

REPORT OF THE ACCOUNTANT-GENERAL, KOGI STATE WITH THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER, 2017.

1. INTRODUCTION:

In compliance with Section 101 of the Financial Regulation as well as Provision of the Finance (Control and Management) Act 1958, now CAP F.26 LFN 2004, I have the honour and privilege to present the report on the accounts of the Kogi State Government of Nigeria for the fiscal year ended 31st December, 2017, together with the notes therein. The preparations have been made to comply with the provision of International Public Sector Accounting Standards (IPSAS) Accrual Basis of Accounting.

2. LEGAL FRAMEWORK:

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

In accordance with the provisions of Finance (Control and Management) Act, 1958 and Section 101 of Financial Instruction (FI), the Accountant-General is responsible for the preparation of Financial Statements. The Accountant-General is the Chief Accounting Officer for the receipts and payments of Government of Kogi State. He is responsible for the general supervision of accounting activities in all Ministries, Departments and Agencies within the

State and for compilation of the Annual Financial Statements of Accounts and of such other Statements of Accounts as may be required by law.

In discharging this statutory responsibilities, he;

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

3. ADOPTION OF IPSAS ACCRUAL BASIS OF ACCOUNTING

In line with the recommendation of FAAC, for the adoption of IPSAS-Accrual basis of accounting for all Public Sector Entities (PSE) in Nigeria with effect from 1st January, 2016, the Kogi State Government transited from the IPSAS Cash-Basis of accounting to Accrual Basis of accounting as first time adopter in 2016, and subsequently maintains such. By this, the 2017 Financial Statements have been prepared taken further, the advantage of the transitional exemptions permitted under IPSAS 33 for the first time adopters. To this end, additional heritage assets were recognized during the period under review, while, further assets and liabilities verification exercise continues.

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

In order to ensure effective and efficient utilization of the COA and the GPFS, Accounting Policies have been developed by the State Government as a set of Guidelines to direct the Processes and Procedures relating to financial reporting in the state government financial statements. Thus, in line with the Format, the 2017 Consolidated Financial Statements comprise of the followings;-

- i. Consolidated of Financial Performance,
- ii. Consolidated Statement of Financial Position,
- iii. Consolidated Statements of Cash-Flow,
- iv. Consolidated Statements of Changes in Net Assets/Equity
- v. Notes to the Accounts and
- vi. Accounting Policies and other explanatory statements or notes.

4.1 STATEMENTS OF ACCOUNTING POLICIES FOR THE CONSOLIDATED ACCOUNTS

The Accounting Policies are the specific procedures, principles, bases, conventions, rules and practices selected and to be consistently applied in preparing and presenting the financial statements. Some of the significant accounting policies adopted by Kogi State Government in the preparation of the 2017 Financial Statements are as follow;

i. Basis of Preparation:

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

ii. Accounting Period:

The Accounting year of the State Government Financial Statements (Fiscal year) is from 1st January to 31st December. Each accounting year is divided into 12 Calendar months (Periods) and are set up as such in the accounting system.

iii. Presentation Currency:

All amounts have been presented in the currency of the Nigeria Naira (N) which is the functional currency of Kogi State Government.

4.2 Revenue:

Appropriated funds are recognized in the financial records. The funds appropriated and other Revenues accruing to the State during the financial year are represented in the Statement of Financial Performance.

4.3 Property, Plants & Equipment (PPE)

- a. All property, plants and equipment are stated at historical cost less accumulated depreciation and any other impairment losses. Historical cost includes expenditures that are directly attributable to the acquisition of the items.
- b. Where an asset (other than Land) was acquired in a non-exchange transaction for nil or nominal consideration, the asset is initially recognized at fair value, where fair value can be reliably determined and as income in the Statement of Financial Performance (unless, there are restrictions on the asset's use in which case income is deferred).

Cost: The cost of an item of PPE are stated at cost or at their professional valuation less accumulated depreciation and impairment.

Depreciation:

The cost of PPE are written off, from the time they are brought into use, on a straight-line basis over their expected useful lives less estimated residual value as follows:

- | | | |
|----|--|-------|
| a. | Buildings | 2% |
| b. | Plants and Machinery | 10% |
| c. | Motor Vehicles | 20% |
| d. | Office Equipment | 25% |
| e. | IT Equipment | 33.3% |
| f. | Furniture and Fittings | 20% |
| g. | The following shall apply in this respect: | |

- i. The full depreciation charge were applied to PPE in the months of acquisition and disposal, regardless of the day of the month the transactions was carried out.
- ii. Fully depreciated assets that are still in use are carried in the books at net book value of ₦1,000.00

OTHER GENERAL INFORMATION:

4.3 Assets:

a. Cash and Cash equivalents.

Domestic cash and cash equivalents are carried in the Statements of Financial Position at cost.

Bank overdrafts are shown separately on the face of the Financial Position as current Loans and Liabilities.

For the purposes of the Cash-Flow statements, Cash and cash equivalents comprise cash on hand, deposits held other than short-term highly liquid investments.

Foreign cash and cash equivalents are carried in the Statement of Financial Position after conversion at the Central Bank of Nigeria (CBN) rate at the closing date of 31st December, 2017, while gain or loss on revaluation or on exchange different are recognized in the Statement of Financial Performance.

b. Other Financial Assets:

Other financial assets are reported in the Financial Position at cost. Such assets include;-

- Prepayments and advances,
- Receivables

➤ Financial Instruments.

All other assets with term longer than one year are classified as Non-Current assets.

HIGHLIGHTS OF BUDGET PERFORMANCE:

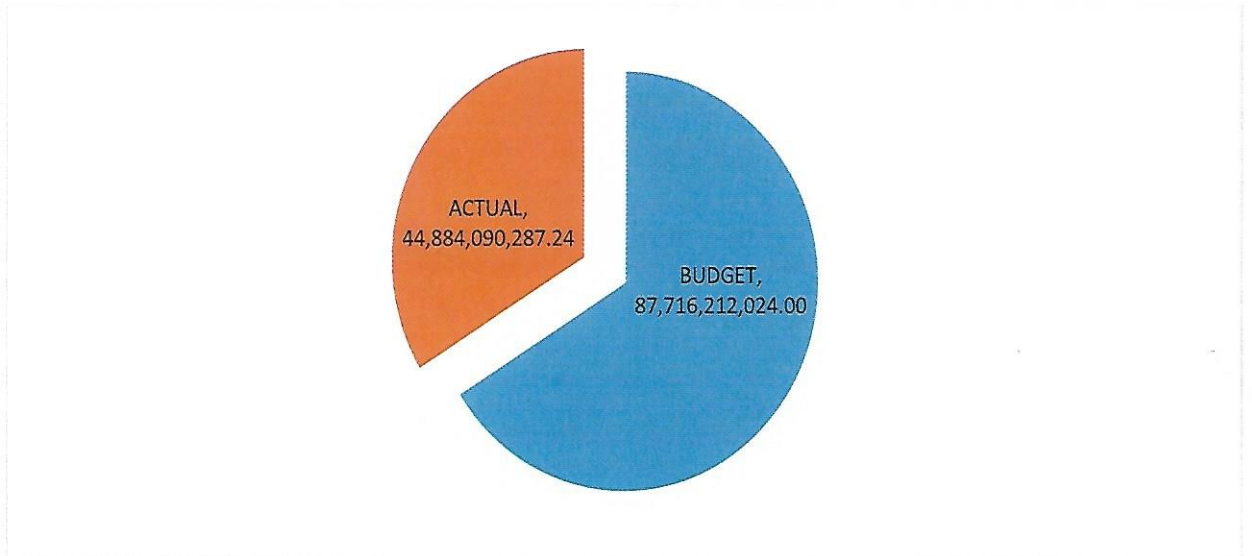
In accordance with the provision of Section 121 of 1999 Constitution of the Federal Republic of Nigeria, as amended, the State Governor, His Excellency, Alhaji Yahaya Bello presented the 2017 Budget (Appropriation Bill) to the State House of Assembly on 22nd December, 2016. The Bill was passed into Appropriation Act by the House of Assembly on 22nd February, 2017 and assented to by His Excellency, Alhaji Yahaya Bello, the Executive Governor of Kogi State on 1st March, 2017. The Appropriation Act consists of Recurrent Revenue of N87,716,212,024 and Capital Receipt of N97,341,532,499. Also, a Recurrent Expenditure of N63,672,625,607 and Capital Expenditure of N121,385,118,916.

In line with IPSAS 24, Presentation of Budget Information in Financial Statements, we present the budget performance as shown below.

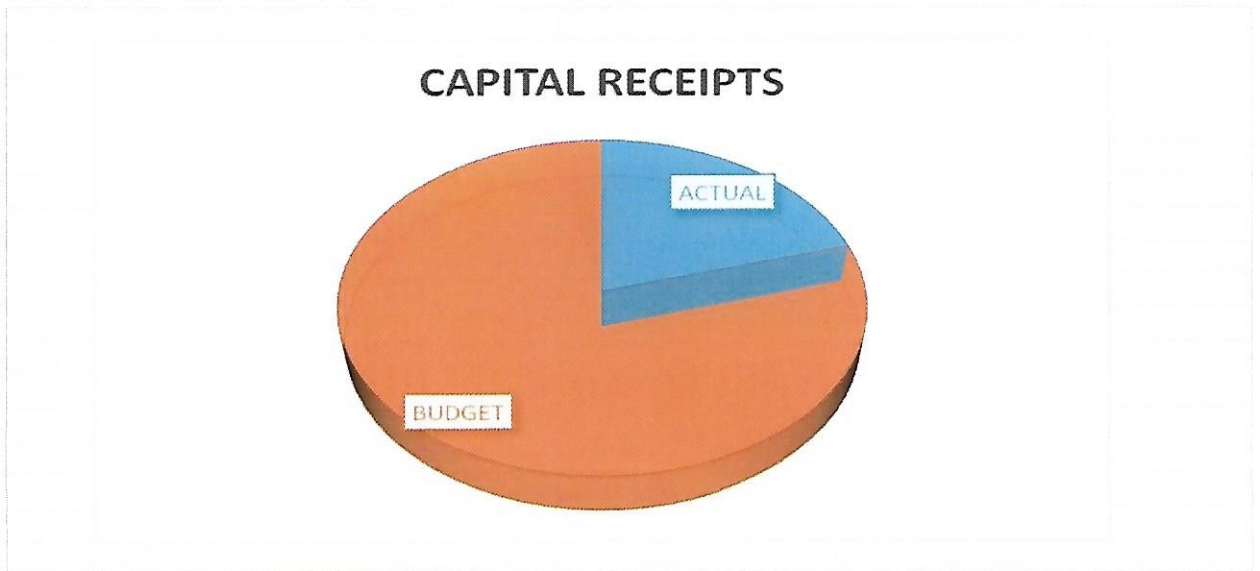
COMPARISON OF ACTUAL TO BUDGET (RECURRENT AND CAPITAL RECEIPT):

DESCRIPTION	BUDGET	%	ACTUAL	% of Actual to Budget
RECURRENT REVENUE	87,716,212,024	47.4%	44,864,572,426.11	64.1%
CAPITAL RECEIPT	97,341,532,499	52.6%	25,150,189,752.55	35.9%
TOTAL	185,057,744,523	100%	70,014,762,178.66	100%

BELOW IS THE GRAPHICAL COMPARISON OF ACTUAL RECURRENT REVENUE TO BUDGET FOR THE YEAR ENDED 31ST DECEMBER, 2017.



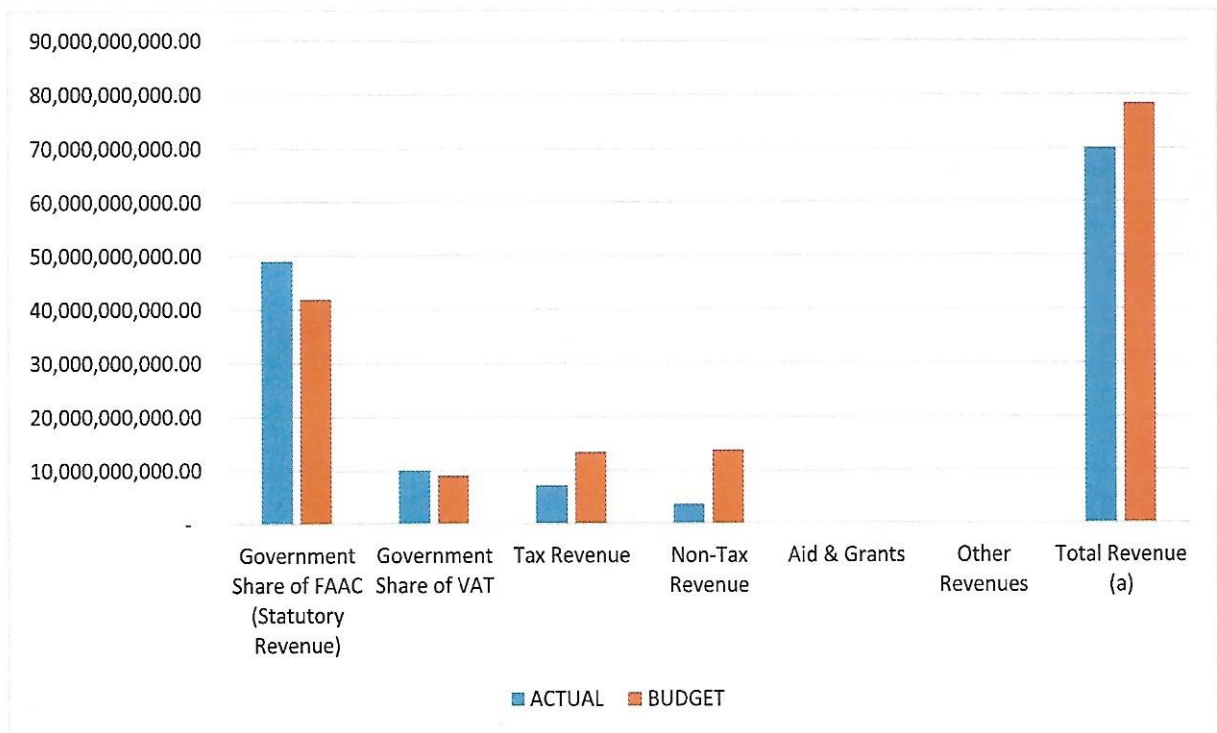
BELOW IS THE GRAPHICAL COMPARISON OF CAPITAL RECEIPT TO BUDGET FOR THE YEAR ENDED 31ST DECEMBER, 2017.



THE TABLE SHOWS COMPARISON OF ACTUAL RECURRENT REVENUE TO BUDGET AS AT 31ST DECEMBER, 2017

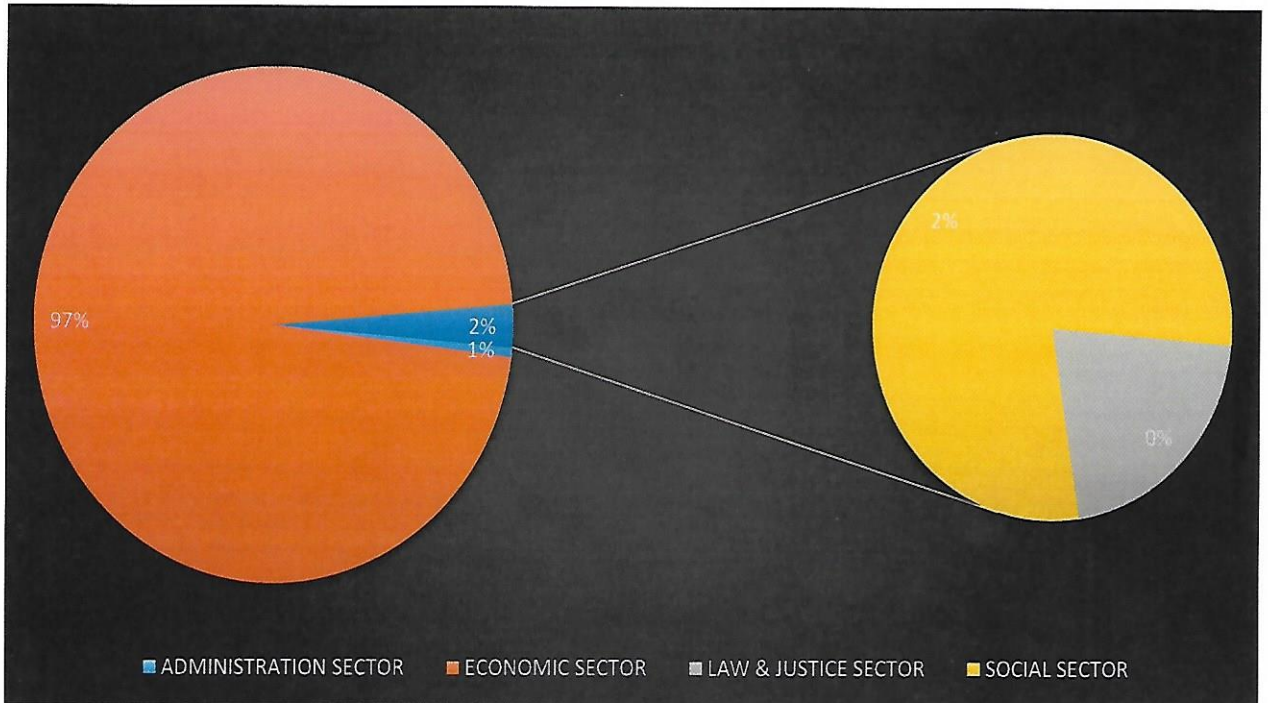
REVENUE		ACTUAL	BUDGET	VARIANCE
Government Share of FAAC (Statutory Revenue)	1	49,407,529,589.49	45,899,463,996.00	-3,508,065,593.49
Government Share of VAT	2	10,014,002,427.19	9,085,355,569.00	-928,646,858.19
Tax Revenue	3	7,620,174,578.61	13,574,394,300.00	5,954,219,721.39
Non-Tax Revenue	4	2,873,007,158.24	19,156,998,159.00	16,283,991,000.76
Investment Income	5	0	0	0.00
Interest Earned	6	0	0	0.00
Aid and Grants	7	100,000,000.00	36,745,439,818.00	36,645,439,818.00
Debt Forgiveness	8	0	0	0.00
Gain on Investment	9	48,425.13	60,596,092,681.00	60,596,044,255.87
Transfer from other Government Entities	10	0	0	0.00
Total Revenue		70,014,762,178.66	185,057,744,523.00	115,042,982,344.34

GRAPHICAL REPRESENTATION OF ACTUAL TO REVENUE FOR 2017



SECTORAL ANALYSIS OF NON-TAX REVENUE	
ADMINISTRATION SECTOR	22,295,907.16
ECONOMIC SECTOR	3,536,819,117.36
LAW & JUSTICE SECTOR	20,973,346.44
SOCIAL SECTOR	78,005,459.64

GRAPHICAL REPRESENTATION OF SECTORAL ANALYSIS OF NON-TAX REVENUE




RESPONSIBILITY FOR THE FINANCIAL STATEMENTS:

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

To fulfill Accounting and Reporting responsibilities, the Accountant-General is responsible for establishing and maintaining an adequate system of internal controls designed to provide reasonable assurance that the transactions recorded are within statutory authority and they adequately disclose the use of all public financial resources by the Government.

The responsibility for the integrity and objectivity of the Financial Statements rests entirely with the Government. Therefore, these Financial Statements reflect the financial position of Government as at 31st December, 2017 and its operations for the year ended on that date.



Alhaji Momoh Jibrin, CNA.
Accountant-General,
Kogi State.



OFFICE OF THE STATE AUDITOR GENERAL

KOGI STATE GOVERNMENT OF NIGERIA

REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE GOVERNMENT OF KOGI STATE FOR THE YEAR ENDED 31 DECEMBER 2017

A UDIT CERTIFICATE

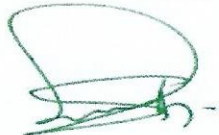
The Financial Statements of the Government of Kogi State of Nigeria for-the year ended 31 December 2017 have been audited in accordance with Section 125 SubSection 2 of the Constitution of the Federal Republic of Nigeria, 1999 (as amended) and Section 41 Sub-Section 1 of Kogi State Fiscal Responsibility Law of 2012.

The Audit was conducted in accordance with International standard on Auditing and Generally Accepted Auditing Standards- I also evaluated the overall adequacy of the presentation of information in the General Purpose financial statements (GPFS) which was prepared in accordance with IPSAS (International Public Sector Accounting Standards) accrual.

In my opinion the financial statements of Kogi State Government of Nigeria, for the year ended 31 December 2017, give true and fair view of the state of affairs of the financial position of the State.

Alhaji Yakubu Y. Okala
FRC/2018/1CAN/00000017735
Auditor General for Kogi State
Lokoja, Nigeria
25 October 2018

Kogi State Government, Nigeria							
Statement Of Financial Performance							
Period : 2017 Financial Year							
2016 Financial Year	Notes	Actual	Final Budget	Supplementary Budget	Initial/Original Budget	Variance On Final Budget	
		=N=	=N=	=N=	=N=	=N=	
REVENUE							
0	Government Share of FAAC (Statutory Revenue)	1 49,407,529,589.49	45,899,463,996.00	0	45,899,463,996.00	-3,508,065,593.49	
0	Government Share of VAT	2 10,014,002,427.19	9,085,355,569.00	0	9,085,355,569.00	-928,646,858.19	
0	Tax Revenue	3 7,620,174,578.61	13,574,394,300.00	0	13,574,394,300.00	5,954,219,721.39	
0	Non-Tax Revenue	4 2,873,007,158.24	19,156,998,159.00	0	19,156,998,159.00	16,283,991,000.76	
0	Aid and Grants	5 100,000,000.00	36,745,439,818.00	0	36,745,439,818.00	36,645,439,818.00	
0	Gain on Investment	6 48,425.13	60,596,092,681.00	0	60,596,092,681.00	60,596,044,255.87	
0	Total Revenue	70,014,762,178.66	185,057,744,523.00	0	185,057,744,523.00	115,042,982,344.34	
EXPENDITURE							
0	Salaries & Wages	7 32,988,918,117.72	31,771,866,585.00	0	31,771,866,585.00	-1,217,051,532.72	
0	Social Benefits	8 20,026,703,662.12	0	0	0	-20,026,703,662.12	
0	Overhead Cost	9 27,320,684,786.19	30,501,638,160.00	0	30,501,638,160.00	3,180,953,373.81	
0	Depreciation Charges	10 1,546,831,666.84	0	0	0	-1,546,831,666.84	
0	Public Debt Charges	11 3,997,662,998.88	1,318,170,862.00	0	1,318,170,862.00	-2,679,492,136.88	
0	Transfer to other Government Entities	12 3,138,593,826.05	0	0	0	-3,138,593,826.05	
0	Total Expenditure	89,019,395,057.80	63,591,675,607.00	0	63,591,675,607.00	-25,427,719,450.80	
0	Surplus/(Deficit) from Operating Activities for the Period	-19,004,632,879.14	121,466,068,916.00	0	121,466,068,916.00	140,470,701,795.14	
0	Total Non-Operating Revenue/(Expenses)		0	0	0	0	
0	Surplus/(Deficit) from Ordinary Activities	-19,004,632,879.14	121,466,068,916.00	0	121,466,068,916.00	140,470,701,795.14	
0	Net Surplus/ (Deficit) for the Period	-19,004,632,879.14	121,466,068,916.00	0	121,466,068,916.00	140,470,701,795.14	



Alhaji Momoh Jibrin
Accountant-General,
Kogi State.

Kogi State Government, Nigeria

Statement Of Financial Position

Period : 2017 Financial Year

	Notes	2017 Financial Year		2016 Financial Year	
		=N=	=N=	=N=	=N=
ASSETS					
Current Assets					
Cash and Cash Equivalents	13	13,673,278,652.07		20,398,489,309.00	
Total Current Assets			13,673,278,652.07		20,398,489,309.00
Non-Current Assets					
Long Term Loans	14	2,000,000,000.00		2,000,000,000.00	
Investments	15	739,221,671.58		739,173,246.45	
Property, Plant & Equipment	16	47,138,074,079.46		12,762,369,376.00	
Intangible Assets	17	919,674,562.01		0	
Total Non-Current Assets			50,796,970,313.05		15,501,542,622.45
Total Assets			64,470,248,965.12		35,900,031,931.45
LIABILITIES					
Current Liabilities					
Short Term Loans & Debts	18	662,875,711.04		652,082,248.00	
Unremitted Deductions	19	757,844,636.00		757,844,636.00	
Payables	20	46,320,287,534.28		4,968,245,969.44	
Total Current Liabilities			47,741,007,881.32		6,378,172,853.44
Non-Current Liabilities					
Long Term Borrowings	21	54,958,461,251.93		48,746,446,367.00	
Total Non-Current Liabilities			54,958,461,251.93		48,746,446,367.00
Total Liabilities			102,699,469,133.25		55,124,619,220.44

Net Assets			-38,229,220,168.13		-19,224,587,288.99
NET ASSETS/EQUITY					
Reserves	22	-19,224,587,288.99		-19,224,587,288.99	
Accumulated Surpluses/(Deficits)		-19,004,632,879.14		0	
Total Net Assets/Equity			-38,229,220,168.13		-19,224,587,288.99

Alhaji Momoh Jibrin
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Kogi State.

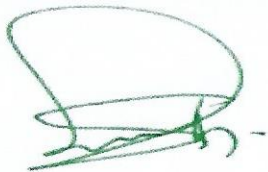
Kogi State Government, Nigeria

Statement Of Cash Flow

Period : 2017 Financial Year

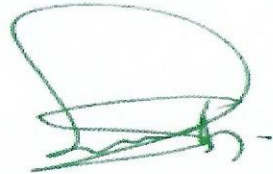
	Notes	2017 Financial Year		2016 Financial Year	
		=N=	=N=	=N=	=N=
CASH FLOWS FROM OPERATING ACTIVITIES					
Inflows					
Government Share of FAAC (Statutory Revenue)c		46,523,283,599.98		0	
Government Share of VAT		10,014,002,427.19		0	
Tax Revenue		7,620,174,578.61		0	
Non-Tax Revenue		2,873,007,158.24		0	
Aid and Grants		100,000,000.00		0	
Total Inflow From Operating Activities		67,130,467,764.02		0	
Outflows					
Salaries & Wages		-22,175,646,411.84		0	
Social Benefits		-5,522,350,362.62		0	
Overhead Cost(c)		-27,320,684,786.19		0	
Transfer to other Government Entities		-3,138,593,826.05		0	
Finance Cost		-3,997,662,998.88		0	
Total Outflow From Operating Activities		-62,154,938,385.58		0	
Net Cash Flow From Operating Activities			4,975,529,378.44		0
CASH FLOWS FROM INVESTING ACTIVITIES					
Purchase/Construction/Rehabilitation of PPE		-19,888,119,810.84		0	
Purchase of Intangible Assets		-919,674,562.01		0	
Net Cash Flow From Investing Activities			-20,807,794,372.85		-739,173,246.45
CASH FLOWS FROM FINANCING ACTIVITIES					
Proceeds from Borrowings		12,755,000,000.00		652,082,248.00	
Repayment of Borrowings		-3,647,945,662.52		0	
Net Cash Flow From Financing Activities			9,107,054,337.48		652,082,248.00
					16

Net Cash Flow From All Activities			-6,725,210,656.93		-87,090,998.45
Open Cash Balance			20,398,489,309.00		0
Closing Cash Balance			13,673,278,652.07		20,398,489,309.00
Notes: 1					
RECONCILIATION					
Surplus/ (Deficit) per Statement of Performance			-19,004,632,879.14		
Add Back Non-Cash Movement Items:			1,546,831,666.84		
Depreciation Charges	1,546,831,666.84				
Net Movement in Current Assets/Liabilities.			44,116,556,688.77		
Payables	44,116,556,688.77				
Net Cash Flow from Operating Activities			4,975,529,378.44		
NON CASH INVESTMENT ACTIVITIES					
Purchase/Construction/Rehabilitation of PPE	-18,798,931,683.39				
Acquisition of Investments	-48,425.13				
NON CASH FINANCING ACTIVITIES					
Proceeds from Borrowings	-2,884,245,989.51				



Alhaji Momoh Jibrin
Accountant-General,
Kogi State.

Kogi State Government, Nigeria					
STATEMENT OF CHANGES IN NET ASSETS/EQUITY					
Period : 2017 Financial Year					
	Capital Grant	Reserves	Accumulated Surpluses/(Deficits)	Minority Interest	Total
Opening Balance 2016 Financial Year	0	0	0	0	0
Credit Transactions	0	34,490,105,047.45	0	0	34,490,105,047.45
Debit Transactions	0	53,714,692,336.44	0	0	53,714,692,336.44
Open Balance 2017 Financial Year	0	-19,224,587,288.99	0	0	-19,224,587,288.99
Net Surplus/Deficit	0	0	-19,004,632,879.14	0	-19,004,632,879.14
Closing Balance 2017 Financial Year	0	-19,224,587,288.99	-19,004,632,879.14	0	-38,229,220,168.13



Alhaji Momoh Jibrin
Accountant-General,
Kogi State.

Kogi State Government, Nigeria					
Government Share of FAAC (Statutory Revenue)					
NOTE 1					
					2016 Financial Year
		2017 Financial Year			
		ACTUAL	BUDGET	VARIANCE	ACTUAL
		=N=	=N=	=N=	=N=
	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)				
11010101	STATUTORY ALLOCATION	31,338,356,112.66	36,809,699,767.00	5,471,343,654.34	0
11010303	EXCESS CRUDE	855,319,608.12	3,000,000,000.00	2,144,680,391.88	0
11010108	EXCHANGE DIFFERENCE	2,719,526,886.18	2,209,764,229.00	-509,762,657.18	0
11010115	EXCESS PETROLEUM PROFIT TAX (PPT)	1,114,109,865.40	0	-1,114,109,865.40	0
11010110	PARIS CLUB REFUND	12,055,455,191.60	0	-12,055,455,191.60	0
11010112	REFUND FROM FEDERAL GOVERNMENT	1,317,411,872.32	0	-1,317,411,872.32	0
11010111	RECOVERED EXCESS BANK CHARGES	7,350,053.21	0	-7,350,053.21	0
11010106	BUDGET AUGMENTATION	0	3,880,000,000.00	3,880,000,000.00	0
	Total GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	49,407,529,589.49	45,899,463,996.00	-3,508,065,593.49	0
	Total Government Share of FAAC (Statutory Revenue)	49,407,529,589.49	45,899,463,996.00	-3,508,065,593.49	0

Kogi State Government, Nigeria			
Government Share of VAT			
NOTE 2			
		2017 Financial Year	2016 Financial Year
Month	=N=	=N=	=N=
January		821,885,152.85	0
Febuary		767,547,813.29	0
March		713,979,014.74	0
April		810,509,488.42	0
May		857,691,844.29	0
June		842,448,938.73	0
July		840,841,046.89	0
August		855,038,409.84	0
September		909,135,970.86	0
October		849,499,315.14	0
November		0	0
December		1,745,425,432.14	0
Total		10,014,002,427.19	0

Kogi State Government, Nigeria					
Tax Revenue					
NOTE 3					
		2017 Financial Year			2016 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
		=N=	=N=	=N=	=N=
	TAX REVENUE				
12010102	PERSONAL INCOME TAX (PAYE)	7,163,611,341.00	9,000,000,000.00	1,836,388,659.00	0
12010104	DIRECT ASSESMENT TAX	68,124,461.91	2,600,000,000.00	2,531,875,538.09	0
12010105	WITHOLDING TAX	371,389,981.00	200,000,000.00	-171,389,981.00	0
12010108	CONSUMPTION TAX	14,262,742.22	1,573,794,300.00	1,559,531,557.78	0
12010106	MOTOR VEHICLE RESALE TAX	2,786,052.48	600,000.00	-2,186,052.48	0
12010109	PROPERTY TAX	0	200,000,000.00	200,000,000.00	0
	Total TAX REVENUE	7,620,174,578.61	13,574,394,300.00	5,954,219,721.39	0
	Total Tax Revenue	7,620,174,578.61	13,574,394,300.00	5,954,219,721.39	0

Kogi State Government, Nigeria

Non-Tax Revenue

NOTE 4

					2016
					Financial
					Year
2017 Financial Year					
	ACTUAL	BUDGET	VARIANCE	ACTUAL	
	=N=	=N=	=N=	=N=	
NON - TAX REVENUE					
12020407	276,968,951.65	2,085,500,000.00	1,808,531,048.35	0	
12020408	2,723,800.00	12,850,000.00	10,126,200.00	0	
12020428	33,250.00	150,000.00	116,750.00	0	
12020412	765,000.00	5,000,000.00	4,235,000.00	0	
12020413	116,460.00	1,000,000.00	883,540.00	0	
12020414	135,000.00	200,000,000.00	199,865,000.00	0	
12020416	3,992,500.00	7,000,000.00	3,007,500.00	0	
12020417	140,237,022.77	200,000,000.00	59,762,977.23	0	
12020418	1,479,500.00	6,000,000.00	4,520,500.00	0	
12020742	15,125,252.00	35,000,000.00	19,874,748.00	0	
12020482	1,088,309.00	1,700,000.00	611,691.00	0	
12020415	4,200,300.00	5,000,000.00	799,700.00	0	
12020458	15,000.00	200,000.00	185,000.00	0	
12020448	1,746,700.00	1,000,000.00	-746,700.00	0	
12020451	511,000.00	2,000,000.00	1,489,000.00	0	
12020453	67,000.00	500,000.00	433,000.00	0	
12020454	33,000.00	100,000.00	67,000.00	0	
12020440	230,000.00	1,000,000.00	770,000.00	0	
12020467	145,000.00	30,000,000.00	29,855,000.00	0	
12020703	340,000.00	150,000,000.00	149,660,000.00	0	

12021007	CAR LOAN REPAYMENT FROM CAR REFURBISHING LOAN	19,912,182.00	1,000,000.00	-18,912,182.00	0
12020401	STAMP DUTY FEES	3,407,283.75	15,000,000.00	11,592,716.25	0
12020405	TAX CLEARANCE CERTIFICATE	1,764,440.00	2,000,000.00	235,560.00	0
12020119	DESIGN AND MAINTENANCE OF STREET NAMING	1,088,285.00	5,000,000.00	3,911,715.00	0
12020431	BUILDING PLAN APPROVAL FEES	13,538,482.60	350,000,000.00	336,461,517.40	0
12020432	SITE AND BUILDING INSPECTION FEES	1,870,270.00	10,000,000.00	8,129,730.00	0
12020433	BUILDING PLAN REGISTRATION FEES	1,857,000.00	10,000,000.00	8,143,000.00	0
12020435	FEES FROM SIGNBOARD/BILL BOARD	2,335,000.00	3,000,000.00	665,000.00	0
12020437	FEES FOR LOCAL FAIR IN THE STATE	17,335,483.56	10,000,000.00	-7,335,483.56	0
12020501	PENALTY	259,250.00	25,000,000.00	24,740,750.00	0
12020484	WATER BOARD FORM FEES	20,900.00	500,000.00	479,100.00	0
12020485	WATER RATE	3,958,327.77	25,436,550.00	21,478,222.23	0
12020486	WATER CONNECTION FEES	101,350.00	250,000.00	148,650.00	0
12020506	ENVIRONMENTAL LEVY	375,000.00	23,870,000.00	23,495,000.00	0
12020421	CONTRACT DOCUMENT NON-REFUNDABLE TENDER FEES	16,587,913.20	57,920,000.00	41,332,086.80	0
12020443	CLINICAL TREATMENT CHARGES (VET)	184,550.00	500,000.00	315,450.00	0
12020444	REGISTRATION OF SLAUGHTER SLABS/MEAT	159,670.00	1,000,000.00	840,330.00	0
12021008	SALARY REFUND FROM MDAS/INDIVIDUALS	316,853,269.09	0	-316,853,269.09	0
12020439	PRODUCE GRADING FEES	6,058,300.00	80,000,000.00	73,941,700.00	0
12020605	SALES OF VEGETABLES	32,300.00	0	-32,300.00	0
12020755	OTHER EARNINGS FROM HOSPITALS MANAGEMENT BOARD	3,707,385.00	10,000,000.00	6,292,615.00	0
12020754	EARNINGS FROM WATER BOARD	88,350.00	1,000,000.00	911,650.00	0
12020750	EARNINGS FROM WASTE MANAGEMENT AND SANITATION BOARD	340,000.00	0	-340,000.00	0
12021404	DOCUMENTATION/ RENEWAL OF REGULATED PREMISES I.E. SCHOOL	666,500.00	2,000,000.00	1,333,500.00	0
12021408	ENFORCEMENT & PROSECUTION OF SANITARY DEFAULTERS	696,820.00	3,000,000.00	2,303,180.00	0
12020118	BUILDING POST APPROVAL FEES	5,121,883.20	600,000.00	-4,521,883.20	0
12020403	NEW NUMBER PLATE RATE	20,880,710.02	120,000,000.00	99,119,289.98	0
12020404	CERTIFICATE OF ROAD WORTHINESS	15,465,322.91	94,000,000.00	78,534,677.09	0
12020102	ENHANCED NATIONAL DRIVER'S LICENSE (ENDL)	17,863,982.75	115,000,000.00	97,136,017.25	0
12020103	LEARNERS' PERMIT	5,268,330.73	600,000.00	-4,668,330.73	0
12020114	MOTOR VEHICLE LICENCES	20,120,078.81	300,000,000.00	279,879,921.19	0
12020801	RENT FROM STAFF QUARTERS (JUNIOR AND SENIOR)	767,353.84	1,000,000.00	232,646.16	0
12020422	COURT FEES	8,143,622.37	7,150,000.00	-993,622.37	0
12020423	PROBATE FEE	2,179,812.14	2,500,000.00	320,187.86	0
12020503	COURT FINES	4,360,373.73	3,000,000.00	-1,360,373.73	0
12020425	ADMIN. FEES FOR UNSERVICEABLE PLANTS, VEHICLES AND MATERIA	904,615.37	510,000.00	-394,615.37	0
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12020406	ROAD TRAFFIC OFFENCES	1,365,350.00	4,000,000.00	2,634,650.00	0
12020721	EARNINGS FROM WORKSHOPS AND SEMINARS ON MANAGEMENT C	250,000.00	0	-250,000.00	0
12020455	FEE FOR APPLICATION FORM FOR CERTIFICATE OF REGISTRATION F	166,000.00	30,000.00	-136,000.00	0
12020708	MARRIAGE CLEARANCE	54,000.00	300,000.00	246,000.00	0
12020468	ESTABLISHMENT OF NURSERY/PRIMARY SCHOOL PROCESSING FEES	1,400,000.00	700,000.00	-700,000.00	0
12020469	REGISTRATION OF PRIVATE INSTITUTION	900,000.00	2,000,000.00	1,100,000.00	0
12020459	REGISTRATION/RENEWAL OF BUSINESS PREMISES FEES	35,576,590.00	151,650,000.00	116,073,410.00	0
12020723	EARNINGS FROM TREE FELLING OPERATION	9,860,090.00	5,100,000.00	-4,760,090.00	0
12020457	FEES ON REGISTRTRION OF YOUTHS CLUBS AND ORGANISATION	51,000.00	250,000.00	199,000.00	0
12020623	SALES OF FOREST PRODUCTS	6,305,400.00	100,000,000.00	93,694,600.00	0
12020490	CONSULTANCY REGISTRATION FEES	250,000.00	200,000.00	-50,000.00	0
12020436	REGISTRATION OF HOSPITALITY AND TOURISM RELATED ENTERPRISE	214,500.00	20,000,000.00	19,785,500.00	0
12020609	SALES OF GOVERNMENT PUBLICATION/BIDDINGS	269,000.00	500,000.00	231,000.00	0
12020611	SALES OF UNSERVICEABLE VEHICLE, PLANTS AND EQUIPMENT/NON-	6,615,450.00	5,200,000.00	-1,415,450.00	0
12020718	EARNINGS FROM POOLS BETTINGS AND GAMING MACHINE	3,280,000.00	5,000,000.00	1,720,000.00	0
12020505	TRADE TEST CHARGES	40,000.00	100,000.00	60,000.00	0
12020802	RENTAL CHARGES OF THE SECRETARIAT CONFERENCE HALL	100,000.00	250,000.00	150,000.00	0
12020117	CONTRACT PROCESSING FEE	5,001.00	0	-5,001.00	0
12020761	EARNINGS AGRO-ALLIED INVESTMENT COMPANY	2,118,400.00	5,050,000.00	2,931,600.00	0
12020460	COOPERATIVE REGISTRATION, AUDIT AND SUPERVISION FEES	1,429,700.00	400,000.00	-1,029,700.00	0
12020402	MOTOR VEHICLE REGISTRATION/AUTO DATA	20,865,735.69	28,000,000.00	7,134,264.31	0
12020604	SALES OF GRAINS	9,500.00	200,000.00	190,500.00	0
12021407	AUCTION SALES/RELEASE OF ARRESTED STRAY ANIMALS	30,000.00	500,000.00	470,000.00	0
12020751	EARNINGS FROM FIRE AGENCY	2,550,000.00	1,000,000.00	-1,550,000.00	0
12020495	CIVIL SERVICE EXAM FEES	40,000.00	500,000.00	460,000.00	0
12020409	TUITION FEES	320,000.00	1,172,916,000.00	1,172,596,000.00	0
12020472	REGISTRATION/ RENEWAL FEES OF ACCOUNTING AND AUDITING FIR	3,660,000.00	900,000.00	-2,760,000.00	0
12020452	FEES FOR APPLICATION FORM FOR REGISTRATION AND RENEWAL OF	111,000.00	500,000.00	389,000.00	0
12020109	AUCTIONEERS LICENSE	5,500.00	15,300.00	9,800.00	0
12020719	EARNINGS FROM PACKAGE TOURS	159,000.00	20,000,000.00	19,841,000.00	0
12020764	EARNINGS KOGI HOTEL & TOURISM BOARD	85,000.00	350,000,000.00	349,915,000.00	0
12020617	SALES OF APPLICATION / EMPLOYMENT FORM	392,075.00	6,130,000.00	5,737,925.00	0
12021401	SEPTIC TANK EMPTIER	20,000.00	100,000.00	80,000.00	0
12020487	WATER RECONNECTION FEES	4,800.00	30,000.00	25,200.00	0
12021402	COLLECTION AND DISPOSAL OF SOLID WASTE FROM PREMISES	15,000.00	100,000,000.00	99,985,000.00	0
12020775	EARNINGS FROM KOGI STATE LIBRARY BOARD	80,000.00	80,000.00	0	0
12020712	PEST CONTROL SERVICES	3,000.00	30,000.00	27,000.00	0
12020636	SALES OF PILGRIMAGE APPLICATION FORMS	114,500.00	662,000.00	547,500.00	0
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12020430	APPEAL FEES	17,865.00	120,000.00	102,135.00	0
12020461	OATH/AFFIDAVIT FEES	17,050.00	10,000.00	-7,050.00	0
12020786	EARNINGS FROM TRUCKS HAULAGE OF INDUSTRIAL GOODS	420,126,830.50	7,081,000,000.00	6,660,873,169.50	0
12020449	REGISTRATION / RENEWAL OF PATENT MEDICINE STORE	35,000.00	1,000,000.00	965,000.00	0
12020424	REGISTRATION/RENEWAL OF TIMBER CONTRACTORS	462,000.00	7,250,000.00	6,788,000.00	0
12020115	CHURCH MARRIAGE LICENCES	500	200,000.00	199,500.00	0
12021405	REGISTRATION OF PRIVATE SERVICE PROVIDERS UNDER PUBLIC PRIV	12,000.00	500,000.00	488,000.00	0
12020116	LICENCE OF HOSPITAL & CLINICS	200,000.00	1,200,000.00	1,000,000.00	0
12020644	SALE OF REGISTRATION FORMS	5,000.00	4,100,000.00	4,095,000.00	0
12021437	TAX AUDIT	1,179,337,208.75	400,000,000.00	-779,337,208.75	0
12020637	SALES OF HAJJ REGISTRATION FORMS	345,000.00	10,000,000.00	9,655,000.00	0
12020716	IRRIGATION WATER RATE	9,500.00	70,000.00	60,500.00	0
12020606	SALES OF FERTILIZER	450,500.00	500,000,000.00	499,549,500.00	0
12020726	EARNINGS FROM REPAIR AT WORKSHOP	60,000.00	200,000.00	140,000.00	0
12021504	INDIVIDUAL DEVELOPMENTAL LEVY	49,803,546.04	29,000,000.00	-20,803,546.04	0
12020709	REGISTRATION OF MARRIAGE	8,000.00	1,000,000.00	992,000.00	0
12020107	FISHING LICENCES / PERMIT	1,000.00	200,000.00	199,000.00	0
12020106	HIDES AND SKIN BUYER LICENSE	8,500.00	35,000.00	26,500.00	0
12020738	EARNINGS FROM RADIO ADVERTISEMENT	24,278,063.00	200,000,000.00	175,721,937.00	0
12020707	EARNINGS FROM NOTICE OF MARRIAGE	16,500.00	500,000.00	483,500.00	0
12020427	ANNUAL RENEWAL OF AUCTIONEER PERMIT	51,000.00	122,400.00	71,400.00	0
12020713	FOOD, SNACKS AND DRINKS	8,500.00	60,000.00	51,500.00	0
12020603	SALES OF CHEMICAL	1,343,400.00	10,000.00	-1,333,400.00	0
12020108	HUNTING LICENSE	500	20,000.00	19,500.00	0
12020618	SALES OF APPLICATION FOR TRANSFER OF SERVICE FORMS	308,700.00	60,000.00	-248,700.00	0
12021514	ACCEPTANCE OF ADMISSION LETTER	1,000.00	240,000.00	239,000.00	0
12020622	SALES OF APPLICATION FORM FOR VOCATIONAL INSTITUTION	84,885.00	1,560,000.00	1,475,115.00	0
12021104	CULTURAL PERFORMANCES	12,000.00	1,500,000.00	1,488,000.00	0
12021414	USED OF STADIUM (RELIGION AND POLITICAL RELIIES)	83,000.00	10,000,000.00	9,917,000.00	0
12020120	SLTR C OF O	30,000.00	5,000,000.00	4,970,000.00	0
12020767	EARNINGS FROM STATE TEACHING SERVICE COMMISSION	35,000,000.00	25,500,000.00	-9,500,000.00	0
12020768	EARNINGS FROM SCIENCE TECH. & TECH. EDUCATION BOARD	11,400,000.00	13,800,000.00	2,400,000.00	0
12021418	EARNING FROM LOKOJA MEGA TERMINAL/MOTOR PARKS	85,872,655.00	20,000,000.00	-65,872,655.00	0
12020470	TRANSITION EXAM FEES	60,000.00	101,400,000.00	101,340,000.00	0
12020745	EARNINGS FROM RESEARCH AND DOCUMENTATION	35,000.00	200,000,000.00	199,965,000.00	0
12021410	SAVE ONE MILLION LIVES (PROGRAMME FOR RESULT)	509,420.00	500,000,000.00	499,490,580.00	0
12021415	HOTEL REGISTRATION	70,000.00	20,000,000.00	19,930,000.00	0
12020752	EARNINGS FROM STATE SECURITY TRUST FUND	0	360,000,000.00	360,000,000.00	0
12020488	CITIZENSHIP FEES	0	20,000.00	20,000.00	0
12020438	BUILDING PLAN PROCESSING FEES	0	210,000,000.00	210,000,000.00	0
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12020702	EARNING FROM GRAPHIC DESIGN	0	20,400.00	20,400.00	0
12020704	EARNINGS FROM SNOOKER SERVICES	0	50,000.00	50,000.00	0
12020635	SALES OF GRAPHICS NEWSPAPER	0	20,000,000.00	20,000,000.00	0
12020747	ADVERTISEMENT AND CLASSIFIED NOTICES	0	15,000,000.00	15,000,000.00	0
12021412	STADIUM GATE TAKING	0	1,000,000.00	1,000,000.00	0
12021413	RENT ON STADIUM	0	50,000.00	50,000.00	0
12020631	SALES OF ADMISSION FORMS	0	4,580,000.00	4,580,000.00	0
12020456	FEES FOR REGISTRATION OF PUPILS INTO MINISTRY'S NUR/PRIMARY	0	40,000.00	40,000.00	0
12020466	JSS EXAMINATION FEES	0	120,000,000.00	120,000,000.00	0
12020471	2% EDUCATION DEVELOPMENT LEVY	0	400,000.00	400,000.00	0
12020650	SALE OF IMPROVED PLANTLETS AND SEEDS TO FARMERS AND INDUS	0	200,000,000.00	200,000,000.00	0
12020651	SALE OF FISH AND FINGERLING, SNAIL, GRASS CUTTER, YOGHURT AN	0	260,000,000.00	260,000,000.00	0
12020652	SALES OF HAND WASH AND SANITIZERS TO GOVERNMENT HOSPITAL	0	90,000,000.00	90,000,000.00	0
12020778	EARNINGS FROM KOGI STATE UNIVERSAL BASIC EDUCATION BOARD	0	850,000.00	850,000.00	0
12020441	FEES FROM VOCATIONAL IMPROVEMENT CENTRES	0	3,765,500.00	3,765,500.00	0
12021510	EVENING CLASSES/EXTRA-MURAL CENTRES/CLASSES (AANFE)	0	30,000.00	30,000.00	0
12021511	REGISTRATION AND RENEWAL OF CONTINUING EDUCATION CENTRE	0	40,000.00	40,000.00	0
12021512	REGISTRATION OF POST LITERACY CLASSES (EXAM)	0	30,000.00	30,000.00	0
12021513	FEES FROM BASIC LITERACY EXAMINATION	0	30,000.00	30,000.00	0
12020639	SALES OF GAZETTES & CSC ANNUAL REPORTS	0	20,000.00	20,000.00	0
12020410	TRANSCRIPT FEES	0	15,960,000.00	15,960,000.00	0
12020607	SALES OF FORMS	0	35,000,000.00	35,000,000.00	0
12020633	SALES OF STUDENT I.D. CARDS	0	8,760,000.00	8,760,000.00	0
12020770	EARNINGS FROM KOGI STATE POLYTECHNIC	0	100,000,000.00	100,000,000.00	0
12020411	POST UTME SCREENING FEES	0	27,000,000.00	27,000,000.00	0
12020620	SALES OF DRUGS	0	9,589,075.00	9,589,075.00	0
12020634	SALES OF SCRAPS	0	10,000.00	10,000.00	0
12020760	EARNINGS FROM COLLEGE OF EDUCATION, ANKPA	0	1,000,000.00	1,000,000.00	0
12020792	EARNINGS FROM DEMOSTRATION PRIMARY SCHOOL	0	11,977,500.00	11,977,500.00	0
12020793	EARNINGS FROM DEMOSTRATION SECONDARY SCHOOL	0	11,667,000.00	11,667,000.00	0
12020794	EARNINGS FROM KSCOE CONSULTANCY SERVICES	0	4,000,000.00	4,000,000.00	0
12021501	FEES FROM DAY CARE UNIT (HOMEC NURSERY)	0	400,000.00	400,000.00	0
12020642	SALES OF APER FORMS	0	100,000.00	100,000.00	0
12020780	OTHER EARNINGS FROM COLLEGE OF EDUCATION (TECHNICAL), KAB	0	10,000,000.00	10,000,000.00	0
12020799	CAREER GUIDE AND CONSEQUENCES OF EXAMINATION MALPRACTIC	0	459,880,000.00	459,880,000.00	0
12021503	ACCOMMODATION FEE	0	17,500,000.00	17,500,000.00	0
12021505	GAMES	0	48,000,000.00	48,000,000.00	0
12021506	CONTRACT/TENDER FEES	0	250,000.00	250,000.00	0
12020105	ANIMAL TRADE LICENSE	0	80,000,000.00	80,000,000.00	0
12020601	SALES OF FRESH FISH	0	20,000.00	20,000.00	0
12020602	SALES OF FINGERLINGS	0	2,500,000.00	2,500,000.00	0
12020714	CLOTHING LABORATORY	0	10,000.00	10,000.00	0
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12020715	LAND DEVELOPMENT SCHEME \OPERATION	0	7,000.00	7,000.00	0
12021439	NEW TRACTOR/BULLDOZER HIRING	0	500,000.00	500,000.00	0
12020653	SALES OF PALM OIL (FRESH FRUIT BUNCHES)	0	30,000,000.00	30,000,000.00	0
12021411	STUDENTS ONLINE REGISTRATION	0	200,000.00	200,000.00	0
12021423	LUBRICATION SERVICES	0	70,864,000.00	70,864,000.00	0
12021424	GENERAL SERVICES	0	91,000,000.00	91,000,000.00	0
12021425	WHEEL ALIGNMENT	0	36,160,000.00	36,160,000.00	0
12021426	WHEEL BALANCING	0	30,456,000.00	30,456,000.00	0
12021427	DIAGNOSIS	0	71,440,000.00	71,440,000.00	0
12021428	FABRICATION OF IRON DOOR	0	600,000.00	600,000.00	0
12021429	FABRICATION OF IRON GATE	0	2,400,000.00	2,400,000.00	0
12021430	FABRICATION OF BURGLARY PROOF	0	160,000.00	160,000.00	0
12021431	REFRIGERATOR REPAIRS	0	98,000.00	98,000.00	0
12021433	ELECTRONIC REPAIR SERVICES	0	150,000.00	150,000.00	0
12021434	COMPUTER MAINTENANCE	0	50,000.00	50,000.00	0
12021435	NETWORKING SERVICES	0	70,000.00	70,000.00	0
12021436	PRINTER/PHOTO COPIER	0	100,000.00	100,000.00	0
12021432	AIR CONDITION REPAIRS	0	250,000.00	250,000.00	0
12020769	EARNINGS FROM KOGI LAND DEVELOPMENT BOARD	0	120,000.00	120,000.00	0
12020491	SURGICAL OPERATION FEES	0	52,348,721.00	52,348,721.00	0
12020493	SERVICES CHARGES (DRF)	0	31,400,000.00	31,400,000.00	0
12020494	HOSPITAL BED CHARGES	0	24,765,938.00	24,765,938.00	0
12020731	EARNINGS FROM HDRF (DRUGS, REAGENTS & CONSUMABLE)	0	11,000,000.00	11,000,000.00	0
12020732	EARNINGS FROM OPHTHALMIC SERVICES	0	4,100,000.00	4,100,000.00	0
12020734	EARNINGS FROM AMBULANCE SERVICES (HIRING)	0	13,213,575.00	13,213,575.00	0
12020735	EARNINGS FROM X-RAY SERVICES	0	12,700,000.00	12,700,000.00	0
12020736	EARNINGS FROM LABORATING SERVICES	0	16,000,000.00	16,000,000.00	0
12020737	EARNINGS FROM MORTUARY SERVICES	0	40,000,000.00	40,000,000.00	0
12020796	EARNINGS FROM NHIS	0	6,200,000.00	6,200,000.00	0
12021502	STATIONERIES AND CONSULTATION FEE	0	6,500,000.00	6,500,000.00	0
12020628	SALES OF OPD CARDS	0	30,608,720.00	30,608,720.00	0
12020781	EARNINGS FROM KOGI STATE SPECIALIST HOSPITAL	0	2,000,000.00	2,000,000.00	0
12020797	OTHER EARNINGS FROM KOGI STATE COLLEGE OF NURSING	0	25,000,000.00	25,000,000.00	0
12021507	INFRASTRUCTURAL MAINTENANCE LEVY	0	50,000,000.00	50,000,000.00	0
12021508	ECONOMIC DEVELOPMENT LEVY	0	30,000,000.00	30,000,000.00	0
12020465	ENVIRONMENTAL PERMIT FEES	0	30,000,000.00	30,000,000.00	0
12020474	REGISTRATION FEES FROM SOLID MINERALS OPERATION	0	100,000.00	100,000.00	0
12020740	EARNINGS FROM SHOP RENTAGE	0	10,000,000.00	10,000,000.00	0
12020749	EARNINGS FROM KOGI INVESTMENT & PROPERTIES	0	84,000,000.00	84,000,000.00	0
12021101	INTEREST/DIVIDENDS ON GOVERNMENT INVESTMENTS	0	3,500,000.00	3,500,000.00	0
12020475	SURFACE RENT (CHARGES) FROM QUARRY LEASE, MINING LEASE	0	19,300,000.00	19,300,000.00	0
12020627	SALES OF VOLUMETRIC MEASURES	0	25,000,000.00	25,000,000.00	0
12021403	DUMPSITE USERS CHARGE	0	1,000,000.00	1,000,000.00	0
12021406	PROCEED FROM AUCTION SALES OF CONFISCATED/ SEIZED ITEMS IN	0	200,000.00	200,000.00	0
					27

12021409	FUMIGATION SERVICES BY THE BOARD	0	200,000.00	200,000.00	0
12020649	SALES OF CUSTOMIZED (ITEMS) MATERIALS	0	499,480.00	499,480.00	0
12020790	EARNINGS FROM REGISTRATION/RENEWAL OF DRIVING SCHOOLS	0	3,000,000.00	3,000,000.00	0
12021419	EARNING FROM MASS TRANSIT BUSES/INTERCITY BUS SERVICES	0	30,000,000.00	30,000,000.00	0
12021420	LEVY FROM NIGERIAN AUTOMOBILE TECHNICIANS ASSOCIATION	0	1,000,000.00	1,000,000.00	0
12021421	LEVY FROM BRANDING OF PRIVATE VEHICLES	0	2,000,000.00	2,000,000.00	0
12021422	LEVY FROM OF PRIVATE MOTOR PARKS	0	5,000,000.00	5,000,000.00	0
12020789	EARNINGS FROM PLANT HIRING SERVICES	0	350,000,000.00	350,000,000.00	0
12020788	EARNINGS FROM ADMINISTRATIVE CHARGES FOR CONVERSION OF T	0	5,000,000.00	5,000,000.00	0
12020720	EARNINGS FROM CULTURAL NIGHT SHOWS	0	20,000,000.00	20,000,000.00	0
12020808	REVENUE FROM CONFLUENCE BEACH HOTEL	0	450,000,000.00	450,000,000.00	0
12021416	REVENUE FROM MOUNT PATTI	0	150,050,000.00	150,050,000.00	0
12021102	TEXTILE AND CRAFT	0	1,500,000.00	1,500,000.00	0
12021103	PRINTING AND GRAPHIC	0	800,000.00	800,000.00	0
12021105	CRAFTS CERAMICS AND SCULPTURE	0	1,800,000.00	1,800,000.00	0
12021106	MUSEUM, RESEARCH AND PUBLICATION	0	150,000.00	150,000.00	0
12020121	REGISTRATION OF HERBALIST	0	100,000.00	100,000.00	0
	Total NON - TAX REVENUE	2,873,007,158.24	19,156,998,159.00	16,283,991,000.76	0
	Total Non-Tax Revenue	2,873,007,158.24	19,156,998,159.00	16,283,991,000.76	0

Kogi State Government, Nigeria

Aid and Grants

NOTE 5

		2017 Financial Year			2016 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
		=N=	=N=	=N=	=N=
	GRANTS				
13020301	SPECIAL GRANTS/DONATIONS TO STATE GOVERNMENT/REFUNDS	100,000,000.00	30,000,000,000.00	29,900,000,000.00	0
13020411	SOCIAL POLICY ADVOCACY AND COMMUNICATION (UNICEF)	0	10,000,000.00	10,000,000.00	0
13020413	OVERSEAS DEVELOPMENT ASSISTANCE (ODA) FROM INTERNAL FIRST AID SOCIETY (IFAS)	0	49,812,791.00	49,812,791.00	0
13020414	UNDP GRANTS FOR UNDP SOCIAL DEVELOPMENT PROJECTS	0	100,000,000.00	100,000,000.00	0
13020409	WATER, SANITATION AND HYGIENE (UNICEF)	0	500,000.00	500,000.00	0
13020305	SPECIAL GRANTS FOR PRIMARY SCHOOL FUNDING (UBEC)	0	1,042,027,027.00	1,042,027,027.00	0
13020321	1% SECURITY TRUST FUND	0	100,000.00	100,000.00	0
13020322	ECOWAS FUNDS FOR ARTISANAL	0	3,000,000.00	3,000,000.00	0
13020421	AGRO-PROCESSING, PRODUCTIVITY ENHANCING AND LIVELIHOOD SUPPORT(APEALS)(WORLD BANK SUPPORT).	0	3,500,000,000.00	3,500,000,000.00	0
13020318	GRANT FROM FGN ON ECOLOGICAL / FLOOD	0	1,020,000,000.00	1,020,000,000.00	0
13020319	CBN SME SCHEME	0	1,020,000,000.00	1,020,000,000.00	0
	Total GRANTS	100,000,000.00	36,745,439,818.00	36,645,439,818.00	0
	Total Aid and Grants	100,000,000.00	36,745,439,818.00	36,645,439,818.00	0

Kogi State Government, Nigeria

Gain on Investment

NOTE 6

					2016 Financial Year
					2017 Financial Year
					ACTUAL
					BUDGET
					VARIANCE
					ACTUAL
					=N=
					=N=
					=N=
					=N=
	LOANS /BORROWINGS RECEIPT				
14030204	WORLD BANK ASSISTED COMMUNITY AND SOCIAL DEVELOPMENT (MUTILATERAL)				0
14030210	KOGI STATE PUBLIC SECTOR GOVERNANCE REFORM & DEVELOPMENT PROJECT				0
14030211	WORLD BANK PROGRAMME ON HIV/AIDS (KOSACA) (MUTILATERAL)				0
14030212	YESSO NET (MUTILATERAL)				0
14030112	ANCHOR BORROWERS SCHEME BY CBN				0
14030113	LOANS FACILITIES FROM CACS				0
14030102	COMMERCIAL AGRICULTURAL LOAN SCHEME				0
14030104	COMMERCIAL BANK FACILITIES TO KOGI STATE GOVERNMENT(TERM LOAN, BRIDGING FACILITIES, OVERDRAFTS)				0
14030103	BONDS FROM DOMESTIC CAPITAL MARKET				0
14030108	ACCOUNTS/INFRASTRUCTURE DEVELOPMENT DEBTS FINANCING/DONOR AGENCIES				0
14030109	BUDGET SUPPORT FACILITY				0
14030110	STABILIZATION FUND				0
14030111	BAILOUT FACILITY TO STATES				0
	Total LOANS /BORROWINGS RECEIPT				0
	GAIN ON INVESTMENTS				
14110101	GAIN ON INVESTMENTS				48,425.13
	Total GAIN ON INVESTMENTS				48,425.13
	Total Gain on Investment				48,425.13

Kogi State Government, Nigeria					
Salaries & Wages					
NOTE 7					
					2016
					Financial
					Year
2017 Financial Year					
		ACTUAL	BUDGET	VARIANCE	ACTUAL
		=N=	=N=	=N=	=N=
	SALARIES AND WAGES				
21010101	SALARY	28,771,494,355.50	29,220,426,003.00	448,931,647.50	0
21010105	SALARIES AND ALLOWANCE OF STATUTORY OFFICE HOLDERS	3,915,955,855.53	1,602,722,943.00	-2,313,232,912.53	0
21010106	SALARY ARREARS	83,179,798.18	65,779,126.00	-17,400,672.18	0
21010104	AUXILLARY STAFF	204,881,108.51	11,924,513.00	-192,956,595.51	0
21010102	OVERTIME PAYMENT	0	400,000.00	400,000.00	0
21010107	LEAVE BONUS	0	0	0	0
	Total SALARIES AND WAGES	32,975,511,117.72	30,901,252,585.00	-2,074,258,532.72	0
	ALLOWANCE AND SOCIAL CONTRIBUTION				
21020122	RECESS ALLOWANCE/VACATION & RESEARCH ALLOWANCE FOR JUDGES	7,100,000.00	145,250,000.00	138,150,000.00	0
21020113	ALLOWANCES FOR CASUAL LABORERS AND ITF ATTACHMENT	105,000.00	5,500,000.00	5,395,000.00	0
21020114	BOARD MEMBERS/EARNED ALLOWANCES	6,182,000.00	625,900,000.00	619,718,000.00	0
21020107	NYSC ALLOWANCES	20,000.00	37,564,000.00	37,544,000.00	0
21020115	STAFF WELFARE	0	21,100,000.00	21,100,000.00	0
21020123	FURNITURE ALLOWANCE FOR HON. MEMBERS/CLERK OF THE HOUSE	0	20,000,000.00	20,000,000.00	0
21020104	MAGISTRATE DRESSING ALLOWANCE	0	3,000,000.00	3,000,000.00	0
21020119	CORONERS INQUEST	0	3,000,000.00	3,000,000.00	0
21020118	COUNSEL ASSIGNED TO COURT	0	3,000,000.00	3,000,000.00	0
21020117	STATE WITNESS CLAIM	0	3,600,000.00	3,600,000.00	0
21020105	FURNITURE ALLOWANCE	0	1,000,000.00	1,000,000.00	0
21020108	AUXILIARY STAFF & IT STUDENTS ALLOWANCE	0	200,000.00	200,000.00	0
21020120	OVERSEAS DUTY ALLOWANCES	0	1,500,000.00	1,500,000.00	0
	Total ALLOWANCE AND SOCIAL CONTRIBUTION	13,407,000.00	870,614,000.00	857,207,000.00	0
	Total Salaries & Wages	32,988,918,117.72	31,771,866,585.00	-1,217,051,532.72	0

Kogi State Government, Nigeria					
Social Benefits					
NOTE 8					
		2017 Financial Year			2016 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
		=N=	=N=	=N=	=N=
	SOCIAL BENEFITS				
21030102	PENSION	20,016,388,490.66	0	-20,016,388,490.66	0
21030101	GRATUITY	1,357,440.17	0	-1,357,440.17	0
21030103	DEATH BENEFITS	8,957,731.29	0	-8,957,731.29	0
	Total SOCIAL BENEFITS	20,026,703,662.12	0	-20,026,703,662.12	0
	Total Social Benefits	20,026,703,662.12	0	-20,026,703,662.12	0

Kogi State Government, Nigeria

Overhead Cost

NOTE 9

					2016 Financial Year
					2017 Financial Year
					ACTUAL
					BUDGET
					VARIANCE
					ACTUAL
					=N=
					=N=
					=N=
					=N=
	OVERHEAD COST				
22020604	SECURITY VOTES (INCLUDING OPERATIONS)	7,120,217,300.00	9,845,370,092.00	2,725,152,792.00	0
22020679	OFFICE AND GENERAL EXPENSES	1,308,747,737.36	1,057,315,313.00	-251,432,424.36	0
22021001	REFRESHMENT, MEALS AND HOSPITALITY (MEETING EXPENSES)	2,233,068,606.20	1,053,442,479.00	-1,179,626,127.20	0
22020308	UNIFORMS AND OTHER CLOTHINGS	4,700,000.00	8,776,000.00	4,076,000.00	0
22020404	PURCHASE/MAINTENANCE OF PLANTS/GENERATORS	319,429,240.00	737,619,800.00	418,190,560.00	0
22021004	MEDICAL EXPENSES/REFUND (LOCAL)	204,363,038.65	177,234,854.00	-27,128,184.65	0
22020605	CLEANING AND FUMIGATION SERVICES	312,150,803.00	452,674,000.00	140,523,197.00	0
22020439	UP-KEEP OF GOVERNMENT HOUSE	1,292,424,498.00	100,000,000.00	-1,192,424,498.00	0
22020669	EXPENSES INCIDENTAL TO HER EXCELLENCY'S TOUR	459,836,328.00	250,000,000.00	-219,836,328.00	0
22020803	PLANTS/GENERATOR FUEL COST	150,011,950.00	109,984,000.00	-40,027,950.00	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	40,171,800.00	59,665,689.00	19,493,889.00	0
22021021	GRANTS/CONTRIBUTION AND SUBVENTION	356,464,106.00	153,751,720.00	-202,712,386.00	0
22020621	HEALTH EDUCATION SERVICES	6,601,500.00	1,800,000.00	-4,801,500.00	0
22020102	TRAVEL AND TRANSPORT	277,447,670.54	619,847,673.00	342,400,002.46	0
22020776	HOSPITAL EXPENSES	1,725,304.80	7,547,150.00	5,821,845.20	0
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	214,335,992.00	565,710,285.00	351,374,293.00	0
22021003	PUBLICITY AND ADVERTISEMENT	380,897,370.00	423,831,000.00	42,933,630.00	0
22020112	EXPENSES INCIDENTAL TO GOVERNOR'S TOUR	1,328,599,817.00	710,000,000.00	-618,599,817.00	0
22020110	TRAVELLING ALLOWANCES	120,124,500.00	160,402,800.00	40,278,300.00	0
22020601	SECURITY SERVICES	1,024,846,455.00	448,263,200.00	-576,583,255.00	0
					33

22021207	SPECIAL GRANTS TO BOARD OF INTERNAL REVENUE ON REVENUE GENERATION (OUTSIDE 10% MANDATORY COMMISSION)	219,459,734.65	2,103,119,000.00	1,883,659,265.35	0
22020683	OFFICIAL GIFTS & PROTOCOL	500,000.00	12,000,000.00	11,500,000.00	0
22020775	SPECIAL SECURITY EXPENSES	2,054,038,292.00	702,000,000.00	-1,352,038,292.00	0
22020753	PROTOCOL DEPARTMENT GENERAL EXPENSES	4,948,000.00	7,000,000.00	2,052,000.00	0
22020301	OFFICE STATIONERY/COMPUTER CONSUMABLE	143,847,795.00	377,807,418.00	233,959,623.00	0
22021033	COMMITTEE/COMMISSION SCREENING EXPENSES	703,522,120.00	650,000,000.00	-53,522,120.00	0
22020703	LEGAL SERVICES	5,002,500.00	9,122,000.00	4,119,500.00	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	146,501,237.60	218,146,230.00	71,644,992.40	0
22021002	HONORARIUM & SITTING ALLOWANCE OTHER THAN STATE SECURITY COUNCIL	557,248,600.39	242,012,000.00	-315,236,600.39	0
22020709	MONITORING OF YOUTH EMPOWERMENT	104,138,640.00	23,000,000.00	-81,138,640.00	0
22020696	ASSISTANCE TO NIGERIA LEGION -EX SERVICEMEN	27,876,000.00	10,700,000.00	-17,176,000.00	0
22020311	PURCHASE OF LAW BOOKS	1,850,000.00	15,000,000.00	13,150,000.00	0
22020704	CONSULTANCY SERVICES	309,954,250.00	126,543,030.00	-183,411,170.00	0
22020212	WORLD ENVIRONMENTAL DAY (HABITAT DAY, CLIMATE CHANGE DAY) SENSITIZATION CAMPAIGNS FOR GLOBALIZATION	4,100,000.00	15,910,000.00	11,810,000.00	0
22020213	FORESTRY TASKFORCE (ENFORCEMENT)	5,350,000.00	50,000,000.00	44,650,000.00	0
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	395,323,948.27	219,577,135.00	-175,746,813.27	0
22020673	GOVT. ASSISTANCE TO ORPHANAGE HOMES	4,530,820.00	21,000,000.00	16,469,180.00	0
22021069	INTERNATIONAL DAY CELEBRATION FOR THE PEOPLE WITH DISABILITY	500,000.00	1,500,000.00	1,000,000.00	0
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	271,114,988.00	725,640,000.00	454,525,012.00	0
22020204	ELECTRICITY BILL/CHARGES	260,865,302.08	343,496,870.00	82,631,567.92	0
22020442	UP-KEEP OF DEPUTY GOVERNOR'S OFFICE	271,404,810.00	220,000,000.00	-51,404,810.00	0
22020443	MAINTENANCE OF DEPUTY GOVERNOR'S LODGE	500,000.00	8,000,000.00	7,500,000.00	0
22020509	CONDUCT OF NURSING AND MIDWIFERY EDUCATION	17,908,000.00	10,000,000.00	-7,908,000.00	0
22020656	WORKSHOPS, SEMINARS & CONFERENCES	52,097,546.00	94,150,000.00	42,052,454.00	0
22020408	MAINTENANCE OF HEAVY DUTY EQUIPMENT	45,000,000.00	2,200,000.00	-42,800,000.00	0
22021064	PRINTING MATERIALS & NEWSPRINT	604,000.00	10,000,000.00	9,396,000.00	0
22021015	BURIAL EXPENSES	7,731,755.71	42,318,200.00	35,086,444.29	0
22020511	VIGILANTE OPERATIONAL EXPENSES	311,196,000.00	200,000,000.00	-111,196,000.00	0
					34

22021007	SUBSCRIPTION TO PROFESSIONAL BODIES	15,147,350.00	5,500,000.00	-9,647,350.00	0
22020303	NEWSPAPERS/SUBSCRIPTIONS	5,845,960.00	32,791,620.00	26,945,660.00	0
22020748	ACCREDITATION OF COURSES	20,030,000.00	17,650,000.00	-2,380,000.00	0
22020501	LOCAL TRAINING	83,706,190.00	219,563,700.00	130,857,510.00	0
22021202	SENSITIZATION EXERCISE FOR KOGI STATE FARMERS	19,689,000.00	25,000,000.00	5,311,000.00	0
22020201	INTERNET ACCESS CHARGES	2,560,400.00	38,441,600.00	35,881,200.00	0
22021046	NON-ACCIDENT BONUS TO DRIVERS	2,600,000.00	1,700,000.00	-900,000.00	0
22021104	OFFICE OF THE D. G. RESEARCH AND SPEECH WRITING	7,052,000.00	30,000,000.00	22,948,000.00	0
22020633	ASSISTANCE TO N.Y.S.C	13,400,000.00	69,680,000.00	56,280,000.00	0
22020707	KOGI UNITED/CONFLUENCE QUEENS FC MATCHES, TRANSFER, SIGN-ON AND REGIS. FEES OF KG4TB	85,487,333.33	235,000,000.00	149,512,666.67	0
22020658	PROJECT MONITORING AND EVALUATION	13,180,000.00	130,400,000.00	117,220,000.00	0
22020801	MOTOR VEHICLE FUEL COST	10,869,961.00	51,690,375.00	40,820,414.00	0
22020333	PRINTING OF FILES JACKETS	1,569,600.00	15,908,176.00	14,338,576.00	0
22020356	COMPUTER AND COMPUTER ACCESSORIES	186,800.00	760,000.00	573,200.00	0
22021096	PRINTING AND PUBLICATION	23,931,350.00	23,893,034.00	-38,316.00	0
22021098	STAFF WELFARE	5,242,000.00	9,100,000.00	3,858,000.00	0
22020304	MAGAZINES, JOURNALS AND PERIODICALS	9,296,400.00	12,287,300.00	2,990,900.00	0
22020205	TELEPHONE CHARGES	7,123,500.00	48,905,660.00	41,783,160.00	0
22020316	GRAPHIC ARTS	45,000.00	120,000.00	75,000.00	0
22020722	PUBLIC RELATIONS	60,000.00	9,762,000.00	9,702,000.00	0
22020766	INDUSTRIAL TRAINING/ATTACHMENT	544,000.00	12,500,165.00	11,956,165.00	0
22020206	SATELLITE BROADCASTING ACCESS CHARGES	55,649,310.00	33,356,400.00	-22,292,910.00	0
22020674	PRINTING CHARGES TREASURY FORMS PAYROLL VOUCHERS	1,200,650.00	8,124,300.00	6,923,650.00	0
22020680	SPECIAL STATIONERY FOR COMPUTER ACCOUNTING MACHINE				
22020680	PAYROLL VOUCHERS MACHINE	2,343,350.00	5,200,000.00	2,856,650.00	0
22020806	DIESEL EXPENSES	17,642,750.00	84,369,500.00	66,726,750.00	0
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	23,148,560.00	73,122,000.00	49,973,440.00	0
22020440	UP-KEEP OF GOVERNMENT LODGE	69,480,830.92	75,000,000.00	5,519,169.08	0
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	5,053,350.00	69,783,000.00	64,729,650.00	0
22020307	DRUGS AND MEDICAL SUPPLIES	64,003,500.00	47,727,584.00	-16,277,916.00	0
22020324	PROVISION OF LABORATORY CHEMICALS	2,198,300.00	18,102,204.00	15,903,904.00	0
22020603	RESIDENTIAL RENT	26,039,750.00	3,197,300.00	-22,842,450.00	0
22020731	BOARD MEETING EXPENSES	2,598,440.00	69,216,000.00	66,617,560.00	0
22020328	SPORTS EQUIPMENT	152,800.00	5,606,000.00	5,453,200.00	0
					35

22020448	UPKEEP OF PARLIAMENT VILLAGE	23,794,000.00	7,000,000.00	-16,794,000.00	0
22020502	INTERNATIONAL TRAINING	49,999,999.98	230,312,000.00	180,312,000.02	0
22020517	ANNUAL FESTIVALS ATTENDANCE	55,843,012.00	90,000,000.00	34,156,988.00	0
22020773	AGENCY AND FREIGHT CHARGES	1,440,000.00	4,000,000.00	2,560,000.00	0
22020344	ENTERTAINMENT, PUBLIC RELATIONS AND HOSPITALITY	43,715,900.00	7,765,000.00	-35,949,900.00	0
22020793	NEPAD (OVERHEAD)	450,000.00	7,000,000.00	6,520,000.00	0
22021005	POSTAGES AND COURIER SERVICES	151,600.00	9,614,909.00	9,433,309.00	0
22020641	STATISTICAL INVESTIGATION AND DATA COLLECTION ON UNICEF ASSISTED WATER & AND SANI. PRI. & OTHER GOVT. AGENCIES & NGOS	60,000.00	1,620,000.00	1,560,000.00	0
22020334	PRINTING OF RECEIPTS	80,000.00	6,016,000.00	5,936,000.00	0
22020305	PRINTING OF NON SECURITY DOCUMENT	1,549,840.00	18,689,125.00	17,139,285.00	0
22021008	SPORTING ACTIVITIES	1,433,561.15	6,010,000.00	4,571,438.85	0
22020203	WATER RATE	646,700.00	21,973,000.00	21,326,300.00	0
22020417	PURCHASE & MAINTENANCE OF WATER TESTING EQUIPMENT	141,000.00	1,300,000.00	1,159,000.00	0
22020409	WORKSHOP MAINTENANCE	7,445,000.00	2,600,000.00	-4,845,000.00	0
22020319	PRINTING OF BUDGET STATISTICS AND PLANNING DOCUMENTS	50,675,700.00	6,260,000.00	-44,415,700.00	0
22020566	ABANDONED BABIES EXPENSES	300,000.00	1,200,000.00	900,000.00	0
22020433	PROGRAMME (RADIO/TELEVISION EXPENSES)	1,900,000.00	5,585,000.00	3,685,000.00	0
22020612	SUPERVISION AND MONITORING OF SCHOOL PROJECT	849,000.00	800,000.00	-49,000.00	0
22021082	SCHOOL ADMINISTRATION EXPENSES TO Z.I.E OFFICE	591,000.00	1,000,000.00	409,000.00	0
22020452	MAINTENANCE OF ICT EQUIPMENT	54,000.00	2,500,000.00	2,446,000.00	0
22020632	SMALL AND MEDIUM SCALE ENTERPRISES	400,000.00	1,000,000.00	600,000.00	0
22020453	FUNDING FOR STATE MONTHLY SANITATION EXERCISE	537,101,118.00	18,000,000.00	-519,101,118.00	0
22020639	PETROLEUM PRODUCT MONITORING COMMITTEE	1,724,061.60	3,240,000.00	1,515,938.40	0
22021206	MARKET DEVELOPMENT BOARD RUNNING EXPENSES	80,000.00	8,000,000.00	7,920,000.00	0
22020638	UNDP/NSIS PROGRAMMES	52,195,000.00	250,000.00	-51,945,000.00	0
22020438	MAINTENANCE OF REFUSE AND SEPTIC TANK EMPTIER	200,000.00	100,000.00	-100,000.00	0
22020575	COMPUTER/SALARY UNIT OVERHEAD EXPENSES	166,000.00	2,800,000.00	2,634,000.00	0
22021006	WELFARE PACKAGES	43,897,800.00	50,900,000.00	7,002,200.00	0
22021056	INTERNATIONAL WOMEN DAY CELEBRATIONS	1,500,000.00	2,000,000.00	500,000.00	0
22020211	EXPENSES ON FELELE HOUSING ESTATE PROJECT	437,000.00	1,500,000.00	1,063,000.00	0
22020728	ARRANGEMENTS/ORGANIZATION OF PILGRIMS/SPONSORSHIP OF OFFICIALS & GOVT. DELEGATION FOR HAJJ/PILGRIMAGE EXERCISE	574,833,814.50	606,733,000.00	31,899,185.50	0
22020701	FINANCIAL CONSULTING	463,185,217.95	307,137,500.00	-156,047,717.95	0
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22021030	ENVIRONMENTAL SANITATION GENERAL	452,248,015.00	0	-452,248,015.00	0
22020616	PERIODICAL VISIT TO TOURISM ATTRACTIONS	42,000.00	500,000.00	458,000.00	0
22020620	PROMOTION OF CULTURAL SHOWS	9,000.00	200,000.00	191,000.00	0
22020435	MAINTENANCE OF OFFICE PREMISES	20,969,750.00	62,262,000.00	41,292,250.00	0
22020640	MONITORING AND SUPERVISION OF PRIMARY HEALTH CARE ACTIVITIES	8,000.00	1,000,000.00	992,000.00	0
22020361	PURCHASE OF MEDICAL EQUIPMENT	2,574,150.00	3,000,000.00	425,850.00	0
22020646	STATE CASES	52,538,500.00	100,000,000.00	47,461,500.00	0
22020649	ASSIZES EXPENSES	64,000.00	1,500,000.00	1,436,000.00	0
22021201	SPECIAL ADVISERS' OFFICE EXPENSES (IMPREST)	30,440,000.00	100,000,000.00	69,560,000.00	0
22021077	OVERSEAS TREATMENT	29,818,908.65	50,000,000.00	20,181,091.35	0
22021103	NEW DIRECTION ACTIVITIES EXPENSES	89,892,000.00	126,000,000.00	36,108,000.00	0
22020103	INTERNATIONAL TRAVEL AND TRANSPORT - TRAINING	105,882,504.00	232,040,000.00	126,157,496.00	0
22020668	ASSISTANCE TO THE LESS PRIVILEGED	45,294,000.00	17,000,000.00	-28,294,000.00	0
22020630	EXECUTIVE COUNCIL & SECURITY COUNCIL EXPENSES	53,350,000.00	125,700,000.00	72,350,000.00	0
22020757	MODERN BEE-KEEPING OPERATIONAL EXPENSES	350,000.00	4,200,000.00	3,850,000.00	0
22020342	COMPUTER UPS	50,000.00	4,969,900.00	4,919,900.00	0
22020360	PROVISION OF COMPUTER AND OTHER FACILITIES FOR BUDGET UNIT	20,000.00	870,000.00	850,000.00	0
22020705	REVENUE/PROJECT MONITORING EXPENSES	77,800.00	3,300,000.00	3,222,200.00	0
22020681	KOPECS	160,000.00	1,000,000.00	840,000.00	0
22021070	CHILDREN DAY CELEBRATION	6,465,000.00	12,000,000.00	5,534,000.00	0
22021045	RESEARCH AND STUDIES	7,186,950.00	2,270,000.00	4,916,950.00	0
22020447	REHABILITATION OF SCHOOL BUILDINGS	11,936,575.00	2,540,000.00	-9,396,575.00	0
22020648	JUDGEMENT DEBTS SETTLEMENT	147,511,856.00	600,000,000.00	452,488,144.00	0
22020338	HEALTH CENTRE CONSUMABLE	3,000,000.00	1,000,000.00	2,000,000.00	0
22020730	ENLIGHTENMENT CAMPAIGNS/SCREENING EXERCISES AT SENATORIAL LEVELS	1,090,000.00	10,400,000.00	9,310,000.00	0
22020217	ALTERNATIVE POWER GENERATION	61,000.00	600,000.00	539,000.00	0
22021009	MEDICAL EXPENSES/REFUND (INTERNATIONAL)	31,129,100.00	163,800,000.00	132,670,900.00	0
22021018	STUDENT FEEDING EXPENSES AND TRANSPORTATION	8,700,000.00	37,100,000.00	28,400,000.00	0
22021016	AUDIT AND EXPENSES	72,150,500.00	45,450,000.00	-26,700,500.00	0
22020214	COMMUNICATION AND ENLIGHTMENT	15,070,000.00	15,000,000.00	-70,000.00	0
22020340	TOOLS AND EQUIPMENT	12,537,167.86	3,450,000.00	-9,087,167.86	0
22020106	TRANSPORTATION OF PILGRIMS TO ABUJA HAJJ CAMP AND AIRPORT	40,000.00	4,500,000.00	4,460,000.00	0
22020695	NATIONAL DAY CELEBRATION	9,150,000.00	0	-9,150,000.00	0
22020645	FINANCIAL ASSISTANCE TO KOGI STATE LAW STUDENTS IN THE NIGERIAN LAW SCHOOLS	50,000,000.00	101,000,000.00	51,000,000.00	0
22021065	DONATIONS	19,500,000.00	84,800,000.00	65,300,000.00	0
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22020687	TRADE MISSION	11,267,500.00	50,000.00	-11,217,500.00	0
22020602	OFFICE RENT	16,300,000.00	4,050,000.00	-12,250,000.00	0
22020215	FORESTRY MANAGEMENT EXPENSES	82,500,000.00	100,000,000.00	17,500,000.00	0
22020654	DRAWING OFFICE EQUIPMENT (ELECT) TESTING INSTRUMENT (ELECT)	5,074,335.00	200,000.00	-4,874,335.00	0
22020743	SPORTS COMPETITIONS	1,076,000.00	21,500,000.00	20,424,000.00	0
22020653	MINOR WORK (ALL MINISTRIES)	58,000.00	3,800,000.00	3,742,000.00	0
22020807	FUEL EXPENSES	955,000.00	96,357,500.00	95,402,500.00	0
22020207	HIRE OF PRIVATE HOUSES	1,250,000.00	10,600,000.00	9,350,000.00	0
22020785	SCIENCE & TECHNICAL EXHIBITION FOR E.I.	510,000.00	1,460,000.00	950,000.00	0
22020350	PRINTING OF FORMS	20,000.00	26,766,500.00	26,746,500.00	0
22020662	PARTICIPATION IN TRADE FAIRS (BOTH ZONAL & INTERNATIONAL)	210,000.00	800,000.00	590,000.00	0
22020796	YESSO OVERHEAD	100,000,000.00	101,000,000.00	1,000,000.00	0
22020750	ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS	308,000.00	95,400,000.00	95,092,000.00	0
22020670	CELEBRATION OF THE DAY FOR THE AFRICAN CHILD	1,000,000.00	1,000,000.00	0	0
22021068	INTERNATIONAL DAY CELEBRATION FOR THE FAMILY	900,000.00	1,000,000.00	100,000.00	0
22020315	PHOTOGRAPHIC MATERIALS	2,700,000.00	233,091.00	-2,466,909.00	0
22020302	PLANNING & STATISTIC BOOKS	34,000.00	12,527,000.00	12,493,000.00	0
22020210	RECORDING MATERIALS/CDS	15,000.00	1,500,000.00	1,485,000.00	0
22020614	MONITORING OF SCHOOL & INSPECTORATE SERVICES	172,000.00	4,300,000.00	4,128,000.00	0
22020672	CHILDREN'S PARLIAMENT	3,484,000.00	1,000,000.00	-2,484,000.00	0
22020615	TOURISM PROMOTION	553,000.00	5,000,000.00	4,441,000.00	0
22020665	ASSISTANCE TO PAYER PATIENTS	36,481,400.00	200,000.00	-36,281,400.00	0
22020650	MATERIAL TESTING LABORATORY	70,000.00	1,800,000.00	1,730,000.00	0
22020114	OPERATION AND LOGISTICS	124,370,558.00	22,000,000.00	-102,370,558.00	0
22020314	CALENDER AND DIARIES	10,000,000.00	15,500,000.00	5,500,000.00	0
22020208	AERIAL FIELD MAINTENANCE	8,675,000.00	600,000.00	-8,075,000.00	0
22020758	TENDER, PUBLICITY AND ADVERTISEMENT	10,570,000.00	8,412,000.00	-2,158,000.00	0
22020619	ART EXHIBITIONS	3,912,000.00	5,000,000.00	1,088,000.00	0
22020327	SKILL ACQUISITION & LEARNING MATERIALS	350,000.00	1,570,000.00	1,220,000.00	0
22020325	LIBRARY EXPENSES	100,000.00	9,476,000.00	9,376,000.00	0
22020309	FOOD STUFF/CATERING MATERIALS SUPPLIES	110,000.00	10,700,000.00	10,590,000.00	0
22020667	SCHOOL SOCIAL WORKS (COUNSELLING)	50,000.00	420,000.00	370,000.00	0
22021019	PART-TIME TEACHING EXPENSES	750,000.00	23,500,000.00	22,750,000.00	0
22021086	EXAMINATION EXPENSES	3,550,600.00	164,277,000.00	160,726,400.00	0
22021013	PROMOTION EXPENSES	150,000.00	2,456,830.00	2,306,830.00	0
22020738	I.D CARD PRODUCTION	300,000.00	6,462,000.00	6,162,000.00	0
22020504	FESTIVAL PARTICIPATION WORKSHOP	450,000.00	2,739,000.00	2,289,000.00	0
22020351	EXECUTIVE COUNCIL REFRESHMENT	850,000.00	2,000,000.00	1,150,000.00	0
22020419	MAINTENANCE & REPLACEMENT OF FURNITURE AND FITTINGS IN GOVT. QUARTERS	0	57,700,000.00	57,700,000.00	0
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22020406	CATTLE DAM MAINTENANCE	0	3,000,000.00	3,000,000.00	0
22021043	ASSISTANCE TO STUDENTS' ASSOCIATION	0	11,100,000.00	11,100,000.00	0
22020510	TASKFORCE ON POWER EXPENSES	0	15,000,000.00	15,000,000.00	0
22021041	STATISTICAL DATA COLLECTION, ANALYSIS AND PRODUCTION	0	8,300,000.00	8,300,000.00	0
22020632	EMERGENCY RELIEF (NATIONAL) DISASTER	0	300,000.00	300,000.00	0
22020111	VISIT TO DISASTER AREAS FOR ON THE SPOT ASSESSMENT	0	1,500,000.00	1,500,000.00	0
22020425	MAINTENANCE OF PILGRIMS AT SCREENING GROUND	0	380,000.00	380,000.00	0
22020426	PURCHASE OF DRUGS/INOCULATION/MAINTENANCE OF MEDICAL TEAM IN ISRAEL	0	1,000,000.00	1,000,000.00	0
22020732	PRE VISIT AND STATE OF READINESS TO ISRAEL	0	12,775,000.00	12,775,000.00	0
22020108	EVACUATION OF PILGRIMS OFFICIAL LUGGAGE FROM AIRPORT TO LOKOJA	0	1,000,000.00	1,000,000.00	0
22020109	1ST & 2ND PRE-HAJJ VISITS	0	16,000,000.00	16,000,000.00	0
22020449	PURCHASE OF ACCESSORIES FOR PUBLIC AND COMPUTER SYSTEMS	0	1,750,000.00	1,750,000.00	0
22020423	MAINTENANCE OF HAJJ CAMP AT GWAGWALADA/ABUJA	0	2,000,000.00	2,000,000.00	0
22020422	PURCHASE OF DRUGS/INOCULATION/MAINTENANCE OF MEDICAL TEAM IN MECCA & MEDINA	0	10,000,000.00	10,000,000.00	0
22020343	COMPUTER MOUSE	0	948,000.00	948,000.00	0
22020676	SPECIAL CONVEYANCE & BANK CHARGES	0	69,842,150.00	69,842,150.00	0
22020664	SUPPORT TO UNIFORMED/VOLUNTARY AGENCIES	0	1,000,000.00	1,000,000.00	0
22020430	VEHICLE REGISTRATIONS, LICENCING AND INSURANCE	0	6,500,000.00	6,500,000.00	0
22020444	BOUNDARY COMMITTEE EXPENSES	0	5,000,000.00	5,000,000.00	0
22020345	REPORTERS CASSETTES RECORDERS	0	1,500,000.00	1,500,000.00	0
22020336	PURCHASE OF RAIN BOOT	0	500,000.00	500,000.00	0
22020329	PURCHASE OF MOWER, CUTLASSES AND SHOVELS	0	5,238,000.00	5,238,000.00	0
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0	8,300,000.00	8,300,000.00	0
22020805	MOTOR CYCLE/BICYCLE	0	360,000.00	360,000.00	0
22020804	COOKING GAS/FUEL COST	0	3,000,000.00	3,000,000.00	0
22020749	NORTHERN GOVERNORS FORUM	0	4,000,000.00	4,000,000.00	0
22020759	KOGI STATE INTER RELIGIOUS COUNCIL	0	2,400,000.00	2,400,000.00	0
22020697	STATE CREATION ANNIVERSARY	0	150,000,000.00	150,000,000.00	0
22020717	HIGH LEVEL ADVOCACY MEETINGS BY SSG'S	0	7,000,000.00	7,000,000.00	0
22020631	FEDERAL & STATE SECURITY	0	25,000,000.00	25,000,000.00	0
22020337	MOTOR VEHICLE/BICYCLE ADVANCE	0	600,000.00	600,000.00	0
22020794	KOGI COMMUNITY AND SOCIAL DEVELOPMENT AGENCY (KGCSDA) OVERHEAD	0	100,000,000.00	100,000,000.00	0
22020797	MILLENNIUM DEVELOPMENT GOALS (MDG) OVERHEAD	0	250,000,000.00	250,000,000.00	0
22020798	DEVELOPMENT PARTNER OVERHEAD	0	3,000,000.00	3,000,000.00	0
22020799	UNDP OVERHEAD	0	20,000,000.00	20,000,000.00	0
22020349	NOMINAL ROLL	0	1,822,400.00	1,822,400.00	0
22020720	STATISTICAL INVESTIGATION/ACTIVITIES	0	13,345,000.00	13,345,000.00	0
22020359	GROSS DOMESTIC PRODUCT (GDP) COMPUTATION	0	5,000,000.00	5,000,000.00	0
22020358	PRODUCTION OF STATE STATISTICAL MASTER PLAN	0	2,500,000.00	2,500,000.00	0
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22020357	FURNISHING OF STATE BUREAU OF STATISTICS OFFICE	0	4,000,000.00	4,000,000.00	0
22020791	PUBLICATION OF KOGI STATE STATISTICAL YEAR BOOK	0	2,500,000.00	2,500,000.00	0
22021042	POLICY FORMULATION (NATIONAL AND STATE COUNCIL OF WATER RESOURCES)	0	700,000.00	700,000.00	0
22021076	ENVIRONMENTAL EDUCATION AND PUBLIC AWARENESS PROGRAMME	0	1,800,000.00	1,800,000.00	0
22020322	WATER SUPPLY SPARE PARTS AND OTHER EQUIPMENT	0	6,400,000.00	6,400,000.00	0
22020323	WATER SUPPLY CHEMICALS	0	3,000,000.00	3,000,000.00	0
22020739	HYDROLOGICAL INVESTIGATION	0	150,000.00	150,000.00	0
22020740	WATER SUPPLY PRIVATE CONNECTION	0	200,000.00	200,000.00	0
22020427	MAINTENANCE OF GARAGE	0	412,000.00	412,000.00	0
22020733	FEASIBILITY STUDY FOR WATER	0	260,000.00	260,000.00	0
22020310	DRAWING OFFICE AND SURVEY MATERIALS	0	5,650,000.00	5,650,000.00	0
22020725	COURT SUMMONS (OVER ILLEGAL STRUCTURES)	0	200,000.00	200,000.00	0
22020782	TOWN PLANNING COMMUNITY CONSULTATIVE FORUM	0	300,000.00	300,000.00	0
22020808	LUBRICANTS EXPENSES	0	2,450,000.00	2,450,000.00	0
22020684	LAW REPORTS FOR J.S.C	0	500,000.00	500,000.00	0
22020320	PRINTING OF JUDICIAL FORMS	0	2,750,000.00	2,750,000.00	0
22020313	PURCHASE OF ELECTRICAL ADDING MACHINE FOR THE INTERNAL AUDIT UNIT	0	2,100,000.00	2,100,000.00	0
22020202	SOFTWARE CHARGES/LICENSE RENEWAL	0	6,482,051.00	6,482,051.00	0
22020736	CONTINGENCIES	0	400,000.00	400,000.00	0
22021011	RECRUITMENT AND APPOINTMENT COST	0	2,556,000.00	2,556,000.00	0
22021012	DISCIPLINE COST	0	500,000.00	500,000.00	0
22021059	REDEMPTION OF PLEDGES	0	2,050,000.00	2,050,000.00	0
22020647	UNICEF PROGRAMME	0	480,000.00	480,000.00	0
22020644	LAW REPORT OF NORTHERN STATES	0	2,000,000.00	2,000,000.00	0
22020643	LAW REFORM COMMISSION	0	4,000,000.00	4,000,000.00	0
22021108	PREROGATIVE OF MERCY EXPENSES	0	3,500,000.00	3,500,000.00	0
22020642	LAW REPORT OF KOGI STATE	0	6,000,000.00	6,000,000.00	0
22021024	ARMED FORCE REMEMBRANCE DAY	0	1,000,000.00	1,000,000.00	0
22021101	KOGI UNITED FEEDER TERM (DANA CUP TOURNAMENT DENMARK 2017)	0	30,000,000.00	30,000,000.00	0
22020506	KOGI STATE GRASSROOTS MOBILIZATION	0	50,000,000.00	50,000,000.00	0
22020353	PURCHASE OF OUTFIT FOR NEWLY APPOINTED JUDGES	0	3,000,000.00	3,000,000.00	0
22020420	MAINTENANCE OF ELECTRIC COOKERS IN GOVT. QUARTERS	0	1,500,000.00	1,500,000.00	0
22020306	PRINTING OF SECURITY DOCUMENT	0	2,100,000.00	2,100,000.00	0
22021017	HEALTH FACILITIES MAINTENANCE EXPENSES	0	1,100,000.00	1,100,000.00	0
22021020	HIV/AIDS PROGRAMME	0	10,791,200.00	10,791,200.00	0
22021028	ASSISTANCE TO DESTITUTES	0	1,000,000.00	1,000,000.00	0
22020727	ELECTION TRIBUNALS	0	5,000,000.00	5,000,000.00	0
22021097	PRINTING OF COURT FORMS	0	1,000,000.00	1,000,000.00	0
22020451	MAINTENANCE OF BROADCASTING EQUIPMENT	0	5,000,000.00	5,000,000.00	0
22020209	INFORMATION TECHNOLOGY CONSULTING	0	4,000,000.00	4,000,000.00	0
22020655	ASSESSOR'S FEES	0	2,300,000.00	2,300,000.00	0
22020657	LIBRARY AND LAW REPORTING	0	3,561,200.00	3,561,200.00	0
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22020330	FACILITY EQUIPMENT	0	2,212,000.00	2,212,000.00	0
22020331	PRIZES AND AWARDS TO ATHLETES AND SCHOOLS	0	5,550,000.00	5,550,000.00	0
22020711	NATIONAL SPORTS FESTIVAL	0	100,000,000.00	100,000,000.00	0
22020712	KOGI STATE YOUTH PARLIAMENT	0	1,600,000.00	1,600,000.00	0
22020713	KOGI STATE HIGHER INST. GAMES	0	11,700,000.00	11,700,000.00	0
22020745	LOCAL SPORTS PROGRAMME-GRASSROOTS SPORT DEVELOPMENT	0	5,500,000.00	5,500,000.00	0
22020746	SPORTS PROMOTIONS	0	500,000.00	500,000.00	0
22020747	LOCAL SPORTS PROGRAMMES (TALENT HAUNTS)	0	5,000,000.00	5,000,000.00	0
22021089	NATIONAL & STATE YOUTH FESTIVAL	0	5,000,000.00	5,000,000.00	0
22020341	PURCHASE OF CHEMICAL FARM FOR EXTINGUISHING OIL FIRE/AUXILIARY	0	500,000.00	500,000.00	0
22020744	PREPARATION AND PARTICIPATION IN NATIONAL SPORTS FESTIVAL	0	2,850,000.00	2,850,000.00	0
22020779	O.V.C. CARE SERVICES	0	12,000,000.00	12,000,000.00	0
22020780	ANNUAL TRADE FAIR FOR EXHIBITION OF PRODUCTS MADE BY PEOPLE WITH DISABILITY	0	15,000,000.00	15,000,000.00	0
22021067	INTERNATIONAL DAY CELEBRATION FOR THE ELDERLY PERSONS	0	1,500,000.00	1,500,000.00	0
22021071	INTERNATIONAL DAY CELEBRATION FOR WIDOWS	0	10,000,000.00	10,000,000.00	0
22020507	TRAINING/EMPOWERMENT OF STUDENTS IN FARM CRAFT CENTRE FOR THE BLIND LAGOS	0	10,000,000.00	10,000,000.00	0
22020508	WOMEN ENTREPRENEUR AND WOMEN IN AGRICULTURE	0	20,000,000.00	20,000,000.00	0
22020411	MAINTENANCE OF JSS EQUIPMENT	0	200,000.00	200,000.00	0
22020412	MAINTENANCE & RUNNING COSTS OF NOMADIC EDUCATION PROGRAMME	0	150,000.00	150,000.00	0
22020413	STUDENT MAINTENANCE IN UNITY SCHOOLS	0	20,000,000.00	20,000,000.00	0
22020414	MAINTENANCE AND RUNNING COSTS OF JETS PROG	0	400,000.00	400,000.00	0
22020610	STUDENT EXCHANGE PROGRAMME	0	10,095,000.00	10,095,000.00	0
22020611	FRENCH PROGRAMME	0	2,200,000.00	2,200,000.00	0
22020513	MONITORING OF TERTIARY INSTITUTION (ADMISSION AND SCHOLARSHIP)	0	400,000.00	400,000.00	0
22020784	ORGANIZATION OF SCIENCE COMPETITION	0	600,000.00	600,000.00	0
22021047	NATIONAL COUNCIL ON EDUCATION	0	400,000.00	400,000.00	0
22021074	RUNNING COST FOR PRIMARY EDUCATION BOARD	0	200,000.00	200,000.00	0
22021075	ORGANIZATION OF INTERNATIONAL SCIENCES OLYMPIADS	0	2,000,000.00	2,000,000.00	0
22021083	AGENCY FOR ADULT AND NON-FORMAL EDUCATION: GENERAL EXPENSES	0	50,000.00	50,000.00	0
22021084	NATIONAL SCIENCE AND TECHNOLOGY WEEK	0	700,000.00	700,000.00	0
22021085	FESTIVAL OF INSTRUCTIONAL MATERIALS WEEK	0	1,500,000.00	1,500,000.00	0
22021073	WOMEN EDUCATION PROGRAMME	0	200,000.00	200,000.00	0
22020503	RADIO LITERACY TRAINING: TRAINING MOBILIZATION AND AIR TIME	0	40,000.00	40,000.00	0
22020741	LITERACY DAY CELEBRATIONS	0	80,000.00	80,000.00	0
22020742	ADVOCACY, MONITORING & SENSITIZATION IN THE LGAS	0	1,523,000.00	1,523,000.00	0
22020783	SESP AND SESOP	0	100,000.00	100,000.00	0
22020428	MAINTENANCE OF HOSTELS	0	37,612,000.00	37,612,000.00	0
22020432	LANDSCAPING & CHEMICALS	0	8,612,000.00	8,612,000.00	0
22020735	SIWES SUPPLEMENTATION	0	4,500,000.00	4,500,000.00	0
					41

22020737	IJMB/GCE/WAEC/NECO (SCRATCH CARDS)	0	4,000,000.00	4,000,000.00	0
22021044	MATRICULATION EXPENSES	0	6,300,000.00	6,500,000.00	0
22020318	PURCHASE OF TEXTBOOKS AND TEACHING EQUIPMENT/MATERIALS FOR SCHOOLS	0	11,816,000.00	11,816,000.00	0
22020424	MAINTENANCE OF STREET LIGHT	0	300,000.00	300,000.00	0
22020429	ELECTRIC INSTALLATION & APPLIANCE, LICENCING & INSURANCE	0	1,000,000.00	1,000,000.00	0
22020436	MAINTENANCE OF TRACTORS	0	200,000.00	200,000.00	0
22020437	MAINTENANCE OF EDUCATION EQUIPMENT AND MATERIALS	0	500,000.00	500,000.00	0
22020763	CONVOCATION EXPENSES	0	14,000,000.00	14,000,000.00	0
22020764	STAFF SCHOOL EXPENSES	0	500,000.00	500,000.00	0
22020768	SPORTS GEN/NATCEGA GAMES	0	2,000,000.00	2,000,000.00	0
22020781	STAFF MONITORING AND EVALUATION	0	250,000.00	250,000.00	0
22020765	VCS OFFICE AND SENATE EXPENSES	0	5,000,000.00	5,000,000.00	0
22020787	NUC PROGRAMME ASSESMENT	0	8,000,000.00	8,000,000.00	0
22020789	FIELD TRIP	0	4,200,000.00	4,200,000.00	0
22020609	PURCHASE OF PRODUCE SEEDS	0	51,898.00	51,898.00	0
22020705	AGRIC TRADE SHOW	0	5,000,000.00	5,000,000.00	0
22020699	MEDICAL EXPENSES IN SCHOOLS	0	510,000.00	510,000.00	0
22020786	SALARY ADMINISTRATION	0	100,000.00	100,000.00	0
22021105	ACCREDITATION OF TECHNICAL SCHOOLS	0	5,000,000.00	5,000,000.00	0
22020434	PLANTATION/MILL EXPENSES	0	500,000.00	500,000.00	0
22021079	STATE COUNCIL ON HEALTH MEETING	0	3,000,000.00	3,000,000.00	0
22021080	NATIONAL COUNCIL ON HEALTH MEETINGS	0	3,400,000.00	3,400,000.00	0
22021081	HUMAN RESOURCE FOR HEALTH	0	500,000.00	500,000.00	0
22020762	CYBER CAFE	0	100,000.00	100,000.00	0
22021054	HEALTH MANAGEMENT INFORMATION SYSTEM	0	1,000,000.00	1,000,000.00	0
22021088	COMMUNICABLE DISEASES CONTROL	0	3,000,000.00	3,000,000.00	0
22021090	EPIDEMIC UNIT RUNNING COST	0	1,000,000.00	1,000,000.00	0
22020714	ANNUAL BOARD OF SURVEY	0	510,000.00	510,000.00	0
22021102	SUPER PARK COMMITTEE	0	60,000,000.00	60,000,000.00	0
22020694	HOSTING OF JOINT TAX BOARD MEETING/UNIQUE TAX PAYER IDENTIFICATION NUMBER	0	4,500,000.00	4,500,000.00	0
22020216	DEVELOPMENT AND REVIEW OF ENVIRONMENTAL LAWS	0	10,000,000.00	10,000,000.00	0
22020685	INDUSTRIAL PROMOTION	0	300,000.00	300,000.00	0
22020686	REGISTRATION OF BUSINESS MONITORING COMMITTEE	0	2,520,000.00	2,520,000.00	0
22020688	STATE EXPORT PROMOTION	0	255,000.00	255,000.00	0
22020690	VOLUMETRIC MEASURE	0	1,000,000.00	1,000,000.00	0
22021032	PRESENTATION OF STAFF OF OFFICE TO GRADED CHIEFS CEREMONY	0	10,000,000.00	10,000,000.00	0
22020698	FIRE SERVICES DEPARTMENT GENERAL EXPENSES	0	500,000.00	500,000.00	0
22020721	ROAD OPENING	0	500,000.00	500,000.00	0
22020729	HOSTING OF NATIONAL/STATE MEETINGS	0	300,000.00	300,000.00	0
22020618	CULTURAL SHOWS, ORGANIZATION/ATTENDANCE	0	10,000,000.00	10,000,000.00	0
22021087	CELEBRATION OF WORLD TOURISM DAY	0	4,500,000.00	4,500,000.00	0
22020339	MUSEUM RESEARCH PUBLICATION	0	45,000.00	45,000.00	0
	Total OVERHEAD COST	27,320,684,786.19	30,501,638,160.00	3,180,953,373.81	0
	Total Overhead Cost	27,320,684,786.19	30,501,638,160.00	3,180,953,373.81	0

Kogi State Government, Nigeria

Depreciation Charges

NOTE 10

		2017 Financial Year			2016 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
		=N=	=N=	=N=	=N=
	DEPRECIATION CHARGES - PPE				
24010501	DEPRECIATION CHARGES - COMPUTERS	101,701,344.31	0	-101,701,344.31	0
24010610	DEPRECIATION CHARGES - REFRIGERATORS	9,859,610.71	0	-9,859,610.71	0
24010604	DEPRECIATION CHARGES - TELEVISION SETS	11,242,407.06	0	-11,242,407.06	0
24010502	DEPRECIATION CHARGES - PRINTERS	12,022,975.91	0	-12,022,975.91	0
24010306	DEPRECIATION CHARGES - BROADCAST & COMMUNICATION EQUIPMENTS	2,406,610.96	0	-2,406,610.96	0
24010503	DEPRECIATION CHARGES - SCANNERS	4,184,842.64	0	-4,184,842.64	0
24010507	DEPRECIATION CHARGES - SHREDDING MACHINES	576,345.33	0	-576,345.33	0
24010508	DEPRECIATION CHARGES - PROJECTORS	3,428,230.64	0	-3,428,230.64	0
24010509	DEPRECIATION CHARGES - BINDING EQUIPMENT	550,630.66	0	-550,630.66	0
24010505	DEPRECIATION CHARGES - PHOTOCOPIERS	13,684,266.60	0	-13,684,266.60	0
24010603	DEPRECIATION CHARGES - FILE CABINETS/ CUPBOARDS	909,471.19	0	-909,471.19	0
24010601	DEPRECIATION CHARGES - CHAIRS	3,485,676.18	0	-3,485,676.18	0
24010506	DEPRECIATION CHARGES - TYPE-WRITERS	1,832,181.31	0	-1,832,181.31	0
24010602	DEPRECIATION CHARGES - TABLES	3,712,898.33	0	-3,712,898.33	0
24010608	DEPRECIATION CHARGES - SHELVES	44,260.00	0	-44,260.00	0
24010609	DEPRECIATION CHARGES - CEILING FANS	66,900.00	0	-66,900.00	0
24010606	DEPRECIATION CHARGES - AIR -CONDITIONER	3,571,835.00	0	-3,571,835.00	0
24010202	DEPRECIATION CHARGES - ROADS & BRIDGES	466,207,611.40	0	-466,207,611.40	0
24010405	DEPRECIATION CHARGES - MOTOR VEHICLES	825,461,855.31	0	-825,461,855.31	0
24010302	DEPRECIATION CHARGES - INDUSTRIAL EQUIPMENT	1,681,999.58	0	-1,681,999.58	0
24010305	DEPRECIATION CHARGES - POWER GENERATING SETS	851,771.60	0	-851,771.60	0
24010101	DEPRECIATION CHARGES - LAND & BUILDINGS - OFFICE	57,734,599.99	0	-57,734,599.99	0
24010102	DEPRECIATION CHARGES - LAND & BUILDINGS - RESIDENTIAL	20,739,180.80	0	-20,739,180.80	0
24010303	DEPRECIATION CHARGES - NAVIGATIONAL EQUIPMENT	119,900.00	0	-119,900.00	0
24010301	DEPRECIATION CHARGES - EARTH MOVING EQUIPMENT - BULL DOZERS ETC.	262,400.00	0	-262,400.00	0
24010206	DEPRECIATION CHARGES - SECURITY INSTALLATIONS/ EQUIPMENT	306,528.00	0	-306,528.00	0
24010304	DEPRECIATION CHARGES - POWER PLANTS	185,333.33	0	-185,333.33	0
	Total DEPRECIATION CHARGES - PPE	1,546,831,666.84	0	-1,546,831,666.84	0
	Total Depreciation Charges	1,546,831,666.84	0	-1,546,831,666.84	0

Kogi State Government, Nigeria

Public Debt Charges

NOTE 11

		2017 Financial Year			2016 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
		=N=	=N=	=N=	=N=
	OVERHEAD COST				
22020913	FINANCIAL ASSISTANCE	212,047,131.40	59,700,000.00	-152,347,131.40	0
22020903	2% REVENUE GENERATION EXPENSES	3,289,644,962.64	423,538,970.00	-2,866,105,992.64	0
22020927	ANNUAL BAR CONFERENCE	34,033,000.00	30,161,000.00	-3,872,000.00	0
22020901	BANK CHARGES (OTHER THAN INTEREST)	428,079,954.84	28,925,892.00	-399,154,062.84	0
22020905	EXTERNAL AUDITOR FEES	277,000.00	10,675,000.00	10,398,000.00	0
22020904	CHARGE ON TURN OVER	6,000.00	1,050,000.00	1,044,000.00	0
	ECONOMIC AND INVESTMENT COMMITTEE				
22020920	EXPENSES/ALLOWANCES	12,376,950.00	50,000,000.00	37,623,050.00	0
22020907	REFUNDS OF VARIOUS EXPENSES	21,198,000.00	35,150,000.00	13,952,000.00	0
22020908	SUBSCRIPTION (INVESTMENT)	0	24,040,000.00	24,040,000.00	0
22020912	MONTHLY RETURNS ON INVESTMENT	0	260,000.00	260,000.00	0
22020923	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0	7,070,000.00	7,070,000.00	0
	SUBSCRIPTION TO COMM. PARLIAMENT				
22020915	ASSOCIATION (ONLY APPLICABLE IN 2013)	0	20,000,000.00	20,000,000.00	0
22020924	CONSULTATIVE COMMITTEE ON STATISTICS FEE	0	700,000.00	700,000.00	0
	LAWYERS PRACTICING FEES AND PROFESSIONAL				
22020926	SEALS	0	2,000,000.00	2,000,000.00	0
22020925	COMMISSION OF ENQUIRY EXPENSES	0	550,000,000.00	550,000,000.00	0
22020902	INSURANCE PREMIUM	0	64,850,000.00	64,850,000.00	0
22020921	DRAMA EXPENSES	0	500,000.00	500,000.00	0
22020922	PRODUCTION EXPENSES	0	1,500,000.00	1,500,000.00	0
22020906	RENT AND RATES	0	2,500,000.00	2,500,000.00	0
22020911	LOANS AND ADVANCES	0	1,000,000.00	1,000,000.00	0
22020909	INVESTMENT EXPENSES	0	4,550,000.00	4,550,000.00	0
	Total OVERHEAD COST	3,997,662,998.88	1,318,170,862.00	-2,679,492,136.88	0
	Total Public Debt Charges	3,997,662,998.88	1,318,170,862.00	-2,679,492,136.88	0

Kogi State Government, Nigeria

Transfer to other Government Entities

NOTE 12

		2017 Financial Year			2016 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
		=N=	=N=	=N=	=N=
	TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT				
15010101	RECEIPT FROM CRF TO FUND MDA RECURRENT EXPENDITURE	1,522,074,388.62	0	-1,522,074,388.62	0
	Total TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT	1,522,074,388.62	0	-1,522,074,388.62	0
	TRANSFERS-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE	2,660,668,214.67	0	-2,660,668,214.67	0
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS	2,000,000,000.00	0	-2,000,000,000.00	0
	Total TRANSFERS-PAYMENT	4,660,668,214.67	0	-4,660,668,214.67	0
	Total Transfer to other Government Entities	6,182,742,603.29	0	-6,182,742,603.29	0

Kogi State Government, Nigeria			
Cash and Cash Equivalents			
NOTE 13			
		2017 Financial Year	2016 Financial Year
		=N=	=N=
	CASH/BANK BALANCES HELD BY AG		
31010101	CASH BALANCE: CONSOLIDATED REVENUE FUND	9,648,326,638.06	19,740,253,034.04
	Total CASH/BANK BALANCES HELD BY AG	9,648,326,638.06	19,740,253,034.04
	CASH AND BANK BALANCES HELD BY MDAS		
31020103	CASH BALANCE: OVERHEAD	3,078,494,493.59	70,910,866.29
31020101	CASH BALANCE: CAPITAL	445,290,399.46	502,452,034.20
31020102	CASH BALANCE: PERSONNEL	388,169,871.33	84,873,374.47
31020107	CASH BALANCE: LOANS	112,997,249.63	0
	Total CASH AND BANK BALANCES HELD BY MDAS	4,024,952,014.01	658,236,274.96
	Total Cash and Cash Equivalents	13,673,278,652.07	20,398,489,309.00

Kogi State Government, Nigeria			
Long Term Loans			
NOTE 14			
		2017 Financial Year	2016 Financial Year
		=N=	=N=
	LOANS GRANTED		
31100104	SME LOAN FROM CBN TO KOGI STATE FOR SMALL SCALE FARMERS	2,000,000,000.00	2,000,000,000.00
	Total LOANS GRANTED	2,000,000,000.00	2,000,000,000.00
	Total Long Term Loans	2,000,000,000.00	2,000,000,000.00

Kogi State Government, Nigeria			
Investments			
NOTE 15			
		2017 Financial Year	2016 Financial Year
		=N=	=N=
	BILATERAL LOANS/DEBTS		
9227	KOGI STATE INVESTMENT (NIGERIA SOVEREIGN INVESTMENT AUTHORITY)	700,884,474.45	
	Total Foreign Investments	700,884,474.45	
	DOMESTIC LOANS		
9312	FIRST BANK NIGERIA PLC	344,034.95	344,034.95
9313	AFRICA PRUDENTIAL REGISTRARS PLC	289.75	289.75
9314	UBA CAPITAL PLC	1,045.59	1,045.59
9315	INTERNATIONAL BREWERIES NIGERIA PLC	4,033.00	4,033.00
9316	SKYE BANK NIGERIA PLC	10,055.00	10,055.00
9317	UNIC INSURANCE NIGERIA PLC	15,680.00	15,680.00
9318	WEMA BANK PLC	432,000.00	432,000.00
9333	UNITY BANK PLC	27,627,494.40	27,579,069.27
9321	DUNLOP NIGRIA PLC	19,108.50	19,108.50
9322	OANDO NIGERIA PLC	1,551.00	1,551.00
9323	CUSTODIAN AND ALLIED PLC	18,154.63	18,154.63
9324	ECOBANK NIGERIA PLC	488,300.00	488,300.00
9325	ACCESS BANK PLC	132,016.30	132,016.30
9326	UNION BANK OF NIGERIA PLC	230,939.50	230,939.50
9327	ZENITH BANK PLC	1,475,000.00	1,475,000.00
9329	TOTAL NIGERIA PLC	3,574,545.00	3,574,545.00
9331	WAPIC INSURANCE PLC	2,096.00	2,096.00
9334	UNTL NIGERIA PLC	98,437.50	98,437.50
9335	SCOA NIGERIA PLC	716,488.50	716,488.50
9336	MRS OIL NIGERIA PLC	1,345,196.40	1,345,196.40
9332	AIICO NIGERIA PLC	126,000.00	126,000.00
9328	AG LEVENTIS NIGERIA PLC	366,868.40	366,868.40
9330	GT BANK NIGERIA PLC	1,235,000.00	1,235,000.00
9320	CARDBURY NIGERIA PLC	58,642.71	58,642.71
9338	UBA NIGERIA PLC	14,220.00	14,220.00
	Total DOMESTIC LOANS	38,337,197.13	38,288,772.00
	Total Investments	739,221,671.58	

Kogi State Government, Nigeria

Property, Plant & Equipment

NOTE 16

	Furnitures & Fittings	Office Equipment	Plants & Machinery	Infrastructures	Transportation Equipment	Land & Buildings	Total
COST/REVALUATION							
BALANCE B/FORWARD(01-01-2017)	163,003,452.00	414,053,954.00	53,091,822.00	4,665,251,394.00	3,542,539,713.00	3,924,429,041.00	12,762,369,376.00
ADDITIONS DURING THE YEAR	0	0	842,763,354.59	31,474,074,040.75	1,842,254,241.25	1,763,444,733.71	35,922,536,370.30
DISPOSAL DURING THE YEAR	0	0	0	0	0	0	0
BALANCE C/FORWARD (31-12-2017)	163,003,452.00	414,053,954.00	895,855,176.59	36,139,325,434.75	5,384,793,954.25	5,687,873,774.71	48,684,905,746.30
ACCUMULATED DEPRECIATION:							
BALANCE B/FORWARD(01-01-2017)	0	0	0	0	0	0	0
ADDITIONS DURING THE YEAR	32,893,058.46	137,980,817.41	5,508,015.47	466,514,139.40	825,461,855.31	78,473,780.79	1,546,831,666.84
DISPOSAL DURING THE YEAR	0	0	0	0	0	0	0
BALANCE C/FORWARD (31-12-2017)	32,893,058.46	137,980,817.41	5,508,015.47	466,514,139.40	825,461,855.31	78,473,780.79	1,546,831,666.84
ACCUMULATED IMPAIRMENT:							
BALANCE B/FORWARD(01-01-2017)	0	0	0	0	0	0	0
ADDITIONS DURING THE YEAR	0	0	0	0	0	0	0
DISPOSAL DURING THE YEAR	0	0	0	0	0	0	0
BALANCE C/FORWARD (31-12-2017)	0	0	0	0	0	0	0
NET BOOK VALUE							
AS AT (31-12-2017)	130,110,393.54	276,073,136.59	890,347,161.12	35,672,811,295.35	4,559,332,098.94	5,609,399,993.92	47,138,074,079.46
AS AT (01-01-2017)	163,003,452.00	414,053,954.00	53,091,822.00	4,665,251,394.00	3,542,539,713.00	3,924,429,041.00	12,762,369,376.00

Kogi State Government, Nigeria			
Intangible Assets			
NOTE 17			
		2017 Financial Year	2016 Financial Year
		=N=	=N=
	INTANGIBLE ASSETS		
32030109	RESEARCH & DEVELOPMENT	919,674,562.01	0
	Total INTANGIBLE ASSETS	919,674,562.01	0
	Total Intangible Assets	919,674,562.01	0

Kogi State Government, Nigeria			
Short Term Loans & Debts			
NOTE 18			
		2017 Financial Year	2016 Financial Year
		=N=	=N=
	LOANS AND DEBTS (SHORT-TERM)		
41020101	SHORT TERM BORROWINGS	662,875,711.04	652,082,248.00
	Total LOANS AND DEBTS (SHORT-TERM)	662,875,711.04	652,082,248.00
	Total Short Term Loans & Debts	662,875,711.04	652,082,248.00

Kogi State Government, Nigeria			
Unremitted Deductions			
NOTE 19			
		2017 Financial Year	2016 Financial Year
		=N=	=N=
	UNREMITTED DEDUCTIONS		
41030102	WITHHOLDING TAX	284,840,841.00	284,840,841.00
41030103	VALUE ADDED TAX	200,622,184.00	200,622,184.00
41030104	1% SECURITY TRUST FUND (STATE)	111,809,360.00	111,809,360.00
41030105	EDUCATION LEVY - STATE	56,323,587.00	56,323,587.00
41030106	2% STATE DEVELOPMENT FUND	81,037,201.00	81,037,201.00
41030101	PAYE	23,211,463.00	23,211,463.00
	Total UNREMITTED DEDUCTIONS	757,844,636.00	757,844,636.00
	Total Unremitted Deductions	757,844,636.00	757,844,636.00

Kogi State Government, Nigeria			
Payables			
NOTE 20			
		2017 Financial Year	2016 Financial Year
		=N=	=N=
OTHER PAYABLES			
41040106	NON-CURRENT ASSET PROVISION	2,203,730,845.51	4,968,245,969.44
41040105	OTHER GOODS & SERVICES	18,798,931,683.39	0
41040101	PERSONNEL EMOLUMENTS (NET)	10,813,271,705.88	0
41040102	PENSION & GRATUITY	14,504,353,299.50	0
	Total OTHER PAYABLES	46,320,287,534.28	4,968,245,969.44
	Total Payables	46,320,287,534.28	4,968,245,969.44

Kogi State Government, Nigeria

Long Term Borrowings

NOTE 21

		2017 Financial Year	2016 Financial Year
		=N=	=N=
LONG-TERM BORROWINGS			
42030103	MULTI-LATERAL LOANS	9,309,691,040.74	9,608,186,565.00
42030101	STATE BONDS AND OTHER LONG TERM BORROWINGS	45,648,770,211.19	39,138,259,802.00
	Total LONG-TERM BORROWINGS	54,958,461,251.93	48,746,446,367.00
	Total Long Term Borrowings	54,958,461,251.93	48,746,446,367.00

Kogi State Government, Nigeria			
Reserves			
NOTE 22			
		2017 Financial Year	2016 Financial Year
		=N=	=N=
	RESERVES		
43020103	TRANSITIONAL RESERVES	-19,224,587,288.99	-19,224,587,288.99
	Total RESERVES	-19,224,587,288.99	-19,224,587,288.99
	Total Reserves	-19,224,587,288.99	-19,224,587,288.99