



**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  
2026 AND FOR RELATED MATTERS**





# THE KOGI STATE APPROPRIATION LAW, 2026

## Table of Contents

Sections:	
Page	
Enactment	
Citation .....	1
Commencement .....	1
Interpretation .....	1
Appropriation and Authorization of Expenditure .....	2
Allocation of funds .....	2
Expenditure Control .....	3
Implementation and Oversight .....	3
Allocation of MDAs .....	3
SCHEDULE TO THIS LAW	
First Schedule (Recurrent Revenue and Capital Receipt) .....	5
Second Schedule (Recurrent Expenditure) .....	6
Third Schedule (Capital Expenditure) .....	7
Fourth Schedule (Summary of Allocation to each MDAs: Recurrent and capital Revenue) .....	8
Fifth Schedule (Expenditure) .....	11



# 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 2026 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, 2026.

*Citation*

2. The Law shall come into force on the First Day of January 2026.

*Commencement.*

3. In this law unless the context otherwise requires:

*Interpretation.*

**“2026 fiscal year”** means the period beginning from January 1, 2026, and ending in December 31, 2026;

**“Accountant-General”** means the Accountant-General of Kogi State;

**“Appropriation Law”** means the Kogi State Appropriation Law for the year ending 31<sup>st</sup> December, 2026;

**“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 **₦820,490,585,443** (Eight Hundred and Twenty Billion, Four Hundred and Ninety Million, Five Hundred and Eighty-Five Thousand, Four Hundred and Forty-Three Naira only) is hereby appropriated as estimate of revenue (recurrent revenue and capital receipt as set out under Schedule to this Law) into the Consolidated Revenue Fund of Kogi State.

*Appropriation  
and  
authorization of  
expenditure.*

- (2) The total sum of **₦820,490,585,443** (Eight Hundred and Twenty Billion, Four Hundred and Ninety Million, Five Hundred and Eighty-Five Thousand, Four Hundred and Forty-Three 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 2026.

*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) **₦365,432,867,586** (Three Hundred and Sixty-Five Billion, Four Hundred and Thirty-Two Million, Eight Hundred and Sixty-Seven Thousand, Five Hundred and Eighty-Six Naira) 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 2026 as set out in the Second Schedule to this Law.

*Second Schedule*



- (b) **₦455,057,717,857** (Four Hundred and Fifty-Five Billion, Fifty-Seven Million, Seven Hundred and Seventeen Thousand, Eight Hundred and Fifty-Seven Naira) shall be appropriated from the Consolidated Revenue Fund of Kogi State Government during the year ending 31<sup>st</sup>December, 2026 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 31<sup>st</sup> December 2026.

*Fourth Schedule.*

*Allocations to MDAs.*

- (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 31<sup>st</sup> December 2026.

*Fifth Schedule.*



## SCHEDULE TO THIS LAW

### FIRST SCHEDULE *Section 4 (1)*

#### RECURRENT REVENUE AND CAPITAL RECEIPTS

S/NO	REVENUE DETAILS	APPROVED BUDGET, 2026 ₦
1.	INTERNAL REVENUE	43,985,216,392
2.	STATUTORY ALLOCATION	70,000,000,000
3.	WITHHELD ESCROW (13% DERIVATION)	6,000,000,000
4.	SHARE OF VAT	90,000,000,000
5.	EXCESS NON-OIL	4,000,000,000
6.	EXCHANGE GAIN	10,000,000,000
7.	ECOLOGICAL FUND	2,000,000,000
8.	ELECTRONIC MONEY TRANSFER LEVY (EMTL)	6,000,000,000
9.	FOREX EQUALISATION MINERAL	3,000,000,000
10.	SOLID MINERAL	1,500,000,000
11.	NLNG DIVIDEND	160,336,270,062
12.	STATE INFRASTRUCTURE & SECURITY	39,186,996,239
13.	SIGNATURE BONUS	20,000,000,000
14.	OTHER FAAC DISTRIBUTIONS	14,000,000,000
	<b>Sub-Total</b>	<b>470,008,482,693</b>
	<b>CAPITAL RECEIPTS</b>	
1	Capital Receipts	350,482,102,750
	<b>Sub-Total</b>	<b>350,482,102,750</b>
	<b>Grand-Total</b>	<b>820,490,585,443</b>





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

S/NO	EXPENDITURE ITEM	APPROVED BUDGET, 2026 ₦
1	Recurrent Expenditure	₦365,432,867,586
	<b>Total</b>	<b>₦365,432,867,586</b>



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

#### CAPITALEXPENDITURE

S/NO	EXPENDITURE ITEM	APPROVED BUDGET,2026 ₦
1	Capital Expenditure	455,057,717,857
	<b>Total</b>	<b>455,057,717,857</b>





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

Code	Administrative Unit	2026 Approved Budget
	<b>Total Revenue</b>	<b>820,490,585,443</b>
<b>010000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>22,500,463,899</b>
<b>011100000000</b>	<b>GOVERNORS OFFICE PLANNING SECTOR</b>	<b>17,810,090,000</b>
011101000100	BUREAU OF PUBLIC PROCUREMENT (BPP)	42,240,000
011103500100	KOGI STATE PENSION COMMISSION	17,767,850,000
<b>016100000000</b>	<b>OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT PLANNING SECTOR</b>	<b>1,395,575,000</b>
016103800100	CHRISTIAN PILGRIMS COMMISSION	192,075,000
016103700100	KOGI STATE HAJJ COMMISSION	3,500,000
016105500100	STATE SECURITY TRUST FUND	1,200,000,000
<b>012300000000</b>	<b>MINISTRY OF INFORMATION AND COMMUNICATION PLANNING SECTOR</b>	<b>1,032,999,999</b>
012300100100	MINISTRY OF INFORMATION AND COMMUNICATION	15,000,000
012300300100	KOGI STATE BROADCASTING CORPORATION	15,000,000
012301300100	KOGI STATE NEWSPAPER CORPORATION	3,000,000
012301400100	KOGI STATE SIGNAGE AND ADVERTISEMENT AGENCY	999,999,999
<b>012500000000</b>	<b>OFFICE OF THE HEAD OF CIVIL SERVICE PLANNING SECTOR</b>	<b>20,773,900</b>
012500100100	OFFICE OF THE HEAD OF CIVIL SERVICE	20,773,900
<b>014000000000</b>	<b>OFFICE OF THE STATE AUDITOR-GENERAL PLANNING SECTOR</b>	<b>1,202,410,000</b>
014000100100	OFFICE OF THE STATE AUDITOR-GENERAL	120,410,000
014000200100	OFFICE OF THE LOCAL GOVT. AUDITOR-GENERAL	1,082,000,000
<b>014700000000</b>	<b>CIVIL SERVICE COMMISSION PLANNING SECTOR</b>	<b>5,200,000</b>
014700100100	CIVIL SERVICE COMMISSION	5,200,000
<b>014900000000</b>	<b>LOCAL GOVERNMENT SERVICE COMMISSION PLANNING SECTOR</b>	<b>1,033,415,000</b>
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION	1,033,415,000
<b>020000000000</b>	<b>ECONOMIC SECTOR</b>	<b>650,127,650,421</b>
<b>021500000000</b>	<b>MINISTRY OF AGRICULTURE PLANNING SECTOR</b>	<b>491,900,000</b>
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	488,650,000
021500300100	KOGI AGRICULTURAL DEVELOPMENT PROJECT (ADP)	250,000
021500500100	KOGI AGRO-ALLIED COMPANY	3,000,000
<b>022000000000</b>	<b>MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING PLANNING SECTOR</b>	<b>618,033,322,203</b>
022000100100	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	164,629,719,823
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	426,126,266,301
022000800100	KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)	27,277,336,079
<b>022200000000</b>	<b>MIN. OF COMMERCE &amp; INDUSTRY PLANNING SECTOR</b>	<b>665,100,000</b>
022200100100	MIN. OF COMMERCE & INDUSTRY	514,200,000
022200700100	KOGI STATE ENTERPRISES DEVELOPMENT AGENCY	90,000,000
022205300100	KOGI STATE COMMODITY EXCHANGE, EXPORT PROMOTION AND MARKET DEVELOPMENT BOARD	60,900,000
<b>022900000000</b>	<b>MINISTRY OF TRANSPORT PLANNING SECTOR</b>	<b>171,900,000</b>
022900100100	MINISTRY OF TRANSPORT	171,900,000
<b>023300000000</b>	<b>MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES PLANNING SECTOR</b>	<b>-</b>
023300200100	KOGI STATE SOLID MINERALS DEVELOPMENT AGENCY	-



Code	Administrative Unit	2026 Approved Budget
<b>023400000000</b>	<b>MINISTRY OF WORKS PLANNING SECTOR</b>	<b>60,500,000</b>
023400100100	MINISTRY OF WORKS	500,000
023400400100	KOGI STATE FIRE AGENCY	60,000,000
<b>023600000000</b>	<b>MIN. OF CULTURE &amp; TOURISM PLANNING SECTOR</b>	<b>6,850,000</b>
023600100100	MIN. OF CULTURE & TOURISM	550,000
023600300100	COUNCIL FOR ARTS AND CULTURE	1,000,000
023605200100	HOTEL AND TOURISM BOARD	5,300,000
<b>025200000000</b>	<b>MINISTRY OF WATER RESOURCES PLANNING SECTOR</b>	<b>85,490,886</b>
025200100100	MINISTRY OF WATER RESOURCES	1,000,000
025210200100	KOGI STATE WATER BOARD	84,490,886
<b>025300000000</b>	<b>MINISTRY OF HOUSING AND URBAN DEVELOPMENT PLANNING SECTOR</b>	<b>5,000,011,095</b>
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	10,000,000
025300200100	BUREAU FOR LANDS	3,386,786,853
025300300100	KOGI STATE UTILITY INFRASTRUCTURE MANAGEMENT AND COMPLIANCE AGENCY	789,050,000
025300900100	KOGI STATE TOWN PLANNING AND DEVELOPMENT BOARD	814,174,242
<b>026200000000</b>	<b>MINISTRY OF RURAL AND ENERGY DEVELOPMENT PLANNING SECTOR</b>	<b>15,252,840,333</b>
026200100100	MINISTRY OF RURAL AND ENERGY DEVELOPMENT	15,252,840,333
<b>027100000000</b>	<b>MINISTRY OF LIVESTOCK DEVELOPMENT</b>	<b>10,359,735,904</b>
027100100100	MINISTRY OF LIVESTOCK DEVELOPMENT	10,359,735,904
<b>030000000000</b>	<b>LAW &amp; JUSTICE SECTOR</b>	<b>96,600,000</b>
<b>031800000000</b>	<b>KOGI STATE JUDICIAL SERVICE COMMISSION PLANNING SECTOR</b>	<b>78,100,000</b>
031801100100	KOGI STATE JUDICIAL SERVICE COMMISSION	300,000
031805100100	HIGH COURT OF JUSTICE	75,000,000
031805200100	CUSTOMARY COURT OF APPEAL	500,000
031805300100	SHARIA COURT OF APPEAL	2,300,000
<b>032600000000</b>	<b>MINISTRY OF JUSTICE PLANNING SECTOR</b>	<b>18,500,000</b>
032600100100	MINISTRY OF JUSTICE	18,500,000
<b>040000000000</b>	<b>REGIONAL SECTOR</b>	<b>6,000,000</b>
<b>046300000000</b>	<b>KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION</b>	<b>6,000,000</b>
046300100100	KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION	6,000,000
<b>050000000000</b>	<b>SOCIAL SECTOR</b>	<b>147,759,871,123</b>
<b>051300000000</b>	<b>MINISTRY OF YOUTH &amp; SPORTS PLANNING SECTOR</b>	<b>1,060,000</b>
051300100100	MINISTRY OF YOUTH & SPORTS	300,000
051300200100	KOGI STATE SPORTS COUNCIL	760,000
<b>051400000000</b>	<b>MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT PLANNING SECTOR</b>	<b>5,869,564</b>
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	5,869,564
<b>051700000000</b>	<b>MINISTRY OF EDUCATION PLANNING SECTOR</b>	<b>82,714,863,913</b>
051700100100	MINISTRY OF EDUCATION	60,613,353,821
051700200100	STATE UNIVERSAL BASIC EDUCATION BOARD	3,717,860,000
051700800100	KOGI STATE LIBRARY BOARD	1,600,000
051700900100	ADULT & NON-FORMAL EDUCATION BOARD	70,000
051701800100	KOGI STATE POLYTECHNIC, LOKOJA	852,397,700
051701900100	COLLEGE OF EDUCATION, ANKPA	100,013,300
051702000100	COLLEGE OF EDUCATION TECHNICAL, MOPA	40,266,351
051702100100	PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	2,367,727,200
051702200100	KOGI STATE UNIVERSITY, KABBA	5,651,475,600



Code	Administrative Unit	2026 Approved Budget
051702500100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	9,357,296,941
051705400100	KOGI STATE SENIOR SECONDARY EDUCATION BOARD	-
051705600100	STATE SCHOLARSHIP BOARD	-
051706500100	NIGERIA-KOREA FRIENDSHIP INSTITUTE	12,803,000
<b>052100000000</b>	<b>MINISTRY OF HEALTH PLANNING SECTOR</b>	<b>24,861,827,646</b>
052100100100	MINISTRY OF HEALTH	8,400,929,790
052100200100	KOGI STATE HEALTH INSURANCE AGENCY	3,926,900,488
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	4,900,000,000
052102600100	PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA	154,000,000
052102700100	KOGI STATE SPECIALIST HOSPITAL, LOKOJA	650,000,000
052102800100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE	6,332,874,368
052110200100	KOGI STATE HOSPITAL MANAGEMENT BOARD	225,000,000
052110400100	COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE	150,000,000
052110600100	COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH	119,293,000
052111300100	DRUGS AND MEDICAL SUPPLY MANAGEMENT AGENCY	2,830,000
<b>053500000000</b>	<b>MINISTRY OF ENVIRONMENT PLANNING SECTOR</b>	<b>37,676,100,000</b>
053500100100	MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	37,454,220,000
053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY	120,000,000
053505300100	SANITATION & WASTE MANAGEMENT BOARD	101,880,000
<b>055100000000</b>	<b>MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS PLANNING SECTOR</b>	<b>2,500,150,000</b>
055100100100	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	2,500,150,000



## FIFTH SCHEDULE (Section 8 (2))

### EXPENDITURE

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Capital Expenditure	Total Expenditure
	<b>Total Expenditure</b>	<b>116,373,175,406</b>	<b>249,059,692,180</b>	<b>455,057,717,857</b>	<b>820,490,585,443</b>
<b>010000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>49,837,768,161</b>	<b>89,491,554,970</b>	<b>31,964,044,350</b>	<b>171,293,367,481</b>
<b>011100000000</b>	<b>GOVERNORS OFFICE PLANNING SECTOR</b>	<b>37,098,324,144</b>	<b>72,975,902,376</b>	<b>19,295,000,000</b>	<b>129,369,226,520</b>
011100100100	GOVERNMENT HOUSE	1,682,539,467	64,537,400,000	16,240,000,000	82,459,939,467
011100100200	DEPUTY GOVERNORS OFFICE	85,429,150	2,385,300,000	835,000,000	3,305,729,150
011100800100	EMERGENCY MANAGEMENT AGENCY	45,348,772	343,300,000	1,583,000,000	1,971,648,772
011101000100	BUREAU OF PUBLIC PROCUREMENT (BPP)	70,006,755	1,144,650,000	530,000,000	1,744,656,755
011103500100	KOGI STATE PENSION COMMISSION	35,215,000,000	247,550,000	107,000,000	35,569,550,000
011111100100	KOGI STATE INVESTMENT PROMOTION & PUBLIC PRIVATE PARTNERSHIP AGENCY	-	4,317,702,376	-	4,317,702,376
<b>016100000000</b>	<b>OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT PLANNING SECTOR</b>	<b>8,800,428,974</b>	<b>3,092,909,631</b>	<b>680,607,221</b>	<b>12,573,945,826</b>
016100100100	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	8,694,513,699	1,660,000,000	159,995,638	10,514,509,337
016103800100	CHRISTIAN PILGRIMS COMMISSION	15,765,982	217,087,078	10,000,000	242,853,060
016103700100	KOGI STATE HAJJ COMMISSION	82,949,293	577,672,553	10,611,583	671,233,429
016105500100	STATE SECURITY TRUST FUND	7,200,000	638,150,000	500,000,000	1,145,350,000
<b>016400000000</b>	<b>MINISTRY OF SPECIAL DUTY &amp; INTER-GOVERNMENTAL AFFAIRS PLANNING SECTOR</b>	<b>22,720,295</b>	<b>1,783,790,083</b>	<b>242,000,000</b>	<b>2,048,510,378</b>
016400100100	MINISTRY OF SPECIAL DUTY & INTER-GOVERNMENTAL AFFAIRS	22,720,295	1,783,790,083	242,000,000	2,048,510,378
<b>011200000000</b>	<b>KOGI STATE HOUSE OF ASSEMBLY PLANNING SECTOR</b>	<b>1,339,217,481</b>	<b>2,287,915,092</b>	<b>4,340,839,030</b>	<b>7,967,971,603</b>
011200300100	KOGI STATE HOUSE OF ASSEMBLY	1,067,658,695	2,000,062,414	4,149,464,361	7,217,185,470
011200400100	KOGI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	271,558,786	287,852,678	191,374,669	750,786,133
<b>012300000000</b>	<b>MINISTRY OF INFORMATION AND COMMUNICATION PLANNING SECTOR</b>	<b>712,616,222</b>	<b>2,942,604,572</b>	<b>755,045,981</b>	<b>4,410,266,775</b>
012300100100	MINISTRY OF INFORMATION AND COMMUNICATION	191,439,911	2,462,999,966	755,045,981	3,409,485,858
012300300100	KOGI STATE BROADCASTING CORPORATION	257,655,387	240,028,678	-	497,684,065
012301300100	KOGI STATE NEWSPAPER CORPORATION	263,469,024	27,880,428	-	291,349,452
012301400100	KOGI STATE SIGNAGE AND ADVERTISEMENT AGENCY	51,900	211,695,500	-	211,747,400
<b>012500000000</b>	<b>OFFICE OF THE HEAD OF CIVIL SERVICE PLANNING SECTOR</b>	<b>1,008,973,737</b>	<b>2,259,700,000</b>	<b>6,127,079,621</b>	<b>9,395,753,358</b>
012500100100	OFFICE OF THE HEAD OF CIVIL SERVICE	1,008,973,737	2,259,700,000	6,127,079,621	9,395,753,358
<b>014000000000</b>	<b>OFFICE OF THE STATE AUDITOR-GENERAL PLANNING SECTOR</b>	<b>582,341,449</b>	<b>2,430,719,011</b>	<b>220,000,000</b>	<b>3,233,060,460</b>
014000100100	OFFICE OF THE STATE AUDITOR-GENERAL	301,366,972	1,320,594,105	-	1,621,961,077





Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Capital Expenditure	Total Expenditure
014000200100	OFFICE OF THE LOCAL GOVT. AUDITOR-GENERAL	280,974,477	1,017,380,000	220,000,000	1,518,354,477
014000300100	STATE AUDIT SERVICE BOARD	-	36,462,406	-	36,462,406
014000400100	LOCAL GOVERNMENT AUDIT BOARD	-	56,282,500	-	56,282,500
<b>014700000000</b>	<b>CIVIL SERVICE COMMISSION PLANNING SECTOR</b>	<b>83,856,197</b>	<b>87,398,100</b>	<b>46,722,497</b>	<b>217,976,794</b>
014700100100	CIVIL SERVICE COMMISSION	83,856,197	87,398,100	46,722,497	217,976,794
<b>014800000000</b>	<b>STATE INDEPENDENT ELECTORAL COMMISSION (SIEC) PLANNING SECTOR</b>	<b>123,592,500</b>	<b>488,064,714</b>	<b>50,000,000</b>	<b>661,657,214</b>
014800100100	STATE INDEPENDENT ELECTORAL COMMISSION (SIEC)	123,592,500	488,064,714	50,000,000	661,657,214
<b>014900000000</b>	<b>LOCAL GOVERNMENT SERVICE COMMISSION PLANNING SECTOR</b>	<b>65,697,162</b>	<b>1,142,551,391</b>	<b>206,750,000</b>	<b>1,414,998,553</b>
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION	65,697,162	1,142,551,391	206,750,000	1,414,998,553
<b>020000000000</b>	<b>ECONOMIC SECTOR</b>	<b>8,957,740,726</b>	<b>59,222,984,370</b>	<b>242,076,217,504</b>	<b>310,256,942,600</b>
<b>021500000000</b>	<b>MINISTRY OF AGRICULTURE PLANNING SECTOR</b>	<b>1,472,953,918</b>	<b>987,107,018</b>	<b>12,834,981,500</b>	<b>15,295,042,436</b>
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	776,119,557	504,575,897	11,834,981,500	13,115,676,954
021500300100	KOGI AGRICULTURAL DEVELOPMENT PROJECT (ADP)	571,216,867	443,169,190	-	1,014,386,057
021500500100	KOGI AGRO-ALLIED COMPANY	95,061,828	38,469,000	1,000,000,000	1,133,530,828
021500600100	KOGI LAND DEV. BOARD	30,555,666	892,931	-	31,448,597
<b>022000000000</b>	<b>MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING SECTOR</b>	<b>4,444,184,353</b>	<b>49,135,895,880</b>	<b>17,623,230,436</b>	<b>71,203,310,669</b>
022000100100	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	292,196,970	1,676,023,141	1,580,240,000	3,548,460,111
022000300100	BUDGET AND ECONOMIC PLANNING	210,246,564	13,652,822,386	8,230,574,800	22,093,643,750
022000400100	STATE BUREAU OF STATISTICS	82,017,443	309,400,000	330,182,236	721,599,679
022000200100	DEBT MANAGEMENT OFFICE	-	16,083,918,000	-	16,083,918,000
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	1,507,054,121	10,993,338,000	2,242,233,400	14,742,625,521
022000800100	KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)	2,342,669,255	3,587,544,353	1,355,000,000	7,285,213,608
022001200100	KOGI INVESTMENT AND PROPERTIES LIMITED	10,000,000	49,550,000	3,885,000,000	3,944,550,000
022001300100	KOGI STATE GOVERNANCE DELIVERY UNIT	-	151,800,000	-	151,800,000
022001400100	KOGI STATE ECONOMIC COUNCIL	-	1,500,000,000	-	1,500,000,000
022001500100	HUMAN CAPITAL OPPORTUNITY FOR PROSPERITY AND EQUITY HOPE-GOV	-	1,131,500,000	-	1,131,500,000
<b>022200000000</b>	<b>MIN. OF COMMERCE &amp; INDUSTRY PLANNING SECTOR</b>	<b>224,021,718</b>	<b>535,434,992</b>	<b>11,760,000,000</b>	<b>12,519,456,710</b>
022200100100	MIN. OF COMMERCE & INDUSTRY	155,021,718	58,070,000	11,210,000,000	11,423,091,718
022200700100	KOGI STATE ENTERPRISES DEVELOPMENT AGENCY	66,000,000	426,000,000	550,000,000	1,042,000,000
022205300100	KOGI STATE COMMODITY EXCHANGE, EXPORT PROMOTION AND MARKET DEVELOPMENT BOARD	3,000,000	51,364,992	-	54,364,992



Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Capital Expenditure	Total Expenditure
<b>022800000000</b>	<b>MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY PLANNING SECTOR</b>	<b>136,423,720</b>	<b>1,892,803,487</b>	<b>850,803,487</b>	<b>2,880,030,694</b>
022800100100	MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY	136,423,720	1,119,000,000	671,000,000	1,926,423,720
022800200100	KOGI STATE INFORMATION COMMUNICATION TECHNOLOGY DEVELOPMENT AGENCY (KICTDA)	-	773,803,487	179,803,487	953,606,974
<b>022900000000</b>	<b>MINISTRY OF TRANSPORT PLANNING SECTOR</b>	<b>155,000,000</b>	<b>23,900,000</b>	<b>52,684,738,992</b>	<b>52,863,638,992</b>
022900100100	MINISTRY OF TRANSPORT	155,000,000	23,900,000	52,684,738,992	52,863,638,992
<b>023300000000</b>	<b>MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES PLANNING SECTOR</b>	<b>-</b>	<b>140,736,285</b>	<b>7,634,776,404</b>	<b>7,775,512,689</b>
023300100100	MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES	-	100,436,285	7,634,776,404	7,735,212,689
023300300100	KOGI STATE SOLID MINERALS PROCESSING COMPANY LTD	-	40,300,000	-	40,300,000
<b>023400000000</b>	<b>MINISTRY OF WORKS PLANNING SECTOR</b>	<b>494,539,922</b>	<b>443,557,016</b>	<b>58,803,824,000</b>	<b>59,741,920,938</b>
023400100100	MINISTRY OF WORKS	306,433,292	399,475,200	45,803,824,000	46,509,732,492
023400300100	ROAD MAINTENANCE AGENCY	73,485,532	21,021,816	13,000,000,000	13,094,507,348
023400400100	KOGI STATE FIRE AGENCY	114,621,098	23,060,000	-	137,681,098
<b>023600000000</b>	<b>MIN. OF CULTURE &amp; TOURISM PLANNING SECTOR</b>	<b>267,787,659</b>	<b>638,063,000</b>	<b>2,232,000,000</b>	<b>3,137,850,659</b>
023600100100	MIN. OF CULTURE & TOURISM	117,143,884	397,530,000	2,232,000,000	2,746,673,884
023600300100	COUNCIL FOR ARTS AND CULTURE	132,832,537	217,340,000	-	350,172,537
023605200100	HOTEL AND TOURISM BOARD	17,811,238	23,193,000	-	41,004,238
<b>025000000000</b>	<b>KOGI STATE FISCAL RESPONSIBILITY COMMISSION PLANNING SECTOR</b>	<b>-</b>	<b>100,042,477</b>	<b>-</b>	<b>100,042,477</b>
025000100100	KOGI STATE FISCAL RESPONSIBILITY COMMISSION	-	100,042,477	-	100,042,477
<b>025200000000</b>	<b>MINISTRY OF WATER RESOURCES PLANNING SECTOR</b>	<b>288,542,367</b>	<b>446,715,810</b>	<b>17,969,618,600</b>	<b>18,704,876,777</b>
025200100100	MINISTRY OF WATER RESOURCES	145,524,892	207,448,000	12,639,618,600	12,992,591,492
025210200100	KOGI STATE WATER BOARD	141,017,475	211,653,647	780,000,000	1,132,671,122
025210300100	RURAL WATER AND SANITATION AGENCY (RUWASSA)	2,000,000	27,614,163	4,550,000,000	4,579,614,163
<b>025300000000</b>	<b>MINISTRY OF HOUSING AND URBAN DEVELOPMENT PLANNING SECTOR</b>	<b>834,904,609</b>	<b>1,790,780,081</b>	<b>15,747,053,752</b>	<b>18,372,738,442</b>
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	115,643,009	1,149,790,081	13,767,726,732	15,033,159,822
025300200100	BUREAU FOR LANDS	418,000,000	150,000,000	1,855,327,020	2,423,327,020
025300300100	KOGI STATE UTILITY INFRASTRUCTURE MANAGEMENT AND COMPLIANCE AGENCY	65,000,000	222,950,000	124,000,000	411,950,000
025300900100	KOGI STATE TOWN PLANNING AND DEVELOPMENT BOARD	236,261,600	268,040,000	-	504,301,600
<b>026200000000</b>	<b>MINISTRY OF RURAL AND ENERGY DEVELOPMENT PLANNING SECTOR</b>	<b>171,279,408</b>	<b>1,983,222,424</b>	<b>31,403,040,333</b>	<b>33,557,542,165</b>





Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Capital Expenditure	Total Expenditure
026200100100	MINISTRY OF RURAL AND ENERGY DEVELOPMENT	171,279,408	1,179,400,446	31,403,040,333	32,753,720,187
026200200100	RURAL ACCESS ROAD AGENCY (RARA)	-	503,821,978	-	503,821,978
026200300100	STATE ROAD FUND MANAGEMENT AND ADMINISTRATION BOARD (KOSRFMAB)	-	300,000,000	-	300,000,000
<b>027100000000</b>	<b>MINISTRY OF LIVESTOCK DEVELOPMENT</b>	<b>468,103,052</b>	<b>1,104,725,900</b>	<b>12,532,150,000</b>	<b>14,104,978,952</b>
027100100100	MINISTRY OF LIVESTOCK DEVELOPMENT	468,103,052	1,104,725,900	12,532,150,000	14,104,978,952
<b>030000000000</b>	<b>LAW &amp; JUSTICE SECTOR</b>	<b>7,640,232,607</b>	<b>8,829,816,715</b>	<b>11,557,570,432</b>	<b>28,027,619,754</b>
<b>031800000000</b>	<b>KOGI STATE JUDICIAL SERVICE COMMISSION PLANNING SECTOR</b>	<b>6,780,364,969</b>	<b>5,124,486,715</b>	<b>10,620,510,432</b>	<b>22,525,362,116</b>
031801100100	KOGI STATE JUDICIAL SERVICE COMMISSION	236,409,976	98,622,279	315,906,000	650,938,255
031805100100	HIGH COURT OF JUSTICE	4,047,120,633	2,062,516,293	2,168,345,999	8,277,982,925
031805200100	CUSTOMARY COURT OF APPEAL	1,352,871,144	2,167,348,143	4,695,625,433	8,215,844,720
031805300100	SHARIA COURT OF APPEAL	1,143,963,216	796,000,000	3,440,633,000	5,380,596,216
<b>032600000000</b>	<b>MINISTRY OF JUSTICE PLANNING SECTOR</b>	<b>859,867,638</b>	<b>3,705,330,000</b>	<b>937,060,000</b>	<b>5,502,257,638</b>
032600100100	MINISTRY OF JUSTICE	799,148,077	3,383,580,000	800,000,000	4,982,728,077
032600700100	KOGI STATE OFFICE OF THE PUBLIC DEFENDER AND CITIZENS' RIGHTS COMMISSION	60,719,561	321,750,000	137,060,000	519,529,561
<b>040000000000</b>	<b>REGIONAL SECTOR</b>	<b>250,000,000</b>	<b>2,766,980,000</b>	<b>7,760,000,000</b>	<b>10,776,980,000</b>
<b>046300000000</b>	<b>KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION</b>	<b>250,000,000</b>	<b>2,766,980,000</b>	<b>7,760,000,000</b>	<b>10,776,980,000</b>
046300100100	KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION	250,000,000	2,766,980,000	7,760,000,000	10,776,980,000
<b>050000000000</b>	<b>SOCIAL SECTOR</b>	<b>49,687,433,912</b>	<b>88,748,356,125</b>	<b>161,699,885,571</b>	<b>300,135,675,608</b>
<b>051300000000</b>	<b>MINISTRY OF YOUTH &amp; SPORTS PLANNING SECTOR</b>	<b>488,073,870</b>	<b>4,294,113,014</b>	<b>1,299,000,000</b>	<b>6,081,186,884</b>
051300100100	MINISTRY OF YOUTH & SPORTS	360,552,629	4,179,610,862	1,299,000,000	5,839,163,491
051300200100	KOGI STATE SPORTS COUNCIL	127,521,241	114,502,152	-	242,023,393
<b>051400000000</b>	<b>MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT PLANNING SECTOR</b>	<b>224,752,217</b>	<b>2,138,997,058</b>	<b>2,115,539,750</b>	<b>4,479,289,025</b>
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	218,649,958	1,903,487,058	1,915,539,750	4,037,676,766
051400200100	KOGI STATE OFFICE FOR DISABILITY AFFAIRS	6,102,259	235,510,000	200,000,000	441,612,259
<b>051700000000</b>	<b>MINISTRY OF EDUCATION PLANNING SECTOR</b>	<b>27,933,904,358</b>	<b>21,443,378,864</b>	<b>120,615,194,439</b>	<b>169,992,477,661</b>
051700100100	MINISTRY OF EDUCATION	460,172,241	4,202,690,062	63,008,770,164	67,671,632,467
051700200100	STATE UNIVERSAL BASIC EDUCATION BOARD	371,578,177	138,034,625	7,200,000,000	7,709,612,802
051700800100	KOGI STATE LIBRARY BOARD	35,250,000	16,050,426	-	51,300,426
051700900100	ADULT & NON-FORMAL EDUCATION BOARD	158,289,884	39,922,000	-	198,211,884
051701800100	KOGI STATE POLYTECHNIC, LOKOJA	5,294,809,232	1,476,805,000	1,767,500,000	8,539,114,232
051701900100	COLLEGE OF EDUCATION, ANKPA	2,685,506,411	285,351,000	596,423,965	3,567,281,376
051702000100	COLLEGE OF EDUCATION TECHNICAL, MOPA	1,230,299,870	796,700,000	7,895,000,000	9,921,999,870
051702100100	PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	6,417,248,351	1,587,000,000	2,175,000,000	10,179,248,351



Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Capital Expenditure	Total Expenditure
051702200100	KOGI STATE UNIVERSITY, KABBA	1,332,000,000	5,617,800,000	18,100,000,000	25,049,800,000
051702500100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	2,650,635,677	4,026,315,000	11,612,000,000	18,288,950,677
051705400100	KOGI STATE SENIOR SECONDARY EDUCATION BOARD	7,029,941,819	934,891,304	6,600,000,000	14,564,833,123
051705600100	STATE SCHOLARSHIP BOARD	45,241,604	2,025,572,670	-	2,070,814,274
051706500100	NIGERIA-KOREA FRIENDSHIP INSTITUTE	222,931,092	296,246,777	1,660,500,310	2,179,678,179
<b>052100000000</b>	<b>MINISTRY OF HEALTH PLANNING SECTOR</b>	<b>17,929,393,825</b>	<b>31,439,498,353</b>	<b>27,657,156,382</b>	<b>77,026,048,560</b>
052100100100	MINISTRY OF HEALTH	1,266,929,572	13,906,126,061	5,867,240,000	21,040,295,633
052100200100	KOGI STATE HEALTH INSURANCE AGENCY	120,741,451	2,888,700,488	200,000,000	3,209,441,939
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	300,000,000	9,282,485,035	8,972,054,901	18,554,539,936
052102600100	PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA	1,804,815,666	162,250,000	2,675,051,500	4,642,117,166
052102700100	KOGI STATE SPECIALIST HOSPITAL, LOKOJA	2,544,746,399	572,403,019	1,434,292,900	4,551,442,318
052102800100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE	3,023,331,563	1,657,300,000	7,310,000,000	11,990,631,563
052110200100	KOGI STATE HOSPITAL MANAGEMENT BOARD	7,507,654,449	161,833,100	1,000,000,000	8,669,487,549
052110400100	COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE	725,473,161	238,300,000	101,000,000	1,064,773,161
052110600100	COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH	635,701,564	243,000,650	97,517,081	976,219,295
052110800100	KOGI STATE HIV/AIDS CONTROL AGENCY	-	27,400,000	-	27,400,000
052111300100	DRUGS AND MEDICAL SUPPLY MANAGEMENT AGENCY	-	2,299,700,000	-	2,299,700,000
<b>053500000000</b>	<b>MINISTRY OF ENVIRONMENT PLANNING SECTOR</b>	<b>1,167,106,549</b>	<b>6,906,808,836</b>	<b>8,147,995,000</b>	<b>16,221,910,385</b>
053500100100	MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	300,017,142	5,286,300,000	8,147,995,000	13,734,312,142
053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY	79,336,676	6,930,000	-	86,266,676
053501800100	KOGI STATE CLIMATE CHANGE AGENCY	-	700,000,000	-	700,000,000
053505300100	SANITATION & WASTE MANAGEMENT BOARD	787,752,731	913,578,836	-	1,701,331,567
<b>055400000000</b>	<b>MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION PLANNING SECTOR</b>	<b>260,000,000</b>	<b>20,732,660,000</b>	<b>-</b>	<b>20,992,660,000</b>
055400100100	MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	100,000,000	18,689,660,000	-	18,789,660,000
055400100300	KOGI STATE SOCIAL INVESTMENT PROGRAMME AGENCY (SIP)	160,000,000	2,043,000,000	-	2,203,000,000
<b>055100000000</b>	<b>MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS PLANNING SECTOR</b>	<b>1,684,203,093</b>	<b>1,792,900,000</b>	<b>1,865,000,000</b>	<b>5,342,103,093</b>
055100100100	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	1,684,203,093	1,792,900,000	1,865,000,000	5,342,103,093



## 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 31<sup>st</sup> day of December 2025.

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

Date: 31<sup>st</sup> / 12 / 2025



## THE KOGI STATE APPROPRIATION LAW, 2026

(1) <i>Citation of the Law</i>	(2) <i>Long Title of the Law</i>	(3) <i>Summary of Contents of the Law</i>	(4) <i>Date passed by the House</i>
The Kogi State Appropriation Law, 2026.	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 2026, 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 2026 fiscal year.	December 30th, 2025

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

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

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

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

Date: 31<sup>st</sup> / 12 / 2025