KOGI STATE
CONFLUENCE OF OPPORTUNITIES

BUDGET
IMPLEMENTATION
REPORT
QUARTER 2 2026

27/07/2026

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1 Summary of Performance

The Budget Performance Report is a deliberate attempt to sustain information flow to stakeholders and the general public regarding the application of public funds to deliver public goods and services. The Budget Performance Report is produced by the Ministry of Finance, Budget and Economic Planning, in conjunction with the Office of the Accountant-General, and is published on the official websites of the Kogi State Government and the Ministry of Finance, Budget and Economic Planning, respectively.

This report includes the approved revised budget for the year 2026 against each organizational unit for each of the core economic classifications of expenditures (Personnel, Overheads, Capital, and Others); the actual expenditures for the quarter Q2, attributed to each organizational unit for the year, and balances against each of the revenue and expenditure appropriations. The tables show separately the actual performances for the quarter (April – June) against each of the revenue and expenditure budgeted figures (See table 1).

From table 1, The total approved revised budget for recurrent revenue (Government Share of FAAC and Internally Generated Revenue) is N470,008,482,693.00, out of which the sum of N141,422,486,580.62 was achieved at the end of June 2026, representing 30.1% performance. Further analysis shows that the Government Share of FAAC has a total approved revised budgetary provision of N426,023,266,301.00, with N115,201,562,235.28 realised, representing 27.0% performance. Internally Generated Revenue has a total approved revised budgetary provision of N43,985,216,392.00, out of which the sum of N26,220,924,345.34 was realised, representing 59.6% performance as at the end of June 2026. The impressive performance of Internally Generated Revenue is attributable to the implementation of the 2026 Federal Government Revenue Reform initiatives, which significantly enhanced revenue mobilisation compared to previous years.

In addition, the sum of N350,482,102,750.00 was budgeted as total capital receipts from various sources, including Aid and Grants and Capital Development Fund (CDF) Receipts. The performance of Capital Receipts stood at N117,515,666,151.88 as at the end of June 2026, representing 33.5% performance.

On the implementation of the total recurrent expenditure budget (Personnel, Overhead and Other Recurrent Costs), which has a total approved revised budgetary allocation of N360,890,231,821.00, the sum of N138,355,544,375.47 was utilised as at the end of June 2026, representing 38.3% performance. The Personnel Costs budget stood at N121,577,175,406.00, out of which the sum of N48,354,665,103.74 was expended, representing 39.8% performance. The Overhead Costs budget amounted to N194,757,018,778.00, out of which N68,724,986,298.62 was utilised, representing 35.3% performance. In addition, Other Recurrent Costs (2203–2209) had a total approved allocation of N44,556,037,637.00, out of which N21,275,892,973.11 was expended, representing 47.8% performance.

On the other hand, the total approved revised Capital Expenditure budget was N459,600,353,622.00, out of which the sum of N121,609,667,522.99 was expended as at the end of June 2026, representing 26.5% performance.

Overall, the half-year budget performance indicates improved revenue generation, particularly from Internally Generated Revenue and Capital Receipts, reflecting the positive impact of ongoing fiscal reforms and enhanced revenue mobilisation efforts. Expenditure performance remained moderate during the period, with recurrent expenditure at 38.3% and capital expenditure at 26.5%. The implementation of projects and programmes is expected to accelerate in the second half of the fiscal year.

1.A Introduction

This Budget Implementation Report for Kogi State is prepared quarterly and issued within 30 days from the end of each quarter. The report includes the original approved revised budget appropriations for the year 2026 against each organizational unit for each of the core economic classifications of expenditures (Personnel, Overheads, Capital, and Others); the actual expenditures for the quarter Q2, attributed to each organizational unit for the year and balances against each of the revenue and expenditure appropriations. Kogi State revised its budget in the second quarter; therefore, the Budget Implementation Report is based on the 2026 Revised Appropriation.

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

The summary of budget implementation for the second quarter is contained in Table 1.

From the Table, the second quarter approved revised budget for recurrent revenue (Government Share of FAAC and Internally Generated Revenue) is N117,502,120,673.25. The sum of N75,397,676,395.44 was achieved between April – June 2026, representing 64.2% performance. Further analysis shows that the Government Share of FAAC, which has a second quarter approved revised budgetary provision of N106,505,816,575.25, realised N60,227,669,268.33, representing 56.5% performance, while Internally Generated Revenue, with a second quarter approved revised budgetary provision of N10,996,304,098.00, realised N15,170,007,127.11, representing 138.0% performance during the period.

The total approved revised budget for recurrent revenue (Government Share of FAAC and Internally Generated Revenue) is N470,008,482,693.00. The sum of N141,422,486,580.62 was achieved at the end of June 2026, representing 30.1% performance. Further analysis shows that the Government Share of FAAC, with a total approved revised budgetary provision of N426,023,266,301.00, realised N115,201,562,235.28, representing 27.0% performance, while Internally Generated Revenue, with a total approved revised budgetary provision of N43,985,216,392.00, realised N26,220,924,345.34, representing 59.6% performance as of the end of June 2026.

In addition, the sum of N87,620,525,687.50 was budgeted as second quarter approved revised capital receipts from various sources, including Aid and Grants and Capital Development Fund (CDF) Receipts. The performance of these receipts stood at N104,511,514,274.50 for April – June 2026, representing 119.3% performance. While the total approved revised capital receipts budget from the same sources amounted to N350,482,102,750.00, actual receipts stood at N117,515,666,151.88 as of the end of June 2026, representing 33.5% performance.

On the implementation of the second quarter recurrent expenditure budget (Personnel, Overhead and Other Recurrent Costs), which has a total approved revised budgetary allocation of N90,222,557,955.25, the sum of N70,137,509,362.44 was utilised, representing 77.7% performance. The Personnel Costs budget stood at N30,394,293,851.50, out of which N24,197,753,300.34 was expended, representing 79.6% performance. The Overhead Costs budget was N48,689,254,694.50, of which N31,996,643,697.95 was utilised, representing 65.7% performance. In addition, Other Recurrent Costs (2203–2209), with a second quarter approved revised allocation of N11,139,009,409.25, recorded actual expenditure of N13,943,112,364.15, representing 125.2% performance.

On the implementation of the total recurrent expenditure budget (Personnel, Overhead and Other Recurrent Costs), which has a total approved revised budgetary allocation of N360,890,231,821.00, the sum of N138,355,544,375.47 was utilised, representing 38.3% performance. Personnel Costs had a total approved revised allocation of N121,577,175,406.00, out of which N48,354,665,103.74 was expended, representing 39.8% performance. Total Overhead Costs amounted to N194,757,018,778.00, of which N68,724,986,298.62 was utilised, representing 35.3% performance. Other Recurrent Costs (2203–2209) had a revised allocation of N44,556,037,637.00, while actual expenditure stood at N21,275,892,973.11, representing 47.8% performance.

On the other hand, the second quarter approved revised Capital Expenditure budget was N114,900,088,405.50, out of which N100,092,781,236.39 was expended during April – June 2026, representing 87.1% performance. The total approved revised Capital Expenditure budget stood at N459,600,353,622.00, while cumulative expenditure at the end of June 2026 amounted to N121,609,667,522.99, representing 26.5% performance.

The report also includes detailed reports on Primary Healthcare and Basic Education expenditure in Sections 4 and 5. Primary Healthcare recorded a second quarter approved revised budget of N4,168,934,888.00, out of which N1,233,204,673.55 was expended during April – June 2026, representing a 29.5% second quarter performance. At the end of the second quarter (half-year), The approved revised budget stood at

N16,675,739,553.00 while cumulative expenditure stood at N2,512,861,239.60, representing 15.1% performance against the total revised budget.

Similarly, Basic Education had a second quarter approved revised budget of N 1,927,403,200.50, with actual expenditure of N2,726,656,328.00 during April – June 2026, representing 141.5% second quarter performance. By the end of June 2026, the approved revised budget stood at N7,709,612,802.00 while cumulative expenditure on Basic Education amounted to N5,737,399,690.38, representing 74.4% performance against the revised budget.

The half-year performance indicates a significant contrast between the two priority sectors. While Basic Education recorded a strong implementation rate, reflecting substantial execution of education programmes and projects during the first half of the fiscal year, Primary Healthcare expenditure remained relatively low, suggesting slower implementation of health sector activities. This indicates the need to accelerate the execution of Primary Healthcare interventions during the remaining quarters of the fiscal year to improve service delivery and achieve the sector's budget objectives.

The over-performance in revenue generation as indicated below is primarily attributable to the implementation of revenue reform initiatives at both the Federal and Kogi State levels. These reforms improved and strengthened Internally Generated Revenue (IGR) through enhanced tax administration, expanded taxpayer compliance, automation of revenue collection, and the reduction of revenue leakages. Improved oversight and the enhanced performance of revenue-generating MDAs also contributed to actual revenue collections exceeding the approved budget estimates during the period under review.

The instances of expenditure exceeding the approved budget provisions are attributable to delays in the approval of the proposed budget amendments. The affected Ministries, Departments, and Agencies (MDAs) had completed all required administrative and procedural processes and duly submitted the amendment proposals for legislative consideration. However, approval by the State House of Assembly was delayed due to its engagement in primary election activities and the subsequent legislative recess. Consequently, the amendments were not approved within the reporting period, resulting in some expenditure items temporarily exceeding their original budgetary allocations. This situation was procedural in nature and did not arise from any deliberate breach of budgetary regulations by the affected MDAs.

The N7 billion infrastructure and security trust fund receipt was used for Capital projects. This is one of the reasons why there serious improvement in the capital projects execution in the period under review.

Admin	Economic	2026 Revised Budget	2026 Performance Year to Date (Q1-Q2)	Balance (against Revised Budget)
011101000100 BUREAU OF PUBLIC PRO	012020421 CONTRACT DOCUMENT NON- RE	42,240,000.00	147,638,000.00	-105,398,000.00
012300300100 KOGI STATE BROADCAST	012020428 ADMINISTRATIVE CHARGES	0	3,222,819.50	-3,222,819.50
014000100100 OFFICE OF THE STATE A	012020144 REGISTRATION/ RENEWAL FEES	410,000.00	1,100,000.00	-690,000.00
021500100100 MINISTRY OF AGRICULTU	012020170 REGISTRATION OF CASHEW SUB	15,000,000.00	123,000,000.00	-108,000,000.00
021500300100 KOGI AGRICULTURAL DE	012020741 EARNINGS FROM TRACTOR HIRI	0	400,000.00	-400,000.00
022000800100 KOGI STATE INTERNAL R	012010303 WITHHOLDING TAX(LGAs)	2,548,948,589.00	6,763,638,371.15	-4,214,689,782.15
022000800100 KOGI STATE INTERNAL R	012020418 AUTO DATA/ MOTOR VEHICLE R	21,718,509.00	29,840,000.00	-8,121,491.00
022000800100 KOGI STATE INTERNAL R	012020456 TAX CLEARANCE FEES	5,000,000.00	6,494,500.00	-1,494,500.00
022900100100 MINISTRY OF TRANSPOR	012020401 BRANDING OF PRIVATE VEHICLE	0	13,000.00	-13,000.00
022900100100 MINISTRY OF TRANSPOR	012020750 EARNING FROM MOTOR PARKS	0	2,000.00	-2,000.00
023400100100 MINISTRY OF WORKS	012020421 CONTRACT DOCUMENT NON- RE	500,000.00	801,800.00	-301,800.00
023400100100 MINISTRY OF WORKS	012020469 TRADE TEST CHARGES	0	5,000.00	-5,000.00
025210200100 KOGI STATE WATER BOA	012020496 WATER CONNECTION /WATER R	168,429.00	181,000.00	-12,571.00
025300200100 BUREAU FOR LANDS	012020415 CONTRACTOR REGISTRATION/ R	0	25,000.00	-25,000.00
025300200100 BUREAU FOR LANDS	012020429 CHANGE OF OWNERSHIP	0	100	-100
025300200100 BUREAU FOR LANDS	012020465 SITE ANALYSIS	12,000,000.00	14,869,489.79	-2,869,489.79
025300200100 BUREAU FOR LANDS	012020728 EARININGS FROM RESEARCH AN	8,000,000.00	105,166,984.31	-97,166,984.31
025300900100 KOGI STATE TOWN PLAN	012020402 BUILDING POST APPROVAL FEES	15,768,675.00	17,912,228.73	-2,143,553.73
051700100100 MINISTRY OF EDUCATIO	012020424 FIRST SCHOOL LEAVING CERTIFI	187,903,800.00	214,496,264.00	-26,592,464.00
051701800100 KOGI STATE POLYTECHN	012020412 TRANSCRIPT FEES	14,100,000.00	14,944,050.00	-844,050.00
051701800100 KOGI STATE POLYTECHN	012020749 OTHERS EARNINGS FROM KOGI S	288,000.00	555,000.00	-267,000.00
052100100100 MINISTRY OF HEALTH	012020126 RENEWAL OF HOSPITALS AND PR	1,140,000.00	1,725,000.00	-585,000.00
052102600100 PRINCE ABUBAKAR AUDU	012020479 LABORATING SERVICES FEE	0	3,571,450.00	-3,571,450.00
052102700100 KOGI STATE SPECIALIST	012020482 MORTUARY SERVICES FEE	25,000,000.00	149,125,367.61	-124,125,367.61
052102700100 KOGI STATE SPECIALIST	012020491 SURGICAL OPERATION /ECG& EC	40,000,000.00	157,925,230.12	-117,925,230.12
052102800100 CONFLUENCE UNIVERSIT	012020486 HYPERBARIC OXYGEN SERVICES	0	1,377,050.00	-1,377,050.00
052102800100 CONFLUENCE UNIVERSIT	012020749 OTHERS EARNINGS FROM KOGI S	5,489,460.00	51,391,416.00	-45,901,956.00
052110400100 COLLEGE OF NURSING AI	012020409 TUITION FEES/ SDC TUITION FEE	1,000,000.00	4,630,000.00	-3,630,000.00
052110400100 COLLEGE OF NURSING AI	012020415 CONTRACTOR REGISTRATION/ R	2,500,000.00	3,100,000.00	-600,000.00
052110400100 COLLEGE OF NURSING AI	012020458 ACCOMMODATION FEE	6,600,000.00	16,150,000.00	-9,550,000.00
052110400100 COLLEGE OF NURSING AI	012020460 TRANSPORTATION FEES	5,000,000.00	17,925,000.00	-12,925,000.00
052110400100 COLLEGE OF NURSING AI	012020476 CHARGES FROM SEMINARS AND	1,500,000.00	4,800,000.00	-3,300,000.00
052111300100 DRUGS AND MEDICAL SU	012020167 REGISTRATION/ RENEWAL OF PH	500,000.00	560,000.00	-60,000.00
053500100100 MINISTRY OF ENVIRONM	012020709 EARNINGS FROM TREE FELLING	4,200,000.00	16,257,756.00	-12,057,756.00
053501600100 STATE ENVIRONMENTAL	012020749 OTHERS EARNINGS FROM KOGI S	8,000,000.00	8,355,000.00	-355,000.00
022000800100 KOGI STATE INTERNAL R	012020497 MARKET TOLL COLLECTIONS/ TO	0	180,510,522.58	-180,510,522.58
027100100100 MINISTRY OF LIVESTOCK	012020604 SALES OF GRAINS	0	6,000.00	-6,000.00
014000100100 OFFICE OF THE STATE A	0.8% AUDIT PROJECTS MONITORING FUND	120,000,000.00	164,002,398.51	-44,002,398.51
016105500100 STATE SECURITY TRUST	CONTRACTORS' MANDATORY CONTRIBUTIO	700,000,000.00	1,796,999,011.37	-1,096,999,011.37
022000100100 MINISTRY OF FINANCE, E	COMMERCIAL BANK FACILITIES TO KOGI ST	19,000,000,000.00	75,000,000,000.00	-56,000,000,000.00
026200100100 MINISTRY OF RURAL AND	WORLD BANK ASSISTED LOAN TO RURAL AC	15,227,340,333.00	20,818,694,177.10	-5,591,353,844.10

Admin Code	Economic Code	2026 Revised Budget	2026 Performance Year to Date (Q1-Q2)	Balance (against Revised Budget)
011100100100 GOVERNMENT HOUSE	021010109 SALARY OF VIGILANTE GROUP	851,767,085.00	1,190,563,763.35	-338,796,678.35
051702100100 PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	021020135 FURNITURE ALLOWANCE FOR DEPUTY CLERKS AND EXECUTIVE SECRETARY OF THE COMMISSION	20,000,000.00	26,092,124.00	-6,092,124.00
052102700100 KOGI STATE SPECIALIST HOSPITAL, LOKOJA	021010104 AUXILLARY STAFF	23,000,000.00	41,645,935.06	-18,645,935.06
022001300100 KOGI STATE GOVERNANCE DELIVERY UNIT	021010104 AUXILLARY STAFF	0	1,083,000.00	-1,083,000.00
011100100100 GOVERNMENT HOUSE	022020108 TRAVEL OPERATION AND LOGISTICS	900,000,000.00	1,020,565,659.00	-120,565,659.00
011100100100 GOVERNMENT HOUSE	022020301 OFFICE STATIONERY/ COMPUTER CONSUMABLE	100,000,000.00	778,761,000.00	-678,761,000.00
011100100100 GOVERNMENT HOUSE	022020306 FOOD STUFF /CATERING MATERIALS SUPPLIES	1,000,000,000.00	2,208,940,300.00	-1,208,940,300.00
011100100100 GOVERNMENT HOUSE	022020432 MAINTENANCE OF BROADCASTING EQUIPMENT/ ICT EQUIPMENT/GOVERNMENT HOUSE BROADBAND CONNECTIVITTY AND ICT EXPENSES	70,000,000.00	78,800,750.00	-8,800,750.00
011100100100 GOVERNMENT HOUSE	022020601 SECURITY SERVICES EXPENSES	265,000,000.00	330,755,000.00	-65,755,000.00
011100100100 GOVERNMENT HOUSE	022020603 RESIDENTIAL RENT/HIRE OF PRIVATE HOUSES	200,000,000.00	270,000,000.00	-70,000,000.00
011100100100 GOVERNMENT HOUSE	022020672 REFUND OF VARIOUS EXPENSES INRESPECT OF GOVERNMENT ACTIVITIES CARRIED OUT WITH PERSONAL MONEY	500,000,000.00	1,358,536,333.00	-858,536,333.00
011100100100 GOVERNMENT HOUSE	022020806 DIESEL EXPENSES	500,000,000.00	558,405,000.00	-58,405,000.00
011100100100 GOVERNMENT HOUSE	022021002 PUBLICITY & ADVERTISEMENTS	80,000,000.00	123,950,000.00	-43,950,000.00
011100100100 GOVERNMENT HOUSE	022021003 CELEBRATION/ REMEMBRANCE DAY	100,000,000.00	150,250,000.00	-50,250,000.00
011101000100 BUREAU OF PUBLIC PROCUREMENT (BPP)	022020502 INTERNATIONAL TRAINING	70,000,000.00	130,573,050.00	-60,573,050.00
011101000100 BUREAU OF PUBLIC PROCUREMENT (BPP)	022080119 FINANCIAL ASSISTANCE TO NEEDIES	4,000,000.00	5,240,000.00	-1,240,000.00
012500100100 OFFICE OF THE HEAD OF CIVIL SERVICE	022020806 DIESEL EXPENSES	12,000,000.00	14,120,500.00	-2,120,500.00
014000100100 OFFICE OF THE STATE AUDITOR-GENERAL	022020323 OFFICE AND GENERAL EXPENSES	2,700,000.00	11,808,550.00	-9,108,550.00
014000100100 OFFICE OF THE STATE AUDITOR-GENERAL	022021001 REFRESHMENT & MEALS	8,000,000.00	11,356,000.00	-3,356,000.00
014000200100 OFFICE OF THE LOCAL GOVT. AUDITOR-GENERAL	022020701 CONSULTANCY SERVICES/ FINANCIAL CONSULTING	500,000,000.00	597,672,805.00	-97,672,805.00
014900100100 LOCAL GOVERNMENT SERVICE COMMISSION	022020403 MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	40,000,000.00	41,800,000.00	-1,800,000.00
016103800100 CHRISTIAN PILGRIMS COMMISSION	022020323 OFFICE AND GENERAL EXPENSES	503,800.00	585,650.00	-81,850.00
022000200100 DEBT MANAGEMENT OFFICE	022020203 WATER RATE	118,000.00	710,000.00	-592,000.00
022000200100 DEBT MANAGEMENT OFFICE	022060102 FOREIGN INTEREST /DISCOUNT - LONG TERM BORROWINGS	1,000,000,000.00	2,089,000,366.91	-1,089,000,366.91
022000200100 DEBT MANAGEMENT OFFICE	022060302 FOREIGN PRINCIPAL - LONG TERM BORROWINGS	1,000,000,000.00	2,708,315,926.94	-1,708,315,926.94
022000700100 OFFICE OF THE ACCOUNTANT GENERAL	022020202 PURCHASE OF SOFTWARE LICENCE /LICENCE RENEWAL	25,000,000.00	60,900,000.00	-35,900,000.00
022000700100 OFFICE OF THE ACCOUNTANT GENERAL	022020301 OFFICE STATIONERY/ COMPUTER CONSUMABLE	41,000,000.00	62,300,000.00	-21,300,000.00
022000700100 OFFICE OF THE ACCOUNTANT GENERAL	022020402 MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	102,000,000.00	163,349,255.00	-61,349,255.00
022000700100 OFFICE OF THE ACCOUNTANT GENERAL	022020901 BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	300,000,000.00	494,835,063.55	-194,835,063.55
022205300100 KOGI STATE COMMODITY EXCHANGE, EXPORT PROMOTION AND MARKET DEVELOPMENT BOARD	022020402 MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	1,000,000.00	5,000,000.00	-4,000,000.00
022205300100 KOGI STATE COMMODITY EXCHANGE, EXPORT PROMOTION AND MARKET DEVELOPMENT BOARD	022021033 PRINTING OF ALL ESSENTIAL DOCUMENT	1,500,000.00	2,035,000.00	-535,000.00
023400100100 MINISTRY OF WORKS	022020204 ELECTRICITY BILL /CHARGES	30,000,000.00	32,383,000.00	-2,383,000.00
025200100100 MINISTRY OF WATER RESOURCES	022020323 OFFICE AND GENERAL EXPENSES	770,000.00	2,570,000.00	-1,800,000.00
025200100100 MINISTRY OF WATER RESOURCES	022020401 MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	200,000.00	19,475,253.75	-19,275,253.75
025200100100 MINISTRY OF WATER RESOURCES	022020701 CONSULTANCY SERVICES/ FINANCIAL CONSULTING	50,000.00	2,700,000.00	-2,650,000.00
025200100100 MINISTRY OF WATER RESOURCES	022021001 REFRESHMENT & MEALS	700,000.00	908,000.00	-208,000.00
025210300100 RURAL WATER AND SANITATION AGENCY (RUWASSA)	022020205 TELEPHONE CHARGES	150,000.00	170,000.00	-20,000.00
025210300100 RURAL WATER AND SANITATION AGENCY (RUWASSA)	022020420 MAINTENANCE OF GARAGE	181,928.00	2,805,000.00	-2,623,072.00
027100100100 MINISTRY OF LIVESTOCK DEVELOPMENT	022020102 TRAVEL AND TRANSPORT - OTHERS	60,000.00	1,970,000.00	-1,910,000.00
051701800100 KOGI STATE POLYTECHNIC, LOKOJA	022020401 MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	10,000,000.00	12,895,643.34	-2,895,643.34
051701800100 KOGI STATE POLYTECHNIC, LOKOJA	022020672 REFUND OF VARIOUS EXPENSES INRESPECT OF GOVERNMENT ACTIVITIES CARRIED OUT WITH PERSONAL MONEY	1,250,000.00	1,995,550.00	-745,550.00

Admin Code	Economic Code	2026 Revised Budget	2026 Performance Year to Date (Q1-Q2)	Balance (against Revised Budget)
051701800100 KOGI STATE POLYTECHNIC, LOKOJA	022020801 MOTOR VEHICLE FUEL COST	25,000,000.00	29,999,910.00	-4,999,910.00
051701800100 KOGI STATE POLYTECHNIC, LOKOJA	022020902 INSURANCE PREMIUM	20,000,000.00	40,788,350.00	-20,788,350.00
051701800100 KOGI STATE POLYTECHNIC, LOKOJA	022021001 REFRESHMENT & MEALS	85,000,000.00	120,762,962.83	-35,762,962.83
051701900100 COLLEGE OF EDUCATION, ANKPA	022020401 MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	500,000.00	843,000.00	-343,000.00
051702100100 PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	022020102 TRAVEL AND TRANSPORT - OTHERS	75,000,000.00	77,905,710.00	-2,905,710.00
051702100100 PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	022020107 FIELD TRIP EXPENSES	18,000,000.00	30,961,100.00	-12,961,100.00
051702100100 PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	022020108 TRAVEL OPERATION AND LOGISTICS	95,000,000.00	97,028,560.00	-2,028,560.00
051702100100 PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	022020306 FOOD STUFF /CATERING MATERIALS SUPPLIES	9,000,000.00	14,586,910.00	-5,586,910.00
051702100100 PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	022020401 MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	17,000,000.00	38,197,820.00	-21,197,820.00
051702100100 PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	022020402 MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	10,000,000.00	16,145,270.00	-6,145,270.00
051702100100 PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	022020404 MAINTENANCE OF PLANTS /GENERATORS	13,000,000.00	16,243,500.00	-3,243,500.00
051702100100 PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	022020423 REPAIR AND MAINTENANCE OF BOREHOLE	11,000,000.00	16,837,380.00	-5,837,380.00
051702100100 PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	022020446 MAINTENANCE OF VC'S LODGE EXPENSES/ VCS OFFICE AND SENATE EXPENSES.	15,000,000.00	17,421,767.00	-2,421,767.00
051702100100 PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	022020639 CONDUCT OF EXAMS EXPENSES	15,000,000.00	39,960,000.00	-24,960,000.00
051702100100 PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	022020807 FUEL EXPENSES	2,000,000.00	138,978,456.86	-136,978,456.86
051702100100 PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	022021001 REFRESHMENT & MEALS	10,000,000.00	22,470,400.00	-12,470,400.00
051702100100 PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	022021002 PUBLICITY & ADVERTISEMENTS	13,000,000.00	28,426,700.00	-15,426,700.00
051702500100 CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	022020346 PRODUCTION OF I.D CARD /STATE CALENDAR /DIARIES/ NOMINAL ROLL	30,000,000.00	92,752,250.00	-62,752,250.00
052100200100 KOGI STATE HEALTH INSURANCE AGENCY	022040115 EQUITY HEALTH INTERVENTION: (BELLO CARE)	250,000,000.00	302,340,466.37	-52,340,466.37
052102600100 PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA	022020441 HEALTH FACILITIES MAINTENANCE EXPENSES	5,000,000.00	5,477,950.00	-477,950.00
052102600100 PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA	022020806 DIESEL EXPENSES	200,000.00	516,940.00	-316,940.00
052102600100 PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA	022020807 FUEL EXPENSES	50,000.00	262,900.00	-212,900.00
052102600100 PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA	022020901 BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	200,000.00	1,550,928.00	-1,350,928.00
052102700100 KOGI STATE SPECIALIST HOSPITAL, LOKOJA	022020102 TRAVEL AND TRANSPORT - OTHERS	1,000,000.00	1,221,800.00	-221,800.00
052102700100 KOGI STATE SPECIALIST HOSPITAL, LOKOJA	022020403 MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	4,500,000.00	9,530,953.98	-5,030,953.98
052102700100 KOGI STATE SPECIALIST HOSPITAL, LOKOJA	022021001 REFRESHMENT & MEALS	10,000,000.00	14,697,400.00	-4,697,400.00
052102700100 KOGI STATE SPECIALIST HOSPITAL, LOKOJA	022021024 ACOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	200,000.00	250,000.00	-50,000.00
053500100100 MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	022020102 TRAVEL AND TRANSPORT - OTHERS	4,000,000.00	50,000,000.00	-46,000,000.00
053500100100 MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	022020205 TELEPHONE CHARGES	100,000.00	900,000.00	-800,000.00
053500100100 MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	022020601 SECURITY SERVICES EXPENSES	5,000,000.00	660,000,000.00	-655,000,000.00
027100100100 MINISTRY OF LIVESTOCK DEVELOPMENT	022020801 MOTOR VEHICLE FUEL COST	0	950,000.00	-950,000.00
011200300100 KOGI STATE HOUSE OF ASSEMBLY	013100126000100 PROVISION OF FOOD ITEMS AND BASIC HEALTH CARES	113,213,161.00	148,500,000.00	-35,286,839.00
014900100100 LOCAL GOVERNMENT SERVICE COMMISSION	013100124001700 CONSTRUCTION OF CAR PARKS WITHIN THE PREMISES	9,500,000.00	20,800,000.00	-11,300,000.00
014900100100 LOCAL GOVERNMENT SERVICE COMMISSION	013100124001800 CONSTRUCTION OF CENTRAL REGISTRY (OPEN AND SECRET) IN THE COMMOISION.	20,500,000.00	20,800,000.00	-300,000.00
023400100100 MINISTRY OF WORKS	017100123001500 CONSTRUCTION OF OTOKITI GANAJA BY PASS MULTI-LANE CARRAGE WAY ROAD 16.1KM	5,000,000,000.00	5,800,000,000.00	-800,000,000.00
023400100100 MINISTRY OF WORKS	017100123004100 SELECTED ROAD FROM CENTRAL SENATORIAL DISTRICTS 60KM	2,000,000,000.00	10,600,000,000.00	-8,600,000,000.00
023400100100 MINISTRY OF WORKS	017100123007800 CONSTRUCTION/REHABILITATION OF KABA TO ILUKE BUNU ROAD (35KM)	116,140,054.00	200,000,000.00	-83,859,946.00
051701800100 KOGI STATE POLYTECHNIC, LOKOJA	05050123001300 PROVISION OF ADDITIONAL STRUCTURES/ PERIMETER FENCING INCLUDING SECURITY SURVELLENCE APPARATUS/ PEDESTRIAN BRIDGE AND MAINTENANCE OF EXISTING ONES AT THE KOGI STATE POLYTECHNIC LOKOJA	0	6,136,500.00	-6,136,500.00
051702100100 PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	05050125001500 RENOVATION OF VICE CHANCELLOR RESIDENT	0	9,000,400.00	-9,000,400.00
052100200100 KOGI STATE HEALTH INSURANCE AGENCY	04010325000203 PROCUREMENT OF OPERATIONAL VEHICLES FOR THE AGENCY	0	59,505,879.82	-59,505,879.82

Detailed Analysis of Budget Performance

This report assesses the performance of the approved revised 2026 Budget against each organisational unit for the second quarter (Q2). The actual total expenditure at the end of the second quarter stood at N259,965,211,898.46 against a total approved revised budget of N820,490,585,443.00, representing 31.7% performance.

Similarly, the actual total revenue realised at the end of the second quarter from the core economic classifications of revenue Government Share of FAAC, Internally Generated Revenue (IGR) and Capital Receipts stood at N258,938,152,732.50 against the total approved revised revenue budget of N820,490,585,443.00, representing 31.6% performance, excluding the Opening Balance. When the Opening Balance is included, total available resources amounted to N308,215,707,036.57, representing 37.6% of the total approved revised budget.

The second quarter performance reflects improved revenue mobilisation during the first half of the fiscal year, driven largely by increased Internally Generated Revenue and stronger capital receipts. Expenditure performance also improved significantly during the period, indicating enhanced implementation of government programmes and projects across Ministries, Departments and Agencies (MDAs). Nevertheless, with expenditure performance at 31.7%, there remains substantial scope to accelerate budget implementation during the remaining quarters of the fiscal year to achieve the objectives of the 2026 revised budget.

Table I: Budget Implementation Summary

Table below shows the above analysis of Q2 (Performance without Opening Balance)

Kogi State Government Budget Performance Report 2026 Q2 - Total Revenue by Economic Classification

Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
1	Revenue	820,490,585,443.00	820,490,585,443.00	179,909,190,669.95	258,938,152,732.51	31.60%	561,552,432,710.49
2	EXPENDITURES	820,490,585,443.00	820,490,585,443.00	170,230,290,598.83	259,965,211,898.46	31.70%	560,525,373,544.54

Table below shows the above analysis of Q2 (Performance with Opening Balance)

Kogi State Government 2026 Q2 Budget Performance Report - Summary

Item	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
Total Revenue (including OB)	820,490,585,443.00	820,490,585,443.00	179,909,190,669.95	308,215,707,036.58	37.6%	512,274,878,406.42
Total Expenditure	820,490,585,443.00	820,490,585,443.00	170,230,290,598.83	259,965,211,898.46	31.7%	560,525,373,544.54

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

- Revenue – Economic Account Type 1

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

Kogi State Government Budget Performance Report 2026 Q2 - Total Revenue by Economic Classification							
Code	**Economic**	**2026 Original Budget**	**2026 Revised Budget**	**2026 Q2 Performance**	**2026 Performance Year to Date (Q1-Q2)**	**% Performance Year to Date against 2026 Revised Budget**	**Balance (against Revised Budget)**
1	Revenue	820,490,585,443.00	820,490,585,443.00	179,909,190,669.95	258,938,152,732.51	31.60%	561,552,432,710.49

- Personnel Expenditure – Economic Sub-Account Type 21

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

Kogi State Government Budget Performance Report 2026 Q2 - Total Revenue by Economic Classification							
Code	**Economic**	**2026 Original Budget**	**2026 Revised Budget**	**2026 Q2 Performance**	**2026 Performance Year to Date (Q1-Q2)**	**% Performance Year to Date against 2026 Revised Budget**	**Balance (against Revised Budget)**
21	PERSONNEL COST	116,378,175,406.00	121,577,175,406.00	24,197,753,300.34	48,354,665,103.74	39.80%	73,222,510,302.26

- Overheads Expenditure - Economic Account Class 2202

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

Kogi State Government Budget Performance Report 2026 Q2 - Total Revenue by Economic Classification							
Code	**Economic**	**2026 Original Budget**	**2026 Revised Budget**	**2026 Q2 Performance**	**2026 Performance Year to Date (Q1-Q2)**	**% Performance Year to Date against 2026 Revised Budget**	**Balance (against Revised Budget)**
2202	OVERHEAD COST	205,766,926,778.00	194,757,018,778.00	31,996,643,697.95	68,724,986,298.62	35.30%	126,032,032,479.38

- Capital Expenditure - Economic Sub-Account Type 23

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

Kogi State Government Budget Performance Report 2026 Q2 - Total Revenue by Economic Classification							
Code	**Economic**	**2026 Original Budget**	**2026 Revised Budget**	**2026 Q2 Performance**	**2026 Performance Year to Date (Q1-Q2)**	**% Performance Year to Date against 2026 Revised Budget**	**Balance (against Revised Budget)**
23	CAPITAL EXPENDIT	455,057,717,857.00	459,600,353,622.00	100,092,781,236.39	121,609,667,522.99	26.50%	337,990,686,099.01

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

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

Kogi State Government Budget Performance Report 2026 Q2 - Total Revenue by Economic Classification							
Code	**Economic**	**2026 Original Budget**	**2026 Revised Budget**	**2026 Q2 Performance**	**2026 Performance Year to Date (Q1-Q2)**	**% Performance Year to Date against 2026 Revised Budget**	**Balance (against Revised Budget)**
2203	LOANS AND ADVAI	30,677,850.00	30,677,850.00	-	-	0.00%	30,677,850.00
2204	GRANTS AND CON	4,980,069,585.00	12,630,982,040.00	3,487,258,979.71	4,576,516,177.36	36.20%	8,054,465,862.64
2206	PUBLIC DEBT CHAI	16,000,000,000.00	16,000,000,000.00	5,273,176,584.44	9,648,367,199.75	60.30%	6,351,632,800.25
2208	TRANSFERS- PAYM	22,277,017,967.00	15,894,377,747.00	5,182,676,800.00	7,051,009,596.00	44.40%	8,843,368,151.00

This report includes sections 4 and 5 detailed reports on Primary Healthcare and Basic Education expenditures, respectively.

Kogi State Government Budget Performance Report 2026 Q2 - Primary Healthcare Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	***21,491,326,974.00***	***16,675,739,553.00***	***1,233,204,673.55***	***2,512,861,239.60***	***15.1%***	***14,162,878,313.40***
050000000000	**SOCIAL SECTOR**	**21,491,326,974.00**	**16,675,739,553.00**	**1,233,204,673.55**	**2,512,861,239.60**	**15.1%**	**14,162,878,313.40**
052100000000	**MINISTRY OF HEALTH PLANNING SECTOR**	**21,491,326,974.00**	**16,675,739,553.00**	**1,233,204,673.55**	**2,512,861,239.60**	**15.1%**	**14,162,878,313.40**
052100100100	MINISTRY OF HEALTH	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
052100200100	KOGI STATE HEALTH INSURANCE AGENCY	3,009,441,939.00	2,909,441,939.00	527,169,338.00	879,264,078.57	30.2%	2,030,177,860.43
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	18,452,485,035.00	13,736,897,614.00	706,035,335.55	1,633,597,161.03	11.9%	12,103,300,452.97
052110800100	KOGI STATE HIV/AID CONTROL AGENCY	27,400,000.00	27,400,000.00	-	-	0.0%	27,400,000.00

Kogi State Government Budget Performance Report 2026 Q2 - Basic Education Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	***7,709,612,802.00***	***7,709,612,802.00***	***2,726,656,328.00***	***5,737,399,690.38***	***74.4%***	***1,972,213,111.62***
050000000000	**SOCIAL SECTOR**	**7,709,612,802.00**	**7,709,612,802.00**	**2,726,656,328.00**	**5,737,399,690.38**	**74.4%**	**1,972,213,111.62**
051700000000	**MINISTRY OF EDUCATION PLANNING SECTOR**	**7,709,612,802.00**	**7,709,612,802.00**	**2,726,656,328.00**	**5,737,399,690.38**	**74.4%**	**1,972,213,111.62**
051700200100	STATE UNIVERSAL BASIC EDUCATION BOARD	7,709,612,802.00	7,709,612,802.00	2,726,656,328.00	5,737,399,690.38	74.4%	1,972,213,111.62

The Budget Implementation Report is produced by the Ministry of Finance, Budget and Economic Planning in conjunction with the Office of the Accountant -General and published on the official websites of the Kogi State Government and the Ministry of Finance, Budget and Economic Planning, respectively.

1.B Revenue Performance

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

Kogi State Government Budget Performance Report 2026 Q2 - Total Revenue by Economic Classification							
Code	**Economic**	**2026 Original Budget**	**2026 Revised Budget**	**2026 Q2 Performance**	**2026 Performance Year to Date (Q1-Q2)**	**% Performance Year to Date against 2026 Revised Budget**	**Balance (against Revised Budget)**
1	Revenue	820,490,585,443.00	820,490,585,443.00	179,909,190,669.95	258,938,152,732.51	31.60%	561,552,432,710.49
11	GOVERNMENT SHARE OF FAAC	426,023,266,301.00	426,023,266,301.00	60,227,669,268.33	115,201,562,235.28	27.00%	310,821,704,065.72
12	INDEPENDENT REVENUE	43,985,216,392.00	43,985,216,392.00	15,170,007,127.11	26,220,924,345.34	59.60%	17,764,292,046.66
13	AID AND GRANTS	136,411,682,487.00	136,411,682,487.00	8,687,600,688.99	21,686,427,643.98	15.90%	114,725,254,843.02
14	CAPITAL DEVELOPMENT FUND (	214,070,420,263.00	214,070,420,263.00	95,823,913,585.51	95,829,238,507.90	44.80%	118,241,181,755.10

1.C Recurrent Expenditure Performance

The table below shows the Recurrent Expenditure performance of Kogi State

Kogi State Government Budget Performance Report 2026 Q2 - Total Revenue by Economic Classification							
Code	**Economic**	**2026 Original Budget**	**2026 Revised Budget**	**2026 Q2 Performance**	**2026 Performance Year to Date (Q1-Q2)**	**% Performance Year to Date against 2026 Revised Budget**	**Balance (against Revised Budget)**
2	EXPENDITURES	820,490,585,443.00	820,490,585,443.00	170,230,290,598.83	259,965,211,898.46	31.70%	560,525,373,544.54
21	PERSONNEL COST	116,378,175,406.00	121,577,175,406.00	24,197,753,300.34	48,354,665,103.74	39.80%	73,222,510,302.26
22	OTHER RECURRENT COSTS	249,054,692,180.00	239,313,056,415.00	45,939,756,062.10	90,000,879,271.73	37.60%	149,312,177,143.27

1.D Capital Expenditure Performance

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

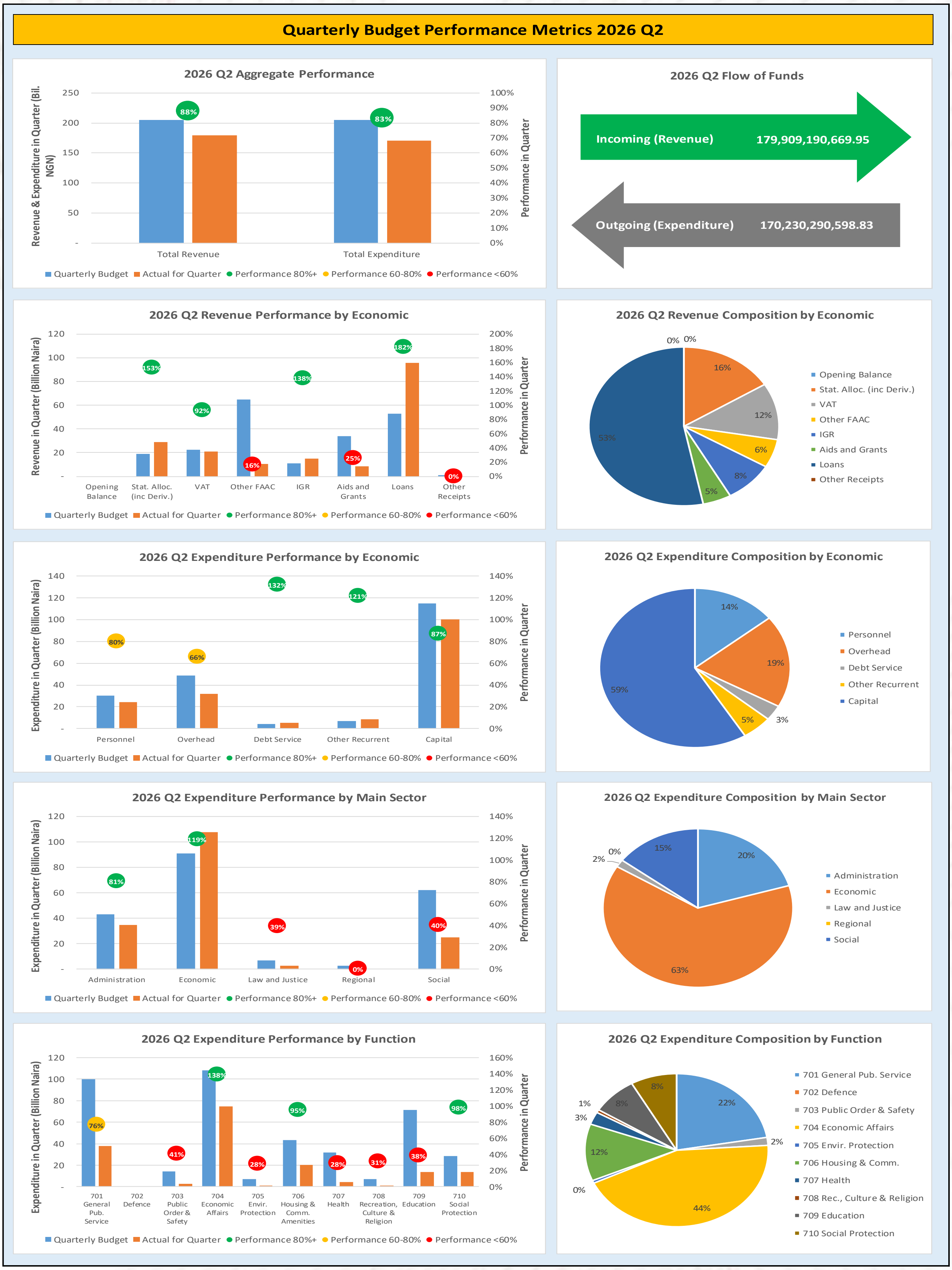
Kogi State Government Budget Performance Report 2026 Q2 - Total Revenue by Economic Classification							
Code	**Economic**	**2026 Original Budget**	**2026 Revised Budget**	**2026 Q2 Performance**	**2026 Performance Year to Date (Q1-Q2)**	**% Performance Year to Date against 2026 Revised Budget**	**Balance (against Revised Budget)**
23	CAPITAL EXPENDITURE	455,057,717,857.00	459,600,353,622.00	100,092,781,236.39	121,609,667,522.99	26.50%	337,990,686,099.01

1.E Conclusions

The half-year budget performance ended 30th June 2026 recorded a revenue performance of 37.6% (including opening balance), against an expenditure performance of 31.7% of the approved revised budget. This reflects a significant improvement on the Q1 outturn, driven by stronger revenue inflows and accelerating capital implementation following approval of the revised budget in May 2026. With procurement processes now largely concluded and revenue mobilisation efforts being intensified, performance is expected to improve further in the third and fourth quarters.

1.F Summary Budget Implementation Graphs

Figure 1: Fiscal Performance Overview for Quarter



Analysis of 2026 Q2 Quarterly Budget Performance Metrics

The 2026 Q2 budget performance indicates a strong level of fiscal implementation, with both revenue generation and expenditure execution recording satisfactory outcomes. Total revenue performance stood at 88%, with actual revenue inflows of ₦179.91 billion against a quarterly budget projection of approximately ₦205.1 billion. Expenditure performance stood at 83%, with actual expenditure of ₦170.23 billion against the quarterly budget provision of approximately ₦205.1 billion. The positive difference between revenue and expenditure resulted in a favourable cash position of about ₦9.68 billion, indicating prudent financial management and effective control of government resources during the quarter.

Revenue performance by economic classification shows mixed results across the various revenue sources. Statutory Allocation (including derivation) exceeded its quarterly target, achieving 153% performance, while Loans recorded the highest performance at 182%, indicating significant inflows beyond the initial quarterly projection. Internally Generated Revenue (IGR) also performed strongly at 138%, reflecting improved revenue mobilisation efforts during the period. VAT achieved 92% performance, showing relatively stable tax revenue collection. However, Other FAAC receipts recorded only 16% performance, while Aids and Grants achieved 25% and Other Receipts recorded 0% performance, highlighting significant shortfalls in these revenue categories and the need for improved mobilisation strategies.

The revenue composition indicates that government financing during the quarter was largely driven by Opening Balance, which accounted for approximately 53% of total revenue, followed by Statutory Allocation (16%), VAT (12%), Other FAAC (6%), IGR (8%), Loans (8%), while Aids and Grants (5%) and Other Receipts contributed 0% each. Although IGR performance exceeded its quarterly projection, its contribution to the overall revenue mix remains relatively modest, indicating the need for continued efforts towards expanding internally generated revenue sources to enhance fiscal sustainability and reduce dependence on federal transfers and opening balances.

On expenditure performance, Capital Expenditure recorded strong implementation at 87%, accounting for the largest share of total expenditure at approximately 59%, reflecting government's continued emphasis on infrastructure development and capital projects. Personnel expenditure achieved 80% performance, while Overhead expenditure recorded 66% implementation, indicating moderate execution levels. However, Debt Service exceeded its quarterly allocation with 132% performance, while Other Recurrent Expenditure achieved 121%, suggesting higher-than-planned obligations in these areas and the need for effective expenditure monitoring to maintain fiscal balance.

Sectoral expenditure performance reveals varying levels of implementation across government sectors. The Economic Sector recorded the highest performance at 119%, reflecting strong government focus and accelerated implementation of economic development programmes. The Administration Sector achieved 81% performance, demonstrating satisfactory execution. However, the Social Sector recorded 40% performance, while Law and Justice achieved 39% and the Regional Sector recorded 0% performance, indicating delays, limited releases, or implementation constraints affecting these sectors.

The expenditure composition by sector shows that the Economic Sector accounted for the largest proportion of expenditure at 63%, followed by Administration (20%), Social Sector (15%), Law and Justice (2%), while the Regional Sector accounted for 0%. This distribution demonstrates that expenditure during the quarter was heavily concentrated on economic activities, with relatively lower spending directed towards social and regional interventions.

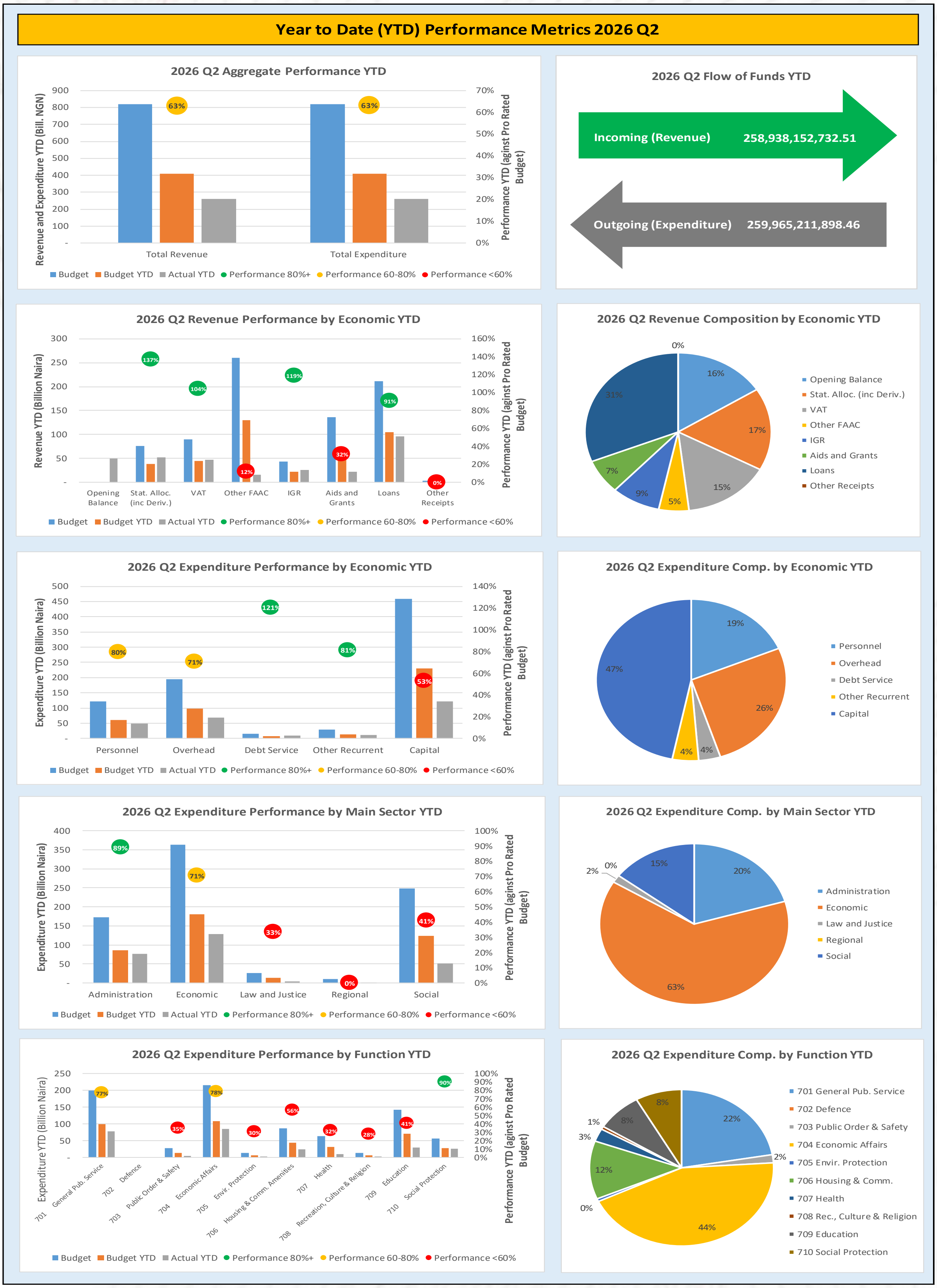
Functional expenditure analysis for Q2 2026 indicates varying levels of budget implementation across government functions. Economic Affairs recorded the highest performance at 138%, reflecting accelerated spending on economic development initiatives, infrastructure and productive sector interventions. Housing and Community Amenities achieved 95%, while Social Protection recorded 98%, indicating strong implementation in these functions. General Public Services achieved 76%, while Defence recorded no expenditure during the quarter (0%). Other functions recorded lower execution levels, with Public Order and Safety (41%), Environmental Protection (28%), Health (28%), Education (38%), and Recreation, Culture and Religion (31%). These results suggest slower implementation of planned activities in several critical social service sectors.

In terms of expenditure composition, Economic Affairs accounted for the largest share of spending (44%), followed by General Public Services (22%), Housing and Community Amenities (12%), Social Protection (8%), Education (8%), Environmental Protection (3%), Public Order and Safety (1%), Health (2%), while Defence and Recreation, Culture and Religion each accounted for approximately 0% of total expenditure. Overall, Q2 expenditure was largely driven by economic development and administrative activities, while greater attention is required to improve implementation in health, education, environmental protection and other social service sectors to achieve a more balanced budget outcome.

Functional expenditure analysis therefore indicates that Economic Affairs accounted for the largest share of expenditure at 44%, followed by General Public Services (22%) and Housing and Community Amenities (12%). Other functional areas included Social Protection (8%), Education (8%), Environmental Protection (3%), Health (2%), Public Order and Safety (1%), while Defence and Recreation, Culture and Religion contributed virtually 0% of total expenditure.

Overall, the Q2 2026 budget performance demonstrates improved fiscal management, with strong revenue performance, effective expenditure execution and a positive revenue-expenditure balance. The quarter recorded notable achievements in statutory receipts, loans, IGR mobilisation and capital expenditure implementation. Nevertheless, government should continue to strengthen internally generated revenue capacity, improve the performance of underperforming revenue sources such as grants and other receipts, accelerate implementation in social and regional sectors, and enhance expenditure planning to ensure

Figure 2: Fiscal Performance Overview for Quarter.



nalysis of 2026 Q2 Year-to-Date (YTD) Budget Performance Metrics

The 2026 Q2 Year-to-Date (YTD) budget performance indicates a moderate level of fiscal implementation, with both revenue generation and expenditure execution recording similar levels of achievement. Total revenue performance stood at 63%, with actual cumulative revenue of approximately ₦258.94 billion against a pro-rated budget of about ₦411 billion. Likewise, expenditure performance also stood at 63%, with actual cumulative expenditure of approximately ₦259.97 billion against a pro-rated expenditure budget of about ₦411 billion. The YTD fiscal position therefore recorded a marginal deficit of approximately ₦1.03 billion, indicating that cumulative expenditure slightly exceeded cumulative revenue during the period.

Revenue performance by economic classification presents mixed outcomes across the various revenue sources. Statutory Allocation (including Derivation) recorded the strongest performance at 137%, exceeding its pro-rated target and remaining one of the major sources of government financing. Internally Generated Revenue (IGR) also performed strongly at 119%, demonstrating sustained improvements in domestic revenue mobilisation. VAT achieved 104%, indicating that collections were fully in line with the pro-rated target, while Loans attained 91%, reflecting relatively strong financing support. However, Other FAAC receipts recorded only 12%, Aids and Grants achieved 32%, and Other Receipts recorded 0%, indicating continued underperformance in these revenue sources and highlighting the need for stronger revenue diversification efforts.

The revenue composition indicates that cumulative government revenue during the first half of the year was largely driven by Loans, which accounted for approximately 31% of total revenue, followed by Statutory Allocation (17%), Opening Balance (16%), VAT (15%), IGR (9%), Aids and Grants (7%), Other FAAC receipts (5%), while Other Receipts contributed 0% of total revenue. Although IGR exceeded its pro-rated target, its contribution to the overall revenue mix remained comparatively modest, reinforcing the nee d to further strengthen internally generated revenue to reduce reliance on statutory transfers and borrowing while promoting long-term fiscal sustainability.

Expenditure performance by economic classification reflects varying implementation across expenditure components. Debt Service recorded the highest implementation at 121%, indicating obligations exceeded the pro-rated provision. Other Recurrent Expenditure achieved 81%, while Personnel recorded 80%, demonstrating relatively satisfactory execution. Overhead expenditure achieved 71%, indicating moderate implementation. However, Capital Expenditure recorded only 53%, reflecting slower implementation of capital projects during the first half of the fiscal year and suggesting delays in project execution or funding releases.

The expenditure composition by economic classification shows that Capital Expenditure accounted for the largest share of cumulative expenditure at 47%, followed by Overhead (26%), Personnel (19%), Debt Service (4%), and Other Recurrent Expenditure (4%). Although capital expenditure remained the largest expenditure component, its implementation rate of 47% indicates that a significant proportion of planned capital projects remained unexecuted as at the end of the second quarter.

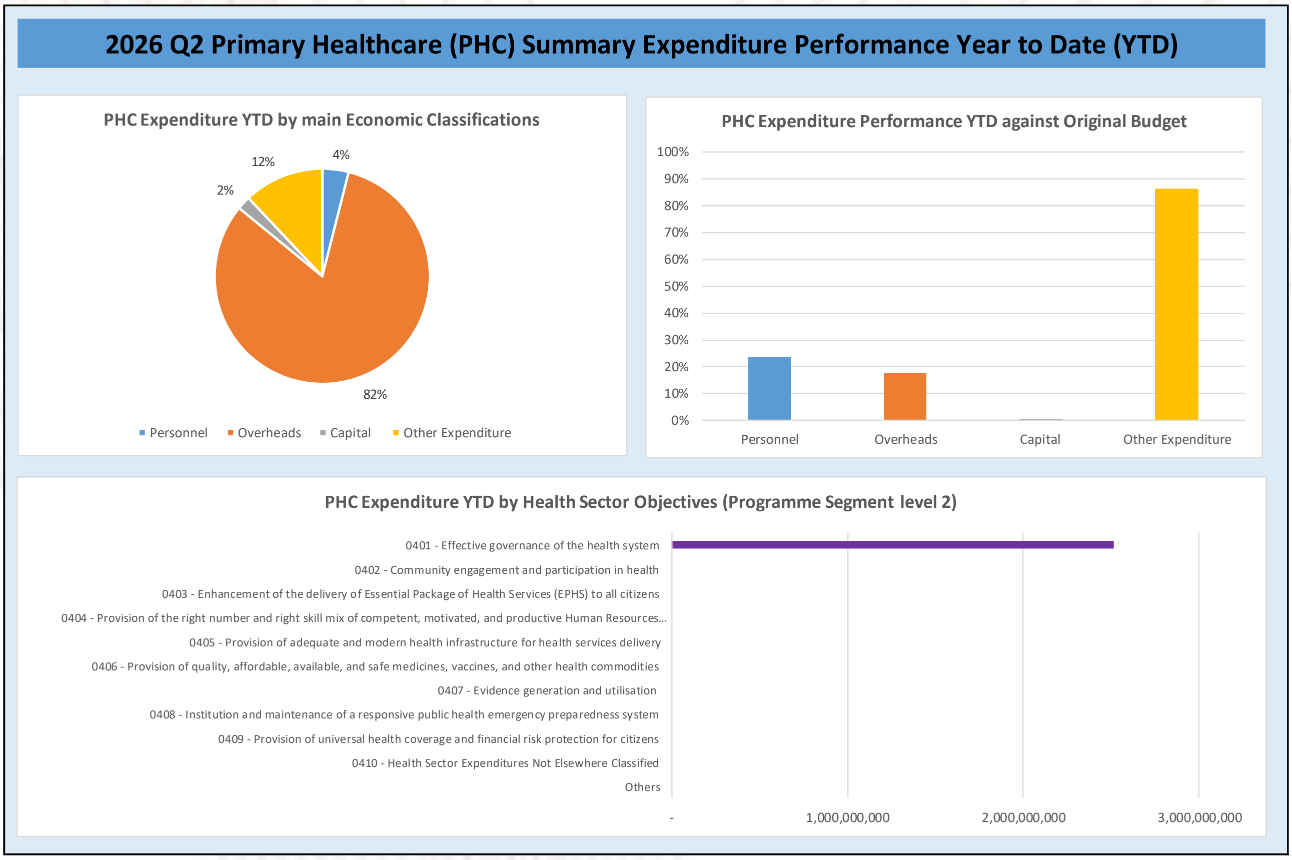
Sectoral expenditure performance reveals considerable variation across government sectors. The Administration Sector recorded the highest implementation at 89%, reflecting relatively strong execution of administrative programmes. The Economic Sector achieved 71%, indicating moderate implementation. However, the Social Sector recorded only 41%, while Law and Justice achieved 33%, and the Regional Sector recorded 0% implementation, suggesting delays in project execution, inadequate releases or implementation bottlenecks within these sectors.

The expenditure composition by main sector indicates that the Economic Sector accounted for the largest proportion of cumulative expenditure at 63%, followed by Administration (20%), Social Sector (15%), Law and Justice (2%), while the Regional Sector contributed 0%. This distribution shows that government spending during the first half of the year remained heavily concentrated on economic development programmes, with comparatively limited expenditure directed towards social and regional development.

Functional expenditure analysis indicates varying implementation across government functions. Social Protection recorded the highest performance at 90%, followed by Economic Affairs (78%) and General Public Services (77%), reflecting relatively strong implementation in these priority functions. Housing and Community Amenities achieved 56%, indicating moderate implementation. However, several key service delivery functions recorded weaker performance, including Public Order and Safety (35%), Environmental Protection (30%), Health (32%), Education (41%), Recreation, Culture and Religion (28%), while Defence recorded no expenditure (0%) during the period.

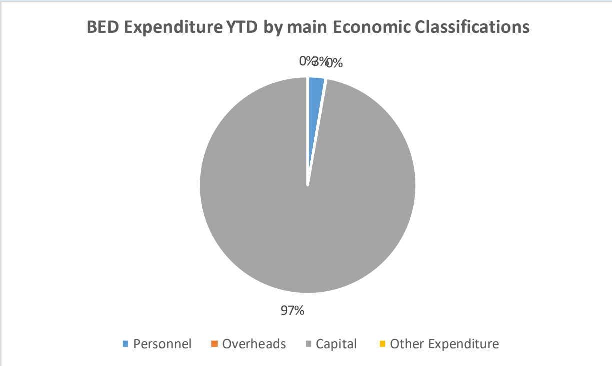
In terms of expenditure composition, Economic Affairs accounted for the largest share of cumulative expenditure at 44%, followed by General Public Services (22%), Housing and Community Amenities (12%), Social Protection (8%), Education (8%), Environmental Protection (3%), Public Order and Safety (2%), Health (3%), while Recreation, Culture and Religion(1%), and Defence (0%), of total expenditure. Overall, cumulative expenditure remained concentrated on economic development and governance-related functions, while implementation in health, education, environmental protection and other social service functions remained comparatively weak.

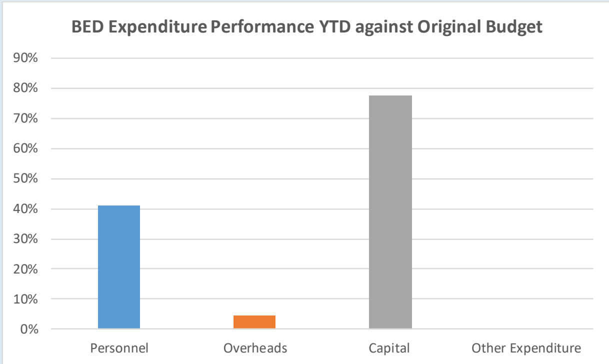
Overall, the 2026 Q2 Year-to-Date budget performance reflects moderate fiscal implementation, with cumulative revenue and expenditure each achieving 63% of their respective pro-rated budgets. Strong performances were recorded in Statutory Allocation, IGR, VAT, Debt Service, Administration, Economic Sector, Social Protection and Economic Affairs. Nevertheless, government should intensify efforts to improve the performance of Other FAAC receipts, Aids and Grants, Other Receipts and Capital Expenditure, while accelerating implementation in the Social, Law and Justice, Regional, Health, Education and Environmental Protection sectors. Strengthening budget execution and improving the pace of capital project implementation during the second half of the fiscal year will be essential for achieving the overall 2026 budget objectives.

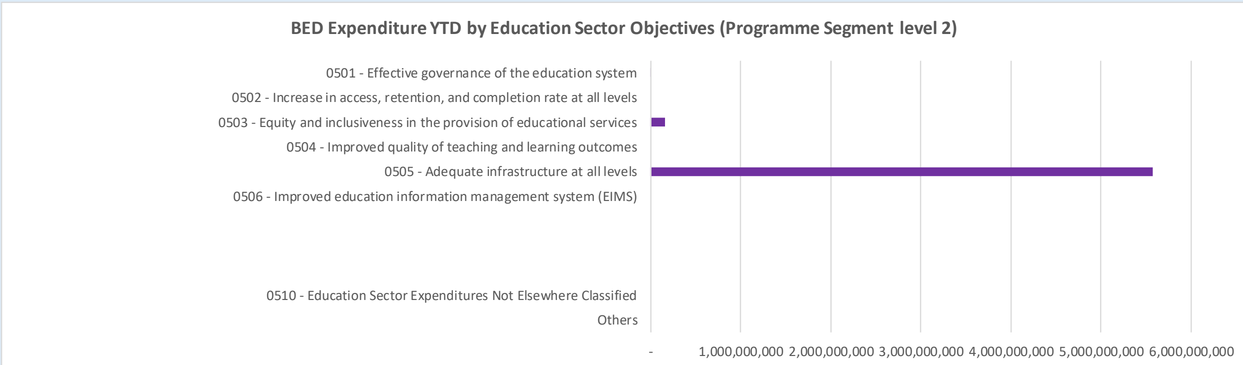


The 2026 Q2 Year-to-Date Primary Healthcare (PHC) expenditure performance shows that spending was largely concentrated on recurrent activities rather than capital investment. Overhead expenditure accounted for the largest share of total spending at 82%, followed by Other Expenditure (12%), Personnel (4%), and Capital Expenditure (2%), indicating minimal investment in healthcare infrastructure and equipment. Performance against the original budget was highest under Other Expenditure (86%), while Personnel (24%), Overheads (18%), and Capital Expenditure (0%) recorded relatively low implementation. At the programme level, expenditure was almost entirely directed towards Effective Governance of the Health System (0401), with little or no spending recorded across other key health objectives such as essential health services, human resources for health, health infrastructure, medicines, emergency preparedness, and universal health coverage. Overall, the YTD performance suggests that PHC expenditure has focused mainly on sustaining administrative and operational activities, while implementation of critical service delivery and capital programmes remains limited and requires greater attention during the remaining quarters of the fiscal year.

2026 Q2 Basic Education (BED) Summary Expenditure Performance Year to Date (YTD)







The 2026 Q2 Year-to-Date Basic Education (BED) expenditure performance indicates that spending was heavily concentrated on capital investment, with minimal expenditure on recurrent activities. Capital Expenditure accounted for 97% of total spending, while Personnel represented 3%, and Overheads and Other Expenditure recorded virtually 0%, reflecting a strong emphasis on infrastructure and capital development within the basic education sector. Performance against the original budget was highest under Capital Expenditure (78%), followed by Personnel (41%), while Overheads recorded only 4% and Other Expenditure showed no implementation (0%). At the programme level, expenditure was overwhelmingly directed towards 0505 – Adequate Infrastructure at All Levels, with only a marginal amount spent on 0503 – Equity and Inclusiveness in the Provision of Educational Services, while no expenditure was recorded under other programme objectives, including governance, access and retention, quality of teaching and learning, education information management systems (EIMS), and other education programmes. Overall, the YTD performance suggests that the Basic Education sector prioritised capital infrastructure development during the first half of the fiscal year, while implementation of recurrent activities and several strategic education programmes remained limited, requiring improved execution during the remaining quarters of the 2026 fiscal year.

1.G Summary Budget Implementation Report

Table 1: Budget Implementation Summary

Kogi State Government 2026 Q2 Budget Performance Report - Summary

Item	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
Opening Balance	-	-	-	**49,277,554,304.07**		**- 49,277,554,304.07**
Recurrent Revenue	**470,008,482,693.00**	**470,008,482,693.00**	**75,397,676,395.44**	**141,422,486,580.62**	**30.1%**	**328,585,996,112.38**
11 - GOVERNMENT SHARE OF FAAC	426,023,266,301.00	426,023,266,301.00	60,227,669,268.33	115,201,562,235.28	27.0%	310,821,704,065.72
12 - INDEPENDENT REVENUE	43,985,216,392.00	43,985,216,392.00	15,170,007,127.11	26,220,924,345.34	59.6%	17,764,292,046.66
Recurrent Expenditure	**365,432,867,586.00**	**360,890,231,821.00**	**70,137,509,362.44**	**138,355,544,375.47**	**38.3%**	**222,534,687,445.53**
21 - PERSONNEL COST (INCLUDING 2201 WHER	116,378,175,406.00	121,577,175,406.00	24,197,753,300.34	48,354,665,103.74	39.8%	73,222,510,302.26
22 - OTHER RECURRENT COSTS (EXCLUDING 22	249,054,692,180.00	239,313,056,415.00	45,939,756,062.10	90,000,879,271.73	37.6%	149,312,177,143.27
Breakdown of Other Recurrent Costs						
2202 - OVERHEAD COST	205,766,926,778.00	194,757,018,778.00	31,996,643,697.95	68,724,986,298.62	35.3%	126,032,032,479.38
OTHER RECURRENT (2203-2209)	43,287,765,402.00	44,556,037,637.00	13,943,112,364.15	21,275,892,973.11	47.8%	23,280,144,663.89
Transfer to Capital Account	**104,575,615,107.00**	**109,118,250,872.00**	**5,260,167,033.01**	**52,344,496,509.22**	**48.0%**	**56,773,754,362.78**
Other Receipts	**350,482,102,750.00**	**350,482,102,750.00**	**104,511,514,274.50**	**117,515,666,151.88**	**33.5%**	**232,966,436,598.12**
13 - AID AND GRANTS	136,411,682,487.00	136,411,682,487.00	8,687,600,688.99	21,686,427,643.98	15.9%	114,725,254,843.02
14 - CAPITAL DEVELOPMENT FUND (CDF) RECE	214,070,420,263.00	214,070,420,263.00	95,823,913,585.51	95,829,238,507.90	44.8%	118,241,181,755.10
Capital Expenditure	**455,057,717,857.00**	**459,600,353,622.00**	**100,092,781,236.39**	**121,609,667,522.99**	**26.5%**	**337,990,686,099.01**
23 - CAPITAL EXPENDITURE	455,057,717,857.00	459,600,353,622.00	100,092,781,236.39	121,609,667,522.99	26.5%	337,990,686,099.01
Total Revenue (including OB)	**820,490,585,443.00**	**820,490,585,443.00**	**179,909,190,669.95**	**308,215,707,036.58**	**37.6%**	**512,274,878,406.42**
Total Expenditure	**820,490,585,443.00**	**820,490,585,443.00**	**170,230,290,598.83**	**259,965,211,898.46**	**31.7%**	**560,525,373,544.54**

2 Budget Implementation Reports by NCOA Segments

2.A Revenue by Administrative Classification

Table 2: Total Revenue by Administrative Classification

Kogi State Government Budget Performance Report 2026 Q2 - Total Revenue by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Revenue	***820,490,585,443.00***	***820,490,585,443.00***	***179,909,190,669.95***	***258,938,152,732.51***	***31.6%***	***561,552,432,710.49***
010000000000	**ADMINISTRATION SECTOR**	**22,500,463,899.00**	**22,500,463,899.00**	**7,086,209,386.11**	**12,965,240,437.52**	**57.6%**	**9,535,223,461.48**
011100000000	**GOVERNORS OFFICE PLANNING SECTOR**	**17,810,090,000.00**	**17,810,090,000.00**	**5,009,170,418.62**	**9,920,216,752.19**	**55.7%**	**7,889,873,247.81**
011101000100	BUREAU OF PUBLIC PROCUREMENT (BPP)	42,240,000.00	42,240,000.00	46,380,000.00	147,638,000.00	349.5%	- 105,398,000.00
011103500100	KOGI STATE PENSION COMMISSION	17,767,850,000.00	17,767,850,000.00	4,962,790,418.62	9,772,578,752.19	55.0%	7,995,271,247.81
016100000000	**OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT PLANNING SECTOR**	**1,395,575,000.00**	**1,395,575,000.00**	**1,729,642,744.24**	**1,933,014,882.04**	**138.5%**	**- 537,439,882.04**
016103800100	CHRISTIAN PILGRIMS COMMISSION	192,075,000.00	192,075,000.00	-	5,000.00	0.0%	192,070,000.00
016103700100	KOGI STATE HAJJ COMMISSION	3,500,000.00	3,500,000.00	-	15,000.00	0.4%	3,485,000.00
016105500100	STATE SECURITY TRUST FUND	1,200,000,000.00	1,200,000,000.00	1,729,642,744.24	1,932,994,882.04	161.1%	- 732,994,882.04
012300000000	**MINISTRY OF INFORMATION AND COMMUNICATION PLANNING SECTOR**	**1,032,999,999.00**	**1,032,999,999.00**	**1,238,319.50**	**3,737,339.50**	**0.4%**	**1,029,262,659.50**
012300100100	MINISTRY OF INFORMATION AND COMMUNICATION	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00
012300300100	KOGI STATE BROADCASTING CORPORATION	15,000,000.00	15,000,000.00	1,005,819.50	3,222,819.50	21.5%	11,777,180.50
012301300100	KOGI STATE NEWSPAPER CORPORATION	3,000,000.00	3,000,000.00	232,500.00	514,520.00	17.2%	2,485,480.00
012301400100	KOGI STATE SIGNAGE AND ADVERTISEMENT AGENCY	999,999,999.00	999,999,999.00	-	-	0.0%	999,999,999.00
012500000000	**OFFICE OF THE HEAD OF CIVIL SERVICE PLANNING SECTOR**	**20,773,900.00**	**20,773,900.00**	**100,200.00**	**120,200.00**	**0.6%**	**20,653,700.00**
012500100100	OFFICE OF THE HEAD OF CIVIL SERVICE	20,773,900.00	20,773,900.00	100,200.00	120,200.00	0.6%	20,653,700.00
014000000000	**OFFICE OF THE STATE AUDITOR-GENERAL PLANNING SECTOR**	**1,202,410,000.00**	**1,202,410,000.00**	**346,007,703.75**	**766,692,658.51**	**63.8%**	**435,717,341.49**
014000100100	OFFICE OF THE STATE AUDITOR-GENERAL	120,410,000.00	120,410,000.00	79,467,443.75	165,102,398.51	137.1%	- 44,692,398.51
014000200100	OFFICE OF THE LOCAL GOVT. AUDITOR-GENERAL	1,082,000,000.00	1,082,000,000.00	266,540,260.00	601,590,260.00	55.6%	480,409,740.00
014700000000	**CIVIL SERVICE COMMISSION PLANNING SECTOR**	**5,200,000.00**	**5,200,000.00**	**-**	**-**	**0.0%**	**5,200,000.00**
014700100100	CIVIL SERVICE COMMISSION	5,200,000.00	5,200,000.00	-	-	0.0%	5,200,000.00
014900000000	**LOCAL GOVERNMENT SERVICE COMMISSION PLANNING SECTOR**	**1,033,415,000.00**	**1,033,415,000.00**	**50,000.00**	**341,458,605.28**	**33.0%**	**691,956,394.72**
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION	1,033,415,000.00	1,033,415,000.00	50,000.00	341,458,605.28	33.0%	691,956,394.72
020000000000	**ECONOMIC SECTOR**	**650,127,650,421.00**	**650,127,650,421.00**	**170,327,466,770.38**	**233,775,089,413.38**	**36.0%**	**416,352,561,007.62**
021500000000	**MINISTRY OF AGRICULTURE PLANNING SECTOR**	**491,900,000.00**	**491,900,000.00**	**103,000,000.00**	**357,900,000.00**	**72.8%**	**134,000,000.00**
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	488,650,000.00	488,650,000.00	103,000,000.00	357,500,000.00	73.2%	131,150,000.00
021500300100	KOGI AGRICULTURAL DEVELOPMENT PROJECT (ADP)	250,000.00	250,000.00	-	400,000.00	160.0%	- 150,000.00
021500500100	KOGI AGRO-ALLIED COMPANY	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
022000000000	**MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING PLANNING SEC**	**618,033,322,203.00**	**618,033,322,203.00**	**149,108,622,973.32**	**212,092,935,499.64**	**34.3%**	**405,940,386,703.36**
022000100100	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	164,629,719,823.00	164,629,719,823.00	75,000,000,000.00	75,000,000,000.00	45.6%	89,629,719,823.00
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	426,126,266,301.00	426,126,266,301.00	60,232,920,993.85	115,212,160,427.93	27.0%	310,914,105,873.07
022000800100	KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)	27,277,336,079.00	27,277,336,079.00	13,875,701,979.47	21,880,775,071.71	80.2%	5,396,561,007.29
022200000000	**MIN. OF COMMERCE & INDUSTRY PLANNING SECTOR**	**665,100,000.00**	**665,100,000.00**	**55,166,000.00**	**96,440,146.00**	**14.5%**	**568,659,854.00**
022200100100	MIN. OF COMMERCE & INDUSTRY	514,200,000.00	514,200,000.00	51,444,000.00	88,898,146.00	17.3%	425,301,854.00
022200700100	KOGI STATE ENTERPRISES DEVELOMENT AGENCY	90,000,000.00	90,000,000.00	-	-	0.0%	90,000,000.00
022205300100	KOGI STATE COMMODITY EXCHANGE, EXPORT PROMOTION AND MARKET DEVELOPM	60,900,000.00	60,900,000.00	3,722,000.00	7,542,000.00	12.4%	53,358,000.00
022900000000	**MINISTRY OF TRANSPORT PLANNING SECTOR**	**171,900,000.00**	**171,900,000.00**	**292,999.00**	**667,999.00**	**0.4%**	**171,232,001.00**
022900100100	MINISTRY OF TRANSPORT	171,900,000.00	171,900,000.00	292,999.00	667,999.00	0.4%	171,232,001.00
023400000000	**MINISTRY OF WORKS PLANNING SECTOR**	**60,500,000.00**	**60,500,000.00**	**1,040,800.00**	**3,047,800.00**	**5.0%**	**57,452,200.00**
023400100100	MINISTRY OF WORKS	500,000.00	500,000.00	80,800.00	806,800.00	161.4%	- 306,800.00
023400400100	KOGI STATE FIRE AGENCY	60,000,000.00	60,000,000.00	960,000.00	2,241,000.00	3.7%	57,759,000.00
023600000000	**MIN. OF CULTURE & TOURISM PLANNING SECTOR**	**6,850,000.00**	**6,850,000.00**	**35,000.00**	**107,500.00**	**1.6%**	**6,742,500.00**
023600100100	MIN. OF CULTURE & TOURISM	550,000.00	550,000.00	-	-	0.0%	550,000.00
023600300100	COUNCIL FOR ARTS AND CULTURE	1,000,000.00	1,000,000.00	-	40,000.00	4.0%	960,000.00
023605200100	HOTEL AND TOURISM BOARD	5,300,000.00	5,300,000.00	35,000.00	67,500.00	1.3%	5,232,500.00

Code	Adminstrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
025200000000	**MINISTRY OF WATER RESOURCES PLANNING SECTOR**	**85,490,886.00**	**85,490,886.00**	**430,000.00**	**678,000.00**	**0.8%**	**84,812,886.00**
025200100100	MINISTRY OF WATER RESOURCES	1,000,000.00	1,000,000.00	50,000.00	156,000.00	15.6%	844,000.00
025210200100	KOGI STATE WATER BOARD	84,490,886.00	84,490,886.00	380,000.00	522,000.00	0.6%	83,968,886.00
025300000000	**MINISTRY OF HOUSING AND URBAN DEVELOPMENT PLANNING SECTOR**	**5,000,011,095.00**	**5,000,011,095.00**	**233,062,460.96**	**387,340,921.64**	**7.7%**	**4,612,670,173.36**
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	10,000,000.00	10,000,000.00	60,600.00	80,800.00	0.8%	9,919,200.00
025300200100	BUREAU FOR LANDS	3,386,786,853.00	3,386,786,853.00	188,015,514.05	274,228,206.19	8.1%	3,112,558,646.81
025300300100	KOGI STATE UTILITY INFRASTRUCTURE MANAGEMENT AND COMPLIANCE AGENCY	789,050,000.00	789,050,000.00	-	1,021,200.00	0.1%	788,028,800.00
025300900100	KOGI STATE TOWN PLANNING AND DEVELOPMENT BOARD	814,174,242.00	814,174,242.00	44,986,346.91	112,010,715.45	13.8%	702,163,526.55
026200000000	**MINISTRY OF RURAL AND ENERGY DEVELOPMENT PLANNING SECTOR**	**15,252,840,333.00**	**15,252,840,333.00**	**20,825,394,177.10**	**20,834,594,177.10**	**136.6%**	**- 5,581,753,844.10**
026200100100	MINISTRY OF RURAL AND ENERGY DEVELOPMENT	15,252,840,333.00	15,252,840,333.00	20,825,394,177.10	20,834,594,177.10	136.6%	- 5,581,753,844.10
027100000000	**MINISTRY OF LIVESTOCK DEVELOPMENT**	**10,359,735,904.00**	**10,359,735,904.00**	**422,360.00**	**1,377,370.00**	**0.0%**	**10,358,358,534.00**
027100100100	MINISTRY OF LIVESTOCK DEVELOPMENT	10,359,735,904.00	10,359,735,904.00	422,360.00	1,377,370.00	0.0%	10,358,358,534.00
030000000000	**LAW & JUSTICE SECTOR**	**96,600,000.00**	**96,600,000.00**	**827,550.56**	**3,310,079.35**	**3.4%**	**93,289,920.65**
031800000000	**KOGI STATE JUDICIAL SERVICE COMMISSION PLANNING SECTOR**	**78,100,000.00**	**78,100,000.00**	**827,550.56**	**3,310,079.35**	**4.2%**	**74,789,920.65**
031801100100	KOGI STATE JUDICIAL SERVICE COMMISSION	300,000.00	300,000.00	-	-	0.0%	300,000.00
031805100100	HIGH COURT OF JUSTICE	75,000,000.00	75,000,000.00	827,550.56	3,310,079.35	4.4%	71,689,920.65
031805200100	CUSTOMARY COURT OF APPEAL	500,000.00	500,000.00	-	-	0.0%	500,000.00
031805300100	SHARIA COURT OF APPEAL	2,300,000.00	2,300,000.00	-	-	0.0%	2,300,000.00
032600000000	**MINISTRY OF JUSTICE PLANNING SECTOR**	**18,500,000.00**	**18,500,000.00**	**-**	**-**	**0.0%**	**18,500,000.00**
032600100100	MINISTRY OF JUSTICE	18,500,000.00	18,500,000.00	-	-	0.0%	18,500,000.00
040000000000	**REGIONAL SECTOR**	**6,000,000.00**	**6,000,000.00**	**-**	**-**	**0.0%**	**6,000,000.00**
046300000000	**KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION**	**6,000,000.00**	**6,000,000.00**	**-**	**-**	**0.0%**	**6,000,000.00**
046300100100	KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION	6,000,000.00	6,000,000.00	-	-	0.0%	6,000,000.00
050000000000	**SOCIAL SECTOR**	**147,759,871,123.00**	**147,759,871,123.00**	**2,494,686,962.89**	**12,194,512,802.25**	**8.3%**	**135,565,358,320.75**
051300000000	**MINISTRY OF YOUTH & SPORTS PLANNING SECTOR**	**1,060,000.00**	**1,060,000.00**	**-**	**-**	**0.0%**	**1,060,000.00**
051300100100	MINISTRY OF YOUTH & SPORTS	300,000.00	300,000.00	-	-	0.0%	300,000.00
051300200100	KOGI STATE SPORTS COUNCIL	760,000.00	760,000.00	-	-	0.0%	760,000.00
051400000000	**MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT PLANNING SEC**	**5,869,564.00**	**5,869,564.00**	**325,001.59**	**1,028,001.59**	**17.5%**	**4,841,562.41**
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	5,869,564.00	5,869,564.00	325,001.59	1,028,001.59	17.5%	4,841,562.41
051700000000	**MINISTRY OF EDUCATION PLANNING SECTOR**	**82,714,863,913.00**	**82,714,863,913.00**	**552,311,416.65**	**7,614,662,053.89**	**9.2%**	**75,100,201,859.11**
051700100100	MINISTRY OF EDUCATION	60,613,353,821.00	60,613,353,821.00	235,596,530.03	239,152,030.03	0.4%	60,374,201,790.97
051700200100	STATE UNIVERSAL BASIC EDUCATION BOARD	3,717,860,000.00	3,717,860,000.00	60,000.00	3,505,605,000.00	94.3%	212,255,000.00
051700800100	KOGI STATE LIBRARY BOARD	1,600,000.00	1,600,000.00	-	-	0.0%	1,600,000.00
051700900100	ADULT & NON-FORMAL EDUCATION BOARD	70,000.00	70,000.00	6,300.00	6,600.00	9.4%	63,400.00
051701800100	KOGI STATE POLYTECHNIC, LOKOJA	852,397,700.00	852,397,700.00	47,327,077.12	373,812,477.12	43.9%	478,585,222.88
051701900100	COLLEGE OF EDUCATION, ANKPA	100,013,300.00	100,013,300.00	9,255,000.00	15,310,000.00	15.3%	84,703,300.00
051702000100	COLLEGE OF EDUCATION TECHNICAL, MOPA	40,266,351.00	40,266,351.00	6,711,150.00	17,208,000.00	42.7%	23,058,351.00
051702100100	PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	2,367,727,200.00	2,367,727,200.00	95,000,000.00	1,345,000,000.00	56.8%	1,022,727,200.00
051702200100	KOGI STATE UNIVERSITY, KABBA	5,651,475,600.00	5,651,475,600.00	130,125,159.70	1,086,852,589.84	19.2%	4,564,623,010.16
051702500100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	9,357,296,941.00	9,357,296,941.00	27,887,199.80	1,030,072,356.90	11.0%	8,327,224,584.10
051706500100	NIGERIA-KOREA FRIENDSHIP INSTITUTE	12,803,000.00	12,803,000.00	343,000.00	1,643,000.00	12.8%	11,160,000.00
052100000000	**MINISTRY OF HEALTH PLANNING SECTOR**	**24,861,827,646.00**	**24,861,827,646.00**	**1,925,200,589.65**	**4,548,195,791.77**	**18.3%**	**20,313,631,854.23**
052100100100	MINISTRY OF HEALTH	8,400,929,790.00	8,400,929,790.00	865,000.00	1,875,000.00	0.0%	8,399,054,790.00
052100200100	KOGI STATE HEALTH INSURANCE AGENCY	3,926,900,488.00	3,926,900,488.00	732,676,973.57	1,297,238,924.08	33.0%	2,629,661,563.92
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	4,900,000,000.00	4,900,000,000.00	220,286,300.30	220,286,300.30	4.5%	4,679,713,699.70
052102600100	PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA	154,000,000.00	154,000,000.00	28,009,810.00	46,743,860.00	30.4%	107,256,140.00
052102700100	KOGI STATE SPECIALIST HOSPITAL, LOKOJA	650,000,000.00	650,000,000.00	169,918,190.81	307,050,597.73	47.2%	342,949,402.27
052102800100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKE	6,332,874,368.00	6,332,874,368.00	697,647,273.97	2,500,618,411.47	39.5%	3,832,255,956.53
052110200100	KOGI STATE HOSPITAL MANAGEMENT BOARD	225,000,000.00	225,000,000.00	30,409,041.00	61,067,908.19	27.1%	163,932,091.81

Code	Adminstrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
052110400100	COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE	150,000,000.00	150,000,000.00	41,800,000.00	105,500,000.00	70.3%	44,500,000.00
052110600100	COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH	119,293,000.00	119,293,000.00	3,028,000.00	7,164,790.00	6.0%	112,128,210.00
052111300100	DRUGS AND MEDICAL SUPPLY MANAGEMENT AGENCY	2,830,000.00	2,830,000.00	560,000.00	650,000.00	23.0%	2,180,000.00
053500000000	**MINISTRY OF ENVIRONMENT PLANNING SECTOR**	**37,676,100,000.00**	**37,676,100,000.00**	**16,849,955.00**	**30,626,955.00**	**0.1%**	**37,645,473,045.00**
053500100100	MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	37,454,220,000.00	37,454,220,000.00	13,557,756.00	16,257,756.00	0.0%	37,437,962,244.00
053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY	120,000,000.00	120,000,000.00	2,408,199.00	11,958,199.00	10.0%	108,041,801.00
053505300100	SANITATION & WASTE MANAGEMENT BOARD	101,880,000.00	101,880,000.00	884,000.00	2,411,000.00	2.4%	99,469,000.00
055100000000	**MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS PLANNING**	**2,500,150,000.00**	**2,500,150,000.00**	**-**	**-**	**0.0%**	**2,500,150,000.00**
055100100100	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	2,500,150,000.00	2,500,150,000.00	-	-	0.0%	2,500,150,000.00

2.B Revenue by Economic Classification

Table 3: Total Revenue by Economic Classification

Kogi State Government Budget Performance Report 2026 Q2 - Total Revenue by Economic Classification

Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
1	***Revenue***	***820,490,585,443.00***	***820,490,585,443.00***	***179,909,190,669.95***	***258,938,152,732.51***	***31.6%***	***561,552,432,710.49***
11	***GOVERNMENT SHARE OF FAAC***	***426,023,266,301.00***	***426,023,266,301.00***	***60,227,669,268.33***	***115,201,562,235.28***	***27.0%***	***310,821,704,065.72***
1101	**GOVERNMENT SHARE OF FAAC**	***426,023,266,301.00***	***426,023,266,301.00***	***60,227,669,268.33***	***115,201,562,235.28***	***27.0%***	***310,821,704,065.72***
110101	**STATE GOVERNMENT SHARE OF STATUTORY REVENUES**	**76,000,000,000.00**	**76,000,000,000.00**	**29,019,603,628.86**	**52,065,083,619.48**	**68.5%**	**23,934,916,380.52**
11010101	STATUTORY ALLOCATION	70,000,000,000.00	70,000,000,000.00	29,019,603,628.86	52,065,083,619.48	74.4%	17,934,916,380.52
11010104	WITHHELD ESCROW (13% DERIVATION)	6,000,000,000.00	6,000,000,000.00	-	-	0.0%	6,000,000,000.00
110102	**STATE GOVERNMENT SHARE OF VAT**	**90,000,000,000.00**	**90,000,000,000.00**	**20,797,979,078.67**	**47,014,251,784.94**	**52.2%**	**42,985,748,215.06**
11010201	SHARE OF VAT	90,000,000,000.00	90,000,000,000.00	20,797,979,078.67	47,014,251,784.94	52.2%	42,985,748,215.06
110103	**STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES**	**260,023,266,301.00**	**260,023,266,301.00**	**10,410,086,560.80**	**16,122,226,830.86**	**6.2%**	**243,901,039,470.14**
11010302	EXCESS NON-OIL	4,000,000,000.00	4,000,000,000.00	3,410,086,560.80	3,410,086,560.80	85.3%	589,913,439.20
11010303	EXCHANGE GAIN	10,000,000,000.00	10,000,000,000.00	-	-	0.0%	10,000,000,000.00
11010304	ECOLOGICAL FUND	2,000,000,000.00	2,000,000,000.00	-	-	0.0%	2,000,000,000.00
11010305	ELECTRONIC MONEY TRANSFER LEVY (EMTL)	6,000,000,000.00	6,000,000,000.00	-	419,136,204.58	7.0%	5,580,863,795.42
11010306	FOREX EQUALISATION MINERAL	3,000,000,000.00	3,000,000,000.00	-	-	0.0%	3,000,000,000.00
11010308	SOLID MINERAL	1,500,000,000.00	1,500,000,000.00	-	-	0.0%	1,500,000,000.00
11010311	NLNG DIVIDEND	160,336,270,062.00	160,336,270,062.00	-	-	0.0%	160,336,270,062.00
11010313	STATE INFRASTRUCTURE & SECURITY	39,186,996,239.00	39,186,996,239.00	7,000,000,000.00	7,000,000,000.00	17.9%	32,186,996,239.00
11010314	SIGNATURE BONUS	20,000,000,000.00	20,000,000,000.00	-	-	0.0%	20,000,000,000.00
11010399	OTHER FAAC DISTRIBUTIONS	14,000,000,000.00	14,000,000,000.00	-	5,293,004,065.48	37.8%	8,706,995,934.52
12	***INDEPENDENT REVENUE***	***43,985,216,392.00***	***43,985,216,392.00***	***15,170,007,127.11***	***26,220,924,345.34***	***59.6%***	***17,764,292,046.66***
1201	**TAX REVENUE**	***25,441,888,785.00***	***25,441,888,785.00***	***13,515,819,312.72***	***21,318,980,228.13***	***83.8%***	***4,122,908,556.87***
120101	**PERSONAL TAXES**	**18,609,644,630.00**	**18,609,644,630.00**	**7,069,480,870.15**	**13,477,782,073.87**	**72.4%**	**5,131,862,556.13**
12010102	PERSONAL INCOME TAX (PAYE)	18,334,644,630.00	18,334,644,630.00	7,006,126,576.15	13,339,006,610.87	72.8%	4,995,638,019.13
12010104	DIRECT ASSESMENT TAX	275,000,000.00	275,000,000.00	63,354,294.00	138,775,463.00	50.5%	136,224,537.00
120103	**OTHER TAXES**	**6,832,244,155.00**	**6,832,244,155.00**	**6,446,338,442.57**	**7,841,198,154.26**	**114.8%**	**- 1,008,953,999.26**
12010303	WITHHOLDING TAX(LGAs)	2,548,948,589.00	2,548,948,589.00	6,072,115,122.90	6,763,638,371.15	265.4%	- 4,214,689,782.15
12010304	CONSUMPTION TAX	5,000,000.00	5,000,000.00	217,950.00	1,005,042.50	20.1%	3,994,957.50
12010307	2% DEVELOPMENT LEVY	1,756,807,046.00	1,756,807,046.00	145,750,681.93	300,866,106.89	17.1%	1,455,940,939.11
12010308	INFRASTRUCTURAL MAINTENANCE LEVY	300,000,000.00	300,000,000.00	5,396,200.58	20,396,200.58	6.8%	279,603,799.42
12010311	EDUCATION DEVELOPMENT LEVY	47,640,000.00	47,640,000.00	1,750,000.00	4,250,000.00	8.9%	43,390,000.00
12010312	ENVIRONMENTAL LEVY	100,000,000.00	100,000,000.00	2,403,199.00	3,603,199.00	3.6%	96,396,801.00
12010313	TAX AUDIT	1,500,000,000.00	1,500,000,000.00	181,274,449.59	676,311,457.56	45.1%	823,688,542.44
12010314	SOCIAL SERVICE CONTRIBUTION LEVY (CORPORATE)	345,175,488.00	345,175,488.00	17,012,948.50	19,865,448.50	5.8%	325,310,039.50
12010315	SOCIAL SERVICE CONTRIBUTION LEVY (INDIVIDUALS)	53,673,032.00	53,673,032.00	12,741,006.00	12,791,006.00	23.8%	40,882,026.00
12010317	STAMP DUTY	175,000,000.00	175,000,000.00	7,676,884.07	38,471,322.08	22.0%	136,528,677.92
1202	**NON-TAX REVENUE**	***18,543,327,607.00***	***18,543,327,607.00***	***1,654,187,814.39***	***4,901,944,117.21***	***26.4%***	***13,641,383,489.79***
120201	**LICENCES - GENERAL**	**2,984,368,218.00**	**2,984,368,218.00**	**166,645,401.59**	**291,563,921.59**	**9.8%**	**2,692,804,296.41**
12020101	REGISTRATION /RENEWAL OF MARKET ASSOCIATION	900,000.00	900,000.00	-	-	0.0%	900,000.00
12020102	ENHANCED NATIONAL DRIVER'S LICENSE (ENDL)	131,716,350.00	131,716,350.00	22,100,000.00	48,100,000.00	36.5%	83,616,350.00
12020103	LEARNERS' PERMIT	3,265,275.00	3,265,275.00	1,000,000.00	1,250,000.00	38.3%	2,015,275.00
12020105	ANIMAL TRADE LICENSE	25,140,000.00	25,140,000.00	-	89,020.00	0.4%	25,050,980.00
12020106	HIDES AND SKIN BUYER LICENSE	80,000.00	80,000.00	10,400.00	18,200.00	22.8%	61,800.00
12020107	FISHING LICENSES / PERMIT	60,000.00	60,000.00	-	-	0.0%	60,000.00
12020112	REGISTRATION /RENEWAL POOLS BETTING, CASINO AND GAMI	150,000,000.00	150,000,000.00	37,000,000.00	64,100,000.00	42.7%	85,900,000.00
12020114	MOTOR VEHICLE LICENCES	105,000,000.00	105,000,000.00	31,000,000.00	44,920,000.00	42.8%	60,080,000.00
12020115	CHURCH MARRIAGE LICENCES	1,000,000.00	1,000,000.00	14,000.00	54,000.00	5.4%	946,000.00
12020118	ENVIRONMENTAL PERMIT	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
12020119	DRIVERS AND CONDUCTORS BADGE /COLOUR CODE PERMIT	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00

Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
12020123	ACCREDITATION OF COMPUTERISED VEHICLE TESTING SERVICE	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00
12020125	ACCREDITATION OF HEALTHCARE PROVIDERS/FACILITIES	3,500,000.00	3,500,000.00	100,000.00	100,000.00	2.9%	3,400,000.00
12020126	RENEWAL OF HOSPITALS AND PRIVATE CLINICS	1,140,000.00	1,140,000.00	775,000.00	1,725,000.00	151.3%	- 585,000.00
12020127	REGISTRATION OF BEAUTY PAGEANT	150,000.00	150,000.00	-	-	0.0%	150,000.00
12020128	RIGHT OF WAY PERMIT FOR FIBER OPTIC CABLE, ELECTRICITY (	646,875,000.00	646,875,000.00	-	1,020,000.00	0.2%	645,855,000.00
12020129	PERMIT FOR MASTS/ TOWERS /TRANSFORMERS/ PARABOLIC AN	52,500,000.00	52,500,000.00	-	1,200.00	0.0%	52,498,800.00
12020130	ANNUAL RENEWAL OF PERMITS FOR MASTS /TOWERS	10,175,000.00	10,175,000.00	-	-	0.0%	10,175,000.00
12020131	ANNUAL RENEWAL OF RIGHT OF WAY	77,200,000.00	77,200,000.00	-	-	0.0%	77,200,000.00
12020133	REGISTRATION /RENEWAL OF POWER SAW OPERATION	4,200,000.00	4,200,000.00	-	-	0.0%	4,200,000.00
12020134	REGISTRATION OF HEALTHCARE PROVIDERS /FACILITIES	700,000.00	700,000.00	140,000.00	160,000.00	22.9%	540,000.00
12020136	REGISTRATION OF SLAUGHTER SLABS /MEAT	5,000,000.00	5,000,000.00	-	700,000.00	14.0%	4,300,000.00
12020137	REGISTRATION /DOCUMENTATION OF THEATRE TROUPES, VISU	200,000.00	200,000.00	-	-	0.0%	200,000.00
12020138	REGISTRATION AND RENEWAL OF VOLUNTARY ADULT/YOUTH (	1,982,719.00	1,982,719.00	129,000.00	299,000.00	15.1%	1,683,719.00
12020140	REGISTRATION /RENEWAL OF ORPHANAGE HOMES	1,034,875.00	1,034,875.00	40,000.00	60,000.00	5.8%	974,875.00
12020141	REGISTRATION /RENEWAL OF SAW MILLERS	1,560,000.00	1,560,000.00	-	-	0.0%	1,560,000.00
12020142	REGISTRATION/ RENEWAL OF PATENT MEDICINE STORE	6,890,000.00	6,890,000.00	90,000.00	120,000.00	1.7%	6,770,000.00
12020143	REGISTRATION /RENEWAL OF PRIVATE INSTITUTION FEES	23,180,000.00	23,180,000.00	500,000.00	918,000.00	4.0%	22,262,000.00
12020144	REGISTRATION/ RENEWAL FEES OF ACCOUNTING AND AUDITIN	1,910,000.00	1,910,000.00	740,000.00	1,550,000.00	81.2%	360,000.00
12020147	REGISTRATION/ RENEWAL OF DAY-CARE CENTRES	400,000.00	400,000.00	22,001.59	32,001.59	8.0%	367,998.41
12020151	HACKNEY PERMIT	18,000,000.00	18,000,000.00	1,250,000.00	1,520,000.00	8.4%	16,480,000.00
12020152	REGISTRATION OF PRIVATE SERVICE PROVIDERS UNDER PUBLI	1,000,000.00	1,000,000.00	90,000.00	150,000.00	15.0%	850,000.00
12020153	HOTEL REGISTRATION	5,000,000.00	5,000,000.00	35,000.00	67,500.00	1.4%	4,932,500.00
12020155	ANNUAL REGISTRATION ON ADVERTISING ON WRITING ON WAL	1,875,000.00	1,875,000.00	-	-	0.0%	1,875,000.00
12020156	ANNUAL REGISTRATION ON ADVERTISEMENT TAX RATE PER FA	150,174,999.00	150,174,999.00	-	-	0.0%	150,174,999.00
12020157	PERMIT WALL DRAPES ADVERTISEMENT	73,200,000.00	73,200,000.00	-	-	0.0%	73,200,000.00
12020158	PROJECTING SIGNS PER FACE	1,250,000.00	1,250,000.00	-	-	0.0%	1,250,000.00
12020159	CONSTRUCTION SIGN	16,000,000.00	16,000,000.00	-	-	0.0%	16,000,000.00
12020160	VEHICLE BRANDING PERMIT	76,500,000.00	76,500,000.00	-	-	0.0%	76,500,000.00
12020161	SPECIAL ADVERTISEMENT RATE/ SECOND PARTY SIGNAGE	155,030,000.00	155,030,000.00	-	-	0.0%	155,030,000.00
12020162	OTHER SPECIAL ADVERTISEMENT STRUCTURES	14,000,000.00	14,000,000.00	-	-	0.0%	14,000,000.00
12020163	POLITICAL CAMPAIGN POSTER RATES	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
12020164	REGISTRATION/ RENEWAL FOR SECOND PARTY SIGNAGE	412,000,000.00	412,000,000.00	-	-	0.0%	412,000,000.00
12020166	CERTIFICATE FOR APPROVED SCHOOLS	11,020,000.00	11,020,000.00	-	-	0.0%	11,020,000.00
12020167	REGISTRATION/ RENEWAL OF PHARMACEUTICAL DRUGS SUPPLI	500,000.00	500,000.00	560,000.00	560,000.00	112.0%	- 60,000.00
12020168	REGISTRATION AND RENEWAL OF SCHOOL / COLLEGE OF HEALT	7,675,000.00	7,675,000.00	-	-	0.0%	7,675,000.00
12020169	REGISTRATION AND RENEWAL OF SCHOOL / COLLEGE OF NURS	360,000.00	360,000.00	-	-	0.0%	360,000.00
12020170	REGISTRATION OF CASHEW SUB BUYERS	15,000,000.00	15,000,000.00	70,000,000.00	123,000,000.00	820.0%	- 108,000,000.00
12020174	COOPERATIVE REGISTRATION	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
12020175	ANNUAL PERMIT FOR USAGE OF ROAD SETBACK AND PARKING	600,024,000.00	600,024,000.00	1,050,000.00	1,050,000.00	0.2%	598,974,000.00
120204	**FEES - GENERAL**	**11,602,022,864.00**	**11,602,022,864.00**	**1,145,141,313.06**	**4,074,737,700.86**	**35.1%**	**7,527,285,163.14**
12020401	BRANDING OF PRIVATE VEHICLES FEE	-	-	-	13,000.00		- 13,000.00
12020402	BUILDING POST APPROVAL FEES	15,768,675.00	15,768,675.00	7,494,437.08	17,912,228.73	113.6%	- 2,143,553.73
12020403	NEW NUMBER PLATE RATE	233,317,350.00	233,317,350.00	18,700,000.00	41,100,000.00	17.6%	192,217,350.00
12020404	CERTIFICATE OF ROAD WORTHINESS	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00
12020405	DESIGN AND MAINTENANCE OF STREET NAMING	9,200,000.00	9,200,000.00	405,000.00	505,000.00	5.5%	8,695,000.00
12020406	CONSULTANCY REGISTRATION / RENEWAL CHARGES	15,450,000.00	15,450,000.00	-	335,772.37	2.2%	15,114,227.63
12020407	PROCESSING FEE WITH RIGHT OF OCCUPANCY (R OF O)	600,000,000.00	600,000,000.00	3,355.68	54,489.12	0.0%	599,945,510.88
12020408	PROCESSING FEE WITH CERTIFICATE OF OCCUPANCY (C OF O)	31,250,000.00	31,250,000.00	10,000.00	30,000.00	0.1%	31,220,000.00
12020409	TUITION FEES/ SDC TUITION FEES	5,256,895,551.00	5,256,895,551.00	190,397,256.08	2,254,894,005.38	42.9%	3,002,001,545.62

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12020410	CHARTING FEE FOR CERTIFICATE OF OCCUPANCY (C OF O)	62,500,000.00	62,500,000.00	40,000.00	71,000.00	0.1%	62,429,000.00
12020411	SURVEY BILL FEE FOR CERTIFICATE OF OCCUPANCY (C OF O)	11,250,000.00	11,250,000.00	-	-	0.0%	11,250,000.00
12020412	TRANSCRIPT FEES	41,405,000.00	41,405,000.00	4,663,800.00	15,594,050.00	37.7%	25,810,950.00
12020413	PILGRIMS SERVICE CHARGE	3,500,000.00	3,500,000.00	-	15,000.00	0.4%	3,485,000.00
12020414	EVENING CLASSES/EXTRA- MURAL CENTRES/CLASSES	25,000.00	25,000.00	6,300.00	6,600.00	26.4%	18,400.00
12020415	CONTRACTOR REGISTRATION/ RENEWAL FEES	12,000,000.00	12,000,000.00	2,200,000.00	5,525,000.00	46.0%	6,475,000.00
12020416	SURVEY DEPOSIT FEE FOR CERTIFICATE OF OCCUPANCY (C OF	62,500,000.00	62,500,000.00	94,855.73	163,855.73	0.3%	62,336,144.27
12020417	EXPRESSION OF INTEREST FEE	20,000,000.00	20,000,000.00	5,700,000.00	13,500,000.00	67.5%	6,500,000.00
12020418	AUTO DATA/ MOTOR VEHICLE REGISTRATION	21,718,509.00	21,718,509.00	21,500,000.00	29,840,000.00	137.4%	- 8,121,491.00
12020419	CONVERSION FEES	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
12020420	SURVEY VERIFICATION	7,500,000.00	7,500,000.00	100.00	20,100.00	0.3%	7,479,900.00
12020421	CONTRACT DOCUMENT NON- REFUNDABLE TENDER FEES	109,535,000.00	109,535,000.00	47,381,566.03	155,689,266.03	142.1%	- 46,154,266.03
12020422	COURT FEE	39,500,000.00	39,500,000.00	788,884.44	3,271,413.23	8.3%	36,228,586.77
12020423	ACCEPTANCE OF ADMISSION LETTER	137,065,000.00	137,065,000.00	-	-	0.0%	137,065,000.00
12020424	FIRST SCHOOL LEAVING CERTIFICATE	187,903,800.00	187,903,800.00	214,496,264.00	214,496,264.00	114.2%	- 26,592,464.00
12020425	REGISTRATION OF POST LITERACY CLASSES (EXAM)	15,000.00	15,000.00	-	-	0.0%	15,000.00
12020426	CHARTING FEE FOR RIGHT OF OCCUPANCY (R OF O)	37,500,000.00	37,500,000.00	136,000.00	526,000.00	1.4%	36,974,000.00
12020427	DEPOSIT FEE FOR RIGHT OF OCCUPANCY (R OF O)	119,250,000.00	119,250,000.00	372,000.00	2,324,251.14	1.9%	116,925,748.86
12020428	ADMINISTRATIVE CHARGES	152,495,132.00	152,495,132.00	4,923,092.27	14,935,981.29	9.8%	137,559,150.71
12020429	CHANGE OF OWNERSHIP	-	-	100.00	100.00		- 100.00
12020430	DRIVERS THEORY TEST (DTT) FEE	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
12020432	APPLICATION FEES FOR PLOT ALLOCATION	75,000,000.00	75,000,000.00	222,354.00	362,554.00	0.5%	74,637,446.00
12020433	EXAMINATION FEES	279,620,000.00	279,620,000.00	22,250,200.00	27,250,200.00	9.7%	252,369,800.00
12020434	LIBRARY FEES	22,304,000.00	22,304,000.00	1,200,000.00	3,100,000.00	13.9%	19,204,000.00
12020435	RECERTIFICATION & CONFIRMATION	1,000,000.00	1,000,000.00	-	20,000.00	2.0%	980,000.00
12020436	PROBATE FEE	15,000,000.00	15,000,000.00	38,666.12	38,666.12	0.3%	14,961,333.88
12020437	LOCAL TRADE FAIR FEE IN THE STATE	1,200,000.00	1,200,000.00	7,000.00	7,000.00	0.6%	1,193,000.00
12020438	APPEAL FEE	15,500,000.00	15,500,000.00	-	-	0.0%	15,500,000.00
12020439	PRODUCE GRADING FEES	300,000,000.00	300,000,000.00	33,000,000.00	234,500,000.00	78.2%	65,500,000.00
12020440	CHANGE OF LAND USE	1,440,000.00	1,440,000.00	50,100.00	50,100.00	3.5%	1,389,900.00
12020441	FEES FROM VOCATIONAL IMPROVEMENT CENTRES	20,000.00	20,000.00	-	-	0.0%	20,000.00
12020442	REGISTRATION/RENEWAL OF BUSINESS PREMISES	350,000,000.00	350,000,000.00	14,437,000.00	24,791,146.00	7.1%	325,208,854.00
12020443	CLINICAL TREATMENT CHARGES (VET)	2,000,000.00	2,000,000.00	411,960.00	564,150.00	28.2%	1,435,850.00
12020445	BUILDING PLAN APPROVAL	97,632,000.00	97,632,000.00	16,308,160.75	44,719,098.36	45.8%	52,912,901.64
12020447	SITE AND BUILDING INSPECTION	12,835,000.00	12,835,000.00	2,509,740.03	6,440,118.03	50.2%	6,394,881.97
12020448	POST UTME SCREENING FEES	33,750,000.00	33,750,000.00	-	-	0.0%	33,750,000.00
12020449	NON- REFUNDABLE CAUTION FEES	45,284,000.00	45,284,000.00	3,080,000.00	7,560,000.00	16.7%	37,724,000.00
12020450	SCHOOL APPROVAL ASSESSMENT	10,480,000.00	10,480,000.00	100.00	100.00	0.0%	10,479,900.00
12020451	BUILDING PLAN REGISTRATION	12,835,000.00	12,835,000.00	3,783,319.00	6,428,319.00	50.1%	6,406,681.00
12020452	BUILDING PLAN PROCESSING	37,185,750.00	37,185,750.00	9,401,155.25	25,629,455.79	68.9%	11,556,294.21
12020453	NOTICE OF MARRIAGE FEE	1,208,220.00	1,208,220.00	120,000.00	283,000.00	23.4%	925,220.00
12020455	ENVIRONMENTAL IMPACT ASSESSMENT FEES	30,000,000.00	30,000,000.00	755,611.25	780,611.25	2.6%	29,219,388.75
12020456	TAX CLEARANCE FEES	5,000,000.00	5,000,000.00	1,737,500.00	6,494,500.00	129.9%	- 1,494,500.00
12020457	STATIONERIES AND CONSULTATION FEE	3,000,000.00	3,000,000.00	955,600.00	1,817,500.00	60.6%	1,182,500.00
12020458	ACCOMMODATION FEE	91,680,000.00	91,680,000.00	6,200,000.00	16,150,000.00	17.6%	75,530,000.00
12020459	INSTRUMENT FEES	4,000,000.00	4,000,000.00	950,000.00	2,550,000.00	63.8%	1,450,000.00
12020460	TRANSPORTATION FEES	5,000,000.00	5,000,000.00	7,100,000.00	17,925,000.00	358.5%	- 12,925,000.00
12020461	ENVIRONMENTAL CLEANING FEE	7,500,000.00	7,500,000.00	1,550,000.00	3,900,000.00	52.0%	3,600,000.00
12020462	APPLICATION AND PROCESSING FEE FOR NEW UTILITY INFRAST	1,100,000.00	1,100,000.00	-	-	0.0%	1,100,000.00

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12020463	COLLECTION AND DISPOSAL OF SOLID WASTE FROM PREMISES	66,000,000.00	66,000,000.00	20,000.00	25,000.00	0.0%	65,975,000.00
12020464	PROCESSING OF PRIVATE LAYOUT	8,000,000.00	8,000,000.00	775,000.00	775,000.00	9.7%	7,225,000.00
12020465	SITE ANALYSIS	12,000,000.00	12,000,000.00	14,869,489.79	14,869,489.79	123.9%	- 2,869,489.79
12020466	DOCUMENT REG AND SEARCH	22,500,000.00	22,500,000.00	332,913.00	572,913.00	2.5%	21,927,087.00
12020467	RENTAL VALUATION FEES	100,020,000.00	100,020,000.00	-	-	0.0%	100,020,000.00
12020468	ESTABLISHMENT OF NURSERY /PRIMARY SCHOOL PROCESSING	40,000,000.00	40,000,000.00	700,000.00	3,500,000.00	8.8%	36,500,000.00
12020469	TRADE TEST CHARGES	-	-	-	5,000.00		- 5,000.00
12020471	RADIO ADVERTISEMENT FEE	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00
12020472	OPHTHALMIC SERVICES /OPTHAMOLOGY FEE	9,754,260.00	9,754,260.00	503,000.00	1,764,500.00	18.1%	7,989,760.00
12020473	DENTAL SERVICES FEE	4,200,000.00	4,200,000.00	426,200.00	1,338,927.19	31.9%	2,861,072.81
12020474	AFFIDAVIT FEES/ OATH FEE	7,800,000.00	7,800,000.00	-	-	0.0%	7,800,000.00
12020475	AMBULANCE SERVICES (HIRING) FEE	15,531,600.00	15,531,600.00	1,087,200.00	4,072,700.00	26.2%	11,458,900.00
12020476	CHARGES FROM SEMINARS AND WORKSHOPS	4,800,000.00	4,800,000.00	2,000,000.00	4,800,000.00	100.0%	-
12020477	TELEVISION ADVERTISEMENT FEE	800,000.00	800,000.00	-	-	0.0%	800,000.00
12020478	X-RAY SERVICES /ULTRASOUND SCAN /MRI /CT SCAN /HSG /MA	88,055,220.00	88,055,220.00	8,666,400.00	35,940,470.00	40.8%	52,114,750.00
12020479	LABORATING SERVICES FEE	169,690,940.00	169,690,940.00	10,397,501.00	34,561,751.00	20.4%	135,129,189.00
12020480	FUMIGATION SERVICES BY THE BOARD	1,000,000.00	1,000,000.00	335,000.00	660,000.00	66.0%	340,000.00
12020481	DUMPSITE USERS CHARGE FEE	14,000,000.00	14,000,000.00	-	450,000.00	3.2%	13,550,000.00
12020482	MORTUARY SERVICES FEE	29,500,000.00	29,500,000.00	85,518,713.15	150,375,367.61	509.7%	- 120,875,367.61
12020483	PACKAGE TOURS FEE	300,000.00	300,000.00	-	-	0.0%	300,000.00
12020484	NHIS/ HMO FEE	326,428,647.00	326,428,647.00	7,262,975.00	25,520,664.00	7.8%	300,907,983.00
12020485	HAULAGE FEE	1,462,569,810.00	1,462,569,810.00	172,113,020.00	215,913,020.00	14.8%	1,246,656,790.00
12020486	HYPERBARIC OXYGEN SERVICES FEE	-	-	132,600.00	1,377,050.00		- 1,377,050.00
12020487	ORIGINAL CERTIFICATE FEE	157,525,000.00	157,525,000.00	2,741,900.00	2,741,900.00	1.7%	154,783,100.00
12020488	COLLECTION OF STATEMENT OF RESULT FEE	31,775,000.00	31,775,000.00	1,696,800.00	1,696,800.00	5.3%	30,078,200.00
12020489	PHYSIOTHERAPY SERVICE CHARGES FEE	3,434,400.00	3,434,400.00	184,000.00	905,000.00	26.4%	2,529,400.00
12020491	SURGICAL OPERATION /ECG& ECHO /ENT (EAR, NOSE & THROA	83,057,100.00	83,057,100.00	89,753,327.66	171,490,880.12	206.5%	- 88,433,780.12
12020492	MEDICAL CERTIFICATE	24,612,000.00	24,612,000.00	644,400.00	1,153,900.00	4.7%	23,458,100.00
12020493	SERVICE CHARGE (DRF)	19,800,000.00	19,800,000.00	-	-	0.0%	19,800,000.00
12020494	HOSPITAL BED CHARGES /DELIVERY /NUTRITION & DIETARY SE	66,423,900.00	66,423,900.00	2,686,050.00	11,392,950.00	17.2%	55,030,950.00
12020495	WATER RATE FEE	84,000,000.00	84,000,000.00	125,000.00	128,000.00	0.2%	83,872,000.00
12020496	WATER CONNECTION /WATER RECONNECTION FEE	177,000.00	177,000.00	143,000.00	181,000.00	102.3%	- 4,000.00
12020497	MARKET TOLL COLLECTIONS/ TOLL GATE FEES	10,000,000.00	10,000,000.00	96,645,345.75	186,340,522.58	1863.4%	- 176,340,522.58
12020499	GAMES/ SPORT FEES	19,150,000.00	19,150,000.00	-	-	0.0%	19,150,000.00
120205	**FINES - GENERAL**	**41,266,400.00**	**41,266,400.00**	**554,665.80**	**1,178,078.60**	**2.9%**	**40,088,321.40**
12020501	PENALTY	1,316,400.00	1,316,400.00	61,666.80	325,079.60	24.7%	991,320.40
12020504	VEHICLE CLAMPING FINE	5,500,000.00	5,500,000.00	-	-	0.0%	5,500,000.00
12020505	ROAD TRAFFIC OFFENCES	3,300,000.00	3,300,000.00	292,999.00	652,999.00	19.8%	2,647,001.00
12020507	KOTRAMA FINES	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
12020509	PENALTY ON MEDICAL MALPRACTICES	500,000.00	500,000.00	-	-	0.0%	500,000.00
12020510	PENALTY FOR UNREGISTERED SCHOOLS	20,000,000.00	20,000,000.00	200,000.00	200,000.00	1.0%	19,800,000.00
12020511	SANITATION DAY EXERCISE FINE	400,000.00	400,000.00	-	-	0.0%	400,000.00
12020512	ENFORCEMENT & PROSECUTION OF SANITARY DEFAULTERS	5,150,000.00	5,150,000.00	-	-	0.0%	5,150,000.00
12020513	RELEASE OF ARRESTED STRAY ANIMALS	100,000.00	100,000.00	-	-	0.0%	100,000.00
120206	**SALES - GENERAL**	**1,004,451,777.00**	**1,004,451,777.00**	**97,340,615.00**	**186,512,386.00**	**18.6%**	**817,939,391.00**
12020601	SALES OF RECORD OF SERVICE FORM	500,000.00	500,000.00	-	-	0.0%	500,000.00
12020602	SALES OF FINGERLINGS	500,000.00	500,000.00	-	-	0.0%	500,000.00
12020603	SALES OF CHEMICAL	90,000.00	90,000.00	-	-	0.0%	90,000.00
12020604	SALES OF GRAINS	-	-	-	6,000.00		- 6,000.00

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12020607	SALES OF FORMS	19,860,000.00	19,860,000.00	-	550,000.00	2.8%	19,310,000.00
12020611	PROCEED FROM AUCTION SALES OF CONFISCATED ITEMS	2,030,000.00	2,030,000.00	-	-	0.0%	2,030,000.00
12020617	SALES OF APPLICATION / EMPLOYMENT FORM	16,630,000.00	16,630,000.00	-	-	0.0%	16,630,000.00
12020618	SALES OF APPLICATION FOR TRANSFER OF SERVICE FORMS	500,000.00	500,000.00	-	-	0.0%	500,000.00
12020620	SALES OF DRUGS /PHARMACY SERVICES	257,398,962.00	257,398,962.00	44,747,965.00	83,210,786.00	32.3%	174,188,176.00
12020621	AUCTION SALES	200,000.00	200,000.00	-	-	0.0%	200,000.00
12020622	SALES OF APPLICATION FORM FOR VOCATIONAL INSTITUTION	1,200,000.00	1,200,000.00	-	-	0.0%	1,200,000.00
12020623	SALES OF FOREST PRODUCTS	229,260,000.00	229,260,000.00	-	-	0.0%	229,260,000.00
12020628	SALES OF OPD CARDS/ GOPD CARDS /CONSULTATION	136,748,479.00	136,748,479.00	9,503,400.00	23,448,240.00	17.1%	113,300,239.00
12020631	SALES OF ADMISSION FORMS	5,250,000.00	5,250,000.00	-	-	0.0%	5,250,000.00
12020632	SALES OF MANAGEMENT HAND BOOK	7,500,000.00	7,500,000.00	400,000.00	1,150,000.00	15.3%	6,350,000.00
12020633	SALES OF STUDENT I.D. CARDS	135,372,800.00	135,372,800.00	650,000.00	1,700,000.00	1.3%	133,672,800.00
12020635	SALES OF GRAPHICS NEWSPAPER	1,700,000.00	1,700,000.00	192,500.00	300,520.00	17.7%	1,399,480.00
12020636	SALES OF PILGRIMAGE APPLICATION FORMS	75,000.00	75,000.00	-	5,000.00	6.7%	70,000.00
12020638	SALES OF ARTS & CULTURE JOURNALS	100,000.00	100,000.00	-	-	0.0%	100,000.00
12020639	SALES OF GAZETTES & CSC ANNUAL REPORTS.	1,700,000.00	1,700,000.00	-	-	0.0%	1,700,000.00
12020642	SALES OF APER & PROMOTION FORMS	2,650,000.00	2,650,000.00	-	-	0.0%	2,650,000.00
12020654	SALES OF OXYGEN IN CYLINDER	8,341,400.00	8,341,400.00	631,000.00	2,818,840.00	33.8%	5,522,560.00
12020659	SALES OF SEED/SEEDLING	250,000.00	250,000.00	-	-	0.0%	250,000.00
12020662	SALES OF STATUTES (KOGI STATE LAWS)	500,000.00	500,000.00	-	-	0.0%	500,000.00
12020665	SALES WATER BOARD FORM	6,245,136.00	6,245,136.00	1,550,000.00	4,025,000.00	64.5%	2,220,136.00
12020666	SALES FROM HDRF (DRUGS, REAGENTS & CONSUMABLE)	167,000,000.00	167,000,000.00	39,665,750.00	69,298,000.00	41.5%	97,702,000.00
12020667	SALES FROM PURE WATER FACTORY	750,000.00	750,000.00	-	-	0.0%	750,000.00
12020668	SALES CRAFTS CERAMICS AND SCULPTURE	100,000.00	100,000.00	-	-	0.0%	100,000.00
12020669	2% SALES MARKUP FROM FACILITIES MONTHLY	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
120207	**EARNINGS -GENERAL**	**834,963,547.00**	**834,963,547.00**	**124,557,173.38**	**202,104,018.16**	**24.2%**	**632,859,528.84**
12020701	PROCEEDS FROM OWNER-OCCUPIER HOUSING SCHEME	60,000,000.00	60,000,000.00	32,317.11	53,861.85	0.1%	59,946,138.15
12020702	EARNINGS FROM SEPTIC TANK EMPTIER	1,000,000.00	1,000,000.00	5,000.00	5,000.00	0.5%	995,000.00
12020703	EARNING FROM THE REPLACEMENT OF ID. CARD	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
12020705	EARNINGS FROM DOCUMENTATION/ RENEWAL OF REGULATED	11,000,000.00	11,000,000.00	434,000.00	1,121,000.00	10.2%	9,879,000.00
12020707	EARNING FROM ARTICULATED TOW TRUCK SERVICES /CLEARIN	12,000,000.00	12,000,000.00	-	-	0.0%	12,000,000.00
12020708	EARNING FROM ASHOCKLAYLAND	24,000,000.00	24,000,000.00	-	-	0.0%	24,000,000.00
12020709	EARNINGS FROM TREE FELLING OPERATION	4,200,000.00	4,200,000.00	13,557,756.00	16,257,756.00	387.1%	- 12,057,756.00
12020720	EARNINGS FROM STADIUM GATE TAKING	200,000.00	200,000.00	-	-	0.0%	200,000.00
12020724	EARNING FROM LOKOJA MEGA TERMINAL	9,600,000.00	9,600,000.00	-	-	0.0%	9,600,000.00
12020728	EARININGS FROM RESEARCH AND DOCUMENTATION	25,000,000.00	25,000,000.00	52,410,584.27	110,166,984.31	440.7%	- 85,166,984.31
12020732	EARNING FROM GRAPHIC DESIGN	100,000.00	100,000.00	-	-	0.0%	100,000.00
12020734	EARNING FROM RICE FARMING/ MILLING	120,000,000.00	120,000,000.00	-	-	0.0%	120,000,000.00
12020739	EARNINGS FROM USED OF STADIUM (RELIGION AND POLITICAL	200,000.00	200,000.00	-	-	0.0%	200,000.00
12020740	EARNINGS FROM SHOP RENTAGE	50,050,000.00	50,050,000.00	1,712,000.00	1,712,000.00	3.4%	48,338,000.00
12020741	EARNINGS FROM TRACTOR HIRING	50,000,000.00	50,000,000.00	-	400,000.00	0.8%	49,600,000.00
12020746	EARNING FROM HIRE OF DESK AND CHAIR	9,000,000.00	9,000,000.00	2,950,000.00	6,950,000.00	77.2%	2,050,000.00
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED P	366,019,797.00	366,019,797.00	53,455,516.00	65,095,416.00	17.8%	300,924,381.00
12020750	EARNING FROM MOTOR PARKS	-	-	-	2,000.00		- 2,000.00
12020751	EARNING FROM MASS TRANSIT BUSES	2,500,000.00	2,500,000.00	-	-	0.0%	2,500,000.00
12020756	EARNING FROM PRINTING SERVICES	15,100,000.00	15,100,000.00	-	-	0.0%	15,100,000.00
12020763	EARNINGS FROM CULTURAL PERFORMANCES	300,000.00	300,000.00	-	40,000.00	13.3%	260,000.00
12020765	EARNING FROM MUSEUM, RESEARCH AND PUBLICATION	100,000.00	100,000.00	-	-	0.0%	100,000.00
12020786	MATRICULATION/ MATRICULATION GOWN	32,500,000.00	32,500,000.00	-	-	0.0%	32,500,000.00

Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
12020787	EARNING FROM E-LIBRARY/ CBT CENTRE	450,000.00	450,000.00	-	-	0.0%	450,000.00
12020791	EARNING FROM SHARED FACILITY HUBS	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00
12020797	EARNING FROM AMUSEMENT PARKS	543,750.00	543,750.00	-	300,000.00	55.2%	243,750.00
12020799	EARNING FROM ENDORSEMENT OF CULTURAL ACTIVITIES	100,000.00	100,000.00	-	-	0.0%	100,000.00
120208	**RENT ON GOVERNMENT BUILDINGS - GENERAL**	**11,023,900.00**	**11,023,900.00**	**100,000.00**	**120,000.00**	**1.1%**	**10,903,900.00**
12020802	RENTAL CHARGES OF THE SECRETARIAT CONFERENCE HALL	480,000.00	480,000.00	100,000.00	120,000.00	25.0%	360,000.00
12020803	RENT FROM SECRETARIAT/ GOVERNMENT OPEN SPACE	543,900.00	543,900.00	-	-	0.0%	543,900.00
12020809	RENT FROM MUHAMMED BUHARI EVENT CENTRE	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
120209	**RENT ON LAND & OTHERS - GENERAL**	**2,062,730,901.00**	**2,062,730,901.00**	**119,848,645.56**	**145,728,012.00**	**7.1%**	**1,917,002,889.00**
12020906	GROUND RENTS	1,047,809,522.00	1,047,809,522.00	416,036.77	26,295,403.21	2.5%	1,021,514,118.79
12020907	EARNINGS FROM RENT ON STADIUM	360,000.00	360,000.00	-	-	0.0%	360,000.00
12020908	LAND USE CHARGE	1,014,561,379.00	1,014,561,379.00	119,432,608.79	119,432,608.79	11.8%	895,128,770.21
120211	**INVESTMENT INCOME**	**2,500,000.00**	**2,500,000.00**	**-**	**-**	**0.0%**	**2,500,000.00**
12021101	INTEREST/DIVIDENDS ON GOVERNMENT INVESTMENTS	2,500,000.00	2,500,000.00	-	-	0.0%	2,500,000.00
13	***AID AND GRANTS***	***136,411,682,487.00***	***136,411,682,487.00***	***8,687,600,688.99***	***21,686,427,643.98***	***15.9%***	***114,725,254,843.02***
1301	**AID**	***200,000,000.00***	***200,000,000.00***	***-***	***-***	***0.0%***	***200,000,000.00***
130101	**DOMESTIC AID**	**200,000,000.00**	**200,000,000.00**	**-**	**-**	**0.0%**	**200,000,000.00**
13010101	CURRENT DOMESTIC AID	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00
1302	**GRANTS**	***136,211,682,487.00***	***136,211,682,487.00***	***8,687,600,688.99***	***21,686,427,643.98***	***15.9%***	***114,525,254,843.02***
130201	**DOMESTIC GRANTS**	**124,431,752,697.00**	**124,431,752,697.00**	**8,687,600,688.99**	**21,686,427,643.98**	**17.4%**	**102,745,325,053.02**
13020101	CURRENT GRANTS FROM FGN	3,000,000,000.00	3,000,000,000.00	-	-	0.0%	3,000,000,000.00
13020102	CAPITAL GRANTS FROM FGN	72,041,425,818.00	72,041,425,818.00	-	3,500,000,000.00	4.9%	68,541,425,818.00
13020103	CURRENT GRANTS FROM LGAS	22,377,865,000.00	22,377,865,000.00	5,228,930,678.62	10,714,591,845.10	47.9%	11,663,273,154.90
13020104	CAPITAL GRANTS FROM LGAS	18,750,761,391.00	18,750,761,391.00	762,843,868.01	3,993,569,164.62	21.3%	14,757,192,226.38
13020105	CURRENT GRANTS FROM OTHER SOURCES	4,861,700,488.00	4,861,700,488.00	2,475,539,842.06	3,257,980,333.96	67.0%	1,603,720,154.04
13020106	CAPITAL GRANTS FROM OTHER SOURCES	3,400,000,000.00	3,400,000,000.00	220,286,300.30	220,286,300.30	6.5%	3,179,713,699.70
130202	**FOREIGN GRANTS**	**11,779,929,790.00**	**11,779,929,790.00**	**-**	**-**	**0.0%**	**11,779,929,790.00**
13020201	CURRENT FOREIGN GRANTS	11,383,929,790.00	11,383,929,790.00	-	-	0.0%	11,383,929,790.00
13020202	CAPITAL FOREIGN GRANTS	396,000,000.00	396,000,000.00	-	-	0.0%	396,000,000.00
14	***CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS***	***214,070,420,263.00***	***214,070,420,263.00***	***95,823,913,585.51***	***95,829,238,507.90***	***44.8%***	***118,241,181,755.10***
1402	**OTHER CAPITAL RECEIPTS**	***3,250,000,000.00***	***3,250,000,000.00***	***-***	***-***	***0.0%***	***3,250,000,000.00***
140201	**OTHER CAPITAL RECEIPTS**	**3,250,000,000.00**	**3,250,000,000.00**	**-**	**-**	**0.0%**	**3,250,000,000.00**
14020102	SALE OF FIXED ASSETS	3,000,000,000.00	3,000,000,000.00	-	-	0.0%	3,000,000,000.00
14020105	SALES OF UNSERVICEABLE VEHICLE, PLANTS AND EQUIPMENT	250,000,000.00	250,000,000.00	-	-	0.0%	250,000,000.00
1403	**LOANS/ BORROWINGS RECEIPT**	***210,820,420,263.00***	***210,820,420,263.00***	***95,823,913,585.51***	***95,829,238,507.90***	***45.5%***	***114,991,181,755.10***
140301	**DOMESTIC LOANS/ BORROWINGS RECEIPT**	**71,481,294,005.00**	**71,481,294,005.00**	**75,005,219,408.41**	**75,010,544,330.80**	**104.9%**	**- 3,529,250,325.80**
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIO	19,000,000,000.00	19,000,000,000.00	75,000,000,000.00	75,000,000,000.00	394.7%	- 56,000,000,000.00
14030102	DOMESTIC LOANS/ BORROWINGS FROM GOVERNMENT ENTITIE	52,481,294,005.00	52,481,294,005.00	5,219,408.41	10,544,330.80	0.0%	52,470,749,674.20
140302	**INTERNATIONAL LOANS/ BORROWINGS RECEIPT**	**139,339,126,258.00**	**139,339,126,258.00**	**20,818,694,177.10**	**20,818,694,177.10**	**14.9%**	**118,520,432,080.90**
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTI	139,339,126,258.00	139,339,126,258.00	20,818,694,177.10	20,818,694,177.10	14.9%	118,520,432,080.90

2.C Expenditure by Administrative Classification

Table 4: Total Expenditure by Administrative Classification

Kogi State Government Budget Performance Report 2026 Q2 - Total Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	*820,490,585,443.00*	*820,490,585,443.00*	*170,230,290,598.83*	*259,965,211,898.46*	*31.7%*	*560,525,373,544.54*
010000000000	**ADMINISTRATION SECTOR**	**171,293,367,481.00**	**172,697,025,422.00**	**34,776,070,435.62**	**76,799,421,837.92**	**44.5%**	**95,897,603,584.08**
011100000000	**GOVERNORS OFFICE PLANNING SECTOR**	**129,369,226,520.00**	**119,354,226,520.00**	**28,748,387,620.98**	**65,336,120,822.83**	**54.7%**	**54,018,105,697.17**
011100100100	GOVERNMENT HOUSE	82,459,939,467.00	72,444,939,467.00	19,715,256,605.64	45,966,079,689.12	63.4%	26,478,859,777.88
011100100200	DEPUTY GOVERNORS OFFICE	3,305,729,150.00	3,305,729,150.00	117,624,073.13	397,352,554.34	12.0%	2,908,376,595.66
011100800100	EMERGENCY MANAGEMENT AGENCY	1,971,648,772.00	1,971,648,772.00	12,417,201.75	23,632,595.42	1.2%	1,948,016,176.59
011101000100	BUREAU OF PUBLIC PROCUREMENT (BPP)	1,744,656,755.00	1,744,656,755.00	148,432,300.00	170,649,223.00	9.8%	1,574,007,532.00
011103500100	KOGI STATE PENSION COMMISSION	35,569,550,000.00	35,569,550,000.00	8,654,748,440.45	17,572,372,978.78	49.4%	17,997,177,021.22
011111100100	KOGI STATE INVESTMENT PROMOTION & PUBLIC PRIVATE PARTNERSHIP AGENCY	4,317,702,376.00	4,317,702,376.00	99,909,000.00	1,206,033,782.17	27.9%	3,111,668,593.83
016100000000	**OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT PLANNING SECTOR**	**12,573,945,826.00**	**17,573,945,826.00**	**2,878,982,883.59**	**5,570,997,312.23**	**31.7%**	**12,002,948,513.77**
016100100100	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	10,514,509,337.00	15,514,509,337.00	2,457,089,928.96	4,890,793,324.21	31.5%	10,623,716,012.79
016103800100	CHRISTIAN PILGRIMS COMMISSION	242,853,060.00	242,853,060.00	5,117,312.31	11,574,911.32	4.8%	231,278,148.68
016103700100	KOGI STATE HAJJ COMMISSION	671,233,429.00	671,233,429.00	188,838,959.33	268,605,720.71	40.0%	402,627,708.29
016105500100	STATE SECURITY TRUST FUND	1,145,350,000.00	1,145,350,000.00	227,936,683.00	400,023,356.00	34.9%	745,326,644.00
016400000000	**MINISTRY OF SPECIAL DUTY & INTER-GOVERNMENTAL AFFAIRS PLANNING**	**2,048,510,378.00**	**8,976,230,332.00**	**107,339,500.00**	**213,975,100.00**	**2.4%**	**8,762,255,232.00**
016400100100	MINISTRY OF SPECIAL DUTY & INTER-GOVERNMENTAL AFFAIRS	2,048,510,378.00	8,176,230,332.00	107,339,500.00	213,975,100.00	2.6%	7,962,255,232.00
016400200100	KOGI STATE LOTTERY AND GAMING REGULATORY BOARD	-	800,000,000.00	-	-	0.0%	800,000,000.00
011200000000	**KOGI STATE HOUSE OF ASSEMBLY PLANNING SECTOR**	**7,967,971,603.00**	**7,967,971,603.00**	**913,181,820.26**	**1,708,147,253.97**	**21.4%**	**6,259,824,349.03**
011200300100	KOGI STATE HOUSE OF ASSEMBLY	7,217,185,470.00	7,217,185,470.00	899,318,720.26	1,681,871,753.97	23.3%	5,535,313,716.03
011200400100	KOGI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	750,786,133.00	750,786,133.00	13,863,100.00	26,275,500.00	3.5%	724,510,633.00
012300000000	**MINISTRY OF INFORMATION AND COMMUNICATION PLANNING SECTOR**	**4,410,266,775.00**	**4,410,266,775.00**	**587,535,028.44**	**1,144,627,022.45**	**26.0%**	**3,265,639,752.55**
012300100100	MINISTRY OF INFORMATION AND COMMUNICATION	3,409,485,858.00	3,409,485,858.00	500,775,598.68	972,200,475.78	28.5%	2,437,285,382.22
012300300100	KOGI STATE BROADCASTING CORPORATION	497,684,065.00	497,684,065.00	68,327,640.81	133,395,605.31	26.8%	364,288,459.69
012301300100	KOGI STATE NEWSPAPER CORPORATION	291,349,452.00	291,349,452.00	18,431,788.95	39,030,941.36	13.4%	252,318,510.64
012301400100	KOGI STATE SIGNAGE AND ADVERTISEMENT AGENCY	211,747,400.00	211,747,400.00	-	-	0.0%	211,747,400.00
012500000000	**OFFICE OF THE HEAD OF CIVIL SERVICE PLANNING SECTOR**	**9,395,753,358.00**	**7,395,753,358.00**	**376,919,659.59**	**668,380,017.54**	**9.0%**	**6,727,373,340.46**
012500100100	OFFICE OF THE HEAD OF CIVIL SERVICE	9,395,753,358.00	7,395,753,358.00	376,919,659.59	668,380,017.54	9.0%	6,727,373,340.46
014000000000	**OFFICE OF THE STATE AUDITOR-GENERAL PLANNING SECTOR**	**3,233,060,460.00**	**3,233,060,460.00**	**677,248,636.01**	**1,269,727,438.18**	**39.3%**	**1,963,333,021.82**
014000100100	OFFICE OF THE STATE AUDITOR-GENERAL	1,621,961,077.00	1,621,961,077.00	303,978,231.66	550,051,664.93	33.9%	1,071,909,412.07
014000200100	OFFICE OF THE LOCAL GOVT. AUDITOR-GENERAL	1,518,354,477.00	1,518,354,477.00	373,270,404.35	719,675,773.26	47.4%	798,678,703.74
014000300100	STATE AUDIT SERVICE BOARD	36,462,406.00	36,462,406.00	-	-	0.0%	36,462,406.00
014000400100	LOCAL GOVERNMENT AUDIT BOARD	56,282,500.00	56,282,500.00	-	-	0.0%	56,282,500.00
014700000000	**CIVIL SERVICE COMMISSION PLANNING SECTOR**	**217,976,794.00**	**217,976,794.00**	**26,885,609.65**	**60,121,240.96**	**27.6%**	**157,855,553.04**
014700100100	CIVIL SERVICE COMMISSION	217,976,794.00	217,976,794.00	26,885,609.65	60,121,240.96	27.6%	157,855,553.04
014800000000	**STATE INDEPENDENT ELECTORAL COMMISSION (SIEC) PLANNING SECTOR**	**661,657,214.00**	**2,152,595,201.00**	**165,539,788.00**	**463,854,269.57**	**21.5%**	**1,688,740,931.43**
014800100100	STATE INDEPENDENT ELECTORAL COMMISSION (SIEC)	661,657,214.00	2,152,595,201.00	165,539,788.00	463,854,269.57	21.5%	1,688,740,931.43
014900000000	**LOCAL GOVERNMENT SERVICE COMMISSION PLANNING SECTOR**	**1,414,998,553.00**	**1,414,998,553.00**	**294,049,889.10**	**363,471,360.18**	**25.7%**	**1,051,527,192.82**
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION	1,414,998,553.00	1,414,998,553.00	294,049,889.10	363,471,360.18	25.7%	1,051,527,192.82
020000000000	**ECONOMIC SECTOR**	**310,256,942,600.00**	**362,647,712,866.00**	**107,824,643,211.84**	**127,888,815,503.78**	**35.3%**	**234,758,897,362.22**
021500000000	**MINISTRY OF AGRICULTURE PLANNING SECTOR**	**15,295,042,436.00**	**12,314,322,482.00**	**562,266,967.03**	**1,231,183,041.04**	**10.0%**	**11,083,139,440.96**
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	13,115,676,954.00	10,534,957,000.00	444,992,386.81	995,806,968.32	9.5%	9,539,150,031.68
021500300100	KOGI AGRICULTURAL DEVELOPMENT PROJECT (ADP)	1,014,386,057.00	1,014,386,057.00	90,699,142.57	181,013,121.12	17.8%	833,372,935.88
021500500100	KOGI AGRO-ALLIED COMPANY	1,133,530,828.00	733,530,828.00	21,895,785.93	43,349,131.37	5.9%	690,181,696.63

Code	Adminstrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
021500600100	KOGI LAND DEV. BOARD	31,448,597.00	31,448,597.00	4,679,651.72	11,013,820.23	35.0%	20,434,776.77
022000000000	**MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING PLANNING SEC**	**71,203,310,669.00**	**78,097,310,669.00**	**12,975,700,268.23**	**20,924,776,403.19**	**26.8%**	**57,172,534,265.81**
022000100100	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	3,548,460,111.00	3,424,460,111.00	73,140,889.89	144,942,740.05	4.2%	3,279,517,370.95
022000300100	BUDGET AND ECONOMIC PLANNING	22,093,643,750.00	21,527,643,750.00	674,803,488.18	810,603,469.76	3.8%	20,717,040,280.24
022000400100	STATE BUREAU OF STATISTICS	721,599,679.00	721,599,679.00	1,979,500.00	2,971,500.00	0.4%	718,628,179.00
022000200100	DEBT MANAGEMENT OFFICE	16,083,918,000.00	16,083,918,000.00	5,274,718,002.47	9,652,596,617.78	60.0%	6,431,321,382.22
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	14,742,625,521.00	14,742,625,521.00	2,177,485,463.64	3,849,859,366.88	26.1%	10,892,766,154.12
022000800100	KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)	7,285,213,608.00	15,869,213,608.00	4,705,421,336.06	6,328,506,720.71	39.9%	9,540,706,887.29
022001200100	KOGI INVESTMENT AND PROPERTIES LIMITED	3,944,550,000.00	2,944,550,000.00	5,151,588.00	9,287,788.00	0.3%	2,935,262,212.00
022001300100	KOGI STATE GOVERNANCE DELIVERY UNIT	151,800,000.00	151,800,000.00	3,000,000.00	6,008,200.00	4.0%	145,791,800.00
022001400100	KOGI STATE ECONOMIC COUNCIL	1,500,000,000.00	1,500,000,000.00	30,000,000.00	60,000,000.00	4.0%	1,440,000,000.00
022001500100	HUMAN CAPITAL OPPORTUNITY FOR PROSPERITY AND EQUITY HOPE-GOV	1,131,500,000.00	1,131,500,000.00	30,000,000.00	60,000,000.00	5.3%	1,071,500,000.00
022200000000	**MIN. OF COMMERCE & INDUSTRY PLANNING SECTOR**	**12,519,456,710.00**	**17,519,456,710.00**	**15,044,030,143.80**	**15,143,609,223.52**	**86.4%**	**2,375,847,486.48**
022200100100	MIN. OF COMMERCE & INDUSTRY	11,423,091,718.00	16,423,091,718.00	15,035,329,643.80	15,124,821,223.52	92.1%	1,298,270,494.48
022200700100	KOGI STATE ENTERPRISES DEVELOMENT AGENCY	1,042,000,000.00	1,042,000,000.00	2,075,000.00	3,575,000.00	0.3%	1,038,425,000.00
022205300100	KOGI STATE COMMODITY EXCHANGE, EXPORT PROMOTION AND MARKET DEVELOPN	54,364,992.00	54,364,992.00	6,625,500.00	15,213,000.00	28.0%	39,151,992.00
022800000000	**MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY PLANNING SECTOR**	**2,880,030,694.00**	**2,880,030,694.00**	**292,303,817.68**	**312,225,017.68**	**10.8%**	**2,567,805,676.32**
022800100100	MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY	1,926,423,720.00	1,926,423,720.00	292,303,817.68	312,225,017.68	16.2%	1,614,198,702.32
022800200100	KOGI STATE INFORMATION COMMUNICATION TECHNOLOGY DEVELOPMENT AGENCY	953,606,974.00	953,606,974.00	-	-	0.0%	953,606,974.00
022900000000	**MINISTRY OF TRANSPORT PLANNING SECTOR**	**52,863,638,992.00**	**82,863,638,992.00**	**48,178,026,884.27**	**48,209,232,207.46**	**58.2%**	**34,654,406,784.54**
022900100100	MINISTRY OF TRANSPORT	52,863,638,992.00	82,863,638,992.00	48,178,026,884.27	48,209,232,207.46	58.2%	34,654,406,784.54
023300000000	**MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES PLANNING SECTO**	**7,775,512,689.00**	**7,575,512,689.00**	**72,975,000.00**	**78,568,000.00**	**1.0%**	**7,496,944,689.00**
023300100100	MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES	7,735,212,689.00	7,535,212,689.00	69,975,000.00	72,568,000.00	1.0%	7,462,644,689.00
023300300100	KOGI STATE SOLID MINERALS PROCESSING COMPANY LTD	40,300,000.00	40,300,000.00	3,000,000.00	6,000,000.00	14.9%	34,300,000.00
023400000000	**MINISTRY OF WORKS PLANNING SECTOR**	**59,741,920,938.00**	**65,141,920,938.00**	**10,830,527,843.06**	**18,734,435,690.12**	**28.8%**	**46,407,485,247.88**
023400100100	MINISTRY OF WORKS	46,509,732,492.00	54,909,732,492.00	10,798,881,707.30	18,169,289,907.30	33.1%	36,740,442,584.70
023400300100	ROAD MAINTENANCE AGENCY	13,094,507,348.00	10,094,507,348.00	18,482,822.53	537,258,484.68	5.3%	9,557,248,863.32
023400400100	KOGI STATE FIRE AGENCY	137,681,098.00	137,681,098.00	13,163,313.23	27,887,298.15	20.3%	109,793,799.85
023600000000	**MIN. OF CULTURE & TOURISM PLANNING SECTOR**	**3,137,850,659.00**	**2,687,850,659.00**	**50,283,368.48**	**98,327,985.23**	**3.7%**	**2,589,522,673.77**
023600100100	MIN. OF CULTURE & TOURISM	2,746,673,884.00	2,346,673,884.00	13,899,552.01	25,650,503.20	1.1%	2,321,023,380.80
023600300100	COUNCIL FOR ARTS AND CULTURE	350,172,537.00	300,172,537.00	32,787,450.36	65,434,789.38	21.8%	234,737,747.62
023605200100	HOTEL AND TOURISM BOARD	41,004,238.00	41,004,238.00	3,596,366.11	7,242,692.65	17.7%	33,761,545.35
025000000000	**KOGI STATE FISCAL RESPONSIBILITY COMMISSION PLANNING SECTOR**	**100,042,477.00**	**100,042,477.00**	**2,988,000.00**	**5,976,000.00**	**6.0%**	**94,066,477.00**
025000100100	KOGI STATE FISCAL RESPONSIBILITY COMMISSION	100,042,477.00	100,042,477.00	2,988,000.00	5,976,000.00	6.0%	94,066,477.00
025200000000	**MINISTRY OF WATER RESOURCES PLANNING SECTOR**	**18,704,876,777.00**	**17,004,876,777.00**	**230,836,264.32**	**407,824,289.71**	**2.4%**	**16,597,052,487.29**
025200100100	MINISTRY OF WATER RESOURCES	12,992,591,492.00	11,492,591,492.00	202,909,076.65	300,695,805.59	2.6%	11,191,895,686.41
025210200100	KOGI STATE WATER BOARD	1,132,671,122.00	1,132,671,122.00	19,254,406.46	37,130,314.78	3.3%	1,095,540,807.22
025210300100	RURAL WATER AND SANITATION AGENCY (RUWASSA)	4,579,614,163.00	4,379,614,163.00	8,672,781.21	69,998,169.34	1.6%	4,309,615,993.66
025300000000	**MINISTRY OF HOUSING AND URBAN DEVELOPMENT PLANNING SECTOR**	**18,372,738,442.00**	**38,000,228,662.00**	**8,391,188,540.98**	**10,195,454,839.30**	**26.8%**	**27,804,773,822.70**
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	15,033,159,822.00	31,033,159,822.00	8,201,959,480.00	9,858,200,996.85	31.8%	21,174,958,825.15
025300200100	BUREAU FOR LANDS	2,423,327,020.00	2,423,327,020.00	130,822,509.14	216,589,864.96	8.9%	2,206,737,155.04
025300300100	KOGI STATE UTILITY INFRASTRUCTURE MANAGEMENT AND COMPLIANCE AGENCY	411,950,000.00	411,950,000.00	533,000.00	2,273,000.00	0.6%	409,677,000.00
025300400100	KOGI STATE GEOGRAPHIC INFORMATION SERVICE (KOGIS)	-	3,627,490,220.00	-	-	0.0%	3,627,490,220.00
025300900100	KOGI STATE TOWN PLANNING AND DEVELOPMENT BOARD	504,301,600.00	504,301,600.00	57,873,551.84	118,390,977.49	23.5%	385,910,622.51
026200000000	**MINISTRY OF RURAL AND ENERGY DEVELOPMENT PLANNING SECTOR**	**33,557,542,165.00**	**26,357,542,165.00**	**11,187,967,114.00**	**12,531,373,106.51**	**47.5%**	**13,826,169,058.49**
026200100100	MINISTRY OF RURAL AND ENERGY DEVELOPMENT	32,753,720,187.00	25,553,720,187.00	11,187,967,114.00	12,531,373,106.51	49.0%	13,022,347,080.49
026200200100	RURAL ACCESS ROAD AGENCY (RARA)	503,821,978.00	503,821,978.00	-	-	0.0%	503,821,978.00
026200300100	STATE ROAD FUND MANAGEMENT AND ADMINISTRATION BOARD (KOSRFMAB)	300,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00

Code	Adminstrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
027100000000	**MINISTRY OF LIVESTOCK DEVELOPMENT**	**14,104,978,952.00**	**12,104,978,952.00**	**5,549,000.00**	**15,829,700.00**	**0.1%**	**12,089,149,252.00**
027100100100	MINISTRY OF LIVESTOCK DEVELOPMENT	14,104,978,952.00	12,104,978,952.00	5,549,000.00	15,829,700.00	0.1%	12,089,149,252.00
030000000000	**LAW & JUSTICE SECTOR**	**28,027,619,754.00**	**26,847,619,754.00**	**2,615,866,968.33**	**4,479,857,044.36**	**16.7%**	**22,367,762,709.64**
031800000000	**KOGI STATE JUDICIAL SERVICE COMMISSION PLANNING SECTOR**	**22,525,362,116.00**	**21,845,362,116.00**	**1,575,981,526.16**	**3,128,994,936.03**	**14.3%**	**18,716,367,179.97**
031801100100	KOGI STATE JUDICIAL SERVICE COMMISSION	650,938,255.00	650,938,255.00	46,493,713.15	93,071,844.56	14.3%	557,866,410.44
031805100100	HIGH COURT OF JUSTICE	8,277,982,925.00	8,277,982,925.00	1,040,448,533.39	2,064,093,137.49	24.9%	6,213,889,787.51
031805200100	CUSTOMARY COURT OF APPEAL	8,215,844,720.00	7,565,844,720.00	242,234,532.75	503,992,427.02	6.7%	7,061,852,292.98
031805300100	SHARIA COURT OF APPEAL	5,380,596,216.00	5,350,596,216.00	246,804,746.87	467,837,526.96	8.7%	4,882,758,689.04
032600000000	**MINISTRY OF JUSTICE PLANNING SECTOR**	**5,502,257,638.00**	**5,002,257,638.00**	**1,039,885,442.17**	**1,350,862,108.33**	**27.0%**	**3,651,395,529.67**
032600100100	MINISTRY OF JUSTICE	4,982,728,077.00	4,482,728,077.00	1,036,544,792.82	1,344,852,108.98	30.0%	3,137,875,968.02
032600700100	KOGI STATE OFFICE OF THE PUBLIC DEFENDER AND CITIZENS' RIGHTS COMMISSION	519,529,561.00	519,529,561.00	3,340,649.35	6,009,999.35	1.2%	513,519,561.65
040000000000	**REGIONAL SECTOR**	**10,776,980,000.00**	**10,276,980,000.00**	**-**	**320,328.75**	**0.0%**	**10,276,659,671.25**
046300000000	**KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION**	**10,776,980,000.00**	**10,276,980,000.00**	**-**	**320,328.75**	**0.0%**	**10,276,659,671.25**
046300100100	KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION	10,776,980,000.00	10,276,980,000.00	-	320,328.75	0.0%	10,276,659,671.25
050000000000	**SOCIAL SECTOR**	**300,135,675,608.00**	**248,021,247,401.00**	**25,013,709,983.03**	**50,796,797,183.66**	**20.5%**	**197,224,450,217.34**
051300000000	**MINISTRY OF YOUTH & SPORTS PLANNING SECTOR**	**6,081,186,884.00**	**5,681,186,884.00**	**221,690,039.17**	**391,867,041.41**	**6.9%**	**5,289,319,842.59**
051300100100	MINISTRY OF YOUTH & SPORTS	5,839,163,491.00	5,439,163,491.00	198,486,365.16	347,118,576.69	6.4%	5,092,044,914.31
051300200100	KOGI STATE SPORTS COUNCIL	242,023,393.00	242,023,393.00	23,203,674.01	44,748,464.73	18.5%	197,274,928.27
051400000000	**MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT PLANNING SEC**	**4,479,289,025.00**	**3,979,289,025.00**	**73,218,609.34**	**950,570,304.80**	**23.9%**	**3,028,718,720.20**
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	4,037,676,766.00	3,537,676,766.00	65,718,609.34	935,570,304.80	26.4%	2,602,106,461.20
051400200100	KOGI STATE OFFICE FOR DISABILITY AFFAIRS	441,612,259.00	441,612,259.00	7,500,000.00	15,000,000.00	3.4%	426,612,259.00
051700000000	**MINISTRY OF EDUCATION PLANNING SECTOR**	**169,992,477,661.00**	**138,308,785,036.00**	**13,042,846,087.25**	**28,215,626,626.65**	**20.4%**	**110,093,158,409.35**
051700100100	MINISTRY OF EDUCATION	67,671,632,467.00	38,587,939,842.00	1,834,040,366.11	4,243,952,952.78	11.0%	34,343,986,889.22
051700200100	STATE UNIVERSAL BASIC EDUCATION BOARD	7,709,612,802.00	7,709,612,802.00	2,726,656,328.00	5,737,399,690.38	74.4%	1,972,213,111.62
051700800100	KOGI STATE LIBRARY BOARD	51,300,426.00	51,300,426.00	7,730,792.54	14,299,889.02	27.9%	37,000,536.98
051700900100	ADULT & NON-FORMAL EDUCATION BOARD	198,211,884.00	198,211,884.00	8,368,469.43	17,150,064.58	8.7%	181,061,819.42
051701800100	KOGI STATE POLYTECHNIC, LOKOJA	8,539,114,232.00	8,539,114,232.00	1,044,613,021.81	2,382,328,281.15	27.9%	6,156,785,950.85
051701900100	COLLEGE OF EDUCATION, ANKPA	3,567,281,376.00	3,567,281,376.00	450,152,785.78	905,675,006.68	25.4%	2,661,606,369.32
051702000100	COLLEGE OF EDUCATION TECHNICAL, MOPA	9,921,999,870.00	9,921,999,870.00	247,515,270.56	484,587,683.22	4.9%	9,437,412,186.78
051702100100	PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	10,179,248,351.00	10,179,248,351.00	1,586,026,260.31	3,127,871,524.49	30.7%	7,051,376,826.51
051702200100	KOGI STATE UNIVERSITY, KABBA	25,049,800,000.00	25,049,800,000.00	1,239,015,270.45	2,618,797,581.21	10.5%	22,431,002,418.79
051702500100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	18,288,950,677.00	19,188,950,677.00	1,669,190,593.47	4,078,807,393.37	21.3%	15,110,143,283.63
051705400100	KOGI STATE SENIOR SECONDARY EDUCATION BOARD	14,564,833,123.00	12,564,833,123.00	2,161,185,935.64	4,487,203,387.58	35.7%	8,077,629,735.42
051705600100	STATE SCHOLARSHIP BOARD	2,070,814,274.00	570,814,274.00	22,559,598.35	26,525,825.82	4.6%	544,288,448.18
051706500100	NIGERIA-KOREA FRIENDSHIP INSTITUTE	2,179,678,179.00	2,179,678,179.00	45,791,394.79	91,027,346.37	4.2%	2,088,650,832.63
052100000000	**MINISTRY OF HEALTH PLANNING SECTOR**	**77,026,048,560.00**	**66,007,803,198.00**	**4,871,769,181.05**	**10,873,564,611.82**	**16.5%**	**55,134,238,586.18**
052100100100	MINISTRY OF HEALTH	21,040,295,633.00	14,594,137,692.00	355,594,474.97	740,929,842.59	5.1%	13,853,207,849.41
052100200100	KOGI STATE HEALTH INSURANCE AGENCY	3,209,441,939.00	3,209,441,939.00	622,100,544.12	1,033,701,164.51	32.2%	2,175,740,774.49
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	18,554,539,936.00	13,838,952,515.00	706,685,335.55	1,634,247,161.03	11.8%	12,204,705,353.97
052102600100	PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA	4,642,117,166.00	4,642,117,166.00	204,448,577.06	408,066,248.53	8.8%	4,234,050,917.47
052102700100	KOGI STATE SPECIALIST HOSPITAL, LOKOJA	4,551,442,318.00	4,551,442,318.00	723,719,133.61	1,434,174,972.97	31.5%	3,117,267,345.03
052102800100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKE	11,990,631,563.00	11,990,631,563.00	596,101,568.04	2,302,272,307.78	19.2%	9,688,359,255.22
052110200100	KOGI STATE HOSPITAL MANAGEMENT BOARD	8,669,487,549.00	8,669,487,549.00	1,334,603,030.31	2,677,048,781.87	30.9%	5,992,438,767.13
052110400100	COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE	1,064,773,161.00	1,208,273,161.00	187,233,714.87	362,250,122.68	30.0%	846,023,038.32
052110600100	COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH	976,219,295.00	976,219,295.00	137,272,141.26	274,576,848.59	28.1%	701,642,446.41
052110800100	KOGI STATE HIV/AID CONTROL AGENCY	27,400,000.00	27,400,000.00	-	-	0.0%	27,400,000.00
052111300100	DRUGS AND MEDICAL SUPPLY MANAGEMENT AGENCY	2,299,700,000.00	2,299,700,000.00	4,010,661.25	6,297,161.25	0.3%	2,293,402,838.75

Code	Adminstrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
053500000000	**MINISTRY OF ENVIRONMENT PLANNING SECTOR**	**16,221,910,385.00**	**13,992,060,385.00**	**994,796,767.58**	**2,124,854,874.42**	**15.2%**	**11,867,205,510.58**
053500100100	MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	13,734,312,142.00	11,434,312,142.00	867,744,723.35	1,876,620,072.77	16.4%	9,557,692,069.24
053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY	86,266,676.00	156,416,676.00	15,198,519.26	29,013,331.25	18.5%	127,403,344.75
053501800100	KOGI STATE CLIMATE CHANGE AGENCY	700,000,000.00	700,000,000.00	-	-	0.0%	700,000,000.00
053505300100	SANITATION & WASTE MANAGEMENT BOARD	1,701,331,567.00	1,701,331,567.00	111,853,524.98	219,221,470.40	12.9%	1,482,110,096.60
055400000000	**MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION PLANN**	**20,992,660,000.00**	**15,110,019,780.00**	**5,101,901,163.61**	**6,994,666,181.20**	**46.3%**	**8,115,353,598.80**
055400100100	MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	18,789,660,000.00	13,889,660,000.00	5,072,854,000.00	6,937,487,796.00	49.9%	6,952,172,204.00
055400100300	KOGI STATE SOCIAL INVESTMENT PROGRAMME AGENCY (SIP)	2,203,000,000.00	1,220,359,780.00	29,047,163.61	57,178,385.20	4.7%	1,163,181,394.80
055100000000	**MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS PLANNING**	**5,342,103,093.00**	**4,942,103,093.00**	**707,488,135.05**	**1,245,647,543.36**	**25.2%**	**3,696,455,549.64**
055100100100	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	5,342,103,093.00	4,942,103,093.00	707,488,135.05	1,245,647,543.36	25.2%	3,696,455,549.64

Table 5: Personnel Expenditure by Administrative Classification

Kogi State Government Budget Performance Report 2026 Q2 - Personnel Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Personnel Expenditure	116,378,175,406.00	121,577,175,406.00	24,197,753,300.34	48,354,665,103.74	39.8%	73,222,510,302.26
010000000000	ADMINISTRATION SECTOR	49,842,768,161.00	54,863,488,115.00	12,323,625,821.23	24,947,719,580.19	45.5%	29,915,768,534.81
011100000000	GOVERNORS OFFICE PLANNING SECTOR	37,103,324,144.00	37,103,324,144.00	9,334,211,064.97	19,009,158,477.70	51.2%	18,094,165,666.30
011100100100	GOVERNMENT HOUSE	1,682,539,467.00	1,682,539,467.00	724,305,498.64	1,461,541,498.17	86.9%	220,997,968.83
011100100200	DEPUTY GOVERNORS OFFICE	85,429,150.00	85,429,150.00	20,441,784.12	40,930,265.33	47.9%	44,498,884.67
011100800100	EMERGENCY MANAGEMENT AGENCY	45,348,772.00	45,348,772.00	12,417,201.75	23,632,595.42	52.1%	21,716,176.59
011101000100	BUREAU OF PUBLIC PROCUREMENT (BPP)	75,006,755.00	75,006,755.00	500,000.00	1,200,000.00	1.6%	73,806,755.00
011103500100	KOGI STATE PENSION COMMISSION	35,215,000,000.00	35,215,000,000.00	8,576,546,580.45	17,481,854,118.78	49.6%	17,733,145,881.22
016100000000	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT PLANNING SECTOR	8,800,428,974.00	13,800,428,974.00	2,422,911,518.27	4,795,428,688.12	34.7%	9,005,000,285.88
016100100100	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	8,694,513,699.00	13,694,513,699.00	2,403,710,662.68	4,758,805,796.23	34.7%	8,935,707,902.77
016103800100	CHRISTIAN PILGRIMS COMMISSION	15,765,982.00	15,765,982.00	4,083,211.27	7,947,847.44	50.4%	7,818,134.56
016103700100	KOGI STATE HAJJ COMMISSION	82,949,293.00	82,949,293.00	13,692,644.33	26,075,044.46	31.4%	56,874,248.54
016105500100	STATE SECURITY TRUST FUND	7,200,000.00	7,200,000.00	1,425,000.00	2,600,000.00	36.1%	4,600,000.00
016400000000	MINISTRY OF SPECIAL DUTY & INTER-GOVERNMENTAL AFFAIRS PLANNING	22,720,295.00	43,440,249.00	270,000.00	580,000.00	1.3%	42,860,249.00
016400100100	MINISTRY OF SPECIAL DUTY & INTER-GOVERNMENTAL AFFAIRS	22,720,295.00	43,440,249.00	270,000.00	580,000.00	1.3%	42,860,249.00
011200000000	KOGI STATE HOUSE OF ASSEMBLY PLANNING SECTOR	1,339,217,481.00	1,339,217,481.00	222,238,892.09	454,246,799.71	33.9%	884,970,681.29
011200300100	KOGI STATE HOUSE OF ASSEMBLY	1,067,658,695.00	1,067,658,695.00	222,238,892.09	454,246,799.71	42.5%	613,411,895.29
011200400100	KOGI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	271,558,786.00	271,558,786.00	-	-	0.0%	271,558,786.00
012300000000	MINISTRY OF INFORMATION AND COMMUNICATION PLANNING SECTOR	712,616,222.00	712,616,222.00	96,637,506.78	197,010,432.66	27.6%	515,605,789.34
012300100100	MINISTRY OF INFORMATION AND COMMUNICATION	191,439,911.00	191,439,911.00	33,260,834.35	67,017,287.04	35.0%	124,422,623.96
012300300100	KOGI STATE BROADCASTING CORPORATION	257,655,387.00	257,655,387.00	46,264,883.48	93,602,204.26	36.3%	164,053,182.74
012301300100	KOGI STATE NEWSPAPER CORPORATION	263,469,024.00	263,469,024.00	17,111,788.95	36,390,941.36	13.8%	227,078,082.64
012301400100	KOGI STATE SIGNAGE AND ADVERTISEMENT AGENCY	51,900.00	51,900.00	-	-	0.0%	51,900.00
012500000000	OFFICE OF THE HEAD OF CIVIL SERVICE PLANNING SECTOR	1,008,973,737.00	1,008,973,737.00	125,696,159.59	248,687,303.29	24.6%	760,286,433.71
012500100100	OFFICE OF THE HEAD OF CIVIL SERVICE	1,008,973,737.00	1,008,973,737.00	125,696,159.59	248,687,303.29	24.6%	760,286,433.71
014000000000	OFFICE OF THE STATE AUDITOR-GENERAL PLANNING SECTOR	582,341,449.00	582,341,449.00	78,183,065.02	157,623,176.30	27.1%	424,718,272.70
014000100100	OFFICE OF THE STATE AUDITOR-GENERAL	301,366,972.00	301,366,972.00	53,527,371.67	108,036,808.05	35.8%	193,330,163.95
014000200100	OFFICE OF THE LOCAL GOVT. AUDITOR-GENERAL	280,974,477.00	280,974,477.00	24,655,693.35	49,586,368.26	17.6%	231,388,108.74
014700000000	CIVIL SERVICE COMMISSION PLANNING SECTOR	83,856,197.00	83,856,197.00	16,197,609.65	34,888,240.96	41.6%	48,967,956.04
014700100100	CIVIL SERVICE COMMISSION	83,856,197.00	83,856,197.00	16,197,609.65	34,888,240.96	41.6%	48,967,956.04
014800000000	STATE INDEPENDENT ELECTORAL COMMISSION (SIEC) PLANNING SECTOR	123,592,500.00	123,592,500.00	8,400,000.00	14,030,000.00	11.4%	109,562,500.00
014800100100	STATE INDEPENDENT ELECTORAL COMMISSION (SIEC)	123,592,500.00	123,592,500.00	8,400,000.00	14,030,000.00	11.4%	109,562,500.00
014900000000	LOCAL GOVERNMENT SERVICE COMMISSION PLANNING SECTOR	65,697,162.00	65,697,162.00	18,880,004.86	36,066,461.44	54.9%	29,630,700.56
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION	65,697,162.00	65,697,162.00	18,880,004.86	36,066,461.44	54.9%	29,630,700.56
020000000000	ECONOMIC SECTOR	8,957,740,726.00	9,131,020,772.00	1,392,182,088.55	2,561,843,836.74	28.1%	6,569,176,935.26
021500000000	MINISTRY OF AGRICULTURE PLANNING SECTOR	1,472,953,918.00	1,392,233,964.00	282,295,967.03	565,257,041.04	40.6%	826,976,922.96
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	776,119,557.00	695,399,603.00	169,526,386.81	338,380,968.32	48.7%	357,018,634.68
021500300100	KOGI AGRICULTURAL DEVELOPMENT PROJECT (ADP)	571,216,867.00	571,216,867.00	89,199,142.57	178,513,121.12	31.3%	392,703,745.88
021500500100	KOGI AGRO-ALLIED COMPANY	95,061,828.00	95,061,828.00	18,890,785.93	37,349,131.37	39.3%	57,712,696.63
021500600100	KOGI LAND DEV. BOARD	30,555,666.00	30,555,666.00	4,679,651.72	11,013,820.23	36.0%	19,541,845.77
022000000000	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING PLANNING SEC	4,444,184,353.00	4,644,184,353.00	646,328,358.30	1,224,170,069.40	26.4%	3,420,014,283.60
022000100100	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	292,196,970.00	292,196,970.00	55,360,789.89	109,059,640.05	37.3%	183,137,329.95
022000300100	BUDGET AND ECONOMIC PLANNING	210,246,564.00	210,246,564.00	29,723,788.18	59,638,471.80	28.4%	150,608,092.20
022000400100	STATE BUREAU OF STATISTICS	82,017,443.00	82,017,443.00	-	-	0.0%	82,017,443.00
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	1,507,054,121.00	1,507,054,121.00	96,136,617.60	193,211,534.70	12.8%	1,313,842,586.30
022000800100	KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)	2,342,669,255.00	2,392,669,255.00	462,304,162.63	858,937,422.84	35.9%	1,533,731,832.16
022001200100	KOGI INVESTMENT AND PROPERTIES LIMITED	10,000,000.00	10,000,000.00	1,720,000.00	2,240,000.00	22.4%	7,760,000.00
022001300100	KOGI STATE GOVERNANCE DELIVERY UNIT	-	-	1,083,000.00	1,083,000.00		- 1,083,000.00
022001500100	HUMAN CAPITAL OPPORTUNITY FOR PROSPERITY AND EQUITY HOPE-GOV	-	150,000,000.00	-	-	0.0%	150,000,000.00

Code	Adminstrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
022200000000	**MIN. OF COMMERCE & INDUSTRY PLANNING SECTOR**	**224,021,718.00**	**224,021,718.00**	**36,139,643.80**	**72,320,723.52**	**32.3%**	**151,700,994.48**
022200100100	MIN. OF COMMERCE & INDUSTRY	155,021,718.00	155,021,718.00	33,859,643.80	68,170,723.52	44.0%	86,850,994.48
022200700100	KOGI STATE ENTERPRISES DEVELOMENT AGENCY	66,000,000.00	66,000,000.00	1,560,000.00	2,730,000.00	4.1%	63,270,000.00
022205300100	KOGI STATE COMMODITY EXCHANGE, EXPORT PROMOTION AND MARKET DEVELOPN	3,000,000.00	3,000,000.00	720,000.00	1,420,000.00	47.3%	1,580,000.00
022800000000	**MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY PLANNING SECTOR**	**136,423,720.00**	**136,423,720.00**	**-**	**-**	**0.0%**	**136,423,720.00**
022800100100	MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY	136,423,720.00	136,423,720.00	-	-	0.0%	136,423,720.00
022900000000	**MINISTRY OF TRANSPORT PLANNING SECTOR**	**155,000,000.00**	**155,000,000.00**	**26,538,884.27**	**56,256,207.46**	**36.3%**	**98,743,792.54**
022900100100	MINISTRY OF TRANSPORT	155,000,000.00	155,000,000.00	26,538,884.27	56,256,207.46	36.3%	98,743,792.54
023400000000	**MINISTRY OF WORKS PLANNING SECTOR**	**494,539,922.00**	**494,539,922.00**	**174,097,343.06**	**202,086,990.12**	**40.9%**	**292,452,931.88**
023400100100	MINISTRY OF WORKS	306,433,292.00	306,433,292.00	145,301,207.30	145,301,207.30	47.4%	161,132,084.70
023400300100	ROAD MAINTENANCE AGENCY	73,485,532.00	73,485,532.00	17,144,822.53	31,922,484.68	43.4%	41,563,047.32
023400400100	KOGI STATE FIRE AGENCY	114,621,098.00	114,621,098.00	11,651,313.23	24,863,298.15	21.7%	89,757,799.85
023600000000	**MIN. OF CULTURE & TOURISM PLANNING SECTOR**	**267,787,659.00**	**267,787,659.00**	**46,643,768.48**	**91,424,385.23**	**34.1%**	**176,363,273.77**
023600100100	MIN. OF CULTURE & TOURISM	117,143,884.00	117,143,884.00	11,960,952.01	22,223,903.20	19.0%	94,919,980.80
023600300100	COUNCIL FOR ARTS AND CULTURE	132,832,537.00	132,832,537.00	31,899,450.36	63,658,789.38	47.9%	69,173,747.62
023605200100	HOTEL AND TOURISM BOARD	17,811,238.00	17,811,238.00	2,783,366.11	5,541,692.65	31.1%	12,269,545.35
025200000000	**MINISTRY OF WATER RESOURCES PLANNING SECTOR**	**288,542,367.00**	**288,542,367.00**	**43,244,233.11**	**80,872,366.62**	**28.0%**	**207,670,000.38**
025200100100	MINISTRY OF WATER RESOURCES	145,524,892.00	145,524,892.00	24,052,826.65	43,868,051.84	30.1%	101,656,840.16
025210200100	KOGI STATE WATER BOARD	141,017,475.00	141,017,475.00	18,666,406.46	35,954,314.78	25.5%	105,063,160.22
025210300100	RURAL WATER AND SANITATION AGENCY (RUWASSA)	2,000,000.00	2,000,000.00	525,000.00	1,050,000.00	52.5%	950,000.00
025300000000	**MINISTRY OF HOUSING AND URBAN DEVELOPMENT PLANNING SECTOR**	**834,904,609.00**	**888,904,609.00**	**113,243,415.98**	**226,996,948.45**	**25.5%**	**661,907,660.55**
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	115,643,009.00	115,643,009.00	-	-	0.0%	115,643,009.00
025300200100	BUREAU FOR LANDS	418,000,000.00	418,000,000.00	70,801,064.14	140,771,670.96	33.7%	277,228,329.04
025300300100	KOGI STATE UTILITY INFRASTRUCTURE MANAGEMENT AND COMPLIANCE AGENCY	65,000,000.00	65,000,000.00	280,000.00	280,000.00	0.4%	64,720,000.00
025300400100	KOGI STATE GEOGRAPHIC INFORMATION SERVICE (KOGIS)	-	54,000,000.00	-	-	0.0%	54,000,000.00
025300900100	KOGI STATE TOWN PLANNING AND DEVELOPMENT BOARD	236,261,600.00	236,261,600.00	42,162,351.84	85,945,277.49	36.4%	150,316,322.51
026200000000	**MINISTRY OF RURAL AND ENERGY DEVELOPMENT PLANNING SECTOR**	**171,279,408.00**	**171,279,408.00**	**23,650,474.54**	**42,459,104.88**	**24.8%**	**128,820,303.12**
026200100100	MINISTRY OF RURAL AND ENERGY DEVELOPMENT	171,279,408.00	171,279,408.00	23,650,474.54	42,459,104.88	24.8%	128,820,303.12
027100000000	**MINISTRY OF LIVESTOCK DEVELOPMENT**	**468,103,052.00**	**468,103,052.00**	**-**	**-**	**0.0%**	**468,103,052.00**
027100100100	MINISTRY OF LIVESTOCK DEVELOPMENT	468,103,052.00	468,103,052.00	-	-	0.0%	468,103,052.00
030000000000	**LAW & JUSTICE SECTOR**	**7,640,232,607.00**	**7,640,232,607.00**	**1,455,185,478.40**	**2,882,825,477.79**	**37.7%**	**4,757,407,129.21**
031800000000	**KOGI STATE JUDICIAL SERVICE COMMISSION PLANNING SECTOR**	**6,780,364,969.00**	**6,780,364,969.00**	**1,307,390,685.58**	**2,589,924,168.81**	**38.2%**	**4,190,440,800.19**
031801100100	KOGI STATE JUDICIAL SERVICE COMMISSION	236,409,976.00	236,409,976.00	39,136,307.31	78,360,626.58	33.1%	158,049,349.42
031805100100	HIGH COURT OF JUSTICE	4,047,120,633.00	4,047,120,633.00	941,357,364.39	1,883,463,721.10	46.5%	2,163,656,911.90
031805200100	CUSTOMARY COURT OF APPEAL	1,352,871,144.00	1,352,871,144.00	156,565,332.75	291,205,034.02	21.5%	1,061,666,109.98
031805300100	SHARIA COURT OF APPEAL	1,143,963,216.00	1,143,963,216.00	170,331,681.13	336,894,787.11	29.4%	807,068,428.89
032600000000	**MINISTRY OF JUSTICE PLANNING SECTOR**	**859,867,638.00**	**859,867,638.00**	**147,794,792.82**	**292,901,308.98**	**34.1%**	**566,966,329.02**
032600100100	MINISTRY OF JUSTICE	799,148,077.00	799,148,077.00	147,794,792.82	292,901,308.98	36.7%	506,246,768.02
032600700100	KOGI STATE OFFICE OF THE PUBLIC DEFENDER AND CITIZENS' RIGHTS COMMISSION	60,719,561.00	60,719,561.00	-	-	0.0%	60,719,561.00
040000000000	**REGIONAL SECTOR**	**250,000,000.00**	**250,000,000.00**	**-**	**-**	**0.0%**	**250,000,000.00**
046300000000	**KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION**	**250,000,000.00**	**250,000,000.00**	**-**	**-**	**0.0%**	**250,000,000.00**
046300100100	KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION	250,000,000.00	250,000,000.00	-	-	0.0%	250,000,000.00
050000000000	**SOCIAL SECTOR**	**49,687,433,912.00**	**49,692,433,912.00**	**9,026,759,912.15**	**17,962,276,209.03**	**36.1%**	**31,730,157,702.97**
051300000000	**MINISTRY OF YOUTH & SPORTS PLANNING SECTOR**	**488,073,870.00**	**488,073,870.00**	**68,714,189.17**	**138,342,691.41**	**28.3%**	**349,731,178.59**
051300100100	MINISTRY OF YOUTH & SPORTS	360,552,629.00	360,552,629.00	48,028,015.16	96,307,726.69	26.7%	264,244,902.31
051300200100	KOGI STATE SPORTS COUNCIL	127,521,241.00	127,521,241.00	20,686,174.01	42,034,964.73	33.0%	85,486,276.27
051400000000	**MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT PLANNING SEC**	**224,752,217.00**	**224,752,217.00**	**39,579,521.89**	**78,171,246.55**	**34.8%**	**146,580,970.45**
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	218,649,958.00	218,649,958.00	39,039,521.89	77,091,246.55	35.3%	141,558,711.45
051400200100	KOGI STATE OFFICE FOR DISABILITY AFFAIRS	6,102,259.00	6,102,259.00	540,000.00	1,080,000.00	17.7%	5,022,259.00

Code	Adminstrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
051700000000	**MINISTRY OF EDUCATION PLANNING SECTOR**	**27,933,904,358.00**	**27,933,904,358.00**	**5,619,177,256.11**	**11,160,929,396.03**	**40.0%**	**16,772,974,961.97**
051700100100	MINISTRY OF EDUCATION	460,172,241.00	460,172,241.00	87,486,679.96	172,480,281.63	37.5%	287,691,959.37
051700200100	STATE UNIVERSAL BASIC EDUCATION BOARD	371,578,177.00	371,578,177.00	76,077,831.58	152,587,314.84	41.1%	218,990,862.16
051700800100	KOGI STATE LIBRARY BOARD	35,250,000.00	35,250,000.00	6,991,292.54	13,560,389.02	38.5%	21,689,610.98
051700900100	ADULT & NON-FORMAL EDUCATION BOARD	158,289,884.00	158,289,884.00	7,810,469.43	16,095,064.58	10.2%	142,194,819.42
051701800100	KOGI STATE POLYTECHNIC, LOKOJA	5,294,809,232.00	5,294,809,232.00	984,712,577.62	1,988,961,053.35	37.6%	3,305,848,178.65
051701900100	COLLEGE OF EDUCATION, ANKPA	2,685,506,411.00	2,685,506,411.00	447,224,859.59	901,072,562.13	33.6%	1,784,433,848.87
051702000100	COLLEGE OF EDUCATION TECHNICAL, MOPA	1,230,299,870.00	1,230,299,870.00	233,477,204.31	469,957,616.97	38.2%	760,342,253.03
051702100100	PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	6,417,248,351.00	6,417,248,351.00	993,852,220.95	1,953,609,309.13	30.4%	4,463,639,041.87
051702200100	KOGI STATE UNIVERSITY, KABBA	1,332,000,000.00	1,332,000,000.00	129,664,762.40	254,842,930.62	19.1%	1,077,157,069.38
051702500100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	2,650,635,677.00	2,650,635,677.00	454,126,438.59	831,763,203.64	31.4%	1,818,872,473.36
051705400100	KOGI STATE SENIOR SECONDARY EDUCATION BOARD	7,029,941,819.00	7,029,941,819.00	2,153,437,935.64	4,317,728,507.58	61.4%	2,712,213,311.42
051705600100	STATE SCHOLARSHIP BOARD	45,241,604.00	45,241,604.00	4,557,468.70	8,523,696.17	18.8%	36,717,907.83
051706500100	NIGERIA-KOREA FRIENDSHIP INSTITUTE	222,931,092.00	222,931,092.00	39,757,514.79	79,747,466.37	35.8%	143,183,625.63
052100000000	**MINISTRY OF HEALTH PLANNING SECTOR**	**17,929,393,825.00**	**17,934,393,825.00**	**2,784,422,730.91**	**5,563,092,997.88**	**31.0%**	**12,371,300,827.12**
052100100100	MINISTRY OF HEALTH	1,266,929,572.00	1,266,929,572.00	177,507,930.32	351,834,345.94	27.8%	915,095,226.06
052100200100	KOGI STATE HEALTH INSURANCE AGENCY	120,741,451.00	120,741,451.00	-	-	0.0%	120,741,451.00
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	300,000,000.00	300,000,000.00	50,663,170.65	99,426,083.65	33.1%	200,573,916.35
052102600100	PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA	1,804,815,666.00	1,804,815,666.00	188,746,053.73	376,640,293.02	20.9%	1,428,175,372.98
052102700100	KOGI STATE SPECIALIST HOSPITAL, LOKOJA	2,544,746,399.00	2,544,746,399.00	594,351,576.71	1,184,848,878.13	46.6%	1,359,897,520.87
052102800100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKE	3,023,331,563.00	3,023,331,563.00	221,728,763.74	436,198,454.24	14.4%	2,587,133,108.76
052110200100	KOGI STATE HOSPITAL MANAGEMENT BOARD	7,507,654,449.00	7,502,654,449.00	1,302,617,230.31	2,616,922,413.18	34.9%	4,885,732,035.82
052110400100	COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE	725,473,161.00	735,473,161.00	114,478,147.86	234,302,023.55	31.9%	501,171,137.45
052110600100	COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH	635,701,564.00	635,701,564.00	134,329,857.58	262,920,506.15	41.4%	372,781,057.85
053500000000	**MINISTRY OF ENVIRONMENT PLANNING SECTOR**	**1,167,106,549.00**	**1,167,106,549.00**	**183,042,517.60**	**356,234,259.00**	**30.5%**	**810,872,290.00**
053500100100	MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	300,017,142.00	300,017,142.00	57,740,473.37	110,969,457.35	37.0%	189,047,684.66
053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY	79,336,676.00	79,336,676.00	13,448,519.26	26,043,331.25	32.8%	53,293,344.75
053505300100	SANITATION & WASTE MANAGEMENT BOARD	787,752,731.00	787,752,731.00	111,853,524.98	219,221,470.40	27.8%	568,531,260.60
055400000000	**MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION PLANN**	**260,000,000.00**	**260,000,000.00**	**18,029,500.18**	**35,754,671.27**	**13.8%**	**224,245,328.73**
055400100100	MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	100,000,000.00	100,000,000.00	2,620,000.00	4,954,000.00	5.0%	95,046,000.00
055400100300	KOGI STATE SOCIAL INVESTMENT PROGRAMME AGENCY (SIP)	160,000,000.00	160,000,000.00	15,409,500.18	30,800,671.27	19.3%	129,199,328.73
055100000000	**MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS PLANNING**	**1,684,203,093.00**	**1,684,203,093.00**	**313,794,196.31**	**629,750,946.89**	**37.4%**	**1,054,452,146.11**
055100100100	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	1,684,203,093.00	1,684,203,093.00	313,794,196.31	629,750,946.89	37.4%	1,054,452,146.11

Table 6: Overhead Expenditure by Administrative Classification

Kogi State Government Budget Performance Report 2026 Q2 - Overhead Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Overhead Expenditure	*205,766,926,778.00*	*194,757,018,778.00*	*31,996,643,697.95*	*68,724,986,298.62*	*35.3%*	*126,032,032,479.38*
010000000000	**ADMINISTRATION SECTOR**	**87,691,218,003.00**	**89,582,963,365.00**	**21,254,336,732.75**	**49,148,726,241.08**	**54.9%**	**40,434,237,123.92**
011100000000	**GOVERNORS OFFICE PLANNING SECTOR**	**71,286,902,376.00**	**66,286,902,376.00**	**18,675,066,556.01**	**44,483,822,345.13**	**67.1%**	**21,803,080,030.87**
011100100100	GOVERNMENT HOUSE	62,980,400,000.00	57,980,400,000.00	18,253,751,107.00	42,668,138,190.95	73.6%	15,312,261,809.05
011100100200	DEPUTY GOVERNORS OFFICE	2,285,300,000.00	2,285,300,000.00	97,182,289.01	356,422,289.01	15.6%	1,928,877,710.99
011100800100	EMERGENCY MANAGEMENT AGENCY	343,300,000.00	343,300,000.00	-	-	0.0%	343,300,000.00
011101000100	BUREAU OF PUBLIC PROCUREMENT (BPP)	1,135,650,000.00	1,135,650,000.00	146,022,300.00	164,209,223.00	14.5%	971,440,777.00
011103500100	KOGI STATE PENSION COMMISSION	246,550,000.00	246,550,000.00	78,201,860.00	90,518,860.00	36.7%	156,031,140.00
011111100100	KOGI STATE INVESTMENT PROMOTION & PUBLIC PRIVATE PARTNERSHIP AGENCY	4,295,702,376.00	4,295,702,376.00	99,909,000.00	1,204,533,782.17	28.0%	3,091,168,593.83
016100000000	**OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT PLANNING SECTOR**	**3,087,322,664.00**	**3,087,322,664.00**	**342,965,900.32**	**575,020,459.11**	**18.6%**	**2,512,302,204.89**
016100100100	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	1,660,000,000.00	1,660,000,000.00	51,938,766.28	127,096,327.98	7.7%	1,532,903,672.02
016103800100	CHRISTIAN PILGRIMS COMMISSION	217,002,611.00	217,002,611.00	1,034,101.04	3,627,063.88	1.7%	213,375,547.12
016103700100	KOGI STATE HAJJ COMMISSION	576,170,053.00	576,170,053.00	172,295,850.00	239,680,211.25	41.6%	336,489,841.75
016105500100	STATE SECURITY TRUST FUND	634,150,000.00	634,150,000.00	117,697,183.00	204,616,856.00	32.3%	429,533,144.00
016400000000	**MINISTRY OF SPECIAL DUTY & INTER-GOVERNMENTAL AFFAIRS PLANNING**	**1,763,790,083.00**	**8,041,290,083.00**	**95,069,500.00**	**197,845,100.00**	**2.5%**	**7,843,444,983.00**
016400100100	MINISTRY OF SPECIAL DUTY & INTER-GOVERNMENTAL AFFAIRS	1,763,790,083.00	7,870,790,083.00	95,069,500.00	197,845,100.00	2.5%	7,672,944,983.00
016400200100	KOGI STATE LOTTERY AND GAMING REGULATORY BOARD	-	170,500,000.00	-	-	0.0%	170,500,000.00
011200000000	**KOGI STATE HOUSE OF ASSEMBLY PLANNING SECTOR**	**2,276,915,092.00**	**2,276,915,092.00**	**357,304,011.53**	**662,866,102.61**	**29.1%**	**1,614,048,989.39**
011200300100	KOGI STATE HOUSE OF ASSEMBLY	1,994,062,414.00	1,994,062,414.00	343,460,911.53	636,610,602.61	31.9%	1,357,451,811.39
011200400100	KOGI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	282,852,678.00	282,852,678.00	13,843,100.00	26,255,500.00	9.3%	256,597,178.00
012300000000	**MINISTRY OF INFORMATION AND COMMUNICATION PLANNING SECTOR**	**2,942,604,572.00**	**2,942,604,572.00**	**490,897,521.66**	**947,616,589.79**	**32.2%**	**1,994,987,982.21**
012300100100	MINISTRY OF INFORMATION AND COMMUNICATION	2,462,999,966.00	2,462,999,966.00	467,514,764.33	905,183,188.74	36.8%	1,557,816,777.26
012300300100	KOGI STATE BROADCASTING CORPORATION	240,028,678.00	240,028,678.00	22,062,757.33	39,793,401.05	16.6%	200,235,276.95
012301300100	KOGI STATE NEWSPAPER CORPORATION	27,880,428.00	27,880,428.00	1,320,000.00	2,640,000.00	9.5%	25,240,428.00
012301400100	KOGI STATE SIGNAGE AND ADVERTISEMENT AGENCY	211,695,500.00	211,695,500.00	-	-	0.0%	211,695,500.00
012500000000	**OFFICE OF THE HEAD OF CIVIL SERVICE PLANNING SECTOR**	**2,200,500,000.00**	**2,200,500,000.00**	**250,970,000.00**	**418,989,214.25**	**19.0%**	**1,781,510,785.75**
012500100100	OFFICE OF THE HEAD OF CIVIL SERVICE	2,200,500,000.00	2,200,500,000.00	250,970,000.00	418,989,214.25	19.0%	1,781,510,785.75
014000000000	**OFFICE OF THE STATE AUDITOR-GENERAL PLANNING SECTOR**	**2,425,719,011.00**	**2,425,719,011.00**	**599,065,570.99**	**1,112,104,261.88**	**45.8%**	**1,313,614,749.12**
014000100100	OFFICE OF THE STATE AUDITOR-GENERAL	1,320,594,105.00	1,320,594,105.00	250,450,859.99	442,014,856.88	33.5%	878,579,248.12
014000200100	OFFICE OF THE LOCAL GOVT. AUDITOR-GENERAL	1,017,380,000.00	1,017,380,000.00	348,614,711.00	670,089,405.00	65.9%	347,290,595.00
014000300100	STATE AUDIT SERVICE BOARD	36,462,406.00	36,462,406.00	-	-	0.0%	36,462,406.00
014000400100	LOCAL GOVERNMENT AUDIT BOARD	51,282,500.00	51,282,500.00	-	-	0.0%	51,282,500.00
014700000000	**CIVIL SERVICE COMMISSION PLANNING SECTOR**	**82,398,100.00**	**82,398,100.00**	**10,688,000.00**	**25,233,000.00**	**30.6%**	**57,165,100.00**
014700100100	CIVIL SERVICE COMMISSION	82,398,100.00	82,398,100.00	10,688,000.00	25,233,000.00	30.6%	57,165,100.00
014800000000	**STATE INDEPENDENT ELECTORAL COMMISSION (SIEC) PLANNING SECTOR**	**483,064,714.00**	**1,097,310,076.00**	**157,139,788.00**	**449,824,269.57**	**41.0%**	**647,485,806.43**
014800100100	STATE INDEPENDENT ELECTORAL COMMISSION (SIEC)	483,064,714.00	1,097,310,076.00	157,139,788.00	449,824,269.57	41.0%	647,485,806.43
014900000000	**LOCAL GOVERNMENT SERVICE COMMISSION PLANNING SECTOR**	**1,142,001,391.00**	**1,142,001,391.00**	**275,169,884.24**	**275,404,898.74**	**24.1%**	**866,596,492.26**
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION	1,142,001,391.00	1,142,001,391.00	275,169,884.24	275,404,898.74	24.1%	866,596,492.26
020000000000	**ECONOMIC SECTOR**	**39,935,059,825.00**	**40,823,501,825.00**	**3,744,745,238.28**	**6,097,570,791.47**	**14.9%**	**34,725,931,033.53**
021500000000	**MINISTRY OF AGRICULTURE PLANNING SECTOR**	**962,107,018.00**	**962,107,018.00**	**7,493,000.00**	**14,476,000.00**	**1.5%**	**947,631,018.00**
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	504,575,897.00	504,575,897.00	2,988,000.00	5,976,000.00	1.2%	498,599,897.00
021500300100	KOGI AGRICULTURAL DEVELOPMENT PROJECT (ADP)	443,169,190.00	443,169,190.00	1,500,000.00	2,500,000.00	0.6%	440,669,190.00
021500500100	KOGI AGRO-ALLIED COMPANY	13,469,000.00	13,469,000.00	3,005,000.00	6,000,000.00	44.5%	7,469,000.00
021500600100	KOGI LAND DEV. BOARD	892,931.00	892,931.00	-	-	0.0%	892,931.00
022000000000	**MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING PLANNING SEC**	**30,951,808,880.00**	**30,995,808,880.00**	**3,259,618,505.29**	**5,366,546,042.55**	**17.3%**	**25,629,262,837.45**
022000100100	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	1,662,023,141.00	1,738,023,141.00	17,780,100.00	35,883,100.00	2.1%	1,702,140,041.00
022000300100	BUDGET AND ECONOMIC PLANNING	13,632,735,386.00	13,066,735,386.00	642,179,700.00	747,764,997.96	5.7%	12,318,970,388.04
022000400100	STATE BUREAU OF STATISTICS	309,400,000.00	309,400,000.00	1,979,500.00	2,971,500.00	1.0%	306,428,500.00

Code	Adminstrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
022000200100	DEBT MANAGEMENT OFFICE	83,918,000.00	83,918,000.00	1,541,418.03	4,229,418.03	5.0%	79,688,581.97
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	10,993,338,000.00	10,993,338,000.00	2,081,348,846.04	3,656,647,832.18	33.3%	7,336,690,167.82
022000800100	KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)	1,787,544,353.00	2,321,544,353.00	449,440,353.22	787,076,206.38	33.9%	1,534,468,146.62
022001200100	KOGI INVESTMENT AND PROPERTIES LIMITED	24,550,000.00	24,550,000.00	3,431,588.00	7,047,788.00	28.7%	17,502,212.00
022001300100	KOGI STATE GOVERNANCE DELIVERY UNIT	126,800,000.00	126,800,000.00	1,917,000.00	4,925,200.00	3.9%	121,874,800.00
022001400100	KOGI STATE ECONOMIC COUNCIL	1,500,000,000.00	1,500,000,000.00	30,000,000.00	60,000,000.00	4.0%	1,440,000,000.00
022001500100	HUMAN CAPITAL OPPORTUNITY FOR PROSPERITY AND EQUITY HOPE-GOV	831,500,000.00	831,500,000.00	30,000,000.00	60,000,000.00	7.2%	771,500,000.00
022200000000	**MIN. OF COMMERCE & INDUSTRY PLANNING SECTOR**	**491,734,992.00**	**491,734,992.00**	**7,890,500.00**	**20,131,000.00**	**4.1%**	**471,603,992.00**
022200100100	MIN. OF COMMERCE & INDUSTRY	58,070,000.00	58,070,000.00	1,470,000.00	5,493,000.00	9.5%	52,577,000.00
022200700100	KOGI STATE ENTERPRISES DEVELOMENT AGENCY	408,000,000.00	408,000,000.00	515,000.00	845,000.00	0.2%	407,155,000.00
022205300100	KOGI STATE COMMODITY EXCHANGE, EXPORT PROMOTION AND MARKET DEVELOPN	25,664,992.00	25,664,992.00	5,905,500.00	13,793,000.00	53.7%	11,871,992.00
022800000000	**MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY PLANNING SECTOR**	**1,742,803,487.00**	**1,742,803,487.00**	**36,694,117.68**	**56,615,317.68**	**3.2%**	**1,686,188,169.32**
022800100100	MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY	1,069,000,000.00	1,069,000,000.00	36,694,117.68	56,615,317.68	5.3%	1,012,384,682.32
022800200100	KOGI STATE INFORMATION COMMUNICATION TECHNOLOGY DEVELOPMENT AGENCY	673,803,487.00	673,803,487.00	-	-	0.0%	673,803,487.00
022900000000	**MINISTRY OF TRANSPORT PLANNING SECTOR**	**23,900,000.00**	**23,900,000.00**	**1,488,000.00**	**2,976,000.00**	**12.5%**	**20,924,000.00**
022900100100	MINISTRY OF TRANSPORT	23,900,000.00	23,900,000.00	1,488,000.00	2,976,000.00	12.5%	20,924,000.00
023300000000	**MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES PLANNING SECT**	**115,736,285.00**	**115,736,285.00**	**5,975,000.00**	**11,568,000.00**	**10.0%**	**104,168,285.00**
023300100100	MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES	100,436,285.00	100,436,285.00	2,975,000.00	5,568,000.00	5.5%	94,868,285.00
023300300100	KOGI STATE SOLID MINERALS PROCESSING COMPANY LTD	15,300,000.00	15,300,000.00	3,000,000.00	6,000,000.00	39.2%	9,300,000.00
023400000000	**MINISTRY OF WORKS PLANNING SECTOR**	**443,557,016.00**	**443,557,016.00**	**56,425,500.00**	**100,238,700.00**	**22.6%**	**343,318,316.00**
023400100100	MINISTRY OF WORKS	399,475,200.00	399,475,200.00	53,575,500.00	94,598,700.00	23.7%	304,876,500.00
023400300100	ROAD MAINTENANCE AGENCY	21,021,816.00	21,021,816.00	1,338,000.00	2,616,000.00	12.4%	18,405,816.00
023400400100	KOGI STATE FIRE AGENCY	23,060,000.00	23,060,000.00	1,512,000.00	3,024,000.00	13.1%	20,036,000.00
023600000000	**MIN. OF CULTURE & TOURISM PLANNING SECTOR**	**638,013,000.00**	**588,013,000.00**	**3,639,600.00**	**6,903,600.00**	**1.2%**	**581,109,400.00**
023600100100	MIN. OF CULTURE & TOURISM	397,480,000.00	397,480,000.00	1,938,600.00	3,426,600.00	0.9%	394,053,400.00
023600300100	COUNCIL FOR ARTS AND CULTURE	217,340,000.00	167,340,000.00	888,000.00	1,776,000.00	1.1%	165,564,000.00
023605200100	HOTEL AND TOURISM BOARD	23,193,000.00	23,193,000.00	813,000.00	1,701,000.00	7.3%	21,492,000.00
025000000000	**KOGI STATE FISCAL RESPONSIBILITY COMMISSION PLANNING SECTOR**	**100,042,477.00**	**100,042,477.00**	**2,988,000.00**	**5,976,000.00**	**6.0%**	**94,066,477.00**
025000100100	KOGI STATE FISCAL RESPONSIBILITY COMMISSION	100,042,477.00	100,042,477.00	2,988,000.00	5,976,000.00	6.0%	94,066,477.00
025200000000	**MINISTRY OF WATER RESOURCES PLANNING SECTOR**	**446,628,265.00**	**499,370,265.00**	**12,873,781.21**	**99,671,128.09**	**20.0%**	**399,699,136.91**
025200100100	MINISTRY OF WATER RESOURCES	207,448,000.00	207,448,000.00	4,488,000.00	82,459,503.75	39.7%	124,988,496.25
025210200100	KOGI STATE WATER BOARD	211,653,647.00	211,653,647.00	588,000.00	1,176,000.00	0.6%	210,477,647.00
025210300100	RURAL WATER AND SANITATION AGENCY (RUWASSA)	27,526,618.00	80,268,618.00	7,797,781.21	16,035,624.34	20.0%	64,232,993.66
025300000000	**MINISTRY OF HOUSING AND URBAN DEVELOPMENT PLANNING SECTOR**	**1,755,780,081.00**	**2,597,480,081.00**	**74,313,895.00**	**122,354,964.05**	**4.7%**	**2,475,125,116.95**
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	1,144,790,081.00	644,790,081.00	3,000,000.00	16,769,820.05	2.6%	628,020,260.95
025300200100	BUREAU FOR LANDS	150,000,000.00	150,000,000.00	55,349,695.00	71,146,444.00	47.4%	78,853,556.00
025300300100	KOGI STATE UTILITY INFRASTRUCTURE MANAGEMENT AND COMPLIANCE AGENCY	192,950,000.00	192,950,000.00	253,000.00	1,993,000.00	1.0%	190,957,000.00
025300400100	KOGI STATE GEOGRAPHIC INFORMATION SERVICE (KOGIS)	-	1,341,700,000.00	-	-	0.0%	1,341,700,000.00
025300900100	KOGI STATE TOWN PLANNING AND DEVELOPMENT BOARD	268,040,000.00	268,040,000.00	15,711,200.00	32,445,700.00	12.1%	235,594,300.00
026200000000	**MINISTRY OF RURAL AND ENERGY DEVELOPMENT PLANNING SECTOR**	**1,183,222,424.00**	**1,183,222,424.00**	**269,796,339.10**	**274,284,339.10**	**23.2%**	**908,938,084.90**
026200100100	MINISTRY OF RURAL AND ENERGY DEVELOPMENT	1,179,400,446.00	1,179,400,446.00	269,796,339.10	274,284,339.10	23.3%	905,116,106.90
026200200100	RURAL ACCESS ROAD AGENCY (RARA)	3,821,978.00	3,821,978.00	-	-	0.0%	3,821,978.00
027100000000	**MINISTRY OF LIVESTOCK DEVELOPMENT**	**1,079,725,900.00**	**1,079,725,900.00**	**5,549,000.00**	**15,829,700.00**	**1.5%**	**1,063,896,200.00**
027100100100	MINISTRY OF LIVESTOCK DEVELOPMENT	1,079,725,900.00	1,079,725,900.00	5,549,000.00	15,829,700.00	1.5%	1,063,896,200.00
030000000000	**LAW & JUSTICE SECTOR**	**8,723,278,715.00**	**7,543,278,715.00**	**1,131,362,545.93**	**1,518,297,622.57**	**20.1%**	**6,024,981,092.43**
031800000000	**KOGI STATE JUDICIAL SERVICE COMMISSION PLANNING SECTOR**	**5,099,348,715.00**	**4,419,348,715.00**	**239,331,896.58**	**460,396,823.22**	**10.4%**	**3,958,951,891.78**
031801100100	KOGI STATE JUDICIAL SERVICE COMMISSION	96,522,279.00	96,522,279.00	7,357,405.84	14,111,217.98	14.6%	82,411,061.02
031805100100	HIGH COURT OF JUSTICE	2,049,516,293.00	2,049,516,293.00	93,541,425.00	175,079,672.39	8.5%	1,874,436,620.61
031805200100	CUSTOMARY COURT OF APPEAL	2,162,310,143.00	1,512,310,143.00	72,091,200.00	158,934,393.00	10.5%	1,353,375,750.00

Code	Adminstrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
031805300100	SHARIA COURT OF APPEAL	791,000,000.00	761,000,000.00	66,341,865.74	112,271,539.85	14.8%	648,728,460.15
032600000000	**MINISTRY OF JUSTICE PLANNING SECTOR**	**3,623,930,000.00**	**3,123,930,000.00**	**892,030,649.35**	**1,057,900,799.35**	**33.9%**	**2,066,029,200.65**
032600100100	MINISTRY OF JUSTICE	3,323,380,000.00	2,823,380,000.00	888,750,000.00	1,051,950,800.00	37.3%	1,771,429,200.00
032600700100	KOGI STATE OFFICE OF THE PUBLIC DEFENDER AND CITIZENS' RIGHTS COMMISSION	300,550,000.00	300,550,000.00	3,280,649.35	5,949,999.35	2.0%	294,600,000.65
040000000000	**REGIONAL SECTOR**	**2,766,980,000.00**	**2,266,980,000.00**	**-**	**320,328.75**	**0.0%**	**2,266,659,671.25**
046300000000	**KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION**	**2,766,980,000.00**	**2,266,980,000.00**	**-**	**320,328.75**	**0.0%**	**2,266,659,671.25**
046300100100	KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION	2,766,980,000.00	2,266,980,000.00	-	320,328.75	0.0%	2,266,659,671.25
050000000000	**SOCIAL SECTOR**	**66,650,390,235.00**	**54,540,294,873.00**	**5,866,199,180.99**	**11,960,071,314.75**	**21.9%**	**42,580,223,558.25**
051300000000	**MINISTRY OF YOUTH & SPORTS PLANNING SECTOR**	**3,144,113,014.00**	**2,944,113,014.00**	**151,929,850.00**	**252,314,350.00**	**8.6%**	**2,691,798,664.00**
051300100100	MINISTRY OF YOUTH & SPORTS	3,029,610,862.00	2,829,610,862.00	149,412,350.00	249,600,850.00	8.8%	2,580,010,012.00
051300200100	KOGI STATE SPORTS COUNCIL	114,502,152.00	114,502,152.00	2,517,500.00	2,713,500.00	2.4%	111,788,652.00
051400000000	**MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT PLANNING SEC**	**2,063,497,058.00**	**1,563,497,058.00**	**11,430,000.00**	**173,660,000.00**	**11.1%**	**1,389,837,058.00**
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	1,882,987,058.00	1,382,987,058.00	5,970,000.00	162,973,000.00	11.8%	1,220,014,058.00
051400200100	KOGI STATE OFFICE FOR DISABILITY AFFAIRS	180,510,000.00	180,510,000.00	5,460,000.00	10,687,000.00	5.9%	169,823,000.00
051700000000	**MINISTRY OF EDUCATION PLANNING SECTOR**	**19,248,092,974.00**	**19,248,092,974.00**	**3,279,109,296.91**	**6,041,729,755.68**	**31.4%**	**13,206,363,218.32**
051700100100	MINISTRY OF EDUCATION	4,112,690,062.00	4,112,690,062.00	1,601,907,853.59	2,010,754,438.59	48.9%	2,101,935,623.41
051700200100	STATE UNIVERSAL BASIC EDUCATION BOARD	138,034,625.00	138,034,625.00	3,000,000.00	6,000,000.00	4.3%	132,034,625.00
051700800100	KOGI STATE LIBRARY BOARD	16,050,426.00	16,050,426.00	739,500.00	739,500.00	4.6%	15,310,926.00
051700900100	ADULT & NON-FORMAL EDUCATION BOARD	39,922,000.00	39,922,000.00	558,000.00	1,055,000.00	2.6%	38,867,000.00
051701800100	KOGI STATE POLYTECHNIC, LOKOJA	1,449,305,000.00	1,449,305,000.00	58,910,644.19	386,240,927.80	26.7%	1,063,064,072.20
051701900100	COLLEGE OF EDUCATION, ANKPA	284,151,000.00	284,151,000.00	2,927,926.19	4,602,444.55	1.6%	279,548,555.45
051702000100	COLLEGE OF EDUCATION TECHNICAL, MOPA	794,200,000.00	794,200,000.00	11,618,066.25	12,210,066.25	1.5%	781,989,933.75
051702100100	PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	1,585,000,000.00	1,585,000,000.00	540,189,309.36	1,073,584,813.36	67.7%	511,415,186.64
051702200100	KOGI STATE UNIVERSITY, KABBA	5,589,800,000.00	5,589,800,000.00	511,164,984.87	972,129,137.82	17.4%	4,617,670,862.18
051702500100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	3,983,815,000.00	3,983,815,000.00	533,227,502.81	1,392,575,037.66	35.0%	2,591,239,962.34
051705400100	KOGI STATE SENIOR SECONDARY EDUCATION BOARD	934,383,264.00	934,383,264.00	7,543,000.00	169,269,880.00	18.1%	765,113,384.00
051705600100	STATE SCHOLARSHIP BOARD	25,494,820.00	25,494,820.00	1,288,629.65	1,288,629.65	5.1%	24,206,190.35
051706500100	NIGERIA-KOREA FRIENDSHIP INSTITUTE	295,246,777.00	295,246,777.00	6,033,880.00	11,279,880.00	3.8%	283,966,897.00
052100000000	**MINISTRY OF HEALTH PLANNING SECTOR**	**30,958,178,353.00**	**22,827,932,991.00**	**1,346,358,431.91**	**3,459,366,898.67**	**15.2%**	**19,368,566,092.33**
052100100100	MINISTRY OF HEALTH	13,786,006,061.00	7,339,848,120.00	5,988,000.00	183,060,952.00	2.5%	7,156,787,168.00
052100200100	KOGI STATE HEALTH INSURANCE AGENCY	2,538,700,488.00	2,538,700,488.00	344,005,338.00	576,923,612.20	22.7%	1,961,776,875.80
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	9,282,485,035.00	7,566,897,614.00	604,246,053.90	1,483,044,966.38	19.6%	6,083,852,647.62
052102600100	PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA	161,250,000.00	161,250,000.00	15,652,523.33	31,145,955.51	19.3%	130,104,044.49
052102700100	KOGI STATE SPECIALIST HOSPITAL, LOKOJA	571,203,019.00	571,203,019.00	129,367,556.90	249,326,094.84	43.6%	321,876,924.16
052102800100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKE	1,657,300,000.00	1,657,300,000.00	168,477,522.84	767,937,771.23	46.3%	889,362,228.77
052110200100	KOGI STATE HOSPITAL MANAGEMENT BOARD	159,833,100.00	164,833,100.00	31,319,300.00	59,084,868.69	35.8%	105,748,231.31
052110400100	COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE	238,300,000.00	264,800,000.00	41,314,192.01	93,312,974.13	35.2%	171,487,025.87
052110600100	COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH	236,000,650.00	236,000,650.00	1,977,283.68	9,232,542.44	3.9%	226,768,107.56
052110800100	KOGI STATE HIV/AID CONTROL AGENCY	27,400,000.00	27,400,000.00	-	-	0.0%	27,400,000.00
052111300100	DRUGS AND MEDICAL SUPPLY MANAGEMENT AGENCY	2,299,700,000.00	2,299,700,000.00	4,010,661.25	6,297,161.25	0.3%	2,293,402,838.75
053500000000	**MINISTRY OF ENVIRONMENT PLANNING SECTOR**	**6,506,608,836.00**	**4,226,758,836.00**	**664,750,000.00**	**1,378,970,000.00**	**32.6%**	**2,847,788,836.00**
053500100100	MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	5,286,100,000.00	2,986,100,000.00	663,000,000.00	1,376,000,000.00	46.1%	1,610,100,000.00
053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY	6,930,000.00	27,080,000.00	1,750,000.00	2,970,000.00	11.0%	24,110,000.00
053501800100	KOGI STATE CLIMATE CHANGE AGENCY	300,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00
053505300100	SANITATION & WASTE MANAGEMENT BOARD	913,578,836.00	913,578,836.00	-	-	0.0%	913,578,836.00
055400000000	**MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION PLANN**	**2,937,000,000.00**	**1,937,000,000.00**	**18,927,663.43**	**38,133,713.93**	**2.0%**	**1,898,866,286.07**
055400100100	MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	2,204,000,000.00	1,204,000,000.00	6,380,000.00	13,046,000.00	1.1%	1,190,954,000.00
055400100300	KOGI STATE SOCIAL INVESTMENT PROGRAMME AGENCY (SIP)	733,000,000.00	733,000,000.00	12,547,663.43	25,087,713.93	3.4%	707,912,286.07
055100000000	**MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS PLANNING**	**1,792,900,000.00**	**1,792,900,000.00**	**393,693,938.74**	**615,896,596.47**	**34.4%**	**1,177,003,403.53**
055100100100	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	1,792,900,000.00	1,792,900,000.00	393,693,938.74	615,896,596.47	34.4%	1,177,003,403.53

Table 7: Capital Expenditure by Administrative Classification

Kogi State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Capital Expenditure	*455,057,717,857.00*	*459,600,353,622.00*	*100,092,781,236.39*	*121,609,667,522.99*	*26.5%*	*337,990,686,099.01*
010000000000	**ADMINISTRATION SECTOR**	**31,964,044,350.00**	**26,355,236,975.00**	**1,041,624,381.64**	**2,436,770,516.65**	**9.2%**	**23,918,466,458.35**
011100000000	**GOVERNORS OFFICE PLANNING SECTOR**	**19,295,000,000.00**	**14,280,000,000.00**	**600,000,000.00**	**1,600,000,000.00**	**11.2%**	**12,680,000,000.00**
011100100100	GOVERNMENT HOUSE	16,240,000,000.00	11,225,000,000.00	600,000,000.00	1,600,000,000.00	14.3%	9,625,000,000.00
011100100200	DEPUTY GOVERNORS OFFICE	835,000,000.00	835,000,000.00	-	-	0.0%	835,000,000.00
011100800100	EMERGENCY MANAGEMENT AGENCY	1,583,000,000.00	1,583,000,000.00	-	-	0.0%	1,583,000,000.00
011101000100	BUREAU OF PUBLIC PROCUREMENT (BPP)	530,000,000.00	530,000,000.00	-	-	0.0%	530,000,000.00
011103500100	KOGI STATE PENSION COMMISSION	107,000,000.00	107,000,000.00	-	-	0.0%	107,000,000.00
016100000000	**OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT PLANNING SECTOR**	**680,607,221.00**	**680,607,221.00**	**113,105,465.00**	**198,856,165.00**	**29.2%**	**481,751,056.00**
016100100100	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	159,995,638.00	159,995,638.00	1,440,500.00	4,891,200.00	3.1%	155,104,438.00
016103800100	CHRISTIAN PILGRIMS COMMISSION	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
016103700100	KOGI STATE HAJJ COMMISSION	10,611,583.00	10,611,583.00	2,850,465.00	2,850,465.00	26.9%	7,761,118.00
016105500100	STATE SECURITY TRUST FUND	500,000,000.00	500,000,000.00	108,814,500.00	191,114,500.00	38.2%	308,885,500.00
016400000000	**MINISTRY OF SPECIAL DUTY & INTER-GOVERNMENTAL AFFAIRS PLANNING**	**242,000,000.00**	**771,500,000.00**	**-**	**-**	**0.0%**	**771,500,000.00**
016400100100	MINISTRY OF SPECIAL DUTY & INTER-GOVERNMENTAL AFFAIRS	242,000,000.00	242,000,000.00	-	-	0.0%	242,000,000.00
016400200100	KOGI STATE LOTTERY AND GAMING REGULATORY BOARD	-	529,500,000.00	-	-	0.0%	529,500,000.00
011200000000	**KOGI STATE HOUSE OF ASSEMBLY PLANNING SECTOR**	**4,340,839,030.00**	**4,340,839,030.00**	**328,518,916.64**	**585,914,351.65**	**13.5%**	**3,754,924,678.35**
011200300100	KOGI STATE HOUSE OF ASSEMBLY	4,149,464,361.00	4,149,464,361.00	328,518,916.64	585,914,351.65	14.1%	3,563,550,009.35
011200400100	KOGI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	191,374,669.00	191,374,669.00	-	-	0.0%	191,374,669.00
012300000000	**MINISTRY OF INFORMATION AND COMMUNICATION PLANNING SECTOR**	**755,045,981.00**	**755,045,981.00**	**-**	**-**	**0.0%**	**755,045,981.00**
012300100100	MINISTRY OF INFORMATION AND COMMUNICATION	755,045,981.00	755,045,981.00	-	-	0.0%	755,045,981.00
012500000000	**OFFICE OF THE HEAD OF CIVIL SERVICE PLANNING SECTOR**	**6,127,079,621.00**	**4,127,079,621.00**	**-**	**-**	**0.0%**	**4,127,079,621.00**
012500100100	OFFICE OF THE HEAD OF CIVIL SERVICE	6,127,079,621.00	4,127,079,621.00	-	-	0.0%	4,127,079,621.00
014000000000	**OFFICE OF THE STATE AUDITOR-GENERAL PLANNING SECTOR**	**220,000,000.00**	**220,000,000.00**	**-**	**-**	**0.0%**	**220,000,000.00**
014000200100	OFFICE OF THE LOCAL GOVT. AUDITOR-GENERAL	220,000,000.00	220,000,000.00	-	-	0.0%	220,000,000.00
014700000000	**CIVIL SERVICE COMMISSION PLANNING SECTOR**	**46,722,497.00**	**46,722,497.00**	**-**	**-**	**0.0%**	**46,722,497.00**
014700100100	CIVIL SERVICE COMMISSION	46,722,497.00	46,722,497.00	-	-	0.0%	46,722,497.00
014800000000	**STATE INDEPENDENT ELECTORAL COMMISSION (SIEC) PLANNING SECTOR**	**50,000,000.00**	**926,692,625.00**	**-**	**-**	**0.0%**	**926,692,625.00**
014800100100	STATE INDEPENDENT ELECTORAL COMMISSION (SIEC)	50,000,000.00	926,692,625.00	-	-	0.0%	926,692,625.00
014900000000	**LOCAL GOVERNMENT SERVICE COMMISSION PLANNING SECTOR**	**206,750,000.00**	**206,750,000.00**	**-**	**52,000,000.00**	**25.2%**	**154,750,000.00**
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION	206,750,000.00	206,750,000.00	-	52,000,000.00	25.2%	154,750,000.00
020000000000	**ECONOMIC SECTOR**	**242,076,217,504.00**	**285,554,353,269.00**	**94,180,120,050.86**	**105,484,593,694.83**	**36.9%**	**180,069,759,574.17**
021500000000	**MINISTRY OF AGRICULTURE PLANNING SECTOR**	**12,834,981,500.00**	**9,934,981,500.00**	**272,478,000.00**	**651,450,000.00**	**6.6%**	**9,283,531,500.00**
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	11,834,981,500.00	9,334,981,500.00	272,478,000.00	651,450,000.00	7.0%	8,683,531,500.00
021500500100	KOGI AGRO-ALLIED COMPANY	1,000,000,000.00	600,000,000.00	-	-	0.0%	600,000,000.00
022000000000	**MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING PLANNING SEC**	**17,623,230,436.00**	**16,423,230,436.00**	**562,507,570.50**	**589,740,655.50**	**3.6%**	**15,833,489,780.50**
022000100100	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	1,580,240,000.00	1,380,240,000.00	-	-	0.0%	1,380,240,000.00
022000300100	BUDGET AND ECONOMIC PLANNING	8,230,574,800.00	8,230,574,800.00	-	-	0.0%	8,230,574,800.00
022000400100	STATE BUREAU OF STATISTICS	330,182,236.00	330,182,236.00	-	-	0.0%	330,182,236.00
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	2,242,233,400.00	2,242,233,400.00	-	-	0.0%	2,242,233,400.00
022000800100	KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)	1,355,000,000.00	1,355,000,000.00	562,507,570.50	589,740,655.50	43.5%	765,259,344.50
022001200100	KOGI INVESTMENT AND PROPERTIES LIMITED	3,885,000,000.00	2,885,000,000.00	-	-	0.0%	2,885,000,000.00
022200000000	**MIN. OF COMMERCE & INDUSTRY PLANNING SECTOR**	**11,760,000,000.00**	**16,760,000,000.00**	**15,000,000,000.00**	**15,051,157,500.00**	**89.8%**	**1,708,842,500.00**
022200100100	MIN. OF COMMERCE & INDUSTRY	11,210,000,000.00	16,210,000,000.00	15,000,000,000.00	15,051,157,500.00	92.9%	1,158,842,500.00
022200700100	KOGI STATE ENTERPRISES DEVELOMENT AGENCY	550,000,000.00	550,000,000.00	-	-	0.0%	550,000,000.00
022800000000	**MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY PLANNING SECTOR**	**850,803,487.00**	**850,803,487.00**	**255,609,700.00**	**255,609,700.00**	**30.0%**	**595,193,787.00**
022800100100	MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY	671,000,000.00	671,000,000.00	255,609,700.00	255,609,700.00	38.1%	415,390,300.00
022800200100	KOGI STATE INFORMATION COMMUNICATION TECHNOLOGY DEVELOPMENT AGENCY	179,803,487.00	179,803,487.00	-	-	0.0%	179,803,487.00
022900000000	**MINISTRY OF TRANSPORT PLANNING SECTOR**	**52,684,738,992.00**	**82,684,738,992.00**	**48,150,000,000.00**	**48,150,000,000.00**	**58.2%**	**34,534,738,992.00**
022900100100	MINISTRY OF TRANSPORT	52,684,738,992.00	82,684,738,992.00	48,150,000,000.00	48,150,000,000.00	58.2%	34,534,738,992.00

Code	Adminstrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
023300000000	**MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES PLANNING SECTO**	**7,634,776,404.00**	**7,434,776,404.00**	**67,000,000.00**	**67,000,000.00**	**0.9%**	**7,367,776,404.00**
023300100100	MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES	7,634,776,404.00	7,434,776,404.00	67,000,000.00	67,000,000.00	0.9%	7,367,776,404.00
023400000000	**MINISTRY OF WORKS PLANNING SECTOR**	**58,803,824,000.00**	**64,203,824,000.00**	**10,600,005,000.00**	**18,432,110,000.00**	**28.7%**	**45,771,714,000.00**
023400100100	MINISTRY OF WORKS	45,803,824,000.00	54,203,824,000.00	10,600,005,000.00	17,929,390,000.00	33.1%	36,274,434,000.00
023400300100	ROAD MAINTENANCE AGENCY	13,000,000,000.00	10,000,000,000.00	-	502,720,000.00	5.0%	9,497,280,000.00
023600000000	**MIN. OF CULTURE & TOURISM PLANNING SECTOR**	**2,232,000,000.00**	**1,832,000,000.00**	**-**	**-**	**0.0%**	**1,832,000,000.00**
023600100100	MIN. OF CULTURE & TOURISM	2,232,000,000.00	1,832,000,000.00	-	-	0.0%	1,832,000,000.00
025200000000	**MINISTRY OF WATER RESOURCES PLANNING SECTOR**	**17,969,618,600.00**	**16,215,964,145.00**	**174,368,250.00**	**226,793,250.00**	**1.4%**	**15,989,170,895.00**
025200100100	MINISTRY OF WATER RESOURCES	12,639,618,600.00	11,139,618,600.00	174,368,250.00	174,368,250.00	1.6%	10,965,250,350.00
025210200100	KOGI STATE WATER BOARD	780,000,000.00	780,000,000.00	-	-	0.0%	780,000,000.00
025210300100	RURAL WATER AND SANITATION AGENCY (RUWASSA)	4,550,000,000.00	4,296,345,545.00	-	52,425,000.00	1.2%	4,243,920,545.00
025300000000	**MINISTRY OF HOUSING AND URBAN DEVELOPMENT PLANNING SECTOR**	**15,747,053,752.00**	**34,478,843,972.00**	**8,203,631,230.00**	**9,846,102,926.80**	**28.6%**	**24,632,741,045.20**
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	13,767,726,732.00	30,267,726,732.00	8,198,959,480.00	9,841,431,176.80	32.5%	20,426,295,555.20
025300200100	BUREAU FOR LANDS	1,855,327,020.00	1,855,327,020.00	4,671,750.00	4,671,750.00	0.3%	1,850,655,270.00
025300300100	KOGI STATE UTILITY INFRASTRUCTURE MANAGEMENT AND COMPLIANCE AGENCY	124,000,000.00	124,000,000.00	-	-	0.0%	124,000,000.00
025300400100	KOGI STATE GEOGRAPHIC INFORMATION SERVICE (KOGIS)	-	2,231,790,220.00	-	-	0.0%	2,231,790,220.00
026200000000	**MINISTRY OF RURAL AND ENERGY DEVELOPMENT PLANNING SECTOR**	**31,403,040,333.00**	**24,203,040,333.00**	**10,894,520,300.36**	**12,214,629,662.53**	**50.5%**	**11,988,410,670.47**
026200100100	MINISTRY OF RURAL AND ENERGY DEVELOPMENT	31,403,040,333.00	24,203,040,333.00	10,894,520,300.36	12,214,629,662.53	50.5%	11,988,410,670.47
027100000000	**MINISTRY OF LIVESTOCK DEVELOPMENT**	**12,532,150,000.00**	**10,532,150,000.00**	**-**	**-**	**0.0%**	**10,532,150,000.00**
027100100100	MINISTRY OF LIVESTOCK DEVELOPMENT	12,532,150,000.00	10,532,150,000.00	-	-	0.0%	10,532,150,000.00
030000000000	**LAW & JUSTICE SECTOR**	**11,557,570,432.00**	**11,557,570,432.00**	**26,288,944.00**	**74,103,944.00**	**0.6%**	**11,483,466,488.00**
031800000000	**KOGI STATE JUDICIAL SERVICE COMMISSION PLANNING SECTOR**	**10,620,510,432.00**	**10,620,510,432.00**	**26,288,944.00**	**74,103,944.00**	**0.7%**	**10,546,406,488.00**
031801100100	KOGI STATE JUDICIAL SERVICE COMMISSION	315,906,000.00	315,906,000.00	-	-	0.0%	315,906,000.00
031805100100	HIGH COURT OF JUSTICE	2,168,345,999.00	2,168,345,999.00	4,349,744.00	4,349,744.00	0.2%	2,163,996,255.00
031805200100	CUSTOMARY COURT OF APPEAL	4,695,625,433.00	4,695,625,433.00	12,178,000.00	51,553,000.00	1.1%	4,644,072,433.00
031805300100	SHARIA COURT OF APPEAL	3,440,633,000.00	3,440,633,000.00	9,761,200.00	18,201,200.00	0.5%	3,422,431,800.00
032600000000	**MINISTRY OF JUSTICE PLANNING SECTOR**	**937,060,000.00**	**937,060,000.00**	**-**	**-**	**0.0%**	**937,060,000.00**
032600100100	MINISTRY OF JUSTICE	800,000,000.00	800,000,000.00	-	-	0.0%	800,000,000.00
032600700100	KOGI STATE OFFICE OF THE PUBLIC DEFENDER AND CITIZENS' RIGHTS COMMISSION	137,060,000.00	137,060,000.00	-	-	0.0%	137,060,000.00
040000000000	**REGIONAL SECTOR**	**7,760,000,000.00**	**7,760,000,000.00**	**-**	**-**	**0.0%**	**7,760,000,000.00**
046300000000	**KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION**	**7,760,000,000.00**	**7,760,000,000.00**	**-**	**-**	**0.0%**	**7,760,000,000.00**
046300100100	KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION	7,760,000,000.00	7,760,000,000.00	-	-	0.0%	7,760,000,000.00
050000000000	**SOCIAL SECTOR**	**161,699,885,571.00**	**128,373,192,946.00**	**4,844,747,859.89**	**13,614,199,367.51**	**10.6%**	**114,758,993,578.49**
051300000000	**MINISTRY OF YOUTH & SPORTS PLANNING SECTOR**	**1,299,000,000.00**	**1,299,000,000.00**	**-**	**-**	**0.0%**	**1,299,000,000.00**
051300100100	MINISTRY OF YOUTH & SPORTS	1,299,000,000.00	1,299,000,000.00	-	-	0.0%	1,299,000,000.00
051400000000	**MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT PLANNING SEC**	**2,115,539,750.00**	**2,115,539,750.00**	**18,299,087.45**	**690,696,058.25**	**32.6%**	**1,424,843,691.75**
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	1,915,539,750.00	1,915,539,750.00	18,299,087.45	690,696,058.25	36.1%	1,224,843,691.75
051400200100	KOGI STATE OFFICE FOR DISABILITY AFFAIRS	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00
051700000000	**MINISTRY OF EDUCATION PLANNING SECTOR**	**120,615,194,439.00**	**90,431,501,814.00**	**4,123,302,004.23**	**10,988,339,944.94**	**12.2%**	**79,443,161,869.06**
051700100100	MINISTRY OF EDUCATION	63,008,770,164.00	33,925,077,539.00	144,645,832.56	2,060,718,232.56	6.1%	31,864,359,306.44
051700200100	STATE UNIVERSAL BASIC EDUCATION BOARD	7,200,000,000.00	7,200,000,000.00	2,647,578,496.42	5,578,812,375.54	77.5%	1,621,187,624.46
051701800100	KOGI STATE POLYTECHNIC, LOKOJA	1,767,500,000.00	1,767,500,000.00	-	6,136,500.00	0.3%	1,761,363,500.00
051701900100	COLLEGE OF EDUCATION, ANKPA	596,423,965.00	596,423,965.00	-	-	0.0%	596,423,965.00
051702000100	COLLEGE OF EDUCATION TECHNICAL, MOPA	7,895,000,000.00	7,895,000,000.00	-	-	0.0%	7,895,000,000.00
051702100100	PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	2,175,000,000.00	2,175,000,000.00	51,150,500.00	99,073,172.00	4.6%	2,075,926,828.00
051702200100	KOGI STATE UNIVERSITY, KABBA	18,100,000,000.00	18,100,000,000.00	598,185,523.18	1,391,825,512.77	7.7%	16,708,174,487.23
051702500100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	11,612,000,000.00	12,512,000,000.00	681,536,652.07	1,851,569,152.07	14.8%	10,660,430,847.93
051705400100	KOGI STATE SENIOR SECONDARY EDUCATION BOARD	6,600,000,000.00	4,600,000,000.00	205,000.00	205,000.00	0.0%	4,599,795,000.00
051706500100	NIGERIA-KOREA FRIENDSHIP INSTITUTE	1,660,500,310.00	1,660,500,310.00	-	-	0.0%	1,660,500,310.00

Code	Adminstrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
052100000000	**MINISTRY OF HEALTH PLANNING SECTOR**	**27,657,156,382.00**	**24,864,156,382.00**	**556,142,518.23**	**1,545,512,748.90**	**6.2%**	**23,318,643,633.10**
052100100100	MINISTRY OF HEALTH	5,867,240,000.00	5,867,240,000.00	172,098,544.65	206,034,544.65	3.5%	5,661,205,455.35
052100200100	KOGI STATE HEALTH INSURANCE AGENCY	200,000,000.00	300,000,000.00	94,931,206.12	154,437,085.94	51.5%	145,562,914.06
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	8,972,054,901.00	5,972,054,901.00	51,776,111.00	51,776,111.00	0.9%	5,920,278,790.00
052102600100	PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA	2,675,051,500.00	2,675,051,500.00	-	-	0.0%	2,675,051,500.00
052102700100	KOGI STATE SPECIALIST HOSPITAL, LOKOJA	1,434,292,900.00	1,434,292,900.00	-	-	0.0%	1,434,292,900.00
052102800100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKE	7,310,000,000.00	7,310,000,000.00	205,895,281.46	1,098,136,082.31	15.0%	6,211,863,917.69
052110200100	KOGI STATE HOSPITAL MANAGEMENT BOARD	1,000,000,000.00	1,000,000,000.00	-	-	0.0%	1,000,000,000.00
052110400100	COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE	101,000,000.00	208,000,000.00	31,441,375.00	34,635,125.00	16.7%	173,364,875.00
052110600100	COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH	97,517,081.00	97,517,081.00	-	493,800.00	0.5%	97,023,281.00
053500000000	**MINISTRY OF ENVIRONMENT PLANNING SECTOR**	**8,147,995,000.00**	**8,197,995,000.00**	**147,004,249.98**	**389,650,615.42**	**4.8%**	**7,808,344,384.58**
053500100100	MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	8,147,995,000.00	8,147,995,000.00	147,004,249.98	389,650,615.42	4.8%	7,758,344,384.58
053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY	-	50,000,000.00	-	-	0.0%	50,000,000.00
055100000000	**MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS PLANNING**	**1,865,000,000.00**	**1,465,000,000.00**	**-**	**-**	**0.0%**	**1,465,000,000.00**
055100100100	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	1,865,000,000.00	1,465,000,000.00	-	-	0.0%	1,465,000,000.00

Table 8: Other Expenditure by Administrative Classification

Kogi State Government Budget Performance Report 2026 Q2 - Other Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Other Expenditure	*43,287,765,402.00*	*44,556,037,637.00*	*13,943,112,364.15*	*21,275,892,973.11*	*47.8%*	*23,280,144,663.89*
010000000000	**ADMINISTRATION SECTOR**	**1,795,336,967.00**	**1,895,336,967.00**	**156,483,500.00**	**266,205,500.00**	**14.0%**	**1,629,131,467.00**
011100000000	**GOVERNORS OFFICE PLANNING SECTOR**	**1,684,000,000.00**	**1,684,000,000.00**	**139,110,000.00**	**243,140,000.00**	**14.4%**	**1,440,860,000.00**
011100100100	GOVERNMENT HOUSE	1,557,000,000.00	1,557,000,000.00	137,200,000.00	236,400,000.00	15.2%	1,320,600,000.00
011100100200	DEPUTY GOVERNORS OFFICE	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
011101000100	BUREAU OF PUBLIC PROCUREMENT (BPP)	4,000,000.00	4,000,000.00	1,910,000.00	5,240,000.00	131.0%	- 1,240,000.00
011103500100	KOGI STATE PENSION COMMISSION	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
011111100100	KOGI STATE INVESTMENT PROMOTION & PUBLIC PRIVATE PARTNERSHIP AGENCY	22,000,000.00	22,000,000.00	-	1,500,000.00	6.8%	20,500,000.00
016100000000	**OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT PLANNING SECTOR**	**5,586,967.00**	**5,586,967.00**	**-**	**1,692,000.00**	**30.3%**	**3,894,967.00**
016103800100	CHRISTIAN PILGRIMS COMMISSION	84,467.00	84,467.00	-	-	0.0%	84,467.00
016103700100	KOGI STATE HAJJ COMMISSION	1,502,500.00	1,502,500.00	-	-	0.0%	1,502,500.00
016105500100	STATE SECURITY TRUST FUND	4,000,000.00	4,000,000.00	-	1,692,000.00	42.3%	2,308,000.00
016400000000	**MINISTRY OF SPECIAL DUTY & INTER-GOVERNMENTAL AFFAIRS PLANNING**	**20,000,000.00**	**120,000,000.00**	**12,000,000.00**	**15,550,000.00**	**13.0%**	**104,450,000.00**
016400100100	MINISTRY OF SPECIAL DUTY & INTER-GOVERNMENTAL AFFAIRS	20,000,000.00	20,000,000.00	12,000,000.00	15,550,000.00	77.8%	4,450,000.00
016400200100	KOGI STATE LOTTERY AND GAMING REGULATORY BOARD	-	100,000,000.00	-	-	0.0%	100,000,000.00
011200000000	**KOGI STATE HOUSE OF ASSEMBLY PLANNING SECTOR**	**11,000,000.00**	**11,000,000.00**	**5,120,000.00**	**5,120,000.00**	**46.5%**	**5,880,000.00**
011200300100	KOGI STATE HOUSE OF ASSEMBLY	6,000,000.00	6,000,000.00	5,100,000.00	5,100,000.00	85.0%	900,000.00
011200400100	KOGI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	5,000,000.00	5,000,000.00	20,000.00	20,000.00	0.4%	4,980,000.00
012500000000	**OFFICE OF THE HEAD OF CIVIL SERVICE PLANNING SECTOR**	**59,200,000.00**	**59,200,000.00**	**253,500.00**	**703,500.00**	**1.2%**	**58,496,500.00**
012500100100	OFFICE OF THE HEAD OF CIVIL SERVICE	59,200,000.00	59,200,000.00	253,500.00	703,500.00	1.2%	58,496,500.00
014000000000	**OFFICE OF THE STATE AUDITOR-GENERAL PLANNING SECTOR**	**5,000,000.00**	**5,000,000.00**	**-**	**-**	**0.0%**	**5,000,000.00**
014000400100	LOCAL GOVERNMENT AUDIT BOARD	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
014700000000	**CIVIL SERVICE COMMISSION PLANNING SECTOR**	**5,000,000.00**	**5,000,000.00**	**-**	**-**	**0.0%**	**5,000,000.00**
014700100100	CIVIL SERVICE COMMISSION	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
014800000000	**STATE INDEPENDENT ELECTORAL COMMISSION (SIEC) PLANNING SECTOR**	**5,000,000.00**	**5,000,000.00**	**-**	**-**	**0.0%**	**5,000,000.00**
014800100100	STATE INDEPENDENT ELECTORAL COMMISSION (SIEC)	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
014900000000	**LOCAL GOVERNMENT SERVICE COMMISSION PLANNING SECTOR**	**550,000.00**	**550,000.00**	**-**	**-**	**0.0%**	**550,000.00**
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION	550,000.00	550,000.00	-	-	0.0%	550,000.00
020000000000	**ECONOMIC SECTOR**	**19,287,924,545.00**	**27,138,837,000.00**	**8,507,595,834.15**	**13,744,807,180.74**	**50.6%**	**13,394,029,819.26**
021500000000	**MINISTRY OF AGRICULTURE PLANNING SECTOR**	**25,000,000.00**	**25,000,000.00**	**-**	**-**	**0.0%**	**25,000,000.00**
021500500100	KOGI AGRO-ALLIED COMPANY	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00
022000000000	**MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING PLANNING SEC**	**18,184,087,000.00**	**26,034,087,000.00**	**8,507,245,834.15**	**13,744,319,635.74**	**52.8%**	**12,289,767,364.26**
022000100100	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	14,000,000.00	14,000,000.00	-	-	0.0%	14,000,000.00
022000300100	BUDGET AND ECONOMIC PLANNING	20,087,000.00	20,087,000.00	2,900,000.00	3,200,000.00	15.9%	16,887,000.00
022000200100	DEBT MANAGEMENT OFFICE	16,000,000,000.00	16,000,000,000.00	5,273,176,584.44	9,648,367,199.75	60.3%	6,351,632,800.25
022000800100	KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)	1,800,000,000.00	9,800,000,000.00	3,231,169,249.71	4,092,752,435.99	41.8%	5,707,247,564.01
022001200100	KOGI INVESTMENT AND PROPERTIES LIMITED	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00
022001300100	KOGI STATE GOVERNANCE DELIVERY UNIT	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00
022001500100	HUMAN CAPITAL OPPORTUNITY FOR PROSPERITY AND EQUITY HOPE-GOV	300,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00
022200000000	**MIN. OF COMMERCE & INDUSTRY PLANNING SECTOR**	**43,700,000.00**	**43,700,000.00**	**-**	**-**	**0.0%**	**43,700,000.00**
022200700100	KOGI STATE ENTERPRISES DEVELOMENT AGENCY	18,000,000.00	18,000,000.00	-	-	0.0%	18,000,000.00
022205300100	KOGI STATE COMMODITY EXCHANGE, EXPORT PROMOTION AND MARKET DEVELOPN	25,700,000.00	25,700,000.00	-	-	0.0%	25,700,000.00
022800000000	**MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY PLANNING SECTOR**	**150,000,000.00**	**150,000,000.00**	**-**	**-**	**0.0%**	**150,000,000.00**
022800100100	MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
022800200100	KOGI STATE INFORMATION COMMUNICATION TECHNOLOGY DEVELOPMENT AGENCY	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
023300000000	**MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES PLANNING SECT**	**25,000,000.00**	**25,000,000.00**	**-**	**-**	**0.0%**	**25,000,000.00**
023300300100	KOGI STATE SOLID MINERALS PROCESSING COMPANY LTD	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00
023600000000	**MIN. OF CULTURE & TOURISM PLANNING SECTOR**	**50,000.00**	**50,000.00**	**-**	**-**	**0.0%**	**50,000.00**
023600100100	MIN. OF CULTURE & TOURISM	50,000.00	50,000.00	-	-	0.0%	50,000.00
025200000000	**MINISTRY OF WATER RESOURCES PLANNING SECTOR**	**87,545.00**	**1,000,000.00**	**350,000.00**	**487,545.00**	**48.8%**	**512,455.00**
025210300100	RURAL WATER AND SANITATION AGENCY (RUWASSA)	87,545.00	1,000,000.00	350,000.00	487,545.00	48.8%	512,455.00

Code	Adminstrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
025300000000	**MINISTRY OF HOUSING AND URBAN DEVELOPMENT PLANNING SECTOR**	**35,000,000.00**	**35,000,000.00**	**-**	**-**	**0.0%**	**35,000,000.00**
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
025300300100	KOGI STATE UTILITY INFRASTRUCTURE MANAGEMENT AND COMPLIANCE AGENCY	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
026200000000	**MINISTRY OF RURAL AND ENERGY DEVELOPMENT PLANNING SECTOR**	**800,000,000.00**	**800,000,000.00**	**-**	**-**	**0.0%**	**800,000,000.00**
026200200100	RURAL ACCESS ROAD AGENCY (RARA)	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00
026200300100	STATE ROAD FUND MANAGEMENT AND ADMINISTRATION BOARD (KOSRFMAB)	300,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00
027100000000	**MINISTRY OF LIVESTOCK DEVELOPMENT**	**25,000,000.00**	**25,000,000.00**	**-**	**-**	**0.0%**	**25,000,000.00**
027100100100	MINISTRY OF LIVESTOCK DEVELOPMENT	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00
030000000000	**LAW & JUSTICE SECTOR**	**106,538,000.00**	**106,538,000.00**	**3,030,000.00**	**4,630,000.00**	**4.3%**	**101,908,000.00**
031800000000	**KOGI STATE JUDICIAL SERVICE COMMISSION PLANNING SECTOR**	**25,138,000.00**	**25,138,000.00**	**2,970,000.00**	**4,570,000.00**	**18.2%**	**20,568,000.00**
031801100100	KOGI STATE JUDICIAL SERVICE COMMISSION	2,100,000.00	2,100,000.00	-	600,000.00	28.6%	1,500,000.00
031805100100	HIGH COURT OF JUSTICE	13,000,000.00	13,000,000.00	1,200,000.00	1,200,000.00	9.2%	11,800,000.00
031805200100	CUSTOMARY COURT OF APPEAL	5,038,000.00	5,038,000.00	1,400,000.00	2,300,000.00	45.7%	2,738,000.00
031805300100	SHARIA COURT OF APPEAL	5,000,000.00	5,000,000.00	370,000.00	470,000.00	9.4%	4,530,000.00
032600000000	**MINISTRY OF JUSTICE PLANNING SECTOR**	**81,400,000.00**	**81,400,000.00**	**60,000.00**	**60,000.00**	**0.1%**	**81,340,000.00**
032600100100	MINISTRY OF JUSTICE	60,200,000.00	60,200,000.00	-	-	0.0%	60,200,000.00
032600700100	KOGI STATE OFFICE OF THE PUBLIC DEFENDER AND CITIZENS' RIGHTS COMMISSION	21,200,000.00	21,200,000.00	60,000.00	60,000.00	0.3%	21,140,000.00
050000000000	**SOCIAL SECTOR**	**22,097,965,890.00**	**15,415,325,670.00**	**5,276,003,030.00**	**7,260,250,292.37**	**47.1%**	**8,155,075,377.63**
051300000000	**MINISTRY OF YOUTH & SPORTS PLANNING SECTOR**	**1,150,000,000.00**	**950,000,000.00**	**1,046,000.00**	**1,210,000.00**	**0.1%**	**948,790,000.00**
051300100100	MINISTRY OF YOUTH & SPORTS	1,150,000,000.00	950,000,000.00	1,046,000.00	1,210,000.00	0.1%	948,790,000.00
051400000000	**MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT PLANNING SEC**	**75,500,000.00**	**75,500,000.00**	**3,910,000.00**	**8,043,000.00**	**10.7%**	**67,457,000.00**
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	20,500,000.00	20,500,000.00	2,410,000.00	4,810,000.00	23.5%	15,690,000.00
051400200100	KOGI STATE OFFICE FOR DISABILITY AFFAIRS	55,000,000.00	55,000,000.00	1,500,000.00	3,233,000.00	5.9%	51,767,000.00
051700000000	**MINISTRY OF EDUCATION PLANNING SECTOR**	**2,195,285,890.00**	**695,285,890.00**	**21,257,530.00**	**24,627,530.00**	**3.5%**	**670,658,360.00**
051700100100	MINISTRY OF EDUCATION	90,000,000.00	90,000,000.00	-	-	0.0%	90,000,000.00
051701800100	KOGI STATE POLYTECHNIC, LOKOJA	27,500,000.00	27,500,000.00	989,800.00	989,800.00	3.6%	26,510,200.00
051701900100	COLLEGE OF EDUCATION, ANKPA	1,200,000.00	1,200,000.00	-	-	0.0%	1,200,000.00
051702000100	COLLEGE OF EDUCATION TECHNICAL, MOPA	2,500,000.00	2,500,000.00	2,420,000.00	2,420,000.00	96.8%	80,000.00
051702100100	PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	2,000,000.00	2,000,000.00	834,230.00	1,604,230.00	80.2%	395,770.00
051702200100	KOGI STATE UNIVERSITY, KABBA	28,000,000.00	28,000,000.00	-	-	0.0%	28,000,000.00
051702500100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	42,500,000.00	42,500,000.00	300,000.00	2,900,000.00	6.8%	39,600,000.00
051705400100	KOGI STATE SENIOR SECONDARY EDUCATION BOARD	508,040.00	508,040.00	-	-	0.0%	508,040.00
051705600100	STATE SCHOLARSHIP BOARD	2,000,077,850.00	500,077,850.00	16,713,500.00	16,713,500.00	3.3%	483,364,350.00
051706500100	NIGERIA-KOREA FRIENDSHIP INSTITUTE	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
052100000000	**MINISTRY OF HEALTH PLANNING SECTOR**	**481,320,000.00**	**381,320,000.00**	**184,845,500.00**	**305,591,966.37**	**80.1%**	**75,728,033.63**
052100100100	MINISTRY OF HEALTH	120,120,000.00	120,120,000.00	-	-	0.0%	120,120,000.00
052100200100	KOGI STATE HEALTH INSURANCE AGENCY	350,000,000.00	250,000,000.00	183,164,000.00	302,340,466.37	120.9%	- 52,340,466.37
052102600100	PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA	1,000,000.00	1,000,000.00	50,000.00	280,000.00	28.0%	720,000.00
052102700100	KOGI STATE SPECIALIST HOSPITAL, LOKOJA	1,200,000.00	1,200,000.00	-	-	0.0%	1,200,000.00
052110200100	KOGI STATE HOSPITAL MANAGEMENT BOARD	2,000,000.00	2,000,000.00	666,500.00	1,041,500.00	52.1%	958,500.00
052110600100	COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH	7,000,000.00	7,000,000.00	965,000.00	1,930,000.00	27.6%	5,070,000.00
053500000000	**MINISTRY OF ENVIRONMENT PLANNING SECTOR**	**400,200,000.00**	**400,200,000.00**	**-**	**-**	**0.0%**	**400,200,000.00**
053500100100	MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	200,000.00	200,000.00	-	-	0.0%	200,000.00
053501800100	KOGI STATE CLIMATE CHANGE AGENCY	400,000,000.00	400,000,000.00	-	-	0.0%	400,000,000.00
055400000000	**MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION PLANN**	**17,795,660,000.00**	**12,913,019,780.00**	**5,064,944,000.00**	**6,920,777,796.00**	**53.6%**	**5,992,241,984.00**
055400100100	MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	16,485,660,000.00	12,585,660,000.00	5,063,854,000.00	6,919,487,796.00	55.0%	5,666,172,204.00
055400100300	KOGI STATE SOCIAL INVESTMENT PROGRAMME AGENCY (SIP)	1,310,000,000.00	327,359,780.00	1,090,000.00	1,290,000.00	0.4%	326,069,780.00

2.D Expenditure by Economic Classification

Table 9: Total Expenditure by Economic Classification

Kogi State Government Budget Performance Report 2026 Q2 - Total Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	**820,490,585,443.00**	**820,490,585,443.00**	**170,230,290,598.83**	**259,965,211,898.46**	**31.7%**	**560,525,373,544.54**
2	***EXPENDITURES***	***820,490,585,443.00***	***820,490,585,443.00***	***170,230,290,598.83***	***259,965,211,898.46***	***31.7%***	***560,525,373,544.54***
21	***PERSONNEL COST***	***116,378,175,406.00***	***121,577,175,406.00***	***24,197,753,300.34***	***48,354,665,103.74***	***39.8%***	***73,222,510,302.26***
2101	**SALARY**	***76,869,151,583.00***	***82,068,151,583.00***	***15,307,230,844.83***	***30,309,546,690.09***	***36.9%***	***51,758,604,892.91***
210101	**SALARIES AND WAGES**	**76,869,151,583.00**	**82,068,151,583.00**	**15,307,230,844.83**	**30,309,546,690.09**	**36.9%**	**51,758,604,892.91**
21010101	SALARY	64,124,809,902.00	64,109,809,902.00	11,770,836,284.33	23,359,085,312.86	36.4%	40,750,724,589.14
21010102	OVERTIME PAYMENT	100,000.00	100,000.00	-	-	0.0%	100,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGES - SALARIES	8,872,893,457.00	13,872,893,457.00	2,446,567,198.47	4,850,717,663.58	35.0%	9,022,175,793.42
21010104	AUXILLARY STAFF	1,327,981,139.00	1,541,981,139.00	202,341,730.35	316,469,950.30	20.5%	1,225,511,188.70
21010106	SALARY ARREARS	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
21010109	SALARY OF VIGILANTE GROUP	937,767,085.00	937,767,085.00	603,285,631.68	1,212,723,763.35	129.3%	- 274,956,678.35
21010110	SALARY OF TRADITIONAL RULERS	1,505,600,000.00	1,505,600,000.00	284,200,000.00	570,550,000.00	37.9%	935,050,000.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	***6,021,590,409.00***	***6,021,590,409.00***	***340,470,685.41***	***617,681,901.88***	***10.3%***	***5,403,908,507.12***
210201	**ALLOWANCES**	**3,828,922,409.00**	**3,828,922,409.00**	**340,470,685.41**	**617,681,901.88**	**16.1%**	**3,211,240,507.12**
21020101	CALL DUTY ALLOWANCE	26,608,638.00	26,608,638.00	2,832,895.12	5,768,497.36	21.7%	20,840,140.64
21020102	SHIFT ALLOWANCES	21,608,638.00	21,608,638.00	-	-	0.0%	21,608,638.00
21020103	HAZARD ALLOWANCE	28,304,319.00	28,304,319.00	-	-	0.0%	28,304,319.00
21020104	MAGISTRATE DRESSING ALLOWANCE	3,000,000.00	3,000,000.00	-	1,210,000.00	40.3%	1,790,000.00
21020105	FURNITURE ALLOWANCE /1ST - 28TH DAYS ALLOWANCE	281,050,000.00	281,050,000.00	10,467,464.00	24,417,464.00	8.7%	256,632,536.00
21020107	NYSC ALLOWANCES	505,527,900.00	505,527,900.00	12,709,100.00	17,282,600.00	3.4%	488,245,300.00
21020108	AUXILIARY STAFF & IT STUDENTS ALLOWANCE	124,500,000.00	124,500,000.00	955,000.00	1,715,000.00	1.4%	122,785,000.00
21020109	MEDICAL ALLOWANCE	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
21020113	ALLOWANCES FOR CASUAL LABORERS AND ITF ATTACHMENT	11,000,000.00	11,000,000.00	2,686,000.00	3,931,000.00	35.7%	7,069,000.00
21020114	BOARD MEMBERS/ EARNED ALLOWANCES	635,000,000.00	635,000,000.00	12,109,958.00	31,767,856.00	5.0%	603,232,144.00
21020115	STAFF WELFARE ALLOWANCES	25,000,000.00	25,000,000.00	400,000.00	11,923,340.00	47.7%	13,076,660.00
21020117	STATE WITNESS CLAIM ALLOWANCES	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
21020118	COUNSEL ASSIGNED TO COURT ALLOWANCES	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
21020119	CORONERS INQUEST ALLOWANCES	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
21020120	OVERSEAS DUTY ALLOWANCES	45,500,000.00	45,500,000.00	-	5,949,483.00	13.1%	39,550,517.00
21020122	RECESS ALLOWANCE/ VACATION & RESEARCH ALLOWANCE F	385,517,700.00	385,517,700.00	65,902,500.00	93,911,604.00	24.4%	291,606,096.00
21020123	FURNITURE ALLOWANCE FOR HON. MEMBERS /CLERK OF THE	80,000,000.00	80,000,000.00	-	-	0.0%	80,000,000.00
21020124	MEDICAL STUDENT ALLOWANCE	58,536,000.00	58,536,000.00	-	-	0.0%	58,536,000.00
21020125	UNIFORM ALLOWANCES	3,304,319.00	3,304,319.00	-	-	0.0%	3,304,319.00
21020126	LEGISLATIVE DUTY ALLOWANCE	140,101,994.00	140,101,994.00	32,770,000.00	70,180,000.00	50.1%	69,921,994.00
21020127	OUTFIT ALLOWANCE	133,438,442.00	133,438,442.00	29,660,000.00	55,900,000.00	41.9%	77,538,442.00
21020128	HOUSING ALLOWANCE FOR JUDGES	205,352,361.00	205,352,361.00	37,166,872.00	56,825,622.21	27.7%	148,526,738.79
21020129	MID-WIVES SERVICE SCHEME (MSS) ALLOWANCE	24,856,100.00	24,856,100.00	-	8,964,100.00	36.1%	15,892,000.00
21020130	FURNITURE ALLOWANCE FOR CHIEF REGISTRAR/ JSC SECRET	14,000,000.00	14,000,000.00	218,750.06	218,750.06	1.6%	13,781,249.94
21020131	PANDEMIC HAZARD ALLOWANCE FOR HEALTH WORKERS	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
21020132	SABATICAL/ VISITING LECTURER ALLOWANCE	395,000,000.00	395,000,000.00	77,636,617.23	123,324,461.25	31.2%	271,675,538.75
21020133	VEHICLE MONITIZATION ALLOWANCE	247,500,000.00	247,500,000.00	-	-	0.0%	247,500,000.00
21020134	PRODUCTIVITY ALLOWANCE (NG-CARES)	48,000,000.00	48,000,000.00	-	-	0.0%	48,000,000.00
21020135	FURNITURE ALLOWANCE FOR DEPUTY CLERKS AND EXECUTIV	60,215,998.00	60,215,998.00	15,805,529.00	26,092,124.00	43.3%	34,123,874.00
21020136	POLICE SPECIAL CONSTABULARY ALLOWANCE	200,000,000.00	200,000,000.00	39,150,000.00	78,300,000.00	39.2%	121,700,000.00
210202	**SOCIAL CONTRIBUTIONS**	**2,192,668,000.00**	**2,192,668,000.00**	**-**	**-**	**0.0%**	**2,192,668,000.00**
21020201	STATE'S HEALTH INSURANCE CONTRIBUTION	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
21020202	CONTRIBUTORY PENSION (EMPLOYERS)	1,200,000,000.00	1,200,000,000.00	-	-	0.0%	1,200,000,000.00
21020203	GROUP LIFE INSURANCE	482,668,000.00	482,668,000.00	-	-	0.0%	482,668,000.00
21020206	STATE GOVERNMENT'S CONTRIBUTION OF 5% OF EMPLOYEES	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00

Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
2103	**SOCIAL BENEFITS**	***33,487,433,414.00***	***33,487,433,414.00***	***8,550,051,770.10***	***17,427,436,511.77***	***52.0%***	***16,059,996,902.23***
210301	**SOCIAL BENEFITS**	**33,487,433,414.00**	**33,487,433,414.00**	**8,550,051,770.10**	**17,427,436,511.77**	**52.0%**	**16,059,996,902.23**
21030101	GRATUITY (STATE)	1,440,000,000.00	1,440,000,000.00	300,000,000.00	600,000,000.00	41.7%	840,000,000.00
21030102	PENSION (STATE)	13,504,500,000.00	13,504,500,000.00	2,509,742,569.52	6,149,731,651.52	45.5%	7,354,768,348.48
21030103	DEATH BENEFITS	7,933,414.00	7,933,414.00	-	-	0.0%	7,933,414.00
21030104	SEVERANCE GRATUITY	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00
21030105	GRATUITY (LG)	2,520,000,000.00	2,520,000,000.00	157,500,000.00	315,000,000.00	12.5%	2,205,000,000.00
21030106	PENSION (LG)	16,000,000,000.00	16,000,000,000.00	5,582,809,200.58	10,362,704,860.25	64.8%	5,637,295,139.75
22	***OTHER RECURRENT COSTS***	***249,054,692,180.00***	***239,313,056,415.00***	***45,939,756,062.10***	***90,000,879,271.73***	***37.6%***	***149,312,177,143.27***
2202	**OVERHEAD COST**	***205,766,926,778.00***	***194,757,018,778.00***	***31,996,643,697.95***	***68,724,986,298.62***	***35.3%***	***126,032,032,479.38***
220201	**TRAVEL & TRANSPORT - GENERAL**	**10,878,403,797.00**	**10,499,030,797.00**	**1,065,101,419.72**	**3,444,346,380.28**	**32.8%**	**7,054,684,416.72**
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	553,120,900.00	553,120,900.00	29,154,234.00	51,328,234.00	9.3%	501,792,666.00
22020102	TRAVEL AND TRANSPORT - OTHERS	3,838,768,771.00	3,924,395,771.00	314,975,103.50	647,272,951.56	16.5%	3,277,122,819.44
22020103	INTERNATIONAL TRAVEL AND TRANSPORT - TRAINING	7,000,000.00	7,000,000.00	-	-	0.0%	7,000,000.00
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	4,935,746,973.00	4,435,746,973.00	418,732,365.00	1,487,409,121.35	33.5%	2,948,337,851.65
22020106	TRANSPORTATION OF PILGRIMS TO ABUJA AND BACK TO LOK	8,836,340.00	8,836,340.00	3,203,000.00	3,203,000.00	36.2%	5,633,340.00
22020107	FIELD TRIP EXPENSES	18,750,000.00	18,750,000.00	15,451,100.00	30,961,100.00	165.1%	-12,211,100.00
22020108	TRAVEL OPERATION AND LOGISTICS	1,516,180,813.00	1,551,180,813.00	283,585,617.22	1,224,171,973.37	78.9%	327,008,839.63
220202	**UTILITIES - GENERAL**	**2,331,411,160.00**	**2,523,811,160.00**	**446,418,225.35**	**683,487,906.15**	**27.1%**	**1,840,323,253.85**
22020201	INTERNET ACCESS CHARGES	413,141,225.00	432,141,225.00	59,027,582.15	88,385,924.30	20.5%	343,755,300.70
22020202	PURCHASE OF SOFTWARE LICENCE /LICENCE RENEWAL	86,590,000.00	166,590,000.00	60,900,000.00	60,900,000.00	36.6%	105,690,000.00
22020203	WATER RATE	75,561,527.00	75,561,527.00	7,477,200.00	11,898,450.00	15.7%	63,663,077.00
22020204	ELECTRICITY BILL /CHARGES	877,274,934.00	981,174,934.00	292,711,458.45	480,226,127.10	48.9%	500,948,806.90
22020205	TELEPHONE CHARGES	175,891,474.00	176,891,474.00	16,419,484.75	29,969,904.75	16.9%	146,921,569.25
22020206	SATELLITE BROADCASTING ACCESS CHARGES	49,150,000.00	37,650,000.00	1,292,500.00	2,365,500.00	6.3%	35,284,500.00
22020207	ALTERNATIVE POWER GENERATION	210,000,000.00	210,000,000.00	-	-	0.0%	210,000,000.00
22020208	MEDICAL TELE CONSULTATION AND FREE CALL SERVICES	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
22020210	HEALTH MANAGEMENT INFORMATION SYSTEM/ HOSPITAL INF	102,185,000.00	102,185,000.00	-	500,000.00	0.5%	101,685,000.00
22020211	HOSTING OF THE STATE WEBSITE EXPENSES/ WEBSITE DEVEL	71,617,000.00	71,617,000.00	8,590,000.00	9,242,000.00	12.9%	62,375,000.00
22020212	HOSTING OF DIGITAL LIBRARY EXPENSE	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
22020213	E-PROCUREMENT WEBSITE CREATION AND MAINTENANCE EX	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**27,618,854,801.00**	**23,610,601,801.00**	**3,211,211,075.14**	**6,981,533,060.49**	**29.6%**	**16,629,068,740.51**
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	1,327,095,621.00	1,373,645,621.00	458,996,680.00	1,139,968,045.97	83.0%	233,677,575.03
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	233,789,616.00	237,789,616.00	28,929,520.00	38,224,013.69	16.1%	199,565,602.31
22020303	EXPENSES ON CLIMATE CHANGE MATERIALS	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
22020304	DRUGS AND MEDICAL SUPPLIES	1,375,585,570.00	1,375,585,570.00	141,419,235.98	289,488,517.75	21.0%	1,086,097,052.25
22020305	UNIFORMS AND OTHER CLOTHINGS	51,602,605.00	52,402,605.00	900,000.00	7,625,250.00	14.6%	44,777,355.00
22020306	FOOD STUFF /CATERING MATERIALS SUPPLIES	1,014,200,000.00	1,014,200,000.00	814,877,760.00	2,223,527,210.00	219.2%	-1,209,327,210.00
22020307	DRAWING OFFICE AND SURVEY MATERIALS	24,900,000.00	24,900,000.00	250,000.00	460,000.00	1.8%	24,440,000.00
22020308	PURCHASE OF ELECTRICAL ADDING MACHINE FOR THE INTER	5,822,800.00	5,822,800.00	-	-	0.0%	5,822,800.00
22020309	PHOTOGRAPHIC MATERIALS, GRAPHIC ARTS AND DESIGN	14,050,000.00	30,050,000.00	-	30,000.00	0.1%	30,020,000.00
22020310	PURCHASE OF TEXTBOOKS AND TEACHING EQUIPMENT / LAW	239,585,000.00	239,585,000.00	6,349,620.00	15,152,620.00	6.3%	224,432,380.00
22020311	WATER SPARE PARTS / CHEMICALS/ OTHER REGENTS	503,209,508.00	503,209,508.00	20,938,654.00	98,055,069.84	19.5%	405,154,438.16
22020312	LIBRARY EXPENSES	28,205,000.00	28,205,000.00	75,000.00	123,000.00	0.4%	28,082,000.00
22020313	PURCHASE OF RAIN BOOT	1,900,000.00	1,900,000.00	-	-	0.0%	1,900,000.00
22020314	HEALTH CENTRE CONSUMABLE	16,000,000.00	16,000,000.00	-	-	0.0%	16,000,000.00
22020315	PRODUCTION OF STATE GOVERNMENT STAFF IDENTITY CARD	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
22020317	ONE HEALTH FLATFORM FOR ANIMAL HEALTH	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
22020318	COOPERATIVE DEVELOPMENT AND LIVELIHOOD SUPPORT	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00
22020319	PROVISION OF WELFARE (HEALTHCARE, RELIEF MATERIALS A	1,000,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00
22020320	PROCUREMENT OF HIV TEST KITS AND CONSUMABLES	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00
22020321	DRUGS CONTROL PROGRAM	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
22020322	PUBLICATION OF KOGI STATE STATISTICAL YEAR BOOK/ PLAN	17,530,000.00	17,530,000.00	-	-	0.0%	17,530,000.00
22020323	OFFICE AND GENERAL EXPENSES	17,182,000,885.00	14,406,397,885.00	1,573,456,245.16	2,975,601,223.24	20.7%	11,430,796,661.76

Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
22020324	RECORDING MATERIALS/ CDS FOR TRANSMITTING INFORMAT	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
22020327	EMERGENCY RELIEF DISASTER /PURCHASE OF RELIEVE MATE	1,400,500,000.00	900,500,000.00	-	-	0.0%	900,500,000.00
22020329	POLIO AND NON-POLIO SIAS, MEASLES, SIPDS AND LIDS	375,000,000.00	375,000,000.00	95,589,360.00	95,589,360.00	25.5%	279,410,640.00
22020344	FOAM COMPOUND MATERIAL FOR FIRE FIGHTING	1,500,000.00	1,500,000.00	-	-	0.0%	1,500,000.00
22020345	WATER SUPPLY PRIVATE CONNECTION	100,000.00	100,000.00	-	-	0.0%	100,000.00
22020346	PRODUCTION OF I.D CARD /STATE CALENDAR /DIARIES/ NON	102,627,300.00	102,627,300.00	67,494,000.00	92,752,250.00	90.4%	9,875,050.00
22020347	CONTENT MANAGEMENT AND SITE MAINTENANCE	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
22020348	PURCHASE OF SAMPLE REAGENT FOR QUALITY CONTROL LAB	520,000,000.00	520,000,000.00	-	-	0.0%	520,000,000.00
22020354	CAPITALIZATION OF DRUGS AGENCY FOR PROCUREMENT OF	1,604,000,000.00	1,604,000,000.00	-	-	0.0%	1,604,000,000.00
22020359	STATISTICAL INVESTIGATION/ DATA COLLECTION/ CAPTURIN	251,650,896.00	251,650,896.00	1,935,000.00	4,936,500.00	2.0%	246,714,396.00
220204	**MAINTENANCE SERVICES - GENERAL**	**10,054,559,491.00**	**10,338,977,491.00**	**1,162,213,177.82**	**2,003,989,443.88**	**19.4%**	**8,334,988,047.12**
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	1,737,766,185.00	1,890,769,185.00	200,080,265.32	423,200,637.34	22.4%	1,467,568,547.66
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	1,838,267,471.00	1,851,182,471.00	455,582,310.60	528,466,443.60	28.5%	1,322,716,027.40
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,425,422,420.00	2,437,422,420.00	269,943,584.17	484,419,296.57	19.9%	1,953,003,123.43
22020404	MAINTENANCE OF PLANTS /GENERATORS	897,208,496.00	910,708,496.00	39,627,150.00	62,439,700.00	6.9%	848,268,796.00
22020405	MAINTENANCE OF OFFICE EQUIPMENT	1,005,982,411.00	1,023,982,411.00	29,156,860.00	59,372,788.03	5.8%	964,609,622.97
22020406	CATTLE DAM MAINTENANCE	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
22020408	MAINTENANCE OF TRACTOR/ HEAVY DUTY EQUIPMENT	15,940,000.00	15,940,000.00	-	-	0.0%	15,940,000.00
22020409	WORKSHOP MAINTENANCE	8,350,000.00	8,350,000.00	-	99,000.00	1.2%	8,251,000.00
22020411	EXPANSION AND UPDATING STATE SINGLE REGISTER(SSR) BY	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00
22020415	MAINTENANCE OF WATER TESTING EQUIPMENT	7,008,500.00	7,008,500.00	30,000.00	30,000.00	0.4%	6,978,500.00
22020416	MAINTENANCE OF ELECTRIC COOKERS IN GOVT. QUARTERS	1,600,000.00	1,600,000.00	-	-	0.0%	1,600,000.00
22020417	MAINTENANCE OF HAJJ CAMP AT GWAGWALADA /ABUJA/ SCR	3,419,000.00	3,419,000.00	2,981,400.00	2,981,400.00	87.2%	437,600.00
22020418	MAINTENANCE OF STREET LIGHT	54,500,000.00	54,500,000.00	86,500.00	1,389,100.00	2.5%	53,110,900.00
22020419	AERIAL FIELD MAINTENANCE	2,500,000.00	2,500,000.00	-	-	0.0%	2,500,000.00
22020420	MAINTENANCE OF GARAGE	181,928.00	181,928.00	1,255,000.00	2,805,000.00	1541.8%	- 2,623,072.00
22020421	MAINTENANCE OF HOSTELS	209,500,000.00	209,500,000.00	1,195,500.00	10,044,000.00	4.8%	199,456,000.00
22020422	PROVISION/ MAINTENANCE OF SOLAR LIGHT	13,000,000.00	13,000,000.00	-	9,864,560.00	75.9%	3,135,440.00
22020423	REPAIR AND MAINTENANCE OF BOREHOLE	58,000,000.00	58,000,000.00	16,497,700.00	29,677,680.00	51.2%	28,322,320.00
22020426	MAINTENANCE OF EDUCATION EQUIPMENT AND MATERIALS	100,000.00	100,000.00	-	-	0.0%	100,000.00
22020427	MAINTENANCE OF REFUSE/ DUMPSITE AND SEPTIC TANK EMP	291,000,000.00	291,000,000.00	-	-	0.0%	291,000,000.00
22020428	UP-KEEP OF GOVERNMENT HOUSE/ GOVERNMENT LODGE	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
22020432	MAINTENANCE OF BROADCASTING EQUIPMENT/ ICT EQUIPME	306,963,830.00	336,963,830.00	72,716,748.89	219,246,248.88	65.1%	117,717,581.12
22020434	ELECTRICAL INSTALLATION/ REPAIRS	34,500,000.00	34,500,000.00	358,500.00	716,400.00	2.1%	33,783,600.00
22020436	VACCINE COLD CHAIN STORE MAINTENANCE	85,000,000.00	85,000,000.00	196,000.00	510,000.00	0.6%	84,490,000.00
22020439	GBV SITUATION ROOM AND DATA MANAGEMENTCENTRE EXP	69,000,000.00	69,000,000.00	2,300,000.00	5,324,000.00	7.7%	63,676,000.00
22020440	MAINTENANCE OF WORLD BANK ASSISSTED - HEALTH SYSTEM	6,048,000.00	6,048,000.00	-	-	0.0%	6,048,000.00
22020441	HEALTH FACILITIES MAINTENANCE EXPENSES	224,067,119.00	224,067,119.00	58,820,708.84	144,751,022.46	64.6%	79,316,096.54
22020446	MAINTENANCE OF VC'S LODGE EXPENSES/ VCS OFFICE AND S	40,000,000.00	40,000,000.00	11,384,950.00	18,469,667.00	46.2%	21,530,333.00
22020447	KOGI STATE REBRANDING CAMPAIGN (BRANDING OF INFRAST	151,234,131.00	151,234,131.00	-	-	0.0%	151,234,131.00
22020448	PROPERTY IDENTIFICATION AND ENUMERATION EXPENSES	15,000,000.00	15,000,000.00	-	182,500.00	1.2%	14,817,500.00
22020449	STATE INTEGRATED INFRASTRUCTURAL MASTER PLAN DEVEL	-	45,000,000.00	-	-	0.0%	45,000,000.00
220205	**TRAINING - GENERAL**	**14,389,715,453.00**	**13,643,629,544.00**	**1,000,327,034.64**	**1,649,750,238.97**	**12.1%**	**11,993,879,305.03**
22020501	LOCAL TRAINING	7,268,328,305.00	6,477,742,396.00	156,483,177.13	297,566,505.90	4.6%	6,180,175,890.10
22020502	INTERNATIONAL TRAINING	1,882,600,000.00	1,944,100,000.00	284,159,917.51	384,813,309.42	19.8%	1,559,286,690.58
22020511	WORKSHOPS, SEMINARS & CONFERENCES	2,182,870,757.00	2,165,870,757.00	200,116,940.00	305,285,014.00	14.1%	1,860,585,743.00
22020512	1% LOCAL GOVERNMENT TRAINNING DEDUCTION FOR TRAIN	944,576,391.00	944,576,391.00	209,467,000.00	209,467,000.00	22.2%	735,109,391.00
22020541	GOVERNMENT INTERVENTION ON PAYMENT OF EXAMINATION	1,711,340,000.00	1,711,340,000.00	150,100,000.00	452,618,409.65	26.4%	1,258,721,590.35
22020568	BUILDING CAPACITY OF SELECTED FARMERS, FOCAL /PROGRA	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00
22020570	RESEARCH AND DOCUMENTATION	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00
220206	**OTHER SERVICES - GENERAL**	**74,468,116,148.00**	**65,880,978,786.00**	**17,280,759,582.03**	**38,903,515,586.70**	**59.1%**	**26,977,463,199.30**
22020601	SECURITY SERVICES EXPENSES	3,824,208,325.00	3,861,816,325.00	566,853,824.14	1,860,112,606.90	48.2%	2,001,703,718.10
22020602	OFFICE RENT	489,015,000.00	500,015,000.00	2,495,240.05	10,076,073.39	2.0%	489,938,926.61
22020603	RESIDENTIAL RENT/HIRE OF PRIVATE HOUSES	407,600,000.00	407,600,000.00	274,541,000.00	306,973,000.00	75.3%	100,627,000.00

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22020604	SECURITY OPERATIONS	40,899,640,000.00	40,819,640,000.00	12,534,708,544.00	30,587,832,444.39	74.9%	10,231,807,555.61
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITA	3,706,177,866.00	2,707,177,866.00	776,738,930.00	833,507,480.00	30.8%	1,873,670,386.00
22020612	SCIENCE & TECHNICAL, ART EXHIBITIONS/ ANNUAL TRADE FA	349,141,470.00	349,141,470.00	-	-	0.0%	349,141,470.00
22020618	HEALTH INSURANCE EXPENSES (CAPITATION, SERVICE FEES,	1,557,308,500.00	1,557,308,500.00	227,216,796.00	370,632,943.00	23.8%	1,186,675,557.00
22020620	HEALTH CARE PLUS ACTIVITIES (MATERNAL AND CHILD HEAL	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
22020622	ROAD OPENING/DEMOLITION EXERCISE /SCHEME (SITE AND	100,000,000.00	100,000,000.00	1,750,000.00	2,600,000.00	2.6%	97,400,000.00
22020624	CITIZENS RIGHT COMMISSION EXPENSES	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
22020626	NATIONAL LEPROSY & TB CONTROL PROGRAME	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00
22020631	SPORT INTERVENTION PROGRAMME/ LOCAL SPORT PROGRAM	400,000,000.00	200,000,000.00	39,799,850.00	39,799,850.00	19.9%	160,200,150.00
22020634	HEALTH SECURITY (EMERGENCY PREPAREDNESS RESPONSE (	500,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00
22020635	KOGI STATE OPEN GOVERNMENT PARTNERSHIP (OGP) INTERV	127,100,000.00	127,100,000.00	930,000.00	4,098,000.00	3.2%	123,002,000.00
22020639	CONDUCT OF EXAMS EXPENSES	844,400,000.00	849,400,000.00	209,021,756.25	387,004,786.25	45.6%	462,395,213.75
22020646	ONCHOCERECIASIS & NTD PROGRAMME	5,440,731,008.00	1,094,573,067.00	-	-	0.0%	1,094,573,067.00
22020647	PRIMARY EAR CARE IN KOGI STATE	400,200,000.00	400,200,000.00	-	-	0.0%	400,200,000.00
22020648	PUBLIC HEALTH EMERGENCY OPERATION CENTRE, LOKOJA (P	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
22020651	STATE BLOOD TRANSFUSION SERVICES	3,024,000.00	3,024,000.00	-	-	0.0%	3,024,000.00
22020652	HEALTH INVESTMENT PLAN /HEALTH PROMOTION AND EDUCA	272,000,000.00	272,000,000.00	-	-	0.0%	272,000,000.00
22020653	PROJECT MANAGEMENT AND SYSTEM STRENGHTENING (AGILI	1,445,607,600.00	1,445,607,600.00	1,200,417,112.34	1,263,175,117.41	87.4%	182,432,482.59
22020655	ROLL BACK MALARIA /MALARIA ERADICATION PROGRAME	1,271,550,685.00	1,071,550,685.00	-	-	0.0%	1,071,550,685.00
22020656	SITE ANALYSIS REPORT AND ENVIRONMENTAL IMPACT ASSES	5,500,000.00	5,500,000.00	-	-	0.0%	5,500,000.00
22020657	COMMITTEES WORK EXPENSES/ ALLOWANCES	969,500,000.00	969,500,000.00	20,072,289.01	198,295,289.01	20.5%	771,204,710.99
22020660	HEALTH INTERVENTIONS PROGRAMME TO KOGI STATE	1,605,547,712.00	1,107,547,712.00	394,000.00	524,000.00	0.0%	1,107,023,712.00
22020662	ACCREDITATION OF TECHNICAL SCHOOLS /ACCREDITATION O	1,025,550,000.00	1,523,550,000.00	3,178,350.00	152,177,908.63	10.0%	1,371,372,091.37
22020664	ENVIRONMENTAL /OCCUPATIONAL HEALTH SERVICE	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
22020665	CHILD RIGHTS IMPLEMENTATION IN KOGI STATE	18,000,000.00	18,000,000.00	-	-	0.0%	18,000,000.00
22020667	BASIC HEALTH CARE PROVISION FUND (STATE CASH COMMITT	1,160,780,714.00	1,160,780,714.00	218,425,851.70	250,782,713.29	21.6%	909,998,000.71
22020672	REFUND OF VARIOUS EXPENSES INRESPECT OF GOVERNMENT	598,307,000.00	598,307,000.00	946,777,000.00	1,366,415,833.00	228.4%	- 768,108,833.00
22020677	REPRODUCTIVE HEALTH /CHILD HEALTH ACTIVITIES	275,000,000.00	275,000,000.00	-	-	0.0%	275,000,000.00
22020681	IMMUNIZATION PLUS AND MALARIA PROGRESS BY ACCELERAT	1,500,000,000.00	1,500,000,000.00	202,053,278.54	1,042,911,829.43	69.5%	457,088,170.57
22020682	FAMILY PLANNING AND POPULATION CONTROL	129,000,000.00	129,000,000.00	-	125,000.00	0.1%	128,875,000.00
22020683	REPRODUCTIVE, MATERNAL, NEWBORN CHILD, ADOLESCENT	2,742,000,002.00	1,026,412,581.00	-	-	0.0%	1,026,412,581.00
22020684	COMMUNITY BASED HEALTH WORKERS (CBHW)	233,225,922.00	233,225,922.00	-	-	0.0%	233,225,922.00
22020690	FREE RURAL MEDICAL OUTREACH	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
22020691	GENDER-BASED VIOLENCE(GBV) RESPONSIVE SERVICE DELIVE	83,000,000.00	83,000,000.00	-	-	0.0%	83,000,000.00
22020692	NATIONAL HEALTH ACCOUNT/ BOOK & PRROJECT ACCOUNT	3,024,000.00	3,024,000.00	-	-	0.0%	3,024,000.00
22020696	ODODO HEALTH TRAIN (MEDICA OUTREACH)	1,413,976,344.00	613,976,344.00	-	171,084,952.00	27.9%	442,891,392.00
22020698	STATE EMMERGENCY ROUTINE IMMUNIZATION COORDINATIN	60,000,000.00	60,000,000.00	55,385,760.00	55,385,760.00	92.3%	4,614,240.00
22020699	EMERGENCY MEDICAL SERVICES	250,000,000.00	250,000,000.00	-	-	0.0%	250,000,000.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**28,716,695,969.00**	**33,591,395,969.00**	**3,545,305,050.10**	**5,774,426,814.56**	**17.2%**	**27,816,969,154.44**
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	21,147,504,933.00	26,669,304,933.00	2,365,304,211.00	4,387,148,165.46	16.5%	22,282,156,767.54
22020702	LEGAL SERVICES /PREROGATIVE OF MERCYEXPENSES/ IMPLEM	1,586,300,000.00	1,636,300,000.00	573,758,500.00	638,276,310.00	39.0%	998,023,690.00
22020703	KOGI ELECTRICITY REGULATORY COMMISSION EXPENSES	737,570,446.00	737,570,446.00	265,332,339.10	265,332,339.10	36.0%	472,238,106.90
22020704	STATE CASES /JUDGEMENT DEBTS SETTLEMENT/ ASSIZES EXP	1,530,000,000.00	1,030,000,000.00	340,150,000.00	482,600,000.00	46.9%	547,400,000.00
22020705	PUBLIC PRIVATE PARTNERSHIP PROJECT FACILITATION FUND	3,700,000,000.00	3,200,000,000.00	-	-	0.0%	3,200,000,000.00
22020706	SURVEYING SERVICES/ FEASIBILITY STUDY	15,320,590.00	318,220,590.00	760,000.00	1,070,000.00	0.3%	317,150,590.00
220208	**FUEL & LUBRICANTS - GENERAL**	**3,449,734,384.00**	**3,513,234,384.00**	**837,836,528.86**	**1,330,672,925.06**	**37.9%**	**2,182,561,458.94**
22020801	MOTOR VEHICLE FUEL COST	1,059,660,940.00	1,076,660,940.00	133,699,249.00	247,104,268.00	23.0%	829,556,672.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	8,000,000.00	8,000,000.00	240,000.00	240,000.00	3.0%	7,760,000.00
22020803	PLANTS/ GENERATOR FUEL COST	328,233,587.00	349,733,587.00	21,964,370.00	40,941,570.00	11.7%	308,792,017.00
22020804	COOKING GAS /FUEL COST	4,000,000.00	4,000,000.00	-	-	0.0%	4,000,000.00
22020806	DIESEL EXPENSES	1,432,569,857.00	1,442,569,857.00	522,204,290.00	767,422,045.00	53.2%	675,147,812.00
22020807	FUEL EXPENSES	578,270,000.00	593,270,000.00	159,388,619.86	272,540,042.06	45.9%	320,729,957.94
22020808	LUBRICANTS EXPENSES	39,000,000.00	39,000,000.00	340,000.00	2,425,000.00	6.2%	36,575,000.00

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220209	**FINANCIAL CHARGES - GENERAL**	**1,561,395,985.00**	**1,591,895,985.00**	**109,155,692.40**	**1,156,646,425.42**	**72.7%**	**435,249,559.58**
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYA	437,495,985.00	437,995,985.00	51,522,890.43	502,325,590.54	114.7%	- 64,329,605.54
22020902	INSURANCE PREMIUM	878,900,000.00	908,900,000.00	57,632,801.97	562,787,198.19	61.9%	346,112,801.81
22020903	VALUATION /PAYMENT OF INSURANCE PREMIUM ON GOVERNI	235,000,000.00	235,000,000.00	-	91,533,636.69	39.0%	143,466,363.31
22020904	PROVISION OF PREMIUM TO NATIONAL AGRICULTURAL INSUR	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**32,298,039,590.00**	**29,563,462,861.00**	**3,338,315,911.89**	**6,796,617,517.11**	**23.0%**	**22,766,845,343.89**
22021001	REFRESHMENT & MEALS	8,880,430,711.00	6,667,960,711.00	1,592,678,272.94	2,970,781,005.49	44.6%	3,697,179,705.51
22021002	PUBLICITY & ADVERTISEMENTS	2,609,297,007.00	2,610,297,007.00	574,127,609.14	1,109,281,736.21	42.5%	1,501,015,270.79
22021003	CELEBRATION/ REMEMBRANCE DAY	742,500,000.00	742,500,000.00	126,550,000.00	174,570,000.00	23.5%	567,930,000.00
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	841,394,493.00	841,394,493.00	19,684,247.48	62,904,715.44	7.5%	778,489,777.56
22021005	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT (NEPAD) RU	300,000,000.00	209,000,000.00	200,000.00	200,000.00	0.1%	208,800,000.00
22021006	HONORARIUM & SITTING ALLOWANCE	15,000,000.00	238,000,000.00	1,828,000.00	7,707,472.00	3.2%	230,292,528.00
22021007	WELFARE PACKAGES	-	165,000,000.00	25,150,000.00	25,150,000.00	15.2%	139,850,000.00
22021008	CORPERATE SOCIAL RESPONSIBILITY	35,000,000.00	65,000,000.00	20,829,022.50	22,079,022.50	34.0%	42,920,977.50
22021009	FAMILY LIFE AND HIV/HEALTH EDUCATION	96,000,000.00	96,000,000.00	-	-	0.0%	96,000,000.00
22021010	ALL SPORT COMPETITION EXPENSES	550,800,450.00	550,800,450.00	52,039,015.40	150,606,015.40	27.3%	400,194,434.60
22021011	ODODO COMMUNITY /BUSINESS OUTREACH	250,000,000.00	250,000,000.00	-	-	0.0%	250,000,000.00
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	1,748,411,204.00	1,663,826,204.00	76,605,373.03	358,454,864.10	21.5%	1,305,371,339.90
22021013	RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPEN	146,196,812.00	146,196,812.00	1,211,000.00	1,401,000.00	1.0%	144,795,812.00
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	640,721,473.00	645,721,473.00	62,756,500.00	121,330,500.00	18.8%	524,390,973.00
22021015	SUBSCRIPTION TO PROFESSIONAL BODIES/ PARLIAMENTARY	2,028,942,061.00	2,028,942,061.00	24,734,894.40	41,723,644.40	2.1%	1,987,218,416.60
22021016	CONDUTUNG ELECTION/ ELECTION TRIBUNALS EXPENSES	38,000,000.00	38,000,000.00	2,500,000.00	7,500,000.00	19.7%	30,500,000.00
22021022	STATE COUNCIL ON HEALTH/ NATIONAL COUNCIL ON HEALTH	215,340,000.00	215,340,000.00	-	-	0.0%	215,340,000.00
22021024	ACOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTER	1,502,977,000.00	1,502,977,000.00	215,536,750.00	394,078,100.00	26.2%	1,108,898,900.00
22021025	STRATEGIES DEVELOPMENT PLAN/ POLICY FORMULATION EXP	-	60,000,000.00	14,475,000.00	28,950,000.00	48.3%	31,050,000.00
22021032	ALL FESTIVAL BOTH STATE AND NATIONAL EXPENSES	322,000,000.00	322,000,000.00	11,970,000.00	11,970,000.00	3.7%	310,030,000.00
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	2,308,224,109.00	2,743,702,380.00	391,080,927.00	934,484,441.57	34.1%	1,809,217,938.43
22021035	EXPENSES INCIDENTAL TO ENVIRONMENTAL IMPACT ASSESSM	10,000,000.00	10,000,000.00	9,089,300.00	9,929,300.00	99.3%	70,700.00
22021039	NG-CARES OPERATION COSTS	200,780,000.00	200,780,000.00	-	-	0.0%	200,780,000.00
22021040	BLINDNESS PREVENTION PROGRAME	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
22021042	PREVENTION AND CONTROL OF LIVESTOCK TUBERCULOSIS AC	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00
22021045	MEASELS SURVEILLANCE AND MNCH EXPENSES	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
22021049	CARES COORDINATING UNIT EXPENSES	150,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00
22021050	INTER-GOVERNMENTAL COLLABORATION WITH FEDERAL AND	100,000,000.00	100,000,000.00	22,060,000.00	30,560,000.00	30.6%	69,440,000.00
22021054	STATE AIDS /STI CONTROLPROGRAME(SASCP) EXPENSES	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
22021056	ERADICATION OF POLIO(WHO) PROGRAMME EXPENSES	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
22021057	MATERNAL AND PERINATAL SURVEILLANCE EXPENSES	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
22021059	LAND COMPENSATION /PLOT BEACONING EXPENSES /COMPEN	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
22021060	CONTROL OF EMERGING PUBLIC HEALTH DISEASE	3,024,000.00	3,024,000.00	-	-	0.0%	3,024,000.00
22021061	ACCELLERATING OF NUTRITION RESULTS IN NIGERIA (ANRIN)	750,000,000.00	750,000,000.00	-	-	0.0%	750,000,000.00
22021062	STATE INTERVENTION FOR MEDICAL ASSISTANCE (BELLO CAF	150,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00
22021064	FOOD AND NUTRITION PROGRAMS EXPENSES	2,834,653,020.00	2,834,653,020.00	245,000.00	153,245,000.00	5.4%	2,681,408,020.00
22021066	PROVISION OF BASIC HEALTH CARE PROVISION FUNG (GOVT.	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
22021067	LOGISTICS MANAGEMENT COORDINATINGUNIT(LMCU)	105,000,000.00	105,000,000.00	-	-	0.0%	105,000,000.00
22021068	GOVERNMENT CONNECT ON HUMANITARIAN AND SOCIAL SER	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00
22021069	BOARD MEETING EXPENSES	355,480,000.00	355,480,000.00	430,000.00	19,114,000.00	5.4%	336,366,000.00
22021071	CONTROL OF NON-COMMUNICABLE DISEASES(NTD)	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
22021082	UN-FOOD SYSTEM TRANSFORMATION PATHWAY (UN-FSTP) OI	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00
22021093	FLOOD DISASTER PREPARADNESS	2,350,000,000.00	1,050,000,000.00	-	-	0.0%	1,050,000,000.00
22021096	PROCUREMENT OF VACCINES FOR TRANSBOUNDARY ANIMAL	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
22021097	SMALL HOLDER HORTICULTURAL EMPOWERMENT PROJECT (S	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
22021098	MONITORING ACTIVITIES AND FOLLOW UP	1,102,867,250.00	1,136,867,250.00	92,535,000.00	160,596,700.00	14.1%	976,270,550.00
2203	**LOANS AND ADVANCES**	***30,677,850.00***	***30,677,850.00***	**-**	**-**	***0.0%***	***30,677,850.00***
220301	**STAFF LOANS & ADVANCES**	**30,677,850.00**	**30,677,850.00**	**-**	**-**	**0.0%**	**30,677,850.00**
22030101	MOTOR VEHICLE/ BICYCLE ADVANCE	677,850.00	677,850.00	-	-	0.0%	677,850.00
22030103	OTHER LOANS AND ADVANCES	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00

Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	***4,980,069,585.00***	***12,630,982,040.00***	***3,487,258,979.71***	***4,576,516,177.36***	***36.2%***	***8,054,465,862.64***
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**4,980,069,585.00**	**12,630,982,040.00**	**3,487,258,979.71**	**4,576,516,177.36**	**36.2%**	**8,054,465,862.64**
22040112	TAKE OFF GRANT FOR THE IMPLEMENTATION OF NEWLY CRE	1,895,000,000.00	1,845,000,000.00	-	-	0.0%	1,845,000,000.00
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLED	929,021,585.00	729,934,040.00	72,925,730.00	181,423,275.00	24.9%	548,510,765.00
22040114	STATE GOVERNMENT SUPPORT FOR PRIMARY HEALTH CARE I	6,048,000.00	6,048,000.00	-	-	0.0%	6,048,000.00
22040115	EQUITY HEALTH INTERVENTION: (BELLO CARE)	350,000,000.00	250,000,000.00	183,164,000.00	302,340,466.37	120.9%	- 52,340,466.37
22040117	SPECIAL GRANTS TO BOARD OF INTERNAL REVENUE ON REVE	1,800,000,000.00	9,800,000,000.00	3,231,169,249.71	4,092,752,435.99	41.8%	5,707,247,564.01
22080126	GOVERNMENT SUPPORT TO KOGI STATE NATIONAL YOUTH CO	350,000,000.00	350,000,000.00	-	-	0.0%	350,000,000.00
22080127	GOVERNMENT SUPPORT TO KOGI STATE YOUTH PARLIAMENT	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
22080128	GOVERNMENT SUPPORT TO NATIONAL ASSOCIATION OF KOGI	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00
2206	**PUBLIC DEBT CHARGES**	***16,000,000,000.00***	***16,000,000,000.00***	***5,273,176,584.44***	***9,648,367,199.75***	***60.3%***	***6,351,632,800.25***
220601	**FOREIGN INTEREST / DISCOUNT**	**1,000,000,000.00**	**1,000,000,000.00**	**1,141,713,161.58**	**2,089,000,366.91**	**208.9%**	**- 1,089,000,366.91**
22060102	FOREIGN INTEREST /DISCOUNT - LONG TERM BORROWINGS	1,000,000,000.00	1,000,000,000.00	1,141,713,161.58	2,089,000,366.91	208.9%	- 1,089,000,366.91
220602	**DOMESTIC INTEREST / DISCOUNT**	**4,000,000,000.00**	**4,000,000,000.00**	**625,686,973.90**	**1,144,823,728.09**	**28.6%**	**2,855,176,271.91**
22060202	DOMESTIC INTEREST /DISCOUNT - LONG TERM BORROWINGS	4,000,000,000.00	4,000,000,000.00	625,686,973.90	1,144,823,728.09	28.6%	2,855,176,271.91
220603	**FOREIGN PRINCIPAL**	**1,000,000,000.00**	**1,000,000,000.00**	**1,480,191,190.23**	**2,708,315,926.94**	**270.8%**	**- 1,708,315,926.94**
22060302	FOREIGN PRINCIPAL - LONG TERM BORROWINGS	1,000,000,000.00	1,000,000,000.00	1,480,191,190.23	2,708,315,926.94	270.8%	- 1,708,315,926.94
220604	**DOMESTIC PRINCIPAL**	**10,000,000,000.00**	**10,000,000,000.00**	**2,025,585,258.73**	**3,706,227,177.81**	**37.1%**	**6,293,772,822.19**
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS	10,000,000,000.00	10,000,000,000.00	2,025,585,258.73	3,706,227,177.81	37.1%	6,293,772,822.19
2208	**TRANSFERS- PAYMENT TO INDIVIDUALS**	***22,277,017,967.00***	***15,894,377,747.00***	***5,182,676,800.00***	***7,051,009,596.00***	***44.4%***	***8,843,368,151.00***
220801	**TRANSFERS- PAYMENT TO INDIVIDUALS**	**22,277,017,967.00**	**15,894,377,747.00**	**5,182,676,800.00**	**7,051,009,596.00**	**44.4%**	**8,843,368,151.00**
22080103	FINANCIAL ASSISTANCE TO KOGI STATE LAW STUDENTS IN TH	52,000,000.00	52,000,000.00	-	-	0.0%	52,000,000.00
22080109	FINANCIAL ASSISTANCE TO NIGERIA LEGION -EX SERVICEMEN	7,000,000.00	7,000,000.00	-	-	0.0%	7,000,000.00
22080110	FUEL SUBSIDY REMOVAL PALLIATIVES	16,425,660,000.00	12,525,660,000.00	5,063,854,000.00	6,919,487,796.00	55.2%	5,606,172,204.00
22080114	ASSIST AND EMPOWER POOR AND VULNERABLE PEOPLE ACRO	1,300,000,000.00	317,359,780.00	-	-	0.0%	317,359,780.00
22080115	PAYMENT OF SCHOLARSHIP/ BURSARY ALLOWANCE TO KOGI S	2,090,000,000.00	590,000,000.00	16,713,500.00	16,713,500.00	2.8%	573,286,500.00
22080118	EXPENSES ON GOVERNMENT INTERVENTION FOR SENIOR CITI	8,024,000.00	8,024,000.00	-	-	0.0%	8,024,000.00
22080119	FINANCIAL ASSISTANCE TO NEEDIES	1,244,333,967.00	1,244,333,967.00	102,109,300.00	114,808,300.00	9.2%	1,129,525,667.00
22080121	LIVELIHOOD SUPPORT TO POOR AND VOLNERABLE HOUSEHOL	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00
23	***CAPITAL EXPENDITURE***	***455,057,717,857.00***	***459,600,353,622.00***	***100,092,781,236.39***	***121,609,667,522.99***	***26.5%***	***337,990,686,099.01***
2301	**FIXED ASSETS PURCHASED**	***79,493,031,433.00***	***73,557,484,058.00***	***2,341,841,975.57***	***5,531,164,046.69***	***7.5%***	***68,026,320,011.31***
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**79,493,031,433.00**	**73,557,484,058.00**	**2,341,841,975.57**	**5,531,164,046.69**	**7.5%**	**68,026,320,011.31**
23010101	PURCHASE / ACQUISITION OF LAND	750,000,000.00	750,000,000.00	1,159,750.00	1,159,750.00	0.2%	748,840,250.00
23010102	PURCHASE OF OFFICE BUILDINGS	-	300,000,000.00	94,931,206.12	94,931,206.12	31.6%	205,068,793.88
23010104	PURCHASE OF WATER NAVIGATIONAL EQUIPMENT	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
23010105	PURCHASE OF MOTOR VEHICLES	11,950,017,081.00	12,046,209,706.00	522,227,100.00	585,354,379.82	4.9%	11,460,855,326.18
23010106	PURCHASE OF VANS	2,225,000,000.00	2,025,000,000.00	-	650,500,000.00	32.1%	1,374,500,000.00
23010107	PURCHASE OF TRUCKS	1,863,880,000.00	1,863,880,000.00	-	-	0.0%	1,863,880,000.00
23010108	PURCHASE OF BUSES	3,245,000,000.00	3,245,000,000.00	-	-	0.0%	3,245,000,000.00
23010109	PURCHASE OF BOATS	850,000,000.00	785,500,000.00	-	-	0.0%	785,500,000.00
23010110	PURCHASE OF ROAD EQUIPMENT	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00
23010111	PURCHASE OF TRACTORS	70,300,000.00	70,300,000.00	-	-	0.0%	70,300,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	2,632,000,000.00	4,122,000,000.00	158,858,567.45	854,919,033.25	20.7%	3,267,080,966.75
23010113	PURCHASE OF COMPUTERS	1,960,557,364.00	2,012,557,364.00	162,718,244.00	185,881,744.00	9.2%	1,826,675,620.00
23010114	PURCHASE OF COMPUTER PRINTERS	46,500,000.00	46,500,000.00	-	-	0.0%	46,500,000.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	217,606,000.00	217,606,000.00	-	10,400,000.00	4.8%	207,206,000.00
23010117	PURCHASE OF SHREDDING MACHINES	600,000,000.00	600,000,000.00	-	-	0.0%	600,000,000.00
23010118	PURCHASE OF SCANNERS	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00
23010119	PURCHASE OF POWER GENERATING SET/PLANT	952,480,018.00	952,480,018.00	-	-	0.0%	952,480,018.00
23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
23010121	PURCHASE OF RESIDENTIAL FURNITURE	163,415,000.00	163,415,000.00	-	-	0.0%	163,415,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	3,671,368,900.00	3,671,368,900.00	15,765,000.00	86,703,858.00	2.4%	3,584,665,042.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	836,225,796.00	836,225,796.00	405,000.00	3,206,000.00	0.4%	833,019,796.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	627,964,246.00	627,964,246.00	-	-	0.0%	627,964,246.00

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23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	2,585,500,000.00	1,585,500,000.00	510,000.00	1,020,000.00	0.1%	1,584,480,000.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	95,000,000.00	324,500,000.00	-	-	0.0%	324,500,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT AND IMPLEMENTS	9,900,000,000.00	7,400,000,000.00	100,000,000.00	478,972,000.00	6.5%	6,921,028,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	14,754,000,000.00	10,649,000,000.00	819,206,375.00	1,961,551,375.00	18.4%	8,687,448,625.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	2,606,812,321.00	2,686,812,321.00	256,360,700.00	308,785,700.00	11.5%	2,378,026,621.00
23010130	PURCHASE OF RECREATIONAL FACILITIES	22,000,000.00	22,000,000.00	-	-	0.0%	22,000,000.00
23010131	PURCHASE OF AIR NAVIGATIONAL EQUIPMENT	-	256,000,000.00	-	-	0.0%	256,000,000.00
23010132	PURCHASE OF SECURITY GADGETS	245,200,000.00	245,200,000.00	105,000,000.00	182,879,500.00	74.6%	62,320,500.00
23010133	PURCHASE OF SURVEYING EQUIPMENT	4,241,706,800.00	4,371,966,800.00	67,261,000.00	67,261,000.00	1.5%	4,304,705,800.00
23010139	PURCHASE OF AGRICULTURAL EQUIPMENT	600,000,000.00	400,000,000.00	-	-	0.0%	400,000,000.00
23010140	PURCHASE OF OFFICE EQUIPMENT	662,029,596.00	662,029,596.00	32,089,033.00	46,938,500.50	7.1%	615,091,095.50
23010141	PURCHASE OF OFFICE TOOLS /MATERIALS	1,145,846,211.00	945,846,211.00	-	-	0.0%	945,846,211.00
23010142	PURCHASE OF CLIMATE MANAGEMENT EQUIPMENT/ MATERIA	1,300,000,000.00	1,300,000,000.00	-	-	0.0%	1,300,000,000.00
23010143	PURCHASE OF CLEANNING AND FUMIGATING TOOLS	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
23010144	PURCHASE OF POWER INSTILLATION EQUIPMENT	3,131,579,621.00	2,831,579,621.00	-	-	0.0%	2,831,579,621.00
23010145	PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	2,454,803,487.00	2,454,803,487.00	-	-	0.0%	2,454,803,487.00
23010146	PURCHASE OF MOTOR CYCLES	2,361,238,992.00	2,361,238,992.00	5,350,000.00	10,700,000.00	0.5%	2,350,538,992.00
2302	**CONSTRUCTION / PROVISION**	***285,854,171,919.00***	***311,767,047,684.00***	***91,855,224,520.56***	***107,495,690,795.68***	***34.5%***	***204,271,356,888.32***
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENE**	**285,854,171,919.00**	**311,767,047,684.00**	**91,855,224,520.56**	**107,495,690,795.68**	**34.5%**	**204,271,356,888.32**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	24,209,752,641.00	24,109,752,641.00	1,256,724,111.00	1,316,899,111.00	5.5%	22,792,853,530.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	5,722,661,535.00	5,722,661,535.00	121,432,987.11	794,728,911.29	13.9%	4,927,932,623.71
23020103	PROVISION OF ELECTRICITY TO PUBLIC BUILDINGS	11,305,600,000.00	9,305,600,000.00	3,178,883,956.33	4,498,993,318.50	48.3%	4,806,606,681.50
23020104	CONSTRUCTION / PROVISION OF HOUSING SCHEMES	3,430,401,453.00	13,130,401,453.00	2,000,000,000.00	3,000,000,000.00	22.8%	10,130,401,453.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	5,236,118,600.00	4,982,464,145.00	-	-	0.0%	4,982,464,145.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTR	7,001,040,000.00	6,795,040,000.00	92,808,917.20	301,318,805.48	4.4%	6,493,721,194.52
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	50,898,382,000.00	33,490,382,000.00	2,673,155,159.75	5,689,681,438.87	17.0%	27,800,700,561.13
23020108	PRE- CONSTRUCTION DESIGN SERVICES	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	1,101,500,000.00	2,601,500,000.00	-	-	0.0%	2,601,500,000.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	986,000,000.00	986,000,000.00	4,971,000.00	5,313,000.00	0.5%	980,687,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	2,042,000,000.00	1,842,000,000.00	172,478,000.00	172,478,000.00	9.4%	1,669,522,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	63,947,781,772.00	67,547,781,772.00	18,315,641,344.03	26,338,006,785.62	39.0%	41,209,774,986.38
23020117	CONSTRUCTION / PROVISION OF AIR -PORT / AERODROMES	51,000,000,000.00	81,000,000,000.00	48,150,000,000.00	48,150,000,000.00	59.4%	32,850,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	19,108,633,310.00	18,789,163,530.00	370,763,493.01	1,058,976,358.45	5.6%	17,730,187,171.55
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	3,815,000,000.00	2,615,000,000.00	-	-	0.0%	2,615,000,000.00
23020120	CONSTRUCTION OF PRODUCTION FACILITIES	13,134,926,404.00	11,134,926,404.00	-	-	0.0%	11,134,926,404.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	947,301,544.00	747,301,544.00	8,550,000.00	8,550,000.00	1.1%	738,751,544.00
23020124	CONSTRUCTION OF MARKETS/ PARKS	11,530,000,000.00	16,530,000,000.00	15,000,000,000.00	15,051,157,500.00	91.1%	1,478,842,500.00
23020125	CONSTRUCTION OF POWER GENERATING PLANTS HOUSE	19,000,000.00	19,000,000.00	-	-	0.0%	19,000,000.00
23020127	CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURES	3,037,172,660.00	3,037,172,660.00	150,000.00	150,000.00	0.0%	3,037,022,660.00
23020128	CONSTRUCTION/ PROVISION OF HOTEL BUILDINGS	420,000,000.00	420,000,000.00	-	-	0.0%	420,000,000.00
23020129	CONSTRUCTION/ PROVISION OF FENCING GOVERNMENT BUILI	1,890,000,000.00	1,890,000,000.00	28,000,000.00	388,000,000.00	20.5%	1,502,000,000.00
23020130	CONSTRUCTION /PROVISION OF MUSEUM	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00
23020131	CONSTRUCTION /PROVISION OF HOSTEL BUILDINGS	5,010,900,000.00	5,010,900,000.00	481,665,552.13	721,437,566.47	14.4%	4,289,462,433.53
2303	**REHABILITATION / REPAIRS**	***80,546,353,894.00***	***65,286,661,269.00***	***5,668,569,566.38***	***8,162,322,071.73***	***12.5%***	***57,124,339,197.27***
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENER**	**80,546,353,894.00**	**65,286,661,269.00**	**5,668,569,566.38**	**8,162,322,071.73**	**12.5%**	**57,124,339,197.27**
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	2,244,500,454.00	3,244,500,454.00	110,440,900.00	204,914,770.85	6.3%	3,039,585,683.15
23030102	REHABILITATION / REPAIRS - ELECTRICITY	197,500,000.00	197,500,000.00	3,047,500.00	4,447,500.00	2.3%	193,052,500.00
23030103	REHABILITATION / REPAIRS - HOUSING	1,083,750,000.00	1,083,750,000.00	-	-	0.0%	1,083,750,000.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	12,050,000,000.00	10,550,000,000.00	174,368,250.00	174,368,250.00	1.7%	10,375,631,750.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	10,702,447,500.00	7,217,447,500.00	-	493,800.00	0.0%	7,216,953,700.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	33,205,218,908.00	20,835,526,283.00	145,011,169.23	1,980,096,169.23	9.5%	18,855,430,113.77
23030110	REHABILITATION / REPAIRS - LIBRARIES	10,000,000.00	10,000,000.00	2,000,000.00	2,000,000.00	20.0%	8,000,000.00
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	365,000,000.00	365,000,000.00	-	-	0.0%	365,000,000.00
23030112	REHABILITATION / REPAIRS - AGRICICULTURAL FACILITIES	122,000,000.00	122,000,000.00	-	-	0.0%	122,000,000.00

2.E Expenditure by Functional Classification

Table 10: Total Expenditure by Functional Classification

Kogi State Government Budget Performance Report 2026 Q2 - Total Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	*820,490,585,443.00*	*820,490,585,443.00*	*170,230,290,598.83*	*259,965,211,898.46*	*31.7%*	*560,525,373,544.54*
701	**GENERAL PUBLIC SERVICES**	**190,330,132,801.00**	**199,627,790,742.00**	**37,973,104,490.58**	**77,094,016,086.26**	**38.6%**	**122,533,774,655.74**
7011	**EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E**	**122,623,484,506.00**	**121,068,484,506.00**	**28,380,900,242.66**	**59,668,845,181.29**	**49.3%**	**61,399,639,324.71**
70111	EXECUTIVE AND LEGISLATIVE ORGANS	93,730,206,806.00	83,715,206,806.00	20,746,062,499.03	48,071,579,497.43	57.4%	35,643,627,308.57
70112	FINANCIAL AND FISCAL AFFAIRS	28,893,277,700.00	37,353,277,700.00	7,634,837,743.63	11,597,265,683.86	31.0%	25,756,012,016.14
7013	**GENERAL SERVICES**	**51,034,991,081.00**	**60,396,711,035.00**	**4,153,487,875.48**	**7,312,949,435.65**	**12.1%**	**53,083,761,599.35**
70131	GENERAL PERSONNEL SERVICES	11,028,728,705.00	9,028,728,705.00	697,855,158.34	1,091,972,618.68	12.1%	7,936,756,086.32
70132	OVERALL PLANNING AND STATISTICAL SERVICES	25,698,585,906.00	25,132,585,906.00	742,770,988.18	945,559,169.76	3.8%	24,187,026,736.24
70133	OTHER GENERAL SERVICES	14,307,676,470.00	26,235,396,424.00	2,712,861,728.96	5,275,417,647.21	20.1%	20,959,978,776.79
7016	**GENERAL PUBLIC SERVICES N.E.C.**	**671,657,214.00**	**2,162,595,201.00**	**165,539,788.00**	**463,854,269.57**	**21.4%**	**1,698,740,931.43**
70161	GENERAL PUBLIC SERVICES N.E.C.	671,657,214.00	2,162,595,201.00	165,539,788.00	463,854,269.57	21.4%	1,698,740,931.43
7017	**PUBLIC DEBT TRANSACTIONS**	**16,000,000,000.00**	**16,000,000,000.00**	**5,273,176,584.44**	**9,648,367,199.75**	**60.3%**	**6,351,632,800.25**
70171	PUBLIC DEBT TRANSACTIONS	16,000,000,000.00	16,000,000,000.00	5,273,176,584.44	9,648,367,199.75	60.3%	6,351,632,800.25
703	**PUBLIC ORDER AND SAFETY**	**29,227,982,852.00**	**28,047,982,852.00**	**2,856,966,964.56**	**4,907,767,698.51**	**17.5%**	**23,140,215,153.49**
7031	**POLICE SERVICES**	**1,145,350,000.00**	**1,145,350,000.00**	**227,936,683.00**	**400,023,356.00**	**34.9%**	**745,326,644.00**
70311	POLICE SERVICES	1,145,350,000.00	1,145,350,000.00	227,936,683.00	400,023,356.00	34.9%	745,326,644.00
7032	**FIRE PROTECTION SERVICES**	**137,681,098.00**	**137,681,098.00**	**13,163,313.23**	**27,887,298.15**	**20.3%**	**109,793,799.85**
70321	FIRE PROTECTION SERVICES	137,681,098.00	137,681,098.00	13,163,313.23	27,887,298.15	20.3%	109,793,799.85
7033	**LAW COURTS**	**27,944,951,754.00**	**26,764,951,754.00**	**2,615,866,968.33**	**4,479,857,044.36**	**16.7%**	**22,285,094,709.64**
70331	LAW COURTS	27,944,951,754.00	26,764,951,754.00	2,615,866,968.33	4,479,857,044.36	16.7%	22,285,094,709.64
704	**ECONOMIC AFFAIRS**	**182,323,136,927.00**	**216,042,416,973.00**	**74,788,869,479.03**	**84,607,855,155.57**	**39.2%**	**131,434,561,817.43**
7041	**GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS**	**20,771,709,086.00**	**24,771,709,086.00**	**15,149,090,731.80**	**16,358,930,793.69**	**66.0%**	**8,412,778,292.31**
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	20,771,709,086.00	24,771,709,086.00	15,149,090,731.80	16,358,930,793.69	66.0%	8,412,778,292.31
7042	**AGRICULTURE, FORESTRY, FISHING, AND HUNTING**	**29,400,021,388.00**	**24,419,301,434.00**	**567,815,967.03**	**1,247,012,741.04**	**5.1%**	**23,172,288,692.96**
70421	AGRICULTURE	29,400,021,388.00	24,419,301,434.00	567,815,967.03	1,247,012,741.04	5.1%	23,172,288,692.96
7043	**FUEL AND ENERGY**	**10,776,980,000.00**	**10,276,980,000.00**	**-**	**320,328.75**	**0.0%**	**10,276,659,671.25**
70432	PETROLUEM AND NATURAL GAS	10,776,980,000.00	10,276,980,000.00	-	320,328.75	0.0%	10,276,659,671.25
7044	**MINING, MANUFACTURING, AND CONSTRUCTION**	**7,775,512,689.00**	**7,575,512,689.00**	**72,975,000.00**	**78,568,000.00**	**1.0%**	**7,496,944,689.00**
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	7,775,512,689.00	7,575,512,689.00	72,975,000.00	78,568,000.00	1.0%	7,496,944,689.00
7045	**TRANSPORT**	**112,467,878,832.00**	**147,867,878,832.00**	**58,995,391,414.09**	**66,915,780,599.43**	**45.3%**	**80,952,098,232.57**
70451	ROAD TRANSPORT	112,467,878,832.00	147,867,878,832.00	58,995,391,414.09	66,915,780,599.43	45.3%	80,952,098,232.57
7046	**COMMUNICATION**	**1,090,030,694.00**	**1,090,030,694.00**	**-**	**-**	**0.0%**	**1,090,030,694.00**
70461	COMMUNICATION	1,090,030,694.00	1,090,030,694.00	-	-	0.0%	1,090,030,694.00
7047	**OTHER INDUSTRIES**	**41,004,238.00**	**41,004,238.00**	**3,596,366.11**	**7,242,692.65**	**17.7%**	**33,761,545.35**
70472	HOTELS AND RESTUARANTS	41,004,238.00	41,004,238.00	3,596,366.11	7,242,692.65	17.7%	33,761,545.35
705	**ENVIRONMENTAL PROTECTION**	**16,221,910,385.00**	**13,992,060,385.00**	**994,796,767.58**	**2,124,854,874.42**	**15.2%**	**11,867,205,510.58**
7051	**WASTE MANAGEMENT**	**1,701,331,567.00**	**1,701,331,567.00**	**111,853,524.98**	**219,221,470.40**	**12.9%**	**1,482,110,096.60**
70511	WASTE MANAGEMENT	1,701,331,567.00	1,701,331,567.00	111,853,524.98	219,221,470.40	12.9%	1,482,110,096.60
7056	**ENVIRONMENTAL PROTECTION N.E.C.**	**14,520,578,818.00**	**12,290,728,818.00**	**882,943,242.60**	**1,905,633,404.02**	**15.5%**	**10,385,095,413.98**
70561	ENVIRONMENTAL PROTECTION N.E.C.	14,520,578,818.00	12,290,728,818.00	882,943,242.60	1,905,633,404.02	15.5%	10,385,095,413.98
706	**HOUSING AND COMMUNITY AMMENITIES**	**75,977,260,477.00**	**86,304,750,697.00**	**20,517,480,054.34**	**24,380,299,778.89**	**28.2%**	**61,924,450,918.11**
7061	**HOUSING DEVELOPMENT**	**15,033,159,822.00**	**26,033,159,822.00**	**3,201,959,480.00**	**4,858,200,996.85**	**18.7%**	**21,174,958,825.15**
70611	HOUSING DEVELOPMENT	15,033,159,822.00	26,033,159,822.00	3,201,959,480.00	4,858,200,996.85	18.7%	21,174,958,825.15
7062	**COMMUNITY DEVELOPMENT**	**42,239,223,878.00**	**43,266,714,098.00**	**17,084,684,310.02**	**19,114,274,492.32**	**44.2%**	**24,152,439,605.68**
70621	COMMUNITY DEVELOPMENT	42,239,223,878.00	43,266,714,098.00	17,084,684,310.02	19,114,274,492.32	44.2%	24,152,439,605.68
7063	**WATER SUPPLY**	**18,704,876,777.00**	**17,004,876,777.00**	**230,836,264.32**	**407,824,289.71**	**2.4%**	**16,597,052,487.29**
70631	WATER SUPPLY	18,704,876,777.00	17,004,876,777.00	230,836,264.32	407,824,289.71	2.4%	16,597,052,487.29

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
707	**HEALTH**	**74,985,056,104.00**	**63,823,310,742.00**	**4,547,263,324.92**	**10,236,737,640.55**	**16.0%**	**53,586,573,101.45**
7071	**MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT**	**2,299,700,000.00**	**2,299,700,000.00**	**4,010,661.25**	**6,297,161.25**	**0.3%**	**2,293,402,838.75**
70711	PHARMACEUTICAL PRODUCTS	2,299,700,000.00	2,299,700,000.00	4,010,661.25	6,297,161.25	0.3%	2,293,402,838.75
7073	**HOSPITAL SERVICES**	**29,853,678,596.00**	**29,853,678,596.00**	**2,858,872,309.02**	**6,821,562,311.16**	**22.8%**	**23,032,116,284.84**
70731	GENERAL HOSPITAL SERVICES	10,474,303,215.00	10,474,303,215.00	1,523,349,084.05	3,053,689,074.90	29.2%	7,420,614,140.10
70732	SPECIALIZED HOSPITAL SERVICES	19,379,375,381.00	19,379,375,381.00	1,335,523,224.98	3,767,873,236.26	19.4%	15,611,502,144.74
7074	**PUBLIC HEALTH SERVICES**	**21,791,381,875.00**	**17,075,794,454.00**	**1,328,785,879.67**	**2,667,948,325.54**	**15.6%**	**14,407,846,128.46**
70741	PUBLIC HEALTH SERVICES	21,791,381,875.00	17,075,794,454.00	1,328,785,879.67	2,667,948,325.54	15.6%	14,407,846,128.46
7076	**HEALTH N.E.C.**	**21,040,295,633.00**	**14,594,137,692.00**	**355,594,474.97**	**740,929,842.59**	**5.1%**	**13,853,207,849.41**
70761	HEALTH N.E.C.	21,040,295,633.00	14,594,137,692.00	355,594,474.97	740,929,842.59	5.1%	13,853,207,849.41
708	**RECREATION, CULTURE AND RELIGION**	**14,502,386,569.00**	**13,652,386,569.00**	**1,049,868,341.61**	**1,907,759,988.48**	**14.0%**	**11,744,626,580.52**
7081	**RECREATIONAL AND SPORTING SERVICES**	**6,081,186,884.00**	**5,681,186,884.00**	**221,690,039.17**	**391,867,041.41**	**6.9%**	**5,289,319,842.59**
70811	RECREATIONAL AND SPORTING SERVICES	6,081,186,884.00	5,681,186,884.00	221,690,039.17	391,867,041.41	6.9%	5,289,319,842.59
7082	**CULTURAL SERVICES**	**3,096,846,421.00**	**2,646,846,421.00**	**46,687,002.37**	**91,085,292.58**	**3.4%**	**2,555,761,128.42**
70821	CULTURAL SERVICES	3,096,846,421.00	2,646,846,421.00	46,687,002.37	91,085,292.58	3.4%	2,555,761,128.42
7083	**BROADCASTING AND PUBLISHING SERVICES**	**4,410,266,775.00**	**4,410,266,775.00**	**587,535,028.44**	**1,144,627,022.45**	**26.0%**	**3,265,639,752.55**
70831	BROADCASTING AND PUBLISHING SERVICES	4,410,266,775.00	4,410,266,775.00	587,535,028.44	1,144,627,022.45	26.0%	3,265,639,752.55
7084	**RELIGIOUS AND OTHER COMMUNITY SERVICES**	**914,086,489.00**	**914,086,489.00**	**193,956,271.63**	**280,180,632.03**	**30.7%**	**633,905,856.97**
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	914,086,489.00	914,086,489.00	193,956,271.63	280,180,632.03	30.7%	633,905,856.97
709	**EDUCATION**	**173,818,970,117.00**	**142,278,777,492.00**	**13,659,655,761.06**	**29,164,678,615.60**	**20.5%**	**113,114,098,876.40**
7091	**PRE-PRIMARY AND PRIMARY EDUCATION**	**7,709,612,802.00**	**7,709,612,802.00**	**2,726,656,328.00**	**5,737,399,690.38**	**74.4%**	**1,972,213,111.62**
70912	PRIMARY EDUCATION	7,709,612,802.00	7,709,612,802.00	2,726,656,328.00	5,737,399,690.38	74.4%	1,972,213,111.62
7092	**SECONDARY EDUCATION**	**14,564,833,123.00**	**12,564,833,123.00**	**2,161,185,935.64**	**4,487,203,387.58**	**35.7%**	**8,077,629,735.42**
70922	UPPER-SECONDARY EDUCATION	14,564,833,123.00	12,564,833,123.00	2,161,185,935.64	4,487,203,387.58	35.7%	8,077,629,735.42
7094	**TERTIARY EDUCATION**	**81,823,379,415.00**	**81,366,879,415.00**	**6,629,370,051.65**	**14,352,447,613.58**	**17.6%**	**67,014,431,801.42**
70941	FIRST STAGE OF TERTIARY EDUCATION	15,525,773,702.00	15,669,273,702.00	1,022,173,912.47	2,027,089,661.16	12.9%	13,642,184,040.84
70942	SECOND STAGE OF TERTIARY EDUCATION	66,297,605,713.00	65,697,605,713.00	5,607,196,139.18	12,325,357,952.41	18.8%	53,372,247,760.59
7095	**EDUCATION NOT DEFINABLE BY LEVEL**	**198,211,884.00**	**198,211,884.00**	**8,368,469.43**	**17,150,064.58**	**8.7%**	**181,061,819.42**
70951	EDUCATION NOT DEFINABLE BY LEVEL	198,211,884.00	198,211,884.00	8,368,469.43	17,150,064.58	8.7%	181,061,819.42
7097	**R & D EDUCATION**	**51,300,426.00**	**51,300,426.00**	**7,730,792.54**	**14,299,889.02**	**27.9%**	**37,000,536.98**
70971	R & D EDUCATION	51,300,426.00	51,300,426.00	7,730,792.54	14,299,889.02	27.9%	37,000,536.98
7098	**EDUCATION N.E.C.**	**69,471,632,467.00**	**40,387,939,842.00**	**2,126,344,183.79**	**4,556,177,970.46**	**11.3%**	**35,831,761,871.54**
70981	EDUCATION N.E.C	69,471,632,467.00	40,387,939,842.00	2,126,344,183.79	4,556,177,970.46	11.3%	35,831,761,871.54
710	**SOCIAL PROTECTION**	**63,103,749,211.00**	**56,721,108,991.00**	**13,842,285,415.15**	**25,541,242,060.19**	**45.0%**	**31,179,866,930.81**
7102	**OLD AGE**	**35,169,550,000.00**	**35,169,550,000.00**	**8,654,748,440.45**	**17,572,372,978.78**	**50.0%**	**17,597,177,021.22**
71021	OLD AGE	35,169,550,000.00	35,169,550,000.00	8,654,748,440.45	17,572,372,978.78	50.0%	17,597,177,021.22
7103	**SURVIVORS**	**490,601,414.00**	**490,601,414.00**	**-**	**-**	**0.0%**	**490,601,414.00**
71031	SURVIVORS	490,601,414.00	490,601,414.00	-	-	0.0%	490,601,414.00
7104	**FAMILY AND CHILDREN**	**4,479,289,025.00**	**3,979,289,025.00**	**73,218,609.34**	**950,570,304.80**	**23.9%**	**3,028,718,720.20**
71041	FAMILY AND CHILDREN	4,479,289,025.00	3,979,289,025.00	73,218,609.34	950,570,304.80	23.9%	3,028,718,720.20
7107	**SOCIAL EXCLUSSION N.E.C**	**2,181,000,000.00**	**1,198,359,780.00**	**29,047,163.61**	**57,178,385.20**	**4.8%**	**1,141,181,394.80**
71071	SOCIAL EXCLUSION N.E.C.	2,181,000,000.00	1,198,359,780.00	29,047,163.61	57,178,385.20	4.8%	1,141,181,394.80
7109	**SOCIAL PROTECTION N.E.C.**	**20,783,308,772.00**	**15,883,308,772.00**	**5,085,271,201.75**	**6,961,120,391.42**	**43.8%**	**8,922,188,380.59**
71091	SOCIAL PROTECTION N.E.C.	20,783,308,772.00	15,883,308,772.00	5,085,271,201.75	6,961,120,391.42	43.8%	8,922,188,380.59

Table 11: Personnel Expenditure by Functional Classification

Kogi State Government Budget Performance Report 2026 Q2 - Personnel Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Personnel Expenditure	116,378,175,406.00	121,577,175,406.00	24,197,753,300.34	48,354,665,103.74	39.8%	73,222,510,302.26
701	**GENERAL PUBLIC SERVICES**	**18,194,638,831.00**	**23,415,358,785.00**	**4,263,432,034.96**	**8,430,529,610.83**	**36.0%**	**14,984,829,174.17**
7011	**EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E**	**7,828,014,479.00**	**7,878,014,479.00**	**1,658,970,809.99**	**3,275,550,337.12**	**41.6%**	**4,602,464,141.88**
70111	EXECUTIVE AND LEGISLATIVE ORGANS	3,103,752,684.00	3,103,752,684.00	966,986,174.85	1,956,718,563.21	63.0%	1,147,034,120.79
70112	FINANCIAL AND FISCAL AFFAIRS	4,724,261,795.00	4,774,261,795.00	691,984,635.14	1,318,831,773.90	27.6%	3,455,430,021.10
7013	**GENERAL SERVICES**	**10,243,031,852.00**	**15,413,751,806.00**	**2,596,061,224.96**	**5,140,949,273.72**	**33.4%**	**10,272,802,532.28**
70131	GENERAL PERSONNEL SERVICES	1,158,527,096.00	1,158,527,096.00	160,773,774.10	319,642,005.69	27.6%	838,885,090.31
70132	OVERALL PLANNING AND STATISTICAL SERVICES	292,264,007.00	442,264,007.00	30,806,788.18	60,721,471.80	13.7%	381,542,535.20
70133	OTHER GENERAL SERVICES	8,792,240,749.00	13,812,960,703.00	2,404,480,662.68	4,760,585,796.23	34.5%	9,052,374,906.77
7016	**GENERAL PUBLIC SERVICES N.E.C.**	**123,592,500.00**	**123,592,500.00**	**8,400,000.00**	**14,030,000.00**	**11.4%**	**109,562,500.00**
70161	GENERAL PUBLIC SERVICES N.E.C.	123,592,500.00	123,592,500.00	8,400,000.00	14,030,000.00	11.4%	109,562,500.00
703	**PUBLIC ORDER AND SAFETY**	**7,679,385,705.00**	**7,679,385,705.00**	**1,468,261,791.63**	**2,910,288,775.94**	**37.9%**	**4,769,096,929.06**
7031	**POLICE SERVICES**	**7,200,000.00**	**7,200,000.00**	**1,425,000.00**	**2,600,000.00**	**36.1%**	**4,600,000.00**
70311	POLICE SERVICES	7,200,000.00	7,200,000.00	1,425,000.00	2,600,000.00	36.1%	4,600,000.00
7032	**FIRE PROTECTION SERVICES**	**114,621,098.00**	**114,621,098.00**	**11,651,313.23**	**24,863,298.15**	**21.7%**	**89,757,799.85**
70321	FIRE PROTECTION SERVICES	114,621,098.00	114,621,098.00	11,651,313.23	24,863,298.15	21.7%	89,757,799.85
7033	**LAW COURTS**	**7,557,564,607.00**	**7,557,564,607.00**	**1,455,185,478.40**	**2,882,825,477.79**	**38.1%**	**4,674,739,129.21**
70331	LAW COURTS	7,557,564,607.00	7,557,564,607.00	1,455,185,478.40	2,882,825,477.79	38.1%	4,674,739,129.21
704	**ECONOMIC AFFAIRS**	**3,114,232,470.00**	**3,033,512,516.00**	**511,923,891.03**	**878,839,356.65**	**29.0%**	**2,154,673,159.35**
7041	**GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS**	**234,021,718.00**	**234,021,718.00**	**37,859,643.80**	**74,560,723.52**	**31.9%**	**159,460,994.48**
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	234,021,718.00	234,021,718.00	37,859,643.80	74,560,723.52	31.9%	159,460,994.48
7042	**AGRICULTURE, FORESTRY, FISHING, AND HUNTING**	**1,941,056,970.00**	**1,860,337,016.00**	**282,295,967.03**	**565,257,041.04**	**30.4%**	**1,295,079,974.96**
70421	AGRICULTURE	1,941,056,970.00	1,860,337,016.00	282,295,967.03	565,257,041.04	30.4%	1,295,079,974.96
7043	**FUEL AND ENERGY**	**250,000,000.00**	**250,000,000.00**	**-**	**-**	**0.0%**	**250,000,000.00**
70432	PETROLUEM AND NATURAL GAS	250,000,000.00	250,000,000.00	-	-	0.0%	250,000,000.00
7045	**TRANSPORT**	**534,918,824.00**	**534,918,824.00**	**188,984,914.09**	**233,479,899.43**	**43.6%**	**301,438,924.57**
70451	ROAD TRANSPORT	534,918,824.00	534,918,824.00	188,984,914.09	233,479,899.43	43.6%	301,438,924.57
7046	**COMMUNICATION**	**136,423,720.00**	**136,423,720.00**	**-**	**-**	**0.0%**	**136,423,720.00**
70461	COMMUNICATION	136,423,720.00	136,423,720.00	-	-	0.0%	136,423,720.00
7047	**OTHER INDUSTRIES**	**17,811,238.00**	**17,811,238.00**	**2,783,366.11**	**5,541,692.65**	**31.1%**	**12,269,545.35**
70472	HOTELS AND RESTUARANTS	17,811,238.00	17,811,238.00	2,783,366.11	5,541,692.65	31.1%	12,269,545.35
705	**ENVIRONMENTAL PROTECTION**	**1,167,106,549.00**	**1,167,106,549.00**	**183,042,517.60**	**356,234,259.00**	**30.5%**	**810,872,290.00**
7051	**WASTE MANAGEMENT**	**787,752,731.00**	**787,752,731.00**	**111,853,524.98**	**219,221,470.40**	**27.8%**	**568,531,260.60**
70511	WASTE MANAGEMENT	787,752,731.00	787,752,731.00	111,853,524.98	219,221,470.40	27.8%	568,531,260.60
7056	**ENVIRONMENTAL PROTECTION N.E.C.**	**379,353,818.00**	**379,353,818.00**	**71,188,992.62**	**137,012,788.60**	**36.1%**	**242,341,029.40**
70561	ENVIRONMENTAL PROTECTION N.E.C.	379,353,818.00	379,353,818.00	71,188,992.62	137,012,788.60	36.1%	242,341,029.40
706	**HOUSING AND COMMUNITY AMMENITIES**	**2,978,929,477.00**	**3,032,929,477.00**	**493,932,319.93**	**980,079,366.85**	**32.3%**	**2,052,850,110.15**
7061	**HOUSING DEVELOPMENT**	**115,643,009.00**	**115,643,009.00**	**-**	**-**	**0.0%**	**115,643,009.00**
70611	HOUSING DEVELOPMENT	115,643,009.00	115,643,009.00	-	-	0.0%	115,643,009.00
7062	**COMMUNITY DEVELOPMENT**	**2,574,744,101.00**	**2,628,744,101.00**	**450,688,086.82**	**899,207,000.22**	**34.2%**	**1,729,537,100.78**
70621	COMMUNITY DEVELOPMENT	2,574,744,101.00	2,628,744,101.00	450,688,086.82	899,207,000.22	34.2%	1,729,537,100.78
7063	**WATER SUPPLY**	**288,542,367.00**	**288,542,367.00**	**43,244,233.11**	**80,872,366.62**	**28.0%**	**207,670,000.38**
70631	WATER SUPPLY	288,542,367.00	288,542,367.00	43,244,233.11	80,872,366.62	28.0%	207,670,000.38
707	**HEALTH**	**16,568,219,100.00**	**16,563,219,100.00**	**2,535,614,725.47**	**5,065,870,468.18**	**30.6%**	**11,497,348,631.82**
7073	**HOSPITAL SERVICES**	**14,880,548,077.00**	**14,875,548,077.00**	**2,307,443,624.49**	**4,614,610,038.58**	**31.0%**	**10,260,938,038.42**
70731	GENERAL HOSPITAL SERVICES	9,312,470,115.00	9,307,470,115.00	1,491,363,284.05	2,993,562,706.21	32.2%	6,313,907,408.79
70732	SPECIALIZED HOSPITAL SERVICES	5,568,077,962.00	5,568,077,962.00	816,080,340.45	1,621,047,332.37	29.1%	3,947,030,629.63
7074	**PUBLIC HEALTH SERVICES**	**420,741,451.00**	**420,741,451.00**	**50,663,170.65**	**99,426,083.65**	**23.6%**	**321,315,367.35**
70741	PUBLIC HEALTH SERVICES	420,741,451.00	420,741,451.00	50,663,170.65	99,426,083.65	23.6%	321,315,367.35

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
7076	**HEALTH N.E.C.**	**1,266,929,572.00**	**1,266,929,572.00**	**177,507,930.32**	**351,834,345.94**	**27.8%**	**915,095,226.06**
70761	HEALTH N.E.C.	1,266,929,572.00	1,266,929,572.00	177,507,930.32	351,834,345.94	27.8%	915,095,226.06
708	**RECREATION, CULTURE AND RELIGION**	**1,549,381,788.00**	**1,549,381,788.00**	**226,987,953.91**	**455,258,708.56**	**29.4%**	**1,094,123,079.44**
7081	**RECREATIONAL AND SPORTING SERVICES**	**488,073,870.00**	**488,073,870.00**	**68,714,189.17**	**138,342,691.41**	**28.3%**	**349,731,178.59**
70811	RECREATIONAL AND SPORTING SERVICES	488,073,870.00	488,073,870.00	68,714,189.17	138,342,691.41	28.3%	349,731,178.59
7082	**CULTURAL SERVICES**	**249,976,421.00**	**249,976,421.00**	**43,860,402.37**	**85,882,692.58**	**34.4%**	**164,093,728.42**
70821	CULTURAL SERVICES	249,976,421.00	249,976,421.00	43,860,402.37	85,882,692.58	34.4%	164,093,728.42
7083	**BROADCASTING AND PUBLISHING SERVICES**	**712,616,222.00**	**712,616,222.00**	**96,637,506.78**	**197,010,432.66**	**27.6%**	**515,605,789.34**
70831	BROADCASTING AND PUBLISHING SERVICES	712,616,222.00	712,616,222.00	96,637,506.78	197,010,432.66	27.6%	515,605,789.34
7084	**RELIGIOUS AND OTHER COMMUNITY SERVICES**	**98,715,275.00**	**98,715,275.00**	**17,775,855.59**	**34,022,891.90**	**34.5%**	**64,692,383.10**
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	98,715,275.00	98,715,275.00	17,775,855.59	34,022,891.90	34.5%	64,692,383.10
709	**EDUCATION**	**29,290,579,083.00**	**29,300,579,083.00**	**5,867,985,261.55**	**11,658,151,925.73**	**39.8%**	**17,642,427,157.27**
7091	**PRE-PRIMARY AND PRIMARY EDUCATION**	**371,578,177.00**	**371,578,177.00**	**76,077,831.58**	**152,587,314.84**	**41.1%**	**218,990,862.16**
70912	PRIMARY EDUCATION	371,578,177.00	371,578,177.00	76,077,831.58	152,587,314.84	41.1%	218,990,862.16
7092	**SECONDARY EDUCATION**	**7,029,941,819.00**	**7,029,941,819.00**	**2,153,437,935.64**	**4,317,728,507.58**	**61.4%**	**2,712,213,311.42**
70922	UPPER-SECONDARY EDUCATION	7,029,941,819.00	7,029,941,819.00	2,153,437,935.64	4,317,728,507.58	61.4%	2,712,213,311.42
7094	**TERTIARY EDUCATION**	**21,235,346,962.00**	**21,245,346,962.00**	**3,536,181,052.39**	**6,985,700,368.08**	**32.9%**	**14,259,646,593.92**
70941	FIRST STAGE OF TERTIARY EDUCATION	5,272,481,006.00	5,282,481,006.00	929,510,069.34	1,868,252,708.79	35.4%	3,414,228,297.21
70942	SECOND STAGE OF TERTIARY EDUCATION	15,962,865,956.00	15,962,865,956.00	2,606,670,983.05	5,117,447,659.28	32.1%	10,845,418,296.72
7095	**EDUCATION NOT DEFINABLE BY LEVEL**	**158,289,884.00**	**158,289,884.00**	**7,810,469.43**	**16,095,064.58**	**10.2%**	**142,194,819.42**
70951	EDUCATION NOT DEFINABLE BY LEVEL	158,289,884.00	158,289,884.00	7,810,469.43	16,095,064.58	10.2%	142,194,819.42
7097	**R & D EDUCATION**	**35,250,000.00**	**35,250,000.00**	**6,991,292.54**	**13,560,389.02**	**38.5%**	**21,689,610.98**
70971	R & D EDUCATION	35,250,000.00	35,250,000.00	6,991,292.54	13,560,389.02	38.5%	21,689,610.98
7098	**EDUCATION N.E.C.**	**460,172,241.00**	**460,172,241.00**	**87,486,679.96**	**172,480,281.63**	**37.5%**	**287,691,959.37**
70981	EDUCATION N.E.C	460,172,241.00	460,172,241.00	87,486,679.96	172,480,281.63	37.5%	287,691,959.37
710	**SOCIAL PROTECTION**	**35,835,702,403.00**	**35,835,702,403.00**	**8,646,572,804.27**	**17,619,412,632.01**	**49.2%**	**18,216,289,770.99**
7102	**OLD AGE**	**34,815,000,000.00**	**34,815,000,000.00**	**8,576,546,580.45**	**17,481,854,118.78**	**50.2%**	**17,333,145,881.22**
71021	OLD AGE	34,815,000,000.00	34,815,000,000.00	8,576,546,580.45	17,481,854,118.78	50.2%	17,333,145,881.22
7103	**SURVIVORS**	**490,601,414.00**	**490,601,414.00**	**-**	**-**	**0.0%**	**490,601,414.00**
71031	SURVIVORS	490,601,414.00	490,601,414.00	-	-	0.0%	490,601,414.00
7104	**FAMILY AND CHILDREN**	**224,752,217.00**	**224,752,217.00**	**39,579,521.89**	**78,171,246.55**	**34.8%**	**146,580,970.45**
71041	FAMILY AND CHILDREN	224,752,217.00	224,752,217.00	39,579,521.89	78,171,246.55	34.8%	146,580,970.45
7107	**SOCIAL EXCLUSSION N.E.C**	**160,000,000.00**	**160,000,000.00**	**15,409,500.18**	**30,800,671.27**	**19.3%**	**129,199,328.73**
71071	SOCIAL EXCLUSION N.E.C.	160,000,000.00	160,000,000.00	15,409,500.18	30,800,671.27	19.3%	129,199,328.73
7109	**SOCIAL PROTECTION N.E.C.**	**145,348,772.00**	**145,348,772.00**	**15,037,201.75**	**28,586,595.42**	**19.7%**	**116,762,176.59**
71091	SOCIAL PROTECTION N.E.C.	145,348,772.00	145,348,772.00	15,037,201.75	28,586,595.42	19.7%	116,762,176.59

Table 12: Overhead Expenditure by Functional Classification

Kogi State Government Budget Performance Report 2026 Q2 - Overhead Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Overhead Expenditure	*205,766,926,778.00*	*194,757,018,778.00*	*31,996,643,697.95*	*68,724,986,298.62*	*35.3%*	*126,032,032,479.38*
701	**GENERAL PUBLIC SERVICES**	**109,473,039,748.00**	**111,408,785,110.00**	**23,553,476,134.34**	**51,823,607,132.54**	**46.5%**	**59,585,177,977.46**
7011	**EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E**	**84,495,157,597.00**	**80,105,157,597.00**	**21,857,413,695.82**	**49,283,367,401.04**	**61.5%**	**30,821,790,195.96**
70111	EXECUTIVE AND LEGISLATIVE ORGANS	67,542,615,092.00	62,542,615,092.00	18,708,237,407.54	43,687,426,582.57	69.9%	18,855,188,509.43
70112	FINANCIAL AND FISCAL AFFAIRS	16,952,542,505.00	17,562,542,505.00	3,149,176,288.28	5,595,940,818.47	31.9%	11,966,601,686.53
7013	**GENERAL SERVICES**	**24,484,817,437.00**	**30,196,317,437.00**	**1,538,922,650.52**	**2,090,415,461.93**	**6.9%**	**28,105,901,975.07**
70131	GENERAL PERSONNEL SERVICES	3,424,899,491.00	3,424,899,491.00	536,827,884.24	719,627,112.99	21.0%	2,705,272,378.01
70132	OVERALL PLANNING AND STATISTICAL SERVICES	16,500,477,863.00	15,934,477,863.00	709,064,200.00	881,637,697.96	5.5%	15,052,840,165.04
70133	OTHER GENERAL SERVICES	4,559,440,083.00	10,836,940,083.00	293,030,566.28	489,150,650.98	4.5%	10,347,789,432.02
7016	**GENERAL PUBLIC SERVICES N.E.C.**	**493,064,714.00**	**1,107,310,076.00**	**157,139,788.00**	**449,824,269.57**	**40.6%**	**657,485,806.43**
70161	GENERAL PUBLIC SERVICES N.E.C.	493,064,714.00	1,107,310,076.00	157,139,788.00	449,824,269.57	40.6%	657,485,806.43
703	**PUBLIC ORDER AND SAFETY**	**9,380,488,715.00**	**8,200,488,715.00**	**1,250,571,728.93**	**1,725,938,478.57**	**21.0%**	**6,474,550,236.43**
7031	**POLICE SERVICES**	**634,150,000.00**	**634,150,000.00**	**117,697,183.00**	**204,616,856.00**	**32.3%**	**429,533,144.00**
70311	POLICE SERVICES	634,150,000.00	634,150,000.00	117,697,183.00	204,616,856.00	32.3%	429,533,144.00
7032	**FIRE PROTECTION SERVICES**	**23,060,000.00**	**23,060,000.00**	**1,512,000.00**	**3,024,000.00**	**13.1%**	**20,036,000.00**
70321	FIRE PROTECTION SERVICES	23,060,000.00	23,060,000.00	1,512,000.00	3,024,000.00	13.1%	20,036,000.00
7033	**LAW COURTS**	**8,723,278,715.00**	**7,543,278,715.00**	**1,131,362,545.93**	**1,518,297,622.57**	**20.1%**	**6,024,981,092.43**
70331	LAW COURTS	8,723,278,715.00	7,543,278,715.00	1,131,362,545.93	1,518,297,622.57	20.1%	6,024,981,092.43
704	**ECONOMIC AFFAIRS**	**10,867,930,074.00**	**10,367,930,074.00**	**187,462,588.00**	**1,375,798,298.92**	**13.3%**	**8,992,131,775.08**
7041	**GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS**	**4,801,987,368.00**	**4,801,987,368.00**	**111,231,088.00**	**1,231,712,570.17**	**25.7%**	**3,570,274,797.83**
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	4,801,987,368.00	4,801,987,368.00	111,231,088.00	1,231,712,570.17	25.7%	3,570,274,797.83
7042	**AGRICULTURE, FORESTRY, FISHING, AND HUNTING**	**2,041,832,918.00**	**2,041,832,918.00**	**13,042,000.00**	**30,305,700.00**	**1.5%**	**2,011,527,218.00**
70421	AGRICULTURE	2,041,832,918.00	2,041,832,918.00	13,042,000.00	30,305,700.00	1.5%	2,011,527,218.00
7043	**FUEL AND ENERGY**	**2,766,980,000.00**	**2,266,980,000.00**	**-**	**320,328.75**	**0.0%**	**2,266,659,671.25**
70432	PETROLUEM AND NATURAL GAS	2,766,980,000.00	2,266,980,000.00	-	320,328.75	0.0%	2,266,659,671.25
7044	**MINING, MANUFACTURING, AND CONSTRUCTION**	**115,736,285.00**	**115,736,285.00**	**5,975,000.00**	**11,568,000.00**	**10.0%**	**104,168,285.00**
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	115,736,285.00	115,736,285.00	5,975,000.00	11,568,000.00	10.0%	104,168,285.00
7045	**TRANSPORT**	**444,397,016.00**	**444,397,016.00**	**56,401,500.00**	**100,190,700.00**	**22.5%**	**344,206,316.00**
70451	ROAD TRANSPORT	444,397,016.00	444,397,016.00	56,401,500.00	100,190,700.00	22.5%	344,206,316.00
7046	**COMMUNICATION**	**673,803,487.00**	**673,803,487.00**	**-**	**-**	**0.0%**	**673,803,487.00**
70461	COMMUNICATION	673,803,487.00	673,803,487.00	-	-	0.0%	673,803,487.00
7047	**OTHER INDUSTRIES**	**23,193,000.00**	**23,193,000.00**	**813,000.00**	**1,701,000.00**	**7.3%**	**21,492,000.00**
70472	HOTELS AND RESTUARANTS	23,193,000.00	23,193,000.00	813,000.00	1,701,000.00	7.3%	21,492,000.00
705	**ENVIRONMENTAL PROTECTION**	**6,506,608,836.00**	**4,226,758,836.00**	**664,750,000.00**	**1,378,970,000.00**	**32.6%**	**2,847,788,836.00**
7051	**WASTE MANAGEMENT**	**913,578,836.00**	**913,578,836.00**	**-**	**-**	**0.0%**	**913,578,836.00**
70511	WASTE MANAGEMENT	913,578,836.00	913,578,836.00	-	-	0.0%	913,578,836.00
7056	**ENVIRONMENTAL PROTECTION N.E.C.**	**5,593,030,000.00**	**3,313,180,000.00**	**664,750,000.00**	**1,378,970,000.00**	**41.6%**	**1,934,210,000.00**
70561	ENVIRONMENTAL PROTECTION N.E.C.	5,593,030,000.00	3,313,180,000.00	664,750,000.00	1,378,970,000.00	41.6%	1,934,210,000.00
706	**HOUSING AND COMMUNITY AMMENITIES**	**5,178,530,770.00**	**6,072,972,770.00**	**750,677,954.05**	**1,112,207,027.71**	**18.3%**	**4,960,765,742.29**
7061	**HOUSING DEVELOPMENT**	**1,144,790,081.00**	**644,790,081.00**	**3,000,000.00**	**16,769,820.05**	**2.6%**	**628,020,260.95**
70611	HOUSING DEVELOPMENT	1,144,790,081.00	644,790,081.00	3,000,000.00	16,769,820.05	2.6%	628,020,260.95
7062	**COMMUNITY DEVELOPMENT**	**3,587,112,424.00**	**4,928,812,424.00**	**734,804,172.84**	**995,766,079.57**	**20.2%**	**3,933,046,344.43**
70621	COMMUNITY DEVELOPMENT	3,587,112,424.00	4,928,812,424.00	734,804,172.84	995,766,079.57	20.2%	3,933,046,344.43
7063	**WATER SUPPLY**	**446,628,265.00**	**499,370,265.00**	**12,873,781.21**	**99,671,128.09**	**20.0%**	**399,699,136.91**
70631	WATER SUPPLY	446,628,265.00	499,370,265.00	12,873,781.21	99,671,128.09	20.0%	399,699,136.91
707	**HEALTH**	**30,483,877,703.00**	**22,327,132,341.00**	**1,303,066,956.22**	**3,356,821,382.10**	**15.0%**	**18,970,310,958.90**
7071	**MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT**	**2,299,700,000.00**	**2,299,700,000.00**	**4,010,661.25**	**6,297,161.25**	**0.3%**	**2,293,402,838.75**
70711	PHARMACEUTICAL PRODUCTS	2,299,700,000.00	2,299,700,000.00	4,010,661.25	6,297,161.25	0.3%	2,293,402,838.75

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
7073	**HOSPITAL SERVICES**	**2,549,586,119.00**	**2,554,586,119.00**	**344,816,903.07**	**1,107,494,690.27**	**43.4%**	**1,447,091,428.73**
70731	GENERAL HOSPITAL SERVICES	159,833,100.00	164,833,100.00	31,319,300.00	59,084,868.69	35.8%	105,748,231.31
70732	SPECIALIZED HOSPITAL SERVICES	2,389,753,019.00	2,389,753,019.00	313,497,603.07	1,048,409,821.58	43.9%	1,341,343,197.42
7074	**PUBLIC HEALTH SERVICES**	**11,848,585,523.00**	**10,132,998,102.00**	**948,251,391.90**	**2,059,968,578.58**	**20.3%**	**8,073,029,523.42**
70741	PUBLIC HEALTH SERVICES	11,848,585,523.00	10,132,998,102.00	948,251,391.90	2,059,968,578.58	20.3%	8,073,029,523.42
7076	**HEALTH N.E.C.**	**13,786,006,061.00**	**7,339,848,120.00**	**5,988,000.00**	**183,060,952.00**	**2.5%**	**7,156,787,168.00**
70761	HEALTH N.E.C.	13,786,006,061.00	7,339,848,120.00	5,988,000.00	183,060,952.00	2.5%	7,156,787,168.00
708	**RECREATION, CULTURE AND RELIGION**	**7,494,710,250.00**	**7,244,710,250.00**	**818,983,922.70**	**1,448,440,814.92**	**20.0%**	**5,796,269,435.08**
7081	**RECREATIONAL AND SPORTING SERVICES**	**3,144,113,014.00**	**2,944,113,014.00**	**151,929,850.00**	**252,314,350.00**	**8.6%**	**2,691,798,664.00**
70811	RECREATIONAL AND SPORTING SERVICES	3,144,113,014.00	2,944,113,014.00	151,929,850.00	252,314,350.00	8.6%	2,691,798,664.00
7082	**CULTURAL SERVICES**	**614,820,000.00**	**564,820,000.00**	**2,826,600.00**	**5,202,600.00**	**0.9%**	**559,617,400.00**
70821	CULTURAL SERVICES	614,820,000.00	564,820,000.00	2,826,600.00	5,202,600.00	0.9%	559,617,400.00
7083	**BROADCASTING AND PUBLISHING SERVICES**	**2,942,604,572.00**	**2,942,604,572.00**	**490,897,521.66**	**947,616,589.79**	**32.2%**	**1,994,987,982.21**
70831	BROADCASTING AND PUBLISHING SERVICES	2,942,604,572.00	2,942,604,572.00	490,897,521.66	947,616,589.79	32.2%	1,994,987,982.21
7084	**RELIGIOUS AND OTHER COMMUNITY SERVICES**	**793,172,664.00**	**793,172,664.00**	**173,329,951.04**	**243,307,275.13**	**30.7%**	**549,865,388.87**
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	793,172,664.00	793,172,664.00	173,329,951.04	243,307,275.13	30.7%	549,865,388.87
709	**EDUCATION**	**20,791,393,624.00**	**20,817,893,624.00**	**3,359,094,890.28**	**6,200,890,589.93**	**29.8%**	**14,617,003,034.07**
7091	**PRE-PRIMARY AND PRIMARY EDUCATION**	**138,034,625.00**	**138,034,625.00**	**3,000,000.00**	**6,000,000.00**	**4.3%**	**132,034,625.00**
70912	PRIMARY EDUCATION	138,034,625.00	138,034,625.00	3,000,000.00	6,000,000.00	4.3%	132,034,625.00
7092	**SECONDARY EDUCATION**	**934,383,264.00**	**934,383,264.00**	**7,543,000.00**	**169,269,880.00**	**18.1%**	**765,113,384.00**
70922	UPPER-SECONDARY EDUCATION	934,383,264.00	934,383,264.00	7,543,000.00	169,269,880.00	18.1%	765,113,384.00
7094	**TERTIARY EDUCATION**	**14,471,313,247.00**	**14,497,813,247.00**	**1,708,652,419.01**	**3,956,456,453.66**	**27.3%**	**10,541,356,793.34**
70941	FIRST STAGE OF TERTIARY EDUCATION	1,552,651,650.00	1,579,151,650.00	57,837,468.13	119,358,027.37	7.6%	1,459,793,622.63
70942	SECOND STAGE OF TERTIARY EDUCATION	12,918,661,597.00	12,918,661,597.00	1,650,814,950.88	3,837,098,426.29	29.7%	9,081,563,170.71
7095	**EDUCATION NOT DEFINABLE BY LEVEL**	**39,922,000.00**	**39,922,000.00**	**558,000.00**	**1,055,000.00**	**2.6%**	**38,867,000.00**
70951	EDUCATION NOT DEFINABLE BY LEVEL	39,922,000.00	39,922,000.00	558,000.00	1,055,000.00	2.6%	38,867,000.00
7097	**R & D EDUCATION**	**16,050,426.00**	**16,050,426.00**	**739,500.00**	**739,500.00**	**4.6%**	**15,310,926.00**
70971	R & D EDUCATION	16,050,426.00	16,050,426.00	739,500.00	739,500.00	4.6%	15,310,926.00
7098	**EDUCATION N.E.C.**	**5,191,690,062.00**	**5,191,690,062.00**	**1,638,601,971.27**	**2,067,369,756.27**	**39.8%**	**3,124,320,305.73**
70981	EDUCATION N.E.C	5,191,690,062.00	5,191,690,062.00	1,638,601,971.27	2,067,369,756.27	39.8%	3,124,320,305.73
710	**SOCIAL PROTECTION**	**5,590,347,058.00**	**4,090,347,058.00**	**108,559,523.43**	**302,312,573.93**	**7.4%**	**3,788,034,484.07**
7102	**OLD AGE**	**246,550,000.00**	**246,550,000.00**	**78,201,860.00**	**90,518,860.00**	**36.7%**	**156,031,140.00**
71021	OLD AGE	246,550,000.00	246,550,000.00	78,201,860.00	90,518,860.00	36.7%	156,031,140.00
7104	**FAMILY AND CHILDREN**	**2,063,497,058.00**	**1,563,497,058.00**	**11,430,000.00**	**173,660,000.00**	**11.1%**	**1,389,837,058.00**
71041	FAMILY AND CHILDREN	2,063,497,058.00	1,563,497,058.00	11,430,000.00	173,660,000.00	11.1%	1,389,837,058.00
7107	**SOCIAL EXCLUSSION N.E.C**	**711,000,000.00**	**711,000,000.00**	**12,547,663.43**	**25,087,713.93**	**3.5%**	**685,912,286.07**
71071	SOCIAL EXCLUSION N.E.C.	711,000,000.00	711,000,000.00	12,547,663.43	25,087,713.93	3.5%	685,912,286.07
7109	**SOCIAL PROTECTION N.E.C.**	**2,569,300,000.00**	**1,569,300,000.00**	**6,380,000.00**	**13,046,000.00**	**0.8%**	**1,556,254,000.00**
71091	SOCIAL PROTECTION N.E.C.	2,569,300,000.00	1,569,300,000.00	6,380,000.00	13,046,000.00	0.8%	1,556,254,000.00

Table 13: Capital Expenditure by Functional Classification

Kogi State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Capital Expenditure	455,057,717,857.00	459,600,353,622.00	100,092,781,236.39	121,609,667,522.99	26.5%	337,990,686,099.01
701	GENERAL PUBLIC SERVICES	42,736,617,222.00	36,927,809,847.00	1,492,466,987.14	2,832,546,207.15	7.7%	34,095,263,639.85
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E	26,813,312,430.00	21,598,312,430.00	1,491,026,487.14	2,775,655,007.15	12.9%	18,822,657,422.85
70111	EXECUTIVE AND LEGISLATIVE ORGANS	21,415,839,030.00	16,400,839,030.00	928,518,916.64	2,185,914,351.65	13.3%	14,214,924,678.35
70112	FINANCIAL AND FISCAL AFFAIRS	5,397,473,400.00	5,197,473,400.00	562,507,570.50	589,740,655.50	11.3%	4,607,732,744.50
7013	GENERAL SERVICES	15,873,304,792.00	14,402,804,792.00	1,440,500.00	56,891,200.00	0.4%	14,345,913,592.00
70131	GENERAL PERSONNEL SERVICES	6,380,552,118.00	4,380,552,118.00	-	52,000,000.00	1.2%	4,328,552,118.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	8,560,757,036.00	8,560,757,036.00	-	-	0.0%	8,560,757,036.00
70133	OTHER GENERAL SERVICES	931,995,638.00	1,461,495,638.00	1,440,500.00	4,891,200.00	0.3%	1,456,604,438.00
7016	GENERAL PUBLIC SERVICES N.E.C.	50,000,000.00	926,692,625.00	-	-	0.0%	926,692,625.00
70161	GENERAL PUBLIC SERVICES N.E.C.	50,000,000.00	926,692,625.00	-	-	0.0%	926,692,625.00
703	PUBLIC ORDER AND SAFETY	12,057,570,432.00	12,057,570,432.00	135,103,444.00	265,218,444.00	2.2%	11,792,351,988.00
7031	POLICE SERVICES	500,000,000.00	500,000,000.00	108,814,500.00	191,114,500.00	38.2%	308,885,500.00
70311	POLICE SERVICES	500,000,000.00	500,000,000.00	108,814,500.00	191,114,500.00	38.2%	308,885,500.00
7033	LAW COURTS	11,557,570,432.00	11,557,570,432.00	26,288,944.00	74,103,944.00	0.6%	11,483,466,488.00
70331	LAW COURTS	11,557,570,432.00	11,557,570,432.00	26,288,944.00	74,103,944.00	0.6%	11,483,466,488.00
704	ECONOMIC AFFAIRS	168,075,274,383.00	202,375,274,383.00	74,089,483,000.00	82,351,717,500.00	40.7%	120,023,556,883.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	15,645,000,000.00	19,645,000,000.00	15,000,000,000.00	15,051,157,500.00	76.6%	4,593,842,500.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	15,645,000,000.00	19,645,000,000.00	15,000,000,000.00	15,051,157,500.00	76.6%	4,593,842,500.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	25,367,131,500.00	20,467,131,500.00	272,478,000.00	651,450,000.00	3.2%	19,815,681,500.00
70421	AGRICULTURE	25,367,131,500.00	20,467,131,500.00	272,478,000.00	651,450,000.00	3.2%	19,815,681,500.00
7043	FUEL AND ENERGY	7,760,000,000.00	7,760,000,000.00	-	-	0.0%	7,760,000,000.00
70432	PETROLUEM AND NATURAL GAS	7,760,000,000.00	7,760,000,000.00	-	-	0.0%	7,760,000,000.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	7,634,776,404.00	7,434,776,404.00	67,000,000.00	67,000,000.00	0.9%	7,367,776,404.00
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	7,634,776,404.00	7,434,776,404.00	67,000,000.00	67,000,000.00	0.9%	7,367,776,404.00
7045	TRANSPORT	111,488,562,992.00	146,888,562,992.00	58,750,005,000.00	66,582,110,000.00	45.3%	80,306,452,992.00
70451	ROAD TRANSPORT	111,488,562,992.00	146,888,562,992.00	58,750,005,000.00	66,582,110,000.00	45.3%	80,306,452,992.00
7046	COMMUNICATION	179,803,487.00	179,803,487.00	-	-	0.0%	179,803,487.00
70461	COMMUNICATION	179,803,487.00	179,803,487.00	-	-	0.0%	179,803,487.00
705	ENVIRONMENTAL PROTECTION	8,147,995,000.00	8,197,995,000.00	147,004,249.98	389,650,615.42	4.8%	7,808,344,384.58
7056	ENVIRONMENTAL PROTECTION N.E.C.	8,147,995,000.00	8,197,995,000.00	147,004,249.98	389,650,615.42	4.8%	7,808,344,384.58
70561	ENVIRONMENTAL PROTECTION N.E.C.	8,147,995,000.00	8,197,995,000.00	147,004,249.98	389,650,615.42	4.8%	7,808,344,384.58
706	HOUSING AND COMMUNITY AMMENITIES	66,984,712,685.00	76,362,848,450.00	19,272,519,780.36	22,287,525,839.33	29.2%	54,075,322,610.67
7061	HOUSING DEVELOPMENT	13,767,726,732.00	25,267,726,732.00	3,198,959,480.00	4,841,431,176.80	19.2%	20,426,295,555.20
70611	HOUSING DEVELOPMENT	13,767,726,732.00	25,267,726,732.00	3,198,959,480.00	4,841,431,176.80	19.2%	20,426,295,555.20
7062	COMMUNITY DEVELOPMENT	35,247,367,353.00	34,879,157,573.00	15,899,192,050.36	17,219,301,412.53	49.4%	17,659,856,160.47
70621	COMMUNITY DEVELOPMENT	35,247,367,353.00	34,879,157,573.00	15,899,192,050.36	17,219,301,412.53	49.4%	17,659,856,160.47
7063	WATER SUPPLY	17,969,618,600.00	16,215,964,145.00	174,368,250.00	226,793,250.00	1.4%	15,989,170,895.00
70631	WATER SUPPLY	17,969,618,600.00	16,215,964,145.00	174,368,250.00	226,793,250.00	1.4%	15,989,170,895.00
707	HEALTH	27,458,639,301.00	24,558,639,301.00	524,701,143.23	1,510,383,823.90	6.2%	23,048,255,477.10
7073	HOSPITAL SERVICES	12,419,344,400.00	12,419,344,400.00	205,895,281.46	1,098,136,082.31	8.8%	11,321,208,317.69
70731	GENERAL HOSPITAL SERVICES	1,000,000,000.00	1,000,000,000.00	-	-	0.0%	1,000,000,000.00
70732	SPECIALIZED HOSPITAL SERVICES	11,419,344,400.00	11,419,344,400.00	205,895,281.46	1,098,136,082.31	9.6%	10,321,208,317.69
7074	PUBLIC HEALTH SERVICES	9,172,054,901.00	6,272,054,901.00	146,707,317.12	206,213,196.94	3.3%	6,065,841,704.06
70741	PUBLIC HEALTH SERVICES	9,172,054,901.00	6,272,054,901.00	146,707,317.12	206,213,196.94	3.3%	6,065,841,704.06
7076	HEALTH N.E.C.	5,867,240,000.00	5,867,240,000.00	172,098,544.65	206,034,544.65	3.5%	5,661,205,455.35
70761	HEALTH N.E.C.	5,867,240,000.00	5,867,240,000.00	172,098,544.65	206,034,544.65	3.5%	5,661,205,455.35

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
708	**RECREATION, CULTURE AND RELIGION**	**4,306,657,564.00**	**3,906,657,564.00**	**2,850,465.00**	**2,850,465.00**	**0.1%**	**3,903,807,099.00**
7081	**RECREATIONAL AND SPORTING SERVICES**	**1,299,000,000.00**	**1,299,000,000.00**	**-**	**-**	**0.0%**	**1,299,000,000.00**
70811	RECREATIONAL AND SPORTING SERVICES	1,299,000,000.00	1,299,000,000.00	-	-	0.0%	1,299,000,000.00
7082	**CULTURAL SERVICES**	**2,232,000,000.00**	**1,832,000,000.00**	**-**	**-**	**0.0%**	**1,832,000,000.00**
70821	CULTURAL SERVICES	2,232,000,000.00	1,832,000,000.00	-	-	0.0%	1,832,000,000.00
7083	**BROADCASTING AND PUBLISHING SERVICES**	**755,045,981.00**	**755,045,981.00**	**-**	**-**	**0.0%**	**755,045,981.00**
70831	BROADCASTING AND PUBLISHING SERVICES	755,045,981.00	755,045,981.00	-	-	0.0%	755,045,981.00
7084	**RELIGIOUS AND OTHER COMMUNITY SERVICES**	**20,611,583.00**	**20,611,583.00**	**2,850,465.00**	**2,850,465.00**	**13.8%**	**17,761,118.00**
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	20,611,583.00	20,611,583.00	2,850,465.00	2,850,465.00	13.8%	17,761,118.00
709	**EDUCATION**	**121,484,711,520.00**	**91,408,018,895.00**	**4,410,353,079.23**	**11,279,078,569.94**	**12.3%**	**80,128,940,325.06**
7091	**PRE-PRIMARY AND PRIMARY EDUCATION**	**7,200,000,000.00**	**7,200,000,000.00**	**2,647,578,496.42**	**5,578,812,375.54**	**77.5%**	**1,621,187,624.46**
70912	PRIMARY EDUCATION	7,200,000,000.00	7,200,000,000.00	2,647,578,496.42	5,578,812,375.54	77.5%	1,621,187,624.46
7092	**SECONDARY EDUCATION**	**6,600,000,000.00**	**4,600,000,000.00**	**205,000.00**	**205,000.00**	**0.0%**	**4,599,795,000.00**
70922	UPPER-SECONDARY EDUCATION	6,600,000,000.00	4,600,000,000.00	205,000.00	205,000.00	0.0%	4,599,795,000.00
7094	**TERTIARY EDUCATION**	**44,004,941,356.00**	**45,011,941,356.00**	**1,362,314,050.25**	**3,383,733,261.84**	**7.5%**	**41,628,208,094.16**
70941	FIRST STAGE OF TERTIARY EDUCATION	8,689,941,046.00	8,796,941,046.00	31,441,375.00	35,128,925.00	0.4%	8,761,812,121.00
70942	SECOND STAGE OF TERTIARY EDUCATION	35,315,000,310.00	36,215,000,310.00	1,330,872,675.25	3,348,604,336.84	9.2%	32,866,395,973.16
7098	**EDUCATION N.E.C.**	**63,679,770,164.00**	**34,596,077,539.00**	**400,255,532.56**	**2,316,327,932.56**	**6.7%**	**32,279,749,606.44**
70981	EDUCATION N.E.C	63,679,770,164.00	34,596,077,539.00	400,255,532.56	2,316,327,932.56	6.7%	32,279,749,606.44
710	**SOCIAL PROTECTION**	**3,805,539,750.00**	**3,805,539,750.00**	**18,299,087.45**	**690,696,058.25**	**18.1%**	**3,114,843,691.75**
7102	**OLD AGE**	**107,000,000.00**	**107,000,000.00**	**-**	**-**	**0.0%**	**107,000,000.00**
71021	OLD AGE	107,000,000.00	107,000,000.00	-	-	0.0%	107,000,000.00
7104	**FAMILY AND CHILDREN**	**2,115,539,750.00**	**2,115,539,750.00**	**18,299,087.45**	**690,696,058.25**	**32.6%**	**1,424,843,691.75**
71041	FAMILY AND CHILDREN	2,115,539,750.00	2,115,539,750.00	18,299,087.45	690,696,058.25	32.6%	1,424,843,691.75
7109	**SOCIAL PROTECTION N.E.C.**	**1,583,000,000.00**	**1,583,000,000.00**	**-**	**-**	**0.0%**	**1,583,000,000.00**
71091	SOCIAL PROTECTION N.E.C.	1,583,000,000.00	1,583,000,000.00	-	-	0.0%	1,583,000,000.00

Table 14: Other Expenditure by Functional Classification

Kogi State Government Budget Performance Report 2026 Q2 - Other Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Other Expenditure	*43,287,765,402.00*	*44,556,037,637.00*	*13,943,112,364.15*	*21,275,892,973.11*	*47.8%*	*23,280,144,663.89*
701	**GENERAL PUBLIC SERVICES**	**19,925,837,000.00**	**27,875,837,000.00**	**8,663,729,334.15**	**14,007,333,135.74**	**50.2%**	**13,868,503,864.26**
7011	**EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E**	**3,487,000,000.00**	**11,487,000,000.00**	**3,373,489,249.71**	**4,334,272,435.99**	**37.7%**	**7,152,727,564.01**
70111	EXECUTIVE AND LEGISLATIVE ORGANS	1,668,000,000.00	1,668,000,000.00	142,320,000.00	241,520,000.00	14.5%	1,426,480,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	1,819,000,000.00	9,819,000,000.00	3,231,169,249.71	4,092,752,435.99	41.7%	5,726,247,564.01
7013	**GENERAL SERVICES**	**433,837,000.00**	**383,837,000.00**	**17,063,500.00**	**24,693,500.00**	**6.4%**	**359,143,500.00**
70131	GENERAL PERSONNEL SERVICES	64,750,000.00	64,750,000.00	253,500.00	703,500.00	1.1%	64,046,500.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	345,087,000.00	195,087,000.00	2,900,000.00	3,200,000.00	1.6%	191,887,000.00
70133	OTHER GENERAL SERVICES	24,000,000.00	124,000,000.00	13,910,000.00	20,790,000.00	16.8%	103,210,000.00
7016	**GENERAL PUBLIC SERVICES N.E.C.**	**5,000,000.00**	**5,000,000.00**	**-**	**-**	**0.0%**	**5,000,000.00**
70161	GENERAL PUBLIC SERVICES N.E.C.	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
7017	**PUBLIC DEBT TRANSACTIONS**	**16,000,000,000.00**	**16,000,000,000.00**	**5,273,176,584.44**	**9,648,367,199.75**	**60.3%**	**6,351,632,800.25**
70171	PUBLIC DEBT TRANSACTIONS	16,000,000,000.00	16,000,000,000.00	5,273,176,584.44	9,648,367,199.75	60.3%	6,351,632,800.25
703	**PUBLIC ORDER AND SAFETY**	**110,538,000.00**	**110,538,000.00**	**3,030,000.00**	**6,322,000.00**	**5.7%**	**104,216,000.00**
7031	**POLICE SERVICES**	**4,000,000.00**	**4,000,000.00**	**-**	**1,692,000.00**	**42.3%**	**2,308,000.00**
70311	POLICE SERVICES	4,000,000.00	4,000,000.00	-	1,692,000.00	42.3%	2,308,000.00
7033	**LAW COURTS**	**106,538,000.00**	**106,538,000.00**	**3,030,000.00**	**4,630,000.00**	**4.3%**	**101,908,000.00**
70331	LAW COURTS	106,538,000.00	106,538,000.00	3,030,000.00	4,630,000.00	4.3%	101,908,000.00
704	**ECONOMIC AFFAIRS**	**265,700,000.00**	**265,700,000.00**	**-**	**1,500,000.00**	**0.6%**	**264,200,000.00**
7041	**GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS**	**90,700,000.00**	**90,700,000.00**	**-**	**1,500,000.00**	**1.7%**	**89,200,000.00**
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	90,700,000.00	90,700,000.00	-	1,500,000.00	1.7%	89,200,000.00
7042	**AGRICULTURE, FORESTRY, FISHING, AND HUNTING**	**50,000,000.00**	**50,000,000.00**	**-**	**-**	**0.0%**	**50,000,000.00**
70421	AGRICULTURE	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
7044	**MINING, MANUFACTURING, AND CONSTRUCTION**	**25,000,000.00**	**25,000,000.00**	**-**	**-**	**0.0%**	**25,000,000.00**
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00
7046	**COMMUNICATION**	**100,000,000.00**	**100,000,000.00**	**-**	**-**	**0.0%**	**100,000,000.00**
70461	COMMUNICATION	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
705	**ENVIRONMENTAL PROTECTION**	**400,200,000.00**	**400,200,000.00**	**-**	**-**	**0.0%**	**400,200,000.00**
7056	**ENVIRONMENTAL PROTECTION N.E.C.**	**400,200,000.00**	**400,200,000.00**	**-**	**-**	**0.0%**	**400,200,000.00**
70561	ENVIRONMENTAL PROTECTION N.E.C.	400,200,000.00	400,200,000.00	-	-	0.0%	400,200,000.00
706	**HOUSING AND COMMUNITY AMMENITIES**	**835,087,545.00**	**836,000,000.00**	**350,000.00**	**487,545.00**	**0.1%**	**835,512,455.00**
7061	**HOUSING DEVELOPMENT**	**5,000,000.00**	**5,000,000.00**	**-**	**-**	**0.0%**	**5,000,000.00**
70611	HOUSING DEVELOPMENT	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
7062	**COMMUNITY DEVELOPMENT**	**830,000,000.00**	**830,000,000.00**	**-**	**-**	**0.0%**	**830,000,000.00**
70621	COMMUNITY DEVELOPMENT	830,000,000.00	830,000,000.00	-	-	0.0%	830,000,000.00
7063	**WATER SUPPLY**	**87,545.00**	**1,000,000.00**	**350,000.00**	**487,545.00**	**48.8%**	**512,455.00**
70631	WATER SUPPLY	87,545.00	1,000,000.00	350,000.00	487,545.00	48.8%	512,455.00
707	**HEALTH**	**474,320,000.00**	**374,320,000.00**	**183,880,500.00**	**303,661,966.37**	**81.1%**	**70,658,033.63**
7073	**HOSPITAL SERVICES**	**4,200,000.00**	**4,200,000.00**	**716,500.00**	**1,321,500.00**	**31.5%**	**2,878,500.00**
70731	GENERAL HOSPITAL SERVICES	2,000,000.00	2,000,000.00	666,500.00	1,041,500.00	52.1%	958,500.00
70732	SPECIALIZED HOSPITAL SERVICES	2,200,000.00	2,200,000.00	50,000.00	280,000.00	12.7%	1,920,000.00
7074	**PUBLIC HEALTH SERVICES**	**350,000,000.00**	**250,000,000.00**	**183,164,000.00**	**302,340,466.37**	**120.9%**	**- 52,340,466.37**
70741	PUBLIC HEALTH SERVICES	350,000,000.00	250,000,000.00	183,164,000.00	302,340,466.37	120.9%	- 52,340,466.37
7076	**HEALTH N.E.C.**	**120,120,000.00**	**120,120,000.00**	**-**	**-**	**0.0%**	**120,120,000.00**
70761	HEALTH N.E.C.	120,120,000.00	120,120,000.00	-	-	0.0%	120,120,000.00

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
708	**RECREATION, CULTURE AND RELIGION**	**1,151,636,967.00**	**951,636,967.00**	**1,046,000.00**	**1,210,000.00**	**0.1%**	**950,426,967.00**
7081	**RECREATIONAL AND SPORTING SERVICES**	**1,150,000,000.00**	**950,000,000.00**	**1,046,000.00**	**1,210,000.00**	**0.1%**	**948,790,000.00**
70811	RECREATIONAL AND SPORTING SERVICES	1,150,000,000.00	950,000,000.00	1,046,000.00	1,210,000.00	0.1%	948,790,000.00
7082	**CULTURAL SERVICES**	**50,000.00**	**50,000.00**	**-**	**-**	**0.0%**	**50,000.00**
70821	CULTURAL SERVICES	50,000.00	50,000.00	-	-	0.0%	50,000.00
7084	**RELIGIOUS AND OTHER COMMUNITY SERVICES**	**1,586,967.00**	**1,586,967.00**	**-**	**-**	**0.0%**	**1,586,967.00**
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	1,586,967.00	1,586,967.00	-	-	0.0%	1,586,967.00
709	**EDUCATION**	**2,252,285,890.00**	**752,285,890.00**	**22,222,530.00**	**26,557,530.00**	**3.5%**	**725,728,360.00**
7092	**SECONDARY EDUCATION**	**508,040.00**	**508,040.00**	**-**	**-**	**0.0%**	**508,040.00**
70922	UPPER-SECONDARY EDUCATION	508,040.00	508,040.00	-	-	0.0%	508,040.00
7094	**TERTIARY EDUCATION**	**2,111,777,850.00**	**611,777,850.00**	**22,222,530.00**	**26,557,530.00**	**4.3%**	**585,220,320.00**
70941	FIRST STAGE OF TERTIARY EDUCATION	10,700,000.00	10,700,000.00	3,385,000.00	4,350,000.00	40.7%	6,350,000.00
70942	SECOND STAGE OF TERTIARY EDUCATION	2,101,077,850.00	601,077,850.00	18,837,530.00	22,207,530.00	3.7%	578,870,320.00
7098	**EDUCATION N.E.C.**	**140,000,000.00**	**140,000,000.00**	**-**	**-**	**0.0%**	**140,000,000.00**
70981	EDUCATION N.E.C	140,000,000.00	140,000,000.00	-	-	0.0%	140,000,000.00
710	**SOCIAL PROTECTION**	**17,872,160,000.00**	**12,989,519,780.00**	**5,068,854,000.00**	**6,928,820,796.00**	**53.3%**	**6,060,698,984.00**
7102	**OLD AGE**	**1,000,000.00**	**1,000,000.00**	**-**	**-**	**0.0%**	**1,000,000.00**
71021	OLD AGE	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
7104	**FAMILY AND CHILDREN**	**75,500,000.00**	**75,500,000.00**	**3,910,000.00**	**8,043,000.00**	**10.7%**	**67,457,000.00**
71041	FAMILY AND CHILDREN	75,500,000.00	75,500,000.00	3,910,000.00	8,043,000.00	10.7%	67,457,000.00
7107	**SOCIAL EXCLUSSION N.E.C**	**1,310,000,000.00**	**327,359,780.00**	**1,090,000.00**	**1,290,000.00**	**0.4%**	**326,069,780.00**
71071	SOCIAL EXCLUSION N.E.C.	1,310,000,000.00	327,359,780.00	1,090,000.00	1,290,000.00	0.4%	326,069,780.00
7109	**SOCIAL PROTECTION N.E.C.**	**16,485,660,000.00**	**12,585,660,000.00**	**5,063,854,000.00**	**6,919,487,796.00**	**55.0%**	**5,666,172,204.00**
71091	SOCIAL PROTECTION N.E.C.	16,485,660,000.00	12,585,660,000.00	5,063,854,000.00	6,919,487,796.00	55.0%	5,666,172,204.00

2.F Expenditure by Programme Classification

Table 15: Total Expenditure by Programme Classification

Kogi State Government Budget Performance Report 2026 Q2 - Total Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	*820,490,585,443.00*	*820,490,585,443.00*	*170,230,290,598.83*	*259,965,211,898.46*	*31.7%*	*560,525,373,544.54*
01	**Agriculture**	**29,050,021,388.00**	**24,069,301,434.00**	**567,815,967.03**	**1,247,012,741.04**	**5.2%**	**22,822,288,692.96**
0101	Effective governance of the Agriculture Sector	4,152,889,888.00	4,072,169,934.00	295,337,967.03	595,562,741.04	14.6%	3,476,607,192.96
0102	Development of the livestock value chain	9,725,632,500.00	7,525,632,500.00	-	-	0.0%	7,525,632,500.00
0103	Enhancement of food production and productivity	1,747,499,000.00	1,747,499,000.00	172,478,000.00	172,478,000.00	9.9%	1,575,021,000.00
0104	Reduction of post-harvest losses	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal	290,000,000.00	290,000,000.00	-	-	0.0%	290,000,000.00
0106	Promotion of forest resource conservation and preservation of biodiversity	562,000,000.00	562,000,000.00	-	-	0.0%	562,000,000.00
0107	Promotion of enabling environment for increased agricultural development	10,150,000,000.00	7,450,000,000.00	100,000,000.00	478,972,000.00	6.4%	6,971,028,000.00
0110	Agriculture Sector Expenditures Not Elsewhere Classified	2,322,000,000.00	2,322,000,000.00	-	-	0.0%	2,322,000,000.00
02	**Societal Re-orientation**	**28,188,423,182.00**	**24,138,423,182.00**	**3,073,782,276.01**	**6,363,055,327.42**	**26.4%**	**17,775,367,854.58**
0210	Societal Re-orientation - General	28,188,423,182.00	24,138,423,182.00	3,073,782,276.01	6,363,055,327.42	26.4%	17,775,367,854.58
03	**Poverty Alleviation**	**11,907,651,728.00**	**10,548,371,682.00**	**54,539,500.18**	**92,904,366.27**	**0.9%**	**10,455,467,315.73**
0310	Poverty Alleviation - General	11,907,651,728.00	10,548,371,682.00	54,539,500.18	92,904,366.27	0.9%	10,455,467,315.73
04	**Health**	**77,131,000,560.00**	**66,112,755,198.00**	**4,870,137,681.05**	**10,870,593,111.82**	**16.4%**	**55,242,162,086.18**
0401	Effective governance of the health system	50,938,361,259.00	42,593,115,897.00	4,537,219,818.47	9,622,304,698.39	22.6%	32,970,811,198.61
0404	Provision of the right number and right skill mix of competent, motivated, and productive	335,000,000.00	335,000,000.00	-	-	0.0%	335,000,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	22,513,997,500.00	19,833,997,500.00	324,640,987.58	1,240,011,538.43	6.3%	18,593,985,961.57
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other healt	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
0407	Evidence generation and utilisation	291,971,400.00	298,971,400.00	3,235,000.00	3,235,000.00	1.1%	295,736,400.00
0408	Institution and maintenance of a responsive public health emergency preparedness syst	330,000,000.00	330,000,000.00	-	-	0.0%	330,000,000.00
0410	Health Sector Expenditures Not Elsewhere Classified	2,711,670,401.00	2,711,670,401.00	5,041,875.00	5,041,875.00	0.2%	2,706,628,526.00
05	**Education**	**169,515,797,380.00**	**137,832,104,755.00**	**12,951,805,177.28**	**28,036,222,115.02**	**20.3%**	**109,795,882,639.98**
0501	Effective governance of the education system	54,207,743,276.00	52,707,743,276.00	8,738,416,110.80	17,518,315,705.47	33.2%	35,189,427,570.53
0502	Increase in access, retention, and completion rate at all levels	20,350,000.00	20,350,000.00	-	-	0.0%	20,350,000.00
0503	Equity and inclusiveness in the provision of educational services	937,359,665.00	937,359,665.00	95,437,062.25	190,766,464.60	20.4%	746,593,200.40
0504	Improved quality of teaching and learning outcomes	707,464,246.00	707,464,246.00	10,761,439.08	10,761,439.08	1.5%	696,702,806.92
0505	Adequate infrastructure at all levels	108,945,780,193.00	78,762,087,568.00	3,891,797,065.15	10,048,439,315.86	12.8%	68,713,648,252.14
0506	Improved education information management system (EIMS)	1,616,500,000.00	1,616,500,000.00	154,293,500.00	176,727,000.00	10.9%	1,439,773,000.00
0510	Education Sector Expenditures Not Elsewhere Classified	3,080,600,000.00	3,080,600,000.00	61,100,000.00	91,212,190.00	3.0%	2,989,387,810.00
06	**Housing and Urban Development**	**33,998,873,283.00**	**57,194,573,283.00**	**23,366,430,154.14**	**25,167,999,226.81**	**44.0%**	**32,026,574,056.19**
0610	Housing and Urban Development - General	33,998,873,283.00	57,194,573,283.00	23,366,430,154.14	25,167,999,226.81	44.0%	32,026,574,056.19
07	**Gender**	**3,515,501,266.00**	**3,345,501,266.00**	**155,412,789.30**	**1,109,494,391.43**	**33.2%**	**2,236,006,874.57**
0710	Gender - General	3,515,501,266.00	3,345,501,266.00	155,412,789.30	1,109,494,391.43	33.2%	2,236,006,874.57

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
08	**Youth**	**5,396,136,884.00**	**5,196,136,884.00**	**220,022,539.17**	**390,099,541.41**	**7.5%**	**4,806,037,342.59**
0810	Youth - General	5,396,136,884.00	5,196,136,884.00	220,022,539.17	390,099,541.41	7.5%	4,806,037,342.59
09	**Environmental Improvement**	**14,180,111,724.00**	**11,900,261,724.00**	**1,050,383,432.65**	**2,238,948,450.05**	**18.8%**	**9,661,313,273.95**
0910	Environmental Improvement - General	14,180,111,724.00	11,900,261,724.00	1,050,383,432.65	2,238,948,450.05	18.8%	9,661,313,273.95
10	**Water Resources and Rural Development**	**19,527,789,232.00**	**17,826,876,777.00**	**230,486,264.32**	**416,486,744.71**	**2.3%**	**17,410,390,032.29**
1010	Water Resources and Rural Deve - General	19,527,789,232.00	17,826,876,777.00	230,486,264.32	416,486,744.71	2.3%	17,410,390,032.29
11	**Information Communication and Technology**	**9,862,743,406.00**	**10,694,533,626.00**	**634,799,390.12**	**1,213,534,584.13**	**11.3%**	**9,480,999,041.87**
1110	Information Communication and Technology - General	9,862,743,406.00	10,694,533,626.00	634,799,390.12	1,213,534,584.13	11.3%	9,480,999,041.87
12	**Growing the Private Sector**	**12,450,610,371.00**	**12,050,610,371.00**	**216,914,143.80**	**1,428,211,005.69**	**11.9%**	**10,622,399,365.31**
1210	Growing the Private Sector - General	12,450,610,371.00	12,050,610,371.00	216,914,143.80	1,428,211,005.69	11.9%	10,622,399,365.31
13	**Reform of Government and Governance**	**193,592,216,786.00**	**204,789,154,773.00**	**39,131,210,235.45**	**77,542,512,438.22**	**37.9%**	**127,246,642,334.78**
1310	Reform of Government and Governance - General	193,592,216,786.00	204,789,154,773.00	39,131,210,235.45	77,542,512,438.22	37.9%	127,246,642,334.78
14	**Power**	**14,882,801,544.00**	**12,482,801,544.00**	**3,187,433,956.33**	**4,507,543,318.50**	**36.1%**	**7,975,258,225.50**
1410	Power - General	14,882,801,544.00	12,482,801,544.00	3,187,433,956.33	4,507,543,318.50	36.1%	7,975,258,225.50
17	**Road**	**77,460,598,157.00**	**78,060,598,157.00**	**18,561,027,758.12**	**26,481,416,943.46**	**33.9%**	**51,579,181,213.54**
1710	Road - General	77,460,598,157.00	78,060,598,157.00	18,561,027,758.12	26,481,416,943.46	33.9%	51,579,181,213.54
18	**Airways**	**51,000,000,000.00**	**81,000,000,000.00**	**48,150,000,000.00**	**48,150,000,000.00**	**59.4%**	**32,850,000,000.00**
1810	Airways - General	51,000,000,000.00	81,000,000,000.00	48,150,000,000.00	48,150,000,000.00	59.4%	32,850,000,000.00
20	**CLIMATE CHANGE**	**2,160,000,000.00**	**2,160,000,000.00**	**-**	**-**	**0.0%**	**2,160,000,000.00**
2010	CLIMATE CHANGE - General	2,160,000,000.00	2,160,000,000.00	-	-	0.0%	2,160,000,000.00
21	**Oil and Gas Infrastructure**	**10,776,980,000.00**	**10,276,980,000.00**	**-**	**320,328.75**	**0.0%**	**10,276,659,671.25**
2110	Oil and Gas Infrastructure - General	10,776,980,000.00	10,276,980,000.00	-	320,328.75	0.0%	10,276,659,671.25
23	**Social Protection**	**55,893,328,552.00**	**50,811,600,787.00**	**13,808,089,333.88**	**24,708,857,263.71**	**48.6%**	**26,102,743,523.29**
2301	Effective Governance of Social Protection	2,033,000,000.00	1,050,359,780.00	12,547,663.43	25,087,713.93	2.4%	1,025,272,066.07
2302	Reduce Poverty and Vulnerability	18,054,478,552.00	13,955,391,007.00	5,140,793,230.00	7,111,396,571.00	51.0%	6,843,994,436.00
2305	Social Pensions and Old Age Support	35,462,550,000.00	35,462,550,000.00	8,654,748,440.45	17,572,372,978.78	49.6%	17,890,177,021.22
2307	Promote Emergency and Humanitarian Assistance	343,300,000.00	343,300,000.00	-	-	0.0%	343,300,000.00

Table 16: Personnel Expenditure by Programme Classification

Kogi State Government Budget Performance Report 2026 Q2 - Personnel Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Personnel Expenditure	***116,378,175,406.00***	***121,577,175,406.00***	***24,197,753,300.34***	***48,354,665,103.74***	***39.8%***	***73,222,510,302.26***
01	**Agriculture**	**1,941,056,970.00**	**1,860,337,016.00**	**282,295,967.03**	**565,257,041.04**	**30.4%**	**1,295,079,974.96**
0101	Effective governance of the Agriculture Sector	1,941,056,970.00	1,860,337,016.00	282,295,967.03	565,257,041.04	30.4%	1,295,079,974.96
02	**Societal Re-orientation**	**11,060,304,887.00**	**11,060,304,887.00**	**2,067,020,392.62**	**4,111,163,096.94**	**37.2%**	**6,949,141,790.06**
0210	Societal Re-orientation - General	11,060,304,887.00	11,060,304,887.00	2,067,020,392.62	4,111,163,096.94	37.2%	6,949,141,790.06
03	**Poverty Alleviation**	**315,120,295.00**	**335,840,249.00**	**22,479,500.18**	**45,914,671.27**	**13.7%**	**289,925,577.73**
0310	Poverty Alleviation - General	315,120,295.00	335,840,249.00	22,479,500.18	45,914,671.27	13.7%	289,925,577.73
04	**Health**	**17,929,393,825.00**	**17,934,393,825.00**	**2,784,422,730.91**	**5,563,092,997.88**	**31.0%**	**12,371,300,827.12**
0401	Effective governance of the health system	17,929,393,825.00	17,934,393,825.00	2,784,422,730.91	5,563,092,997.88	31.0%	12,371,300,827.12
05	**Education**	**27,473,732,117.00**	**27,473,732,117.00**	**5,531,690,576.14**	**10,988,449,114.40**	**40.0%**	**16,485,283,002.60**
0501	Effective governance of the education system	26,863,372,452.00	26,863,372,452.00	5,436,253,513.89	10,797,682,649.79	40.2%	16,065,689,802.21
0503	Equity and inclusiveness in the provision of educational services	610,359,665.00	610,359,665.00	95,437,062.25	190,766,464.60	31.3%	419,593,200.40
06	**Housing and Urban Development**	**598,643,009.00**	**652,643,009.00**	**71,081,064.14**	**141,051,670.96**	**21.6%**	**511,591,338.04**
0610	Housing and Urban Development - General	598,643,009.00	652,643,009.00	71,081,064.14	141,051,670.96	21.6%	511,591,338.04
07	**Gender**	**684,924,458.00**	**684,924,458.00**	**127,066,201.85**	**250,651,528.18**	**36.6%**	**434,272,929.82**
0710	Gender - General	684,924,458.00	684,924,458.00	127,066,201.85	250,651,528.18	36.6%	434,272,929.82
08	**Youth**	**488,073,870.00**	**488,073,870.00**	**68,714,189.17**	**138,342,691.41**	**28.3%**	**349,731,178.59**
0810	Youth - General	488,073,870.00	488,073,870.00	68,714,189.17	138,342,691.41	28.3%	349,731,178.59
09	**Environmental Improvement**	**1,517,989,247.00**	**1,517,989,247.00**	**236,856,182.67**	**467,042,834.63**	**30.8%**	**1,050,946,412.37**
0910	Environmental Improvement - General	1,517,989,247.00	1,517,989,247.00	236,856,182.67	467,042,834.63	30.8%	1,050,946,412.37
10	**Water Resources and Rural Development**	**288,542,367.00**	**288,542,367.00**	**43,244,233.11**	**80,872,366.62**	**28.0%**	**207,670,000.38**
1010	Water Resources and Rural Deve - General	288,542,367.00	288,542,367.00	43,244,233.11	80,872,366.62	28.0%	207,670,000.38
11	**Information Communication and Technology**	**849,039,942.00**	**849,039,942.00**	**96,637,506.78**	**197,010,432.66**	**23.2%**	**652,029,509.34**
1110	Information Communication and Technology - General	849,039,942.00	849,039,942.00	96,637,506.78	197,010,432.66	23.2%	652,029,509.34
12	**Growing the Private Sector**	**224,021,718.00**	**224,021,718.00**	**36,139,643.80**	**72,320,723.52**	**32.3%**	**151,700,994.48**
1210	Growing the Private Sector - General	224,021,718.00	224,021,718.00	36,139,643.80	72,320,723.52	32.3%	151,700,994.48
13	**Reform of Government and Governance**	**17,007,413,877.00**	**22,207,413,877.00**	**4,064,573,617.40**	**8,018,161,916.01**	**36.1%**	**14,189,251,960.99**
1310	Reform of Government and Governance - General	17,007,413,877.00	22,207,413,877.00	4,064,573,617.40	8,018,161,916.01	36.1%	14,189,251,960.99
17	**Road**	**534,918,824.00**	**534,918,824.00**	**188,984,914.09**	**233,479,899.43**	**43.6%**	**301,438,924.57**
1710	Road - General	534,918,824.00	534,918,824.00	188,984,914.09	233,479,899.43	43.6%	301,438,924.57
21	**Oil and Gas Infrastructure**	**250,000,000.00**	**250,000,000.00**	**-**	**-**	**0.0%**	**250,000,000.00**
2110	Oil and Gas Infrastructure - General	250,000,000.00	250,000,000.00	-	-	0.0%	250,000,000.00
23	**Social Protection**	**35,215,000,000.00**	**35,215,000,000.00**	**8,576,546,580.45**	**17,481,854,118.78**	**49.6%**	**17,733,145,881.22**
2305	Social Pensions and Old Age Support	35,215,000,000.00	35,215,000,000.00	8,576,546,580.45	17,481,854,118.78	49.6%	17,733,145,881.22

Table 17: Overhead Expenditure by Programme Classification

Kogi State Government Budget Performance Report 2026 Q2 - Overhead Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Overhead Expenditure	***205,766,926,778.00***	***194,757,018,778.00***	***31,996,643,697.95***	***68,724,986,298.62***	***35.3%***	***126,032,032,479.38***
01	**Agriculture**	**2,041,832,918.00**	**2,041,832,918.00**	**13,042,000.00**	**30,305,700.00**	**1.5%**	**2,011,527,218.00**
0101	Effective governance of the Agriculture Sector	2,041,832,918.00	2,041,832,918.00	13,042,000.00	30,305,700.00	1.5%	2,011,527,218.00
02	**Societal Re-orientation**	**2,365,885,664.00**	**2,315,885,664.00**	**297,947,383.39**	**460,777,730.48**	**19.9%**	**1,855,107,933.52**
0210	Societal Re-orientation - General	2,365,885,664.00	2,315,885,664.00	297,947,383.39	460,777,730.48	19.9%	1,855,107,933.52
03	**Poverty Alleviation**	**2,411,170,000.00**	**1,411,170,000.00**	**11,840,000.00**	**23,733,000.00**	**1.7%**	**1,387,437,000.00**
0310	Poverty Alleviation - General	2,411,170,000.00	1,411,170,000.00	11,840,000.00	23,733,000.00	1.7%	1,387,437,000.00
04	**Health**	**30,958,178,353.00**	**22,827,932,991.00**	**1,346,358,431.91**	**3,459,366,898.67**	**15.2%**	**19,368,566,092.33**
0401	Effective governance of the health system	30,958,178,353.00	22,827,932,991.00	1,346,358,431.91	3,459,366,898.67	15.2%	19,368,566,092.33
05	**Education**	**19,248,092,974.00**	**19,248,092,974.00**	**3,279,109,296.91**	**6,041,729,755.68**	**31.4%**	**13,206,363,218.32**
0501	Effective governance of the education system	19,248,092,974.00	19,248,092,974.00	3,279,109,296.91	6,041,729,755.68	31.4%	13,206,363,218.32
06	**Housing and Urban Development**	**1,562,830,081.00**	**2,404,530,081.00**	**74,060,895.00**	**120,361,964.05**	**5.0%**	**2,284,168,116.95**
0610	Housing and Urban Development - General	1,562,830,081.00	2,404,530,081.00	74,060,895.00	120,361,964.05	5.0%	2,284,168,116.95
07	**Gender**	**1,993,037,058.00**	**1,493,037,058.00**	**7,637,500.00**	**164,640,500.00**	**11.0%**	**1,328,396,558.00**
0710	Gender - General	1,993,037,058.00	1,493,037,058.00	7,637,500.00	164,640,500.00	11.0%	1,328,396,558.00
08	**Youth**	**3,034,063,014.00**	**2,834,063,014.00**	**150,262,350.00**	**250,646,850.00**	**8.8%**	**2,583,416,164.00**
0810	Youth - General	3,034,063,014.00	2,834,063,014.00	150,262,350.00	250,646,850.00	8.8%	2,583,416,164.00
09	**Environmental Improvement**	**6,229,285,457.00**	**3,949,435,457.00**	**666,262,000.00**	**1,381,994,000.00**	**35.0%**	**2,567,441,457.00**
0910	Environmental Improvement - General	6,229,285,457.00	3,949,435,457.00	666,262,000.00	1,381,994,000.00	35.0%	2,567,441,457.00
10	**Water Resources and Rural Development**	**446,628,265.00**	**499,370,265.00**	**12,873,781.21**	**99,671,128.09**	**20.0%**	**399,699,136.91**
1010	Water Resources and Rural Deve - General	446,628,265.00	499,370,265.00	12,873,781.21	99,671,128.09	20.0%	399,699,136.91
11	**Information Communication and Technology**	**4,994,808,059.00**	**4,994,808,059.00**	**529,571,139.34**	**1,007,203,407.47**	**20.2%**	**3,987,604,651.53**
1110	Information Communication and Technology - General	4,994,808,059.00	4,994,808,059.00	529,571,139.34	1,007,203,407.47	20.2%	3,987,604,651.53
12	**Growing the Private Sector**	**4,903,173,653.00**	**4,903,173,653.00**	**113,774,500.00**	**1,236,232,782.17**	**25.2%**	**3,666,940,870.83**
1210	Growing the Private Sector - General	4,903,173,653.00	4,903,173,653.00	113,774,500.00	1,236,232,782.17	25.2%	3,666,940,870.83
13	**Reform of Government and Governance**	**120,743,714,266.00**	**121,499,459,628.00**	**25,346,753,396.76**	**54,232,204,979.33**	**44.6%**	**67,267,254,648.67**
1310	Reform of Government and Governance - General	120,743,714,266.00	121,499,459,628.00	25,346,753,396.76	54,232,204,979.33	44.6%	67,267,254,648.67
17	**Road**	**444,397,016.00**	**444,397,016.00**	**56,401,500.00**	**100,190,700.00**	**22.5%**	**344,206,316.00**
1710	Road - General	444,397,016.00	444,397,016.00	56,401,500.00	100,190,700.00	22.5%	344,206,316.00
20	**CLIMATE CHANGE**	**300,000,000.00**	**300,000,000.00**	**-**	**-**	**0.0%**	**300,000,000.00**
2010	CLIMATE CHANGE - General	300,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00
21	**Oil and Gas Infrastructure**	**2,766,980,000.00**	**2,266,980,000.00**	**-**	**320,328.75**	**0.0%**	**2,266,659,671.25**
2110	Oil and Gas Infrastructure - General	2,766,980,000.00	2,266,980,000.00	-	320,328.75	0.0%	2,266,659,671.25
23	**Social Protection**	**1,322,850,000.00**	**1,322,850,000.00**	**90,749,523.43**	**115,606,573.93**	**8.7%**	**1,207,243,426.07**
2301	Effective Governance of Social Protection	733,000,000.00	733,000,000.00	12,547,663.43	25,087,713.93	3.4%	707,912,286.07
2305	Social Pensions and Old Age Support	246,550,000.00	246,550,000.00	78,201,860.00	90,518,860.00	36.7%	156,031,140.00
2307	Promote Emergency and Humanitarian Assistance	343,300,000.00	343,300,000.00	-	-	0.0%	343,300,000.00

Table 18: Capital Expenditure by Programme Classification

Kogi State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Capital Expenditure	***455,057,717,857.00***	***459,600,353,622.00***	***100,092,781,236.39***	***121,609,667,522.99***	***26.5%***	***337,990,686,099.01***
01	**Agriculture**	**25,017,131,500.00**	**20,117,131,500.00**	**272,478,000.00**	**651,450,000.00**	**3.2%**	**19,465,681,500.00**
0101	Effective governance of the Agriculture Sector	120,000,000.00	120,000,000.00	-	-	0.0%	120,000,000.00
0102	Development of the livestock value chain	9,725,632,500.00	7,525,632,500.00	-	-	0.0%	7,525,632,500.00
0103	Enhancement of food production and productivity	1,747,499,000.00	1,747,499,000.00	172,478,000.00	172,478,000.00	9.9%	1,575,021,000.00
0104	Reduction of post-harvest losses	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal	290,000,000.00	290,000,000.00	-	-	0.0%	290,000,000.00
0106	Promotion of forest resource conservation and preservation of biodiversity	562,000,000.00	562,000,000.00	-	-	0.0%	562,000,000.00
0107	Promotion of enabling environment for increased agricultural development	10,150,000,000.00	7,450,000,000.00	100,000,000.00	478,972,000.00	6.4%	6,971,028,000.00
0110	Agriculture Sector Expenditures Not Elsewhere Classified	2,322,000,000.00	2,322,000,000.00	-	-	0.0%	2,322,000,000.00
02	**Societal Re-orientation**	**14,762,032,631.00**	**10,762,032,631.00**	**708,814,500.00**	**1,791,114,500.00**	**16.6%**	**8,970,918,131.00**
0210	Societal Re-orientation - General	14,762,032,631.00	10,762,032,631.00	708,814,500.00	1,791,114,500.00	16.6%	8,970,918,131.00
03	**Poverty Alleviation**	**9,125,811,433.00**	**8,745,811,433.00**	**18,720,000.00**	**20,023,695.00**	**0.2%**	**8,725,787,738.00**
0310	Poverty Alleviation - General	9,125,811,433.00	8,745,811,433.00	18,720,000.00	20,023,695.00	0.2%	8,725,787,738.00
04	**Health**	**27,777,156,382.00**	**24,984,156,382.00**	**556,142,518.23**	**1,545,512,748.90**	**6.2%**	**23,438,643,633.10**
0401	Effective governance of the health system	1,584,517,081.00	1,464,517,081.00	223,224,655.65	297,224,335.47	20.3%	1,167,292,745.53
0404	Provision of the right number and right skill mix of competent, motivated, and productive	335,000,000.00	335,000,000.00	-	-	0.0%	335,000,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	22,513,997,500.00	19,833,997,500.00	324,640,987.58	1,240,011,538.43	6.3%	18,593,985,961.57
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
0407	Evidence generation and utilisation	291,971,400.00	298,971,400.00	3,235,000.00	3,235,000.00	1.1%	295,736,400.00
0408	Institution and maintenance of a responsive public health emergency preparedness syst	330,000,000.00	330,000,000.00	-	-	0.0%	330,000,000.00
0410	Health Sector Expenditures Not Elsewhere Classified	2,711,670,401.00	2,711,670,401.00	5,041,875.00	5,041,875.00	0.2%	2,706,628,526.00
05	**Education**	**120,659,194,439.00**	**90,475,501,814.00**	**4,123,302,004.23**	**10,988,339,944.94**	**12.1%**	**79,487,161,869.06**
0501	Effective governance of the education system	5,961,500,000.00	5,961,500,000.00	5,350,000.00	661,200,000.00	11.1%	5,300,300,000.00
0502	Increase in access, retention, and completion rate at all levels	20,350,000.00	20,350,000.00	-	-	0.0%	20,350,000.00
0503	Equity and inclusiveness in the provision of educational services	327,000,000.00	327,000,000.00	-	-	0.0%	327,000,000.00
0504	Improved quality of teaching and learning outcomes	707,464,246.00	707,464,246.00	10,761,439.08	10,761,439.08	1.5%	696,702,806.92
0505	Adequate infrastructure at all levels	108,945,780,193.00	78,762,087,568.00	3,891,797,065.15	10,048,439,315.86	12.8%	68,713,648,252.14
0506	Improved education information management system (EIMS)	1,616,500,000.00	1,616,500,000.00	154,293,500.00	176,727,000.00	10.9%	1,439,773,000.00
0510	Education Sector Expenditures Not Elsewhere Classified	3,080,600,000.00	3,080,600,000.00	61,100,000.00	91,212,190.00	3.0%	2,989,387,810.00
06	**Housing and Urban Development**	**31,837,400,193.00**	**54,137,400,193.00**	**23,221,288,195.00**	**24,906,585,591.80**	**46.0%**	**29,230,814,601.20**
0610	Housing and Urban Development - General	31,837,400,193.00	54,137,400,193.00	23,221,288,195.00	24,906,585,591.80	46.0%	29,230,814,601.20
07	**Gender**	**817,539,750.00**	**1,147,539,750.00**	**18,299,087.45**	**689,392,363.25**	**60.1%**	**458,147,386.75**
0710	Gender - General	817,539,750.00	1,147,539,750.00	18,299,087.45	689,392,363.25	60.1%	458,147,386.75
08	**Youth**	**1,114,000,000.00**	**1,114,000,000.00**	**-**	**-**	**0.0%**	**1,114,000,000.00**
0810	Youth - General	1,114,000,000.00	1,114,000,000.00	-	-	0.0%	1,114,000,000.00
09	**Environmental Improvement**	**6,432,837,020.00**	**6,432,837,020.00**	**147,265,249.98**	**389,911,615.42**	**6.1%**	**6,042,925,404.58**
0910	Environmental Improvement - General	6,432,837,020.00	6,432,837,020.00	147,265,249.98	389,911,615.42	6.1%	6,042,925,404.58
10	**Water Resources and Rural Development**	**18,792,618,600.00**	**17,038,964,145.00**	**174,368,250.00**	**235,943,250.00**	**1.4%**	**16,803,020,895.00**
1010	Water Resources and Rural Deve - General	18,792,618,600.00	17,038,964,145.00	174,368,250.00	235,943,250.00	1.4%	16,803,020,895.00
11	**Information Communication and Technology**	**3,918,895,405.00**	**4,750,685,625.00**	**8,590,744.00**	**9,320,744.00**	**0.2%**	**4,741,364,881.00**
1110	Information Communication and Technology - General	3,918,895,405.00	4,750,685,625.00	8,590,744.00	9,320,744.00	0.2%	4,741,364,881.00
12	**Growing the Private Sector**	**7,233,415,000.00**	**6,833,415,000.00**	**67,000,000.00**	**118,157,500.00**	**1.7%**	**6,715,257,500.00**
1210	Growing the Private Sector - General	7,233,415,000.00	6,833,415,000.00	67,000,000.00	118,157,500.00	1.7%	6,715,257,500.00
13	**Reform of Government and Governance**	**35,985,601,643.00**	**33,276,794,268.00**	**1,123,437,387.14**	**1,458,625,907.15**	**4.4%**	**31,818,168,360.85**
1310	Reform of Government and Governance - General	35,985,601,643.00	33,276,794,268.00	1,123,437,387.14	1,458,625,907.15	4.4%	31,818,168,360.85
14	**Power**	**14,882,801,544.00**	**12,482,801,544.00**	**3,187,433,956.33**	**4,507,543,318.50**	**36.1%**	**7,975,258,225.50**
1410	Power - General	14,882,801,544.00	12,482,801,544.00	3,187,433,956.33	4,507,543,318.50	36.1%	7,975,258,225.50
17	**Road**	**76,481,282,317.00**	**77,081,282,317.00**	**18,315,641,344.03**	**26,147,746,344.03**	**33.9%**	**50,933,535,972.97**
1710	Road - General	76,481,282,317.00	77,081,282,317.00	18,315,641,344.03	26,147,746,344.03	33.9%	50,933,535,972.97
18	**Airways**	**51,000,000,000.00**	**81,000,000,000.00**	**48,150,000,000.00**	**48,150,000,000.00**	**59.4%**	**32,850,000,000.00**
1810	Airways - General	51,000,000,000.00	81,000,000,000.00	48,150,000,000.00	48,150,000,000.00	59.4%	32,850,000,000.00
20	**CLIMATE CHANGE**	**1,460,000,000.00**	**1,460,000,000.00**	**-**	**-**	**0.0%**	**1,460,000,000.00**
2010	CLIMATE CHANGE - General	1,460,000,000.00	1,460,000,000.00	-	-	0.0%	1,460,000,000.00
21	**Oil and Gas Infrastructure**	**7,760,000,000.00**	**7,760,000,000.00**	**-**	**-**	**0.0%**	**7,760,000,000.00**
2110	Oil and Gas Infrastructure - General	7,760,000,000.00	7,760,000,000.00	-	-	0.0%	7,760,000,000.00

Table 19: Other Expenditure by Programme Classification

Kogi State Government Budget Performance Report 2026 Q2 - Other Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Other Expenditure	43,287,765,402.00	44,556,037,637.00	13,943,112,364.15	21,275,892,973.11	47.8%	23,280,144,663.89
01	Agriculture	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
0101	Effective governance of the Agriculture Sector	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
02	Societal Re-orientation	200,000.00	200,000.00	-	-	0.0%	200,000.00
0210	Societal Re-orientation - General	200,000.00	200,000.00	-	-	0.0%	200,000.00
03	Poverty Alleviation	55,550,000.00	55,550,000.00	1,500,000.00	3,233,000.00	5.8%	52,317,000.00
0310	Poverty Alleviation - General	55,550,000.00	55,550,000.00	1,500,000.00	3,233,000.00	5.8%	52,317,000.00
04	Health	466,272,000.00	366,272,000.00	183,214,000.00	302,620,466.37	82.6%	63,651,533.63
0401	Effective governance of the health system	466,272,000.00	366,272,000.00	183,214,000.00	302,620,466.37	82.6%	63,651,533.63
05	Education	2,134,777,850.00	634,777,850.00	17,703,300.00	17,703,300.00	2.8%	617,074,550.00
0501	Effective governance of the education system	2,134,777,850.00	634,777,850.00	17,703,300.00	17,703,300.00	2.8%	617,074,550.00
07	Gender	20,000,000.00	20,000,000.00	2,410,000.00	4,810,000.00	24.1%	15,190,000.00
0710	Gender - General	20,000,000.00	20,000,000.00	2,410,000.00	4,810,000.00	24.1%	15,190,000.00
08	Youth	760,000,000.00	760,000,000.00	1,046,000.00	1,110,000.00	0.1%	758,890,000.00
0810	Youth - General	760,000,000.00	760,000,000.00	1,046,000.00	1,110,000.00	0.1%	758,890,000.00
11	Information Communication and Technology	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
1110	Information Communication and Technology - General	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
12	Growing the Private Sector	90,000,000.00	90,000,000.00	-	1,500,000.00	1.7%	88,500,000.00
1210	Growing the Private Sector - General	90,000,000.00	90,000,000.00	-	1,500,000.00	1.7%	88,500,000.00
13	Reform of Government and Governance	19,855,487,000.00	27,805,487,000.00	8,596,445,834.15	13,833,519,635.74	49.8%	13,971,967,364.26
1310	Reform of Government and Governance - General	19,855,487,000.00	27,805,487,000.00	8,596,445,834.15	13,833,519,635.74	49.8%	13,971,967,364.26
20	CLIMATE CHANGE	400,000,000.00	400,000,000.00	-	-	0.0%	400,000,000.00
2010	CLIMATE CHANGE - General	400,000,000.00	400,000,000.00	-	-	0.0%	400,000,000.00
23	Social Protection	19,355,478,552.00	14,273,750,787.00	5,140,793,230.00	7,111,396,571.00	49.8%	7,162,354,216.00
2301	Effective Governance of Social Protection	1,300,000,000.00	317,359,780.00	-	-	0.0%	317,359,780.00
2302	Reduce Poverty and Vulnerability	18,054,478,552.00	13,955,391,007.00	5,140,793,230.00	7,111,396,571.00	51.0%	6,843,994,436.00
2305	Social Pensions and Old Age Support	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00

3 Capital Expenditure Details

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

Table 20: Capital Expenditure by Project

Kogi State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)	HOPE-GOV Tagging	
Total Capital Expenditure		**455,057,717,857.00**	**100,092,781,236.39**	**121,609,667,522.99**	**26.5%**	**337,990,686,099.01**	**PHC**	**BED**
052100100100 - MINISTRY OF HEALTH	RENOVATION OF NPI OFFICE COMPLEX AND COLD CHAIN BUILDING AT LOKOJA.	2,000,000.00	-	-	0.0%	2,000,000.00		
052100300100 - PRIMARY HEALTHCARE DEVELOPMENT	CONSTRUCTION FURNISHING OF KOGI STATE PRIMARY HEALTHCARE OFFICE	400,000,000.00	51,126,111.00	51,126,111.00	12.8%	348,873,889.00		
052100300100 - PRIMARY HEALTHCARE DEVELOPMENT	RENOVATION OF 111 PRIMARY HEALTH CARE CENTRES IN THE THREE SENATORIAL	8,400,000,000.00	-	-	0.0%	5,400,000,000.00		
052100300100 - PRIMARY HEALTHCARE DEVELOPMENT	ESTABLISHMENT OF STATE EMMERGENCY ROUTINE IMMUNIZATION	60,000,000.00	-	-	0.0%	60,000,000.00		
052100300100 - PRIMARY HEALTHCARE DEVELOPMENT	VACCINE COLD CHAIN STORE MAINTENANCE	10,000,000.00	-	-	0.0%	10,000,000.00		

Kogi State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)	HOPE-GOV Tagging	
Total Capital Expenditure		**455,057,717,857.00**	**100,092,781,236.39**	**121,609,667,522.99**	**26.5%**	**337,990,686,099.01**	**PHC**	**BED**
051700200100 - STATE UNIVERSAL BASIC EDUCATION	CONSTRUCTION/ RENOVATION OF SCHOOL BUILDINGS/ SCHOOL FURNITURES/	7,200,000,000.00	2,647,578,496.42	5,578,812,375.54	77.5%	1,621,187,624.46		

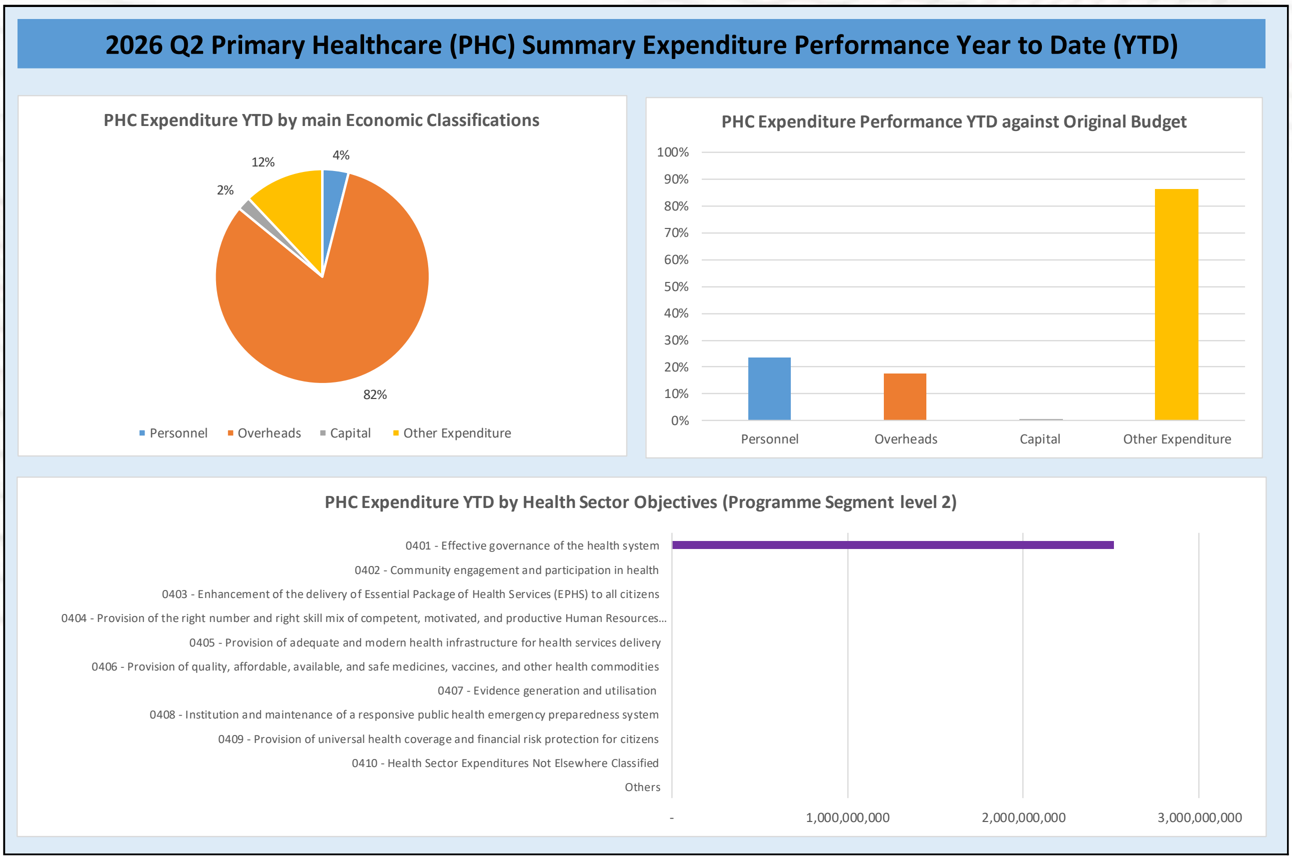
4 Primary Healthcare Budget Performance

4.A Overview

The total approved revised budget for Primary Health Care is N16,675,739,553.00, out of which the sum of N2,512,861,239.60 was spent at the end of June (15.1% performance). However, the total approved revised budget for recurrent expenditure for Primary Health Care Budget (Personnel, Overhead and others) has an allocation of N10,803,739,553 out of which the sum of N2,461,735,128.60 was utilised, representing 22.8% performance. The Personnel Costs budget stood at N420,741,451 out of which the sum of N99,426,083.65 was also spent, representing 23.6% performance, the Overhead Costs appropriated was N10,132,998,102, out of which the sum of N2,059,968,578.58 was expended, representing 20.3% performance while Other Recurrent Costs (2203–2209), appropriated was N250,000,000, out of which the sum of N302,340,466.37 was expended, representing 120.9% performance as at June ending, 2026.

The total Approved Revised Capital Expenditure is N5,872,000,000, and N51,126,111 was expended as of the end of June 2026, representing 0.9% performance

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



4.B Budget Implementation Reports by NCOA Segment

Table 21: Primary Healthcare Expenditure by Administrative Classification

Kogi State Government Budget Performance Report 2026 Q2 - Primary Healthcare Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	*21,491,326,974.00*	*16,675,739,553.00*	*1,233,204,673.55*	*2,512,861,239.60*	*15.1%*	*14,162,878,313.40*
050000000000	**SOCIAL SECTOR**	**21,491,326,974.00**	**16,675,739,553.00**	**1,233,204,673.55**	**2,512,861,239.60**	**15.1%**	**14,162,878,313.40**
052100000000	**MINISTRY OF HEALTH PLANNING SECTOR**	**21,491,326,974.00**	**16,675,739,553.00**	**1,233,204,673.55**	**2,512,861,239.60**	**15.1%**	**14,162,878,313.40**
052100100100	MINISTRY OF HEALTH	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
052100200100	KOGI STATE HEALTH INSURANCE AGENCY	3,009,441,939.00	2,909,441,939.00	527,169,338.00	879,264,078.57	30.2%	2,030,177,860.43
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	18,452,485,035.00	13,736,897,614.00	706,035,335.55	1,633,597,161.03	11.9%	12,103,300,452.97
052110800100	KOGI STATE HIV/AID CONTROL AGENCY	27,400,000.00	27,400,000.00	-	-	0.0%	27,400,000.00

Table 22: Primary Healthcare Expenditure by Functional Classification

Kogi State Government Budget Performance Report 2026 Q2 - Primary Healthcare Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	***21,491,326,974.00***	***16,675,739,553.00***	***1,233,204,673.55***	***2,512,861,239.60***	***15.1%***	***14,162,878,313.40***
707	**HEALTH**	**21,491,326,974.00**	**16,675,739,553.00**	**1,233,204,673.55**	**2,512,861,239.60**	**15.1%**	**14,162,878,313.40**
7074	**PUBLIC HEALTH SERVICES**	**21,489,326,974.00**	**16,673,739,553.00**	**1,233,204,673.55**	**2,512,861,239.60**	**15.1%**	**14,160,878,313.40**
70741	PUBLIC HEALTH SERVICES	21,489,326,974.00	16,673,739,553.00	1,233,204,673.55	2,512,861,239.60	15.1%	14,160,878,313.40
7076	**HEALTH N.E.C.**	**2,000,000.00**	**2,000,000.00**	**-**	**-**	**0.0%**	**2,000,000.00**
70761	HEALTH N.E.C.	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00

Table 23: Primary Healthcare Expenditure by Programme Classification

Kogi State Government Budget Performance Report 2026 Q2 - Primary Healthcare Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	***21,491,326,974.00***	***16,675,739,553.00***	***1,233,204,673.55***	***2,512,861,239.60***	***15.1%***	***14,162,878,313.40***
04	**Health**	**21,491,326,974.00**	**16,675,739,553.00**	**1,233,204,673.55**	**2,512,861,239.60**	**15.1%**	**14,162,878,313.40**
0401	Effective governance of the health system	13,021,326,974.00	11,205,739,553.00	1,233,204,673.55	2,512,861,239.60	22.4%	8,692,878,313.40
0405	Provision of adequate and modern health infrastructure for health services delivery	8,460,000,000.00	5,460,000,000.00	-	-	0.0%	5,460,000,000.00
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00

Table 24: Primary Healthcare Expenditure by Economic Classification

Kogi State Government Budget Performance Report 2026 Q2 - Primary Healthcare Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	**21,491,326,974.00**	**16,675,739,553.00**	**1,233,204,673.55**	**2,512,861,239.60**	**15.1%**	**14,162,878,313.40**
2	***EXPENDITURES***	***21,491,326,974.00***	***16,675,739,553.00***	***1,233,204,673.55***	***2,512,861,239.60***	***15.1%***	***14,162,878,313.40***
21	***PERSONNEL COST***	***420,741,451.00***	***420,741,451.00***	***50,663,170.65***	***99,426,083.65***	***23.6%***	***321,315,367.35***
2101	**SALARY**	***420,741,451.00***	***420,741,451.00***	***50,663,170.65***	***99,426,083.65***	***23.6%***	***321,315,367.35***
210101	**SALARIES AND WAGES**	**420,741,451.00**	**420,741,451.00**	**50,663,170.65**	**99,426,083.65**	**23.6%**	**321,315,367.35**
21010101	SALARY	420,741,451.00	420,741,451.00	50,663,170.65	99,426,083.65	23.6%	321,315,367.35
22	***OTHER RECURRENT COSTS***	***12,198,585,523.00***	***10,382,998,102.00***	***1,131,415,391.90***	***2,362,309,044.95***	***22.8%***	***8,020,689,057.05***
2202	**OVERHEAD COST**	***11,848,585,523.00***	***10,132,998,102.00***	***948,251,391.90***	***2,059,968,578.58***	***20.3%***	***8,073,029,523.42***
220201	**TRAVEL & TRANSPORT - GENERAL**	**11,000,800.00**	**11,000,800.00**	**1,260,000.00**	**2,797,000.00**	**25.4%**	**8,203,800.00**
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	2,000,000.00	2,000,000.00	515,000.00	540,000.00	27.0%	1,460,000.00
22020102	TRAVEL AND TRANSPORT - OTHERS	9,000,800.00	9,000,800.00	745,000.00	2,257,000.00	25.1%	6,743,800.00
220202	**UTILITIES - GENERAL**	**120,460,500.00**	**120,460,500.00**	**11,545,500.00**	**14,048,772.00**	**11.7%**	**106,411,728.00**
22020201	INTERNET ACCESS CHARGES	3,460,000.00	3,460,000.00	2,148,000.00	2,608,000.00	75.4%	852,000.00
22020204	ELECTRICITY BILL /CHARGES	7,250,500.00	7,250,500.00	1,317,500.00	3,360,772.00	46.4%	3,889,728.00
22020205	TELEPHONE CHARGES	200,000.00	200,000.00	-	-	0.0%	200,000.00
22020210	HEALTH MANAGEMENT INFORMATION SYSTEM/ HOSPITAL INFORMATION MANAGEM	99,500,000.00	99,500,000.00	-	-	0.0%	99,500,000.00
22020211	HOSTING OF THE STATE WEBSITE EXPENSES/ WEBSITE DEVELOPMENT AND MAINTE	10,050,000.00	10,050,000.00	8,080,000.00	8,080,000.00	80.4%	1,970,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**769,690,500.00**	**769,690,500.00**	**119,234,263.66**	**129,433,463.66**	**16.8%**	**640,257,036.34**
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	6,075,500.00	6,075,500.00	1,863,000.00	4,824,700.00	79.4%	1,250,800.00
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	660,500.00	660,500.00	-	-	0.0%	660,500.00
22020304	DRUGS AND MEDICAL SUPPLIES	274,200,000.00	274,200,000.00	479,000.00	539,000.00	0.2%	273,661,000.00
22020323	OFFICE AND GENERAL EXPENSES	108,254,500.00	108,254,500.00	21,302,903.66	28,480,403.66	26.3%	79,774,096.34
22020327	EMERGENCY RELIEF DISASTER /PURCHASE OF RELIEVE MATERIALS LOADING AND (	500,000.00	500,000.00	-	-	0.0%	500,000.00
22020329	POLIO AND NON-POLIO SIAS, MEASLES, SIPDS AND LIDS	375,000,000.00	375,000,000.00	95,589,360.00	95,589,360.00	25.5%	279,410,640.00
22020359	STATISTICAL INVESTIGATION/ DATA COLLECTION/ CAPTURING OF POOR & VULNERA	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**218,500,000.00**	**218,500,000.00**	**37,915,792.00**	**98,654,182.00**	**45.2%**	**119,845,818.00**
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	6,000,000.00	6,000,000.00	935,000.00	2,445,700.00	40.8%	3,554,300.00
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	6,500,000.00	6,500,000.00	198,000.00	552,500.00	8.5%	5,947,500.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,700,000.00	3,700,000.00	-	328,590.00	8.9%	3,371,410.00
22020404	MAINTENANCE OF PLANTS /GENERATORS	1,800,000.00	1,800,000.00	190,000.00	322,850.00	17.9%	1,477,150.00
22020432	MAINTENANCE OF BROADCASTING EQUIPMENT/ ICT EQUIPMENT/GOVERNMENT HOU	115,500,000.00	115,500,000.00	36,396,792.00	94,494,542.00	81.8%	21,005,458.00
22020436	VACCINE COLD CHAIN STORE MAINTENANCE	85,000,000.00	85,000,000.00	196,000.00	510,000.00	0.6%	84,490,000.00
220205	**TRAINING - GENERAL**	**81,350,125.00**	**81,350,125.00**	**17,603,800.00**	**19,757,800.00**	**24.3%**	**61,592,325.00**
22020501	LOCAL TRAINING	4,500,000.00	4,500,000.00	-	-	0.0%	4,500,000.00
22020511	WORKSHOPS, SEMINARS & CONFERENCES	76,850,125.00	76,850,125.00	17,603,800.00	19,757,800.00	25.7%	57,092,325.00
220206	**OTHER SERVICES - GENERAL**	**8,508,315,138.00**	**6,792,727,717.00**	**705,235,936.24**	**1,721,992,495.72**	**25.4%**	**5,070,735,221.28**
22020602	OFFICE RENT	18,000,000.00	18,000,000.00	-	-	0.0%	18,000,000.00
22020618	HEALTH INSURANCE EXPENSES (CAPITATION, SERVICE FEES, ICT MAINTENANCE, AD	1,557,308,500.00	1,557,308,500.00	227,216,796.00	370,632,943.00	23.8%	1,186,675,557.00
22020652	HEALTH INVESTMENT PLAN /HEALTH PROMOTION AND EDUCATION	172,000,000.00	172,000,000.00	-	-	0.0%	172,000,000.00
22020656	SITE ANALYSIS REPORT AND ENVIRONMENTAL IMPACT ASSESSMENT	500,000.00	500,000.00	-	-	0.0%	500,000.00
22020660	HEALTH INTERVENTIONS PROGRAMME TO KOGI STATE	915,000,000.00	915,000,000.00	-	-	0.0%	915,000,000.00
22020662	ACCREDITATION OF TECHNICAL SCHOOLS /ACCREDITATION OF SERVICE PROVIDER	20,500,000.00	20,500,000.00	2,154,250.00	2,154,250.00	10.5%	18,345,750.00
22020667	BASIC HEALTH CARE PROVISION FUND (STATE CASH COMMITMENT)	1,160,780,714.00	1,160,780,714.00	218,425,851.70	250,782,713.29	21.6%	909,998,000.71
22020681	IMMUNIZATION PLUS AND MALARIA PROGRESS BY ACCELERATING COVERAGE AND 1	1,500,000,000.00	1,500,000,000.00	202,053,278.54	1,042,911,829.43	69.5%	457,088,170.57
22020682	FAMILY PLANNING AND POPULATION CONTROL	129,000,000.00	129,000,000.00	-	125,000.00	0.1%	128,875,000.00
22020683	REPRODUCTIVE, MATERNAL, NEWBORN CHILD, ADOLESCENT AND ELDERLY HEALTH	2,742,000,002.00	1,026,412,581.00	-	-	0.0%	1,026,412,581.00
22020684	COMMUNITY BASED HEALTH WORKERS (CBHW)	233,225,922.00	233,225,922.00	-	-	0.0%	233,225,922.00
22020698	STATE EMMERGENCY ROUTINE IMMUNIZATION COORDINATING CENTRE (SERICC)	60,000,000.00	60,000,000.00	55,385,760.00	55,385,760.00	92.3%	4,614,240.00

Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**500,000.00**	**500,000.00**	**-**	**-**	**0.0%**	**500,000.00**
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	500,000.00	500,000.00	-	-	0.0%	500,000.00
220208	**FUEL & LUBRICANTS - GENERAL**	**13,885,513.00**	**13,885,513.00**	**2,342,500.00**	**4,168,500.00**	**30.0%**	**9,717,013.00**
22020801	MOTOR VEHICLE FUEL COST	9,885,513.00	9,885,513.00	1,912,500.00	2,878,500.00	29.1%	7,007,013.00
22020803	PLANTS/ GENERATOR FUEL COST	4,000,000.00	4,000,000.00	430,000.00	1,290,000.00	32.3%	2,710,000.00
220209	**FINANCIAL CHARGES - GENERAL**	**1,600,400.00**	**1,600,400.00**	**-**	**201,565.20**	**12.6%**	**1,398,834.80**
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	1,600,400.00	1,600,400.00	-	201,565.20	12.6%	1,398,834.80
220210	**MISCELLANEOUS EXPENSES GENERAL**	**2,123,282,547.00**	**2,123,282,547.00**	**53,113,600.00**	**68,914,800.00**	**3.2%**	**2,054,367,747.00**
22021001	REFRESHMENT & MEALS	18,504,097.00	18,504,097.00	2,429,000.00	4,753,900.00	25.7%	13,750,197.00
22021002	PUBLICITY & ADVERTISEMENTS	42,100,000.00	42,100,000.00	14,925,500.00	16,632,900.00	39.5%	25,467,100.00
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	15,750,500.00	15,750,500.00	5,244,100.00	6,272,800.00	39.8%	9,477,700.00
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	207,144,200.00	207,144,200.00	-	-	0.0%	207,144,200.00
22021013	RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES/ DISCIPLINE COST	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	4,500,000.00	4,500,000.00	-	-	0.0%	4,500,000.00
22021022	STATE COUNCIL ON HEALTH/ NATIONAL COUNCIL ON HEALTH MEETING /HUMAN RE	14,340,000.00	14,340,000.00	-	-	0.0%	14,340,000.00
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	10,620,000.00	10,620,000.00	2,662,500.00	6,244,000.00	58.8%	4,376,000.00
22021061	ACCELLERATING OF NUTRITION RESULTS IN NIGERIA (ANRIN)	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00
22021064	FOOD AND NUTRITION PROGRAMS EXPENSES	1,176,268,500.00	1,176,268,500.00	-	-	0.0%	1,176,268,500.00
22021069	BOARD MEETING EXPENSES	20,000,000.00	20,000,000.00	430,000.00	430,000.00	2.2%	19,570,000.00
22021098	MONITORING ACTIVITIES AND FOLLOW UP	113,055,250.00	113,055,250.00	27,422,500.00	34,581,200.00	30.6%	78,474,050.00
2204	***GRANTS AND CONTRIBUTIONS GENERAL***	***350,000,000.00***	***250,000,000.00***	***183,164,000.00***	***302,340,466.37***	***120.9%***	***- 52,340,466.37***
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**350,000,000.00**	**250,000,000.00**	**183,164,000.00**	**302,340,466.37**	**120.9%**	**- 52,340,466.37**
22040115	EQUITY HEALTH INTERVENTION: (BELLO CARE)	350,000,000.00	250,000,000.00	183,164,000.00	302,340,466.37	120.9%	- 52,340,466.37
23	***CAPITAL EXPENDITURE***	***8,872,000,000.00***	***5,872,000,000.00***	***51,126,111.00***	***51,126,111.00***	***0.9%***	***5,820,873,889.00***
2301	***FIXED ASSETS PURCHASED***	***70,000,000.00***	***70,000,000.00***	***-***	***-***	***0.0%***	***70,000,000.00***
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**70,000,000.00**	**70,000,000.00**	**-**	**-**	**0.0%**	**70,000,000.00**
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70,000,000.00	70,000,000.00	-	-	0.0%	70,000,000.00
2302	***CONSTRUCTION / PROVISION***	***400,000,000.00***	***400,000,000.00***	***51,126,111.00***	***51,126,111.00***	***12.8%***	***348,873,889.00***
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**400,000,000.00**	**400,000,000.00**	**51,126,111.00**	**51,126,111.00**	**12.8%**	**348,873,889.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	400,000,000.00	400,000,000.00	51,126,111.00	51,126,111.00	12.8%	348,873,889.00
2303	***REHABILITATION / REPAIRS***	***8,402,000,000.00***	***5,402,000,000.00***	***-***	***-***	***0.0%***	***5,402,000,000.00***
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**8,402,000,000.00**	**5,402,000,000.00**	**-**	**-**	**0.0%**	**5,402,000,000.00**
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	8,402,000,000.00	5,402,000,000.00	-	-	0.0%	5,402,000,000.00

4.C Primary Healthcare Capital Expenditure by Project

Table 25: Primary Healthcare Capital Expenditure by Project

Kogi State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)	HOPE-GOV Tagging	
Total Capital Expenditure		**455,057,717,857.00**	**100,092,781,236.39**	**121,609,667,522.99**	**26.5%**	**337,990,686,099.01**	**PHC**	**BED**
052100100100 - MINISTRY OF HEALTH	RENOVATION OF NPI OFFICE COMPLEX AND COLD CHAIN BUILDING AT LOKOJA.	2,000,000.00	-	-	0.0%	2,000,000.00		
052100300100 - PRIMARY HEALTHCARE DEVELOPMENT	CONSTRUCTION FURNISHING OF KOGI STATE PRIMARY HEALTHCARE OFFICE	400,000,000.00	51,126,111.00	51,126,111.00	12.8%	348,873,889.00		
052100300100 - PRIMARY HEALTHCARE DEVELOPMENT	RENOVATION OF 111 PRIMARY HEALTH CARE CENTRES IN THE THREE SENATORIAL	8,400,000,000.00	-	-	0.0%	5,400,000,000.00		
052100300100 - PRIMARY HEALTHCARE DEVELOPMENT	ESTABLISHMENT OF STATE EMMERGENCY ROUTINE IMMUNIZATION	60,000,000.00	-	-	0.0%	60,000,000.00		
052100300100 - PRIMARY HEALTHCARE DEVELOPMENT	VACCINE COLD CHAIN STORE MAINTENANCE	10,000,000.00	-	-	0.0%	10,000,000.00		

5 Basic Education Budget Performance

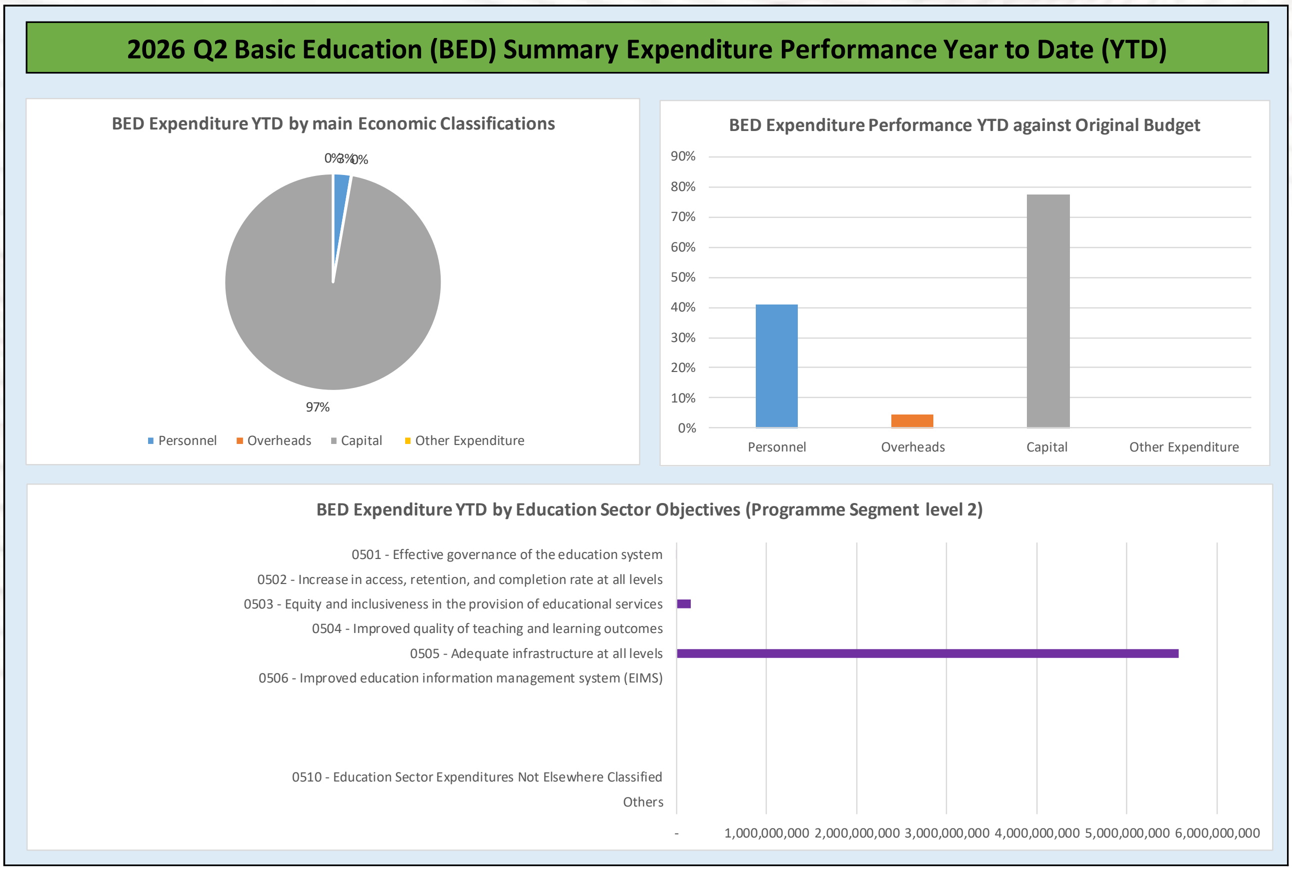
5.A Overview

The total approved revised budget for Basic Education Budget is N7,709,612,802, out of which the sum of N5,737,399,690.38 was spent at the end of June 2026 (74.4% performance).

However, the total approved revised budget for recurrent expenditure for Basic Education Budget (Personnel and Overhead) has an allocation of N509,612,802 out of which the sum of N158,587,314.84 was utilised, representing 31.1% performance. The Personnel Costs budget stood at N371,578,177, out of which the sum of N152,587,314.84 was also spent, representing 41.1% performance, while the Overhead Costs appropriated was N138,034,625, out of which the sum of N6,000,000 was expended, representing 4.3% performance as at June ending, 2026.

The total Approved Capital Expenditure for Basic Education budget is N7,200,000,000, out of which only the sum of N5,578,812,375.54 was expended as of the end of June 2026, representing 77.5% performance

Summary of Basic Education Budget Performance Year to Date



5.B Budget Implementation Reports by NCOA Segment

Table 26: Basic Education Expenditure by Administrative Classification

Kogi State Government Budget Performance Report 2026 Q2 - Basic Education Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	***7,709,612,802.00***	***7,709,612,802.00***	***2,726,656,328.00***	***5,737,399,690.38***	***74.4%***	***1,972,213,111.62***
050000000000	**SOCIAL SECTOR**	**7,709,612,802.00**	**7,709,612,802.00**	**2,726,656,328.00**	**5,737,399,690.38**	**74.4%**	**1,972,213,111.62**
051700000000	**MINISTRY OF EDUCATION PLANNING SECTOR**	**7,709,612,802.00**	**7,709,612,802.00**	**2,726,656,328.00**	**5,737,399,690.38**	**74.4%**	**1,972,213,111.62**
051700200100	STATE UNIVERSAL BASIC EDUCATION BOARD	7,709,612,802.00	7,709,612,802.00	2,726,656,328.00	5,737,399,690.38	74.4%	1,972,213,111.62

Table 27: Basic Education Expenditure by Functional Classification

Kogi State Government Budget Performance Report 2026 Q2 -Basic Education Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	***7,709,612,802.00***	***7,709,612,802.00***	***2,726,656,328.00***	***5,737,399,690.38***	***74.4%***	***1,972,213,111.62***
709	**EDUCATION**	**7,709,612,802.00**	**7,709,612,802.00**	**2,726,656,328.00**	**5,737,399,690.38**	**74.4%**	**1,972,213,111.62**
7091	**PRE-PRIMARY AND PRIMARY EDUCATION**	**7,709,612,802.00**	**7,709,612,802.00**	**2,726,656,328.00**	**5,737,399,690.38**	**74.4%**	**1,972,213,111.62**
70912	PRIMARY EDUCATION	7,709,612,802.00	7,709,612,802.00	2,726,656,328.00	5,737,399,690.38	74.4%	1,972,213,111.62

Table 28: Basic Education Expenditure by Programme Classification

Kogi State Government Budget Performance Report 2026 Q2 - Basic Education Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	***7,709,612,802.00***	***7,709,612,802.00***	***2,726,656,328.00***	***5,737,399,690.38***	***74.4%***	***1,972,213,111.62***
05	**Education**	**7,709,612,802.00**	**7,709,612,802.00**	**2,726,656,328.00**	**5,737,399,690.38**	**74.4%**	**1,972,213,111.62**
0501	Effective governance of the education system	138,034,625.00	138,034,625.00	3,000,000.00	6,000,000.00	4.3%	132,034,625.00
0503	Equity and inclusiveness in the provision of educational services	371,578,177.00	371,578,177.00	76,077,831.58	152,587,314.84	41.1%	218,990,862.16
0505	Adequate infrastructure at all levels	7,200,000,000.00	7,200,000,000.00	2,647,578,496.42	5,578,812,375.54	77.5%	1,621,187,624.46

Table 29: Basic Education Expenditure by Economic Classification

Kogi State Government Budget Performance Report 2026 Q2 - Basic Education Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	7,709,612,802.00	7,709,612,802.00	2,726,656,328.00	5,737,399,690.38	74.4%	1,972,213,111.62
2	EXPENDITURES	7,709,612,802.00	7,709,612,802.00	2,726,656,328.00	5,737,399,690.38	74.4%	1,972,213,111.62
21	PERSONNEL COST	371,578,177.00	371,578,177.00	76,077,831.58	152,587,314.84	41.1%	218,990,862.16
2101	SALARY	371,578,177.00	371,578,177.00	76,077,831.58	152,587,314.84	41.1%	218,990,862.16
210101	SALARIES AND WAGES	371,578,177.00	371,578,177.00	76,077,831.58	152,587,314.84	41.1%	218,990,862.16
21010101	SALARY	371,578,177.00	371,578,177.00	76,077,831.58	152,587,314.84	41.1%	218,990,862.16
22	OTHER RECURRENT COSTS	138,034,625.00	138,034,625.00	3,000,000.00	6,000,000.00	4.3%	132,034,625.00
2202	OVERHEAD COST	138,034,625.00	138,034,625.00	3,000,000.00	6,000,000.00	4.3%	132,034,625.00
220201	TRAVEL & TRANSPORT - GENERAL	2,000,000.00	2,000,000.00	60,000.00	60,000.00	3.0%	1,940,000.00
22020102	TRAVEL AND TRANSPORT - OTHERS	2,000,000.00	2,000,000.00	60,000.00	60,000.00	3.0%	1,940,000.00
220202	UTILITIES - GENERAL	984,625.00	984,625.00	-	-	0.0%	984,625.00
22020203	WATER RATE	300,000.00	300,000.00	-	-	0.0%	300,000.00
22020204	ELECTRICITY BILL /CHARGES	450,000.00	450,000.00	-	-	0.0%	450,000.00
22020205	TELEPHONE CHARGES	234,625.00	234,625.00	-	-	0.0%	234,625.00
220203	MATERIALS & SUPPLIES - GENERAL	16,500,000.00	16,500,000.00	1,380,000.00	3,460,000.00	21.0%	13,040,000.00
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	6,000,000.00	6,000,000.00	690,000.00	1,190,000.00	19.8%	4,810,000.00
22020323	OFFICE AND GENERAL EXPENSES	10,500,000.00	10,500,000.00	690,000.00	2,270,000.00	21.6%	8,230,000.00
220204	MAINTENANCE SERVICES - GENERAL	3,500,000.00	3,500,000.00	500,000.00	1,190,000.00	34.0%	2,310,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	2,500,000.00	2,500,000.00	250,000.00	940,000.00	37.6%	1,560,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	1,000,000.00	1,000,000.00	250,000.00	250,000.00	25.0%	750,000.00
220205	TRAINING - GENERAL	2,500,000.00	2,500,000.00	250,000.00	370,000.00	14.8%	2,130,000.00
22020501	LOCAL TRAINING	2,500,000.00	2,500,000.00	250,000.00	370,000.00	14.8%	2,130,000.00
220206	OTHER SERVICES - GENERAL	4,701,000.00	4,701,000.00	-	-	0.0%	4,701,000.00
22020601	SECURITY SERVICES EXPENSES	4,701,000.00	4,701,000.00	-	-	0.0%	4,701,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,000,000.00	1,000,000.00	690,000.00	690,000.00	69.0%	310,000.00
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	1,000,000.00	1,000,000.00	690,000.00	690,000.00	69.0%	310,000.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	50,000.00	-	-	0.0%	50,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	50,000.00	50,000.00	-	-	0.0%	50,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	106,799,000.00	106,799,000.00	120,000.00	230,000.00	0.2%	106,569,000.00
22021001	REFRESHMENT & MEALS	5,200,000.00	5,200,000.00	-	110,000.00	2.1%	5,090,000.00
22021002	PUBLICITY & ADVERTISEMENTS	800,000.00	800,000.00	60,000.00	60,000.00	7.5%	740,000.00
22021009	FAMILY LIFE AND HIV/HEALTH EDUCATION	96,000,000.00	96,000,000.00	-	-	0.0%	96,000,000.00
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	2,500,000.00	2,500,000.00	-	-	0.0%	2,500,000.00
22021032	ALL FESTIVAL BOTH STATE AND NATIONAL EXPENSES	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	1,299,000.00	1,299,000.00	60,000.00	60,000.00	4.6%	1,239,000.00
23	CAPITAL EXPENDITURE	7,200,000,000.00	7,200,000,000.00	2,647,578,496.42	5,578,812,375.54	77.5%	1,621,187,624.46
2302	CONSTRUCTION / PROVISION	7,200,000,000.00	7,200,000,000.00	2,647,578,496.42	5,578,812,375.54	77.5%	1,621,187,624.46
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	7,200,000,000.00	7,200,000,000.00	2,647,578,496.42	5,578,812,375.54	77.5%	1,621,187,624.46
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	7,200,000,000.00	7,200,000,000.00	2,647,578,496.42	5,578,812,375.54	77.5%	1,621,187,624.46

5.C Basic Education Capital Expenditure by Project

Table 30: Basic Education Capital Expenditure by Project

Kogi State Government Budget Performance Report 2026 Q2 - Basic Education Expenditure by Economic Classification

Code	Economic	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
23	***CAPITAL EXPENDITURE***	***7,200,000,000.00***	***2,647,578,496.42***	***5,578,812,375.54***	***77.5%***	***1,621,187,624.46***
2302	**CONSTRUCTION / PROVISION**	***7,200,000,000.00***	***2,647,578,496.42***	***5,578,812,375.54***	***77.5%***	***1,621,187,624.46***
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS -**	**7,200,000,000.00**	**2,647,578,496.42**	**5,578,812,375.54**	**77.5%**	**1,621,187,624.46**
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	7,200,000,000.00	2,647,578,496.42	5,578,812,375.54	77.5%	1,621,187,624.46

Kogi State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)	HOPE-GOV Tagging	
Total Capital Expenditure		**455,057,717,857.00**	**100,092,781,236.39**	**121,609,667,522.99**	**26.5%**	**337,990,686,099.01**	**PHC**	**BED**
051700200100 - STATE UNIVERSAL BASIC EDUCATION	CONSTRUCTION/ RENOVATION OF SCHOOL BUILDINGS/ SCHOOL FURNITURES/	7,200,000,000.00	2,647,578,496.42	5,578,812,375.54	77.5%	1,621,187,624.46		

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

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

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

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

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