



KOGI STATE GOVERNMENT OF NIGERIA

BUDGET IMPLEMENTATION REPORT, QUARTER 3, 2026

27th October, 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 Q3, 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 (July – Sept.) 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 N277,769,926,708.81 was achieved at the end of September, 2026, representing 59.1% performance. Further analysis shows that the Government Share of FAAC has a total approved revised budgetary provision of N426,023,266,301.00, with N237,233,415,240.55 realised, representing 55.8% performance. Internally Generated Revenue has a total approved revised budgetary provision of N43,985,216,392.00, out of which the sum of N40,536,511,468.26 was realised, representing 92.2% performance as at the end of September 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 N130,998,096,250.38 as at the end of September, 2026, representing 37.4% 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 N399,588,531,821.00 the sum of N239,764,477,729.30 was utilised as at the end of September, 2026, representing 60.0% performance. The Personnel Costs budget stood at N114,282,175,406.00 out of which the sum of N74,304,021,194.09 was expended, representing 65.0% performance. The Overhead Costs budget amounted to N231,075,318,778.00, out of which N124,976,025,237.17 was utilised, representing 54.1% performance. In addition, Other Recurrent Costs (2203–2209) had a total approved allocation of N54,231,037,637.00 out of which N40,484,431,298.04 was expended, representing 74.7% performance.

On the other hand, the total approved revised Capital Expenditure budget was N420,902,053,622.00 out of which the sum of N170,762,216,544.95 was expended as at the end of September, 2026, representing 40.6% performance.

Overall, the quarter 3 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 60.0% and capital expenditure at 40.6%.

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 Q3, 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 third 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 third quarter is contained in Table 1.

From the Table, the third quarter approved revised budget for recurrent revenue (Government Share of FAAC and Internally Generated Revenue) is N117,502,120,673.25. The sum of N136,347,440,128.19 was achieved between July – September, 2026, representing 116.0% performance. Further analysis shows that the Government Share of FAAC, which has a third quarter approved revised budgetary provision of N106,505,816,575.25, realised N122,031,853,005.27, representing 114.6% performance, while Internally Generated Revenue, with a third quarter approved revised budgetary provision of N10,996,304,098.00, realised N14,315,587,122.92, representing 130.2% 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 N277,769,926,708.81 was achieved at the end of September, 2026, representing 59.1% performance. Further analysis shows that the Government Share of FAAC, with a total approved revised budgetary provision of N426,023,266,301.00, realised N237,233,415,240.55, representing 55.8% performance, while Internally Generated Revenue, with a total approved revised budgetary provision of N43,985,216,392.00, realised N40,536,511,468.26, representing 92.2% performance as of the end of September, 2026.

In addition, the sum of N87,620,525,687.50 was budgeted as third-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 N13,482,430,098.50 for July – September, 2026, representing 15.39% performance. While the total approved revised capital receipts budget from the same sources amounted to N350,482,102,750.00, actual receipts stood at N130,998,096,250.38 as of the end of September, 2026, representing 37.4% performance.

On the implementation of the third quarter recurrent expenditure budget (Personnel, Overhead and Other Recurrent Costs), which has a total approved revised budgetary allocation of N99,897,132,955.25, the sum of 101,688,996,635.83 was utilised, representing 101.79% performance. The Personnel Costs budget stood at N28,570,543,851.50, out of which N25,949,356,090.35 was expended, representing 90.83% performance. The Overhead Costs budget was N57,768,829,694.50, of which N56,431,102,220.55 was utilised, representing 97.69% performance. In addition, Other Recurrent Costs (2203–2209), with a third quarter approved revised allocation of N13,557,759,409.25, recorded actual expenditure of N19,308,538,324.93, representing 142.42% 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 N399,588,531,821.00, the sum of N239,764,477,729.30 was utilised, representing 60.0% performance. Personnel Costs had a total approved revised allocation of N114,282,175,406.00, out of which N74,304,021,194.09 was expended, representing 65.0% performance. Total Overhead Costs amounted to N231,075,318,778.00, of which N124,976,025,237.17 was utilised, representing 54.1% performance. Other Recurrent Costs (2203–2209) had a revised allocation of N54,231,037,637.00, while actual expenditure stood at N40,484,431,298.04, representing 74.7% performance.

On the other hand, the third quarter approved revised Capital Expenditure budget was N105,225,513,405.50, out of which N49,152,549,021.96 was expended during July – September, 2026, representing 46.71% performance. The total approved revised Capital Expenditure budget stood at N420,902,053,622, while cumulative expenditure at the end of September 2026 amounted to N170,762,216,544.95, representing 40.6% performance.

The report also includes detailed reports on Primary Healthcare and Basic Education expenditure in Sections 4 and 5. Primary Healthcare recorded a third quarter approved revised budget of N4,068,934,888.25, out of which N1,331,096,058.27 was expended during July – September, 2026, representing a 32.78% third quarter performance. At the end of the third quarter, the approved revised budget stood at N16,275,739,553.00 while cumulative expenditure stood at N3,657,727,937.87, representing 22.5% performance against the total revised budget.

Similarly, Basic Education had a third quarter approved revised budget of N3,127,403,200.50, with actual expenditure of N5,251,609,479.74 during July – September, 2026, representing 167.9% third quarter performance. By the end of September, 2026, the approved revised budget stood at N12,509,612,802 while cumulative expenditure on Basic Education amounted to N10,989,009,170.12, representing 87.8% performance against the revised budget.

The period under review 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 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 quarter 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 underperformance is attributed to delays in the release of funds, low revenue generation, procurement and administrative challenges, slow implementation of planned programmes and capital projects, and delays in the acquisition of equipment and essential supplies. These factors have constrained the timely execution of budgeted activities and achievement of planned targets.

Admin Code	Economic Code	2026 Revised Budget	2026 Performance Year to Date (Q1-Q3)	Balance (against Revised Budget)
011101000100 BUREAU OF PUBLIC PROCUREMENT (BPP)	012020421 CONTRACT DOCUMENT NON-REFUNDABLE TENDER FEES	42,240,000.00	177,068,000.00	-134,828,000.00
012300300100 KOGI STATE BROADCASTING CORPORATION	012020428 ADMINISTRATIVE CHARGES	0	3,922,819.50	-3,922,819.50
014000100100 OFFICE OF THE STATE AUDITOR-GENERAL	012020144 REGISTRATION/ RENEWAL FEES OF ACCOUNTING AND AUDITING FIRMS	410,000.00	1,100,000.00	-690,000.00
021500100100 MINISTRY OF AGRICULTURE AND FOOD SECURITY	012020170 REGISTRATION OF CASHEW SUB BUYERS	15,000,000.00	123,500,000.00	-108,500,000.00
021500300100 KOGI AGRICULTURAL DEVELOPMENT PROJECT (ADP)	012020741 EARNINGS FROM TRACTOR HIRING	0	400,000.00	-400,000.00
022000700100 OFFICE OF THE ACCOUNTANT GENERAL	011010101 STATUTORY ALLOCATION	70,000,000,000.00	91,257,712,286.76	-21,257,712,286.76
022000700100 OFFICE OF THE ACCOUNTANT GENERAL	011010302 EXCESS NON-OIL	4,000,000,000.00	5,304,579,094.58	-1,304,579,094.58
022000700100 OFFICE OF THE ACCOUNTANT GENERAL	011010313 STATE INFRASTRUCTURE & SECURITY	39,186,996,239.00	47,500,000,000.00	-8,313,003,761.00
022000700100 OFFICE OF THE ACCOUNTANT GENERAL	011010399 OTHER FAAC DISTRIBUTIONS	14,000,000,000.00	18,016,901,128.69	-4,016,901,128.69
022000800100 KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)	012010102 PERSONAL INCOME TAX (PAYE)	18,334,644,630.00	20,841,254,224.10	-2,506,609,594.10
022000800100 KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)	012010104 DIRECT ASSESMENT TAX	275,000,000.00	332,942,570.00	-57,942,570.00
022000800100 KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)	012010303 WITHHOLDING TAX(LGAs)	2,548,948,589.00	10,805,407,555.07	-8,256,458,966.07
022000800100 KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)	012010308 INFRASTRUCTURAL MAINTENANCE LEVY	300,000,000.00	400,396,200.58	-100,396,200.58
022000800100 KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)	012020418 AUTO DATA/ MOTOR VEHICLE REGISTRATION	21,718,509.00	42,090,000.00	-20,371,491.00
022000800100 KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)	012020456 TAX CLEARANCE FEES	5,000,000.00	11,184,000.00	-6,184,000.00
022205300100 KOGI STATE COMMODITY EXCHANGE, EXPORT PROMOTION AND MARKET DEVELOPMENT BOARD	012020497 MARKET TOLL COLLECTIONS/ TOLL GATE FEES	10,000,000.00	11,310,000.00	-1,310,000.00
022900100100 MINISTRY OF TRANSPORT	012020401 BRANDING OF PRIVATE VEHICLES FEE	0	13,000.00	-13,000.00
022900100100 MINISTRY OF TRANSPORT	012020750 EARNING FROM MOTOR PARKS	0	2,000.00	-2,000.00
023300100100 MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES	012020232 REGISTRATION FEES FROM SOLID MINERALS OPERATION	0	26,083,000.48	-26,083,000.48
023400100100 MINISTRY OF WORKS	012020421 CONTRACT DOCUMENT NON-REFUNDABLE TENDER FEES	500,000.00	2,522,000.00	-2,022,000.00
023400100100 MINISTRY OF WORKS	012020469 TRADE TEST CHARGES	0	13,000.00	-13,000.00
025210200100 KOGI STATE WATER BOARD	012020496 WATER CONNECTION /WATER RECONNECTION FEE	168,429.00	181,000.00	-12,571.00
025300200100 BUREAU FOR LANDS	012020415 CONTRACTOR REGISTRATION/ RENEWAL FEES	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 EARNINGS FROM RESEARCH AND DOCUMENTATION	8,000,000.00	212,010,672.37	-204,010,672.37
025300900100 KOGI STATE TOWN PLANNING AND DEVELOPMENT BOARD	012020402 BUILDING POST APPROVAL FEES	15,768,675.00	21,575,174.73	-5,806,499.73
051700100100 MINISTRY OF EDUCATION	012020424 FIRST SCHOOL LEAVING CERTIFICATE	187,903,800.00	214,496,264.00	-26,592,464.00
051701800100 KOGI STATE POLYTECHNIC, LOKOJA	012020412 TRANSCRIPT FEES	14,100,000.00	15,508,050.00	-1,408,050.00
051701800100 KOGI STATE POLYTECHNIC, LOKOJA	012020749 OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS /AGENCIES	288,000.00	852,300.00	-564,300.00
052100100100 MINISTRY OF HEALTH	012020126 RENEWAL OF HOSPITALS AND PRIVATE CLINICS	1,140,000.00	1,965,000.00	-825,000.00
052102600100 PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA	012020479 LABORATING SERVICES FEE	0	3,571,450.00	-3,571,450.00
052102600100 PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA	012020666 SALES FROM HDRF (DRUGS, REAGENTS & CONSUMABLE)	45,000,000.00	62,748,960.00	-17,748,960.00
052102700100 KOGI STATE SPECIALIST HOSPITAL, LOKOJA	012020479 LABORATING SERVICES FEE	80,000,000.00	104,617,851.67	-24,617,851.67
052102700100 KOGI STATE SPECIALIST HOSPITAL, LOKOJA	012020482 MORTUARY SERVICES FEE	25,000,000.00	149,125,367.61	-124,125,367.61
052102700100 KOGI STATE SPECIALIST HOSPITAL, LOKOJA	012020491 SURGICAL OPERATION /ECG& ECHO /ENT (EAR, NOSE & THROAT) FEES	40,000,000.00	157,925,230.12	-117,925,230.12
052102800100 CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE	012020473 DENTAL SERVICES FEE	1,700,000.00	2,369,000.00	-669,000.00
052102800100 CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE	012020484 NHIS/ HMO FEE	46,428,647.00	49,047,731.00	-2,619,084.00
052102800100 CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE	012020486 HYPERBARIC OXYGEN SERVICES FEE	0	1,377,050.00	-1,377,050.00
052102800100 CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE	012020620 SALES OF DRUGS /PHARMACY SERVICES	89,698,962.00	127,163,866.00	-37,464,904.00
052102800100 CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE	012020654 SALES OF OXYGEN IN CYLINDER	6,341,400.00	6,437,740.00	-96,340.00
052102800100 CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE	012020749 OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS /AGENCIES	5,489,460.00	52,086,016.00	-46,596,556.00
052110200100 KOGI STATE HOSPITAL MANAGEMENT BOARD	012020494 HOSPITAL BED CHARGES /DELIVERY /NUTRITION & DIETARY SERVICE FEES	4,000,000.00	4,038,850.00	-38,850.00
052110200100 KOGI STATE HOSPITAL MANAGEMENT BOARD	012020749 OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS /AGENCIES	1,000,000.00	27,148,318.66	-26,148,318.66
052110400100 COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE	012020409 TUITION FEES/ SDC TUITION FEES	1,000,000.00	4,630,000.00	-3,630,000.00
052110400100 COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE	012020415 CONTRACTOR REGISTRATION/ RENEWAL FEES	2,500,000.00	25,300,000.00	-22,800,000.00
052110400100 COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE	012020458 ACCOMMODATION FEE	6,600,000.00	16,150,000.00	-9,550,000.00
052110400100 COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE	012020460 TRANSPORTATION FEES	5,000,000.00	17,925,000.00	-12,925,000.00
052110400100 COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE	012020476 CHARGES FROM SEMINARS AND WORKSHOPS	1,500,000.00	4,800,000.00	-3,300,000.00
052111300100 DRUGS AND MEDICAL SUPPLY MANAGEMENT AGENCY	012020167 REGISTRATION/ RENEWAL OF PHARMACEUTICAL DRUGS SUPPLIERS	500,000.00	715,000.00	-215,000.00
053500100100 MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	012020709 EARNINGS FROM TREE FELLING OPERATION	4,200,000.00	26,257,756.00	-22,057,756.00
053501600100 STATE ENVIRONMENTAL PROTECTION AGENCY	012020749 OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS /AGENCIES	8,000,000.00	8,355,000.00	-355,000.00
022000800100 KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)	012020497 MARKET TOLL COLLECTIONS/ TOLL GATE FEES	0.00	280,069,761.08	-280,069,761.08
027100100100 MINISTRY OF LIVESTOCK DEVELOPMENT	012020604 SALES OF GRAINS	0.00	6,000.00	-6,000.00
014000100100 OFFICE OF THE STATE AUDITOR-GENERAL	0.8% AUDIT PROJECTS MONITORING FUND FROM CONTRACTORS	120,000,000.00	164,002,398.51	-44,002,398.51
014900100100 LOCAL GOVERNMENT SERVICE COMMISSION	1% LOCAL GOVERNMENT CONTRIBUTION FOR TRAINING OF LOCAL GOVERNMENT AREA STAFF	1,029,515,000.00	1,282,087,240.37	-252,572,240.37
016105500100 STATE SECURITY TRUST FUND	CONTRACTORS' MANDATORY CONTRIBUTIONS TO STATE SECURITY FUND	700,000,000.00	2,079,120,544.59	-1,379,120,544.59
022000100100 MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	FEDERAL GOVERNMENT GRANTS FOR COVID 19 ACTION RECOVERY AND ECONOMIC STIMULUS (PERFORMANCE FOR RESULT) NG-CARES	3,000,000,000.00	5,000,000,000.00	-2,000,000,000.00
022000100100 MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	COMMERCIAL BANK FACILITIES TO KOGI STATE GOVERNMENT (TERM LOAN, BRIDGING FACILITIES)	19,000,000,000.00	75,000,000,000.00	-56,000,000,000.00
026200100100 MINISTRY OF RURAL AND ENERGY DEVELOPMENT	WORLD BANK ASSISTED LOAN TO RURAL ACCESS AND AGRICULTURAL MARKETING PROJECT	15,227,340,333.00	20,818,694,177.10	-5,591,353,844.10
052100100100 MINISTRY OF HEALTH	GLOBAL 2000 GRANT FOR ONCHOCERCIASIS AND NEGLECTED TROPICAL DISEASES (NTD)	90,852,605.00	206,475,078.74	-115,622,473.74

Detailed Analysis of Budget Performance

This report assesses the performance of the approved revised 2026 Budget against each organisational unit for the third quarter (Q3). The actual total expenditure at the end of the third quarter stood at N410,526,694,274.25 against a total approved revised budget of N820,490,585,443, representing 50.0% performance.

Similarly, the actual total revenue realised at the end of the third quarter from the core economic classifications of revenue Government Share of FAAC, Internally Generated Revenue (IGR) and Capital Receipts stood at N408,768,022,967.19 against the total approved revised revenue budget of N820,490,585,443.00, representing 49.82% performance, excluding the Opening Balance. When the Opening Balance is included, total available resources amounted to N458,045,577,271.26, representing 55.83% of the total approved revised budget.

Despite the achievements, expenditure implementation remains below the level required to fully realise the objectives of the 2026 revised budget. There is therefore a need to intensify revenue collection, improve the mobilisation of capital receipts and accelerate the implementation of budgeted programmes and projects during the remaining quarter of the fiscal year

Table I: Budget Implementation Summary

Table below shows the above analysis of Q3 (Performance without Opening Balance)

Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
1	Revenue	820,490,585,443.00	820,490,585,443.00	149,843,269,526.69	408,781,422,259.19	49.80%	411,709,163,183.81
2	EXPENDITURES	820,490,585,443.00	820,490,585,443.00	150,853,133,607.29	410,536,787,550.40	50.00%	409,953,797,892.60

Table below shows the above analysis of Q3 (Performance with Opening Balance)

Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
1	Total Revenue (including OB)	820,490,585,443.00	820,490,585,443.00	149,843,269,526.69	458,058,976,563.26	55.8%	362,431,608,879.74
2	EXPENDITURES	820,490,585,443.00	820,490,585,443.00	150,853,133,607.29	410,536,787,550.40	50.00%	409,953,797,892.60

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 Q3 - Total Revenue by Economic Classification							
Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
1	Revenue	820,490,585,443.00	820,490,585,443.00	149,843,269,526.69	408,781,422,259.19	49.80%	411,709,163,183.81

- 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.

2026 State Government Budget Performance Report Q3 23 - Total Expenditure by Economic Classification							
Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
21	PERSONNEL COST	116,378,175,406.00	114,282,175,406.00	25,949,356,090.35	74,304,021,194.09	65.00%	39,978,154,211.91

- Overheads Expenditure - Economic Account Class 2202

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

2026 State Government Budget Performance Report Q3 23 - Total Expenditure by Economic Classification							
Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
2202	OVERHEAD COST	205,766,926,778.00	231,075,318,778.00	56,442,690,170.05	124,986,118,513.32	54.10%	106,089,200,264.68

- 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.

2026 State Government Budget Performance Report Q3 23 - Total Expenditure by Economic Classification							
Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
23	CAPITAL EXPENDITURE	455,057,717,857.00	420,902,053,622.00	49,152,549,021.96	170,762,216,544.95	40.60%	250,139,837,077.05

- 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

2026 State Government Budget Performance Report Q3 23 - Total Expenditure by Economic Classification							
Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
2203	LOANS AND ADVANCES	30,677,850.00	9,677,850.00	1,400,000.00	1,400,000.00	14.50%	8,277,850.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	4,980,069,585.00	13,796,982,040.00	2,631,047,827.22	7,107,564,004.58	51.50%	6,689,418,035.42
2206	PUBLIC DEBT CHARGES	16,000,000,000.00	24,500,000,000.00	12,736,678,085.96	22,385,045,285.71	91.40%	2,114,954,714.29
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	22,277,017,967.00	15,924,377,747.00	3,939,412,411.75	10,990,422,007.75	69.00%	4,933,955,739.25

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

Kogi State Government Budget Performance Report 2026 Q3 - Primary Healthcare Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	21,491,326,974.00	16,275,739,553.00	1,331,096,058.27	3,657,727,937.87	22.5%	12,618,011,615.13
050000000000	SOCIAL SECTOR	21,491,326,974.00	16,275,739,553.00	1,331,096,058.27	3,657,727,937.87	22.5%	12,618,011,615.13
052100000000	MINISTRY OF HEALTH PLANNING SECTOR	21,491,326,974.00	16,275,739,553.00	1,331,096,058.27	3,657,727,937.87	22.5%	12,618,011,615.13
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	3,009,441,939.00	503,463,826.27	1,282,727,904.84	42.6%	1,726,714,034.16
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	18,452,485,035.00	13,236,897,614.00	827,632,232.00	2,375,000,033.03	17.9%	10,861,897,580.97
052110800100	KOGI STATE HIV/AIDS CONTROL AGENCY	27,400,000.00	27,400,000.00	-	-	0.0%	27,400,000.00

Kogi State Government Budget Performance Report 2026 Q3 - Basic Education Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	7,709,612,802.00	12,509,612,802.00	5,251,609,479.74	10,989,009,170.12	87.8%	1,520,603,631.88
050000000000	SOCIAL SECTOR	7,709,612,802.00	12,509,612,802.00	5,251,609,479.74	10,989,009,170.12	87.8%	1,520,603,631.88
051700000000	MINISTRY OF EDUCATION PLANNING SECTOR	7,709,612,802.00	12,509,612,802.00	5,251,609,479.74	10,989,009,170.12	87.8%	1,520,603,631.88
051700200100	STATE UNIVERSAL BASIC EDUCATION BOARD	7,709,612,802.00	12,509,612,802.00	5,251,609,479.74	10,989,009,170.12	87.8%	1,520,603,631.88



KOGI STATE GOVERNMENT OF NIGERIA

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

2026 State Government Budget Performance Report Q3 23 - Total Expenditure by Economic Classification							
Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
1	Revenue	820,490,585,443.00	820,490,585,443.00	149,843,269,526.69	408,781,422,259.19	49.80%	411,709,163,183.81
11	GOVERNMENT SHARE OF FAAC	426,023,266,301.00	426,023,266,301.00	122,031,853,005.27	237,233,415,240.55	55.70%	188,789,851,060.45
12	INDEPENDENT REVENUE	43,985,216,392.00	43,985,216,392.00	14,315,587,122.92	40,536,511,468.26	92.20%	3,448,704,923.74
13	AID AND GRANTS	136,411,682,487.00	136,411,682,487.00	13,495,829,398.50	35,182,257,042.48	25.80%	101,229,425,444.52
14	CAPITAL DEVELOPMENT FUND (CDF) RE	214,070,420,263.00	214,070,420,263.00		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

2026 State Government Budget Performance Report Q3 23 - Total Expenditure by Economic Classification							
Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
2	EXPENDITURES	820,490,585,443.00	820,490,585,443.00	150,853,133,607.29	410,536,787,550.40	50.00%	409,953,797,892.60
21	PERSONNEL COST	116,378,175,406.00	114,282,175,406.00	25,949,356,090.35	74,304,021,194.09	65.00%	39,978,154,211.91
22	OTHER RECURRENT COSTS	249,054,692,180.00	285,306,356,415.00	75,751,228,494.98	165,470,549,811.36	58.00%	119,835,806,603.64

1.D Capital Expenditure Performance

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

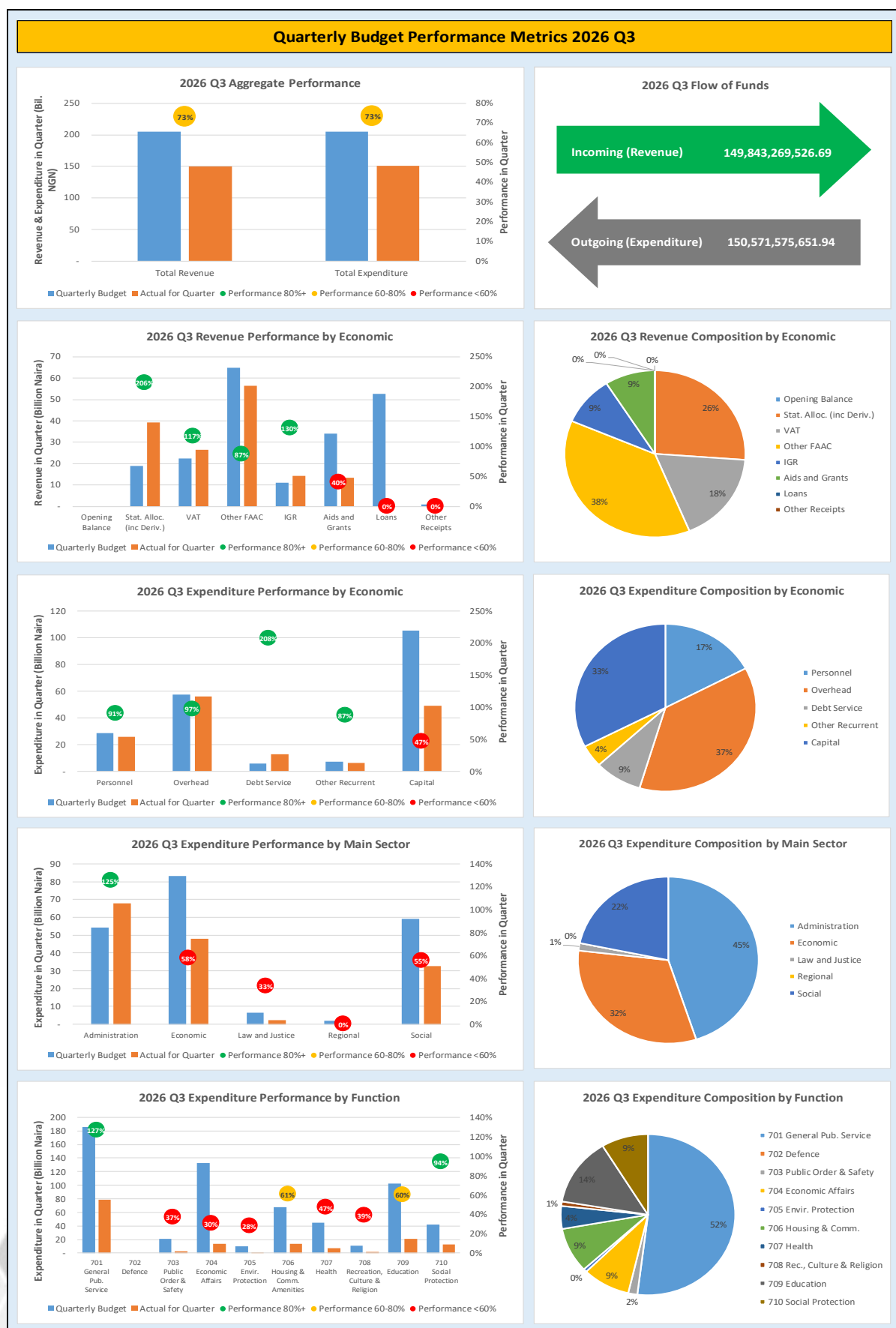
2026 State Government Budget Performance Report Q3 23 - Total Expenditure by Economic Classification							
Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
2	EXPENDITURES	820,490,585,443.00	820,490,585,443.00	150,853,133,607.29	410,536,787,550.40	50.00%	409,953,797,892.60
23	CAPITAL EXPENDITURE	455,057,717,857.00	420,902,053,622.00	49,152,549,021.96	170,762,216,544.95	40.60%	250,139,837,077.05

1.E Conclusions

The nine-month budget performance as at 30th September 2026 recorded a revenue performance of 55.8% (including opening balance), against an expenditure performance of 50.0% of the approved revised budget. This reflects improved revenue mobilisation and expenditure implementation during the third quarter, supported by increased Internally Generated Revenue and improved capital receipts. Despite the progress recorded, further efforts are required to strengthen revenue collection and accelerate the implementation of budgeted programmes and projects during the final quarter to achieve the objectives of the 2026 revised budget.

1.F Summary Budget Implementation Graphs

Figure 1: Fiscal Performance Overview for Quarter



2026 Third Quarter Budget Performance Analysis as at 30th September

The third-quarter budget performance reflects a mixed fiscal outcome, with both revenue mobilisation and expenditure execution achieving improved performance. Total revenue inflows amounted to ₦149.84 billion, while total expenditure stood at ₦150.84 billion.

Revenue performance by economic classification varied across the different revenue sources. Opening Balance recorded no performance, while Statutory Allocation (including derivation) achieved 114.55%, indicating inflows improved above the quarterly projection. VAT recorded 117%, Other FAAC 87%, and Internally Generated Revenue (IGR) 130%. Aids and Grants achieved 40%, while Loans and Other Receipts recorded 0% performance. The strong performance of Statutory Allocation and IGR is encouraging, but the shortfalls in Aids and Grants, Loans and Other Receipts highlight the need to improve the mobilisation of projected revenue sources.

The revenue composition shows that quarterly revenue was largely supported by Other FAAC receipts, which accounted for approximately 38% of total revenue, followed by Statutory Allocation at 25% and VAT at 18%. Aids and Grants, IGR and other revenue sources contributed smaller proportions. Although IGR exceeded its quarterly target, its contribution to the overall revenue mix remains relatively modest, reinforcing the need to broaden the state's revenue base, strengthen tax compliance and improve the mobilisation of non-tax revenues to enhance fiscal sustainability.

On expenditure performance by economic classification, Personnel Expenditure achieved 91% of its quarterly provision, while Overhead Expenditure recorded 97%, indicating strong implementation of recurrent expenditure obligations. Debt Service significantly exceeded its quarterly allocation, recording 208% performance, while Other Recurrent Expenditure achieved 97%. In contrast, Capital Expenditure recorded 47% performance, suggesting slower implementation of capital projects relative to the quarterly provision. The relatively low capital expenditure performance, despite its substantial share of total spending, calls for accelerated project implementation and closer monitoring of capital releases, while the high debt service performance requires careful cash flow planning.

Sectoral expenditure performance also varied considerably. The Administration Sector recorded 125% performance, indicating expenditure above its quarterly provision. The Economic Sector achieved 58%, while the Social Sector recorded 55%. Law and Justice achieved 33%, while the Regional Sector recorded no expenditure performance during the quarter. The expenditure composition shows that Administration accounted for 45% of total expenditure, followed by the Economic Sector at 32% and the Social Sector at 22%. Law and Justice accounted for approximately 1%, while the Regional Sector contributed virtually 0%. This distribution highlights the concentration of expenditure in administration and economic activities, while the low performance of Law and Justice and the Regional Sector suggests the need to address possible funding, procurement and implementation constraints.

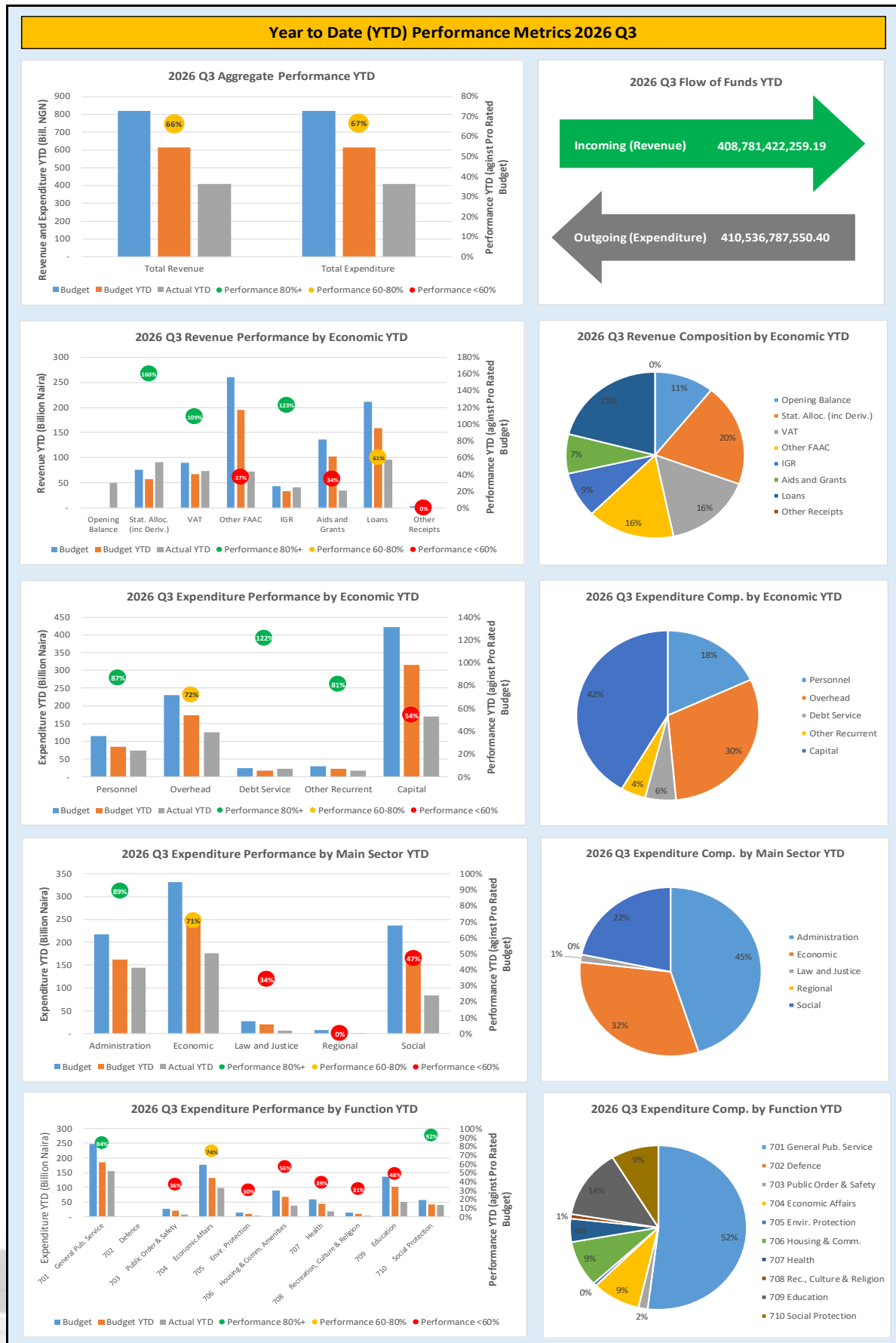
Functional expenditure performance reveals significant differences in the implementation of government programmes. General Public Services recorded 127% performance, while Social Protection achieved 94%. Housing and Community Amenities recorded 61%, and Education achieved 60%. Health recorded 47%, Public Order and Safety 37%, Recreation, Culture and Religion 35%, Economic Affairs 30%, and Environmental Protection 28%. Defence recorded no expenditure performance during the quarter. These results indicate

that, although some government functions recorded satisfactory or above-target expenditure, implementation remained low across several critical sectors, particularly health, environmental protection, economic affairs and recreation, culture and religion. The absence of expenditure performance in Defence also requires further investigation to establish the underlying reasons.

The functional expenditure composition indicates that General Public Services accounted for the largest share of expenditure at approximately 52%, followed by Education at 13%, Housing and Community Amenities at 9%, Social Protection at 9% and Public Order and Safety at 4%. Economic Affairs accounted for approximately 2%, while Health and Recreation, Culture and Religion each represented about 1%. Defence and Environmental Protection contributed virtually 0% each. This distribution demonstrates the concentration of expenditure in general public administration, with comparatively smaller allocations directed towards several essential public services and development functions.

Overall, the third-quarter budget performance as at 30th September 2026 reflects reasonable revenue mobilisation and expenditure execution, with both indicators achieving 73% of their quarterly targets. However, expenditure slightly exceeded revenue inflows, while performance across revenue sources, economic expenditure categories, sectors and government functions remained uneven. Government should therefore intensify IGR mobilisation, strengthen the collection of outstanding revenue, improve the predictability of capital receipts, closely monitor debt service and recurrent expenditure obligations, and accelerate the implementation of capital projects and underperforming sectoral programmes. These measures will support better cash flow management, more balanced budget implementation and the achievement of the objectives of the 2026 revised budget.

Figure 2: Fiscal Performance Overview for Quarter.



2026 Third Quarter Year-to-Date (YTD) Budget Performance Analysis as at 30th September

The 2026 third-quarter Year-to-Date (YTD) budget performance indicates moderate fiscal implementation, with cumulative revenue achieving 66% and expenditure 67% of their respective pro-rated budget provisions. Total revenue stood at ₦408.78 billion, while total expenditure amounted to ₦410.54 billion, resulting in a marginal expenditure excess of approximately ₦1.76 billion. This underscores the need for prudent cash flow management and expenditure prioritisation to sustain fiscal stability and achieve the objectives of the 2026 revised budget.

Revenue performance by economic classification shows mixed outcomes across revenue sources. Statutory Allocation, including derivation, recorded approximately 160% performance, while IGR achieved 123% and VAT 109%, indicating that these revenue sources exceeded their pro-rated targets. Other FAAC receipts recorded 37%, Aids and Grants 34%, and Loans 61%, while Other Receipts recorded 0%. No performance percentage was indicated for Opening Balance. These results highlight the strong performance of statutory revenue, IGR and VAT, while underscoring the need to improve the mobilisation of Other FAAC receipts, grants and other projected revenue sources.

The revenue composition shows that Loans accounted for the largest share of cumulative revenue at 21%, followed by Statutory Allocation at 20%, VAT and Other FAAC at 16% each, Opening Balance at 11%, IGR at 9%, and Aids and Grants at 7%. Other Receipts contributed approximately 0%. The significant contribution of loans reinforces the need to sustain growth in IGR and strengthen other revenue sources to reduce reliance on borrowing and promote fiscal sustainability.

Expenditure performance by economic classification indicates that Debt Service recorded the highest implementation at 122%, exceeding its pro-rated provision. Personnel Expenditure achieved 87%, Other Recurrent Expenditure 81%, and Overhead Expenditure 72%. Capital Expenditure recorded 54%, indicating slower implementation of capital projects relative to the pro-rated budget. In terms of expenditure composition, Capital Expenditure accounted for 42% of total expenditure, followed by Overhead at 30%, Personnel at 18%, Debt Service at 6%, and Other Recurrent Expenditure at 4%. The relatively low capital implementation rate calls for accelerated project execution, while the high debt service performance requires close monitoring of expenditure commitments.

Sectoral expenditure performance shows that Administration achieved 89%, while the Economic Sector recorded 71%. The Social Sector achieved 47%, Law and Justice 34%, while the Regional Sector recorded no expenditure performance. The expenditure composition indicates that Administration accounted for 45% of total expenditure, followed by the Economic Sector at 32%, the Social Sector at 22%, and Law and Justice at approximately 1%, while the Regional Sector contributed virtually 0%. This distribution reflects the concentration of spending on administrative and economic activities and highlights the need to improve implementation in the Social, Law and Justice, and Regional sectors.

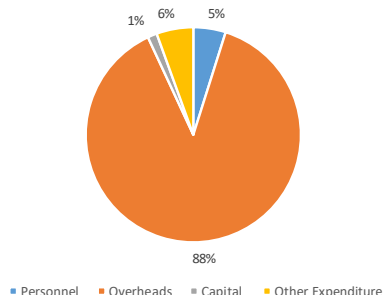
Functional expenditure performance varied across government functions. General Public Services achieved approximately 84%, while Social Protection recorded 92%. Economic Affairs achieved 74%, Housing and Community Amenities 56%, and Education 41%. Public Order and Safety recorded 35%, Health 32%, Recreation, Culture and Religion 31%, and Environmental Protection 30%, while Defence recorded no expenditure performance. These results indicate uneven budget implementation, highlighting the need to accelerate spending on underperforming functions, particularly health, education, environmental protection and public safety, to improve service delivery and achieve the objectives of the 2026 revised budget.

Functional expenditure composition shows that General Public Services accounted for the largest share at 52%, followed by Education at 13%, Economic Affairs at 9%, Housing and Community Amenities at 9%, and Social Protection at 9%. Public Order and Safety accounted for 4%, Health 2%, while Environmental Protection and Recreation, Culture and Religion contributed approximately 1% each. Defence accounted for virtually 0%. This distribution highlights the dominance of General Public Services and the need to strengthen implementation across health, education, environmental protection and other underperforming functions.

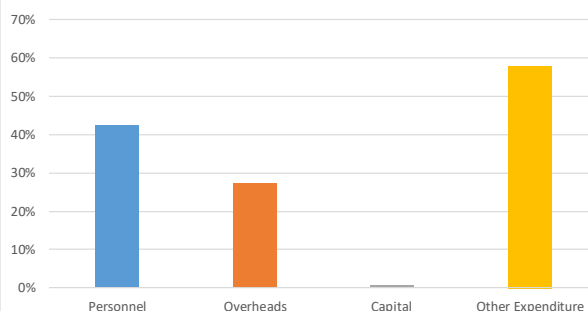
Overall, the 2026 third-quarter YTD performance reflects moderate budget implementation, with revenue and expenditure achieving 66% and 67%, respectively, of their pro-rated provisions. While Statutory Allocation, IGR, Debt Service, Administration and General Public Services recorded relatively strong performance, significant gaps remain in capital expenditure, grants, Other FAAC receipts and several social service functions. Government should intensify revenue mobilisation, improve the realisation of projected receipts, strengthen expenditure control and accelerate capital project implementation to achieve a more balanced and effective execution of the 2026 revised budget.

2026 Q3 Primary Healthcare (PHC) Summary Expenditure Performance Year to Date (YTD)

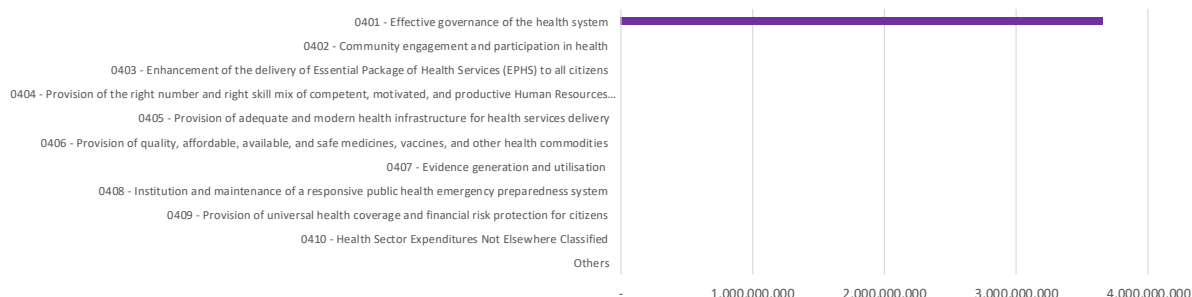
PHC Expenditure YTD by main Economic Classifications



PHC Expenditure Performance YTD against Original Budget



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

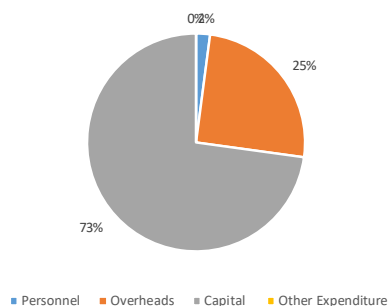


2026 Q3 (September) YTD PHC Expenditure: Summary

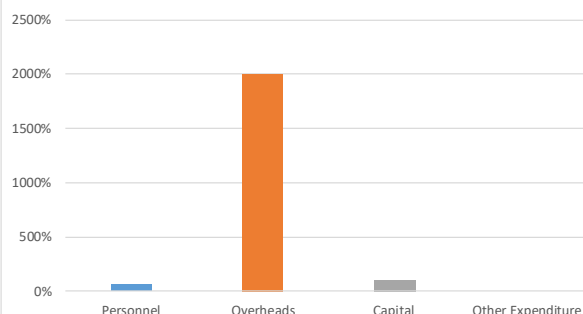
PHC spending through September remained heavily recurrent. Overheads took 88% of total expenditure, with Other Expenditure at 6%, Personnel at 5%, and Capital at only 1%. Budget implementation was low across the board: Other Expenditure about 58%, Personnel about 42%, Overheads about 27%, and Capital below 1%, all short of the 75% expected by the end of Q3. Programme spending was almost entirely under Effective Governance of the Health System (0401), at roughly ₦3.7 billion, with little or no spending on service delivery, infrastructure, medicines, emergency preparedness, or universal health coverage. Funds release and implementation of the capital and service delivery programmes need urgent attention in Q4.

2026 Q3 Basic Education (BED) Summary Expenditure Performance Year to Date (YTD)

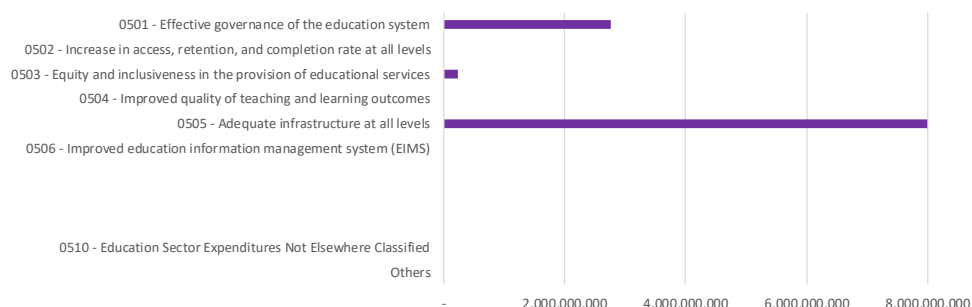
BED Expenditure YTD by main Economic Classifications



BED Expenditure Performance YTD against Original Budget



BED Expenditure YTD by Education Sector Objectives (Programme Segment level 2)



2026 Q3 (September) YTD Basic Education (BED) Expenditure: Summary

BED spending through September remained capital-led, with Capital at 73% of total expenditure, Overheads at 25%, Personnel at 2%, and Other Expenditure at 0%. Against the revised budget, Overheads stood at about 2,000% and Capital at about 105%, both far above the 75% expected by the end of Q3, while Personnel was about 65% and Other Expenditure recorded no implementation. By programme, spending went mainly to 0505 – Adequate Infrastructure at All Levels (about ₦8.0 billion) and 0501 – Effective Governance of the Education System (about ₦2.8 billion), with only a marginal amount under 0503 and nothing recorded under the access, teaching quality, and information management programmes. Q4 should focus on rebalancing spending, regularising the budget overruns, and implementing the programmes with no recorded expenditure.

1.G Summary Budget Implementation Report

Table 1: Budget Implementation Summary

Kogi State Government 2026 Q3 Budget Performance Report - Summary

Item	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% 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	136,347,440,128.19	277,769,926,708.81	59.1%	192,238,555,984.19
11 - GOVERNMENT SHARE OF FAAC	426,023,266,301.00	426,023,266,301.00	122,031,853,005.27	237,233,415,240.55	55.7%	188,789,851,060.45
12 - INDEPENDENT REVENUE	43,985,216,392.00	43,985,216,392.00	14,315,587,122.92	40,536,511,468.26	92.2%	3,448,704,923.74
Recurrent Expenditure	365,432,867,586.00	399,588,531,821.00	101,419,026,629.98	239,774,571,005.45	60.0%	159,813,960,815.55
21 - PERSONNEL COST (INCLUDING 2201 WHEREABOUTS)	116,378,175,406.00	114,282,175,406.00	25,949,356,090.35	74,304,021,194.09	65.0%	39,978,154,211.91
22 - OTHER RECURRENT COSTS (EXCLUDING 2201-2202)	249,054,692,180.00	285,306,356,415.00	75,469,670,539.63	165,470,549,811.36	58.0%	119,835,806,603.64
<i>Breakdown of Other Recurrent Costs</i>						
2202 - OVERHEAD COST	205,766,926,778.00	231,075,318,778.00	56,261,132,214.70	124,986,118,513.32	54.1%	106,089,200,264.68
OTHER RECURRENT (2203-2209)	43,287,765,402.00	54,231,037,637.00	19,208,538,324.93	40,484,431,298.04	74.7%	13,746,606,338.96
Transfer to Capital Account	104,575,615,107.00	70,419,950,872.00	34,928,413,498.20	87,272,910,007.43	123.9%	- 16,852,959,135.43
Other Receipts	350,482,102,750.00	350,482,102,750.00	13,495,829,398.50	131,011,495,550.38	37.4%	219,470,607,199.62
13 - AID AND GRANTS	136,411,682,487.00	136,411,682,487.00	13,495,829,398.50	35,182,257,042.48	25.8%	101,229,425,444.52
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	214,070,420,263.00	214,070,420,263.00	-	95,829,238,507.90	44.8%	118,241,181,755.10
Capital Expenditure	455,057,717,857.00	420,902,053,622.00	49,152,549,021.96	170,762,216,544.95	40.6%	250,139,837,077.05
23 - CAPITAL EXPENDITURE	455,057,717,857.00	420,902,053,622.00	49,152,549,021.96	170,762,216,544.95	40.6%	250,139,837,077.05
Total Revenue (including OB)	820,490,585,443.00	820,490,585,443.00	149,843,269,526.69	458,058,976,563.26	55.8%	362,431,608,879.74
Total Expenditure	820,490,585,443.00	820,490,585,443.00	150,571,575,651.94	410,536,787,550.40	50.0%	409,953,797,892.60

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 Q3 - Total Revenue by Administrative Classification

Code	Administrative Unit	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Revenue	149,843,269,526.69	408,781,422,259.19	49.8%	411,709,163,183.81
010000000000	ADMINISTRATION SECTOR	6,716,464,983.31	19,681,705,420.83	87.5%	2,818,758,478.17
011100000000	GOVERNORS OFFICE PLANNING SECTOR	4,979,020,222.62	14,899,236,974.81	83.7%	2,910,853,025.19
011101000100	BUREAU OF PUBLIC PROCUREMENT (BPP)	29,430,000.00	177,068,000.00	419.2%	- 134,828,000.00
011103500100	KOGI STATE PENSION COMMISSION	4,949,590,222.62	14,722,168,974.81	82.9%	3,045,681,025.19
016100000000	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT PLANNING SECTOR	371,123,009.11	2,304,137,891.15	165.1%	- 908,562,891.15
016103800100	CHRISTIAN PILGRIMS COMMISSION	-	5,000.00	0.0%	192,070,000.00
016103700100	KOGI STATE HAJJ COMMISSION	230,000.00	245,000.00	7.0%	3,255,000.00
016105500100	STATE SECURITY TRUST FUND	370,893,009.11	2,303,887,891.15	192.0%	- 1,103,887,891.15
012300000000	MINISTRY OF INFORMATION AND COMMUNICATION PLANNING SECTOR	17,162,877.12	20,900,216.62	2.0%	1,012,099,782.38
012300100100	MINISTRY OF INFORMATION AND COMMUNICATION	2,000,000.00	2,000,000.00	13.3%	13,000,000.00
012300300100	KOGI STATE BROADCASTING CORPORATION	700,000.00	3,922,819.50	26.2%	11,077,180.50
012301300100	KOGI STATE NEWSPAPER CORPORATION	22,990.00	537,510.00	17.9%	2,462,490.00
012301400100	KOGI STATE SIGNAGE AND ADVERTISEMENT AGENCY	14,439,887.12	14,439,887.12	1.4%	985,560,111.88
012500000000	OFFICE OF THE HEAD OF CIVIL SERVICE PLANNING SECTOR	13,399,300.00	13,519,500.00	65.1%	7,254,400.00
012500100100	OFFICE OF THE HEAD OF CIVIL SERVICE	13,399,300.00	13,519,500.00	65.1%	7,254,400.00
014000000000	OFFICE OF THE STATE AUDITOR-GENERAL PLANNING SECTOR	394,465,167.00	1,161,157,825.51	96.6%	41,252,174.49
014000100100	OFFICE OF THE STATE AUDITOR-GENERAL	-	165,102,398.51	137.1%	- 44,692,398.51
014000200100	OFFICE OF THE LOCAL GOVT. AUDITOR-GENERAL	394,465,167.00	996,055,427.00	92.1%	85,944,573.00
014700000000	CIVIL SERVICE COMMISSION PLANNING SECTOR	-	-	0.0%	5,200,000.00
014700100100	CIVIL SERVICE COMMISSION	-	-	0.0%	5,200,000.00
014900000000	LOCAL GOVERNMENT SERVICE COMMISSION PLANNING SECTOR	941,294,407.46	1,282,753,012.74	124.1%	- 249,338,012.74
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION	941,294,407.46	1,282,753,012.74	124.1%	- 249,338,012.74
020000000000	ECONOMIC SECTOR	140,773,364,046.94	374,548,453,460.32	57.6%	275,579,196,960.68
021500000000	MINISTRY OF AGRICULTURE PLANNING SECTOR	3,000,000.00	360,900,000.00	73.4%	131,000,000.00
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	3,000,000.00	360,500,000.00	73.8%	128,150,000.00
021500300100	KOGI AGRICULTURAL DEVELOPMENT PROJECT (ADP)	-	400,000.00	160.0%	- 150,000.00
021500500100	KOGI AGRO-ALLIED COMPANY	-	-	0.0%	3,000,000.00
022000000000	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING SECTOR	140,481,785,415.69	352,574,720,915.33	57.0%	265,458,601,287.67
022000100100	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	5,000,000,000.00	80,000,000,000.00	48.6%	84,629,719,823.00
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	122,031,863,777.64	237,244,024,205.57	55.7%	188,882,242,095.43
022000800100	KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)	13,449,921,638.05	35,330,696,709.76	129.5%	- 8,053,360,630.76
022200000000	MIN. OF COMMERCE & INDUSTRY PLANNING SECTOR	62,513,034.60	158,953,180.60	23.9%	506,146,819.40
022200100100	MIN. OF COMMERCE & INDUSTRY	57,033,034.60	145,931,180.60	28.4%	368,268,819.40
022200700100	KOGI STATE ENTERPRISES DEVELOPMENT AGENCY	-	-	0.0%	90,000,000.00
022205300100	KOGI STATE COMMODITY EXCHANGE, EXPORT PROMOTION AND MARKET DEVELOPMENT	5,480,000.00	13,022,000.00	21.4%	47,878,000.00
022900000000	MINISTRY OF TRANSPORT PLANNING SECTOR	873,695.00	1,541,694.00	0.9%	170,358,306.00
022900100100	MINISTRY OF TRANSPORT	873,695.00	1,541,694.00	0.9%	170,358,306.00
023300000000	MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES PLANNING SECTOR	26,083,000.48	26,083,000.48	-	- 26,083,000.48
023300100100	MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES	26,083,000.48	26,083,000.48	-	- 26,083,000.48
023400000000	MINISTRY OF WORKS PLANNING SECTOR	2,243,200.00	5,291,000.00	8.7%	55,209,000.00
023400100100	MINISTRY OF WORKS	1,728,200.00	2,535,000.00	507.0%	- 2,035,000.00
023400400100	KOGI STATE FIRE AGENCY	515,000.00	2,756,000.00	4.6%	57,244,000.00
023600000000	MIN. OF CULTURE & TOURISM PLANNING SECTOR	35,000.00	142,500.00	2.1%	6,707,500.00
023600100100	MIN. OF CULTURE & TOURISM	25,000.00	25,000.00	4.5%	525,000.00
023600300100	COUNCIL FOR ARTS AND CULTURE	-	40,000.00	4.0%	960,000.00
023605200100	HOTEL AND TOURISM BOARD	10,000.00	77,500.00	1.5%	5,222,500.00



Code	Administrative Unit	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
025200000000	MINISTRY OF WATER RESOURCES PLANNING SECTOR	-	678,000.00	0.8%	84,812,886.00
025200100100	MINISTRY OF WATER RESOURCES	-	156,000.00	15.6%	844,000.00
025210200100	KOGI STATE WATER BOARD	-	522,000.00	0.6%	83,968,886.00
025300000000	MINISTRY OF HOUSING AND URBAN DEVELOPMENT PLANNING SECTOR	190,975,881.17	578,316,802.81	11.6%	4,421,694,292.19
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	15,000.00	95,800.00	1.0%	9,904,200.00
025300200100	BUREAU FOR LANDS	147,632,722.86	421,860,929.05	12.5%	2,964,925,923.95
025300300100	KOGI STATE UTILITY INFRASTRUCTURE MANAGEMENT AND COMPLIANCE AGENCY	-	1,021,200.00	0.1%	788,028,800.00
025300900100	KOGI STATE TOWN PLANNING AND DEVELOPMENT BOARD	43,328,158.31	155,338,873.76	19.1%	658,835,368.24
026200000000	MINISTRY OF RURAL AND ENERGY DEVELOPMENT PLANNING SECTOR	5,700,000.00	20,840,294,177.10	136.6%	- 5,587,453,844.10
026200100100	MINISTRY OF RURAL AND ENERGY DEVELOPMENT	5,700,000.00	20,840,294,177.10	136.6%	- 5,587,453,844.10
027100000000	MINISTRY OF LIVESTOCK DEVELOPMENT	154,820.00	1,532,190.00	0.0%	10,358,203,714.00
027100100100	MINISTRY OF LIVESTOCK DEVELOPMENT	154,820.00	1,532,190.00	0.0%	10,358,203,714.00
030000000000	LAW & JUSTICE SECTOR	6,220,729.93	9,530,809.28	9.9%	87,069,190.72
031800000000	KOGI STATE JUDICIAL SERVICE COMMISSION PLANNING SECTOR	6,220,729.93	9,530,809.28	12.2%	68,569,190.72
031801100100	KOGI STATE JUDICIAL SERVICE COMMISSION	29,575.93	29,575.93	9.9%	270,424.07
031805100100	HIGH COURT OF JUSTICE	5,683,154.00	8,993,233.35	12.0%	66,006,766.65
031805200100	CUSTOMARY COURT OF APPEAL	260,000.00	260,000.00	52.0%	240,000.00
031805300100	SHARIA COURT OF APPEAL	248,000.00	248,000.00	10.8%	2,052,000.00
032600000000	MINISTRY OF JUSTICE PLANNING SECTOR	-	-	0.0%	18,500,000.00
032600100100	MINISTRY OF JUSTICE	-	-	0.0%	18,500,000.00
040000000000	REGIONAL SECTOR	-	-	0.0%	6,000,000.00
046300000000	KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION	-	-	0.0%	6,000,000.00
046300100100	KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION	-	-	0.0%	6,000,000.00
050000000000	SOCIAL SECTOR	2,347,219,766.51	14,541,732,568.76	9.8%	133,218,138,554.24
051300000000	MINISTRY OF YOUTH & SPORTS PLANNING SECTOR	-	-	0.0%	1,060,000.00
051300100100	MINISTRY OF YOUTH & SPORTS	-	-	0.0%	300,000.00
051300200100	KOGI STATE SPORTS COUNCIL	-	-	0.0%	760,000.00
051400000000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT PLANNING SEC	-	1,028,001.59	17.5%	4,841,562.41
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	-	1,028,001.59	17.5%	4,841,562.41
051700000000	MINISTRY OF EDUCATION PLANNING SECTOR	306,823,379.63	7,921,485,433.52	9.6%	74,793,378,479.48
051700100100	MINISTRY OF EDUCATION	1,460,000.00	240,612,030.03	0.4%	60,372,741,790.97
051700200100	STATE UNIVERSAL BASIC EDUCATION BOARD	10,000.00	3,505,615,000.00	94.3%	212,245,000.00
051700800100	KOGI STATE LIBRARY BOARD	-	-	0.0%	1,600,000.00
051700900100	ADULT & NON-FORMAL EDUCATION BOARD	-	6,600.00	9.4%	63,400.00
051701800100	KOGI STATE POLYTECHNIC, LOKOJA	21,423,800.00	395,236,277.12	46.4%	457,161,422.88
051701900100	COLLEGE OF EDUCATION, ANKPA	5,885,000.00	21,195,000.00	21.2%	78,818,300.00
051702000100	COLLEGE OF EDUCATION TECHNICAL, MOPA	3,371,000.00	20,579,000.00	51.1%	19,687,351.00
051702100100	PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	30,000,000.00	1,375,000,000.00	58.1%	992,727,200.00
051702200100	KOGI STATE UNIVERSITY, KABBA	200,088,420.63	1,286,941,010.47	22.8%	4,364,534,589.53
051702500100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	44,529,159.00	1,074,601,515.90	11.5%	8,282,695,425.10
051706500100	NIGERIA-KOREA FRIENDSHIP INSTITUTE	56,000.00	1,699,000.00	13.3%	11,104,000.00



Code	Administrative Unit	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
052100000000	MINISTRY OF HEALTH PLANNING SECTOR	2,012,054,406.88	6,560,250,198.65	26.4%	18,301,577,447.35
052100100100	MINISTRY OF HEALTH	687,165,078.74	689,040,078.74	8.2%	7,711,889,711.26
052100200100	KOGI STATE HEALTH INSURANCE AGENCY	942,201,792.94	2,239,440,717.02	57.0%	1,687,459,770.98
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	-	220,286,300.30	4.5%	4,679,713,699.70
052102600100	PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA	27,959,000.00	74,702,860.00	48.5%	79,297,140.00
052102700100	KOGI STATE SPECIALIST HOSPITAL, LOKOJA	156,685,992.18	463,736,589.91	71.3%	186,263,410.09
052102800100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKPA	137,894,000.00	2,638,512,411.47	41.7%	3,694,361,956.53
052110200100	KOGI STATE HOSPITAL MANAGEMENT BOARD	33,749,418.66	94,817,326.85	42.1%	130,182,673.15
052110400100	COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE	22,200,000.00	127,700,000.00	85.1%	22,300,000.00
052110600100	COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH	4,044,124.36	11,208,914.36	9.4%	108,084,085.64
052111300100	DRUGS AND MEDICAL SUPPLY MANAGEMENT AGENCY	155,000.00	805,000.00	28.4%	2,025,000.00
053500000000	MINISTRY OF ENVIRONMENT PLANNING SECTOR	28,341,980.00	58,968,935.00	0.2%	37,617,131,065.00
053500100100	MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	10,000,000.00	26,257,756.00	0.1%	37,427,962,244.00
053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY	18,011,980.00	29,970,179.00	25.0%	90,029,821.00
053505300100	SANITATION & WASTE MANAGEMENT BOARD	330,000.00	2,741,000.00	2.7%	99,139,000.00
055100000000	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS PLANNING	-	-	0.0%	2,500,150,000.00
055100100100	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	-	-	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 Q3 - Total Revenue by Economic Classification

Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
1	Revenue	820,490,585,443.00	820,490,585,443.00	149,843,269,526.69	408,781,422,259.19	49.8%	411,709,163,183.81
11	GOVERNMENT SHARE OF FAAC	426,023,266,301.00	426,023,266,301.00	122,031,853,005.27	237,233,415,240.55	55.7%	188,789,851,060.45
1101	GOVERNMENT SHARE OF FAAC	426,023,266,301.00	426,023,266,301.00	122,031,853,005.27	237,233,415,240.55	55.7%	188,789,851,060.45
110101	STATE GOVERNMENT SHARE OF STATUTORY REVENUES	76,000,000,000.00	76,000,000,000.00	39,192,628,667.28	91,257,712,286.76	120.1%	- 15,257,712,286.76
11010101	STATUTORY ALLOCATION	70,000,000,000.00	70,000,000,000.00	39,192,628,667.28	91,257,712,286.76	130.4%	- 21,257,712,286.76
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	26,399,636,876.53	73,413,888,661.47	81.6%	16,586,111,338.53
11010201	SHARE OF VAT	90,000,000,000.00	90,000,000,000.00	26,399,636,876.53	73,413,888,661.47	81.6%	16,586,111,338.53
110103	STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES	260,023,266,301.00	260,023,266,301.00	56,439,587,461.46	72,561,814,292.32	27.9%	187,461,452,008.68
11010302	EXCESS NON-OIL	4,000,000,000.00	4,000,000,000.00	1,894,492,533.78	5,304,579,094.58	132.6%	- 1,304,579,094.58
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	1,321,197,864.47	1,321,197,864.47	66.1%	678,802,135.53
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	40,500,000,000.00	47,500,000,000.00	121.2%	- 8,313,003,761.00
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	12,723,897,063.21	18,016,901,128.69	128.7%	- 4,016,901,128.69
12	INDEPENDENT REVENUE	43,985,216,392.00	43,985,216,392.00	14,315,587,122.92	40,536,511,468.26	92.2%	3,448,704,923.74
1201	TAX REVENUE	25,441,888,785.00	25,441,888,785.00	12,812,487,279.55	34,131,467,507.68	134.2%	- 8,689,578,722.68
120101	PERSONAL TAXES	18,609,644,630.00	18,609,644,630.00	7,696,414,720.22	21,174,196,794.10	113.8%	- 2,564,552,164.10
12010102	PERSONAL INCOME TAX (PAYE)	18,334,644,630.00	18,334,644,630.00	7,502,247,613.22	20,841,254,224.10	113.7%	- 2,506,609,594.10
12010104	DIRECT ASSESMENT TAX	275,000,000.00	275,000,000.00	194,167,107.00	332,942,570.00	121.1%	- 57,942,570.00
120103	OTHER TAXES	6,832,244,155.00	6,832,244,155.00	5,116,072,559.32	12,957,270,713.58	189.6%	- 6,125,026,558.58
12010303	WITHHOLDING TAX(LGAs)	2,548,948,589.00	2,548,948,589.00	4,041,769,183.92	10,805,407,555.07	423.9%	- 8,256,458,966.07
12010304	CONSUMPTION TAX	5,000,000.00	5,000,000.00	-	1,005,042.50	20.1%	3,994,957.50
12010307	2% DEVELOPMENT LEVY	1,756,807,046.00	1,756,807,046.00	540,442,755.58	841,308,862.47	47.9%	915,498,183.53
12010308	INFRASTRUCTURAL MAINTENANCE LEVY	300,000,000.00	300,000,000.00	380,000,000.00	400,396,200.58	133.5%	- 100,396,200.58
12010311	EDUCATION DEVELOPMENT LEVY	47,640,000.00	47,640,000.00	-	4,250,000.00	8.9%	43,390,000.00
12010312	ENVIRONMENTAL LEVY	100,000,000.00	100,000,000.00	17,886,980.00	21,490,179.00	21.5%	78,509,821.00
12010313	TAX AUDIT	1,500,000,000.00	1,500,000,000.00	72,323,697.34	748,635,154.90	49.9%	751,364,845.10
12010314	SOCIAL SERVICE CONTRIBUTION LEVY (CORPORATE)	345,175,488.00	345,175,488.00	34,831,000.00	54,696,448.50	15.8%	290,479,039.50
12010315	SOCIAL SERVICE CONTRIBUTION LEVY (INDIVIDUALS)	53,673,032.00	53,673,032.00	14,151,495.00	26,942,501.00	50.2%	26,730,531.00
12010317	STAMP DUTY	175,000,000.00	175,000,000.00	14,667,447.48	53,138,769.56	30.4%	121,861,230.44
1202	NON-TAX REVENUE	18,543,327,607.00	18,543,327,607.00	1,503,099,843.37	6,405,043,960.58	34.5%	12,138,283,646.42
120201	LICENCES - GENERAL	2,984,368,218.00	2,984,368,218.00	86,803,763.19	378,367,684.78	12.7%	2,606,000,533.22
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	18,600,000.00	66,700,000.00	50.6%	65,016,350.00
12020103	LEARNERS' PERMIT	3,265,275.00	3,265,275.00	500,000.00	1,750,000.00	53.6%	1,515,275.00
12020105	ANIMAL TRADE LICENSE	25,140,000.00	25,140,000.00	-	89,020.00	0.4%	25,050,980.00



Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
12020106	HIDES AND SKIN BUYER LICENSE	80,000.00	80,000.00	5,500.00	23,700.00	29.6%	56,300.00
12020107	FISHING LICENSES / PERMIT	60,000.00	60,000.00	-	-	0.0%	60,000.00
12020112	REGISTRATION /RENEWAL POOLS BETTING, CASINO AND GAMING	150,000,000.00	150,000,000.00	32,813,376.07	96,913,376.07	64.6%	53,086,623.93
12020114	MOTOR VEHICLE LICENCES	105,000,000.00	105,000,000.00	17,400,000.00	62,320,000.00	59.4%	42,680,000.00
12020115	CHURCH MARRIAGE LICENCES	1,000,000.00	1,000,000.00	-	54,000.00	5.4%	946,000.00
12020118	ENVIRONMENTAL PERMIT	2,000,000.00	2,000,000.00	100,000.00	100,000.00	5.0%	1,900,000.00
12020119	DRIVERS AND CONDUCTORS BADGE /COLOUR CODE PERMIT	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00
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	2.9%	3,400,000.00
12020126	RENEWAL OF HOSPITALS AND PRIVATE CLINICS	1,140,000.00	1,140,000.00	240,000.00	1,965,000.00	172.4%	- 825,000.00
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 ANTENNA	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	-	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, VISUAL ARTISTS	200,000.00	200,000.00	-	-	0.0%	200,000.00
12020138	REGISTRATION AND RENEWAL OF VOLUNTARY ADULT/YOUTH CLUBS	1,982,719.00	1,982,719.00	-	299,000.00	15.1%	1,683,719.00
12020140	REGISTRATION /RENEWAL OF ORPHANAGE HOMES	1,034,875.00	1,034,875.00	-	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	-	120,000.00	1.7%	6,770,000.00
12020143	REGISTRATION /RENEWAL OF PRIVATE INSTITUTION FEES	23,180,000.00	23,180,000.00	860,000.00	1,778,000.00	7.7%	21,402,000.00
12020144	REGISTRATION/ RENEWAL FEES OF ACCOUNTING AND AUDITING	1,910,000.00	1,910,000.00	-	1,550,000.00	81.2%	360,000.00
12020147	REGISTRATION/ RENEWAL OF DAY-CARE CENTRES	400,000.00	400,000.00	-	32,001.59	8.0%	367,998.41
12020151	HACKNEY PERMIT	18,000,000.00	18,000,000.00	700,000.00	2,220,000.00	12.3%	15,780,000.00
12020152	REGISTRATION OF PRIVATE SERVICE PROVIDERS UNDER PUBLIC	1,000,000.00	1,000,000.00	-	150,000.00	15.0%	850,000.00
12020153	HOTEL REGISTRATION	5,000,000.00	5,000,000.00	10,000.00	77,500.00	1.6%	4,922,500.00
12020155	ANNUAL REGISTRATION ON ADVERTISING ON WRITING ON WALLS	1,875,000.00	1,875,000.00	-	-	0.0%	1,875,000.00
12020156	ANNUAL REGISTRATION ON ADVERTISEMENT TAX RATE PER FACE	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	14,439,887.12	14,439,887.12	9.3%	140,590,112.88
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 SUPPLIERS	500,000.00	500,000.00	155,000.00	715,000.00	143.0%	- 215,000.00
12020168	REGISTRATION AND RENEWAL OF SCHOOL / COLLEGE OF HEALTH	7,675,000.00	7,675,000.00	-	-	0.0%	7,675,000.00
12020169	REGISTRATION AND RENEWAL OF SCHOOL / COLLEGE OF NURSING	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	500,000.00	123,500,000.00	823.3%	- 108,500,000.00
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	480,000.00	1,530,000.00	0.3%	598,494,000.00



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120202	MINING RENTS	-	-	26,083,000.48	26,083,000.48		- 26,083,000.48
12020232	REGISTRATION FEES FROM SOLID MINERALS OPERATION	-	-	26,083,000.48	26,083,000.48		- 26,083,000.48
120204	FEES - GENERAL	11,602,022,864.00	11,602,022,864.00	1,127,869,918.04	5,202,607,618.90	44.8%	6,399,415,245.10
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	3,662,946.00	21,575,174.73	136.8%	- 5,806,499.73
12020403	NEW NUMBER PLATE RATE	233,317,350.00	233,317,350.00	3,600,000.00	44,700,000.00	19.2%	- 188,617,350.00
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	357,075.00	862,075.00	9.4%	- 8,337,925.00
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	-	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	40,000.00	0.1%	- 31,210,000.00
12020409	TUITION FEES/ SDC TUITION FEES	5,256,895,551.00	5,256,895,551.00	106,175,283.36	2,361,069,288.74	44.9%	- 2,895,826,262.26
12020410	CHARTING FEE FOR CERTIFICATE OF OCCUPANCY (C OF O)	62,500,000.00	62,500,000.00	355,600.00	426,600.00	0.7%	- 62,073,400.00
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	564,000.00	16,158,050.00	39.0%	- 25,246,950.00
12020413	PILGRIMS SERVICE CHARGE	3,500,000.00	3,500,000.00	230,000.00	245,000.00	7.0%	- 3,255,000.00
12020414	EVENING CLASSES/EXTRA- MURAL CENTRES/CLASSES	25,000.00	25,000.00	-	6,600.00	26.4%	- 18,400.00
12020415	CONTRACTOR REGISTRATION/ RENEWAL FEES	12,000,000.00	12,000,000.00	22,200,000.00	27,725,000.00	231.0%	- 15,725,000.00
12020416	SURVEY DEPOSIT FEE FOR CERTIFICATE OF OCCUPANCY (C OF O)	62,500,000.00	62,500,000.00	20,000.00	183,855.73	0.3%	- 62,316,144.27
12020417	EXPRESSION OF INTEREST FEE	20,000,000.00	20,000,000.00	5,700,000.00	19,200,000.00	96.0%	- 800,000.00
12020418	AUTO DATA/ MOTOR VEHICLE REGISTRATION	21,718,509.00	21,718,509.00	12,250,000.00	42,090,000.00	193.8%	- 20,371,491.00
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	41,600.00	61,700.00	0.8%	- 7,438,300.00
12020421	CONTRACT DOCUMENT NON- REFUNDABLE TENDER FEES	109,535,000.00	109,535,000.00	31,275,200.00	186,964,466.03	170.7%	- 77,429,466.03
12020422	COURT FEE	39,500,000.00	39,500,000.00	5,943,154.00	9,214,567.23	23.3%	- 30,285,432.77
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	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	50,000.00	576,000.00	1.5%	- 36,924,000.00
12020427	DEPOSIT FEE FOR RIGHT OF OCCUPANCY (R OF O)	119,250,000.00	119,250,000.00	1.00	2,324,252.14	1.9%	- 116,925,747.86
12020428	ADMINISTRATIVE CHARGES	152,495,132.00	152,495,132.00	5,415,570.77	20,351,552.06	13.3%	- 132,143,579.94
12020429	CHANGE OF OWNERSHIP	-	-	-	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	20,926,935.40	21,289,489.40	28.4%	- 53,710,510.60
12020433	EXAMINATION FEES	279,620,000.00	279,620,000.00	-	27,250,200.00	9.7%	- 252,369,800.00
12020434	LIBRARY FEES	22,304,000.00	22,304,000.00	-	3,100,000.00	13.9%	- 19,204,000.00
12020435	RECERTIFICATION & CONFIRMATION	1,000,000.00	1,000,000.00	40,000.00	60,000.00	6.0%	- 940,000.00
12020436	PROBATE FEE	15,000,000.00	15,000,000.00	-	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	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	1,500,000.00	236,000,000.00	78.7%	- 64,000,000.00
12020440	CHANGE OF LAND USE	1,440,000.00	1,440,000.00	336,875.00	386,975.00	26.9%	- 1,053,025.00
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	24,219,658.53	49,010,804.53	14.0%	- 300,989,195.47
12020443	CLINICAL TREATMENT CHARGES (VET)	2,000,000.00	2,000,000.00	149,320.00	713,470.00	35.7%	- 1,286,530.00
12020445	BUILDING PLAN APPROVAL	97,632,000.00	97,632,000.00	14,786,040.00	59,505,138.36	60.9%	- 38,126,861.64
12020447	SITE AND BUILDING INSPECTION	12,835,000.00	12,835,000.00	3,673,474.00	10,113,592.03	78.8%	- 2,721,407.97
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	-	7,560,000.00	16.7%	- 37,724,000.00
12020450	SCHOOL APPROVAL ASSESSMENT	10,480,000.00	10,480,000.00	-	100.00	0.0%	- 10,479,900.00
12020451	BUILDING PLAN REGISTRATION	12,835,000.00	12,835,000.00	4,771,184.00	11,199,503.00	87.3%	- 1,635,497.00
12020452	BUILDING PLAN PROCESSING	37,185,750.00	37,185,750.00	4,278,001.30	29,907,457.09	80.4%	- 7,278,292.91



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12020453	NOTICE OF MARRIAGE FEE	1,208,220.00	1,208,220.00	-	283,000.00	23.4%	925,220.00
12020455	ENVIRONMENTAL IMPACT ASSESSMENT FEES	30,000,000.00	30,000,000.00	25,000.00	805,611.25	2.7%	29,194,388.75
12020456	TAX CLEARANCE FEES	5,000,000.00	5,000,000.00	4,689,500.00	11,184,000.00	223.7%	6,184,000.00
12020457	STATIONERIES AND CONSULTATION FEE	3,000,000.00	3,000,000.00	-	1,817,500.00	60.6%	1,182,500.00
12020458	ACCOMMODATION FEE	91,680,000.00	91,680,000.00	-	16,150,000.00	17.6%	75,530,000.00
12020459	INSTRUMENT FEES	4,000,000.00	4,000,000.00	-	2,550,000.00	63.8%	1,450,000.00
12020460	TRANSPORTATION FEES	5,000,000.00	5,000,000.00	-	17,925,000.00	358.5%	12,925,000.00
12020461	ENVIRONMENTAL CLEANING FEE	7,500,000.00	7,500,000.00	-	3,900,000.00	52.0%	3,600,000.00
12020462	APPLICATION AND PROCESSING FEE FOR NEW UTILITY INFRASTR	1,100,000.00	1,100,000.00	-	-	0.0%	1,100,000.00
12020463	COLLECTION AND DISPOSAL OF SOLID WASTE FROM PREMISES	66,000,000.00	66,000,000.00	-	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	9.7%	7,225,000.00
12020465	SITE ANALYSIS	12,000,000.00	12,000,000.00	-	14,869,489.79	123.9%	2,869,489.79
12020466	DOCUMENT REG AND SEARCH	22,500,000.00	22,500,000.00	80,000.00	652,913.00	2.9%	21,847,087.00
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	500,000.00	4,000,000.00	10.0%	36,000,000.00
12020469	TRADE TEST CHARGES	-	-	8,000.00	13,000.00	-	13,000.00
12020471	RADIO ADVERTISEMENT FEE	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00
12020472	OPHTHALMIC SERVICES /OPHTHAMOLOGY FEE	9,754,260.00	9,754,260.00	2,037,000.00	3,801,500.00	39.0%	5,952,760.00
12020473	DENTAL SERVICES FEE	4,200,000.00	4,200,000.00	1,301,000.00	2,639,927.19	62.9%	1,560,072.81
12020474	AFFIDAVIT FEES/ OATH FEE	7,800,000.00	7,800,000.00	248,000.00	248,000.00	3.2%	7,552,000.00
12020475	AMBULANCE SERVICES (HIRING) FEE	15,531,600.00	15,531,600.00	1,195,000.00	5,267,700.00	33.9%	10,263,900.00
12020476	CHARGES FROM SEMINARS AND WORKSHOPS	4,800,000.00	4,800,000.00	-	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	21,654,501.00	57,594,971.00	65.4%	30,460,249.00
12020479	LABORATING SERVICES FEE	169,690,940.00	169,690,940.00	123,809,452.67	158,371,203.67	93.3%	11,319,736.33
12020480	FUMIGATION SERVICES BY THE BOARD	1,000,000.00	1,000,000.00	50,000.00	710,000.00	71.0%	290,000.00
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	-	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	77,034,807.51	102,555,471.51	31.4%	223,873,175.49
12020485	HAULAGE FEE	1,462,569,810.00	1,462,569,810.00	498,022,600.00	713,935,620.00	48.8%	748,634,190.00
12020486	HYPERBARIC OXYGEN SERVICES FEE	-	-	-	1,377,050.00	-	1,377,050.00
12020487	ORIGINAL CERTIFICATE FEE	157,525,000.00	157,525,000.00	2,001,650.00	4,743,550.00	3.0%	152,781,450.00
12020488	COLLECTION OF STATEMENT OF RESULT FEE	31,775,000.00	31,775,000.00	706,850.00	2,403,650.00	7.6%	29,371,350.00
12020489	PHYSIOTHERAPY SERVICE CHARGES FEE	3,434,400.00	3,434,400.00	877,800.00	1,782,800.00	51.9%	1,651,600.00
12020491	SURGICAL OPERATION /ECG& ECHO /ENT (EAR, NOSE & THROA	83,057,100.00	83,057,100.00	5,118,500.00	176,609,380.12	212.6%	93,552,280.12
12020492	MEDICAL CERTIFICATE	24,612,000.00	24,612,000.00	-	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	10,939,100.00	22,332,050.00	33.6%	44,091,850.00
12020495	WATER RATE FEE	84,000,000.00	84,000,000.00	-	128,000.00	0.2%	83,872,000.00
12020496	WATER CONNECTION /WATER RECONNECTION FEE	177,000.00	177,000.00	-	181,000.00	102.3%	4,000.00
12020497	MARKET TOLL COLLECTIONS/ TOLL GATE FEES	10,000,000.00	10,000,000.00	105,039,238.50	291,379,761.08	2913.8%	281,379,761.08
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	1,151,517.00	2,329,595.60	5.6%	38,936,804.40
12020501	PENALTY	1,316,400.00	1,316,400.00	77,822.00	402,901.60	30.6%	913,498.40
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	873,695.00	1,526,694.00	46.3%	1,773,306.00
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	100,000.00	100,000.00	20.0%	400,000.00
12020510	PENALTY FOR UNREGISTERED SCHOOLS	20,000,000.00	20,000,000.00	100,000.00	300,000.00	1.5%	19,700,000.00
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



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120206	SALES - GENERAL	1,004,451,777.00	1,004,451,777.00	87,015,906.93	273,528,292.93	27.2%	730,923,484.07
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
12020607	SALES OF FORMS	19,860,000.00	19,860,000.00	2,412,000.00	2,962,000.00	14.9%	16,898,000.00
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	29,575.93	29,575.93	0.2%	16,600,424.07
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	44,031,080.00	127,241,866.00	49.4%	130,157,096.00
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	8,053,601.00	31,501,841.00	23.0%	105,246,638.00
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	-	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	-	1,700,000.00	1.3%	133,672,800.00
12020635	SALES OF GRAPHICS NEWSPAPER	1,700,000.00	1,700,000.00	16,000.00	316,520.00	18.6%	1,383,480.00
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	80,000.00	80,000.00	3.0%	2,570,000.00
12020654	SALES OF OXYGEN IN CYLINDER	8,341,400.00	8,341,400.00	3,707,900.00	6,526,740.00	78.2%	1,814,660.00
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	-	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	28,685,750.00	97,983,750.00	58.7%	69,016,250.00
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	155,497,731.09	357,601,749.25	42.8%	477,361,797.75
12020701	PROCEEDS FROM OWNER-OCCUPIER HOUSING SCHEME	60,000,000.00	60,000,000.00	10,772.37	64,634.22	0.1%	59,935,365.78
12020702	EARNINGS FROM SEPTIC TANK EMPTIER	1,000,000.00	1,000,000.00	5,000.00	10,000.00	1.0%	990,000.00
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	275,000.00	1,396,000.00	12.7%	9,604,000.00
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	10,000,000.00	26,257,756.00	625.2%	22,057,756.00
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	EARNINGS FROM RESEARCH AND DOCUMENTATION	25,000,000.00	25,000,000.00	106,843,688.06	217,010,672.37	868.0%	192,010,672.37
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	3.4%	48,338,000.00
12020741	EARNINGS FROM TRACTOR HIRING	50,000,000.00	50,000,000.00	900,000.00	1,300,000.00	2.6%	48,700,000.00
12020746	EARNING FROM HIRE OF DESK AND CHAIR	9,000,000.00	9,000,000.00	-	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	35,438,270.66	100,533,686.66	27.5%	265,486,110.34
12020750	EARNING FROM MOTOR PARKS	-	-	-	2,000.00	-	2,000.00



Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
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	2,000,000.00	2,000,000.00	13.2%	13,100,000.00
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
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	25,000.00	25,000.00	25.0%	75,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	11,023,900.00	11,023,900.00	-	120,000.00	1.1%	10,903,900.00
12020802	RENTAL CHARGES OF THE SECRETARIAT CONFERENCE HALL	480,000.00	480,000.00	-	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	18,678,006.64	164,406,018.64	8.0%	1,898,324,882.36
12020906	GROUND RENTS	1,047,809,522.00	1,047,809,522.00	1,189,335.64	27,484,738.85	2.6%	1,020,324,783.15
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	17,488,671.00	136,921,279.79	13.5%	877,640,099.21
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	13,495,829,398.50	35,182,257,042.48	25.8%	101,229,425,444.52
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	13,495,829,398.50	35,182,257,042.48	25.8%	101,029,425,444.52
130201	DOMESTIC GRANTS	124,431,752,697.00	124,431,752,697.00	7,809,004,319.76	29,495,431,963.74	23.7%	94,936,320,733.26
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	6,285,269,797.08	16,999,861,642.18	76.0%	5,378,003,357.82
13020104	CAPITAL GRANTS FROM LGAS	18,750,761,391.00	18,750,761,391.00	286,011,896.52	4,279,581,061.14	22.8%	14,471,180,329.86
13020105	CURRENT GRANTS FROM OTHER SOURCES	4,861,700,488.00	4,861,700,488.00	1,237,722,626.16	4,495,702,960.12	92.5%	365,997,527.88
13020106	CAPITAL GRANTS FROM OTHER SOURCES	3,400,000,000.00	3,400,000,000.00	-	220,286,300.30	6.5%	3,179,713,699.70
130202	FOREIGN GRANTS	11,779,929,790.00	11,779,929,790.00	5,686,825,078.74	5,686,825,078.74	48.3%	6,093,104,711.26
13020201	CURRENT FOREIGN GRANTS	11,383,929,790.00	11,383,929,790.00	5,686,825,078.74	5,686,825,078.74	50.0%	5,697,104,711.26
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	-	95,829,238,507.90	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	-	95,829,238,507.90	45.5%	114,991,181,755.10
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	71,481,294,005.00	71,481,294,005.00	-	75,010,544,330.80	104.9%	- 3,529,250,325.80
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	19,000,000,000.00	19,000,000,000.00	-	75,000,000,000.00	394.7%	- 56,000,000,000.00
14030102	DOMESTIC LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES	52,481,294,005.00	52,481,294,005.00	-	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	14.9%	118,520,432,080.90
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	139,339,126,258.00	139,339,126,258.00	-	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 Q3 - Total Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	820,490,585,443.00	820,490,585,443.00	150,571,575,651.94	410,536,787,550.40	50.0%	409,953,797,892.60
010000000000	ADMINISTRATION SECTOR	171,293,367,481.00	216,667,425,422.00	67,759,526,478.13	144,558,948,316.05	66.7%	72,108,477,105.95
011100000000	GOVERNORS OFFICE PLANNING SECTOR	129,369,226,520.00	165,489,226,520.00	56,530,049,232.95	121,866,170,055.77	73.6%	43,623,056,464.23
011100100100	GOVERNMENT HOUSE	82,459,939,467.00	119,579,939,467.00	45,708,289,767.13	91,674,369,456.25	76.7%	27,905,570,010.75
011100100200	DEPUTY GOVERNORS OFFICE	3,305,729,150.00	3,305,729,150.00	125,662,685.07	523,015,239.41	15.8%	2,782,713,910.59
011100800100	EMERGENCY MANAGEMENT AGENCY	1,971,648,772.00	1,971,648,772.00	16,714,382.56	40,346,977.98	2.0%	1,931,301,794.02
011101000100	BUREAU OF PUBLIC PROCUREMENT (BPP)	1,744,656,755.00	1,744,656,755.00	191,612,540.10	362,261,763.10	20.8%	1,382,394,991.90
011103500100	KOGI STATE PENSION COMMISSION	35,569,550,000.00	35,569,550,000.00	9,712,736,524.76	27,285,109,503.54	76.7%	8,284,440,496.46
011111100100	KOGI STATE INVESTMENT PROMOTION & PUBLIC PRIVATE PARTNERSHIP AGENCY	4,317,702,376.00	3,317,702,376.00	775,033,333.33	1,981,067,115.50	59.7%	1,336,635,260.50
016100000000	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT PLANNING SECTOR	12,573,945,826.00	14,893,645,826.00	3,490,498,203.09	9,061,495,515.33	60.8%	5,832,150,310.67
016100100100	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	10,514,509,337.00	12,529,509,337.00	2,897,125,139.78	7,787,918,463.99	62.2%	4,741,590,873.01
016103800100	CHRISTIAN PILGRIMS COMMISSION	242,853,060.00	545,553,060.00	7,582,920.21	19,157,831.52	3.5%	526,395,228.48
016103700100	KOGI STATE HAJJ COMMISSION	671,233,429.00	673,233,429.00	239,823,616.11	508,429,336.81	75.5%	164,804,092.19
016105500100	STATE SECURITY TRUST FUND	1,145,350,000.00	1,145,350,000.00	345,966,527.00	745,989,883.00	65.1%	399,360,117.00
016400000000	MINISTRY OF SPECIAL DUTY & INTER-GOVERNMENTAL AFFAIRS PLANNING	2,048,510,378.00	5,976,230,332.00	2,664,478,197.85	2,878,453,297.85	48.2%	3,097,777,034.15
016400100100	MINISTRY OF SPECIAL DUTY & INTER-GOVERNMENTAL AFFAIRS	2,048,510,378.00	5,176,230,332.00	2,664,478,197.85	2,878,453,297.85	55.6%	2,297,777,034.15
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	8,057,971,603.00	1,019,417,302.19	2,727,564,556.16	33.8%	5,330,407,046.84
011200300100	KOGI STATE HOUSE OF ASSEMBLY	7,217,185,470.00	7,307,185,470.00	1,005,928,328.93	2,687,800,082.90	36.8%	4,619,385,387.10
011200400100	KOGI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	750,786,133.00	750,786,133.00	13,488,973.26	39,764,473.26	5.3%	711,021,659.74
012300000000	MINISTRY OF INFORMATION AND COMMUNICATION PLANNING SECTOR	4,410,266,775.00	4,410,266,775.00	688,868,419.66	1,833,495,442.12	41.6%	2,576,771,332.89
012300100100	MINISTRY OF INFORMATION AND COMMUNICATION	3,409,485,858.00	3,409,485,858.00	604,200,637.26	1,576,401,113.04	46.2%	1,833,084,744.96
012300300100	KOGI STATE BROADCASTING CORPORATION	497,684,065.00	497,684,065.00	66,664,424.51	200,060,029.82	40.2%	297,624,035.18
012301300100	KOGI STATE NEWSPAPER CORPORATION	291,349,452.00	291,349,452.00	18,003,357.89	57,034,299.25	19.6%	234,315,152.75
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	7,845,753,358.00	653,262,990.65	1,321,643,008.20	16.8%	6,524,110,349.80
012500100100	OFFICE OF THE HEAD OF CIVIL SERVICE	9,395,753,358.00	7,845,753,358.00	653,262,990.65	1,321,643,008.20	16.8%	6,524,110,349.80
014000000000	OFFICE OF THE STATE AUDITOR-GENERAL PLANNING SECTOR	3,233,060,460.00	5,080,060,460.00	1,838,427,727.65	3,108,155,165.84	61.2%	1,971,905,294.16
014000100100	OFFICE OF THE STATE AUDITOR-GENERAL	1,621,961,077.00	2,668,961,077.00	1,379,289,361.96	1,929,341,026.89	72.3%	739,620,050.11
014000200100	OFFICE OF THE LOCAL GOVT. AUDITOR-GENERAL	1,518,354,477.00	2,318,354,477.00	459,138,365.69	1,178,814,138.95	50.8%	1,139,540,338.05
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	232,976,794.00	43,881,313.07	104,002,554.03	44.6%	128,974,239.98
014700100100	CIVIL SERVICE COMMISSION	217,976,794.00	232,976,794.00	43,881,313.07	104,002,554.03	44.6%	128,974,239.98
014800000000	STATE INDEPENDENT ELECTORAL COMMISSION (SIEC) PLANNING SECTOR	661,657,214.00	2,152,595,201.00	509,464,817.00	973,319,086.57	45.2%	1,179,276,114.43
014800100100	STATE INDEPENDENT ELECTORAL COMMISSION (SIEC)	661,657,214.00	2,152,595,201.00	509,464,817.00	973,319,086.57	45.2%	1,179,276,114.43
014900000000	LOCAL GOVERNMENT SERVICE COMMISSION PLANNING SECTOR	1,414,998,553.00	2,528,698,553.00	321,178,274.02	684,649,634.20	27.1%	1,844,048,918.80
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION	1,414,998,553.00	2,528,698,553.00	321,178,274.02	684,649,634.20	27.1%	1,844,048,918.80
020000000000	ECONOMIC SECTOR	310,256,942,600.00	332,372,418,240.00	47,930,763,367.04	175,819,578,870.82	52.9%	###
021500000000	MINISTRY OF AGRICULTURE PLANNING SECTOR	15,295,042,436.00	11,314,322,482.00	3,590,365,159.23	4,821,548,200.27	42.6%	6,492,774,281.73
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	13,115,676,954.00	9,534,957,000.00	3,473,969,102.68	4,469,776,071.00	46.9%	5,065,180,929.00
021500300100	KOGI AGRICULTURAL DEVELOPMENT PROJECT (ADP)	1,014,386,057.00	1,014,386,057.00	90,750,210.21	271,763,331.33	26.8%	742,622,725.67
021500500100	KOGI AGRO-ALLIED COMPANY	1,133,530,828.00	733,530,828.00	22,584,944.37	65,934,075.74	9.0%	667,596,752.26
021500600100	KOGI LAND DEV. BOARD	31,448,597.00	31,448,597.00	3,060,901.96	14,074,722.20	44.8%	17,373,874.80



Code	Administrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
022000000000	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING PLANNING SECTOR	71,203,310,669.00	79,348,789,725.00	22,258,900,375.50	43,183,676,778.69	54.4%	36,165,112,946.31
022000100100	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	3,548,460,111.00	3,030,460,111.00	170,505,789.35	315,448,529.40	10.4%	2,715,011,581.60
022000300100	BUDGET AND ECONOMIC PLANNING	22,093,643,750.00	13,541,643,750.00	2,465,886,217.13	3,276,489,686.89	24.2%	10,265,154,063.11
022000400100	STATE BUREAU OF STATISTICS	721,599,679.00	721,599,679.00	1,484,150.00	4,455,650.00	0.6%	717,144,029.00
022000200100	DEBT MANAGEMENT OFFICE	16,083,918,000.00	24,585,218,000.00	12,738,191,625.71	22,390,788,243.49	91.1%	2,194,429,756.51
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	14,742,625,521.00	14,706,304,577.00	2,803,206,414.54	6,653,065,781.42	45.2%	8,053,238,795.58
022000800100	KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)	7,285,213,608.00	18,519,213,608.00	4,012,002,978.78	10,340,509,699.49	55.8%	8,178,703,908.51
022001200100	KOGI INVESTMENT AND PROPERTIES LIMITED	3,944,550,000.00	1,446,550,000.00	4,221,100.00	13,508,888.00	0.9%	1,433,041,112.00
022001300100	KOGI STATE GOVERNANCE DELIVERY UNIT	151,800,000.00	154,300,000.00	1,957,500.00	7,965,700.00	5.2%	146,334,300.00
022001400100	KOGI STATE ECONOMIC COUNCIL	1,500,000,000.00	1,512,000,000.00	30,000,000.00	90,000,000.00	6.0%	1,422,000,000.00
022001500100	HUMAN CAPITAL OPPORTUNITY FOR PROSPERITY AND EQUITY HOPE-GOV	1,131,500,000.00	1,131,500,000.00	31,444,600.00	91,444,600.00	8.1%	1,040,055,400.00
022200000000	MIN. OF COMMERCE & INDUSTRY PLANNING SECTOR	12,519,456,710.00	17,530,956,710.00	60,519,639.02	15,204,128,862.54	86.7%	2,326,827,847.46
022200100100	MIN. OF COMMERCE & INDUSTRY	11,423,091,718.00	16,423,091,718.00	38,564,185.64	15,163,385,409.16	92.3%	1,259,706,308.84
022200700100	KOGI STATE ENTERPRISES DEVELOPMENT AGENCY	1,042,000,000.00	1,042,000,000.00	19,351,000.00	22,926,000.00	2.2%	1,019,074,000.00
022205300100	KOGI STATE COMMODITY EXCHANGE, EXPORT PROMOTION AND MARKET DEVELOPMENT	54,364,992.00	65,864,992.00	2,604,453.38	17,817,453.38	27.1%	48,047,538.62
022800000000	MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY PLANNING SECTOR	2,880,030,694.00	3,080,030,694.00	264,549,554.40	576,774,572.08	18.7%	2,503,256,121.92
022800100100	MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY	1,926,423,720.00	2,126,423,720.00	264,549,554.40	576,774,572.08	27.1%	1,549,649,147.92
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	52,163,638,992.00	24,467,115.42	48,233,699,322.88	92.5%	3,929,939,669.12
022900100100	MINISTRY OF TRANSPORT	52,863,638,992.00	52,163,638,992.00	24,467,115.42	48,233,699,322.88	92.5%	3,929,939,669.12
023300000000	MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES PLANNING SECTOR	7,775,512,689.00	4,575,512,689.00	9,299,000.00	87,867,000.00	1.9%	4,487,645,689.00
023300100100	MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES	7,735,212,689.00	4,535,212,689.00	6,299,000.00	78,867,000.00	1.7%	4,456,345,689.00
023300300100	KOGI STATE SOLID MINERALS PROCESSING COMPANY LTD	40,300,000.00	40,300,000.00	3,000,000.00	9,000,000.00	22.3%	31,300,000.00
023400000000	MINISTRY OF WORKS PLANNING SECTOR	59,741,920,938.00	66,905,920,938.00	8,876,724,505.80	27,611,160,195.92	41.3%	39,294,760,742.08
023400100100	MINISTRY OF WORKS	46,509,732,492.00	62,673,732,492.00	7,702,220,584.33	25,871,510,491.63	41.3%	36,802,222,000.37
023400300100	ROAD MAINTENANCE AGENCY	13,094,507,348.00	4,094,507,348.00	1,161,389,903.86	1,698,648,388.54	41.5%	2,395,858,959.46
023400400100	KOGI STATE FIRE AGENCY	137,681,098.00	137,681,098.00	13,114,017.61	41,001,315.76	29.8%	96,679,782.24
023600000000	MIN. OF CULTURE & TOURISM PLANNING SECTOR	3,137,850,659.00	2,700,850,659.00	91,968,965.65	190,296,950.88	7.0%	2,510,553,708.12
023600100100	MIN. OF CULTURE & TOURISM	2,746,673,884.00	2,346,673,884.00	54,115,869.50	79,766,372.70	3.4%	2,266,907,511.30
023600300100	COUNCIL FOR ARTS AND CULTURE	350,172,537.00	300,172,537.00	33,128,816.42	98,563,605.80	32.8%	201,608,931.20
023605200100	HOTEL AND TOURISM BOARD	41,004,238.00	54,004,238.00	4,724,279.73	11,966,972.38	22.2%	42,037,265.62
025000000000	KOGI STATE FISCAL RESPONSIBILITY COMMISSION PLANNING SECTOR	100,042,477.00	100,042,477.00	2,988,000.00	8,964,000.00	9.0%	91,078,477.00
025000100100	KOGI STATE FISCAL RESPONSIBILITY COMMISSION	100,042,477.00	100,042,477.00	2,988,000.00	8,964,000.00	9.0%	91,078,477.00
025200000000	MINISTRY OF WATER RESOURCES PLANNING SECTOR	18,704,876,777.00	15,209,323,168.00	966,361,526.04	1,374,185,815.75	9.0%	13,835,137,352.25
025200100100	MINISTRY OF WATER RESOURCES	12,992,591,492.00	9,687,967,883.00	578,573,657.44	879,269,463.04	9.1%	8,808,698,419.96
025210200100	KOGI STATE WATER BOARD	1,132,671,122.00	1,132,671,122.00	18,047,887.16	55,178,201.94	4.9%	1,077,492,920.06
025210300100	RURAL WATER AND SANITATION AGENCY (RUWASSA)	4,579,614,163.00	4,388,684,163.00	369,739,981.44	439,738,150.78	10.0%	3,948,946,012.22
025300000000	MINISTRY OF HOUSING AND URBAN DEVELOPMENT PLANNING SECTOR	18,372,738,442.00	34,978,708,589.00	894,274,947.43	11,089,729,786.73	31.7%	23,888,978,802.27
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	15,033,159,822.00	28,011,639,749.00	122,000,000.00	9,980,200,996.85	35.6%	18,031,438,752.15
025300200100	BUREAU FOR LANDS	2,423,327,020.00	2,423,327,020.00	715,871,801.42	932,461,666.38	38.5%	1,490,865,353.62
025300300100	KOGI STATE UTILITY INFRASTRUCTURE MANAGEMENT AND COMPLIANCE AGENCY	411,950,000.00	411,950,000.00	995,000.00	3,268,000.00	0.8%	408,682,000.00
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	55,408,146.01	173,799,123.49	34.5%	330,502,476.51
026200000000	MINISTRY OF RURAL AND ENERGY DEVELOPMENT PLANNING SECTOR	33,557,542,165.00	34,357,542,165.00	10,884,839,578.56	23,416,212,685.07	68.2%	10,941,329,479.93
026200100100	MINISTRY OF RURAL AND ENERGY DEVELOPMENT	32,753,720,187.00	33,553,720,187.00	10,884,839,578.56	23,416,212,685.07	69.8%	10,137,507,501.93
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	Administrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
027100000000	MINISTRY OF LIVESTOCK DEVELOPMENT	14,104,978,952.00	10,106,778,952.00	5,505,000.00	21,334,700.00	0.2%	10,085,444,252.00
027100100100	MINISTRY OF LIVESTOCK DEVELOPMENT	14,104,978,952.00	10,106,778,952.00	5,505,000.00	21,334,700.00	0.2%	10,085,444,252.00
030000000000	LAW & JUSTICE SECTOR	28,027,619,754.00	26,362,619,754.00	2,190,399,428.33	6,670,256,472.70	25.3%	19,692,363,281.30
031800000000	KOGI STATE JUDICIAL SERVICE COMMISSION PLANNING SECTOR	22,525,362,116.00	21,360,362,116.00	1,757,295,289.12	4,886,290,225.15	22.9%	16,474,071,890.85
031801100100	KOGI STATE JUDICIAL SERVICE COMMISSION	650,938,255.00	650,938,255.00	43,368,223.06	136,440,067.62	21.0%	514,498,187.38
031805100100	HIGH COURT OF JUSTICE	8,277,982,925.00	7,792,982,925.00	1,136,343,032.77	3,200,436,170.26	41.1%	4,592,546,754.74
031805200100	CUSTOMARY COURT OF APPEAL	8,215,844,720.00	7,565,844,720.00	258,026,296.93	762,018,723.95	10.1%	6,803,825,996.05
031805300100	SHARIA COURT OF APPEAL	5,380,596,216.00	5,350,596,216.00	319,557,736.36	787,395,263.32	14.7%	4,563,200,952.68
032600000000	MINISTRY OF JUSTICE PLANNING SECTOR	5,502,257,638.00	5,002,257,638.00	433,104,139.21	1,783,966,247.55	35.7%	3,218,291,390.45
032600100100	MINISTRY OF JUSTICE	4,982,728,077.00	4,482,728,077.00	431,150,110.90	1,776,002,219.89	39.6%	2,706,725,857.11
032600700100	KOGI STATE OFFICE OF THE PUBLIC DEFENDER AND CITIZENS' RIGHTS COMMISSION	519,529,561.00	519,529,561.00	1,954,028.31	7,964,027.66	1.5%	511,565,533.34
040000000000	REGIONAL SECTOR	10,776,980,000.00	8,276,980,000.00	-	320,328.75	0.0%	8,276,659,671.25
046300000000	KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION	10,776,980,000.00	8,276,980,000.00	-	320,328.75	0.0%	8,276,659,671.25
046300100100	KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION	10,776,980,000.00	8,276,980,000.00	-	320,328.75	0.0%	8,276,659,671.25
050000000000	SOCIAL SECTOR	300,135,675,608.00	236,811,142,027.00	32,690,886,378.44	83,487,683,562.09	35.3%	###
051300000000	MINISTRY OF YOUTH & SPORTS PLANNING SECTOR	6,081,186,884.00	5,681,186,884.00	324,304,516.41	716,171,557.82	12.6%	4,965,015,326.18
051300100100	MINISTRY OF YOUTH & SPORTS	5,839,163,491.00	5,439,163,491.00	296,649,953.86	643,768,530.55	11.8%	4,795,394,960.45
051300200100	KOGI STATE SPORTS COUNCIL	242,023,393.00	242,023,393.00	27,654,562.54	72,403,027.27	29.9%	169,620,365.73
051400000000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT PLANNING SEC	4,479,289,025.00	3,979,289,025.00	113,752,117.88	1,064,322,422.68	26.7%	2,914,966,602.32
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	4,037,676,766.00	3,537,676,766.00	71,252,117.88	1,006,822,422.68	28.5%	2,530,854,343.32
051400200100	KOGI STATE OFFICE FOR DISABILITY AFFAIRS	441,612,259.00	441,612,259.00	42,500,000.00	57,500,000.00	13.0%	384,112,259.00
051700000000	MINISTRY OF EDUCATION PLANNING SECTOR	169,992,477,661.00	132,730,285,036.00	20,032,468,469.50	48,248,095,096.15	36.4%	84,482,189,939.85
051700100100	MINISTRY OF EDUCATION	67,671,632,467.00	32,587,939,842.00	400,423,995.47	4,644,376,948.25	14.3%	27,943,562,893.75
051700200100	STATE UNIVERSAL BASIC EDUCATION BOARD	7,709,612,802.00	12,509,612,802.00	5,251,609,479.74	10,989,009,170.12	87.8%	1,520,603,631.88
051700800100	KOGI STATE LIBRARY BOARD	51,300,426.00	51,300,426.00	8,954,663.67	23,254,552.69	45.3%	28,045,873.31
051700900100	ADULT & NON-FORMAL EDUCATION BOARD	198,211,884.00	198,211,884.00	18,245,688.95	35,395,753.53	17.9%	162,816,130.47
051701800100	KOGI STATE POLYTECHNIC, LOKOJA	8,539,114,232.00	7,809,114,232.00	997,055,154.26	3,379,383,435.42	43.3%	4,429,730,796.58
051701900100	COLLEGE OF EDUCATION, ANKPA	3,567,281,376.00	3,068,781,376.00	448,488,624.25	1,354,163,630.93	44.1%	1,714,617,745.07
051702000100	COLLEGE OF EDUCATION TECHNICAL, MOPA	9,921,999,870.00	8,921,999,870.00	265,938,381.30	750,526,064.51	8.4%	8,171,473,805.49
051702100100	PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	10,179,248,351.00	10,152,248,351.00	1,296,351,767.31	4,424,223,291.80	43.6%	5,728,025,059.20
051702200100	KOGI STATE UNIVERSITY, KABBA	25,049,800,000.00	24,999,800,000.00	4,633,867,409.92	7,252,664,991.13	29.0%	17,747,135,008.87
051702500100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	18,288,950,677.00	18,915,950,677.00	4,087,133,344.67	8,165,940,738.04	43.2%	10,750,009,938.96
051705400100	KOGI STATE SENIOR SECONDARY EDUCATION BOARD	14,564,833,123.00	10,764,833,123.00	2,170,997,168.40	6,658,200,555.98	61.9%	4,106,632,567.02
051705600100	STATE SCHOLARSHIP BOARD	2,070,814,274.00	570,814,274.00	402,913,818.40	429,439,644.22	75.2%	141,374,629.78
051706500100	NIGERIA-KOREA FRIENDSHIP INSTITUTE	2,179,678,179.00	2,179,678,179.00	50,488,973.16	141,516,319.53	6.5%	2,038,161,859.47
052100000000	MINISTRY OF HEALTH PLANNING SECTOR	77,026,048,560.00	61,281,797,824.00	7,183,970,985.97	18,057,535,597.78	29.5%	43,224,262,226.22
052100100100	MINISTRY OF HEALTH	21,040,295,633.00	14,094,137,692.00	2,015,295,687.04	2,756,225,529.64	19.6%	11,337,912,162.36
052100200100	KOGI STATE HEALTH INSURANCE AGENCY	3,209,441,939.00	3,509,441,939.00	403,463,826.27	1,437,164,990.78	41.0%	2,072,276,948.22
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	18,554,539,936.00	13,338,952,515.00	741,402,872.00	2,375,650,033.03	17.8%	10,963,302,481.97
052102600100	PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA	4,642,117,166.00	4,153,117,166.00	244,585,543.52	652,651,792.05	15.7%	3,500,465,373.95
052102700100	KOGI STATE SPECIALIST HOSPITAL, LOKOJA	4,551,442,318.00	4,699,142,318.00	750,771,649.30	2,184,946,622.27	46.5%	2,514,195,695.73
052102800100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKE	11,990,631,563.00	11,290,631,563.00	1,418,513,809.08	3,720,786,116.86	33.0%	7,569,845,446.14
052110200100	KOGI STATE HOSPITAL MANAGEMENT BOARD	8,669,487,549.00	6,402,431,231.00	1,330,097,736.55	4,007,146,518.42	62.6%	2,395,341,020.58
052110400100	COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE	1,064,773,161.00	1,208,273,161.00	133,571,590.62	495,821,713.30	41.0%	712,451,447.70
052110600100	COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH	976,219,295.00	976,219,295.00	141,815,176.62	416,392,025.21	42.7%	559,827,269.79
052110800100	KOGI STATE HIV/AIDS 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	1,582,050,944.00	4,453,094.97	10,750,256.22	0.7%	1,571,300,687.78



Code	Administrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
053500000000	MINISTRY OF ENVIRONMENT PLANNING SECTOR	16,221,910,385.00	13,704,860,385.00	955,753,144.07	3,080,608,018.48	22.5%	10,624,252,366.52
053500100100	MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	13,734,312,142.00	11,332,112,142.00	835,186,857.64	2,711,806,930.40	23.9%	8,620,305,211.60
053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY	86,266,676.00	156,416,676.00	15,466,552.29	44,479,883.54	28.4%	111,936,792.46
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	1,516,331,567.00	105,099,734.14	324,321,204.54	21.4%	1,192,010,362.46
055400000000	MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION PLANNING	20,992,660,000.00	14,295,019,780.00	3,248,599,707.37	10,243,265,888.57	71.7%	4,051,753,891.43
055400100100	MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	18,789,660,000.00	13,074,660,000.00	3,219,102,000.00	10,156,589,796.00	77.7%	2,918,070,204.00
055400100300	KOGI STATE SOCIAL INVESTMENT PROGRAMME AGENCY (SIP)	2,203,000,000.00	1,220,359,780.00	29,497,707.37	86,676,092.57	7.1%	1,133,683,687.43
055100000000	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS PLANNING	5,342,103,093.00	5,138,703,093.00	832,037,437.25	2,077,684,980.61	40.4%	3,061,018,112.39
055100100100	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	5,342,103,093.00	5,138,703,093.00	832,037,437.25	2,077,684,980.61	40.4%	3,061,018,112.39

Table 5: Personnel Expenditure by Administrative Classification
Kogi State Government Budget Performance Report 2026 Q3 - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Personnel Expenditure	116,378,175,406.00	114,282,175,406.00	25,949,356,090.35	74,304,021,194.09	65.0%	39,978,154,211.91
010000000000	ADMINISTRATION SECTOR	49,842,768,161.00	53,913,488,115.00	14,044,469,878.77	38,992,189,458.96	72.3%	14,921,298,656.04
011100000000	GOVERNORS OFFICE PLANNING SECTOR	37,103,324,144.00	39,103,324,144.00	10,427,084,243.30	29,436,242,720.99	75.3%	9,667,081,423.01
011100100100	GOVERNMENT HOUSE	1,682,539,467.00	3,682,539,467.00	697,918,650.99	2,159,460,149.16	58.6%	1,523,079,317.84
011100100200	DEPUTY GOVERNORS OFFICE	85,429,150.00	85,429,150.00	19,987,684.99	60,917,950.32	71.3%	24,511,199.68
011100800100	EMERGENCY MANAGEMENT AGENCY	45,348,772.00	45,348,772.00	14,267,382.56	37,899,977.98	83.6%	7,448,794.02
011101000100	BUREAU OF PUBLIC PROCUREMENT (BPP)	75,006,755.00	75,006,755.00	1,260,000.00	2,460,000.00	3.3%	72,546,755.00
011103500100	KOGI STATE PENSION COMMISSION	35,215,000,000.00	35,215,000,000.00	9,693,650,524.76	27,175,504,643.54	77.2%	8,039,495,356.46
016100000000	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT PLANNING SECTOR	8,800,428,974.00	10,800,428,974.00	2,868,340,629.18	7,663,769,317.31	71.0%	3,136,659,656.69
016100100100	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	8,694,513,699.00	10,694,513,699.00	2,845,666,329.78	7,604,472,126.01	71.1%	3,090,041,572.99
016103800100	CHRISTIAN PILGRIMS COMMISSION	15,765,982.00	15,765,982.00	5,852,384.30	13,800,231.73	87.5%	1,965,750.27
016103700100	KOGI STATE HAJJ COMMISSION	82,949,293.00	82,949,293.00	15,396,915.11	41,471,959.56	50.0%	41,477,333.44
016105500100	STATE SECURITY TRUST FUND	7,200,000.00	7,200,000.00	1,425,000.00	4,025,000.00	55.9%	3,175,000.00
016400000000	MINISTRY OF SPECIAL DUTY & INTER-GOVERNMENTAL AFFAIRS PLANNING	22,720,295.00	43,440,249.00	-	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	-	580,000.00	1.3%	42,860,249.00
011200000000	KOGI STATE HOUSE OF ASSEMBLY PLANNING SECTOR	1,339,217,481.00	1,389,217,481.00	353,943,162.75	808,189,962.46	58.2%	581,027,518.54
011200300100	KOGI STATE HOUSE OF ASSEMBLY	1,067,658,695.00	1,117,658,695.00	353,943,162.75	808,189,962.46	72.3%	309,468,732.54
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	98,699,766.69	295,710,199.36	41.5%	416,906,022.65
012300100100	MINISTRY OF INFORMATION AND COMMUNICATION	191,439,911.00	191,439,911.00	35,288,846.25	102,306,133.29	53.4%	89,133,777.71
012300300100	KOGI STATE BROADCASTING CORPORATION	257,655,387.00	257,655,387.00	46,347,562.55	139,949,766.81	54.3%	117,705,620.19
012301300100	KOGI STATE NEWSPAPER CORPORATION	263,469,024.00	263,469,024.00	17,063,357.89	53,454,299.25	20.3%	210,014,724.75
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	122,676,762.74	371,364,066.04	36.8%	637,609,670.96
012500100100	OFFICE OF THE HEAD OF CIVIL SERVICE	1,008,973,737.00	1,008,973,737.00	122,676,762.74	371,364,066.04	36.8%	637,609,670.96
014000000000	OFFICE OF THE STATE AUDITOR-GENERAL PLANNING SECTOR	582,341,449.00	582,341,449.00	121,267,580.65	278,890,756.96	47.9%	303,450,692.04
014000100100	OFFICE OF THE STATE AUDITOR-GENERAL	301,366,972.00	301,366,972.00	52,337,552.96	160,374,361.01	53.2%	140,992,610.99
014000200100	OFFICE OF THE LOCAL GOVT. AUDITOR-GENERAL	280,974,477.00	280,974,477.00	68,930,027.69	118,516,395.95	42.2%	162,458,081.05
014700000000	CIVIL SERVICE COMMISSION PLANNING SECTOR	83,856,197.00	83,856,197.00	17,778,813.07	52,667,054.03	62.8%	31,189,142.98
014700100100	CIVIL SERVICE COMMISSION	83,856,197.00	83,856,197.00	17,778,813.07	52,667,054.03	62.8%	31,189,142.98
014800000000	STATE INDEPENDENT ELECTORAL COMMISSION (SIEC) PLANNING SECTOR	123,592,500.00	123,592,500.00	15,510,000.00	29,540,000.00	23.9%	94,052,500.00
014800100100	STATE INDEPENDENT ELECTORAL COMMISSION (SIEC)	123,592,500.00	123,592,500.00	15,510,000.00	29,540,000.00	23.9%	94,052,500.00
014900000000	LOCAL GOVERNMENT SERVICE COMMISSION PLANNING SECTOR	65,697,162.00	65,697,162.00	19,168,920.39	55,235,381.83	84.1%	10,461,780.17
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION	65,697,162.00	65,697,162.00	19,168,920.39	55,235,381.83	84.1%	10,461,780.17
020000000000	ECONOMIC SECTOR	8,957,740,726.00	9,133,520,772.00	1,293,556,318.87	3,855,400,155.61	42.2%	5,278,120,616.39
021500000000	MINISTRY OF AGRICULTURE PLANNING SECTOR	1,472,953,918.00	1,392,233,964.00	278,627,159.23	843,884,200.27	60.6%	548,349,763.73
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	776,119,557.00	695,399,603.00	167,231,102.68	505,612,071.00	72.7%	189,787,532.00
021500300100	KOGI AGRICULTURAL DEVELOPMENT PROJECT (ADP)	571,216,867.00	571,216,867.00	88,750,210.21	267,263,331.33	46.8%	303,953,535.67
021500500100	KOGI AGRO-ALLIED COMPANY	95,061,828.00	95,061,828.00	19,584,944.37	56,934,075.74	59.9%	38,127,752.26
021500600100	KOGI LAND DEV. BOARD	30,555,666.00	30,555,666.00	3,060,901.96	14,074,722.20	46.1%	16,480,943.80
022000000000	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING PLANNING SECTOR	4,444,184,353.00	4,646,684,353.00	607,274,586.96	1,831,444,656.36	39.4%	2,815,239,696.64
022000100100	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	292,196,970.00	292,196,970.00	56,374,099.35	165,433,739.40	56.6%	126,763,230.60
022000300100	BUDGET AND ECONOMIC PLANNING	210,246,564.00	210,246,564.00	31,328,651.13	90,967,122.93	43.3%	119,279,441.07
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	91,135,239.29	284,346,773.99	18.9%	1,222,707,347.01
022000800100	KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)	2,342,669,255.00	2,392,669,255.00	427,114,097.20	1,286,051,520.04	53.7%	1,106,617,734.96
022001200100	KOGI INVESTMENT AND PROPERTIES LIMITED	10,000,000.00	10,000,000.00	1,322,500.00	3,562,500.00	35.6%	6,437,500.00
022001300100	KOGI STATE GOVERNANCE DELIVERY UNIT	-	2,500,000.00	-	1,083,000.00	43.3%	1,417,000.00
022001500100	HUMAN CAPITAL OPPORTUNITY FOR PROSPERITY AND EQUITY HOPE-GOV	-	150,000,000.00	-	-	0.0%	150,000,000.00



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022200000000	MIN. OF COMMERCE & INDUSTRY PLANNING SECTOR	224,021,718.00	224,021,718.00	36,249,185.64	108,569,909.16	48.5%	115,451,808.84
022200100100	MIN. OF COMMERCE & INDUSTRY	155,021,718.00	155,021,718.00	36,249,185.64	104,419,909.16	67.4%	50,601,808.84
022200700100	KOGI STATE ENTERPRISES DEVELOPMENT AGENCY	66,000,000.00	66,000,000.00	-	2,730,000.00	4.1%	63,270,000.00
0222005300100	KOGI STATE COMMODITY EXCHANGE, EXPORT PROMOTION AND MARKET DEVELOPMENT	3,000,000.00	3,000,000.00	-	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	22,979,115.42	79,235,322.88	51.1%	75,764,677.12
022900100100	MINISTRY OF TRANSPORT	155,000,000.00	155,000,000.00	22,979,115.42	79,235,322.88	51.1%	75,764,677.12
023400000000	MINISTRY OF WORKS PLANNING SECTOR	494,539,922.00	494,539,922.00	109,483,250.80	311,570,240.92	63.0%	182,969,681.08
023400100100	MINISTRY OF WORKS	306,433,292.00	306,433,292.00	79,779,329.33	225,080,536.63	73.5%	81,352,755.37
023400300100	ROAD MAINTENANCE AGENCY	73,485,532.00	73,485,532.00	18,107,903.86	50,030,388.54	68.1%	23,455,143.46
023400400100	KOGI STATE FIRE AGENCY	114,621,098.00	114,621,098.00	11,596,017.61	36,459,315.76	31.8%	78,161,782.24
023600000000	MIN. OF CULTURE & TOURISM PLANNING SECTOR	267,787,659.00	267,787,659.00	48,864,765.65	140,289,150.88	52.4%	127,498,508.12
023600100100	MIN. OF CULTURE & TOURISM	117,143,884.00	117,143,884.00	13,188,169.50	35,412,072.70	30.2%	81,731,811.30
023600300100	COUNCIL FOR ARTS AND CULTURE	132,832,537.00	132,832,537.00	32,241,316.42	95,900,105.80	72.2%	36,932,431.20
023605200100	HOTEL AND TOURISM BOARD	17,811,238.00	17,811,238.00	3,435,279.73	8,976,972.38	50.4%	8,834,265.62
025200000000	MINISTRY OF WATER RESOURCES PLANNING SECTOR	288,542,367.00	288,542,367.00	49,940,437.42	130,812,804.04	45.3%	157,729,562.96
025200100100	MINISTRY OF WATER RESOURCES	145,524,892.00	145,524,892.00	31,955,550.26	75,823,602.11	52.1%	69,701,289.89
025210200100	KOGI STATE WATER BOARD	141,017,475.00	141,017,475.00	17,459,887.16	53,414,201.94	37.9%	87,603,273.06
025210300100	RURAL WATER AND SANITATION AGENCY (RUWASSA)	2,000,000.00	2,000,000.00	525,000.00	1,575,000.00	78.8%	425,000.00
025300000000	MINISTRY OF HOUSING AND URBAN DEVELOPMENT PLANNING SECTOR	834,904,609.00	888,904,609.00	112,419,947.43	339,416,895.88	38.2%	549,487,713.12
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	71,073,801.42	211,845,472.38	50.7%	206,154,527.62
025300300100	KOGI STATE UTILITY INFRASTRUCTURE MANAGEMENT AND COMPLIANCE AGENCY	65,000,000.00	65,000,000.00	-	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	41,346,146.01	127,291,423.49	53.9%	108,970,176.51
026200000000	MINISTRY OF RURAL AND ENERGY DEVELOPMENT PLANNING SECTOR	171,279,408.00	171,279,408.00	26,967,870.33	69,426,975.21	40.5%	101,852,432.79
026200100100	MINISTRY OF RURAL AND ENERGY DEVELOPMENT	171,279,408.00	171,279,408.00	26,967,870.33	69,426,975.21	40.5%	101,852,432.79
027100000000	MINISTRY OF LIVESTOCK DEVELOPMENT	468,103,052.00	468,103,052.00	750,000.00	750,000.00	0.2%	467,353,052.00
027100100100	MINISTRY OF LIVESTOCK DEVELOPMENT	468,103,052.00	468,103,052.00	750,000.00	750,000.00	0.2%	467,353,052.00
030000000000	LAW & JUSTICE SECTOR	7,640,232,607.00	7,155,232,607.00	1,571,346,387.10	4,454,171,864.90	62.3%	2,701,060,742.10
031800000000	KOGI STATE JUDICIAL SERVICE COMMISSION PLANNING SECTOR	6,780,364,969.00	6,295,364,969.00	1,422,186,776.20	4,012,110,945.01	63.7%	2,283,254,023.99
031801100100	KOGI STATE JUDICIAL SERVICE COMMISSION	236,409,976.00	236,409,976.00	38,861,206.26	117,221,832.84	49.6%	119,188,143.16
031805100100	HIGH COURT OF JUSTICE	4,047,120,633.00	3,562,120,633.00	1,053,124,941.77	2,936,588,662.87	82.4%	625,531,970.13
031805200100	CUSTOMARY COURT OF APPEAL	1,352,871,144.00	1,352,871,144.00	133,797,301.93	425,002,335.95	31.4%	927,868,808.05
031805300100	SHARIA COURT OF APPEAL	1,143,963,216.00	1,143,963,216.00	196,403,326.24	533,298,113.35	46.6%	610,665,102.65
032600000000	MINISTRY OF JUSTICE PLANNING SECTOR	859,867,638.00	859,867,638.00	149,159,610.90	442,060,919.89	51.4%	417,806,718.11
032600100100	MINISTRY OF JUSTICE	799,148,077.00	799,148,077.00	149,159,610.90	442,060,919.89	55.3%	357,087,157.11
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	43,829,933,912.00	9,039,983,505.61	27,002,259,714.63	61.6%	16,827,674,197.37
051300000000	MINISTRY OF YOUTH & SPORTS PLANNING SECTOR	488,073,870.00	488,073,870.00	70,858,266.41	209,200,957.82	42.9%	278,872,912.18
051300100100	MINISTRY OF YOUTH & SPORTS	360,552,629.00	360,552,629.00	48,217,703.86	144,525,430.55	40.1%	216,027,198.45
051300200100	KOGI STATE SPORTS COUNCIL	127,521,241.00	127,521,241.00	22,640,562.54	64,675,527.27	50.7%	62,845,713.73
051400000000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT PLANNING SECTOR	224,752,217.00	224,752,217.00	41,070,417.90	119,241,664.45	53.1%	105,510,552.55
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	218,649,958.00	218,649,958.00	40,530,417.90	117,621,664.45	53.8%	101,028,293.55
051400200100	KOGI STATE OFFICE FOR DISABILITY AFFAIRS	6,102,259.00	6,102,259.00	540,000.00	1,620,000.00	26.5%	4,482,259.00



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051700000000	MINISTRY OF EDUCATION PLANNING SECTOR	27,933,904,358.00	25,206,404,358.00	5,556,797,552.32	16,717,726,948.35	66.3%	8,488,677,409.65
051700100100	MINISTRY OF EDUCATION	460,172,241.00	460,172,241.00	94,528,658.17	267,008,939.80	58.0%	193,163,301.20
051700200100	STATE UNIVERSAL BASIC EDUCATION BOARD	371,578,177.00	371,578,177.00	74,667,934.03	227,255,248.87	61.2%	144,322,928.13
051700800100	KOGI STATE LIBRARY BOARD	35,250,000.00	35,750,000.00	7,457,663.67	21,018,052.69	58.8%	14,731,947.31
051700900100	ADULT & NON-FORMAL EDUCATION BOARD	158,289,884.00	158,289,884.00	17,459,688.95	33,554,753.53	21.2%	124,735,130.47
051701800100	KOGI STATE POLYTECHNIC, LOKOJA	5,294,809,232.00	4,294,809,232.00	969,748,408.51	2,958,709,461.87	68.9%	1,336,099,770.13
051701900100	COLLEGE OF EDUCATION, ANKPA	2,685,506,411.00	2,185,506,411.00	448,318,313.19	1,349,390,875.32	61.7%	836,115,535.68
051702000100	COLLEGE OF EDUCATION TECHNICAL, MOPA	1,230,299,870.00	1,230,299,870.00	232,974,661.30	702,932,278.26	57.1%	527,367,591.74
051702100100	PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	6,417,248,351.00	5,427,248,351.00	940,424,912.31	2,894,034,221.44	53.3%	2,533,214,129.56
051702200100	KOGI STATE UNIVERSITY, KABBA	1,332,000,000.00	1,332,000,000.00	124,878,904.65	379,721,835.27	28.5%	952,278,164.73
051702500100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	2,650,635,677.00	2,412,635,677.00	465,708,345.53	1,297,471,549.17	53.8%	1,115,164,127.83
051705400100	KOGI STATE SENIOR SECONDARY EDUCATION BOARD	7,029,941,819.00	7,029,941,819.00	2,135,972,720.40	6,453,701,227.98	91.8%	576,240,591.02
051705600100	STATE SCHOLARSHIP BOARD	45,241,604.00	45,241,604.00	5,841,568.45	14,365,264.62	31.8%	30,876,339.38
051706500100	NIGERIA-KOREA FRIENDSHIP INSTITUTE	222,931,092.00	222,931,092.00	38,815,773.16	118,563,239.53	53.2%	104,367,852.47
052100000000	MINISTRY OF HEALTH PLANNING SECTOR	17,929,393,825.00	14,799,393,825.00	2,862,157,172.56	8,425,250,170.43	56.9%	6,374,143,654.57
052100100100	MINISTRY OF HEALTH	1,266,929,572.00	1,266,929,572.00	180,182,496.59	532,016,842.54	42.0%	734,912,729.46
052100200100	KOGI STATE HEALTH INSURANCE AGENCY	120,741,451.00	120,741,451.00	24,215,108.00	24,215,108.00	20.1%	96,526,343.00
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	300,000,000.00	300,000,000.00	54,417,116.87	153,843,200.52	51.3%	146,156,799.48
052102600100	PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA	1,804,815,666.00	1,304,815,666.00	203,071,367.07	579,711,660.09	44.4%	725,104,005.91
052102700100	KOGI STATE SPECIALIST HOSPITAL, LOKOJA	2,544,746,399.00	2,604,746,399.00	626,052,333.49	1,810,901,211.62	69.5%	793,845,187.38
052102800100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKE	3,023,331,563.00	2,323,331,563.00	229,022,703.64	665,221,157.88	28.6%	1,658,110,405.12
052110200100	KOGI STATE HOSPITAL MANAGEMENT BOARD	7,507,654,449.00	5,507,654,449.00	1,296,308,799.05	3,913,231,212.23	71.1%	1,594,423,236.77
052110400100	COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE	725,473,161.00	735,473,161.00	113,264,736.20	347,566,759.75	47.3%	387,906,401.25
052110600100	COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH	635,701,564.00	635,701,564.00	135,622,511.65	398,543,017.80	62.7%	237,158,546.20
053500000000	MINISTRY OF ENVIRONMENT PLANNING SECTOR	1,167,106,549.00	1,167,106,549.00	179,580,144.07	535,814,403.06	45.9%	631,292,145.94
053500100100	MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	300,017,142.00	300,017,142.00	61,613,857.64	172,583,314.98	57.5%	127,433,827.02
053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY	79,336,676.00	79,336,676.00	12,866,552.29	38,909,883.54	49.0%	40,426,792.46
053505300100	SANITATION & WASTE MANAGEMENT BOARD	787,752,731.00	787,752,731.00	105,099,734.14	324,321,204.54	41.2%	463,431,526.46
055400000000	MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION PLANNING	260,000,000.00	260,000,000.00	20,223,850.09	55,978,521.36	21.5%	204,021,478.64
055400100100	MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	100,000,000.00	100,000,000.00	2,808,000.00	7,762,000.00	7.8%	92,238,000.00
055400100300	KOGI STATE SOCIAL INVESTMENT PROGRAMME AGENCY (SIP)	160,000,000.00	160,000,000.00	17,415,850.09	48,216,521.36	30.1%	111,783,478.64
055100000000	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS PLANNING	1,684,203,093.00	1,684,203,093.00	309,296,102.27	939,047,049.16	55.8%	745,156,043.84
055100100100	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	1,684,203,093.00	1,684,203,093.00	309,296,102.27	939,047,049.16	55.8%	745,156,043.84

Table 6: Overhead Expenditure by Administrative Classification

Kogi State Government Budget Performance Report 2026 Q3 - Overhead Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Overhead Expenditure	205,766,926,778.00	231,075,318,778.00	56,261,132,214.70	124,986,118,513.32	54.1%	106,089,200,264.68
01000000000	ADMINISTRATION SECTOR	87,691,218,003.00	127,934,363,365.00	39,357,153,738.85	88,505,879,979.93	69.2%	39,428,483,385.07
01110000000	GOVERNORS OFFICE PLANNING SECTOR	71,286,902,376.00	104,541,902,376.00	32,680,817,355.51	77,164,639,700.64	73.8%	27,377,262,675.36
011100100100	GOVERNMENT HOUSE	62,980,400,000.00	97,245,400,000.00	31,591,013,482.00	74,259,151,672.95	76.4%	22,986,248,327.05
011100100200	DEPUTY GOVERNORS OFFICE	2,285,300,000.00	2,285,300,000.00	105,675,000.08	462,097,289.09	20.2%	1,823,202,710.91
011100800100	EMERGENCY MANAGEMENT AGENCY	343,300,000.00	343,300,000.00	2,447,000.00	2,447,000.00	0.7%	340,853,000.00
011101000100	BUREAU OF PUBLIC PROCUREMENT (BPP)	1,135,650,000.00	1,125,650,000.00	188,812,540.10	353,021,763.10	31.4%	772,628,236.90
011103500100	KOGI STATE PENSION COMMISSION	246,550,000.00	246,550,000.00	19,086,000.00	109,604,860.00	44.5%	136,945,140.00
011111100100	KOGI STATE INVESTMENT PROMOTION & PUBLIC PRIVATE PARTNERSHIP AGENCY	4,295,702,376.00	3,295,702,376.00	773,783,333.33	1,978,317,115.50	60.0%	1,317,385,260.50
01610000000	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT PLANNING SECTOR	3,087,322,664.00	3,407,022,664.00	513,858,823.91	1,088,879,283.02	32.0%	2,318,143,380.98
016100100100	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	1,660,000,000.00	1,675,000,000.00	50,798,810.00	177,895,137.98	10.6%	1,497,104,862.02
016103800100	CHRISTIAN PILGRIMS COMMISSION	217,002,611.00	519,702,611.00	1,730,535.91	5,357,599.79	1.0%	514,345,011.21
016103700100	KOGI STATE HAJJ COMMISSION	576,170,053.00	578,170,053.00	224,426,701.00	464,106,912.25	80.3%	114,063,140.75
016105500100	STATE SECURITY TRUST FUND	634,150,000.00	634,150,000.00	236,902,777.00	441,519,633.00	69.6%	192,630,367.00
01640000000	MINISTRY OF SPECIAL DUTY & INTER-GOVERNMENTAL AFFAIRS PLANNING	1,763,790,083.00	5,041,290,083.00	2,664,378,197.85	2,862,223,297.85	56.8%	2,179,066,785.15
016400100100	MINISTRY OF SPECIAL DUTY & INTER-GOVERNMENTAL AFFAIRS	1,763,790,083.00	4,870,790,083.00	2,664,378,197.85	2,862,223,297.85	58.8%	2,008,566,785.15
016400200100	KOGI STATE LOTTERY AND GAMING REGULATORY BOARD	-	170,500,000.00	-	-	0.0%	170,500,000.00
01120000000	KOGI STATE HOUSE OF ASSEMBLY PLANNING SECTOR	2,276,915,092.00	2,276,915,092.00	340,489,290.98	1,003,355,393.59	44.1%	1,273,559,698.41
011200300100	KOGI STATE HOUSE OF ASSEMBLY	1,994,062,414.00	1,994,062,414.00	327,020,317.72	963,630,920.33	48.3%	1,030,431,493.67
011200400100	KOGI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	282,852,678.00	282,852,678.00	13,468,973.26	39,724,473.26	14.0%	243,128,204.74
01230000000	MINISTRY OF INFORMATION AND COMMUNICATION PLANNING SECTOR	2,942,604,572.00	2,942,604,572.00	590,168,652.97	1,537,785,242.76	52.3%	1,404,819,329.24
012300100100	MINISTRY OF INFORMATION AND COMMUNICATION	2,462,999,966.00	2,462,999,966.00	568,911,791.01	1,474,094,979.75	59.8%	988,904,986.25
012300300100	KOGI STATE BROADCASTING CORPORATION	240,028,678.00	240,028,678.00	20,316,861.96	60,110,263.01	25.0%	179,918,414.99
012301300100	KOGI STATE NEWSPAPER CORPORATION	27,880,428.00	27,880,428.00	940,000.00	3,580,000.00	12.8%	24,300,428.00
012301400100	KOGI STATE SIGNAGE AND ADVERTISEMENT AGENCY	211,695,500.00	211,695,500.00	-	-	0.0%	211,695,500.00
01250000000	OFFICE OF THE HEAD OF CIVIL SERVICE PLANNING SECTOR	2,200,500,000.00	2,650,500,000.00	265,924,600.00	684,913,814.25	25.8%	1,965,586,185.75
012500100100	OFFICE OF THE HEAD OF CIVIL SERVICE	2,200,500,000.00	2,650,500,000.00	265,924,600.00	684,913,814.25	25.8%	1,965,586,185.75
01400000000	OFFICE OF THE STATE AUDITOR-GENERAL PLANNING SECTOR	2,425,719,011.00	4,272,719,011.00	1,717,160,147.00	2,829,264,408.88	66.2%	1,443,454,602.12
014000100100	OFFICE OF THE STATE AUDITOR-GENERAL	1,320,594,105.00	2,367,594,105.00	1,326,951,809.00	1,768,966,665.88	74.7%	598,627,439.12
014000200100	OFFICE OF THE LOCAL GOVT. AUDITOR-GENERAL	1,017,380,000.00	1,817,380,000.00	390,208,338.00	1,060,297,743.00	58.3%	757,082,257.00
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
01470000000	CIVIL SERVICE COMMISSION PLANNING SECTOR	82,398,100.00	111,398,100.00	16,392,500.00	41,625,500.00	37.4%	69,772,600.00
014700100100	CIVIL SERVICE COMMISSION	82,398,100.00	111,398,100.00	16,392,500.00	41,625,500.00	37.4%	69,772,600.00
01480000000	STATE INDEPENDENT ELECTORAL COMMISSION (SIEC) PLANNING SECTOR	483,064,714.00	1,097,310,076.00	265,954,817.00	715,779,086.57	65.2%	381,530,989.43
014800100100	STATE INDEPENDENT ELECTORAL COMMISSION (SIEC)	483,064,714.00	1,097,310,076.00	265,954,817.00	715,779,086.57	65.2%	381,530,989.43
01490000000	LOCAL GOVERNMENT SERVICE COMMISSION PLANNING SECTOR	1,142,001,391.00	1,592,701,391.00	302,009,353.63	577,414,252.37	36.3%	1,015,287,138.63
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION	1,142,001,391.00	1,592,701,391.00	302,009,353.63	577,414,252.37	36.3%	1,015,287,138.63
02000000000	ECONOMIC SECTOR	39,935,059,825.00	35,560,650,881.00	7,049,499,052.38	13,147,069,843.85	37.0%	22,413,581,037.15
02150000000	MINISTRY OF AGRICULTURE PLANNING SECTOR	962,107,018.00	962,107,018.00	7,988,000.00	22,464,000.00	2.3%	939,643,018.00
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	504,575,897.00	504,575,897.00	2,988,000.00	8,964,000.00	1.8%	495,611,897.00
021500300100	KOGI AGRICULTURAL DEVELOPMENT PROJECT (ADP)	443,169,190.00	443,169,190.00	2,000,000.00	4,500,000.00	1.0%	438,669,190.00
021500500100	KOGI AGRO-ALLIED COMPANY	13,469,000.00	13,469,000.00	3,000,000.00	9,000,000.00	66.8%	4,469,000.00
021500600100	KOGI LAND DEV. BOARD	892,931.00	892,931.00	-	-	0.0%	892,931.00



Code	Administrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
022000000000	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING PLANNING SECTOR	30,951,808,880.00	25,594,787,936.00	6,456,086,767.66	11,822,632,810.21	46.2%	13,772,155,125.79
022000100100	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	1,662,023,141.00	1,344,023,141.00	114,131,690.00	150,014,790.00	11.2%	1,194,008,351.00
022000300100	BUDGET AND ECONOMIC PLANNING	13,632,735,386.00	6,580,735,386.00	2,434,557,566.00	3,182,322,563.96	48.4%	3,398,412,822.04
022000400100	STATE BUREAU OF STATISTICS	309,400,000.00	309,400,000.00	1,484,150.00	4,455,650.00	1.4%	304,944,350.00
022000200100	DEBT MANAGEMENT OFFICE	83,918,000.00	85,218,000.00	1,513,539.75	5,742,957.78	6.7%	79,475,042.22
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	10,993,338,000.00	11,457,017,056.00	2,712,071,175.25	6,368,719,007.43	55.6%	5,088,298,048.57
022000800100	KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)	1,787,544,353.00	3,321,544,353.00	1,126,027,946.66	1,913,104,153.04	57.6%	1,408,440,199.96
022001200100	KOGI INVESTMENT AND PROPERTIES LIMITED	24,550,000.00	26,550,000.00	2,898,600.00	9,946,388.00	37.5%	16,603,612.00
022001300100	KOGI STATE GOVERNANCE DELIVERY UNIT	126,800,000.00	126,800,000.00	1,957,500.00	6,882,700.00	5.4%	119,917,300.00
022001400100	KOGI STATE ECONOMIC COUNCIL	1,500,000,000.00	1,512,000,000.00	30,000,000.00	90,000,000.00	6.0%	1,422,000,000.00
022001500100	HUMAN CAPITAL OPPORTUNITY FOR PROSPERITY AND EQUITY HOPE-GOV	831,500,000.00	831,500,000.00	31,444,600.00	91,444,600.00	11.0%	740,055,400.00
022200000000	MIN. OF COMMERCE & INDUSTRY PLANNING SECTOR	491,734,992.00	503,234,992.00	24,165,453.38	44,296,453.38	8.8%	458,938,538.62
022200100100	MIN. OF COMMERCE & INDUSTRY	58,070,000.00	58,070,000.00	2,315,000.00	7,808,000.00	13.4%	50,262,000.00
022200700100	KOGI STATE ENTERPRISES DEVELOPMENT AGENCY	408,000,000.00	408,000,000.00	19,351,000.00	20,196,000.00	5.0%	387,804,000.00
022200500100	KOGI STATE COMMODITY EXCHANGE, EXPORT PROMOTION AND MARKET DEVELOPMENT	25,664,992.00	37,164,992.00	2,499,453.38	16,292,453.38	43.8%	20,872,538.62
022800000000	MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY PLANNING SECTOR	1,742,803,487.00	1,742,803,487.00	3,104,931.02	59,720,248.70	3.4%	1,683,083,238.30
022800100100	MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY	1,069,000,000.00	1,069,000,000.00	3,104,931.02	59,720,248.70	5.6%	1,009,279,751.30
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	4,464,000.00	18.7%	19,436,000.00
022900100100	MINISTRY OF TRANSPORT	23,900,000.00	23,900,000.00	1,488,000.00	4,464,000.00	18.7%	19,436,000.00
023300000000	MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES PLANNING SECTOR	115,736,285.00	115,736,285.00	9,299,000.00	20,867,000.00	18.0%	94,869,285.00
023300100100	MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES	100,436,285.00	100,436,285.00	6,299,000.00	11,867,000.00	11.8%	88,569,285.00
023300300100	KOGI STATE SOLID MINERALS PROCESSING COMPANY LTD	15,300,000.00	15,300,000.00	3,000,000.00	9,000,000.00	58.8%	6,300,000.00
023400000000	MINISTRY OF WORKS PLANNING SECTOR	443,557,016.00	487,557,016.00	85,675,905.00	185,914,605.00	38.1%	301,642,411.00
023400100100	MINISTRY OF WORKS	399,475,200.00	443,475,200.00	79,299,905.00	173,898,605.00	39.2%	269,576,595.00
023400300100	ROAD MAINTENANCE AGENCY	21,021,816.00	21,021,816.00	4,858,000.00	7,474,000.00	35.6%	13,547,816.00
023400400100	KOGI STATE FIRE AGENCY	23,060,000.00	23,060,000.00	1,518,000.00	4,542,000.00	19.7%	18,518,000.00
023600000000	MIN. OF CULTURE & TOURISM PLANNING SECTOR	638,013,000.00	601,013,000.00	43,104,200.00	50,007,800.00	8.3%	551,005,200.00
023600100100	MIN. OF CULTURE & TOURISM	397,480,000.00	397,480,000.00	40,927,700.00	44,354,300.00	11.2%	353,125,700.00
023600300100	COUNCIL FOR ARTS AND CULTURE	217,340,000.00	167,340,000.00	887,500.00	2,663,500.00	1.6%	164,676,500.00
023600500100	HOTEL AND TOURISM BOARD	23,193,000.00	36,193,000.00	1,289,000.00	2,990,000.00	8.3%	33,203,000.00
025000000000	KOGI STATE FISCAL RESPONSIBILITY COMMISSION PLANNING SECTOR	100,042,477.00	100,042,477.00	2,988,000.00	8,964,000.00	9.0%	91,078,477.00
025000100100	KOGI STATE FISCAL RESPONSIBILITY COMMISSION	100,042,477.00	100,042,477.00	2,988,000.00	8,964,000.00	9.0%	91,078,477.00
025200000000	MINISTRY OF WATER RESOURCES PLANNING SECTOR	446,628,265.00	567,240,265.00	13,520,556.12	113,191,684.21	20.0%	454,048,580.79
025200100100	MINISTRY OF WATER RESOURCES	207,448,000.00	266,248,000.00	4,488,000.00	86,947,503.75	32.7%	179,300,496.25
025210200100	KOGI STATE WATER BOARD	211,653,647.00	211,653,647.00	588,000.00	1,764,000.00	0.8%	209,889,647.00
025210300100	RURAL WATER AND SANITATION AGENCY (RUWASSA)	27,526,618.00	89,338,618.00	8,444,556.12	24,480,180.46	27.4%	64,858,437.54
025300000000	MINISTRY OF HOUSING AND URBAN DEVELOPMENT PLANNING SECTOR	1,755,780,081.00	2,597,480,081.00	157,505,500.00	279,860,464.05	10.8%	2,317,619,616.95
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	1,144,790,081.00	644,790,081.00	122,000,000.00	138,769,820.05	21.5%	506,020,260.95
025300200100	BUREAU FOR LANDS	150,000,000.00	150,000,000.00	20,448,500.00	91,594,944.00	61.1%	58,405,056.00
025300300100	KOGI STATE UTILITY INFRASTRUCTURE MANAGEMENT AND COMPLIANCE AGENCY	192,950,000.00	192,950,000.00	995,000.00	2,988,000.00	1.5%	189,962,000.00
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	14,062,000.00	46,507,700.00	17.4%	221,532,300.00
026200000000	MINISTRY OF RURAL AND ENERGY DEVELOPMENT PLANNING SECTOR	1,183,222,424.00	1,183,222,424.00	239,817,739.20	514,102,078.30	43.4%	669,120,345.70
026200100100	MINISTRY OF RURAL AND ENERGY DEVELOPMENT	1,179,400,446.00	1,179,400,446.00	239,817,739.20	514,102,078.30	43.6%	665,298,367.70
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	1,081,525,900.00	4,755,000.00	20,584,700.00	1.9%	1,060,941,200.00
027100100100	MINISTRY OF LIVESTOCK DEVELOPMENT	1,079,725,900.00	1,081,525,900.00	4,755,000.00	20,584,700.00	1.9%	1,060,941,200.00



Code	Administrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
030000000000	LAW & JUSTICE SECTOR	8,723,278,715.00	7,993,278,715.00	614,431,441.23	2,132,729,063.80	26.7%	5,860,549,651.20
031800000000	KOGI STATE JUDICIAL SERVICE COMMISSION PLANNING SECTOR	5,099,348,715.00	4,869,348,715.00	330,506,912.92	790,903,736.14	16.2%	4,078,444,978.86
031801100100	KOGI STATE JUDICIAL SERVICE COMMISSION	96,522,279.00	96,522,279.00	4,497,016.80	18,608,234.78	19.3%	77,914,044.22
031805100100	HIGH COURT OF JUSTICE	2,049,516,293.00	2,049,516,293.00	83,218,091.00	258,297,763.39	12.6%	1,791,218,529.61
031805200100	CUSTOMARY COURT OF APPEAL	2,162,310,143.00	1,512,310,143.00	124,228,995.00	283,163,388.00	18.7%	1,229,146,755.00
031805300100	SHARIA COURT OF APPEAL	791,000,000.00	1,211,000,000.00	118,562,810.12	230,834,349.97	19.1%	980,165,650.03
032600000000	MINISTRY OF JUSTICE PLANNING SECTOR	3,623,930,000.00	3,123,930,000.00	283,924,528.31	1,341,825,327.66	43.0%	1,782,104,672.34
032600100100	MINISTRY OF JUSTICE	3,323,380,000.00	2,823,380,000.00	281,990,500.00	1,333,941,300.00	47.2%	1,489,438,700.00
032600700100	KOGI STATE OFFICE OF THE PUBLIC DEFENDER AND CITIZENS' RIGHTS COMMISSION	300,550,000.00	300,550,000.00	1,934,028.31	7,884,027.66	2.6%	292,665,972.34
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	57,320,045,817.00	9,240,047,982.24	21,200,119,296.99	37.0%	36,119,926,520.01
051300000000	MINISTRY OF YOUTH & SPORTS PLANNING SECTOR	3,144,113,014.00	2,944,113,014.00	141,265,000.00	393,579,350.00	13.4%	2,550,533,664.00
051300100100	MINISTRY OF YOUTH & SPORTS	3,029,610,862.00	2,829,610,862.00	136,251,000.00	385,851,850.00	13.6%	2,443,759,012.00
051300200100	KOGI STATE SPORTS COUNCIL	114,502,152.00	114,502,152.00	5,014,000.00	7,727,500.00	6.7%	106,774,652.00
051400000000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT PLANNING SECTOR	2,063,497,058.00	1,563,497,058.00	13,394,700.00	187,054,700.00	12.0%	1,376,442,358.00
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	1,882,987,058.00	1,382,987,058.00	8,214,700.00	171,187,700.00	12.4%	1,211,799,358.00
051400200100	KOGI STATE OFFICE FOR DISABILITY AFFAIRS	180,510,000.00	180,510,000.00	5,180,000.00	15,867,000.00	8.8%	164,643,000.00
051700000000	MINISTRY OF EDUCATION PLANNING SECTOR	19,248,092,974.00	24,212,392,974.00	5,591,304,241.86	11,633,033,997.54	48.0%	12,579,358,976.46
051700100100	MINISTRY OF EDUCATION	4,112,690,062.00	4,112,690,062.00	305,895,337.30	2,316,649,775.89	56.3%	1,796,040,286.11
051700200100	STATE UNIVERSAL BASIC EDUCATION BOARD	138,034,625.00	3,438,034,625.00	2,753,100,000.00	2,759,100,000.00	80.3%	678,934,625.00
051700800100	KOGI STATE LIBRARY BOARD	16,050,426.00	15,550,426.00	1,497,000.00	2,236,500.00	14.4%	13,313,926.00
051700900100	ADULT & NON-FORMAL EDUCATION BOARD	39,922,000.00	39,922,000.00	786,000.00	1,841,000.00	4.6%	38,081,000.00
051701800100	KOGI STATE POLYTECHNIC, LOKOJA	1,449,305,000.00	1,707,305,000.00	26,401,745.75	412,642,673.55	24.2%	1,294,662,326.45
051701900100	COLLEGE OF EDUCATION, ANKPA	284,151,000.00	285,651,000.00	170,311.06	4,772,755.61	1.7%	280,878,244.39
051702000100	COLLEGE OF EDUCATION TECHNICAL, MOPA	794,200,000.00	794,200,000.00	32,963,720.00	45,173,786.25	5.7%	749,026,213.75
051702100100	PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	1,585,000,000.00	2,528,000,000.00	355,926,855.00	1,429,511,668.36	56.5%	1,098,488,331.64
051702200100	KOGI STATE UNIVERSITY, KABBA	5,589,800,000.00	5,539,800,000.00	939,008,042.86	1,911,137,180.68	34.5%	3,628,662,819.32
051702500100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	3,983,815,000.00	4,496,115,000.00	1,126,419,493.69	2,518,994,531.35	56.0%	1,977,120,468.65
051705400100	KOGI STATE SENIOR SECONDARY EDUCATION BOARD	934,383,264.00	934,383,264.00	35,024,448.00	204,294,328.00	21.9%	730,088,936.00
051705600100	STATE SCHOLARSHIP BOARD	25,494,820.00	25,494,820.00	2,458,088.20	3,746,717.85	14.7%	21,748,102.15
051706500100	NIGERIA-KOREA FRIENDSHIP INSTITUTE	295,246,777.00	295,246,777.00	11,653,200.00	22,933,080.00	7.8%	272,313,697.00
052100000000	MINISTRY OF HEALTH PLANNING SECTOR	30,958,178,353.00	21,548,983,935.00	2,177,203,848.12	5,636,570,746.79	26.2%	15,912,413,188.21
052100100100	MINISTRY OF HEALTH	13,786,006,061.00	6,839,848,120.00	663,678,656.74	846,739,608.74	12.4%	5,993,108,511.26
052100200100	KOGI STATE HEALTH INSURANCE AGENCY	2,538,700,488.00	2,538,700,488.00	479,248,718.27	1,056,172,330.47	41.6%	1,482,528,157.53
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	9,282,485,035.00	7,066,897,614.00	686,985,755.13	2,170,030,721.51	30.7%	4,896,866,892.49
052102600100	PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA	161,250,000.00	172,250,000.00	41,234,176.45	72,380,131.96	42.0%	99,869,868.04
052102700100	KOGI STATE SPECIALIST HOSPITAL, LOKOJA	571,203,019.00	658,903,019.00	124,429,315.81	373,755,410.65	56.7%	285,147,608.35
052102800100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKE	1,657,300,000.00	1,997,300,000.00	122,099,173.86	890,036,945.09	44.6%	1,107,263,054.91
052110200100	KOGI STATE HOSPITAL MANAGEMENT BOARD	159,833,100.00	164,833,100.00	32,910,437.50	91,995,306.19	55.8%	72,837,793.81
052110400100	COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE	238,300,000.00	264,800,000.00	17,806,854.42	111,119,828.55	42.0%	153,680,171.45
052110600100	COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH	236,000,650.00	236,000,650.00	4,357,664.97	13,590,207.41	5.8%	222,410,442.59
052110800100	KOGI STATE HIV/AIDS 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	1,582,050,944.00	4,453,094.97	10,750,256.22	0.7%	1,571,300,687.78
053500000000	MINISTRY OF ENVIRONMENT PLANNING SECTOR	6,506,608,836.00	3,939,558,836.00	776,173,000.00	2,155,143,000.00	54.7%	1,784,415,836.00
053500100100	MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	5,286,100,000.00	2,883,900,000.00	773,573,000.00	2,149,573,000.00	74.5%	734,327,000.00
053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY	6,930,000.00	27,080,000.00	2,600,000.00	5,570,000.00	20.6%	21,510,000.00
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	728,578,836.00	-	-	0.0%	728,578,836.00
055400000000	MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION PLANNING SECTOR	2,937,000,000.00	1,122,000,000.00	17,965,857.28	56,099,571.21	5.0%	1,065,900,428.79
055400100100	MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	2,204,000,000.00	389,000,000.00	6,194,000.00	19,240,000.00	4.9%	369,760,000.00
055400100300	KOGI STATE SOCIAL INVESTMENT PROGRAMME AGENCY (SIP)	733,000,000.00	733,000,000.00	11,771,857.28	36,859,571.21	5.0%	696,140,428.79
055100000000	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS PLANNING SECTOR	1,792,900,000.00	1,989,500,000.00	522,741,334.98	1,138,637,931.45	57.2%	850,862,068.55
055100100100	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	1,792,900,000.00	1,989,500,000.00	522,741,334.98	1,138,637,931.45	57.2%	850,862,068.55

Table 7: Capital Expenditure by Administrative Classification

Kogi State Government Budget Performance Report 2026 Q3 - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Capital Expenditure	455,057,717,857.00	420,902,053,622.00	49,152,549,021.96	170,762,216,544.95	40.6%	250,139,837,077.05
010000000000	ADMINISTRATION SECTOR	31,964,044,350.00	32,834,236,975.00	13,938,632,360.51	16,375,402,877.16	49.9%	16,458,834,097.84
011100000000	GOVERNORS OFFICE PLANNING SECTOR	19,295,000,000.00	20,080,000,000.00	13,026,847,134.14	14,626,847,134.14	72.8%	5,453,152,865.86
011100100100	GOVERNMENT HOUSE	16,240,000,000.00	17,025,000,000.00	13,026,847,134.14	14,626,847,134.14	85.9%	2,398,152,865.86
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	108,098,750.00	306,954,915.00	45.1%	373,652,306.00
016100100100	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	159,995,638.00	159,995,638.00	660,000.00	5,551,200.00	3.5%	154,444,438.00
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	26.9%	7,761,118.00
016105500100	STATE SECURITY TRUST FUND	500,000,000.00	500,000,000.00	107,438,750.00	298,553,250.00	59.7%	201,446,750.00
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	4,380,839,030.00	324,464,848.46	910,379,200.11	20.8%	3,470,459,829.89
011200300100	KOGI STATE HOUSE OF ASSEMBLY	4,149,464,361.00	4,189,464,361.00	324,464,848.46	910,379,200.11	21.7%	3,279,085,160.89
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	246,511,627.91	246,511,627.91	6.0%	3,880,567,993.09
012500100100	OFFICE OF THE HEAD OF CIVIL SERVICE	6,127,079,621.00	4,127,079,621.00	246,511,627.91	246,511,627.91	6.0%	3,880,567,993.09
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	22,722,497.00	4,710,000.00	4,710,000.00	20.7%	18,012,497.00
014700100100	CIVIL SERVICE COMMISSION	46,722,497.00	22,722,497.00	4,710,000.00	4,710,000.00	20.7%	18,012,497.00
014800000000	STATE INDEPENDENT ELECTORAL COMMISSION (SIEC) PLANNING SECTOR	50,000,000.00	926,692,625.00	228,000,000.00	228,000,000.00	24.6%	698,692,625.00
014800100100	STATE INDEPENDENT ELECTORAL COMMISSION (SIEC)	50,000,000.00	926,692,625.00	228,000,000.00	228,000,000.00	24.6%	698,692,625.00
014900000000	LOCAL GOVERNMENT SERVICE COMMISSION PLANNING SECTOR	206,750,000.00	869,750,000.00	-	52,000,000.00	6.0%	817,750,000.00
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION	206,750,000.00	869,750,000.00	-	52,000,000.00	6.0%	817,750,000.00
020000000000	ECONOMIC SECTOR	242,076,217,504.00	251,039,409,587.00	24,469,966,082.61	129,954,559,777.44	51.8%	121,084,849,809.56
021500000000	MINISTRY OF AGRICULTURE PLANNING SECTOR	12,834,981,500.00	8,934,981,500.00	3,303,750,000.00	3,955,200,000.00	44.3%	4,979,781,500.00
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	11,834,981,500.00	8,334,981,500.00	3,303,750,000.00	3,955,200,000.00	47.5%	4,379,781,500.00
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 SECTOR	17,623,230,436.00	13,573,230,436.00	77,937,107.70	667,677,763.20	4.9%	12,905,552,672.80
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	6,730,574,800.00	-	-	0.0%	6,730,574,800.00
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	1,742,233,400.00	-	-	0.0%	1,742,233,400.00
022000800100	KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)	1,355,000,000.00	2,005,000,000.00	77,937,107.70	667,677,763.20	33.3%	1,337,322,236.80
022001200100	KOGI INVESTMENT AND PROPERTIES LIMITED	3,885,000,000.00	1,385,000,000.00	-	-	0.0%	1,385,000,000.00
022200000000	MIN. OF COMMERCE & INDUSTRY PLANNING SECTOR	11,760,000,000.00	16,760,000,000.00	-	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	-	15,051,157,500.00	92.9%	1,158,842,500.00
022200700100	KOGI STATE ENTERPRISES DEVELOPMENT 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	1,050,803,487.00	261,444,623.38	517,054,323.38	49.2%	533,749,163.62
022800100100	MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY	671,000,000.00	871,000,000.00	261,444,623.38	517,054,323.38	59.4%	353,945,676.62
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	51,984,738,992.00	-	48,150,000,000.00	92.6%	3,834,738,992.00
022900100100	MINISTRY OF TRANSPORT	52,684,738,992.00	51,984,738,992.00	-	48,150,000,000.00	92.6%	3,834,738,992.00
023300000000	MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES PLANNING SECTOR	7,634,776,404.00	4,434,776,404.00	-	67,000,000.00	1.5%	4,367,776,404.00
023300100100	MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES	7,634,776,404.00	4,434,776,404.00	-	67,000,000.00	1.5%	4,367,776,404.00



Code	Administrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
023400000000	MINISTRY OF WORKS PLANNING SECTOR	58,803,824,000.00	65,923,824,000.00	8,681,565,350.00	27,113,675,350.00	41.1%	38,810,148,650.00
023400100100	MINISTRY OF WORKS	45,803,824,000.00	61,923,824,000.00	7,543,141,350.00	25,472,531,350.00	41.1%	36,451,292,650.00
023400300100	ROAD MAINTENANCE AGENCY	13,000,000,000.00	4,000,000,000.00	1,138,424,000.00	1,641,144,000.00	41.0%	2,358,856,000.00
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	14,352,540,536.00	902,865,532.50	1,129,658,782.50	7.9%	13,222,881,753.50
025200100100	MINISTRY OF WATER RESOURCES	12,639,618,600.00	9,276,194,991.00	542,130,107.18	716,498,357.18	7.7%	8,559,696,633.82
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	360,735,425.32	413,160,425.32	9.6%	3,883,185,119.68
025300000000	MINISTRY OF HOUSING AND URBAN DEVELOPMENT PLANNING SECTOR	15,747,053,752.00	31,457,323,899.00	624,349,500.00	10,470,452,426.80	33.3%	20,986,871,472.20
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	13,767,726,732.00	27,246,206,659.00	-	9,841,431,176.80	36.1%	17,404,775,482.20
025300200100	BUREAU FOR LANDS	1,855,327,020.00	1,855,327,020.00	624,349,500.00	629,021,250.00	33.9%	1,226,305,770.00
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	32,203,040,333.00	10,618,053,969.03	22,832,683,631.56	70.9%	9,370,356,701.44
026200100100	MINISTRY OF RURAL AND ENERGY DEVELOPMENT	31,403,040,333.00	32,203,040,333.00	10,618,053,969.03	22,832,683,631.56	70.9%	9,370,356,701.44
027100000000	MINISTRY OF LIVESTOCK DEVELOPMENT	12,532,150,000.00	8,532,150,000.00	-	-	0.0%	8,532,150,000.00
027100100100	MINISTRY OF LIVESTOCK DEVELOPMENT	12,532,150,000.00	8,532,150,000.00	-	-	0.0%	8,532,150,000.00
030000000000	LAW & JUSTICE SECTOR	11,557,570,432.00	11,107,570,432.00	4,261,600.00	78,365,544.00	0.7%	11,029,204,888.00
031800000000	KOGI STATE JUDICIAL SERVICE COMMISSION PLANNING SECTOR	10,620,510,432.00	10,170,510,432.00	4,261,600.00	78,365,544.00	0.8%	10,092,144,888.00
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	0.2%	2,163,996,255.00
031805200100	CUSTOMARY COURT OF APPEAL	4,695,625,433.00	4,695,625,433.00	-	51,553,000.00	1.1%	4,644,072,433.00
031805300100	SHARIA COURT OF APPEAL	3,440,633,000.00	2,990,633,000.00	4,261,600.00	22,462,800.00	0.8%	2,968,170,200.00
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	5,760,000,000.00	-	-	0.0%	5,760,000,000.00
046300000000	KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION	7,760,000,000.00	5,760,000,000.00	-	-	0.0%	5,760,000,000.00
046300100100	KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION	7,760,000,000.00	5,760,000,000.00	-	-	0.0%	5,760,000,000.00
050000000000	SOCIAL SECTOR	161,699,885,571.00	120,160,836,628.00	10,739,688,978.84	24,353,888,346.35	20.3%	95,806,948,281.65
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	19,564,999.98	710,261,058.23	33.6%	1,405,278,691.77
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	1,915,539,750.00	1,915,539,750.00	19,564,999.98	710,261,058.23	37.1%	1,205,278,691.77
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	82,631,201,814.00	8,478,797,513.57	19,467,137,458.51	23.6%	63,164,064,355.49
051700100100	MINISTRY OF EDUCATION	63,008,770,164.00	27,925,077,539.00	-	2,060,718,232.56	7.4%	25,864,359,306.44
051700200100	STATE UNIVERSAL BASIC EDUCATION BOARD	7,200,000,000.00	8,700,000,000.00	2,423,841,545.71	8,002,653,921.25	92.0%	697,346,078.75
051701800100	KOGI STATE POLYTECHNIC, LOKOJA	1,767,500,000.00	1,779,500,000.00	-	6,136,500.00	0.3%	1,773,363,500.00
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	6,895,000,000.00	-	-	0.0%	6,895,000,000.00
051702100100	PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	2,175,000,000.00	2,193,000,000.00	-	99,073,172.00	4.5%	2,093,926,828.00
051702200100	KOGI STATE UNIVERSITY, KABBA	18,100,000,000.00	18,100,000,000.00	3,569,630,462.41	4,961,455,975.18	27.4%	13,138,544,024.82
051702500100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	11,612,000,000.00	11,981,700,000.00	2,485,325,505.45	4,336,894,657.52	36.2%	7,644,805,342.48
051705400100	KOGI STATE SENIOR SECONDARY EDUCATION BOARD	6,600,000,000.00	2,800,000,000.00	-	205,000.00	0.0%	2,799,795,000.00
051706500100	NIGERIA-KOREA FRIENDSHIP INSTITUTE	1,660,500,310.00	1,660,500,310.00	-	-	0.0%	1,660,500,310.00



Code	Administrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
052100000000	MINISTRY OF HEALTH PLANNING SECTOR	27,657,156,382.00	24,452,100,064.00	2,241,326,465.29	3,786,839,214.19	15.5%	20,665,260,849.81
052100100100	MINISTRY OF HEALTH	5,867,240,000.00	5,867,240,000.00	1,171,434,533.71	1,377,469,078.36	23.5%	4,489,770,921.64
052100200100	KOGI STATE HEALTH INSURANCE AGENCY	200,000,000.00	500,000,000.00	-	154,437,085.94	30.9%	345,562,914.06
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	8,972,054,901.00	5,972,054,901.00	-	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	6,970,000,000.00	1,067,391,931.58	2,165,528,013.89	31.1%	4,804,471,986.11
052110200100	KOGI STATE HOSPITAL MANAGEMENT BOARD	1,000,000,000.00	727,943,682.00	-	-	0.0%	727,943,682.00
052110400100	COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE	101,000,000.00	208,000,000.00	2,500,000.00	37,135,125.00	17.9%	170,864,875.00
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	-	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	-	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 Q3 - Other Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Other Expenditure	43,287,765,402.00	54,231,037,637.00	19,208,538,324.93	40,484,431,298.04	74.7%	13,746,606,338.96
010000000000	ADMINISTRATION SECTOR	1,795,336,967.00	1,985,336,967.00	419,270,500.00	685,476,000.00	34.5%	1,299,860,967.00
011100000000	GOVERNORS OFFICE PLANNING SECTOR	1,684,000,000.00	1,764,000,000.00	395,300,500.00	638,440,500.00	36.2%	1,125,559,500.00
011100100100	GOVERNMENT HOUSE	1,557,000,000.00	1,627,000,000.00	392,510,500.00	628,910,500.00	38.7%	998,089,500.00
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	14,000,000.00	1,540,000.00	6,780,000.00	48.4%	7,220,000.00
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	1,250,000.00	2,750,000.00	12.5%	19,250,000.00
016100000000	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT PLANNING SECTOR	5,586,967.00	5,586,967.00	200,000.00	1,892,000.00	33.9%	3,694,967.00
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	200,000.00	1,892,000.00	47.3%	2,108,000.00
016400000000	MINISTRY OF SPECIAL DUTY & INTER-GOVERNMENTAL AFFAIRS PLANNING	20,000,000.00	120,000,000.00	100,000.00	15,650,000.00	13.0%	104,350,000.00
016400100100	MINISTRY OF SPECIAL DUTY & INTER-GOVERNMENTAL AFFAIRS	20,000,000.00	20,000,000.00	100,000.00	15,650,000.00	78.3%	4,350,000.00
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	520,000.00	5,640,000.00	51.3%	5,360,000.00
011200300100	KOGI STATE HOUSE OF ASSEMBLY	6,000,000.00	6,000,000.00	500,000.00	5,600,000.00	93.3%	400,000.00
011200400100	KOGI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	5,000,000.00	5,000,000.00	20,000.00	40,000.00	0.8%	4,960,000.00
012500000000	OFFICE OF THE HEAD OF CIVIL SERVICE PLANNING SECTOR	59,200,000.00	59,200,000.00	18,150,000.00	18,853,500.00	31.8%	40,346,500.00
012500100100	OFFICE OF THE HEAD OF CIVIL SERVICE	59,200,000.00	59,200,000.00	18,150,000.00	18,853,500.00	31.8%	40,346,500.00
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	15,000,000.00	5,000,000.00	5,000,000.00	33.3%	10,000,000.00
014700100100	CIVIL SERVICE COMMISSION	5,000,000.00	15,000,000.00	5,000,000.00	5,000,000.00	33.3%	10,000,000.00
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	36,638,837,000.00	15,117,741,913.18	28,862,549,093.92	78.8%	7,776,287,906.08
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 SECTOR	18,184,087,000.00	35,534,087,000.00	15,117,601,913.18	28,861,921,548.92	81.2%	6,672,165,451.08
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	-	3,200,000.00	15.9%	16,887,000.00
022000200100	DEBT MANAGEMENT OFFICE	16,000,000,000.00	24,500,000,000.00	12,736,678,085.96	22,385,045,285.71	91.4%	2,114,954,714.29
022000800100	KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)	1,800,000,000.00	10,800,000,000.00	2,380,923,827.22	6,473,676,263.21	59.9%	4,326,323,736.79
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	105,000.00	105,000.00	0.2%	43,595,000.00
022200700100	KOGI STATE ENTERPRISES DEVELOPMENT AGENCY	18,000,000.00	18,000,000.00	-	-	0.0%	18,000,000.00
022205300100	KOGI STATE COMMODITY EXCHANGE, EXPORT PROMOTION AND MARKET DEVELOPMENT	25,700,000.00	25,700,000.00	105,000.00	105,000.00	0.4%	25,595,000.00
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 SECTOR	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



Code	Administrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
025200000000	MINISTRY OF WATER RESOURCES PLANNING SECTOR	87,545.00	1,000,000.00	35,000.00	522,545.00	52.3%	477,455.00
025210300100	RURAL WATER AND SANITATION AGENCY (RUWASSA)	87,545.00	1,000,000.00	35,000.00	522,545.00	52.3%	477,455.00
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	360,000.00	4,990,000.00	4.7%	101,548,000.00
031800000000	KOGI STATE JUDICIAL SERVICE COMMISSION PLANNING SECTOR	25,138,000.00	25,138,000.00	340,000.00	4,910,000.00	19.5%	20,228,000.00
031801100100	KOGI STATE JUDICIAL SERVICE COMMISSION	2,100,000.00	2,100,000.00	10,000.00	610,000.00	29.0%	1,490,000.00
031805100100	HIGH COURT OF JUSTICE	13,000,000.00	13,000,000.00	-	1,200,000.00	9.2%	11,800,000.00
031805200100	CUSTOMARY COURT OF APPEAL	5,038,000.00	5,038,000.00	-	2,300,000.00	45.7%	2,738,000.00
031805300100	SHARIA COURT OF APPEAL	5,000,000.00	5,000,000.00	330,000.00	800,000.00	16.0%	4,200,000.00
032600000000	MINISTRY OF JUSTICE PLANNING SECTOR	81,400,000.00	81,400,000.00	20,000.00	80,000.00	0.1%	81,320,000.00
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	20,000.00	80,000.00	0.4%	21,120,000.00
050000000000	SOCIAL SECTOR	22,097,965,890.00	15,500,325,670.00	3,671,165,911.75	10,931,416,204.12	70.5%	4,568,909,465.88
051300000000	MINISTRY OF YOUTH & SPORTS PLANNING SECTOR	1,150,000,000.00	950,000,000.00	112,181,250.00	113,391,250.00	11.9%	836,608,750.00
051300100100	MINISTRY OF YOUTH & SPORTS	1,150,000,000.00	950,000,000.00	112,181,250.00	113,391,250.00	11.9%	836,608,750.00
051400000000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT PLANNING SEC	75,500,000.00	75,500,000.00	39,722,000.00	47,765,000.00	63.3%	27,735,000.00
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	20,500,000.00	20,500,000.00	2,942,000.00	7,752,000.00	37.8%	12,748,000.00
051400200100	KOGI STATE OFFICE FOR DISABILITY AFFAIRS	55,000,000.00	55,000,000.00	36,780,000.00	40,013,000.00	72.8%	14,987,000.00
051700000000	MINISTRY OF EDUCATION PLANNING SECTOR	2,195,285,890.00	680,285,890.00	405,569,161.75	430,196,691.75	63.2%	250,089,198.25
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	905,000.00	1,894,800.00	6.9%	25,605,200.00
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	96.8%	80,000.00
051702100100	PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	2,000,000.00	4,000,000.00	-	1,604,230.00	40.1%	2,395,770.00
051702200100	KOGI STATE UNIVERSITY, KABBA	28,000,000.00	28,000,000.00	350,000.00	350,000.00	1.3%	27,650,000.00
051702500100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	42,500,000.00	25,500,000.00	9,680,000.00	12,580,000.00	49.3%	12,920,000.00
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	394,614,161.75	411,327,661.75	82.3%	88,750,188.25
051706500100	NIGERIA-KOREA FRIENDSHIP INSTITUTE	1,000,000.00	1,000,000.00	20,000.00	20,000.00	2.0%	980,000.00
052100000000	MINISTRY OF HEALTH PLANNING SECTOR	481,320,000.00	481,320,000.00	- 96,716,500.00	208,875,466.37	43.4%	272,444,533.63
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	350,000,000.00	- 100,000,000.00	202,340,466.37	57.8%	147,659,533.63
052102600100	PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA	1,000,000.00	1,000,000.00	280,000.00	560,000.00	56.0%	440,000.00
052102700100	KOGI STATE SPECIALIST HOSPITAL, LOKOJA	1,200,000.00	1,200,000.00	290,000.00	290,000.00	24.2%	910,000.00
052110200100	KOGI STATE HOSPITAL MANAGEMENT BOARD	2,000,000.00	2,000,000.00	878,500.00	1,920,000.00	96.0%	80,000.00
052110600100	COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH	7,000,000.00	7,000,000.00	1,835,000.00	3,765,000.00	53.8%	3,235,000.00
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	3,210,410,000.00	10,131,187,796.00	78.5%	2,781,831,984.00
055400100100	MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	16,485,660,000.00	12,585,660,000.00	3,210,100,000.00	10,129,587,796.00	80.5%	2,456,072,204.00
055400100300	KOGI STATE SOCIAL INVESTMENT PROGRAMME AGENCY (SIP)	1,310,000,000.00	327,359,780.00	310,000.00	1,600,000.00	0.5%	325,759,780.00

2.D Expenditure by Economic Classification

Table 9: Total Expenditure by Economic Classification

Kogi State Government Budget Performance Report 2026 Q3 - Total Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	820,490,585,443.00	820,490,585,443.00	150,853,133,607.29	410,536,787,550.40	50.0%	409,953,797,892.60
2	EXPENDITURES	820,490,585,443.00	820,490,585,443.00	150,853,133,607.29	410,536,787,550.40	50.0%	409,953,797,892.60
21	PERSONNEL COST	116,378,175,406.00	114,282,175,406.00	25,949,356,090.35	74,304,021,194.09	65.0%	39,978,154,211.91
2101	SALARY	76,869,151,583.00	74,674,151,583.00	15,825,447,126.31	46,134,993,816.40	61.8%	28,539,157,766.60
210101	SALARIES AND WAGES	76,869,151,583.00	74,674,151,583.00	15,825,447,126.31	46,134,993,816.40	61.8%	28,539,157,766.60
21010101	SALARY	64,124,809,902.00	57,414,809,902.00	11,745,175,551.03	35,104,260,863.89	61.1%	22,310,549,038.11
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	10,922,893,457.00	3,023,430,042.31	7,874,147,705.89	72.1%	3,048,745,751.11
21010104	AUXILIARY STAFF	1,327,981,139.00	1,784,981,139.00	178,513,942.73	494,983,893.03	27.7%	1,289,997,245.97
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	2,945,767,085.00	597,577,590.24	1,810,301,353.60	61.5%	1,135,465,731.40
21010110	SALARY OF TRADITIONAL RULERS	1,505,600,000.00	1,505,600,000.00	280,750,000.00	851,300,000.00	56.5%	654,300,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	6,021,590,409.00	6,120,590,409.00	456,849,188.52	1,074,531,090.40	17.6%	5,046,059,318.60
210201	ALLOWANCES	3,828,922,409.00	3,928,922,409.00	456,849,188.52	1,074,531,090.40	27.3%	2,854,391,318.60
21020101	CALL DUTY ALLOWANCE	26,608,638.00	26,608,638.00	3,934,069.59	9,702,566.95	36.5%	16,906,071.05
21020102	SHIFT ALLOWANCES	21,608,638.00	9,608,638.00	-	-	0.0%	9,608,638.00
21020103	HAZARD ALLOWANCE	28,304,319.00	20,304,319.00	-	-	0.0%	20,304,319.00
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	300,050,000.00	18,500,000.00	42,917,464.00	14.3%	257,132,536.00
21020107	NYSC ALLOWANCES	505,527,900.00	505,527,900.00	12,182,165.00	29,464,765.00	5.8%	476,063,135.00
21020108	AUXILIARY STAFF & IT STUDENTS ALLOWANCE	124,500,000.00	124,500,000.00	7,475,000.00	9,190,000.00	7.4%	115,310,000.00
21020109	MEDICAL ALLOWANCE	20,000,000.00	38,000,000.00	36,666,703.08	36,666,703.08	96.5%	1,333,296.92
21020113	ALLOWANCES FOR CASUAL LABORERS AND ITF ATTACHMENT	11,000,000.00	11,000,000.00	105,000.00	4,036,000.00	36.7%	6,964,000.00
21020114	BOARD MEMBERS/ EARNED ALLOWANCES	635,000,000.00	635,000,000.00	13,508,998.00	45,276,854.00	7.1%	589,723,146.00
21020115	STAFF WELFARE ALLOWANCES	25,000,000.00	25,000,000.00	1,760,000.00	13,683,340.00	54.7%	11,316,660.00
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 FOR	385,517,700.00	400,517,700.00	149,910,000.00	243,821,604.00	60.9%	156,696,096.00
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	37,410,000.00	107,590,000.00	76.8%	32,511,994.00
21020127	OUTFIT ALLOWANCE	133,438,442.00	133,438,442.00	25,020,000.00	80,920,000.00	60.6%	52,518,442.00
21020128	HOUSING ALLOWANCE FOR JUDGES	205,352,361.00	205,352,361.00	32,986,872.00	89,812,494.21	43.7%	115,539,866.79
21020129	MID-WIVES SERVICE SCHEME (MSS) ALLOWANCE	24,856,100.00	24,856,100.00	9,014,100.00	17,978,200.00	72.3%	6,877,900.00
21020130	FURNITURE ALLOWANCE FOR CHIEF REGISTRAR/ JSC SECRET	14,000,000.00	14,000,000.00	218,750.16	437,500.22	3.1%	13,562,499.78
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	453,000,000.00	69,007,530.69	192,331,991.94	42.5%	260,668,008.06
21020133	VEHICLE MONITIZATION ALLOWANCE	247,500,000.00	247,500,000.00	-	-	0.0%	247,500,000.00
21020134	PRODUCTIVITY ALLOWANCE (KG-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	70,215,998.00	-	26,092,124.00	37.2%	44,123,874.00
21020136	POLICE SPECIAL CONSTABULARY ALLOWANCE	200,000,000.00	200,000,000.00	39,150,000.00	117,450,000.00	58.7%	82,550,000.00
210202	SOCIAL CONTRIBUTIONS	2,192,668,000.00	2,191,668,000.00	-	-	0.0%	2,191,668,000.00
21020201	STATE'S HEALTH INSURANCE CONTRIBUTION	10,000,000.00	9,000,000.00	-	-	0.0%	9,000,000.00
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 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% 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	9,667,059,775.52	27,094,496,287.29	80.9%	6,392,937,126.71
210301	SOCIAL BENEFITS	33,487,433,414.00	33,487,433,414.00	9,667,059,775.52	27,094,496,287.29	80.9%	6,392,937,126.71
21030101	GRATUITY (STATE)	1,440,000,000.00	1,440,000,000.00	300,000,000.00	900,000,000.00	62.5%	540,000,000.00
21030102	PENSION (STATE)	13,504,500,000.00	13,504,500,000.00	3,626,751,175.00	9,776,482,826.52	72.4%	3,728,017,173.48
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	472,500,000.00	18.8%	2,047,500,000.00
21030106	PENSION (LG)	16,000,000,000.00	16,000,000,000.00	5,582,808,600.52	15,945,513,460.77	99.7%	54,486,539.23
22	OTHER RECURRENT COSTS	249,054,692,180.00	285,306,356,415.00	75,751,228,494.98	165,470,549,811.36	58.0%	119,835,806,603.64
2202	OVERHEAD COST	205,766,926,778.00	231,075,318,778.00	56,442,690,170.05	124,986,118,513.32	54.1%	106,089,200,264.68
220201	TRAVEL & TRANSPORT - GENERAL	10,878,403,797.00	14,981,194,438.00	2,266,622,173.81	5,710,898,554.09	38.1%	9,270,295,883.91
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	553,120,900.00	1,153,120,900.00	564,442,766.00	615,771,000.00	53.4%	537,349,900.00
22020102	TRAVEL AND TRANSPORT - OTHERS	3,838,768,771.00	4,180,735,771.00	356,246,908.26	1,003,449,859.82	24.0%	3,177,285,911.18
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	6,626,570,614.00	1,034,647,931.00	2,522,057,052.35	38.1%	4,104,513,561.65
22020106	TRANSPORTATION OF PILGRIMS TO ABUJA AND BACK TO LOK	8,836,340.00	8,836,340.00	-	3,203,000.00	36.2%	5,633,340.00
22020107	FIELD TRIP EXPENSES	18,750,000.00	63,750,000.00	-	30,961,100.00	48.6%	32,788,900.00
22020108	TRAVEL OPERATION AND LOGISTICS	1,516,180,813.00	2,941,180,813.00	311,284,568.55	1,535,456,541.92	52.2%	1,405,724,271.08
220202	UTILITIES - GENERAL	2,331,411,160.00	3,087,704,630.00	337,219,011.04	1,020,706,917.19	33.1%	2,066,997,712.81
22020201	INTERNET ACCESS CHARGES	413,141,225.00	436,141,225.00	19,863,669.19	108,249,593.49	24.8%	327,891,631.51
22020202	PURCHASE OF SOFTWARE LICENCE /LICENCE RENEWAL	86,590,000.00	306,913,470.00	-	60,900,000.00	19.8%	246,013,470.00
22020203	WATER RATE	75,561,527.00	76,861,527.00	36,000.00	11,934,450.00	15.5%	64,927,077.00
22020204	ELECTRICITY BILL /CHARGES	877,274,934.00	1,462,474,934.00	263,818,329.85	744,044,456.95	50.9%	718,430,477.05
22020205	TELEPHONE CHARGES	175,891,474.00	188,861,474.00	11,532,002.00	41,501,906.75	22.0%	147,359,567.25
22020206	SATELLITE BROADCASTING ACCESS CHARGES	49,150,000.00	37,650,000.00	8,780,000.00	11,145,500.00	29.6%	26,504,500.00
22020207	ALTERNATIVE POWER GENERATION	210,000,000.00	210,000,000.00	30,950,000.00	30,950,000.00	14.7%	179,050,000.00
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	187,810.00	687,810.00	0.7%	101,497,190.00
22020211	HOSTING OF THE STATE WEBSITE EXPENSES/ WEBSITE DEVEL	71,617,000.00	71,617,000.00	2,051,200.00	11,293,200.00	15.8%	60,323,800.00
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	125,000,000.00	-	-	0.0%	125,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	27,618,854,801.00	32,347,019,165.00	7,078,688,588.67	13,973,992,289.16	43.2%	18,373,026,875.84
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	1,327,095,621.00	3,038,912,041.00	248,321,269.00	1,388,289,314.97	45.7%	1,650,622,726.03
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	233,789,616.00	240,689,616.00	25,587,800.00	63,811,813.69	26.5%	176,877,802.31
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	1,628,585,570.00	179,620,698.77	469,109,216.52	28.8%	1,159,476,353.48
22020305	UNIFORMS AND OTHER CLOTHINGS	51,602,605.00	59,402,605.00	314,700.00	7,939,950.00	13.4%	51,462,655.00
22020306	FOOD STUFF /CATERING MATERIALS SUPPLIES	1,014,200,000.00	5,034,200,000.00	547,350,000.00	2,770,877,210.00	55.0%	2,263,322,790.00
22020307	DRAWING OFFICE AND SURVEY MATERIALS	24,900,000.00	24,900,000.00	90,000.00	550,000.00	2.2%	24,350,000.00
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	3,214,585,000.00	2,513,027,110.00	2,528,179,730.00	78.6%	686,405,270.00
22020311	WATER SPARE PARTS / CHEMICALS/ OTHER REGENTS	503,209,508.00	538,209,508.00	36,798,491.09	134,853,560.93	25.1%	403,355,947.07
22020312	LIBRARY EXPENSES	28,205,000.00	27,705,000.00	707,000.00	830,000.00	3.0%	26,875,000.00
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 PLATFORM 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



Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
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	14,652,797,885.00	3,395,513,531.61	6,371,114,754.85	43.5%	8,281,683,130.15
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	NON-POLIO MEASLES, YELLOW FEVER AND MEN A	375,000,000.00	375,000,000.00	-	9,360,000.00	2.5%	365,640,000.00
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/ NOM	102,627,300.00	352,627,300.00	129,473,988.20	222,226,238.20	63.0%	130,401,061.80
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	886,350,944.00	-	-	0.0%	886,350,944.00
22020359	STATISTICAL INVESTIGATION/ DATA COLLECTION/ CAPTURIN	251,650,896.00	251,650,896.00	1,884,000.00	6,820,500.00	2.7%	244,830,396.00
220204	MAINTENANCE SERVICES - GENERAL	10,054,559,491.00	11,208,677,816.00	1,653,696,066.61	3,653,660,510.49	32.6%	7,555,017,305.51
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	1,737,766,185.00	2,067,269,185.00	341,484,645.00	764,685,282.34	37.0%	1,302,583,902.66
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	1,838,267,471.00	2,094,282,796.00	113,474,813.50	641,941,257.10	30.7%	1,452,341,538.90
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,425,422,420.00	2,773,422,420.00	962,807,668.54	1,447,201,965.11	52.2%	1,326,220,454.89
22020404	MAINTENANCE OF PLANTS /GENERATORS	897,208,496.00	952,208,496.00	95,171,900.00	157,611,600.00	16.6%	794,596,896.00
22020405	MAINTENANCE OF OFFICE EQUIPMENT	1,005,982,411.00	1,024,982,411.00	44,387,752.00	99,760,540.03	9.7%	925,221,870.97
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	80,000.00	80,000.00	0.5%	15,860,000.00
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	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	87.2%	437,600.00
22020418	MAINTENANCE OF STREET LIGHT	54,500,000.00	54,500,000.00	-	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	5,781,928.00	-	2,805,000.00	48.5%	2,976,928.00
22020421	MAINTENANCE OF HOSTELS	209,500,000.00	209,500,000.00	615,500.00	10,659,500.00	5.1%	198,840,500.00
22020422	PROVISION/ MAINTENANCE OF SOLAR LIGHT	13,000,000.00	18,000,000.00	-	9,864,560.00	54.8%	8,135,440.00
22020423	REPAIR AND MAINTENANCE OF BOREHOLE	58,000,000.00	93,000,000.00	18,846,600.00	48,524,280.00	52.2%	44,475,720.00
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	106,000,000.00	-	-	0.0%	106,000,000.00
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	416,963,830.00	63,630,821.57	282,877,070.45	67.8%	134,086,759.55
22020434	ELECTRICAL INSTALLATION/ REPAIRS	34,500,000.00	34,500,000.00	1,007,000.00	1,723,400.00	5.0%	32,776,600.00
22020436	VACCINE COLD CHAIN STORE MAINTENANCE	85,000,000.00	85,000,000.00	-	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	732,500.00	6,056,500.00	8.8%	62,943,500.00
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	330,067,119.00	3,654,116.00	148,405,138.46	45.0%	181,661,980.54
22020446	MAINTENANCE OF VC'S LODGE EXPENSES/ VCS OFFICE AND SI	40,000,000.00	65,000,000.00	6,983,800.00	25,453,467.00	39.2%	39,546,533.00
22020447	KOGI STATE REBRANDING CAMPAIGN (BRANDING OF INFRAS	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	818,950.00	1,001,450.00	6.7%	13,998,550.00
22020449	STATE INTEGRATED INFRASTRUCTURAL MASTER PLAN DEVEL	-	45,000,000.00	-	-	0.0%	45,000,000.00



Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
220205	TRAINING - GENERAL	14,389,715,453.00	12,930,289,544.00	1,100,694,478.72	2,750,444,717.69	21.3%	10,179,844,826.31
22020501	LOCAL TRAINING	7,268,328,305.00	5,617,802,396.00	388,120,713.09	685,687,218.99	12.2%	4,932,115,177.01
22020502	INTERNATIONAL TRAINING	1,882,600,000.00	2,014,100,000.00	101,290,931.33	486,104,240.75	24.1%	1,527,995,759.25
22020511	WORKSHOPS, SEMINARS & CONFERENCES	2,182,870,757.00	2,242,470,757.00	165,912,520.00	471,197,534.00	21.0%	1,771,273,223.00
22020512	1% LOCAL GOVERNMENT TRAINING DEDUCTION FOR TRAINING	944,576,391.00	944,576,391.00	154,864,777.00	364,331,777.00	38.6%	580,244,614.00
22020541	GOVERNMENT INTERVENTION ON PAYMENT OF EXAMINATION	1,711,340,000.00	1,711,340,000.00	290,445,537.30	743,063,946.95	43.4%	968,276,053.05
22020568	BUILDING CAPACITY OF SELECTED FARMERS, FOCAL /PROGRAMME	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	60,000.00	60,000.00	0.0%	199,940,000.00
220206	OTHER SERVICES - GENERAL	74,468,116,148.00	93,967,978,786.00	26,834,206,202.14	65,654,527,866.84	69.9%	28,313,450,919.16
22020601	SECURITY SERVICES EXPENSES	3,824,208,325.00	5,111,816,325.00	907,963,276.14	2,768,075,883.04	54.2%	2,343,740,441.96
22020602	OFFICE RENT	489,015,000.00	502,515,000.00	3,460,000.03	13,536,073.42	2.7%	488,978,926.58
22020603	RESIDENTIAL RENT/HIRE OF PRIVATE HOUSES	407,600,000.00	827,600,000.00	315,755,000.00	622,728,000.00	75.2%	204,872,000.00
22020604	SECURITY OPERATIONS	40,899,640,000.00	65,819,640,000.00	21,397,213,026.00	51,985,045,470.39	79.0%	13,834,594,529.61
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION	3,706,177,866.00	2,698,677,866.00	1,043,229,699.33	1,876,677,179.33	69.5%	822,000,686.67
22020606	TRACK AND TRACE (TNT) EXPENSES	-	300,000,000.00	250,000,000.00	250,000,000.00	83.3%	50,000,000.00
22020612	SCIENCE & TECHNICAL, ART EXHIBITIONS/ ANNUAL TRADE FAIR	349,141,470.00	349,141,470.00	-	-	0.0%	349,141,470.00
22020613	CERTIFICATE VERIFICATION EXPENSES/ DEVELOPMENT OF INFRASTRUCTURE	-	25,000,000.00	-	-	0.0%	25,000,000.00
22020618	HEALTH INSURANCE EXPENSES (CAPITATION, SERVICE FEES, ETC)	1,557,308,500.00	1,557,308,500.00	380,863,717.00	751,496,660.00	48.3%	805,811,840.00
22020620	HEALTH CARE PLUS ACTIVITIES (MATERNAL AND CHILD HEALTH)	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
22020622	ROAD OPENING/DEMOLITION EXERCISE /SCHEME (SITE AND SURVEY)	100,000,000.00	100,000,000.00	3,125,000.00	5,725,000.00	5.7%	94,275,000.00
22020624	CITIZENS RIGHT COMMISSION EXPENSES	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
22020626	NATIONAL LEPROSY & TB CONTROL PROGRAMME	200,000,000.00	700,000,000.00	450,000,000.00	450,000,000.00	64.3%	250,000,000.00
22020631	SPORT INTERVENTION PROGRAMME/ LOCAL SPORT PROGRAM	400,000,000.00	200,000,000.00	-	39,799,850.00	19.9%	160,200,150.00
22020634	HEALTH SECURITY (EMERGENCY PREPAREDNESS RESPONSE (EPR))	500,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00
22020635	KOGI STATE OPEN GOVERNMENT PARTNERSHIP (OGP) INTENSIFICATION	127,100,000.00	127,100,000.00	2,250,000.00	6,348,000.00	5.0%	120,752,000.00
22020639	CONDUCT OF EXAMS EXPENSES	844,400,000.00	901,400,000.00	33,124,828.00	420,129,614.25	46.6%	481,270,385.75
22020646	ONCHOCERCIASIS & NTD PROGRAMME	5,440,731,008.00	1,094,573,067.00	260,475,078.74	260,475,078.74	23.8%	834,097,988.26
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 (PHEOC)	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 EDUCATION	272,000,000.00	272,000,000.00	6,500,000.00	6,500,000.00	2.4%	265,500,000.00
22020653	PROJECT MANAGEMENT AND SYSTEM STRENGTHENING (AGILE)	1,445,607,600.00	1,445,607,600.00	-	1,263,175,117.41	87.4%	182,432,482.59
22020655	ROLL BACK MALARIA /MALARIA ERADICATION PROGRAMME	1,271,550,685.00	71,550,685.00	30,350,000.00	30,350,000.00	42.4%	41,200,685.00
22020656	SITE ANALYSIS REPORT AND ENVIRONMENTAL IMPACT ASSESSMENT	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	35,250,000.08	233,545,289.09	24.1%	735,954,710.91
22020660	HEALTH INTERVENTIONS PROGRAMME TO KOGI STATE	1,605,547,712.00	1,107,547,712.00	1,285,000.00	1,809,000.00	0.2%	1,105,738,712.00
22020662	ACCREDITATION OF TECHNICAL SCHOOLS /ACCREDITATION OF SCHOOLS	1,025,550,000.00	1,566,550,000.00	45,452,171.25	197,630,079.88	12.6%	1,368,919,920.12
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 COMMITMENT)	1,160,780,714.00	1,160,780,714.00	229,795,236.08	480,577,949.37	41.4%	680,202,764.63
22020672	REFUND OF VARIOUS EXPENSES IN RESPECT OF GOVERNMENT CONTRACTORS	598,307,000.00	2,601,307,000.00	941,704,035.00	2,308,119,868.00	88.7%	293,187,132.00
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 ACCELERATED ACTION	1,500,000,000.00	1,500,000,000.00	103,864,180.40	1,146,776,009.83	76.5%	353,223,990.17
22020682	FAMILY PLANNING AND POPULATION CONTROL	129,000,000.00	629,000,000.00	392,545,954.09	392,670,954.09	62.4%	236,329,045.91
22020683	REPRODUCTIVE, MATERNAL, NEWBORN CHILD, ADOLESCENT AND YOUTH	2,742,000,002.00	26,412,581.00	-	-	0.0%	26,412,581.00
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 DELIVERY	83,000,000.00	83,000,000.00	-	-	0.0%	83,000,000.00
22020692	NATIONAL HEALTH ACCOUNT/ BOOK & PROJECT ACCOUNT	3,024,000.00	3,024,000.00	-	-	0.0%	3,024,000.00
22020696	ODODO HEALTH TRAIN (MEDICAL OUTREACH)	1,413,976,344.00	613,976,344.00	-	87,951,030.00	14.3%	526,025,314.00
22020698	STATE EMERGENCY ROUTINE IMMUNIZATION COORDINATION	60,000,000.00	60,000,000.00	-	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



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220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	28,716,695,969.00	22,592,795,969.00	8,081,731,068.61	13,856,157,883.17	61.3%	8,736,638,085.83
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	21,147,504,933.00	18,175,704,933.00	7,610,142,329.41	11,997,290,494.87	66.0%	6,178,414,438.13
22020702	LEGAL SERVICES/PREROGATIVE OF MERCYEXPENSES/ IMPLEN	1,586,300,000.00	1,631,300,000.00	154,700,000.00	792,976,310.00	48.6%	838,323,690.00
22020703	KOGI ELECTRICITY REGULATORY COMMISSION EXPENSES	737,570,446.00	737,570,446.00	235,353,739.20	500,686,078.30	67.9%	236,884,367.70
22020704	STATE CASES /JUDGEMENT DEBTS SETTLEMENT/ ASSIZES EXI	1,530,000,000.00	1,030,000,000.00	81,525,000.00	564,125,000.00	54.8%	465,875,000.00
22020705	PUBLIC PRIVATE PARTNERSHIP PROJECT FACILITATION FUND	3,700,000,000.00	700,000,000.00	-	-	0.0%	700,000,000.00
22020706	SURVEYING SERVICES/ FEASIBILITY STUDY	15,320,590.00	318,220,590.00	10,000.00	1,080,000.00	0.3%	317,140,590.00
220208	FUEL & LUBRICANTS - GENERAL	3,449,734,384.00	4,522,599,584.00	678,958,639.98	2,008,391,565.04	44.4%	2,514,208,018.96
22020801	MOTOR VEHICLE FUEL COST	1,059,660,940.00	1,133,826,140.00	135,638,219.98	381,742,487.98	33.7%	752,083,652.02
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	8,000,000.00	8,000,000.00	-	240,000.00	3.0%	7,760,000.00
22020803	PLANTS/ GENERATOR FUEL COST	328,233,587.00	349,733,587.00	23,745,400.00	64,686,970.00	18.5%	285,046,617.00
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	2,182,569,857.00	393,400,250.00	1,160,582,295.00	53.2%	1,021,987,562.00
22020807	FUEL EXPENSES	578,270,000.00	805,470,000.00	126,034,770.00	398,574,812.06	49.5%	406,895,187.94
22020808	LUBRICANTS EXPENSES	39,000,000.00	39,000,000.00	140,000.00	2,565,000.00	6.6%	36,435,000.00
220209	FINANCIAL CHARGES - GENERAL	1,561,395,985.00	2,355,395,985.00	405,820,003.97	1,560,996,756.04	66.3%	794,399,228.96
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYA	437,495,985.00	1,141,495,985.00	279,085,954.02	779,941,871.21	68.3%	361,554,113.79
22020902	INSURANCE PREMIUM	878,900,000.00	968,900,000.00	107,088,424.95	669,875,623.14	69.1%	299,024,376.86
22020903	VALUATION /PAYMENT OF INSURANCE PREMIUM ON GOVERN	235,000,000.00	235,000,000.00	19,645,625.00	111,179,261.69	47.3%	123,820,738.31
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	33,081,662,861.00	8,005,053,936.50	14,796,341,453.61	44.7%	18,285,321,407.39
22021001	REFRESHMENT & MEALS	8,880,430,711.00	8,903,060,711.00	3,314,349,330.65	6,285,130,336.14	70.6%	2,617,930,374.86
22021002	PUBLICITY & ADVERTISEMENTS	2,609,297,007.00	2,891,697,007.00	842,861,346.19	1,952,143,082.40	67.5%	939,553,924.60
22021003	CELEBRATION/ REMEMBRANCE DAY	742,500,000.00	942,500,000.00	100,365,000.00	274,935,000.00	29.2%	667,565,000.00
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	841,394,493.00	841,394,493.00	14,337,800.00	77,242,515.44	9.2%	764,151,977.56
22021005	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT (NEPAD) RU	300,000,000.00	209,000,000.00	-	200,000.00	0.1%	208,800,000.00
22021006	HONORARIUM & SITTING ALLOWANCE	15,000,000.00	240,000,000.00	10,603,126.00	18,310,598.00	7.6%	221,689,402.00
22021007	WELFARE PACKAGES	-	165,000,000.00	100,000.00	25,250,000.00	15.3%	139,750,000.00
22021008	CORPERATE SOCIAL RESPONSIBILITY	35,000,000.00	65,000,000.00	6,650,000.00	28,729,022.50	44.2%	36,270,977.50
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	91,251,000.00	241,857,015.40	43.9%	308,943,434.60
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	2,113,826,204.00	620,044,042.15	978,498,906.25	46.3%	1,135,327,297.75
22021013	RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPEN	146,196,812.00	146,196,812.00	1,463,000.00	2,864,000.00	2.0%	143,332,812.00
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	640,721,473.00	645,721,473.00	9,306,000.00	130,636,500.00	20.2%	515,084,973.00
22021015	SUBSCRIPTION TO PROFESSIONAL BODIES/ PARLIAMENTARY	2,028,942,061.00	1,028,942,061.00	8,309,500.00	50,033,144.40	4.9%	978,908,916.60
22021016	CONDUCTING ELECTION/ ELECTION TRIBUNALS EXPENSES	38,000,000.00	38,000,000.00	5,000,000.00	12,500,000.00	32.9%	25,500,000.00
22021022	STATE COUNCIL ON HEALTH/ NATIONAL COUNCIL ON HEALTH	215,340,000.00	215,340,000.00	-	-	0.0%	215,340,000.00
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTER	1,502,977,000.00	2,513,277,000.00	1,260,063,000.00	1,654,141,100.00	65.8%	859,135,900.00
22021025	STRATEGIES DEVELOPMENT PLAN/ POLICY FORMULATION EXP	-	1,060,000,000.00	666,975,000.00	695,925,000.00	65.7%	364,075,000.00
22021032	ALL FESTIVAL BOTH STATE AND NATIONAL EXPENSES	322,000,000.00	322,000,000.00	4,000,000.00	15,470,000.00	4.8%	306,530,000.00
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	2,308,224,109.00	2,999,102,380.00	818,678,259.90	1,753,162,701.47	58.5%	1,245,939,678.53
22021035	EXPENSES INCIDENTAL TO ENVIRONMENTAL IMPACT ASSESSN	10,000,000.00	10,000,000.00	-	9,929,300.00	99.3%	70,700.00
22021039	KG-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	STATE CARES COORDINATING UNIT EXPENSES (SCCU KG-CAR	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	-	25,730,000.00	25.7%	74,270,000.00



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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	ACCELERATING 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 CAR	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	31,857,744.56	185,102,744.56	6.5%	2,649,550,275.44
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	410,480,000.00	47,699,142.08	66,813,142.08	16.3%	343,666,857.92
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) OF	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00
22021093	FLOOD DISASTER PREPARADNESS	2,350,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
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	1,165,867,250.00	151,140,644.97	311,737,344.97	26.7%	854,129,905.03
2203	LOANS AND ADVANCES	30,677,850.00	9,677,850.00	1,400,000.00	1,400,000.00	14.5%	8,277,850.00
220301	STAFF LOANS & ADVANCES	30,677,850.00	9,677,850.00	1,400,000.00	1,400,000.00	14.5%	8,277,850.00
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	9,000,000.00	1,400,000.00	1,400,000.00	15.6%	7,600,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	4,980,069,585.00	13,796,982,040.00	2,631,047,827.22	7,107,564,004.58	51.5%	6,689,418,035.42
220401	LOCAL GRANTS AND CONTRIBUTIONS	4,980,069,585.00	13,796,982,040.00	2,631,047,827.22	7,107,564,004.58	51.5%	6,689,418,035.42
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 PLEDG	929,021,585.00	795,934,040.00	250,124,000.00	431,547,275.00	54.2%	364,386,765.00
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	350,000,000.00	-	202,340,466.37	57.8%	147,659,533.63
22040117	SPECIAL GRANTS TO BOARD OF INTERNAL REVENUE ON REVE	1,800,000,000.00	10,800,000,000.00	2,380,923,827.22	6,473,676,263.21	59.9%	4,326,323,736.79
22080126	GOVERNMENT SUPPORT TO KOGI STATE NATIONAL YOUTH CO	350,000,000.00	350,000,000.00	70,280,750.00	70,280,750.00	20.1%	279,719,250.00
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	1,500,000.00	1,500,000.00	0.8%	198,500,000.00
2206	PUBLIC DEBT CHARGES	16,000,000,000.00	24,500,000,000.00	12,736,678,085.96	22,385,045,285.71	91.4%	2,114,954,714.29
220601	FOREIGN INTEREST / DISCOUNT	1,000,000,000.00	4,000,000,000.00	1,101,074,307.31	3,190,074,674.22	79.8%	809,925,325.78
22060102	FOREIGN INTEREST /DISCOUNT - LONG TERM BORROWINGS	1,000,000,000.00	4,000,000,000.00	1,101,074,307.31	3,190,074,674.22	79.8%	809,925,325.78
220602	DOMESTIC INTEREST / DISCOUNT	4,000,000,000.00	4,000,000,000.00	2,557,654,915.57	3,702,478,643.66	92.6%	297,521,356.34
22060202	DOMESTIC INTEREST /DISCOUNT - LONG TERM BORROWINGS	4,000,000,000.00	4,000,000,000.00	2,557,654,915.57	3,702,478,643.66	92.6%	297,521,356.34
220603	FOREIGN PRINCIPAL	1,000,000,000.00	5,500,000,000.00	2,104,563,791.77	4,812,879,718.71	87.5%	687,120,281.29
22060302	FOREIGN PRINCIPAL - LONG TERM BORROWINGS	1,000,000,000.00	5,500,000,000.00	2,104,563,791.77	4,812,879,718.71	87.5%	687,120,281.29
220604	DOMESTIC PRINCIPAL	10,000,000,000.00	11,000,000,000.00	6,973,385,071.31	10,679,612,249.12	97.1%	320,387,750.88
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS	10,000,000,000.00	11,000,000,000.00	6,973,385,071.31	10,679,612,249.12	97.1%	320,387,750.88
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	22,277,017,967.00	15,924,377,747.00	3,939,412,411.75	10,990,422,007.75	69.0%	4,933,955,739.25
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	22,277,017,967.00	15,924,377,747.00	3,939,412,411.75	10,990,422,007.75	69.0%	4,933,955,739.25
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	27,000,000.00	16,400,000.00	16,400,000.00	60.7%	10,600,000.00
22080110	FUEL SUBSIDY REMOVAL PALLIATIVES	16,425,660,000.00	12,525,660,000.00	3,210,100,000.00	10,129,587,796.00	80.9%	2,396,072,204.00
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	394,614,161.75	411,327,661.75	69.7%	178,672,338.25
22080118	EXPENSES ON GOVERNMENT INTERVENTION FOR SENIOR CITI	8,024,000.00	8,024,000.00	-	-	0.0%	8,024,000.00



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22080119	FINANCIAL ASSISTANCE TO NEEDIES	1,244,333,967.00	1,254,333,967.00	246,517,500.00	361,325,800.00	28.8%	893,008,167.00
22080121	LIVELIHOOD SUPPORT TO POOR AND VULNERABLE HOUSEHOLDS	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00
23	CAPITAL EXPENDITURE	455,057,717,857.00	420,902,053,622.00	49,152,549,021.96	170,762,216,544.95	40.6%	250,139,837,077.05
2301	FIXED ASSETS PURCHASED	79,493,031,433.00	75,950,427,740.00	18,303,674,777.31	23,834,838,824.00	31.4%	52,115,588,916.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	79,493,031,433.00	75,950,427,740.00	18,303,674,777.31	23,834,838,824.00	31.4%	52,115,588,916.00
23010101	PURCHASE / ACQUISITION OF LAND	750,000,000.00	750,000,000.00	620,594,000.00	621,753,750.00	82.9%	128,246,250.00
23010102	PURCHASE OF OFFICE BUILDINGS	-	300,000,000.00	-	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	12,546,209,706.00	239,610,000.00	824,964,379.82	6.6%	11,721,245,326.18
23010106	PURCHASE OF VANS	2,225,000,000.00	2,025,000,000.00	19,995,000.00	670,495,000.00	33.1%	1,354,505,000.00
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	2,545,000,000.00	239,592,204.93	239,592,204.93	9.4%	2,305,407,795.07
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	494,619,696.84	1,349,538,730.09	32.7%	2,772,461,269.91
23010113	PURCHASE OF COMPUTERS	1,960,557,364.00	2,012,557,364.00	-	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	20,961,613.00	20,961,613.00	2.2%	931,518,405.00
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	904,392,942.73	991,096,800.73	27.0%	2,680,272,099.27
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	836,225,796.00	836,225,796.00	-	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
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	2,585,500,000.00	1,585,500,000.00	510,000.00	1,530,000.00	0.1%	1,583,970,000.00
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	6,400,000,000.00	3,303,750,000.00	3,782,722,000.00	59.1%	2,617,278,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	14,754,000,000.00	14,649,000,000.00	11,276,572,135.65	13,238,123,510.65	90.4%	1,410,876,489.35
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	2,606,812,321.00	3,686,812,321.00	874,986,500.00	1,183,772,200.00	32.1%	2,503,040,121.00
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	460,200,000.00	18,436,250.00	201,315,750.00	43.7%	258,884,250.00
23010133	PURCHASE OF SURVEYING EQUIPMENT	4,241,706,800.00	2,871,966,800.00	500,000.00	67,761,000.00	2.4%	2,804,205,800.00
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	812,029,596.00	42,642,806.25	89,581,306.75	11.0%	722,448,289.25
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/ MATERIALS	1,300,000,000.00	1,300,000,000.00	-	-	0.0%	1,300,000,000.00
23010143	PURCHASE OF CLEANING AND FUMIGATING TOOLS	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
23010144	PURCHASE OF POWER INSTALLATION EQUIPMENT	3,131,579,621.00	2,831,579,621.00	-	-	0.0%	2,831,579,621.00
23010145	PURCHASE OF ICT INSTALLATION TOOLS/ MATERIALS	2,454,803,487.00	2,182,747,169.00	246,511,627.91	246,511,627.91	11.3%	1,936,235,541.09
23010146	PURCHASE OF MOTOR CYCLES	2,361,238,992.00	2,361,238,992.00	-	10,700,000.00	0.5%	2,350,538,992.00
2302	CONSTRUCTION / PROVISION	285,854,171,919.00	280,902,227,611.00	27,963,653,138.16	135,459,343,933.84	48.2%	145,442,883,677.16
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	285,854,171,919.00	280,902,227,611.00	27,963,653,138.16	135,459,343,933.84	48.2%	145,442,883,677.16
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	24,209,752,641.00	21,160,752,641.00	966,610,918.78	2,283,510,029.78	10.8%	18,877,242,611.22
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	5,722,661,535.00	4,722,661,535.00	146,601,920.53	941,330,831.82	19.9%	3,781,330,703.18
23020103	PROVISION OF ELECTRICITY TO PUBLIC BUILDINGS	11,305,600,000.00	9,305,600,000.00	524,445,645.67	5,023,438,964.17	54.0%	4,282,161,035.83



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23020104	CONSTRUCTION / PROVISION OF HOUSING SCHEMES	3,430,401,453.00	7,630,401,453.00	-	3,000,000,000.00	39.3%	4,630,401,453.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	5,236,118,600.00	6,532,464,145.00	1,477,706,559.46	1,477,706,559.46	22.6%	5,054,757,585.54
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRE	7,001,040,000.00	6,355,040,000.00	175,617,193.71	476,935,999.19	7.5%	5,878,104,000.81
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	50,898,382,000.00	30,990,382,000.00	4,117,081,225.37	9,806,762,664.24	31.6%	21,183,619,335.76
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	2,101,500,000.00	417,934,237.48	417,934,237.48	19.9%	1,683,565,762.52
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	986,000,000.00	986,000,000.00	-	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	9.4%	1,669,522,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	63,947,781,772.00	81,867,781,772.00	17,493,608,323.36	43,831,615,108.98	53.5%	38,036,166,663.02
23020117	CONSTRUCTION / PROVISION OF AIR -PORT / AERODROMES	51,000,000,000.00	51,000,000,000.00	-	48,150,000,000.00	94.4%	2,850,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	19,108,633,310.00	18,947,343,457.00	704,642,217.42	1,763,618,575.87	9.3%	17,183,724,881.13
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	3,815,000,000.00	1,115,000,000.00	-	-	0.0%	1,115,000,000.00
23020120	CONSTRUCTION OF PRODUCTION FACILITIES	13,134,926,404.00	7,634,926,404.00	-	-	0.0%	7,634,926,404.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	947,301,544.00	747,301,544.00	143,141,350.00	151,691,350.00	20.3%	595,610,194.00
23020124	CONSTRUCTION OF MARKETS/ PARKS	11,530,000,000.00	16,530,000,000.00	-	15,051,157,500.00	91.1%	1,478,842,500.00
23020125	CONSTRUCTION OF POWER GENERATING PLANTS HOUSE	19,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00
23020127	CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURES	3,037,172,660.00	2,737,172,660.00	256,744,623.38	256,894,623.38	9.4%	2,480,278,036.62
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 BUILDINGS	1,890,000,000.00	1,890,000,000.00	-	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	6,310,900,000.00	1,539,518,923.00	2,260,956,489.47	35.8%	4,049,943,510.53
2303	REHABILITATION / REPAIRS	80,546,353,894.00	55,048,237,660.00	2,696,982,947.45	10,859,305,019.18	19.7%	44,188,932,640.82
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	80,546,353,894.00	55,048,237,660.00	2,696,982,947.45	10,859,305,019.18	19.7%	44,188,932,640.82
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	2,244,500,454.00	3,262,500,454.00	660,000.00	205,574,770.85	6.3%	3,056,925,683.15
23030102	REHABILITATION / REPAIRS - ELECTRICITY	197,500,000.00	174,500,000.00	2,150,000.00	6,597,500.00	3.8%	167,902,500.00
23030103	REHABILITATION / REPAIRS - HOUSING	1,083,750,000.00	1,083,750,000.00	18,565,803.75	18,565,803.75	1.7%	1,065,184,196.25
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	12,050,000,000.00	8,686,576,391.00	542,130,107.18	716,498,357.18	8.2%	7,970,078,033.82
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	10,702,447,500.00	8,267,447,500.00	948,732,335.07	949,226,135.07	11.5%	7,318,221,364.93
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	33,205,218,908.00	17,035,526,283.00	-	1,980,096,169.23	11.6%	15,055,430,113.77
23030110	REHABILITATION / REPAIRS - LIBRARIES	10,000,000.00	10,000,000.00	-	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 - AGRICULTURAL FACILITIES	122,000,000.00	122,000,000.00	-	-	0.0%	122,000,000.00
23030113	REHABILITATION / REPAIRS - ROADS	14,693,400,545.00	5,693,400,545.00	1,138,424,000.00	1,641,144,000.00	28.8%	4,052,256,545.00
23030114	REHABILITATION / REPAIRS - TRACTORS / OTHER HEAVY VEHICLES	110,000,000.00	110,000,000.00	-	-	0.0%	110,000,000.00
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	5,136,836,487.00	9,611,836,487.00	46,320,701.45	5,306,438,361.10	55.2%	4,305,398,125.90
23030122	REHABILITATION /REPAIRS OF BOUNDARY POST	40,200,000.00	40,200,000.00	-	-	0.0%	40,200,000.00
23030125	REHABILITATION/ REPAIRS- POWER GENERATING PLANTS	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
23030127	REHABILITATION/ REPAIRS- ICT INFRASTRUCTURES	135,000,000.00	135,000,000.00	-	-	0.0%	135,000,000.00
23030128	REHABILITATION/ REPAIRS OF MECHANIC WORKSHOP	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
23030129	REHABILITATION/ REPAIRS OF HOSTEL BUILDINGS	240,000,000.00	240,000,000.00	-	33,163,922.00	13.8%	206,836,078.00
23030130	REHABILITATION/ REPAIRS OF FENCE FOR GOVERNMENT BUILDINGS	30,500,000.00	30,500,000.00	-	-	0.0%	30,500,000.00
2304	PRESERVATION OF THE ENVIRONMENT	4,829,849,000.00	4,829,849,000.00	100,177,087.45	224,661,905.61	4.7%	4,605,187,094.39
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	4,829,849,000.00	4,829,849,000.00	100,177,087.45	224,661,905.61	4.7%	4,605,187,094.39
23040101	TREE PLANTING	2,015,000,000.00	2,015,000,000.00	-	3,334,818.16	0.2%	2,011,665,181.84
23040102	EROSION & FLOOD CONTROL	1,125,000,000.00	1,125,000,000.00	-	-	0.0%	1,125,000,000.00
23040103	WILDLIFE CONSERVATION	150,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	500,000,000.00	500,000,000.00	-	21,500,000.00	4.3%	478,500,000.00
23040105	WATER POLLUTION PREVENTION & CONTROL	442,000,000.00	442,000,000.00	-	-	0.0%	442,000,000.00
23040106	PLANTING AND CULTIVATION	597,849,000.00	597,849,000.00	100,177,087.45	199,827,087.45	33.4%	398,021,912.55



Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
2305	OTHER CAPITAL PROJECTS	4,334,311,611.00	4,171,311,611.00	88,061,071.59	384,066,862.32	9.2%	3,787,244,748.68
230501	ACQUISITION OF NON TANGIBLE ASSETS	4,334,311,611.00	4,171,311,611.00	88,061,071.59	384,066,862.32	9.2%	3,787,244,748.68
23050101	RESEARCH AND DEVELOPMENT	2,087,757,400.00	2,059,757,400.00	15,777,499.98	31,683,939.06	1.5%	2,028,073,460.94
23050102	COMPUTER SOFTWARE ACQUISITION	833,574,800.00	833,574,800.00	-	3,000,000.00	0.4%	830,574,800.00
23050103	MONITORING AND EVALUATION	214,604,000.00	214,604,000.00	-	-	0.0%	214,604,000.00
23050106	ECONOMIC EMPOWERMENT	1,198,375,411.00	1,063,375,411.00	72,283,571.61	349,382,923.26	32.9%	713,992,487.74



2.E Expenditure by Functional Classification

Table 10: Total Expenditure by Functional Classification

Kogi State Government Budget Performance Report 2026 Q3 - Total Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	820,490,585,443.00	820,490,585,443.00	150,853,133,607.29	410,536,787,550.40	50.0%	409,953,797,892.60
701	GENERAL PUBLIC SERVICES	190,330,132,801.00	247,042,969,798.00	78,235,358,030.01	155,324,484,116.27	62.9%	91,718,485,681.73
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E	122,623,484,506.00	172,361,463,562.00	55,679,026,204.46	115,347,871,385.75	66.9%	57,013,592,176.25
70111	EXECUTIVE AND LEGISLATIVE ORGANS	93,730,206,806.00	130,940,206,806.00	46,853,369,754.39	94,924,949,251.82	72.5%	36,015,257,554.18
70112	FINANCIAL AND FISCAL AFFAIRS	28,893,277,700.00	41,421,256,756.00	8,825,656,450.07	20,422,922,133.93	49.3%	20,998,334,622.07
7013	GENERAL SERVICES	51,034,991,081.00	48,018,911,035.00	9,310,188,922.60	16,618,248,358.25	34.6%	31,400,662,676.75
70131	GENERAL PERSONNEL SERVICES	11,028,728,705.00	10,607,428,705.00	1,018,322,577.74	2,110,295,196.42	19.9%	8,497,133,508.58
70132	OVERALL PLANNING AND STATISTICAL SERVICES	25,698,585,906.00	17,161,085,906.00	2,533,760,467.13	3,479,319,636.89	20.3%	13,681,766,269.11
70133	OTHER GENERAL SERVICES	14,307,676,470.00	20,250,396,424.00	5,758,105,877.73	11,028,633,524.94	54.5%	9,221,762,899.06
7016	GENERAL PUBLIC SERVICES N.E.C.	671,657,214.00	2,162,595,201.00	509,464,817.00	973,319,086.57	45.0%	1,189,276,114.43
70161	GENERAL PUBLIC SERVICES N.E.C.	671,657,214.00	2,162,595,201.00	509,464,817.00	973,319,086.57	45.0%	1,189,276,114.43
7017	PUBLIC DEBT TRANSACTIONS	16,000,000,000.00	24,500,000,000.00	12,736,678,085.96	22,385,045,285.71	91.4%	2,114,954,714.29
70171	PUBLIC DEBT TRANSACTIONS	16,000,000,000.00	24,500,000,000.00	12,736,678,085.96	22,385,045,285.71	91.4%	2,114,954,714.29
703	PUBLIC ORDER AND SAFETY	29,227,982,852.00	27,562,982,852.00	2,549,479,972.95	7,457,247,671.46	27.1%	20,105,735,180.54
7031	POLICE SERVICES	1,145,350,000.00	1,145,350,000.00	345,966,527.00	745,989,883.00	65.1%	399,360,117.00
70311	POLICE SERVICES	1,145,350,000.00	1,145,350,000.00	345,966,527.00	745,989,883.00	65.1%	399,360,117.00
7032	FIRE PROTECTION SERVICES	137,681,098.00	137,681,098.00	13,114,017.61	41,001,315.76	29.8%	96,679,782.24
70321	FIRE PROTECTION SERVICES	137,681,098.00	137,681,098.00	13,114,017.61	41,001,315.76	29.8%	96,679,782.24
7033	LAW COURTS	27,944,951,754.00	26,279,951,754.00	2,190,399,428.33	6,670,256,472.70	25.4%	19,609,695,281.30
70331	LAW COURTS	27,944,951,754.00	26,279,951,754.00	2,190,399,428.33	6,670,256,472.70	25.4%	19,609,695,281.30
704	ECONOMIC AFFAIRS	182,323,136,927.00	176,634,716,973.00	13,338,055,114.91	97,945,600,270.48	55.5%	78,689,116,702.52
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	20,771,709,086.00	22,285,209,086.00	840,084,072.35	17,198,704,866.04	77.2%	5,086,504,219.96
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	20,771,709,086.00	22,285,209,086.00	840,084,072.35	17,198,704,866.04	77.2%	5,086,504,219.96
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	29,400,021,388.00	21,421,101,434.00	3,595,870,159.23	4,842,882,900.27	22.6%	16,578,218,533.73
70421	AGRICULTURE	29,400,021,388.00	21,421,101,434.00	3,595,870,159.23	4,842,882,900.27	22.6%	16,578,218,533.73
7043	FUEL AND ENERGY	10,776,980,000.00	8,276,980,000.00	-	320,328.75	0.0%	8,276,659,671.25
70432	PETROLEUM AND NATURAL GAS	10,776,980,000.00	8,276,980,000.00	-	320,328.75	0.0%	8,276,659,671.25
7044	MINING, MANUFACTURING, AND CONSTRUCTION	7,775,512,689.00	4,575,512,689.00	9,299,000.00	87,867,000.00	1.9%	4,487,645,689.00
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	7,775,512,689.00	4,575,512,689.00	9,299,000.00	87,867,000.00	1.9%	4,487,645,689.00
7045	TRANSPORT	112,467,878,832.00	118,931,878,832.00	8,888,077,603.61	75,803,858,203.04	63.7%	43,128,020,628.96
70451	ROAD TRANSPORT	112,467,878,832.00	118,931,878,832.00	8,888,077,603.61	75,803,858,203.04	63.7%	43,128,020,628.96
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	54,004,238.00	4,724,279.73	11,966,972.38	22.2%	42,037,265.62
70472	HOTELS AND RESTUARANTS	41,004,238.00	54,004,238.00	4,724,279.73	11,966,972.38	22.2%	42,037,265.62
705	ENVIRONMENTAL PROTECTION	16,221,910,385.00	13,704,860,385.00	955,753,144.07	3,080,608,018.48	22.5%	10,624,252,366.52
7051	WASTE MANAGEMENT	1,701,331,567.00	1,516,331,567.00	105,099,734.14	324,321,204.54	21.4%	1,192,010,362.46
70511	WASTE MANAGEMENT	1,701,331,567.00	1,516,331,567.00	105,099,734.14	324,321,204.54	21.4%	1,192,010,362.46
7056	ENVIRONMENTAL PROTECTION N.E.C.	14,520,578,818.00	12,188,528,818.00	850,653,409.93	2,756,286,813.94	22.6%	9,432,242,004.06
70561	ENVIRONMENTAL PROTECTION N.E.C.	14,520,578,818.00	12,188,528,818.00	850,653,409.93	2,756,286,813.94	22.6%	9,432,242,004.06
706	HOUSING AND COMMUNITY AMMENITIES	75,977,260,477.00	89,684,277,015.00	13,582,538,489.27	37,957,813,268.16	42.3%	51,726,463,746.84
7061	HOUSING DEVELOPMENT	15,033,159,822.00	23,011,639,749.00	127,000,000.00	4,980,200,996.85	21.6%	18,031,438,752.15
70611	HOUSING DEVELOPMENT	15,033,159,822.00	23,011,639,749.00	127,000,000.00	4,980,200,996.85	21.6%	18,031,438,752.15
7062	COMMUNITY DEVELOPMENT	42,239,223,878.00	51,463,314,098.00	12,489,151,963.23	31,603,426,455.56	61.4%	19,859,887,642.44
70621	COMMUNITY DEVELOPMENT	42,239,223,878.00	51,463,314,098.00	12,489,151,963.23	31,603,426,455.56	61.4%	19,859,887,642.44
7063	WATER SUPPLY	18,704,876,777.00	15,209,323,168.00	966,386,526.04	1,374,185,815.75	9.0%	13,835,137,352.25
70631	WATER SUPPLY	18,704,876,777.00	15,209,323,168.00	966,386,526.04	1,374,185,815.75	9.0%	13,835,137,352.25



Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
707	HEALTH	74,985,056,104.00	59,097,305,368.00	7,179,417,174.07	17,145,321,859.27	29.0%	41,951,983,508.73
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	2,299,700,000.00	1,582,050,944.00	4,453,094.97	10,750,256.22	0.7%	1,571,300,687.78
70711	PHARMACEUTICAL PRODUCTS	2,299,700,000.00	1,582,050,944.00	4,453,094.97	10,750,256.22	0.7%	1,571,300,687.78
7073	HOSPITAL SERVICES	29,853,678,596.00	26,545,322,278.00	3,745,438,411.79	10,565,531,049.60	39.8%	15,979,791,228.40
70731	GENERAL HOSPITAL SERVICES	10,474,303,215.00	7,707,246,897.00	1,533,169,103.61	4,586,858,178.51	59.5%	3,120,388,718.49
70732	SPECIALIZED HOSPITAL SERVICES	19,379,375,381.00	18,838,075,381.00	2,212,269,308.18	5,978,672,871.09	31.7%	12,859,402,509.91
7074	PUBLIC HEALTH SERVICES	21,791,381,875.00	16,875,794,454.00	1,331,096,058.27	3,812,815,023.81	22.6%	13,062,979,430.19
70741	PUBLIC HEALTH SERVICES	21,791,381,875.00	16,875,794,454.00	1,331,096,058.27	3,812,815,023.81	22.6%	13,062,979,430.19
7076	HEALTH N.E.C.	21,040,295,633.00	14,094,137,692.00	2,098,429,609.04	2,756,225,529.64	19.6%	11,337,912,162.36
70761	HEALTH N.E.C.	21,040,295,633.00	14,094,137,692.00	2,098,429,609.04	2,756,225,529.64	19.6%	11,337,912,162.36
708	RECREATION, CULTURE AND RELIGION	14,502,386,569.00	13,957,086,569.00	1,348,324,158.30	3,255,584,146.78	23.3%	10,701,502,422.23
7081	RECREATIONAL AND SPORTING SERVICES	6,081,186,884.00	5,681,186,884.00	324,304,516.41	716,171,557.82	12.6%	4,965,015,326.18
70811	RECREATIONAL AND SPORTING SERVICES	6,081,186,884.00	5,681,186,884.00	324,304,516.41	716,171,557.82	12.6%	4,965,015,326.18
7082	CULTURAL SERVICES	3,096,846,421.00	2,646,846,421.00	87,744,685.92	178,329,978.50	6.7%	2,468,516,442.50
70821	CULTURAL SERVICES	3,096,846,421.00	2,646,846,421.00	87,744,685.92	178,329,978.50	6.7%	2,468,516,442.50
7083	BROADCASTING AND PUBLISHING SERVICES	4,410,266,775.00	4,410,266,775.00	688,868,419.66	1,833,495,442.12	41.6%	2,576,771,332.89
70831	BROADCASTING AND PUBLISHING SERVICES	4,410,266,775.00	4,410,266,775.00	688,868,419.66	1,833,495,442.12	41.6%	2,576,771,332.89
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	914,086,489.00	1,218,786,489.00	247,406,536.31	527,587,168.34	43.3%	691,199,320.66
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	914,086,489.00	1,218,786,489.00	247,406,536.31	527,587,168.34	43.3%	691,199,320.66
709	EDUCATION	173,818,970,117.00	136,900,277,492.00	20,572,404,791.14	49,737,083,406.74	36.3%	87,163,194,085.26
7091	PRE-PRIMARY AND PRIMARY EDUCATION	7,709,612,802.00	12,509,612,802.00	5,251,609,479.74	10,989,009,170.12	87.8%	1,520,603,631.88
70912	PRIMARY EDUCATION	7,709,612,802.00	12,509,612,802.00	5,251,609,479.74	10,989,009,170.12	87.8%	1,520,603,631.88
7092	SECONDARY EDUCATION	14,564,833,123.00	10,764,833,123.00	2,170,997,168.40	6,658,200,555.98	61.9%	4,106,632,567.02
70922	UPPER-SECONDARY EDUCATION	14,564,833,123.00	10,764,833,123.00	2,170,997,168.40	6,658,200,555.98	61.9%	4,106,632,567.02
7094	TERTIARY EDUCATION	81,823,379,415.00	78,788,379,415.00	12,457,624,240.51	26,810,071,854.09	34.0%	51,978,307,560.91
70941	FIRST STAGE OF TERTIARY EDUCATION	15,525,773,702.00	14,170,773,702.00	989,813,772.79	3,016,903,433.95	21.3%	11,153,870,268.05
70942	SECOND STAGE OF TERTIARY EDUCATION	66,297,605,713.00	64,617,605,713.00	11,467,810,467.73	23,793,168,420.14	36.8%	40,824,437,292.86
7095	EDUCATION NOT DEFINABLE BY LEVEL	198,211,884.00	198,211,884.00	18,245,688.95	35,395,753.53	17.9%	162,816,130.47
70951	EDUCATION NOT DEFINABLE BY LEVEL	198,211,884.00	198,211,884.00	18,245,688.95	35,395,753.53	17.9%	162,816,130.47
7097	R & D EDUCATION	51,300,426.00	51,300,426.00	8,954,663.67	23,254,552.69	45.3%	28,045,873.31
70971	R & D EDUCATION	51,300,426.00	51,300,426.00	8,954,663.67	23,254,552.69	45.3%	28,045,873.31
7098	EDUCATION N.E.C.	69,471,632,467.00	34,587,939,842.00	664,973,549.87	5,221,151,520.33	15.1%	29,366,788,321.67
70981	EDUCATION N.E.C.	69,471,632,467.00	34,587,939,842.00	664,973,549.87	5,221,151,520.33	15.1%	29,366,788,321.67
710	SOCIAL PROTECTION	63,103,749,211.00	55,906,108,991.00	13,091,802,732.57	38,633,044,792.76	69.1%	17,273,064,198.24
7102	OLD AGE	35,169,550,000.00	35,169,550,000.00	9,712,736,524.76	27,285,109,503.54	77.6%	7,884,440,496.46
71021	OLD AGE	35,169,550,000.00	35,169,550,000.00	9,712,736,524.76	27,285,109,503.54	77.6%	7,884,440,496.46
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	113,752,117.88	1,064,322,422.68	26.7%	2,914,966,602.32
71041	FAMILY AND CHILDREN	4,479,289,025.00	3,979,289,025.00	113,752,117.88	1,064,322,422.68	26.7%	2,914,966,602.32
7107	SOCIAL EXCLUSION N.E.C	2,181,000,000.00	1,198,359,780.00	28,674,707.37	85,853,092.57	7.2%	1,112,506,687.43
71071	SOCIAL EXCLUSION N.E.C.	2,181,000,000.00	1,198,359,780.00	28,674,707.37	85,853,092.57	7.2%	1,112,506,687.43
7109	SOCIAL PROTECTION N.E.C.	20,783,308,772.00	15,068,308,772.00	3,236,639,382.56	10,197,759,773.98	67.7%	4,870,548,998.02
71091	SOCIAL PROTECTION N.E.C.	20,783,308,772.00	15,068,308,772.00	3,236,639,382.56	10,197,759,773.98	67.7%	4,870,548,998.02

Table 11: Personnel Expenditure by Functional Classification

Kogi State Government Budget Performance Report 2026 Q3 - Personnel Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Personnel Expenditure	116,378,175,406.00	114,282,175,406.00	25,949,356,090.35	74,304,021,194.09	65.0%	39,978,154,211.91
701	GENERAL PUBLIC SERVICES	18,194,638,831.00	22,467,858,785.00	4,821,129,992.32	13,251,659,603.16	59.0%	9,216,199,181.84
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E	7,828,014,479.00	9,928,014,479.00	1,767,740,515.22	5,043,290,852.33	50.8%	4,884,723,626.67
70111	EXECUTIVE AND LEGISLATIVE ORGANS	3,103,752,684.00	5,153,752,684.00	1,071,849,498.73	3,028,568,061.94	58.8%	2,125,184,622.06
70112	FINANCIAL AND FISCAL AFFAIRS	4,724,261,795.00	4,774,261,795.00	695,891,016.49	2,014,722,790.39	42.2%	2,759,539,004.61
7013	GENERAL SERVICES	10,243,031,852.00	12,416,251,806.00	3,037,879,477.11	8,178,828,750.83	65.9%	4,237,423,055.17
70131	GENERAL PERSONNEL SERVICES	1,158,527,096.00	1,158,527,096.00	159,624,496.20	479,266,501.89	41.4%	679,260,594.11
70132	OVERALL PLANNING AND STATISTICAL SERVICES	292,264,007.00	444,764,007.00	31,328,651.13	92,050,122.93	20.7%	352,713,884.07
70133	OTHER GENERAL SERVICES	8,792,240,749.00	10,812,960,703.00	2,846,926,329.78	7,607,512,126.01	70.4%	3,205,448,576.99
7016	GENERAL PUBLIC SERVICES N.E.C.	123,592,500.00	123,592,500.00	15,510,000.00	29,540,000.00	23.9%	94,052,500.00
70161	GENERAL PUBLIC SERVICES N.E.C.	123,592,500.00	123,592,500.00	15,510,000.00	29,540,000.00	23.9%	94,052,500.00
703	PUBLIC ORDER AND SAFETY	7,679,385,705.00	7,194,385,705.00	1,584,367,404.72	4,494,656,180.66	62.5%	2,699,729,524.34
7031	POLICE SERVICES	7,200,000.00	7,200,000.00	1,425,000.00	4,025,000.00	55.9%	3,175,000.00
70311	POLICE SERVICES	7,200,000.00	7,200,000.00	1,425,000.00	4,025,000.00	55.9%	3,175,000.00
7032	FIRE PROTECTION SERVICES	114,621,098.00	114,621,098.00	11,596,017.61	36,459,315.76	31.8%	78,161,782.24
70321	FIRE PROTECTION SERVICES	114,621,098.00	114,621,098.00	11,596,017.61	36,459,315.76	31.8%	78,161,782.24
7033	LAW COURTS	7,557,564,607.00	7,072,564,607.00	1,571,346,387.10	4,454,171,864.90	63.0%	2,618,392,742.10
70331	LAW COURTS	7,557,564,607.00	7,072,564,607.00	1,571,346,387.10	4,454,171,864.90	63.0%	2,618,392,742.10
704	ECONOMIC AFFAIRS	3,114,232,470.00	3,033,512,516.00	441,250,473.20	1,320,089,829.85	43.5%	1,713,422,686.15
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	234,021,718.00	234,021,718.00	37,571,685.64	112,132,409.16	47.9%	121,889,308.84
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	234,021,718.00	234,021,718.00	37,571,685.64	112,132,409.16	47.9%	121,889,308.84
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	1,941,056,970.00	1,860,337,016.00	279,377,159.23	844,634,200.27	45.4%	1,015,702,815.73
70421	AGRICULTURE	1,941,056,970.00	1,860,337,016.00	279,377,159.23	844,634,200.27	45.4%	1,015,702,815.73
7043	FUEL AND ENERGY	250,000,000.00	250,000,000.00	-	-	0.0%	250,000,000.00
70432	PETROLUUM 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	120,866,348.61	354,346,248.04	66.2%	180,572,575.96
70451	ROAD TRANSPORT	534,918,824.00	534,918,824.00	120,866,348.61	354,346,248.04	66.2%	180,572,575.96
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	3,435,279.73	8,976,972.38	50.4%	8,834,265.62
70472	HOTELS AND RESTUARANTS	17,811,238.00	17,811,238.00	3,435,279.73	8,976,972.38	50.4%	8,834,265.62
705	ENVIRONMENTAL PROTECTION	1,167,106,549.00	1,167,106,549.00	179,580,144.07	535,814,403.06	45.9%	631,292,145.94
7051	WASTE MANAGEMENT	787,752,731.00	787,752,731.00	105,099,734.14	324,321,204.54	41.2%	463,431,526.46
70511	WASTE MANAGEMENT	787,752,731.00	787,752,731.00	105,099,734.14	324,321,204.54	41.2%	463,431,526.46
7056	ENVIRONMENTAL PROTECTION N.E.C.	379,353,818.00	379,353,818.00	74,480,409.93	211,493,198.52	55.8%	167,860,619.48
70561	ENVIRONMENTAL PROTECTION N.E.C.	379,353,818.00	379,353,818.00	74,480,409.93	211,493,198.52	55.8%	167,860,619.48
706	HOUSING AND COMMUNITY AMMENITIES	2,978,929,477.00	3,032,929,477.00	498,624,357.44	1,478,703,724.29	48.8%	1,554,225,752.71
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	448,683,920.02	1,347,890,920.25	51.3%	1,280,853,180.75
70621	COMMUNITY DEVELOPMENT	2,574,744,101.00	2,628,744,101.00	448,683,920.02	1,347,890,920.25	51.3%	1,280,853,180.75
7063	WATER SUPPLY	288,542,367.00	288,542,367.00	49,940,437.42	130,812,804.04	45.3%	157,729,562.96
70631	WATER SUPPLY	288,542,367.00	288,542,367.00	49,940,437.42	130,812,804.04	45.3%	157,729,562.96



Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
707	HEALTH	16,568,219,100.00	13,428,219,100.00	2,613,269,924.70	7,679,140,392.88	57.2%	5,749,078,707.12
7073	HOSPITAL SERVICES	14,880,548,077.00	11,740,548,077.00	2,354,455,203.24	6,969,065,241.82	59.4%	4,771,482,835.18
70731	GENERAL HOSPITAL SERVICES	9,312,470,115.00	6,812,470,115.00	1,499,380,166.11	4,492,942,872.32	66.0%	2,319,527,242.68
70732	SPECIALIZED HOSPITAL SERVICES	5,568,077,962.00	4,928,077,962.00	855,075,037.13	2,476,122,369.50	50.2%	2,451,955,592.50
7074	PUBLIC HEALTH SERVICES	420,741,451.00	420,741,451.00	78,632,224.87	178,058,308.52	42.3%	242,683,142.48
70741	PUBLIC HEALTH SERVICES	420,741,451.00	420,741,451.00	78,632,224.87	178,058,308.52	42.3%	242,683,142.48
7076	HEALTH N.E.C.	1,266,929,572.00	1,266,929,572.00	180,182,496.59	532,016,842.54	42.0%	734,912,729.46
70761	HEALTH N.E.C.	1,266,929,572.00	1,266,929,572.00	180,182,496.59	532,016,842.54	42.0%	734,912,729.46
708	RECREATION, CULTURE AND RELIGION	1,549,381,788.00	1,549,381,788.00	236,236,818.42	691,495,526.98	44.6%	857,886,261.03
7081	RECREATIONAL AND SPORTING SERVICES	488,073,870.00	488,073,870.00	70,858,266.41	209,200,957.82	42.9%	278,872,912.18
70811	RECREATIONAL AND SPORTING SERVICES	488,073,870.00	488,073,870.00	70,858,266.41	209,200,957.82	42.9%	278,872,912.18
7082	CULTURAL SERVICES	249,976,421.00	249,976,421.00	45,429,485.92	131,312,178.50	52.5%	118,664,242.50
70821	CULTURAL SERVICES	249,976,421.00	249,976,421.00	45,429,485.92	131,312,178.50	52.5%	118,664,242.50
7083	BROADCASTING AND PUBLISHING SERVICES	712,616,222.00	712,616,222.00	98,699,766.69	295,710,199.36	41.5%	416,906,022.65
70831	BROADCASTING AND PUBLISHING SERVICES	712,616,222.00	712,616,222.00	98,699,766.69	295,710,199.36	41.5%	416,906,022.65
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	98,715,275.00	98,715,275.00	21,249,299.40	55,272,191.30	56.0%	43,443,083.70
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	98,715,275.00	98,715,275.00	21,249,299.40	55,272,191.30	56.0%	43,443,083.70
709	EDUCATION	29,290,579,083.00	26,573,079,083.00	5,805,684,800.17	17,463,836,725.90	65.7%	9,109,242,357.10
7091	PRE-PRIMARY AND PRIMARY EDUCATION	371,578,177.00	371,578,177.00	74,667,934.03	227,255,248.87	61.2%	144,322,928.13
70912	PRIMARY EDUCATION	371,578,177.00	371,578,177.00	74,667,934.03	227,255,248.87	61.2%	144,322,928.13
7092	SECONDARY EDUCATION	7,029,941,819.00	7,029,941,819.00	2,135,972,720.40	6,453,701,227.98	91.8%	576,240,591.02
70922	UPPER-SECONDARY EDUCATION	7,029,941,819.00	7,029,941,819.00	2,135,972,720.40	6,453,701,227.98	91.8%	576,240,591.02
7094	TERTIARY EDUCATION	21,235,346,962.00	18,517,346,962.00	3,475,598,134.95	10,461,298,503.03	56.5%	8,056,048,458.97
70941	FIRST STAGE OF TERTIARY EDUCATION	5,272,481,006.00	4,782,481,006.00	930,180,222.34	2,798,432,931.13	58.5%	1,984,048,074.87
70942	SECOND STAGE OF TERTIARY EDUCATION	15,962,865,956.00	13,734,865,956.00	2,545,417,912.62	7,662,865,571.90	55.8%	6,072,000,384.10
7095	EDUCATION NOT DEFINABLE BY LEVEL	158,289,884.00	158,289,884.00	17,459,688.95	33,554,753.53	21.2%	124,735,130.47
70951	EDUCATION NOT DEFINABLE BY LEVEL	158,289,884.00	158,289,884.00	17,459,688.95	33,554,753.53	21.2%	124,735,130.47
7097	R & D EDUCATION	35,250,000.00	35,750,000.00	7,457,663.67	21,018,052.69	58.8%	14,731,947.31
70971	R & D EDUCATION	35,250,000.00	35,750,000.00	7,457,663.67	21,018,052.69	58.8%	14,731,947.31
7098	EDUCATION N.E.C.	460,172,241.00	460,172,241.00	94,528,658.17	267,008,939.80	58.0%	193,163,301.20
70981	EDUCATION N.E.C.	460,172,241.00	460,172,241.00	94,528,658.17	267,008,939.80	58.0%	193,163,301.20
710	SOCIAL PROTECTION	35,835,702,403.00	35,835,702,403.00	9,769,212,175.31	27,388,624,807.32	76.4%	8,447,077,595.68
7102	OLD AGE	34,815,000,000.00	34,815,000,000.00	9,693,650,524.76	27,175,504,643.54	78.1%	7,639,495,356.46
71021	OLD AGE	34,815,000,000.00	34,815,000,000.00	9,693,650,524.76	27,175,504,643.54	78.1%	7,639,495,356.46
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	41,070,417.90	119,241,664.45	53.1%	105,510,552.55
71041	FAMILY AND CHILDREN	224,752,217.00	224,752,217.00	41,070,417.90	119,241,664.45	53.1%	105,510,552.55
7107	SOCIAL EXCLUSION N.E.C	160,000,000.00	160,000,000.00	17,415,850.09	48,216,521.36	30.1%	111,783,478.64
71071	SOCIAL EXCLUSION N.E.C.	160,000,000.00	160,000,000.00	17,415,850.09	48,216,521.36	30.1%	111,783,478.64
7109	SOCIAL PROTECTION N.E.C.	145,348,772.00	145,348,772.00	17,075,382.56	45,661,977.98	31.4%	99,686,794.02
71091	SOCIAL PROTECTION N.E.C.	145,348,772.00	145,348,772.00	17,075,382.56	45,661,977.98	31.4%	99,686,794.02

Table 12: Overhead Expenditure by Functional Classification

Kogi State Government Budget Performance Report 2026 Q3 - Overhead Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Overhead Expenditure	205,766,926,778.00	231,075,318,778.00	56,442,690,170.05	124,986,118,513.32	54.1%	106,089,200,264.68
701	GENERAL PUBLIC SERVICES	109,473,039,748.00	145,052,464,166.00	43,969,674,906.30	95,788,392,038.84	66.0%	49,264,072,127.16
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E	84,495,157,597.00	122,288,136,653.00	37,708,082,271.72	86,991,449,672.76	71.1%	35,296,686,980.24
70111	EXECUTIVE AND LEGISLATIVE ORGANS	67,542,615,092.00	101,807,615,092.00	32,037,177,773.06	75,724,604,355.63	74.4%	26,083,010,736.37
70112	FINANCIAL AND FISCAL AFFAIRS	16,952,542,505.00	20,480,521,561.00	5,670,904,498.66	11,266,845,317.13	55.0%	9,213,676,243.87
7013	GENERAL SERVICES	24,484,817,437.00	21,657,017,437.00	5,995,637,817.58	8,081,163,279.51	37.3%	13,575,854,157.49
70131	GENERAL PERSONNEL SERVICES	3,424,899,491.00	4,354,599,491.00	584,326,453.63	1,303,953,566.62	29.9%	3,050,645,924.38
70132	OVERALL PLANNING AND STATISTICAL SERVICES	16,500,477,863.00	9,460,477,863.00	2,502,431,816.00	3,384,069,513.96	35.8%	6,076,408,349.04
70133	OTHER GENERAL SERVICES	4,559,440,083.00	7,841,940,083.00	2,908,879,547.95	3,393,140,198.93	43.3%	4,448,799,884.07
7016	GENERAL PUBLIC SERVICES N.E.C.	493,064,714.00	1,107,310,076.00	265,954,817.00	715,779,086.57	64.6%	391,530,989.43
70161	GENERAL PUBLIC SERVICES N.E.C.	493,064,714.00	1,107,310,076.00	265,954,817.00	715,779,086.57	64.6%	391,530,989.43
703	PUBLIC ORDER AND SAFETY	9,380,488,715.00	8,650,488,715.00	852,852,218.23	2,578,790,696.80	29.8%	6,071,698,018.20
7031	POLICE SERVICES	634,150,000.00	634,150,000.00	236,902,777.00	441,519,633.00	69.6%	192,630,367.00
70311	POLICE SERVICES	634,150,000.00	634,150,000.00	236,902,777.00	441,519,633.00	69.6%	192,630,367.00
7032	FIRE PROTECTION SERVICES	23,060,000.00	23,060,000.00	1,518,000.00	4,542,000.00	19.7%	18,518,000.00
70321	FIRE PROTECTION SERVICES	23,060,000.00	23,060,000.00	1,518,000.00	4,542,000.00	19.7%	18,518,000.00
7033	LAW COURTS	8,723,278,715.00	7,993,278,715.00	614,431,441.23	2,132,729,063.80	26.7%	5,860,549,651.20
70331	LAW COURTS	8,723,278,715.00	7,993,278,715.00	614,431,441.23	2,132,729,063.80	26.7%	5,860,549,651.20
704	ECONOMIC AFFAIRS	10,867,930,074.00	9,440,230,074.00	910,134,291.71	2,285,622,590.63	24.2%	7,154,607,483.37
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	4,801,987,368.00	3,815,487,368.00	801,157,386.71	2,032,559,956.88	53.3%	1,782,927,411.12
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	4,801,987,368.00	3,815,487,368.00	801,157,386.71	2,032,559,956.88	53.3%	1,782,927,411.12
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	2,041,832,918.00	2,043,632,918.00	12,743,000.00	43,048,700.00	2.1%	2,000,584,218.00
70421	AGRICULTURE	2,041,832,918.00	2,043,632,918.00	12,743,000.00	43,048,700.00	2.1%	2,000,584,218.00
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	PETROLEUM 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	9,299,000.00	20,867,000.00	18.0%	94,869,285.00
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	115,736,285.00	115,736,285.00	9,299,000.00	20,867,000.00	18.0%	94,869,285.00
7045	TRANSPORT	444,397,016.00	488,397,016.00	85,645,905.00	185,836,605.00	38.1%	302,560,411.00
70451	ROAD TRANSPORT	444,397,016.00	488,397,016.00	85,645,905.00	185,836,605.00	38.1%	302,560,411.00
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	36,193,000.00	1,289,000.00	2,990,000.00	8.3%	33,203,000.00
70472	HOTELS AND RESTUARANTS	23,193,000.00	36,193,000.00	1,289,000.00	2,990,000.00	8.3%	33,203,000.00
705	ENVIRONMENTAL PROTECTION	6,506,608,836.00	3,939,558,836.00	776,173,000.00	2,155,143,000.00	54.7%	1,784,415,836.00
7051	WASTE MANAGEMENT	913,578,836.00	728,578,836.00	-	-	0.0%	728,578,836.00
70511	WASTE MANAGEMENT	913,578,836.00	728,578,836.00	-	-	0.0%	728,578,836.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	5,593,030,000.00	3,210,980,000.00	776,173,000.00	2,155,143,000.00	67.1%	1,055,837,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	5,593,030,000.00	3,210,980,000.00	776,173,000.00	2,155,143,000.00	67.1%	1,055,837,000.00
706	HOUSING AND COMMUNITY AMMENITIES	5,178,530,770.00	6,337,442,770.00	938,610,130.30	2,045,792,158.01	32.3%	4,291,650,611.99
7061	HOUSING DEVELOPMENT	1,144,790,081.00	644,790,081.00	127,000,000.00	138,769,820.05	21.5%	506,020,260.95
70611	HOUSING DEVELOPMENT	1,144,790,081.00	644,790,081.00	127,000,000.00	138,769,820.05	21.5%	506,020,260.95
7062	COMMUNITY DEVELOPMENT	3,587,112,424.00	5,125,412,424.00	798,064,574.18	1,793,830,653.75	35.0%	3,331,581,770.25
70621	COMMUNITY DEVELOPMENT	3,587,112,424.00	5,125,412,424.00	798,064,574.18	1,793,830,653.75	35.0%	3,331,581,770.25
7063	WATER SUPPLY	446,628,265.00	567,240,265.00	13,545,556.12	113,191,684.21	20.0%	454,048,580.79
70631	WATER SUPPLY	446,628,265.00	567,240,265.00	13,545,556.12	113,191,684.21	20.0%	454,048,580.79



Kogi State Government Budget Performance Report 2026 Q3 - Overhead Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
707	HEALTH	30,483,877,703.00	21,048,183,285.00	2,325,872,284.08	5,511,860,710.83	26.2%	15,536,322,574.17
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	2,299,700,000.00	1,582,050,944.00	4,453,094.97	10,750,256.22	0.7%	1,571,300,687.78
70711	PHARMACEUTICAL PRODUCTS	2,299,700,000.00	1,582,050,944.00	4,453,094.97	10,750,256.22	0.7%	1,571,300,687.78
7073	HOSPITAL SERVICES	2,549,586,119.00	2,993,286,119.00	322,142,776.97	1,428,167,793.89	47.7%	1,565,118,325.11
70731	GENERAL HOSPITAL SERVICES	159,833,100.00	164,833,100.00	32,910,437.50	91,995,306.19	55.8%	72,837,793.81
70732	SPECIALIZED HOSPITAL SERVICES	2,389,753,019.00	2,828,453,019.00	289,232,339.47	1,336,172,487.70	47.2%	1,492,280,531.30
7074	PUBLIC HEALTH SERVICES	11,848,585,523.00	9,632,998,102.00	1,252,463,833.40	3,226,203,051.98	33.5%	6,406,795,050.02
70741	PUBLIC HEALTH SERVICES	11,848,585,523.00	9,632,998,102.00	1,252,463,833.40	3,226,203,051.98	33.5%	6,406,795,050.02
7076	HEALTH N.E.C.	13,786,006,061.00	6,839,848,120.00	746,812,578.74	846,739,608.74	12.4%	5,993,108,511.26
70761	HEALTH N.E.C.	13,786,006,061.00	6,839,848,120.00	746,812,578.74	846,739,608.74	12.4%	5,993,108,511.26
708	RECREATION, CULTURE AND RELIGION	7,494,710,250.00	7,549,410,250.00	999,906,089.88	2,447,846,904.80	32.4%	5,101,563,345.20
7081	RECREATIONAL AND SPORTING SERVICES	3,144,113,014.00	2,944,113,014.00	141,265,000.00	393,579,350.00	13.4%	2,550,533,664.00
70811	RECREATIONAL AND SPORTING SERVICES	3,144,113,014.00	2,944,113,014.00	141,265,000.00	393,579,350.00	13.4%	2,550,533,664.00
7082	CULTURAL SERVICES	614,820,000.00	564,820,000.00	42,315,200.00	47,017,800.00	8.3%	517,802,200.00
70821	CULTURAL SERVICES	614,820,000.00	564,820,000.00	42,315,200.00	47,017,800.00	8.3%	517,802,200.00
7083	BROADCASTING AND PUBLISHING SERVICES	2,942,604,572.00	2,942,604,572.00	590,168,652.97	1,537,785,242.76	52.3%	1,404,819,329.24
70831	BROADCASTING AND PUBLISHING SERVICES	2,942,604,572.00	2,942,604,572.00	590,168,652.97	1,537,785,242.76	52.3%	1,404,819,329.24
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	793,172,664.00	1,097,872,664.00	226,157,236.91	469,464,512.04	42.8%	628,408,151.96
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	793,172,664.00	1,097,872,664.00	226,157,236.91	469,464,512.04	42.8%	628,408,151.96
709	EDUCATION	20,791,393,624.00	25,782,193,624.00	5,616,573,692.27	11,817,464,282.20	45.8%	13,964,729,341.80
7091	PRE-PRIMARY AND PRIMARY EDUCATION	138,034,625.00	3,438,034,625.00	2,753,100,000.00	2,759,100,000.00	80.3%	678,934,625.00
70912	PRIMARY EDUCATION	138,034,625.00	3,438,034,625.00	2,753,100,000.00	2,759,100,000.00	80.3%	678,934,625.00
7092	SECONDARY EDUCATION	934,383,264.00	934,383,264.00	35,024,448.00	204,294,328.00	21.9%	730,088,936.00
70922	UPPER-SECONDARY EDUCATION	934,383,264.00	934,383,264.00	35,024,448.00	204,294,328.00	21.9%	730,088,936.00
7094	TERTIARY EDUCATION	14,471,313,247.00	16,162,613,247.00	2,517,165,975.95	6,473,622,429.61	40.1%	9,688,990,817.39
70941	FIRST STAGE OF TERTIARY EDUCATION	1,552,651,650.00	1,580,651,650.00	55,298,550.45	174,656,577.82	11.0%	1,405,995,072.18
70942	SECOND STAGE OF TERTIARY EDUCATION	12,918,661,597.00	14,581,961,597.00	2,461,867,425.50	6,298,965,851.79	43.2%	8,282,995,745.21
7095	EDUCATION NOT DEFINABLE BY LEVEL	39,922,000.00	39,922,000.00	786,000.00	1,841,000.00	4.6%	38,081,000.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	39,922,000.00	39,922,000.00	786,000.00	1,841,000.00	4.6%	38,081,000.00
7097	R & D EDUCATION	16,050,426.00	15,550,426.00	1,497,000.00	2,236,500.00	14.4%	13,313,926.00
70971	R & D EDUCATION	16,050,426.00	15,550,426.00	1,497,000.00	2,236,500.00	14.4%	13,313,926.00
7098	EDUCATION N.E.C.	5,191,690,062.00	5,191,690,062.00	309,000,268.32	2,376,370,024.59	45.8%	2,815,320,037.41
70981	EDUCATION N.E.C.	5,191,690,062.00	5,191,690,062.00	309,000,268.32	2,376,370,024.59	45.8%	2,815,320,037.41
710	SOCIAL PROTECTION	5,590,347,058.00	3,275,347,058.00	52,893,557.28	355,206,131.21	10.8%	2,920,140,926.79
7102	OLD AGE	246,550,000.00	246,550,000.00	19,086,000.00	109,604,860.00	44.5%	136,945,140.00
71021	OLD AGE	246,550,000.00	246,550,000.00	19,086,000.00	109,604,860.00	44.5%	136,945,140.00
7104	FAMILY AND CHILDREN	2,063,497,058.00	1,563,497,058.00	13,394,700.00	187,054,700.00	12.0%	1,376,442,358.00
71041	FAMILY AND CHILDREN	2,063,497,058.00	1,563,497,058.00	13,394,700.00	187,054,700.00	12.0%	1,376,442,358.00
7107	SOCIAL EXCLUSION N.E.C	711,000,000.00	711,000,000.00	10,948,857.28	36,036,571.21	5.1%	674,963,428.79
71071	SOCIAL EXCLUSION N.E.C.	711,000,000.00	711,000,000.00	10,948,857.28	36,036,571.21	5.1%	674,963,428.79
7109	SOCIAL PROTECTION N.E.C.	2,569,300,000.00	754,300,000.00	9,464,000.00	22,510,000.00	3.0%	731,790,000.00
71091	SOCIAL PROTECTION N.E.C.	2,569,300,000.00	754,300,000.00	9,464,000.00	22,510,000.00	3.0%	731,790,000.00

Table 13: Capital Expenditure by Functional Classification

Kogi State Government Budget Performance Report 2026 Q3 - Capital Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Capital Expenditure	455,057,717,857.00	420,902,053,622.00	49,152,549,021.96	170,762,216,544.95	40.6%	250,139,837,077.05
701	GENERAL PUBLIC SERVICES	42,736,617,222.00	42,056,809,847.00	13,909,130,718.21	16,741,676,925.36	39.8%	25,315,132,921.64
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E	26,813,312,430.00	27,588,312,430.00	13,429,249,090.30	16,204,904,097.45	58.7%	11,383,408,332.55
70111	EXECUTIVE AND LEGISLATIVE ORGANS	21,415,839,030.00	22,240,839,030.00	13,351,311,982.60	15,537,226,334.25	69.9%	6,703,612,695.75
70112	FINANCIAL AND FISCAL AFFAIRS	5,397,473,400.00	5,347,473,400.00	77,937,107.70	667,677,763.20	12.5%	4,679,795,636.80
7013	GENERAL SERVICES	15,873,304,792.00	13,541,804,792.00	251,881,627.91	308,772,827.91	2.3%	13,233,031,964.09
70131	GENERAL PERSONNEL SERVICES	6,380,552,118.00	5,019,552,118.00	251,221,627.91	303,221,627.91	6.0%	4,716,330,490.09
70132	OVERALL PLANNING AND STATISTICAL SERVICES	8,560,757,036.00	7,060,757,036.00	-	-	0.0%	7,060,757,036.00
70133	OTHER GENERAL SERVICES	931,995,638.00	1,461,495,638.00	660,000.00	5,551,200.00	0.4%	1,455,944,438.00
7016	GENERAL PUBLIC SERVICES N.E.C.	50,000,000.00	926,692,625.00	228,000,000.00	228,000,000.00	24.6%	698,692,625.00
70161	GENERAL PUBLIC SERVICES N.E.C.	50,000,000.00	926,692,625.00	228,000,000.00	228,000,000.00	24.6%	698,692,625.00
703	PUBLIC ORDER AND SAFETY	12,057,570,432.00	11,607,570,432.00	111,700,350.00	376,918,794.00	3.2%	11,230,651,638.00
7031	POLICE SERVICES	500,000,000.00	500,000,000.00	107,438,750.00	298,553,250.00	59.7%	201,446,750.00
70311	POLICE SERVICES	500,000,000.00	500,000,000.00	107,438,750.00	298,553,250.00	59.7%	201,446,750.00
7033	LAW COURTS	11,557,570,432.00	11,107,570,432.00	4,261,600.00	78,365,544.00	0.7%	11,029,204,888.00
70331	LAW COURTS	11,557,570,432.00	11,107,570,432.00	4,261,600.00	78,365,544.00	0.7%	11,029,204,888.00
704	ECONOMIC AFFAIRS	168,075,274,383.00	163,895,274,383.00	11,985,315,350.00	94,337,032,850.00	57.6%	69,558,241,533.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	15,645,000,000.00	18,145,000,000.00	-	15,051,157,500.00	82.9%	3,093,842,500.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	15,645,000,000.00	18,145,000,000.00	-	15,051,157,500.00	82.9%	3,093,842,500.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	25,367,131,500.00	17,467,131,500.00	3,303,750,000.00	3,955,200,000.00	22.6%	13,511,931,500.00
70421	AGRICULTURE	25,367,131,500.00	17,467,131,500.00	3,303,750,000.00	3,955,200,000.00	22.6%	13,511,931,500.00
7043	FUEL AND ENERGY	7,760,000,000.00	5,760,000,000.00	-	-	0.0%	5,760,000,000.00
70432	PETROLUEM AND NATURAL GAS	7,760,000,000.00	5,760,000,000.00	-	-	0.0%	5,760,000,000.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	7,634,776,404.00	4,434,776,404.00	-	67,000,000.00	1.5%	4,367,776,404.00
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	7,634,776,404.00	4,434,776,404.00	-	67,000,000.00	1.5%	4,367,776,404.00
7045	TRANSPORT	111,488,562,992.00	117,908,562,992.00	8,681,565,350.00	75,263,675,350.00	63.8%	42,644,887,642.00
70451	ROAD TRANSPORT	111,488,562,992.00	117,908,562,992.00	8,681,565,350.00	75,263,675,350.00	63.8%	42,644,887,642.00
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	-	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	-	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	-	389,650,615.42	4.8%	7,808,344,384.58
706	HOUSING AND COMMUNITY AMMENITIES	66,984,712,685.00	79,477,904,768.00	12,145,269,001.53	34,432,794,840.86	43.3%	45,045,109,927.14
7061	HOUSING DEVELOPMENT	13,767,726,732.00	22,246,206,659.00	-	4,841,431,176.80	21.8%	17,404,775,482.20
70611	HOUSING DEVELOPMENT	13,767,726,732.00	22,246,206,659.00	-	4,841,431,176.80	21.8%	17,404,775,482.20
7062	COMMUNITY DEVELOPMENT	35,247,367,353.00	42,879,157,573.00	11,242,403,469.03	28,461,704,881.56	66.4%	14,417,452,691.44
70621	COMMUNITY DEVELOPMENT	35,247,367,353.00	42,879,157,573.00	11,242,403,469.03	28,461,704,881.56	66.4%	14,417,452,691.44
7063	WATER SUPPLY	17,969,618,600.00	14,352,540,536.00	902,865,532.50	1,129,658,782.50	7.9%	13,222,881,753.50
70631	WATER SUPPLY	17,969,618,600.00	14,352,540,536.00	902,865,532.50	1,129,658,782.50	7.9%	13,222,881,753.50



Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
707	HEALTH	27,458,639,301.00	24,146,582,983.00	2,238,826,465.29	3,749,210,289.19	15.5%	20,397,372,693.81
7073	HOSPITAL SERVICES	12,419,344,400.00	11,807,288,082.00	1,067,391,931.58	2,165,528,013.89	18.3%	9,641,760,068.11
70731	GENERAL HOSPITAL SERVICES	1,000,000,000.00	727,943,682.00	-	-	0.0%	727,943,682.00
70732	SPECIALIZED HOSPITAL SERVICES	11,419,344,400.00	11,079,344,400.00	1,067,391,931.58	2,165,528,013.89	19.5%	8,913,816,386.11
7074	PUBLIC HEALTH SERVICES	9,172,054,901.00	6,472,054,901.00	-	206,213,196.94	3.2%	6,265,841,704.06
70741	PUBLIC HEALTH SERVICES	9,172,054,901.00	6,472,054,901.00	-	206,213,196.94	3.2%	6,265,841,704.06
7076	HEALTH N.E.C.	5,867,240,000.00	5,867,240,000.00	1,171,434,533.71	1,377,469,078.36	23.5%	4,489,770,921.64
70761	HEALTH N.E.C.	5,867,240,000.00	5,867,240,000.00	1,171,434,533.71	1,377,469,078.36	23.5%	4,489,770,921.64
708	RECREATION, CULTURE AND RELIGION	4,306,657,564.00	3,906,657,564.00	-	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	13.8%	17,761,118.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	20,611,583.00	20,611,583.00	-	2,850,465.00	13.8%	17,761,118.00
709	EDUCATION	121,484,711,520.00	83,807,718,895.00	8,742,742,136.95	20,021,820,706.89	23.9%	63,785,898,188.11
7091	PRE-PRIMARY AND PRIMARY EDUCATION	7,200,000,000.00	8,700,000,000.00	2,423,841,545.71	8,002,653,921.25	92.0%	697,346,078.75
70912	PRIMARY EDUCATION	7,200,000,000.00	8,700,000,000.00	2,423,841,545.71	8,002,653,921.25	92.0%	697,346,078.75
7092	SECONDARY EDUCATION	6,600,000,000.00	2,800,000,000.00	-	205,000.00	0.0%	2,799,795,000.00
70922	UPPER-SECONDARY EDUCATION	6,600,000,000.00	2,800,000,000.00	-	205,000.00	0.0%	2,799,795,000.00
7094	TERTIARY EDUCATION	44,004,941,356.00	43,511,641,356.00	6,057,455,967.86	9,441,189,229.70	21.7%	34,070,452,126.30
70941	FIRST STAGE OF TERTIARY EDUCATION	8,689,941,046.00	7,796,941,046.00	2,500,000.00	37,628,925.00	0.5%	7,759,312,121.00
70942	SECOND STAGE OF TERTIARY EDUCATION	35,315,000,310.00	35,714,700,310.00	6,054,955,967.86	9,403,560,304.70	26.3%	26,311,140,005.30
7098	EDUCATION N.E.C.	63,679,770,164.00	28,796,077,539.00	261,444,623.38	2,577,772,555.94	9.0%	26,218,304,983.06
70981	EDUCATION N.E.C.	63,679,770,164.00	28,796,077,539.00	261,444,623.38	2,577,772,555.94	9.0%	26,218,304,983.06
710	SOCIAL PROTECTION	3,805,539,750.00	3,805,539,750.00	19,564,999.98	710,261,058.23	18.7%	3,095,278,691.77
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	19,564,999.98	710,261,058.23	33.6%	1,405,278,691.77
71041	FAMILY AND CHILDREN	2,115,539,750.00	2,115,539,750.00	19,564,999.98	710,261,058.23	33.6%	1,405,278,691.77
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 Q3 - Other Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Other Expenditure	43,287,765,402.00	54,231,037,637.00	19,308,538,324.93	40,484,431,298.04	74.7%	13,746,606,338.96
701	GENERAL PUBLIC SERVICES	19,925,837,000.00	37,465,837,000.00	15,535,422,413.18	29,542,755,548.92	78.9%	7,923,081,451.08
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E	3,487,000,000.00	12,557,000,000.00	2,773,954,327.22	7,108,226,763.21	56.6%	5,448,773,236.79
70111	EXECUTIVE AND LEGISLATIVE ORGANS	1,668,000,000.00	1,738,000,000.00	393,030,500.00	634,550,500.00	36.5%	1,103,449,500.00
70112	FINANCIAL AND FISCAL AFFAIRS	1,819,000,000.00	10,819,000,000.00	2,380,923,827.22	6,473,676,263.21	59.8%	4,345,323,736.79
7013	GENERAL SERVICES	433,837,000.00	403,837,000.00	24,790,000.00	49,483,500.00	12.3%	354,353,500.00
70131	GENERAL PERSONNEL SERVICES	64,750,000.00	74,750,000.00	23,150,000.00	23,853,500.00	31.9%	50,896,500.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	345,087,000.00	195,087,000.00	-	3,200,000.00	1.6%	191,887,000.00
70133	OTHER GENERAL SERVICES	24,000,000.00	134,000,000.00	1,640,000.00	22,430,000.00	16.7%	111,570,000.00
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	24,500,000,000.00	12,736,678,085.96	22,385,045,285.71	91.4%	2,114,954,714.29
70171	PUBLIC DEBT TRANSACTIONS	16,000,000,000.00	24,500,000,000.00	12,736,678,085.96	22,385,045,285.71	91.4%	2,114,954,714.29
703	PUBLIC ORDER AND SAFETY	110,538,000.00	110,538,000.00	560,000.00	6,882,000.00	6.2%	103,656,000.00
7031	POLICE SERVICES	4,000,000.00	4,000,000.00	200,000.00	1,892,000.00	47.3%	2,108,000.00
70311	POLICE SERVICES	4,000,000.00	4,000,000.00	200,000.00	1,892,000.00	47.3%	2,108,000.00
7033	LAW COURTS	106,538,000.00	106,538,000.00	360,000.00	4,990,000.00	4.7%	101,548,000.00
70331	LAW COURTS	106,538,000.00	106,538,000.00	360,000.00	4,990,000.00	4.7%	101,548,000.00
704	ECONOMIC AFFAIRS	265,700,000.00	265,700,000.00	1,355,000.00	2,855,000.00	1.1%	262,845,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	90,700,000.00	90,700,000.00	1,355,000.00	2,855,000.00	3.1%	87,845,000.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	90,700,000.00	90,700,000.00	1,355,000.00	2,855,000.00	3.1%	87,845,000.00
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	35,000.00	522,545.00	0.1%	835,477,455.00
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	35,000.00	522,545.00	52.3%	477,455.00
70631	WATER SUPPLY	87,545.00	1,000,000.00	35,000.00	522,545.00	52.3%	477,455.00



Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
707	HEALTH	474,320,000.00	474,320,000.00	1,448,500.00	205,110,466.37	43.2%	269,209,533.63
7073	HOSPITAL SERVICES	4,200,000.00	4,200,000.00	1,448,500.00	2,770,000.00	66.0%	1,430,000.00
70731	GENERAL HOSPITAL SERVICES	2,000,000.00	2,000,000.00	878,500.00	1,920,000.00	96.0%	80,000.00
70732	SPECIALIZED HOSPITAL SERVICES	2,200,000.00	2,200,000.00	570,000.00	850,000.00	38.6%	1,350,000.00
7074	PUBLIC HEALTH SERVICES	350,000,000.00	350,000,000.00	-	202,340,466.37	57.8%	147,659,533.63
70741	PUBLIC HEALTH SERVICES	350,000,000.00	350,000,000.00	-	202,340,466.37	57.8%	147,659,533.63
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
708	RECREATION, CULTURE AND RELIGION	1,151,636,967.00	951,636,967.00	112,181,250.00	113,391,250.00	11.9%	838,245,717.00
7081	RECREATIONAL AND SPORTING SERVICES	1,150,000,000.00	950,000,000.00	112,181,250.00	113,391,250.00	11.9%	836,608,750.00
70811	RECREATIONAL AND SPORTING SERVICES	1,150,000,000.00	950,000,000.00	112,181,250.00	113,391,250.00	11.9%	836,608,750.00
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	737,285,890.00	407,404,161.75	433,961,691.75	58.9%	303,324,198.25
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	596,777,850.00	407,404,161.75	433,961,691.75	72.7%	162,816,158.25
70941	FIRST STAGE OF TERTIARY EDUCATION	10,700,000.00	10,700,000.00	1,835,000.00	6,185,000.00	57.8%	4,515,000.00
70942	SECOND STAGE OF TERTIARY EDUCATION	2,101,077,850.00	586,077,850.00	405,569,161.75	427,776,691.75	73.0%	158,301,158.25
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	3,250,132,000.00	10,178,952,796.00	78.4%	2,810,566,984.00
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	39,722,000.00	47,765,000.00	63.3%	27,735,000.00
71041	FAMILY AND CHILDREN	75,500,000.00	75,500,000.00	39,722,000.00	47,765,000.00	63.3%	27,735,000.00
7107	SOCIAL EXCLUSION N.E.C	1,310,000,000.00	327,359,780.00	310,000.00	1,600,000.00	0.5%	325,759,780.00
71071	SOCIAL EXCLUSION N.E.C.	1,310,000,000.00	327,359,780.00	310,000.00	1,600,000.00	0.5%	325,759,780.00
7109	SOCIAL PROTECTION N.E.C.	16,485,660,000.00	12,585,660,000.00	3,210,100,000.00	10,129,587,796.00	80.5%	2,456,072,204.00
71091	SOCIAL PROTECTION N.E.C.	16,485,660,000.00	12,585,660,000.00	3,210,100,000.00	10,129,587,796.00	80.5%	2,456,072,204.00

2.F Expenditure by Programme Classification

Table 15: Total Expenditure by Programme Classification

Kogi State Government Budget Performance Report 2026 Q3 - Total Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	820,490,585,443.00	820,490,585,443.00	150,853,133,607.29	410,536,787,550.40	50.0%	409,953,797,892.60
01	Agriculture	29,050,021,388.00	21,071,101,434.00	3,595,870,159.23	4,842,882,900.27	23.0%	16,228,218,533.73
0101	Effective governance of the Agriculture Sector	4,152,889,888.00	4,073,969,934.00	292,120,159.23	887,682,900.27	21.8%	3,186,287,033.73
0102	Development of the livestock value chain	9,725,632,500.00	5,525,632,500.00	-	-	0.0%	5,525,632,500.00
0103	Enhancement of food production and productivity	1,747,499,000.00	1,747,499,000.00	-	172,478,000.00	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)	290,000,000.00	290,000,000.00	-	-	0.0%	290,000,000.00
0106	Promotion of forest resource conservation and preservation	562,000,000.00	562,000,000.00	-	-	0.0%	562,000,000.00
0107	Promotion of enabling environment for increased agricultural production	10,150,000,000.00	6,450,000,000.00	3,303,750,000.00	3,782,722,000.00	58.6%	2,667,278,000.00
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	28,021,123,182.00	13,985,896,591.95	20,348,451,919.37	72.6%	7,672,671,262.63
0210	Societal Re-orientation - General	28,188,423,182.00	28,021,123,182.00	13,985,896,591.95	20,348,451,919.37	72.6%	7,672,671,262.63
03	Poverty Alleviation	11,907,651,728.00	8,233,371,682.00	86,943,653.84	179,848,020.11	2.2%	8,053,523,661.89
0310	Poverty Alleviation - General	11,907,651,728.00	8,233,371,682.00	86,943,653.84	179,848,020.11	2.2%	8,053,523,661.89
04	Health	77,131,000,560.00	61,386,749,824.00	7,452,090,441.32	18,051,850,597.78	29.4%	43,334,899,226.22
0401	Effective governance of the health system	50,938,361,259.00	38,479,166,841.00	5,210,763,976.03	14,562,235,719.06	37.8%	23,916,931,121.94
0404	Provision of the right number and right skill mix of community health workers	335,000,000.00	335,000,000.00	-	-	0.0%	335,000,000.00
0405	Provision of adequate and modern health infrastructure	22,513,997,500.00	19,843,997,500.00	2,241,326,465.29	3,481,338,003.72	17.5%	16,362,659,496.28
0406	Provision of quality, affordable, available, and safe medical services	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	1.1%	295,736,400.00
0408	Institution and maintenance of a responsive public health system	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	2,089,614,083.00	-	5,041,875.00	0.2%	2,084,572,208.00
05	Education	169,515,797,380.00	132,247,604,755.00	19,929,309,811.33	47,965,531,926.35	36.3%	84,282,072,828.65
0501	Effective governance of the education system	54,207,743,276.00	54,923,043,276.00	11,604,672,647.59	29,122,988,353.06	53.0%	25,800,054,922.94
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	937,859,665.00	105,426,855.10	296,193,319.71	31.6%	641,666,345.29
0504	Improved quality of teaching and learning outcomes	707,464,246.00	679,464,246.00	6,212,500.00	16,973,939.08	2.5%	662,490,306.92
0505	Adequate infrastructure at all levels	108,945,780,193.00	71,184,087,568.00	7,695,691,698.80	17,744,131,014.66	24.9%	53,439,956,553.34
0506	Improved education information management system	1,616,500,000.00	1,616,500,000.00	-	176,727,000.00	10.9%	1,439,773,000.00
0510	Education Sector Expenditures Not Elsewhere Classified	3,080,600,000.00	2,886,300,000.00	517,306,109.84	608,518,299.84	21.1%	2,272,781,700.16
06	Housing and Urban Development	33,998,873,283.00	54,173,053,210.00	854,338,301.42	26,017,337,528.23	48.0%	28,155,715,681.77
0610	Housing and Urban Development - General	33,998,873,283.00	54,173,053,210.00	854,338,301.42	26,017,337,528.23	48.0%	28,155,715,681.77
07	Gender	3,515,501,266.00	3,345,501,266.00	159,818,276.05	1,269,312,667.47	37.9%	2,076,188,598.53



Code	Programme (Sector and Objective)	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
0710	Gender - General	3,515,501,266.00	3,345,501,266.00	159,818,276.05	1,269,312,667.47	37.9%	2,076,188,598.53
08	Youth	5,396,136,884.00	6,196,136,884.00	1,099,832,516.41	1,489,932,057.82	24.0%	4,706,204,826.18
0810	Youth - General	5,396,136,884.00	6,196,136,884.00	1,099,832,516.41	1,489,932,057.82	24.0%	4,706,204,826.18
09	Environmental Improvement	14,180,111,724.00	10,613,061,724.00	1,010,213,307.69	3,249,161,757.74	30.6%	7,363,899,966.26
0910	Environmental Improvement - General	14,180,111,724.00	10,613,061,724.00	1,010,213,307.69	3,249,161,757.74	30.6%	7,363,899,966.26
10	Water Resources and Rural Deve	19,527,789,232.00	17,531,323,168.00	2,148,197,660.18	2,564,659,404.89	14.6%	14,966,663,763.11
1010	Water Resources and Rural Deve - General	19,527,789,232.00	17,531,323,168.00	2,148,197,660.18	2,564,659,404.89	14.6%	14,966,663,763.11
11	Information Communication and Technology	9,862,743,406.00	10,894,533,626.00	956,657,624.06	2,170,192,208.20	19.9%	8,724,341,417.81
1110	Information Communication and Technology - General	9,862,743,406.00	10,894,533,626.00	956,657,624.06	2,170,192,208.20	19.9%	8,724,341,417.81
12	Growing the Private Sector	12,450,610,371.00	9,062,110,371.00	845,056,972.35	2,272,957,978.04	25.1%	6,789,152,392.96
1210	Growing the Private Sector - General	12,450,610,371.00	9,062,110,371.00	845,056,972.35	2,272,957,978.04	25.1%	6,789,152,392.96
13	Reform of Government and Governance	193,592,216,786.00	245,737,933,829.00	65,998,577,336.80	143,536,199,775.03	58.4%	102,201,734,053.97
1310	Reform of Government and Governance - General	193,592,216,786.00	245,737,933,829.00	65,998,577,336.80	143,536,199,775.03	58.4%	102,201,734,053.97
14	Power	14,882,801,544.00	12,482,801,544.00	667,586,995.67	5,175,130,314.17	41.5%	7,307,671,229.83
1410	Power - General	14,882,801,544.00	12,482,801,544.00	667,586,995.67	5,175,130,314.17	41.5%	7,307,671,229.83
17	Road	77,460,598,157.00	87,124,598,157.00	18,838,544,576.97	45,319,961,520.43	52.0%	41,804,636,636.57
1710	Road - General	77,460,598,157.00	87,124,598,157.00	18,838,544,576.97	45,319,961,520.43	52.0%	41,804,636,636.57
18	Airways	51,000,000,000.00	51,000,000,000.00	-	48,150,000,000.00	94.4%	2,850,000,000.00
1810	Airways - General	51,000,000,000.00	51,000,000,000.00	-	48,150,000,000.00	94.4%	2,850,000,000.00
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	8,276,980,000.00	-	320,328.75	0.0%	8,276,659,671.25
2110	Oil and Gas Infrastructure - General	10,776,980,000.00	8,276,980,000.00	-	320,328.75	0.0%	8,276,659,671.25
23	Social Protection	55,893,328,552.00	50,932,600,787.00	13,224,199,382.04	37,933,056,645.75	74.5%	12,999,544,141.25
2301	Effective Governance of Social Protection	2,033,000,000.00	1,050,359,780.00	11,771,857.28	36,859,571.21	3.5%	1,013,500,208.79
2302	Reduce Poverty and Vulnerability	18,054,478,552.00	14,076,391,007.00	3,497,244,000.00	10,608,640,571.00	75.4%	3,467,750,436.00
2305	Social Pensions and Old Age Support	35,462,550,000.00	35,462,550,000.00	9,712,736,524.76	27,285,109,503.54	76.9%	8,177,440,496.46
2307	Promote Emergency and Humanitarian Assistance	343,300,000.00	343,300,000.00	2,447,000.00	2,447,000.00	0.7%	340,853,000.00

Table 16: Personnel Expenditure by Programme Classification
Kogi State Government Budget Performance Report 2026 Q3 - Personnel Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Personnel Expenditure	116,378,175,406.00	114,282,175,406.00	25,949,356,090.35	74,304,021,194.09	65.0%	39,978,154,211.91
01	Agriculture	1,941,056,970.00	1,860,337,016.00	279,377,159.23	844,634,200.27	45.4%	1,015,702,815.73
0101	Effective governance of the Agriculture Sector	1,941,056,970.00	1,860,337,016.00	279,377,159.23	844,634,200.27	45.4%	1,015,702,815.73
02	Societal Re-orientation	11,060,304,887.00	10,625,304,887.00	2,321,714,599.73	6,432,877,696.67	60.5%	4,192,427,190.33
0210	Societal Re-orientation - General	11,060,304,887.00	10,625,304,887.00	2,321,714,599.73	6,432,877,696.67	60.5%	4,192,427,190.33
03	Poverty Alleviation	315,120,295.00	335,840,249.00	20,223,850.09	66,138,521.36	19.7%	269,701,727.64
0310	Poverty Alleviation - General	315,120,295.00	335,840,249.00	20,223,850.09	66,138,521.36	19.7%	269,701,727.64
04	Health	17,929,393,825.00	14,799,393,825.00	2,862,157,172.56	8,425,250,170.43	56.9%	6,374,143,654.57
0401	Effective governance of the health system	17,929,393,825.00	14,799,393,825.00	2,862,157,172.56	8,425,250,170.43	56.9%	6,374,143,654.57
05	Education	27,473,732,117.00	24,746,232,117.00	5,462,268,894.15	16,450,718,008.55	66.5%	8,295,514,108.45
0501	Effective governance of the education system	26,863,372,452.00	24,135,372,452.00	5,356,842,039.05	16,154,524,688.84	66.9%	7,980,847,763.16
0503	Equity and inclusiveness in the provision of educational services	610,359,665.00	610,859,665.00	105,426,855.10	296,193,319.71	48.5%	314,666,345.29
06	Housing and Urban Development	598,643,009.00	652,643,009.00	71,073,801.42	212,125,472.38	32.5%	440,517,536.62
0610	Housing and Urban Development - General	598,643,009.00	652,643,009.00	71,073,801.42	212,125,472.38	32.5%	440,517,536.62
07	Gender	684,924,458.00	684,924,458.00	135,599,076.07	386,250,604.24	56.4%	298,673,853.76
0710	Gender - General	684,924,458.00	684,924,458.00	135,599,076.07	386,250,604.24	56.4%	298,673,853.76
08	Youth	488,073,870.00	488,073,870.00	70,858,266.41	209,200,957.82	42.9%	278,872,912.18
0810	Youth - General	488,073,870.00	488,073,870.00	70,858,266.41	209,200,957.82	42.9%	278,872,912.18
09	Environmental Improvement	1,517,989,247.00	1,517,989,247.00	232,522,307.69	699,565,142.32	46.1%	818,424,104.68
0910	Environmental Improvement - General	1,517,989,247.00	1,517,989,247.00	232,522,307.69	699,565,142.32	46.1%	818,424,104.68
10	Water Resources and Rural Development	288,542,367.00	288,542,367.00	49,940,437.42	130,812,804.04	45.3%	157,729,562.96
1010	Water Resources and Rural Deve - General	288,542,367.00	288,542,367.00	49,940,437.42	130,812,804.04	45.3%	157,729,562.96
11	Information Communication and Technology	849,039,942.00	849,039,942.00	98,699,766.69	295,710,199.36	34.8%	553,329,742.65
1110	Information Communication and Technology - General	849,039,942.00	849,039,942.00	98,699,766.69	295,710,199.36	34.8%	553,329,742.65
12	Growing the Private Sector	224,021,718.00	224,021,718.00	36,249,185.64	108,569,909.16	48.5%	115,451,808.84
1210	Growing the Private Sector - General	224,021,718.00	224,021,718.00	36,249,185.64	108,569,909.16	48.5%	115,451,808.84
13	Reform of Government and Governance	17,007,413,877.00	21,209,913,877.00	4,494,154,699.90	12,512,316,615.91	59.0%	8,697,597,261.09
1310	Reform of Government and Governance - General	17,007,413,877.00	21,209,913,877.00	4,494,154,699.90	12,512,316,615.91	59.0%	8,697,597,261.09
17	Road	534,918,824.00	534,918,824.00	120,866,348.61	354,346,248.04	66.2%	180,572,575.96
1710	Road - General	534,918,824.00	534,918,824.00	120,866,348.61	354,346,248.04	66.2%	180,572,575.96
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	9,693,650,524.76	27,175,504,643.54	77.2%	8,039,495,356.46
2305	Social Pensions and Old Age Support	35,215,000,000.00	35,215,000,000.00	9,693,650,524.76	27,175,504,643.54	77.2%	8,039,495,356.46

Table 17: Overhead Expenditure by Programme Classification
Kogi State Government Budget Performance Report 2026 Q3 - Overhead Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Overhead Expenditure	205,766,926,778.00	231,075,318,778.00	56,442,690,170.05	124,986,118,513.32	54.1%	106,089,200,264.68
01	Agriculture	2,041,832,918.00	2,043,632,918.00	12,743,000.00	43,048,700.00	2.1%	2,000,584,218.00
0101	Effective governance of the Agriculture Sector	2,041,832,918.00	2,043,632,918.00	12,743,000.00	43,048,700.00	2.1%	2,000,584,218.00
02	Societal Re-orientation	2,365,885,664.00	2,633,585,664.00	508,598,242.22	968,875,972.70	36.8%	1,664,709,691.30
0210	Societal Re-orientation - General	2,365,885,664.00	2,633,585,664.00	508,598,242.22	968,875,972.70	36.8%	1,664,709,691.30
03	Poverty Alleviation	2,411,170,000.00	596,170,000.00	11,374,000.00	35,107,000.00	5.9%	561,063,000.00
0310	Poverty Alleviation - General	2,411,170,000.00	596,170,000.00	11,374,000.00	35,107,000.00	5.9%	561,063,000.00
04	Health	30,958,178,353.00	21,548,983,935.00	2,348,036,803.47	5,636,570,746.79	26.2%	15,912,413,188.21
0401	Effective governance of the health system	30,958,178,353.00	21,548,983,935.00	2,348,036,803.47	5,636,570,746.79	26.2%	15,912,413,188.21
05	Education	19,248,092,974.00	24,212,392,974.00	5,591,304,241.86	11,633,033,997.54	48.0%	12,579,358,976.46
0501	Effective governance of the education system	19,248,092,974.00	24,212,392,974.00	5,591,304,241.86	11,633,033,997.54	48.0%	12,579,358,976.46
06	Housing and Urban Development	1,562,830,081.00	2,404,530,081.00	161,510,500.00	276,872,464.05	11.5%	2,127,657,616.95
0610	Housing and Urban Development - General	1,562,830,081.00	2,404,530,081.00	161,510,500.00	276,872,464.05	11.5%	2,127,657,616.95
07	Gender	1,993,037,058.00	1,493,037,058.00	11,712,200.00	176,352,700.00	11.8%	1,316,684,358.00
0710	Gender - General	1,993,037,058.00	1,493,037,058.00	11,712,200.00	176,352,700.00	11.8%	1,316,684,358.00
08	Youth	3,034,063,014.00	2,834,063,014.00	137,767,500.00	388,414,350.00	13.7%	2,445,648,664.00
0810	Youth - General	3,034,063,014.00	2,834,063,014.00	137,767,500.00	388,414,350.00	13.7%	2,445,648,664.00
09	Environmental Improvement	6,229,285,457.00	3,662,235,457.00	777,691,000.00	2,159,685,000.00	59.0%	1,502,550,457.00
0910	Environmental Improvement - General	6,229,285,457.00	3,662,235,457.00	777,691,000.00	2,159,685,000.00	59.0%	1,502,550,457.00
10	Water Resources and Rural Development	446,628,265.00	567,240,265.00	13,545,556.12	113,191,684.21	20.0%	454,048,580.79
1010	Water Resources and Rural Deve - General	446,628,265.00	567,240,265.00	13,545,556.12	113,191,684.21	20.0%	454,048,580.79
11	Information Communication and Technology	4,994,808,059.00	4,994,808,059.00	594,757,733.99	1,601,961,141.46	32.1%	3,392,846,917.54
1110	Information Communication and Technology - General	4,994,808,059.00	4,994,808,059.00	594,757,733.99	1,601,961,141.46	32.1%	3,392,846,917.54
12	Growing the Private Sector	4,903,173,653.00	3,914,673,653.00	807,557,786.71	2,043,480,568.88	52.2%	1,871,193,084.12
1210	Growing the Private Sector - General	4,903,173,653.00	3,914,673,653.00	807,557,786.71	2,043,480,568.88	52.2%	1,871,193,084.12
13	Reform of Government and Governance	120,743,714,266.00	155,766,738,684.00	45,347,140,843.40	99,574,455,822.73	63.9%	56,192,282,861.27
1310	Reform of Government and Governance - General	120,743,714,266.00	155,766,738,684.00	45,347,140,843.40	99,574,455,822.73	63.9%	56,192,282,861.27
17	Road	444,397,016.00	488,397,016.00	85,645,905.00	185,836,605.00	38.1%	302,560,411.00
1710	Road - General	444,397,016.00	488,397,016.00	85,645,905.00	185,836,605.00	38.1%	302,560,411.00
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	1,347,850,000.00	33,304,857.28	148,911,431.21	11.0%	1,198,938,568.79
2301	Effective Governance of Social Protection	733,000,000.00	733,000,000.00	11,771,857.28	36,859,571.21	5.0%	696,140,428.79
2302	Reduce Poverty and Vulnerability	-	25,000,000.00	-	-	0.0%	25,000,000.00
2305	Social Pensions and Old Age Support	246,550,000.00	246,550,000.00	19,086,000.00	109,604,860.00	44.5%	136,945,140.00
2307	Promote Emergency and Humanitarian Assistance	343,300,000.00	343,300,000.00	2,447,000.00	2,447,000.00	0.7%	340,853,000.00

Table 18: Capital Expenditure by Programme Classification

Kogi State Government Budget Performance Report 2026 Q3 - Capital Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Capital Expenditure	455,057,717,857.00	420,902,053,622.00	49,152,549,021.96	170,762,216,544.95	40.6%	250,139,837,077.05
01	Agriculture	25,017,131,500.00	17,117,131,500.00	3,303,750,000.00	3,955,200,000.00	23.1%	13,161,931,500.00
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	5,525,632,500.00	-	-	0.0%	5,525,632,500.00
0103	Enhancement of food production and productivity	1,747,499,000.00	1,747,499,000.00	-	172,478,000.00	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	6,450,000,000.00	3,303,750,000.00	3,782,722,000.00	58.6%	2,667,278,000.00
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	14,762,032,631.00	11,155,583,750.00	12,946,698,250.00	87.7%	1,815,334,381.00
0210	Societal Re-orientation - General	14,762,032,631.00	14,762,032,631.00	11,155,583,750.00	12,946,698,250.00	87.7%	1,815,334,381.00
03	Poverty Alleviation	9,125,811,433.00	7,245,811,433.00	18,565,803.75	38,589,498.75	0.5%	7,207,221,934.25
0310	Poverty Alleviation - General	9,125,811,433.00	7,245,811,433.00	18,565,803.75	38,589,498.75	0.5%	7,207,221,934.25
04	Health	27,777,156,382.00	24,572,100,064.00	2,241,326,465.29	3,786,839,214.19	15.4%	20,785,260,849.81
0401	Effective governance of the health system	1,584,517,081.00	1,664,517,081.00	-	297,224,335.47	17.9%	1,367,292,745.53
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	19,843,997,500.00	2,241,326,465.29	3,481,338,003.72	17.5%	16,362,659,496.28
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	1.1%	295,736,400.00
0408	Institution and maintenance of a responsive public health emergency preparedness system	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	2,089,614,083.00	-	5,041,875.00	0.2%	2,084,572,208.00
05	Education	120,659,194,439.00	82,675,201,814.00	8,478,797,513.57	19,467,137,458.51	23.5%	63,208,064,355.49
0501	Effective governance of the education system	5,961,500,000.00	5,961,500,000.00	259,587,204.93	920,787,204.93	15.4%	5,040,712,795.07
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	679,464,246.00	6,212,500.00	16,973,939.08	2.5%	662,490,306.92
0505	Adequate infrastructure at all levels	108,945,780,193.00	71,184,087,568.00	7,695,691,698.80	17,744,131,014.66	24.9%	53,439,956,553.34
0506	Improved education information management system (EIMS)	1,616,500,000.00	1,616,500,000.00	-	176,727,000.00	10.9%	1,439,773,000.00
0510	Education Sector Expenditures Not Elsewhere Classified	3,080,600,000.00	2,886,300,000.00	517,306,109.84	608,518,299.84	21.1%	2,277,781,700.16
06	Housing and Urban Development	31,837,400,193.00	51,115,880,120.00	621,754,000.00	25,528,339,591.80	49.9%	25,587,540,528.20
0610	Housing and Urban Development - General	31,837,400,193.00	51,115,880,120.00	621,754,000.00	25,528,339,591.80	49.9%	25,587,540,528.20
07	Gender	817,539,750.00	1,147,539,750.00	9,564,999.98	698,957,363.23	60.9%	448,582,386.77
0710	Gender - General	817,539,750.00	1,147,539,750.00	9,564,999.98	698,957,363.23	60.9%	448,582,386.77
08	Youth	1,114,000,000.00	2,114,000,000.00	819,306,000.00	819,306,000.00	38.8%	1,294,694,000.00
0810	Youth - General	1,114,000,000.00	2,114,000,000.00	819,306,000.00	819,306,000.00	38.8%	1,294,694,000.00
09	Environmental Improvement	6,432,837,020.00	5,432,837,020.00	-	389,911,615.42	7.2%	5,042,925,404.58
0910	Environmental Improvement - General	6,432,837,020.00	5,432,837,020.00	-	389,911,615.42	7.2%	5,042,925,404.58
10	Water Resources and Rural Development	18,792,618,600.00	16,675,540,536.00	2,084,711,666.64	2,320,654,916.64	13.9%	14,354,885,619.36
1010	Water Resources and Rural Deve - General	18,792,618,600.00	16,675,540,536.00	2,084,711,666.64	2,320,654,916.64	13.9%	14,354,885,619.36
11	Information Communication and Technology	3,918,895,405.00	4,950,685,625.00	263,200,123.38	272,520,867.38	5.5%	4,678,164,757.62
1110	Information Communication and Technology - General	3,918,895,405.00	4,950,685,625.00	263,200,123.38	272,520,867.38	5.5%	4,678,164,757.62
12	Growing the Private Sector	7,233,415,000.00	4,833,415,000.00	-	118,157,500.00	2.4%	4,715,257,500.00
1210	Growing the Private Sector - General	7,233,415,000.00	4,833,415,000.00	-	118,157,500.00	2.4%	4,715,257,500.00
13	Reform of Government and Governance	35,985,601,643.00	31,455,794,268.00	856,369,380.32	2,314,995,287.47	7.4%	29,140,798,980.53
1310	Reform of Government and Governance - General	35,985,601,643.00	31,455,794,268.00	856,369,380.32	2,314,995,287.47	7.4%	29,140,798,980.53
14	Power	14,882,801,544.00	12,482,801,544.00	667,586,995.67	5,175,130,314.17	41.5%	7,307,671,229.83
1410	Power - General	14,882,801,544.00	12,482,801,544.00	667,586,995.67	5,175,130,314.17	41.5%	7,307,671,229.83
17	Road	76,481,282,317.00	86,101,282,317.00	18,632,032,323.36	44,779,778,667.39	52.0%	41,321,503,649.61
1710	Road - General	76,481,282,317.00	86,101,282,317.00	18,632,032,323.36	44,779,778,667.39	52.0%	41,321,503,649.61
18	Airways	51,000,000,000.00	51,000,000,000.00	-	48,150,000,000.00	94.4%	2,850,000,000.00
1810	Airways - General	51,000,000,000.00	51,000,000,000.00	-	48,150,000,000.00	94.4%	2,850,000,000.00
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	5,760,000,000.00	-	-	0.0%	5,760,000,000.00
2110	Oil and Gas Infrastructure - General	7,760,000,000.00	5,760,000,000.00	-	-	0.0%	5,760,000,000.00

Table 19: Other Expenditure by Programme Classification
Kogi State Government Budget Performance Report 2026 Q3 - Other Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Other Expenditure	43,287,765,402.00	54,231,037,637.00	19,308,538,324.93	40,484,431,298.04	74.7%	13,746,606,338.96
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	36,780,000.00	40,013,000.00	72.0%	15,537,000.00
0310	Poverty Alleviation - General	55,550,000.00	55,550,000.00	36,780,000.00	40,013,000.00	72.0%	15,537,000.00
04	Health	466,272,000.00	466,272,000.00	570,000.00	203,190,466.37	43.6%	263,081,533.63
0401	Effective governance of the health system	466,272,000.00	466,272,000.00	570,000.00	203,190,466.37	43.6%	263,081,533.63
05	Education	2,134,777,850.00	613,777,850.00	396,939,161.75	414,642,461.75	67.6%	199,135,388.25
0501	Effective governance of the education system	2,134,777,850.00	613,777,850.00	396,939,161.75	414,642,461.75	67.6%	199,135,388.25
07	Gender	20,000,000.00	20,000,000.00	2,942,000.00	7,752,000.00	38.8%	12,248,000.00
0710	Gender - General	20,000,000.00	20,000,000.00	2,942,000.00	7,752,000.00	38.8%	12,248,000.00
08	Youth	760,000,000.00	760,000,000.00	71,900,750.00	73,010,750.00	9.6%	686,989,250.00
0810	Youth - General	760,000,000.00	760,000,000.00	71,900,750.00	73,010,750.00	9.6%	686,989,250.00
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	1,250,000.00	2,750,000.00	3.1%	87,250,000.00
1210	Growing the Private Sector - General	90,000,000.00	90,000,000.00	1,250,000.00	2,750,000.00	3.1%	87,250,000.00
13	Reform of Government and Governance	19,855,487,000.00	37,305,487,000.00	15,300,912,413.18	29,134,432,048.92	78.1%	8,171,054,951.08
1310	Reform of Government and Governance - General	19,855,487,000.00	37,305,487,000.00	15,300,912,413.18	29,134,432,048.92	78.1%	8,171,054,951.08
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	14,369,750,787.00	3,497,244,000.00	10,608,640,571.00	73.8%	3,761,110,216.00
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	14,051,391,007.00	3,497,244,000.00	10,608,640,571.00	75.5%	3,442,750,436.00
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 Q3 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)	HOPE-GOV Tagging	
Total Capital Expenditure		455,057,717,857.00	420,902,053,622.00	49,152,549,021.96	170,762,216,544.95	40.6%	250,139,837,077.05	PHC	BED
052100100100 - MINISTRY OF HEALTH	RENOVATION OF NPI OFFICE COMPLEX AND COLD CHAIN BUILDING AT LOKOJA.	2,000,000.00	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	400,000,000.00	-	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	5,400,000,000.00	-	-	0.0%	5,400,000,000.00		
052100300100 - PRIMARY HEALTHCARE DEVELOPMENT	ESTABLISHMENT OF STATE EMERGENCY ROUTINE IMMUNIZATION	60,000,000.00	60,000,000.00	-	-	0.0%	60,000,000.00		
052100300100 - PRIMARY HEALTHCARE DEVELOPMENT	VACCINE COLD CHAIN STORE MAINTENANCE	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00		

Kogi State Government Budget Performance Report 2026 Q3 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)	HOPE-GOV Tagging	
Total Capital Expenditure		455,057,717,857.00	420,902,053,622.00	49,152,549,021.96	170,762,216,544.95	40.6%	250,139,837,077.05	PHC	BED
051700200100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION/ RENOVATION OF SCHOOL BUILDINGS/ SCHOOL FURNITURES/ BOREHOLE/ VIP TOILETS	7,200,000,000.00	8,700,000,000.00	2,423,841,545.71	8,002,653,921.25	92.0%	697,346,078.75		

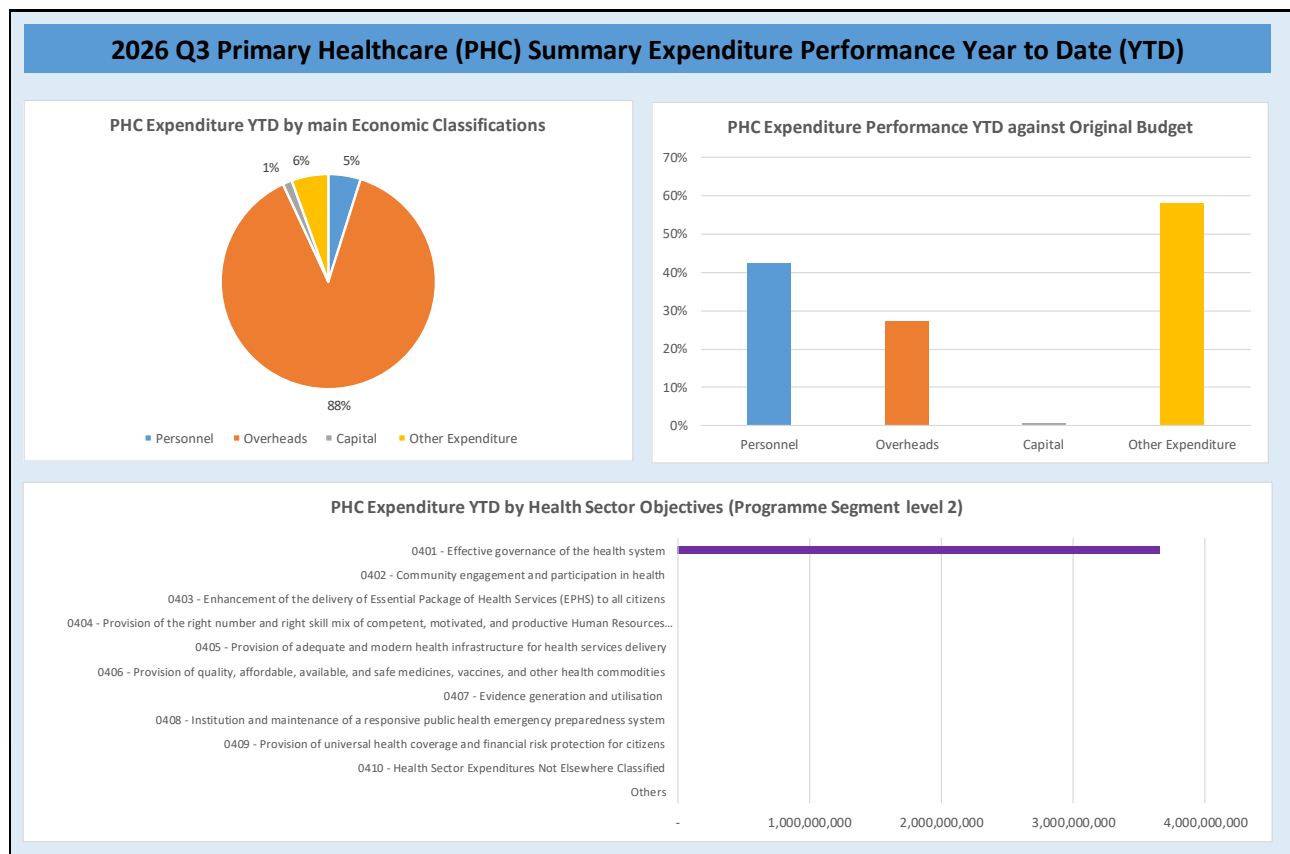
4 Primary Healthcare Budget Performance

4.A Overview

The total approved revised budget for Primary Health Care is N16,675,739,553.00, out of which the sum of N3,657,727,937.87 was spent at the end of September (22.5% performance). However, the total approved revised budget for recurrent expenditure for Primary Health Care Budget (Personnel, Overhead and others) has an allocation of N9,982,998,102 out of which the sum of N3,428,543,518.35 was utilised, representing 34.3% performance. The Personnel Costs budget stood at N420,741,451 out of which the sum of N178,058,308.52 was also spent, representing 42.3% performance, the Overhead Costs appropriated was N9,632,998,102, out of which the sum of N3,226,203,051.98 was expended, representing 33.5% performance while Other Recurrent Costs (2203–2209), appropriated was N350,000,000, out of which the sum of N202,340,466.37 was expended, representing 57.8% performance as at September ending, 2026.

The total Approved Revised Capital Expenditure is N5,872,000,000, and N51,126,111 was expended as of the end of September 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 Q3 - Primary Healthcare Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	21,491,326,974.00	16,275,739,553.00	1,331,096,058.27	3,657,727,937.87	22.5%	12,618,011,615.13
050000000000	SOCIAL SECTOR	21,491,326,974.00	16,275,739,553.00	1,331,096,058.27	3,657,727,937.87	22.5%	12,618,011,615.13
052100000000	MINISTRY OF HEALTH PLANNING SECTOR	21,491,326,974.00	16,275,739,553.00	1,331,096,058.27	3,657,727,937.87	22.5%	12,618,011,615.13
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	3,009,441,939.00	503,463,826.27	1,282,727,904.84	42.6%	1,726,714,034.16
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	18,452,485,035.00	13,236,897,614.00	827,632,232.00	2,375,000,033.03	17.9%	10,861,897,580.97
052110800100	KOGI STATE HIV/AIDS 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 Q3 - Primary Healthcare Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	21,491,326,974.00	16,275,739,553.00	1,331,096,058.27	3,657,727,937.87	22.5%	12,618,011,615.13
707	HEALTH	21,491,326,974.00	16,275,739,553.00	1,331,096,058.27	3,657,727,937.87	22.5%	12,618,011,615.13
7074	PUBLIC HEALTH SERVICES	21,489,326,974.00	16,273,739,553.00	1,331,096,058.27	3,657,727,937.87	22.5%	12,616,011,615.13
70741	PUBLIC HEALTH SERVICES	21,489,326,974.00	16,273,739,553.00	1,331,096,058.27	3,657,727,937.87	22.5%	12,616,011,615.13
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 Q3 - Primary Healthcare Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	21,491,326,974.00	16,275,739,553.00	1,331,096,058.27	3,657,727,937.87	22.5%	12,618,011,615.13
04	Health	21,491,326,974.00	16,275,739,553.00	1,331,096,058.27	3,657,727,937.87	22.5%	12,618,011,615.13
0401	Effective governance of the health system	13,021,326,974.00	10,805,739,553.00	1,331,096,058.27	3,657,727,937.87	33.8%	7,148,011,615.13
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 Q3 - Primary Healthcare Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	21,491,326,974.00	16,275,739,553.00	1,331,096,058.27	3,657,727,937.87	22.5%	12,618,011,615.13
2	EXPENDITURES	21,491,326,974.00	16,275,739,553.00	1,331,096,058.27	3,657,727,937.87	22.5%	12,618,011,615.13
21	PERSONNEL COST	420,741,451.00	420,741,451.00	78,632,224.87	178,058,308.52	42.3%	242,683,142.48
2101	SALARY	420,741,451.00	420,741,451.00	78,632,224.87	178,058,308.52	42.3%	242,683,142.48
210101	SALARIES AND WAGES	420,741,451.00	420,741,451.00	78,632,224.87	178,058,308.52	42.3%	242,683,142.48
21010101	SALARY	420,741,451.00	420,741,451.00	78,632,224.87	178,058,308.52	42.3%	242,683,142.48
22	OTHER RECURRENT COSTS	12,198,585,523.00	9,982,998,102.00	1,252,463,833.40	3,428,543,518.35	34.3%	6,554,454,583.65
2202	OVERHEAD COST	11,848,585,523.00	9,632,998,102.00	1,252,463,833.40	3,226,203,051.98	33.5%	6,406,795,050.02
220201	TRAVEL & TRANSPORT - GENERAL	11,000,800.00	11,000,800.00	1,232,000.00	4,029,000.00	36.6%	6,971,800.00
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	2,000,000.00	2,000,000.00	435,000.00	975,000.00	48.8%	1,025,000.00
22020102	TRAVEL AND TRANSPORT - OTHERS	9,000,800.00	9,000,800.00	797,000.00	3,054,000.00	33.9%	5,946,800.00
220202	UTILITIES - GENERAL	120,460,500.00	120,460,500.00	3,027,200.00	17,075,972.00	14.2%	103,384,528.00
22020201	INTERNET ACCESS CHARGES	3,460,000.00	3,460,000.00	450,000.00	3,058,000.00	88.4%	402,000.00
22020204	ELECTRICITY BILL /CHARGES	7,250,500.00	7,250,500.00	1,057,000.00	4,417,772.00	60.9%	2,832,728.00
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 MAINTEN	10,050,000.00	10,050,000.00	1,520,200.00	9,600,200.00	95.5%	449,800.00
220203	MATERIALS & SUPPLIES - GENERAL	769,690,500.00	769,690,500.00	24,722,709.00	67,926,812.66	8.8%	701,763,687.34
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	6,075,500.00	6,075,500.00	240,000.00	5,064,700.00	83.4%	1,010,800.00
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	660,500.00	660,500.00	49,000.00	49,000.00	7.4%	611,500.00
22020304	DRUGS AND MEDICAL SUPPLIES	274,200,000.00	274,200,000.00	-	539,000.00	0.2%	273,661,000.00
22020323	OFFICE AND GENERAL EXPENSES	108,254,500.00	108,254,500.00	24,433,709.00	52,914,112.66	48.9%	55,340,387.34
22020327	EMERGENCY RELIEF /DISASTER /PURCHASE OF RELIEVE MATERIALS LOADING AND	500,000.00	500,000.00	-	-	0.0%	500,000.00
22020329	NON-POLIO MEASLES, YELLOW FEVER AND MEN A	375,000,000.00	375,000,000.00	-	9,360,000.00	2.5%	365,640,000.00
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	24,933,218.00	123,587,400.00	56.6%	94,912,600.00
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	6,000,000.00	6,000,000.00	350,000.00	2,795,700.00	46.6%	3,204,300.00
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	6,500,000.00	6,500,000.00	3,546,000.00	4,098,500.00	63.1%	2,401,500.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,700,000.00	3,700,000.00	53,200.00	381,790.00	10.3%	3,318,210.00
22020404	MAINTENANCE OF PLANTS /GENERATORS	1,800,000.00	1,800,000.00	-	322,850.00	17.9%	1,477,150.00
22020432	MAINTENANCE OF BROADCASTING EQUIPMENT/ ICT EQUIPMENT/GOVERNMENT HO	115,500,000.00	115,500,000.00	20,984,018.00	115,478,560.00	100.0%	21,440.00
22020436	VACCINE COLD CHAIN STORE MAINTENANCE	85,000,000.00	85,000,000.00	-	510,000.00	0.6%	84,490,000.00
220205	TRAINING - GENERAL	81,350,125.00	81,350,125.00	17,154,500.00	36,912,300.00	45.4%	44,437,825.00
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	17,154,500.00	36,912,300.00	48.0%	39,937,825.00
220206	OTHER SERVICES - GENERAL	8,508,315,138.00	6,292,727,717.00	1,118,295,337.57	2,840,287,833.29	45.1%	3,452,439,883.71
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	380,863,717.00	751,496,660.00	48.3%	805,811,840.00
22020652	HEALTH INVESTMENT PLAN /HEALTH PROMOTION AND EDUCATION	172,000,000.00	172,000,000.00	6,500,000.00	6,500,000.00	3.8%	165,500,000.00
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	4,726,250.00	6,880,500.00	33.6%	13,619,500.00



Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
22020667	BASIC HEALTH CARE PROVISION FUND (STATE CASH COMMITMENT)	1,160,780,714.00	1,160,780,714.00	229,795,236.08	480,577,949.37	41.4%	680,202,764.63
22020681	IMMUNIZATION PLUS AND MALARIA PROGRESS BY ACCELERATING COVERAGE AND	1,500,000,000.00	1,500,000,000.00	103,864,180.40	1,146,776,009.83	76.5%	353,223,990.17
22020682	FAMILY PLANNING AND POPULATION CONTROL	129,000,000.00	629,000,000.00	392,545,954.09	392,670,954.09	62.4%	236,329,045.91
22020683	REPRODUCTIVE, MATERNAL, NEWBORN CHILD, ADOLESCENT AND ELDERLY HEALTH	2,742,000,002.00	26,412,581.00	-	-	0.0%	26,412,581.00
22020684	COMMUNITY BASED HEALTH WORKERS (CBHW)	233,225,922.00	233,225,922.00	-	-	0.0%	233,225,922.00
22020698	STATE EMERGENCY ROUTINE IMMUNIZATION COORDINATING CENTRE (SERICC)	60,000,000.00	60,000,000.00	-	55,385,760.00	92.3%	4,614,240.00
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	3,402,128.00	7,570,628.00	54.5%	6,314,885.00
22020801	MOTOR VEHICLE FUEL COST	9,885,513.00	9,885,513.00	2,112,128.00	4,990,628.00	50.5%	4,894,885.00
22020803	PLANTS/ GENERATOR FUEL COST	4,000,000.00	4,000,000.00	1,290,000.00	2,580,000.00	64.5%	1,420,000.00
220209	FINANCIAL CHARGES - GENERAL	1,600,400.00	1,600,400.00	571,566.27	773,131.47	48.3%	827,268.53
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	1,600,400.00	1,600,400.00	571,566.27	773,131.47	48.3%	827,268.53
220210	MISCELLANEOUS EXPENSES GENERAL	2,123,282,547.00	2,123,282,547.00	59,125,174.56	128,039,974.56	6.0%	1,995,242,572.44
22021001	REFRESHMENT & MEALS	18,504,097.00	18,504,097.00	1,844,000.00	6,597,900.00	35.7%	11,906,197.00
22021002	PUBLICITY & ADVERTISEMENTS	42,100,000.00	42,100,000.00	10,250,400.00	26,883,300.00	63.9%	15,216,700.00
22021004	AWARENESS, ENLIGHTENMENT AND SENSITIZATION	15,750,500.00	15,750,500.00	7,033,000.00	13,305,800.00	84.5%	2,444,700.00
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	600,000.00	600,000.00	13.3%	3,900,000.00
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	1,957,800.00	8,201,800.00	77.2%	2,418,200.00
22021061	ACCELERATING 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	31,575,744.56	31,575,744.56	2.7%	1,144,692,755.44
22021069	BOARD MEETING EXPENSES	20,000,000.00	20,000,000.00	-	430,000.00	2.2%	19,570,000.00
22021098	MONITORING ACTIVITIES AND FOLLOW UP	113,055,250.00	113,055,250.00	5,864,230.00	40,445,430.00	35.8%	72,609,820.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	350,000,000.00	350,000,000.00	-	202,340,466.37	57.8%	147,659,533.63
220401	LOCAL GRANTS AND CONTRIBUTIONS	350,000,000.00	350,000,000.00	-	202,340,466.37	57.8%	147,659,533.63
22040115	EQUITY HEALTH INTERVENTION: (BELLO CARE)	350,000,000.00	350,000,000.00	-	202,340,466.37	57.8%	147,659,533.63
23	CAPITAL EXPENDITURE	8,872,000,000.00	5,872,000,000.00	-	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	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	12.8%	348,873,889.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	400,000,000.00	400,000,000.00	-	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 Q3 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)	HOPE-GOV Tagging	
Total Capital Expenditure		455,057,717,857.00	420,902,053,622.00	49,152,549,021.96	170,762,216,544.95	40.6%	250,139,837,077.05	PHC	BED
052100100100 - MINISTRY OF HEALTH	RENOVATION OF NPI OFFICE COMPLEX AND COLD CHAIN BUILDING AT LOKOJA.	2,000,000.00	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	400,000,000.00	-	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	5,400,000,000.00	-	-	0.0%	5,400,000,000.00		
052100300100 - PRIMARY HEALTHCARE DEVELOPMENT	ESTABLISHMENT OF STATE EMERGENCY ROUTINE IMMUNIZATION	60,000,000.00	60,000,000.00	-	-	0.0%	60,000,000.00		
052100300100 - PRIMARY HEALTHCARE DEVELOPMENT	VACCINE COLD CHAIN STORE MAINTENANCE	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00		

5 Basic Education Budget Performance

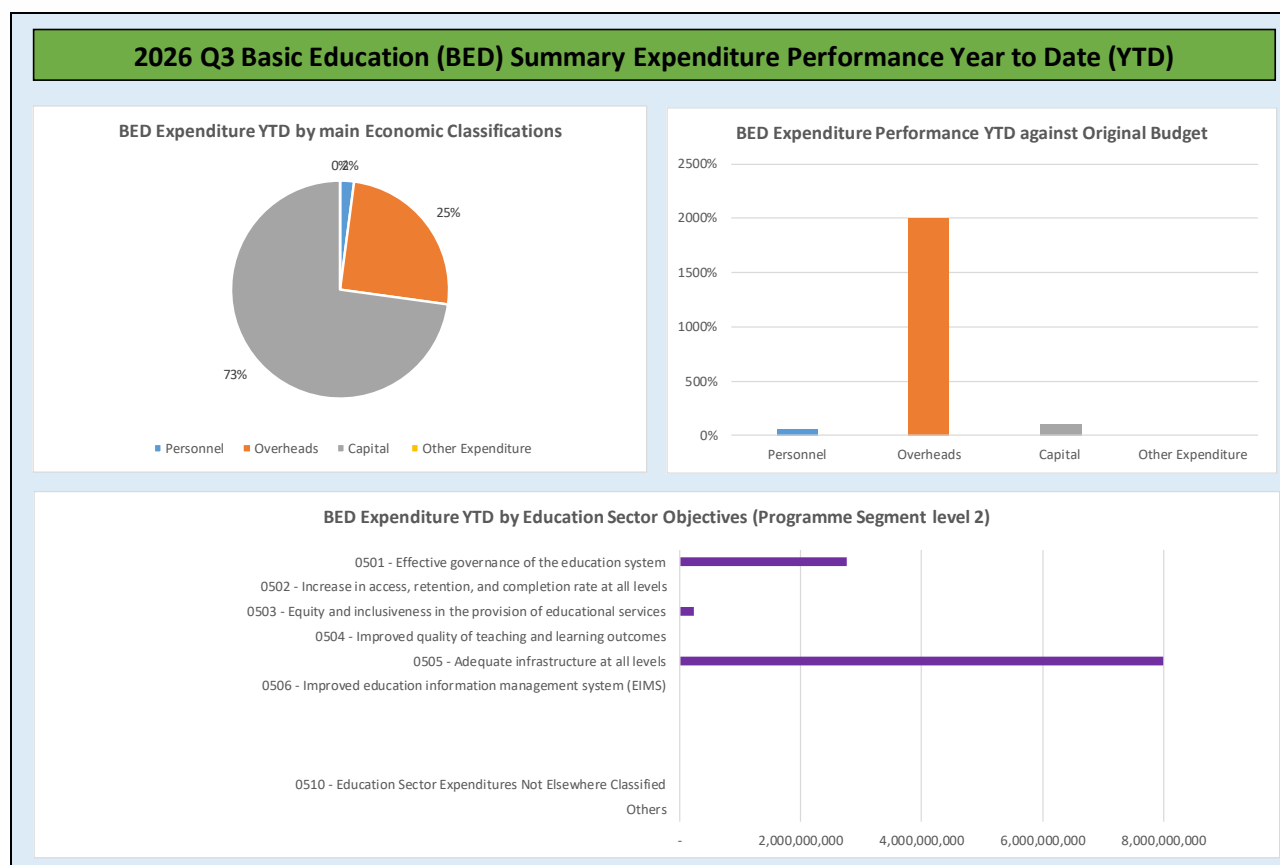
5.A Overview

The total approved revised budget for Basic Education Budget is N12,509,612,802, out of which the sum of N10,989,009,170.12 was spent at the end of September 2026 (87.8% performance).

However, the total approved revised budget for recurrent expenditure for Basic Education Budget (Personnel and Overhead) has an allocation of N3,809,612,802 out of which the sum of N2,986,355,248.87 was utilised, representing 78.4% performance. The Personnel Costs budget stood at N371,578,177, out of which the sum of N227,255,248.87 was also spent, representing 61.2% performance, while the Overhead Costs appropriated was N3,438,034,625, out of which the sum of N2,759,100,000 was expended, representing 80.3% performance as at September ending, 2026.

The total Approved Capital Expenditure for Basic Education budget is N8,700,000,000, out of which only the sum of N8,002,653,921.25 was expended as of the end of September, 2026, representing 92.0% 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 Q3 - Basic Education Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	7,709,612,802.00	12,509,612,802.00	5,251,609,479.74	10,989,009,170.12	87.8%	1,520,603,631.88
050000000000	SOCIAL SECTOR	7,709,612,802.00	12,509,612,802.00	5,251,609,479.74	10,989,009,170.12	87.8%	1,520,603,631.88
051700000000	MINISTRY OF EDUCATION PLANNING SECTOR	7,709,612,802.00	12,509,612,802.00	5,251,609,479.74	10,989,009,170.12	87.8%	1,520,603,631.88
051700200100	STATE UNIVERSAL BASIC EDUCATION BOARD	7,709,612,802.00	12,509,612,802.00	5,251,609,479.74	10,989,009,170.12	87.8%	1,520,603,631.88

Table 27: Basic Education Expenditure by Functional Classification

Kogi State Government Budget Performance Report 2026 Q3 -Basic Education Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	7,709,612,802.00	12,509,612,802.00	5,251,609,479.74	10,989,009,170.12	87.8%	1,520,603,631.88
709	EDUCATION	7,709,612,802.00	12,509,612,802.00	5,251,609,479.74	10,989,009,170.12	87.8%	1,520,603,631.88
7091	PRE-PRIMARY AND PRIMARY EDUCATION	7,709,612,802.00	12,509,612,802.00	5,251,609,479.74	10,989,009,170.12	87.8%	1,520,603,631.88
70912	PRIMARY EDUCATION	7,709,612,802.00	12,509,612,802.00	5,251,609,479.74	10,989,009,170.12	87.8%	1,520,603,631.88

Table 28: Basic Education Expenditure by Programme Classification

Kogi State Government Budget Performance Report 2026 Q3 - Basic Education Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	7,709,612,802.00	12,509,612,802.00	5,251,609,479.74	10,989,009,170.12	87.8%	1,520,603,631.88
05	Education	7,709,612,802.00	12,509,612,802.00	5,251,609,479.74	10,989,009,170.12	87.8%	1,520,603,631.88
0501	Effective governance of the education system	138,034,625.00	3,438,034,625.00	2,753,100,000.00	2,759,100,000.00	80.3%	678,934,625.00
0503	Equity and inclusiveness in the provision of educational services	371,578,177.00	371,578,177.00	74,667,934.03	227,255,248.87	61.2%	144,322,928.13
0505	Adequate infrastructure at all levels	7,200,000,000.00	8,700,000,000.00	2,423,841,545.71	8,002,653,921.25	92.0%	697,346,078.75

Table 29: Basic Education Expenditure by Economic Classification
Kogi State Government Budget Performance Report 2026 Q3 - Basic Education Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	7,709,612,802.00	12,509,612,802.00	5,251,609,479.74	10,989,009,170.12	87.8%	1,520,603,631.88
2	EXPENDITURES	7,709,612,802.00	12,509,612,802.00	5,251,609,479.74	10,989,009,170.12	87.8%	1,520,603,631.88
21	PERSONNEL COST	371,578,177.00	371,578,177.00	74,667,934.03	227,255,248.87	61.2%	144,322,928.13
2101	SALARY	371,578,177.00	371,578,177.00	74,667,934.03	227,255,248.87	61.2%	144,322,928.13
210101	SALARIES AND WAGES	371,578,177.00	371,578,177.00	74,667,934.03	227,255,248.87	61.2%	144,322,928.13
21010101	SALARY	371,578,177.00	371,578,177.00	74,667,934.03	227,255,248.87	61.2%	144,322,928.13
22	OTHER RECURRENT COSTS	138,034,625.00	3,438,034,625.00	2,753,100,000.00	2,759,100,000.00	80.3%	678,934,625.00
2202	OVERHEAD COST	138,034,625.00	3,438,034,625.00	2,753,100,000.00	2,759,100,000.00	80.3%	678,934,625.00
220201	TRAVEL & TRANSPORT - GENERAL	2,000,000.00	2,000,000.00	600,000.00	660,000.00	33.0%	1,340,000.00
22020102	TRAVEL AND TRANSPORT - OTHERS	2,000,000.00	2,000,000.00	600,000.00	660,000.00	33.0%	1,340,000.00
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	3,016,500,000.00	2,501,320,000.00	2,504,780,000.00	83.0%	511,720,000.00
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	6,000,000.00	6,000,000.00	-	1,190,000.00	19.8%	4,810,000.00
22020310	PURCHASE OF TEXTBOOKS AND TEACHING EQUIPMENT	-	3,000,000,000.00	2,500,000,000.00	2,500,000,000.00	83.3%	500,000,000.00
22020323	OFFICE AND GENERAL EXPENSES	10,500,000.00	10,500,000.00	1,320,000.00	3,590,000.00	34.2%	6,910,000.00
220204	MAINTENANCE SERVICES - GENERAL	3,500,000.00	3,500,000.00	500,000.00	1,690,000.00	48.3%	1,810,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	2,500,000.00	2,500,000.00	-	940,000.00	37.6%	1,560,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	1,000,000.00	1,000,000.00	500,000.00	750,000.00	75.0%	250,000.00
220205	TRAINING - GENERAL	2,500,000.00	2,500,000.00	240,000.00	610,000.00	24.4%	1,890,000.00
22020501	LOCAL TRAINING	2,500,000.00	2,500,000.00	240,000.00	610,000.00	24.4%	1,890,000.00
220206	OTHER SERVICES - GENERAL	4,701,000.00	304,701,000.00	250,060,000.00	250,060,000.00	82.1%	54,641,000.00
22020601	SECURITY SERVICES EXPENSES	4,701,000.00	4,701,000.00	60,000.00	60,000.00	1.3%	4,641,000.00
22020606	TRACK AND TRACE (TNT) EXPENSES	-	300,000,000.00	250,000,000.00	250,000,000.00	83.3%	50,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,000,000.00	1,000,000.00	210,000.00	900,000.00	90.0%	100,000.00
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	1,000,000.00	1,000,000.00	210,000.00	900,000.00	90.0%	100,000.00
220209	FINANCIAL CHARGES - GENERAL	50,000.00	50,000.00	-	-	0.0%	50,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CASH	50,000.00	50,000.00	-	-	0.0%	50,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	106,799,000.00	106,799,000.00	170,000.00	400,000.00	0.4%	106,399,000.00
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	170,000.00	230,000.00	28.8%	570,000.00
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	4.6%	1,239,000.00
23	CAPITAL EXPENDITURE	7,200,000,000.00	8,700,000,000.00	2,423,841,545.71	8,002,653,921.25	92.0%	697,346,078.75
2302	CONSTRUCTION / PROVISION	7,200,000,000.00	8,700,000,000.00	2,423,841,545.71	8,002,653,921.25	92.0%	697,346,078.75
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS	7,200,000,000.00	8,700,000,000.00	2,423,841,545.71	8,002,653,921.25	92.0%	697,346,078.75
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	7,200,000,000.00	8,700,000,000.00	2,423,841,545.71	8,002,653,921.25	92.0%	697,346,078.75

5.C Basic Education Capital Expenditure by Project

Table 30: Basic Education Capital Expenditure by Project

Kogi State Government Budget Performance Report 2026 Q3 - Basic Education Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
23	CAPITAL EXPENDITURE	7,200,000,000.00	8,700,000,000.00	2,423,841,545.71	8,002,653,921.25	92.0%	697,346,078.75
2302	CONSTRUCTION / PROVISION	7,200,000,000.00	8,700,000,000.00	2,423,841,545.71	8,002,653,921.25	92.0%	697,346,078.75
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS	7,200,000,000.00	8,700,000,000.00	2,423,841,545.71	8,002,653,921.25	92.0%	697,346,078.75
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	7,200,000,000.00	8,700,000,000.00	2,423,841,545.71	8,002,653,921.25	92.0%	697,346,078.75

Kogi State Government Budget Performance Report 2026 Q3 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)	HOPE-GOV Tagging
Total Capital Expenditure		455,057,717,857.00	420,902,053,622.00	49,152,549,021.96	170,762,216,544.95	40.6%	250,139,837,077.05	PHC BED
051700200100 - STATE UNIVERSAL BASIC EDUCATION BOARD	CONSTRUCTION/ RENOVATION OF SCHOOL BUILDINGS/ SCHOOL FURNITURES/ BOREHOLE/ VIP TOILETS	7,200,000,000.00	8,700,000,000.00	2,423,841,545.71	8,002,653,921.25	92.0%	697,346,078.75	

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) -----