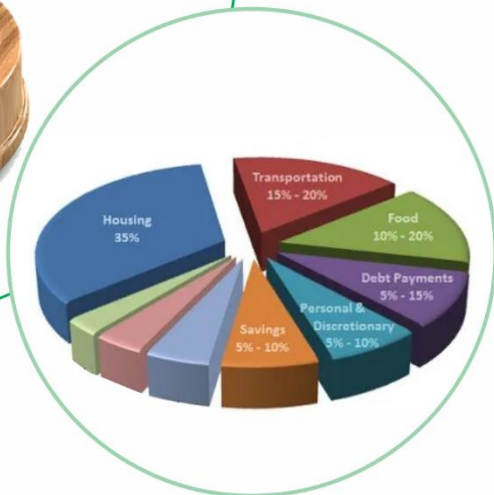




KOGI STATE GOVERNMENT
OF NIGERIA



A LAW

**TO MAKE PROVISION FOR
THE APPROPRIATION OF FUNDS FROM THE
CONSOLIDATED REVENUE FUND OF KOGI
STATE FOR THE SERVICES OF THE GOVERNMENT
OF KOGI STATE FOR THE YEAR ENDING 31ST
DECEMBER 2025 AND FOR RELATED MATTERS**

31ST DECEMBER, 2025



THE KOGI STATE APPROPRIATION LAW, 2025

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A LAW TO MAKE PROVISION FOR THE APPROPRIATION OF FUNDS FROM THE CONSOLIDATED REVENUE FUND OF KOGI STATE FOR THE SERVICES OF THE GOVERNMENT OF KOGI STATE FOR THE YEAR ENDING 31ST DECEMBER 2025 AND FOR RELATED MATTERS

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

1. This Law may be cited as the Kogi State Appropriation Law, 2025. *Citation*
2. The Law shall come into force on the First Day of January 2025. *Commencement.*
3. In this law unless the context otherwise requires: *Interpretation.*
 - “**2025 fiscal year**” means the period beginning from January 1, 2025, and ending in December 31, 2025;
 - “**Accountant-General**” means the Accountant-General of Kogi State;
 - “**Appropriation Law**” means the Kogi State Appropriation Law for the year ending 31st December, 2025;
 - “**Assembly**” means the Kogi State House of Assembly;
 - “**Commissioner**” means the Commissioner in Charge of Finance;
 - “**Consolidated Revenue Fund**” means the Consolidated Revenue Fund of Kogi State;
 - “**MDAs**” means Ministries, Departments and Agencies of Kogi State Government; and
 - “**State**” means Kogi State of Nigeria.
4. (1) The total sum of **₦582,404,119,489.00** (Five Hundred and Eighty-Two Billion, Four Hundred and Four Million, One Hundred and Nineteen Thousand, Four Hundred and Eighty-Nine Naira only) is hereby appropriated as estimate of revenue (recurrent revenue *Appropriation and authorization of expenditure.*



and capital receipt as set out under Schedule to this Law) into the Consolidated Revenue Fund of Kogi State.

- (2) The total sum of **₦582,404,119,489.00** (Five Hundred and Eighty-Two Billion, Four Hundred and Four Million, One Hundred and Nineteen Thousand, Four Hundred and Eighty-Nine Naira only) is hereby appropriated from the Consolidated Revenue Fund of Kogi State for the services of the Government of Kogi State for the year ending 31st December 2025. *First Schedule*

5. (1) The amount specified in the Schedule to this Law shall be issued and applied for the purposes detailed therein. *Allocation of funds.*
- (2) The Sum Not Exceeding:
- (a) **₦281,123,215,687.00** (Two Hundred and Eighty-One Billion, One Hundred and Twenty-Three Million, Two Hundred and Fifteen Thousand, Six Hundred and Eighty-Seven Naira only) shall be Appropriated from the Consolidated Revenue Fund of Kogi State for the Recurrent Expenditure of the State Government during the year ending 31st December 2025 as set out in the Second Schedule to this Law. *Second Schedule*
- (b) **₦301,280,903,802.00** (Three Hundred and One Billion, Two Hundred and Eighty Million, Nine Hundred and Three Thousand, Eight Hundred and Two Naira only) shall be appropriated from the Consolidated Revenue Fund of Kogi State Government during the year ending 31stDecember, 2025 for Capital Expenditure as set in the Third Schedule to this Law. *Third Schedule*



6. (1) No funds shall be expended without proper authorization and in accordance with existing financial regulations. *Expenditure control.*
- (2) Any expenditure not covered by this Appropriation Law shall require supplementary appropriation.
7. The Commissioner for Finance shall be responsible for the implementation of this Law, and the Assembly shall exercise oversight to ensure compliance. *Implementation and oversight.*
8. (1) The details as set out under the Fourth Schedule to this Law shall be the summary of recurrent and capital revenue allocations from the MDAs and the total amount therein is hereby appropriated into the Consolidated Revenue Fund of Kogi State for the year ending 31st December 2025. *Fourth Schedule.*
- (2) The details as set out under the Fifth Schedule to this Law shall be the summary of expenditure allocated respectively to the MDAs and the total amount therein is hereby appropriated from the Consolidated Revenue Fund of Kogi State for their respective services for the year ending 31st December 2025. *Allocations to MDAs.*
- Fifth Schedule.*



SCHEDULE TO THIS LAW
FIRST SCHEDULE Section 4 (1)
RECURRENT REVENUE AND CAPITAL RECEIPTS

S/NO	REVENUE DETAILS	APPROVED BUDGET, 2025 ₦
1.	INTERNAL REVENUE	34,948,844,655.00
2.	STATUTORY ALLOCATION	70,000,000,000.00
3.	SHARE OF VAT	90,000,000,000.00
4.	EXCESS NON-OIL`	200,000,000.00
5.	EXCHANGE GAIN	59,500,000,000.00
6.	ECOLOGICAL FUND	2,000,000,000.00
7.	ELECTRONIC MONEY TRANSFER LEVY (EMTL)	6,000,000,000.00
8.	FOREX EQUALISATION MINERAL	2,577,798,101.00
9.	SOLID MINERAL	910,368,701.00
10.	STATE INFRASTRUCTURE & SECURITY	69,186,996,239.00
11.	SIGNATURE BONUS	50,000,000,000.00
12.	OTHER FAAC DISTRIBUTIONS	14,000,000,000.00
	Sub-Total	399,324,007,696.00
	CAPITAL RECEIPTS	
1	Capital Receipts	183,080,111,793.00
	Sub-Total	183,080,111,793.00
	Grand-Total	582,404,119,489.00



SECOND SCHEDULE (Section 5 (2) (a))
RECURRENT EXPENDITURE

S/NO	EXPENDITURE ITEM	APPROVED BUDGET, 2025 ₦
1	Recurrent Expenditure	₦281,123,215,687.00
	Total	₦281,123,215,687.00



THIRD SCHEDULE (Section 5 (2) (b))

CAPITALEXPENDITURE

S/NO	EXPENDITURE ITEM	APPROVED BUDGET, 2025 ₦
1	Capital Expenditure	301,280,903,802.00
	Total	301,280,903,802.00



FOURTH SCHEDULE (Section 8 (1))
SUMMARY OF ALLOCATION TO EACH MDAs
RECURRENT AND CAPITAL
REVENUE

Code	Administrative Unit	2025 Approved Budget
	Total Revenue	582,404,119,489
01000000000	ADMINISTRATION SECTOR	20,757,913,270.00
01110000000	GOVERNORS OFFICE PLANNING SECTOR	17,797,850,000.00
011101000100	BUREAU OF PUBLIC PROCUREMENT (BPP)	30,000,000.00
011103500100	KOGI STATE PENSION COMMISSION	17,767,850,000.00
01610000000	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT PLANNING SECTOR	1,195,575,000.00
016103800100	CHRISTIAN PILGRIMS COMMISSION	192,075,000.00
016103700100	KOGI STATE HAJJ COMMISSION	3,500,000.00
016105500100	STATE SECURITY TRUST FUND	1,000,000,000.00
01230000000	MINISTRY OF INFORMATION AND COMMUNICATION PLANNING SECTOR	33,000,000.00
012300100100	MINISTRY OF INFORMATION AND COMMUNICATION	15,000,000.00
012300300100	KOGI STATE BROADCASTING CORPORATION	15,000,000.00
012301300100	KOGI STATE NEWSPAPER CORPORATION	3,000,000.00
01250000000	OFFICE OF THE HEAD OF CIVIL SERVICE PLANNING SECTOR	990,000.00
012500100100	OFFICE OF THE HEAD OF CIVIL SERVICE	990,000.00
01400000000	OFFICE OF THE STATE AUDITOR-GENERAL PLANNING SECTOR	696,083,270.00
014000100100	OFFICE OF THE STATE AUDITOR-GENERAL	59,367,895.00
014000200100	OFFICE OF THE LOCAL GOVT. AUDITOR-GENERAL	636,715,375.00
01470000000	CIVIL SERVICE COMMISSION PLANNING SECTOR	1,050,000.00
014700100100	CIVIL SERVICE COMMISSION	1,050,000.00
01490000000	LOCAL GOVERNMENT SERVICE COMMISSION PLANNING SECTOR	1,033,365,000.00
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION	1,033,365,000.00
02000000000	ECONOMIC SECTOR	509,905,210,314.00
02150000000	MINISTRY OF AGRICULTURE PLANNING SECTOR	1,502,460,000.00
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	1,497,410,000.00
021500300100	KOGI AGRICULTURAL DEVELOPMENT PROJECT (ADP)	3,250,000.00
021500500100	KOGI AGRO-ALLIED COMPANY	1,800,000.00
02200000000	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING PLANNING SECTOR	503,746,380,347.00
022000100100	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	114,661,283,970.00
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	364,498,163,041.00
022000800100	KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)	24,586,933,336.00
02220000000	MIN. OF COMMERCE & INDUSTRY PLANNING SECTOR	569,200,000.00
022200100100	MIN. OF COMMERCE & INDUSTRY	315,700,000.00
022200700100	KOGI STATE ENTERPRISES DEVELOPMENT AGENCY	235,000,000.00
022205300100	KOGI STATE COMMODITY EXCHANGE, EXPORT PROMOTION AND MARKET DEVELOPMENT BOARD	18,500,000.00
02290000000	MINISTRY OF TRANSPORT PLANNING SECTOR	103,861,505.00
022900100100	MINISTRY OF TRANSPORT	103,861,505.00
02330000000	MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES PLANNING SECTOR	-



Code	Administrative Unit	2025 Approved Budget
023300100100	MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES	-
023300100200	KOGI STATE SOLID MINERALS DEVELOPMENT AGENCY	-
023400000000	MINISTRY OF WORKS PLANNING SECTOR	260,475,200.00
023400100100	MINISTRY OF WORKS	200,475,200.00
023400400100	KOGI STATE FIRE AGENCY	60,000,000.00
023600000000	MIN. OF CULTURE & TOURISM PLANNING SECTOR	7,180,000.00
023600100100	MIN. OF CULTURE & TOURISM	880,000.00
023600300100	COUNCIL FOR ARTS AND CULTURE	1,000,000.00
023605200100	HOTEL AND TOURISM BOARD	5,300,000.00
025200000000	MINISTRY OF WATER RESOURCES PLANNING SECTOR	84,740,886.00
025200100100	MINISTRY OF WATER RESOURCES	250,000.00
025210200100	KOGI STATE WATER BOARD	84,490,886.00
025300000000	MINISTRY OF HOUSING AND URBAN DEVELOPMENT PLANNING SECTOR	3,027,912,376.00
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	7,000,000.00
025300160100	BUREAU FOR LANDS AND URBAN DEVELOPMENT	1,783,710,376.00
025300200100	KOGI STATE UTILITY INFRASTRUCTURE MANAGEMENT AND COMPLIANCE AGENCY	1,043,400,000.00
025300900100	KOGI STATE TOWN PLANNING AND DEVELOPMENT BOARD	193,802,000.00
026200000000	MINISTRY OF RURAL AND ENERGY DEVELOPMENT PLANNING SECTOR	603,000,000.00
026200100100	MINISTRY OF RURAL AND ENERGY DEVELOPMENT	603,000,000.00
030000000000	LAW & JUSTICE SECTOR	38,110,500.00
031800000000	KOGI STATE JUDICIAL SERVICE COMMISSION PLANNING SECTOR	27,800,000.00
031801100100	KOGI STATE JUDICIAL SERVICE COMMISSION	300,000.00
031805100100	HIGH COURT OF JUSTICE	25,000,000.00
031805200100	CUSTOMARY COURT OF APPEAL	500,000.00
031805300100	SHARIA COURT OF APPEAL	2,000,000.00
032600000000	MINISTRY OF JUSTICE PLANNING SECTOR	10,310,500.00
032600100100	MINISTRY OF JUSTICE	10,310,500.00
050000000000	SOCIAL SECTOR	51,702,885,405.00
051300000000	MINISTRY OF YOUTH & SPORTS PLANNING SECTOR	6,400,000.00
051300100100	MINISTRY OF YOUTH & SPORTS	200,000.00
051300200100	KOGI STATE SPORTS COUNCIL	6,200,000.00
051400000000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT PLANNING SECTOR	5,869,564.00
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	5,869,564.00
051700000000	MINISTRY OF EDUCATION PLANNING SECTOR	11,681,794,000.00
051700100100	MINISTRY OF EDUCATION	476,940,000.00
051700200100	STATE UNIVERSAL BASIC EDUCATION BOARD	3,609,125,550.00
051700800100	KOGI STATE LIBRARY BOARD	10,020,000.00
051700900100	ADULT & NON-FORMAL EDUCATION BOARD	70,000.00
051701800100	KOGI STATE POLYTECHNIC, LOKOJA	676,083,450.00
051701900100	COLLEGE OF EDUCATION, ANKPA	86,432,800.00
051702000100	COLLEGE OF EDUCATION TECHNICAL, MOPA	23,207,500.00
051702100100	PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	1,802,500,000.00
051702200100	KOGI STATE UNIVERSITY, KABBA	1,828,897,200.00
051702500100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	3,129,865,000.00



Code	Administrative Unit	2025 Approved Budget
051705400100	KOGI STATE SCIENCE, TECHNOLOGY EDUCATION AND TEACHING SERVICE COMMISSION	3,000,000.00
051705600100	STATE SCHOLARSHIP BOARD	25,000,000.00
051706500100	NIGERIA-KOREA FRIENDSHIP INSTITUTE	10,652,500.00
052100000000	MINISTRY OF HEALTH PLANNING SECTOR	12,846,871,841.00
052100100100	MINISTRY OF HEALTH	7,815,811,691.00
052100200100	KOGI STATE HEALTH INSURANCE AGENCY	1,816,200,000.00
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	2,200,000,000.00
052102600100	PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA	51,100,000.00
052102700100	KOGI STATE SPECIALIST HOSPITAL, LOKOJA	451,000,000.00
052102800100	KOGI STATE REFERENCE HOSPITAL, OKENE	190,900,000.00
052110200100	KOGI STATE HOSPITAL MANAGEMENT BOARD	110,000,000.00
052110400100	COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE	122,765,000.00
052110600100	COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH	86,815,150.00
052111300100	DRUGS AND MEDICAL SUPPLY MANAGEMENT AGENCY	2,280,000.00
053500000000	MINISTRY OF ENVIRONMENT PLANNING SECTOR	25,927,800,000.00
053500100100	MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	25,755,000,000.00
053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY	71,500,000.00
053505300100	SANITATION & WASTE MANAGEMENT BOARD	101,300,000.00
055100000000	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS PLANNING SECTOR	1,234,150,000.00
055100100100	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	1,234,150,000.00



FIFTH SCHEDULE (Section 8 (2))

EXPENDITURE

Code	Administrative Unit	Personnel	Overhead	Capital	Total Expenditure
	Total Expenditure	109,963,898,731	171,159,316,956	301,280,903,802	582,404,119,489
01000000000	ADMINISTRATION SECTOR	47,653,500,199	41,579,268,038	31,544,116,802	120,776,885,039
01110000000	GOVERNORS OFFICE PLANNING SECTOR	35,849,903,309	30,053,918,805	17,546,000,000	83,449,822,114
011100100100	GOVERNMENT HOUSE	1,244,578,673	26,520,448,000	15,770,000,000	43,535,026,673
011100100200	DEPUTY GOVERNORS OFFICE	78,774,221	1,549,450,000	1,175,000,000	2,803,224,221
011100800100	EMERGENCY MANAGEMENT AGENCY	39,182,689	26,800,900	-	65,983,589
011101000100	BUREAU OF PUBLIC PROCUREMENT (BPP)	66,367,726	1,071,311,125	500,000,000	1,637,678,851
011103500100	KOGI STATE PENSION COMMISSION	34,421,000,000	247,850,000	101,000,000	34,769,850,000
011111100100	KOGI STATE INVESTMENT PROMOTION & PUBLIC PRIVATE PARTNERSHIP AGENCY	-	638,058,780	-	638,058,780
01610000000	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT PLANNING SECTOR	8,790,355,378	2,203,659,801	759,995,638	11,754,010,817
016100100100	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	8,689,570,834	1,072,137,123	129,995,638	9,891,703,595
016103800100	CHRISTIAN PILGRIMS COMMISSION	25,673,629	117,514,078	10,000,000	153,187,707
016103700100	KOGI STATE HAJJ COMMISSION	70,110,915	397,858,600	10,000,000	477,969,515
016105500100	STATE SECURITY TRUST FUND	5,000,000	616,150,000	610,000,000	1,231,150,000
01640000000	MINISTRY OF SPECIAL DUTY & INTER-GOVERNMENTAL AFFAIRS PLANNING SECTOR	22,720,295	863,790,083	702,000,000	1,588,510,378
016400100100	MINISTRY OF SPECIAL DUTY & INTER-GOVERNMENTAL AFFAIRS	22,720,295	863,790,083	702,000,000	1,588,510,378
01120000000	KOGI STATE HOUSE OF ASSEMBLY PLANNING SECTOR	1,046,845,634	2,016,510,745	3,666,596,273	6,729,952,652
011200300100	KOGI STATE HOUSE OF ASSEMBLY	817,442,697	1,757,136,285	3,486,251,200	6,060,830,182
011200400100	KOGI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	229,402,937	259,374,460	180,345,073	669,122,470
01230000000	MINISTRY OF INFORMATION AND COMMUNICATION PLANNING SECTOR	644,334,842	2,345,094,495	736,530,000	3,725,959,337
012300100100	MINISTRY OF INFORMATION AND COMMUNICATION	162,401,306	2,110,087,189	736,530,000	3,009,018,495
012300300100	KOGI STATE BROADCASTING CORPORATION	218,464,512	216,228,678	-	434,693,190
012301300100	KOGI STATE NEWSPAPER CORPORATION	263,469,024	18,778,628	-	282,247,652
01250000000	OFFICE OF THE HEAD OF CIVIL SERVICE PLANNING SECTOR	595,548,193	1,284,654,214	7,901,988,491	9,782,190,898
012500100100	OFFICE OF THE HEAD OF CIVIL SERVICE	595,548,193	1,284,654,214	7,901,988,491	9,782,190,898



Code	Administrative Unit	Personnel	Overhead	Capital	Total Expenditure
01400000000	OFFICE OF THE STATE AUDITOR-GENERAL PLANNING SECTOR	453,862,837	1,185,662,281	20,000,000	1,659,525,118
014000100100	OFFICE OF THE STATE AUDITOR-GENERAL	301,366,972	457,202,000	-	758,568,972
014000200100	OFFICE OF THE LOCAL GOVT. AUDITOR-GENERAL	152,495,865	635,715,375	20,000,000	808,211,240
014000300100	STATE AUDIT SERVICE BOARD	-	36,462,406	-	36,462,406
014000400100	LOCAL GOVERNMENT AUDIT BOARD	-	56,282,500	-	56,282,500
01470000000	CIVIL SERVICE COMMISSION PLANNING SECTOR	70,838,650	38,397,900	16,006,400	125,242,950
014700100100	CIVIL SERVICE COMMISSION	70,838,650	38,397,900	16,006,400	125,242,950
01480000000	STATE INDEPENDENT ELECTORAL COMMISSION (SIEC) PLANNING SECTOR	123,592,500	558,064,714	-	681,657,214
014800100100	STATE INDEPENDENT ELECTORAL COMMISSION (SIEC)	123,592,500	558,064,714	-	681,657,214
01490000000	LOCAL GOVERNMENT SERVICE COMMISSION PLANNING SECTOR	55,498,561	1,029,515,000	195,000,000	1,280,013,561
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION	55,498,561	1,029,515,000	195,000,000	1,280,013,561
02000000000	ECONOMIC SECTOR	7,815,260,144	52,870,212,923.93	167,088,199,505	227,773,672,573
02150000000	MINISTRY OF AGRICULTURE PLANNING SECTOR	1,293,694,984	870,817,903	13,076,235,235	15,240,748,122
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	698,240,455	435,935,972	13,076,235,235	14,210,411,662
021500300100	KOGI AGRICULTURAL DEVELOPMENT PROJECT (ADP)	482,684,604	399,325,000	-	882,009,604
021500500100	KOGI AGRO-ALLIED COMPANY	82,557,192	34,664,000	-	117,221,192
021500600100	KOGI LAND DEV. BOARD	30,212,733	892,931	-	31,105,664
02200000000	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING SECTOR	4,054,860,208	46,940,566,587.93	17,055,941,400	68,051,368,196
022000100100	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	292,196,970	2,422,823,141	1,830,240,000	4,545,260,111
022000110100	BUDGET AND ECONOMIC PLANNING	210,246,564	5,076,971,285.93	10,693,388,000	15,980,605,850
022000120100	STATE BUREAU OF STATISTICS	43,567,304	271,300,000	30,000,000	344,867,304
022000200100	DEBT MANAGEMENT OFFICE	-	28,066,918,000	-	28,066,918,000
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	1,509,270,741	5,659,580,900	3,117,313,400	10,286,165,041
022000800100	KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)	1,999,578,629	3,856,441,763	1,385,000,000	7,241,020,392
022001200100	KOGI INVESTMENT AND PROPERTIES LIMITED	-	40,300,000	-	40,300,000
022001300100	KOGI STATE GOVERNANCE DELIVERY UNIT	-	46,231,498	-	46,231,498
022001400100	KOGI STATE ECONOMIC COUNCIL	-	1,500,000,000	-	1,500,000,000



Code	Administrative Unit	Personnel	Overhead	Capital	Total Expenditure
022200000000	MIN. OF COMMERCE & INDUSTRY PLANNING SECTOR	264,811,450	809,734,992	7,302,000,000	8,376,546,442
022200100100	MIN. OF COMMERCE & INDUSTRY	197,311,450	38,870,000	6,352,000,000	6,588,181,450
022200700100	KOGI STATE ENTERPRISES DEVELOPMENT AGENCY	66,000,000	726,000,000	950,000,000	1,742,000,000
022205300100	KOGI STATE COMMODITY EXCHANGE, EXPORT PROMOTION AND MARKET DEVELOPMENT BOARD	1,500,000	44,864,992	-	46,364,992
022800000000	MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY PLANNING SECTOR	126,423,720	1,596,500,000	472,000,000	2,194,923,720
022800100100	MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY	126,423,720	1,096,500,000	472,000,000	1,694,923,720
022800200100	KOGI STATE INFORMATION COMMUNICATION TECHNOLOGY DEVELOPMENT AGENCY (KICTDA)	-	500,000,000	-	500,000,000
022900000000	MINISTRY OF TRANSPORT PLANNING SECTOR	131,250,000	22,400,000	4,594,738,993	4,748,388,993
022900100100	MINISTRY OF TRANSPORT	131,250,000	22,400,000	4,594,738,993	4,748,388,993
023300000000	MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES PLANNING SECTOR	-	130,800,285	12,916,209,418	13,047,009,703
023300100100	MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES	-	90,500,285	12,916,209,418	13,006,709,703
023300100300	KOGI STATE SOLID MINERALS PROCESSING COMPANY LTD	-	40,300,000	-	40,300,000
023400000000	MINISTRY OF WORKS PLANNING SECTOR	538,414,129	229,853,787	68,819,861,781	69,588,129,697
023400100100	MINISTRY OF WORKS	378,384,983	199,475,200	53,719,861,781	54,297,721,964
023400300100	ROAD MAINTENANCE AGENCY	62,721,824	9,556,316	15,100,000,000	15,172,278,140
023400400100	KOGI STATE FIRE AGENCY	97,307,322	20,822,271	-	118,129,593
023600000000	MIN. OF CULTURE & TOURISM PLANNING SECTOR	247,399,771	319,114,593	228,560,000	795,074,364
023600100100	MIN. OF CULTURE & TOURISM	99,098,662	108,140,000	228,560,000	435,798,662
023600300100	COUNCIL FOR ARTS AND CULTURE	132,832,537	208,013,420	-	340,845,957
023605200100	HOTEL AND TOURISM BOARD	15,468,572	2,961,173	-	18,429,745
025000000000	KOGI STATE FISCAL RESPONSIBILITY COMMISSION PLANNING SECTOR	-	17,680,568	-	17,680,568
025000100100	KOGI STATE FISCAL RESPONSIBILITY COMMISSION	-	17,680,568	-	17,680,568
025200000000	MINISTRY OF WATER RESOURCES PLANNING SECTOR	244,276,733	45,382,147	15,845,058,000	16,134,716,880
025200100100	MINISTRY OF WATER RESOURCES	123,778,873	5,398,400	12,505,658,000	12,634,835,273



Code	Administrative Unit	Personnel	Overhead	Capital	Total Expenditure
025210200100	KOGI STATE WATER BOARD	119,032,860	10,500,747	460,000,000	589,533,607
025210300100	RURAL WATER AND SANITATION AGENCY (RUWASSA)	1,465,000	29,483,000	2,879,400,000	2,910,348,000
025300000000	MINISTRY OF HOUSING AND URBAN DEVELOPMENT PLANNING SECTOR	761,803,093	1,009,160,083	10,754,807,509	12,525,770,685
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	81,217,846	622,790,083	9,354,970,709	10,058,978,638
025300160100	BUREAU FOR LANDS AND URBAN DEVELOPMENT	416,000,000	125,300,000	1,195,836,800	1,737,136,800
025300200100	KOGI STATE UTILITY INFRASTRUCTURE MANAGEMENT AND COMPLIANCE AGENCY	65,000,000	192,950,000	204,000,000	461,950,000
025300900100	KOGI STATE TOWN PLANNING AND DEVELOPMENT BOARD	199,585,247	68,120,000	-	267,705,247
026200000000	MINISTRY OF RURAL AND ENERGY DEVELOPMENT PLANNING SECTOR	152,326,056	878,201,978	16,022,787,169	17,053,315,203
026200100100	MINISTRY OF RURAL AND ENERGY DEVELOPMENT	152,326,056	874,380,000	16,022,787,169	17,049,493,225
026200100200	RURAL ACCESS ROAD AGENCY	-	3,821,978	-	3,821,978
030000000000	LAW & JUSTICE SECTOR	6,695,445,085	6,105,759,684	10,453,309,582	23,254,514,351
031800000000	KOGI STATE JUDICIAL SERVICE COMMISSION PLANNING SECTOR	5,945,514,873	2,766,593,151	9,536,066,582	18,248,174,606
031801100100	KOGI STATE JUDICIAL SERVICE COMMISSION	199,911,856	88,865,279	297,700,000	586,477,135
031805100100	HIGH COURT OF JUSTICE	3,416,846,870	1,373,464,729	2,343,376,582	7,133,688,181
031805200100	CUSTOMARY COURT OF APPEAL	903,064,849	715,988,143	4,425,000,000	6,044,052,992
031805300100	SHARIA COURT OF APPEAL	1,425,691,298	588,275,000	2,469,990,000	4,483,956,298
032600000000	MINISTRY OF JUSTICE PLANNING SECTOR	749,930,212	3,339,166,533	917,243,000	5,006,339,745
032600100100	MINISTRY OF JUSTICE	699,449,290	3,049,180,000	787,243,000	4,535,872,290
032600700100	KOGI STATE OFFICE OF THE PUBLIC DEFENDER AND CITIZENS' RIGHTS COMMISSION	50,480,922	289,986,533	130,000,000	470,467,455
050000000000	SOCIAL SECTOR	47,799,693,303	70,604,076,310.08	92,195,277,913	210,599,047,526
051300000000	MINISTRY OF YOUTH & SPORTS PLANNING SECTOR	236,815,780	2,933,286,002.08	1,801,780,000	4,971,881,782
051300100100	MINISTRY OF YOUTH & SPORTS	109,294,539	2,849,769,200.08	1,801,780,000	4,760,843,739
051300200100	KOGI STATE SPORTS COUNCIL	127,521,241	83,516,802	-	211,038,043
051400000000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT PLANNING SECTOR	209,227,871	1,774,191,000	1,566,839,750	3,550,258,621
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	203,125,612	1,558,423,000	1,440,439,750	3,201,988,362
051400200100	KOGI STATE OFFICE FOR DISABILITY AFFAIRS	6,102,259	215,768,000	126,400,000	348,270,259
051700000000	MINISTRY OF EDUCATION PLANNING SECTOR	28,655,920,071	11,554,551,591	61,331,212,664	101,541,684,326



Code	Administrative Unit	Personnel	Overhead	Capital	Total Expenditure
051700100100	MINISTRY OF EDUCATION	388,905,642	430,600,000	6,155,975,989	6,975,481,631
051700200100	STATE UNIVERSAL BASIC EDUCATION BOARD	370,760,791	37,876,000	7,200,000,000	7,608,636,791
051700800100	KOGI STATE LIBRARY BOARD	35,250,000	5,252,552	-	40,502,552
051700900100	ADULT & NON-FORMAL EDUCATION BOARD	87,853,873	25,152,000	-	113,005,873
051701800100	KOGI STATE POLYTECHNIC, LOKOJA	5,064,226,531	1,177,380,000	2,393,400,000	8,635,006,531
051701900100	COLLEGE OF EDUCATION, ANKPA	2,524,554,660	218,251,000	61,423,965	2,804,229,625
051702000100	COLLEGE OF EDUCATION TECHNICAL, MOPA	1,206,230,316	942,515,000	7,250,000,000	9,398,745,316
051702100100	PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	5,423,099,270	967,500,000	1,835,000,000	8,225,599,270
051702200100	KOGI STATE UNIVERSITY, KABBA	1,122,537,789	2,010,800,000	21,255,000,000	24,388,337,789
051702500100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	2,191,058,317	2,201,000,000	14,105,500,000	18,497,558,317
051705400100	KOGI STATE SCIENCE, TECHNOLOGY EDUCATION AND TEACHING SERVICE COMMISSION	9,964,393,261	293,205,592	-	10,257,598,853
051705600100	STATE SCHOLARSHIP BOARD	14,190,206	3,025,572,670	-	3,039,762,876
051706500100	NIGERIA-KOREA FRIENDSHIP INSTITUTE	262,859,415	219,446,777	1,074,912,710	1,557,218,902
052100000000	MINISTRY OF HEALTH PLANNING SECTOR	15,834,082,971	21,835,972,260	16,125,445,499	53,795,500,730
052100100100	MINISTRY OF HEALTH	1,070,256,388	9,328,482,936	5,236,562,800	15,635,302,124
052100200100	KOGI STATE HEALTH INSURANCE AGENCY	102,261,180	1,812,000,000	-	1,914,261,180
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	299,303,434	8,274,609,302	624,130,899	9,198,043,635
052102600100	PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA	1,522,433,188	82,920,000	170,000,000	1,775,353,188
052102700100	KOGI STATE SPECIALIST HOSPITAL, LOKOJA	2,152,394,479	258,028,772	136,000,000	2,546,423,251
052102800100	KOGI STATE REFERENCE HOSPITAL, OKENE	2,542,000,000	639,000,000	9,630,000,000	12,811,000,000
052110200100	KOGI STATE HOSPITAL MANAGEMENT BOARD	6,704,365,449	127,530,600	-	6,831,896,049
052110400100	COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE	721,334,262	214,800,000	95,500,000	1,031,634,262
052110600100	COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH	719,734,591	83,800,650	233,251,800	1,036,787,041
052110800100	KOGI STATE HIV/AIDS CONTROL AGENCY	-	27,400,000	-	27,400,000
052111300100	DRUGS AND MEDICAL SUPPLY MANAGEMENT AGENCY	-	987,400,000	-	987,400,000
053500000000	MINISTRY OF ENVIRONMENT PLANNING SECTOR	1,036,725,392	5,589,475,457	6,800,000,000	13,426,200,849
053500100100	MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	300,364,259	4,761,300,000	6,800,000,000	11,861,664,259
053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY	70,896,419	4,980,000	-	75,876,419
053505300100	SANITATION & WASTE MANAGEMENT BOARD	665,464,714	823,195,457	-	1,488,660,171



Code	Administrative Unit	Personnel	Overhead	Capital	Total Expenditure
05440000000	MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION PLANNING SECTOR	155,000,000	25,301,000,000	200,000,000	25,656,000,000
054400100100	MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	5,000,000	23,454,000,000	200,000,000	23,659,000,000
054400100300	KOGI STATE SOCIAL INVESTMENT PROGRAMME AGENCY (SIP)	150,000,000	1,847,000,000	-	1,997,000,000
05510000000	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS PLANNING SECTOR	1,671,921,218	1,615,600,000	4,370,000,000	7,657,521,218
055100100100	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	1,671,921,218	1,615,600,000	4,370,000,000	7,657,521,218



AUTHENTICATION BY THE CLERK OF THE HOUSE

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

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

**RT. HON. ALIYU UMAR YUSUF FCNA
SPEAKER**

I assent this 30th day of December, 2024.

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

Date: 30/12/2024



THE KOGI STATE APPROPRIATION LAW, 2025

(1) Citation of the Law	(2) Long Title of the Law	(3) Summary of Contents of the Law	(4) Date passed by the House
The Kogi State Appropriation Law, 2025.	A law to make provision for the Appropriation of Funds from the Consolidated Revenue Fund of Kogi State for the Services of the Government of Kogi State for the year ending 31st December 2025, and for related Matters.	The Law seeks to authorize the issuance and appropriation of funds from the Consolidated Revenue Fund of Kogi State for the services and development programs of the Government for the 2025 fiscal year.	December 23rd, 2024

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

Head of Legislative Service/Clerk of the House
Alh. Chogudo Sule Ahmed MBA, FCTI, FCNA

Signature of the Speaker
RT. HON. ALIYU UMAR YUSUF FCNA

Signature of Governor of Kogi State,
ALHAJI AHMED USMAN ODODO FCA