
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	6,048,000	6,048,000	0
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	50,000,000	50,000,000	0
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	300,000,000	300,000,000	0
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	1,000,000,000	200,000,000	0
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	50,000,000	50,000,000	0
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	50,000,000	50,000,000	0
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	50,000,000	50,000,000	0
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	50,000,000	50,000,000	0
23030125	REHABILITATION/ REPAIRS- POWER GENERATING PLANTS	6,048,000	6,048,000	0
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	50,000,000	50,000,000	0
23050101	RESEARCH AND DEVELOPMENT	3,024,000	3,024,000	0

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 16

SCHEDULE OF CAPITAL EXPENDITURE BY MDAS

Economic Code	Description	2025 Original Budget	2025 Final Budget	2025 Full Year Actuals
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	48,384,000	48,384,000	0
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	9,072,000	9,072,000	0
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	18,144,000	18,144,000	0
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	27,216,000	27,216,000	0
23010145	PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	5,000,000	35,000,000	0
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	50,000,000	50,000,000	0
	Subtotal	5,236,562,800	4,366,562,800	450,773,892
053500100100	MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT			
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	10,000,000	10,000,000	0
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	20,000,000	20,000,000	0
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	10,000,000	10,000,000	0
23010106	PURCHASE OF VANS	175,000,000	175,000,000	0
23010107	PURCHASE OF TRUCKS	160,000,000	160,000,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	10,000,000	10,000,000	0
23040101	TREE PLANTING	10,000,000	10,000,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	100,000,000	100,000,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	300,000,000	300,000,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	20,000,000	20,000,000	0
23010143	PURCHASE OF CLEANING AND FUMIGATING TOOLS	300,000,000	300,000,000	0

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 16

SCHEDULE OF CAPITAL EXPENDITURE BY MDAS

Economic Code	Description	2025 Original Budget	2025 Final Budget	2025 Full Year Actuals
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	2,650,000,000	27,150,000,000	26,777,890,852
23040101	TREE PLANTING	100,000,000	1,700,000,000	1,604,385,203
23040101	TREE PLANTING	1,000,000,000	1,000,000,000	930,178,953
23040102	EROSION & FLOOD CONTROL	250,000,000	250,000,000	0
23040102	EROSION & FLOOD CONTROL	850,000,000	850,000,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	60,000,000	60,000,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	60,000,000	60,000,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	500,000,000	500,000,000	0
23010121	PURCHASE OF RESIDENTIAL FURNITURE	20,000,000	20,000,000	0
23050103	MONITORING AND EVALUATION	5,000,000	5,000,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	10,000,000	10,000,000	0
23040101	TREE PLANTING	20,000,000	20,000,000	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	40,000,000	40,000,000	0
23010144	PURCHASE OF POWER INSTILLATION EQUIPMENT	10,000,000	10,000,000	0
23010144	PURCHASE OF POWER INSTILLATION EQUIPMENT	30,000,000	30,000,000	0
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	30,000,000	30,000,000	0
23010142	PURCHASE OF CLIMATE MANAGEMENT EQUIPMENT/ MATERIALS	30,000,000	2,030,000,000	1,503,801,500
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	20,000,000	20,000,000	0
	Sub Total	6,800,000,000	34,900,000,000	30,816,256,508
Grand Total			159,037,781,984	98,020,330,319

KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

SUPPLEMENTARY NOTE TO NOTE 19

LONG TERM LOANS

S/N	DESCRIPTION	OPENING BALANCE AS AT 01-01-2025	NEW LOANS RECOGNIZED WITIN THE YEAR	TOTAL LOAN	TOTAL REPAYMENT FOR THE YEAR			EXCHANGE RATE DIFFERENTIAL	BALANCE AS AT 31 DECEMBER 2025
					PRINCIPAL	INTEREST	TOTAL REPAYMENT (PRIN. + INT)		
1	Excess Crude -Infrastructure Development Loan	7,805,508,860		7,805,508,860	1,766,788,062	-	1,766,788,062	-	6,038,720,798
2	FGN Restructured (Bond) Loan	658,575,814		658,575,814	33,670,238	95,439,082	129,109,320	-	624,905,575
3	State Bonds (Series 1 & 2)	646,102,686		646,102,686	646,102,686	17,602,889	663,705,576	-	-
4	CBN (COVID 19) Health Intervention Fund	1,508,350,617		1,508,350,617	192,028,592	118,618,910	310,647,503	-	1,316,322,025
	Sub-Total	10,618,537,977		10,618,537,977	2,638,589,579	231,660,881	2,870,250,461		7,979,948,398
B	Add								
1	External (Multi-Lateral) Loans	80,469,972,210	90,195,114,887.22	170,665,087,097	3,876,499,024	1,700,409,391	5,576,908,415	3,272,696,630	170,061,284,703
	Grand Total (Domestic + External) Loans	91,088,510,187	90,195,114,887	181,283,625,074	6,515,088,604	1,932,070,272	8,447,158,876		178,041,233,101

KOGI STATE GOVERNMENT OF NIGERIA**NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025****SUPPLEMENTARY TO NOTE TO NOTE 21****MINING RIGHT**

Beneficiary	Description	Amount
Ministry of Solid Minerals & Nat. Res.	Acquisition for Mining Equipment for Solid Minerals Development	730,000,000
Ministry of Solid Minerals & Nat. Res.	Acquisition of Exploration Licenses for Key Solid Minerals to Deepen Kogi- Hunan Investment Synergy.	720,000,000
Total		1,450,000,000