



**KOGI STATE GOVERNMENT
OF NIGERIA**

AUDITED FINANCIAL STATEMENT

**FOR THE YEAR ENDED
31 DECEMBER 2021**





KOGI STATE GOVERNMENT OF NIGERIA

REPORT OF THE ACCOUNTANT-GENERAL WITH THE AUDITED FINANCIAL STATEMENTS

**FOR THE YEAR ENDED,
31 DECEMBER 2021.**



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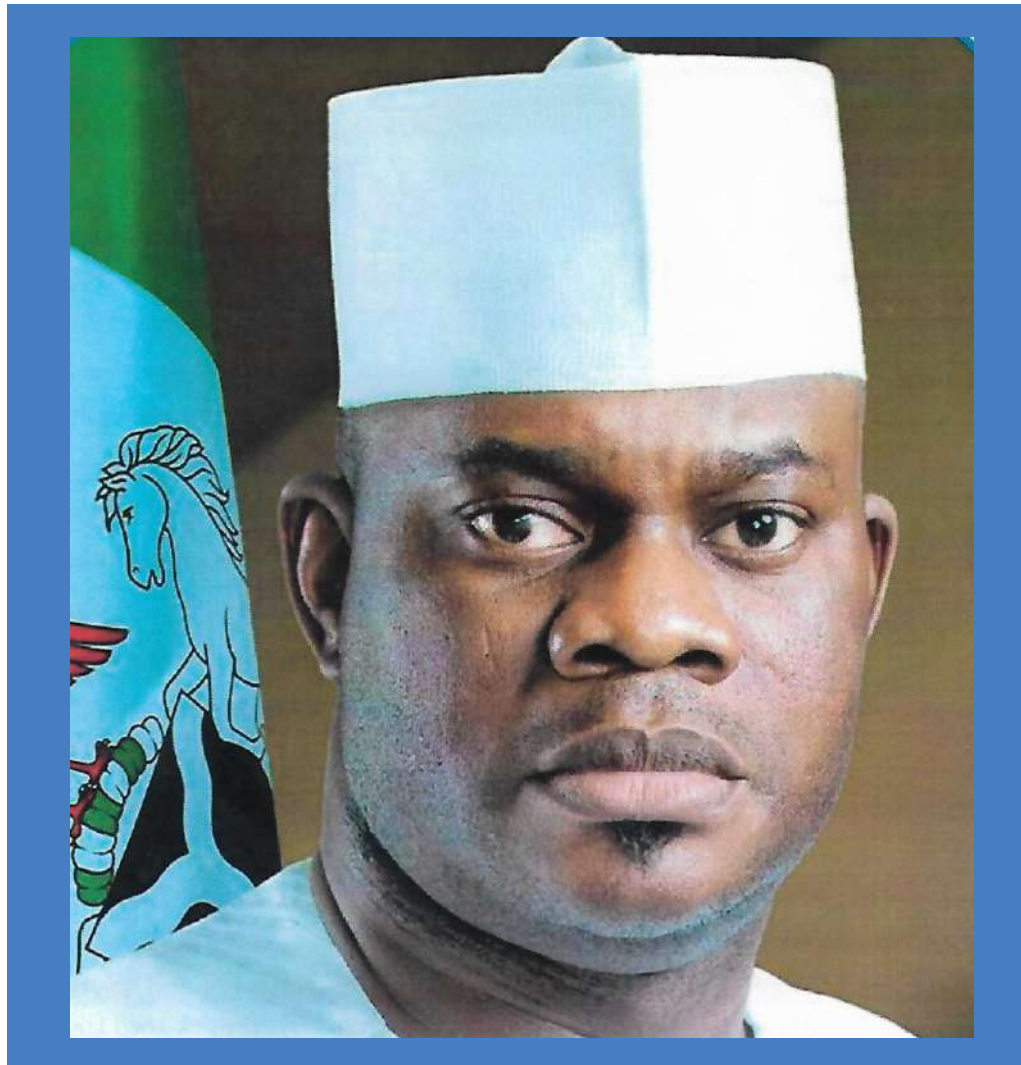
BRIEF HISTORY OF KOGI STATE

Kogi State was carved out of Kwara and Benue States on August 27, 1991 by the then regime of General Ibrahim Babangida with the state capital at the ancient city of Lokoja. The birth of the State was a reunion of a people who had shared a common history and had co-existed as one polity for a period of over seven decades before being severed by the 1976 States creation exercise.

Kogi State is centrally located in North Central of Nigeria and occupies about 29,833 square kilometres with a projected population of over three (3) million people. The State is structured into 21 Local Government Councils Areas. The three major ethnic tribes in the State include, Igala (to the East), Ebira (Central) and Okun (to the West), while other minor ethnic groups include, Bassa-Komo, Bassa-Nge, Nupe, Kupa, Kakanda, Ogori-Magongo, Oworo etc.

The State lies to the south of the Federal Capital Territory Abuja and shares boundaries with nine (9) other states like Niger, Kwara, Nassarawa and The Federal Capital Territory to the north. To the east, the state is bounded by Benue state, to the south by Enugu and Anambra States, and to the west by Ondo, Ekiti and Edo states. Lokoja is located at the confluence of the two largest rivers in West Africa, River Niger and River Benue and thus, the state is popularly called “**The Confluence State**” due to the convergence of Rivers Niger and Benue there.

The ancient city of Lokoja was the first administrative headquarters of Nigeria after the amalgamation of the Northern and Southern protectorates under the colonial administrator of Sir, Fredrick Lord Lugard in 1914.



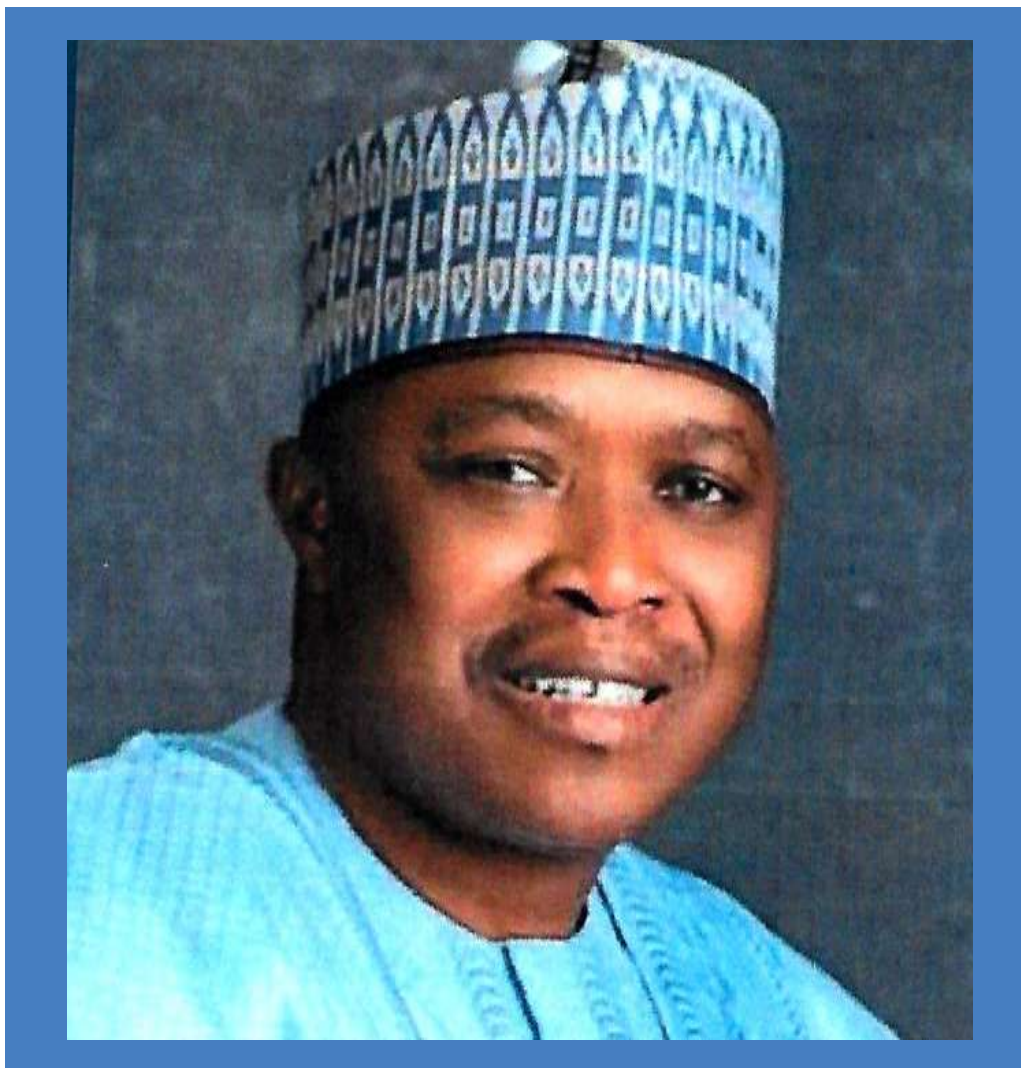
**His Excellency, Alhaji Yahaya Adoza Bello
Executive Governor, Kogi State**



**His Excellency, David Edward Onoja
Deputy Governor, Kogi State.**



Mukadam Asiwaju Asiru Idris (FCA)
Honourable Commissioner of Finance, Budget and Economic Planning - Kogi State.



Alhaji Jibrin Momoh (FCNA)
Kogi State Accountant-General



Evinemi Elijah (FCA)
Permanent Secretary Accountant-General's Office



**Elder Sunday Odeh (FCNA, FCCSA, M.Sc., B.Sc.)
Director Consolidated Accounts**



CONSOLIDATED ACCOUNTS' STAFF



TRAESURY STAFF PICTURE



Side view of the Reference Hospital, Okene



KOGI STATE GOVERNMENT

MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING

Financial Statements for the Year ended 31 December 2021

Forward by the Honourable Commissioner of Finance, Budget and Economic Planning

In the year under review, the Government of Kogi State under the Leadership of His Excellency, Alhaji Yahaya Bello ensured full Accountability in the management of all the resources at her disposal in the public interest and render stewardship by demonstrating in a manner that reflects effective and efficient use of resources. We therefore provided clear, accurate and comprehensive financial information to all Stakeholders on a quarterly basis throughout the year.

The adoption of Accrual-Based accounting by Kogi State in-line with International Public Sector Accounting Standards (IPSAS) ensures greater transparency and accountability in public sector finances as well as better monitoring and utilization of government resources. Thus, the importance of maintaining the public's trust and confidence is central to the purpose and outcomes of this administration to which we pledged to work with the highest standards of integrity and conduct in order to maintain the trust and confidence repose in us.

In preparing and presenting the 2021 General Purpose Financial Statements (GPFS), we were mindful of the principles and concepts of Public Sector Financial Management such as Transparency, Fairness, Integrity and Trust, which form the fulcra of this present administration.

Therefore, we have prepared this General Purpose Financial Statement (GPFS) for the Year ended 31 December 2021, to meet the information needs of Stakeholders, the good people of Kogi State and the General Public.

Asiwaja Idris Ashiru, FCA
Honourable Commissioner of Finance, Budget and Economic Planning,
Kogi State of Nigeria.

Address: Kogi State Secretariat Complex, Phase II, P.M.B 1080, Lokoja, Kogi State



KOGI STATE GOVERNMENT OF NIGERIA

OFFICE OF THE ACCOUNTANT GENERAL

Report of the Accountant-General
On the Financial Statements of Kogi State
For the year ended, 31 December 2021

RESPONSIBILITY FOR THE FINANCIAL STATEMENTS:

These Financial Statements have been prepared in accordance with the provisions of Finance (Control and Management) Act 1958 now CAP F26 LFN 2004. The Financial Statements comply with the generally accepted accounting practice and with provisions of the International Public Sector Accounting Standards (IPSAS) accrual basis of accounting, issued by the International Public Sector Accounting Standard Board (IPSASB) for the three tiers of government vide National Treasury Circular Ref. OAGF/CAD/POL/C.0301/VOL.1/01 dated 23rd October 2014.

To fulfil 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 preparation of the Financial Statements rests entirely with the office of the Accountant-General. Therefore, these Financial Statements reflect the financial position of the Kogi State Government as of 31 December 2021 and its operations for the year ended on that date.

Abigidi Alomonoh Fabian (FCNA)

Accountant-General,

Kogi State.

29-06-2022



**OFFICE OF THE STATE AUDITOR GENERAL
KOGI STATE GOVERNMENT OF NIGERIA**

Our Ref:

AUDIT CERTIFICATE

The Financial Statements and Accounts of the Government of Kogi State of Nigeria for the year ended 31 December 2021 have been audited in accordance with section 125 subsection 5 of the Constitution of the Federal Republic of Nigeria 1999 (as amended) and the Kogi State Audit Law of 2021 (as amended).

The audit was conducted in accordance with International Standards on Auditing and INTOSAI Auditing Standards.

In the course of the audit, I evaluated the overall adequacy of the information presented in the General-purpose Financial Statements, which were prepared in accordance with International Public Sector Accounting Standards (IPSAS) as described in Note 1 to 39. I have obtained information and explanation that to the best of my knowledge was relevant and necessary for the purposes of the audit. This audit has provided me with reasonable evidence and assurances which formed the basis for my independent opinion.

In my opinion, the Financial Statements, which are in agreement with the books of accounts and records show a true and fair view of the Financial Position of the Government of Kogi State for the year ended 31 December 2021, and the transactions for the fiscal year ended on that date.

Special Opinion

The State is eligible to receive performance-based grant financing from the Federal Government subject to performance against predefined criteria in the World Bank Assisted States Fiscal Transparency, Accountability and Sustainability Program for Results (SFTAS PforR). The expenditure framework are detailed in Note 39 in the attached General Purpose Financial Statements of Kogi State Government.


In my opinion, Note 39 presents fairly, in all material respects, the expenditures incurred by the SFTAS activity generating agencies of the State for the year ended 31 December 2020 and year ended 31 December 2021.

Yakubu. Y. Okala FCA, ACTI, MBA, B.Sc.
FRC/2018/ICAN/00000017735
 Auditor General, Kogi State
 Lokoja, Nigeria
 29 June 2022

Private Mail Bag 1055, Lokoja-Kogi State.




KOGI STATE GOVERNMENT OF NIGERIA
CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31 DECEMBER, 2021

DESCRIPTION:	NOTES	YEAR ENDED 31ST DECEMBER 2021	YEAR ENDED 31ST DECEMBER 2020
		₦	₦
CASH INFLOW FROM OPERATING ACTIVITIES:			
GOVERNMENT SHARE OF FAAC (STATURORY REVENUE)	20	41,718,995,458	42,246,772,174.41
GOVERNMENT SHARE OF VALUE ADDED TAX (VAT)	21	20,650,495,318	14,643,922,996.79
TAX REVENUE	22	19,179,077,650	11,345,191,080.96
NON-TAX REVENUE	23	4,226,536,213	6,110,028,448.02
AID AND GRANTS	24	2,409,661,900	22,564,803,408.75
GAIN ON INVESTMENT	25	305,545	476,147.36
REFUND FROM FEDERAL GOVERNMENT		-	8,084,150,460.60
OTHER SUNDRY REFUNDS	26	26,017,678	3,366,119.07
TOTAL INFLOWS (A)		88,211,089,761	104,998,710,835.96
CASH OUTFLOWS FROM OPERATING ACTIVITIES:			
SALARIES & WAGES	27	26,379,083,949	25,572,872,394.33
SOCIAL BENEFITS	28	12,028,855,328	10,366,920,482.92
OVERHEAD COST	29	31,737,709,795	27,136,530,459.10
DEPRECIATION CHARGES FOR (PPE)	32	8,649,776,594	7,804,772,208.10
TOTAL OUTFLOWS (B)		78,795,425,666	70,881,095,544.45
SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES FOR THE PERIOD =C (A-B)		9,415,664,095	34,117,615,291.52
LESS:			
PUBLIC DEBT CHARGES	30	(3,580,111,538)	3,689,429,942.29
TOTAL NON-OPERATING REVENUE/(EXPENSES)		5,835,552,558	30,428,185,349.23
SURPLUS/(DEFICIT) FROM OPERATING ORDINARY ACTIVITIES		5,835,552,558	30,428,185,349.23
NET SURPLUS/ (DEFICIT) FOR THE PERIOD		5,835,552,558	30,428,185,349.23
			
ALHAJI MOMOH JIBRIN (FCNA)			
ACCOUNTANT-GENERAL,			
KOGI STATE.			
DATED 29-06-2022			



KOGI STATE GOVERNMENT OF NIGERIA CONSOLIDATED STATEMENT OF FINANCIAL POSITION FOR THE YEAR ENDED 31ST DECEMBER, 2021

ASSETS	NOTES	YEAR ENDED, 31 DECEMBER 2021		YEAR ENDED, 31 DECEMBER 2020	
		₦	₦	₦	₦
CURRENT ASSETS:					
CASH AND CASH EQUIVALENTS	31	35,045,304,552		46,352,804,441	
RECEIVABLES	38	6,600,661,576		2,003,238,587	
TOTAL CURRENT ASSETS (A)		41,645,966,128	41,645,966,128	48,356,043,027	48,356,043,027
NON-CURRENT ASSETS:					
INVESTMENTS	25	930,832,421		701,636,203	
PROPERTIES, PLANTS & EQUIPMENT	32	260,095,636,950		225,684,077,785	
BIOLOGICAL ASSETS	33	593,712,029,920		593,712,029,920	
TOTAL NON-CURRENT ASSETS (B)		854,738,499,292	854,738,499,292	820,097,743,908	820,097,743,908
TOTAL ASSETS C = (A + B)			896,384,465,419		868,453,786,935
LIABILITIES:					
CURRENT LIABILITIES					
SHORT-TERM LOANS AS PER DMO RECORD + (DEBIT BALANCES IN BANK ACCOUNTS)	34	5,160,596,371		5,710,293,923	
PAYABLES	35	814,614,402		734,989,689	
TOTAL CURRENT LIABILITIES (D)		5,975,210,773	5,975,210,773	6,445,283,612	6,445,283,612
NON-CURRENT LIABILITIES					
LONG-TERM BORROWINGS	36	97,092,252,332		74,527,053,565	
TOTAL NON-CURRENT LIABILITIES (E)		97,092,252,332	97,092,252,332	74,527,053,565	74,527,053,565
TOTAL LIABILITIES F = (D + E)			103,067,463,105		80,972,337,178
NET ASSETS G = (C - F)			793,317,002,315		787,481,449,757
NET ASSETS/EQUITY:					
RESERVES B/F		787,481,449,757		757,053,264,408	
ACCUMMULATED SURPLUSES/(DEFICIT)		5,835,552,558		30,428,185,349	
TOTAL NET ASSETS/EQUITY		793,317,002,315	793,317,002,315	787,481,449,757	787,481,449,757
					
ALHAJI MOMOH JIBRIN (FCNA) ACCOUNTANT-GENERAL, KOGI STATE. DATED 29-06-2022					




KOGI STATE GOVERNMENT OF NIGERIA

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021


CONSOLIDATED STATEMENT OF CASHFLOW FOR THE YEAR ENDED 31ST DECEMBER, 2021

DESCRIPTION	NOTES	YEAR ENDED 31ST DECEMBER 2021	YEAR ENDED 31ST DECEMBER 2020
CASH IN-FLOWS FROM OPERATING ACTIVITIES:			
GOVERNMENT SHARE OF FAAC (STATURORY REVENUE)		41,718,995,458	42,246,772,174
GOVERNMENT SHARE OF VALUE ADDED TAX (VAT)		20,650,495,318	14,643,922,997
TAX REVENUE		13,778,527,178	11,345,191,081
NON-TAX REVENUE		3,026,425,109	6,110,028,448
AID AND GRANTS (SFTAS, COVID, APPEALS,)		2,409,661,900	22,564,803,409
REFUND FROM FEDERAL GOVERNMENT		-	8,084,150,461
OTHER SUNDRY REFUNDS		26,017,678.00	3,366,119
TOTAL IN-FLOWS FROM OPERATING ACTIVITIES		81,610,122,641	104,998,234,689
<u>OUTFLOWS FROM OPERATING ACTIVITIES:</u>			
SALARIES & WAGES		26,379,083,949	25,572,872,394
SOCIAL BENEFITS		12,028,855,328	10,366,920,483
OVERHEAD COST		31,737,709,795	27,136,530,459
FINANCE COST (PUBLIC DEBT CHARGES)		3,580,111,538	3,689,429,942
TOTAL OUT-FLOWS FROM OPERATING ACTIVITIES		73,725,760,610	66,765,753,279
NET CASHFLOWS FROM OPERATING ACTIVITIES		7,884,362,031	38,232,481,410
CASH IN-FLOWS FROM INVESTING ACTIVITIES:			
LESS:			-
CASH OUT-FLOWS FROM INVESTMENT ACTIVITIES:			
PURCHASE/CONSTRUCTION/REHABILITATION OF PPE		(27,783,364,874)	(14,045,174,638.41)
ACQUISITION OF INVESTMENTS		(228,982,882)	-
NET CASHFLOWS FROM INVESTING ACTIVITIES		(28,012,347,756)	(14,045,174,638)



<u>FINANCING ACTIVITIES:</u>			
CASH IN-FLOWS FROM FINANCING ACTIVITIES:			
PROCEEDS ON BORROWINGS FROM LONG-TERM LOANS		9,479,794,734	-
PROCEEDS ON BORROWINGS FROM SHORT-TERM LOANS		4,098,414,821	-
LESS:			
CASH OUT-FLOWS FROM FINANCING ACTIVITIES:			
REPAYMENTS OF BORROWING ON SHORT-TERM LOANS		(3,228,295,726)	(10,420,731,100)
REPAYMENTS OF BORROWING ON LONG-TERM LOANS		(4,084,711,124)	(1,798,162,525)
NET CASHFLOWS FROM FINANCING ACTIVITIES		6,265,202,705	(12,218,893,625)
NET CASHFLOWS FROM ALL ACTIVITIES		(13,862,783,020)	11,968,413,146.36
PRIOR YEARS' ADJUSTMENTS		2,555,283,131	1,928,108,524.00
OPENING CASH BALANCE (01/01/2021)		46,352,804,441	32,456,282,771
CLOSING CASH BALANCE (31/12/2021)		35,045,304,552	46,352,804,441
			
ALHAJI MOMOH JIBRIN (FCNA)			
ACCOUNTANT-GENERAL,			
KOGI STATE.			
DATED 29-06-2022			



KOGI STATE GOVERNMENT OF NIGERIA			
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021			
RECONCILIATION OF NET SURPLUS/DEFICIT TO NET CASH FLOW FROM OPERATING ACTIVITIES			
DESCRIPTION	NOTE	YEAR ENDED 31ST DECEMBER, 2021	YEAR ENDED 31ST DECEMBER, 2020
Net Surplus/(Deficit) as per Statement of Financial Performance		5,835,552,558	30,428,185,349
LESS: Accrued Tax and Non-Tax Income		6,600,661,576	
Net Deficit (resulting from Accrued Income)		(765,109,018)	
Add/(Less) Non-Cash Items:			
Depreciation		8,649,776,594	7,804,772,208
Gain on Investment		(305,545)	(476,147)
TOTAL NON-CASH ITEMS		7,884,362,031	38,232,481,410
Add/(Less) movements in Statement of Financial Position Items:			
Increase/(Decrease) in Short-Term Loan = Proceeds from Borrowing (Debit Balances in Board of Survey Report)		4,098,414,821	-
Increase/(Decrease) in Long-Term Loan = Proceeds from Borrowing		4,000,000,000	-
Increase/(Decrease) Old Loans Recognized in this Current Year (DMO-Report)		5,479,794,732	(1,798,162,525)
Increase/(Decrease) in Loan Repayment within the year, 2021 (DMO-Report)		(7,313,006,850)	(16,029,044,168)
TOTAL MOVEMENTS IN WORKING CAPITAL ITEMS		6,265,202,703	(17,827,206,693)
Add/(Less) items Classified as Investing Activities			
Purchase of Property, Plants & Equipment (PPE)		(28,012,347,756)	(14,045,174,638)
Total Items Classified as Investing Activities		(28,012,347,756)	(14,045,174,638)
NET CASH FLOW FROM ALL OPERATING ACTIVITIES		(13,862,783,023)	11,968,413,146.36
Cash & Cash Equivalent as at 01 January 2021		46,352,804,441	32,456,282,771
Prior year adjustment		2,555,283,131	1,928,108,524
Cash & Cash Equivalent as at 31st December, 2021		35,045,304,550	46,352,804,441
NOTE: JUSTIFICATION FOR THE PRIOR YEAR ADJUSTMENT- Prior year adjustment was as a result of (i) circularization of banks done by the State Auditor-General and (ii) review of World Bank funded projects in the State. These exercises led to the disclosure of many accounts that were not captured in the previous year's financial statements and Projects that were not captured, hence, the need to adjust for it.			
			
ALHAJI MOMOH JIBRIN (FCNA)			
ACCOUNTANT-GENERAL,			
KOGI STATE.			
DATED 29-06-2022			




Kogi State Government of Nigeria

Financial Statements for the Year Ended 31 December 2021


STATEMENT OF COMPARISON OF BUDGET TO ACTUAL

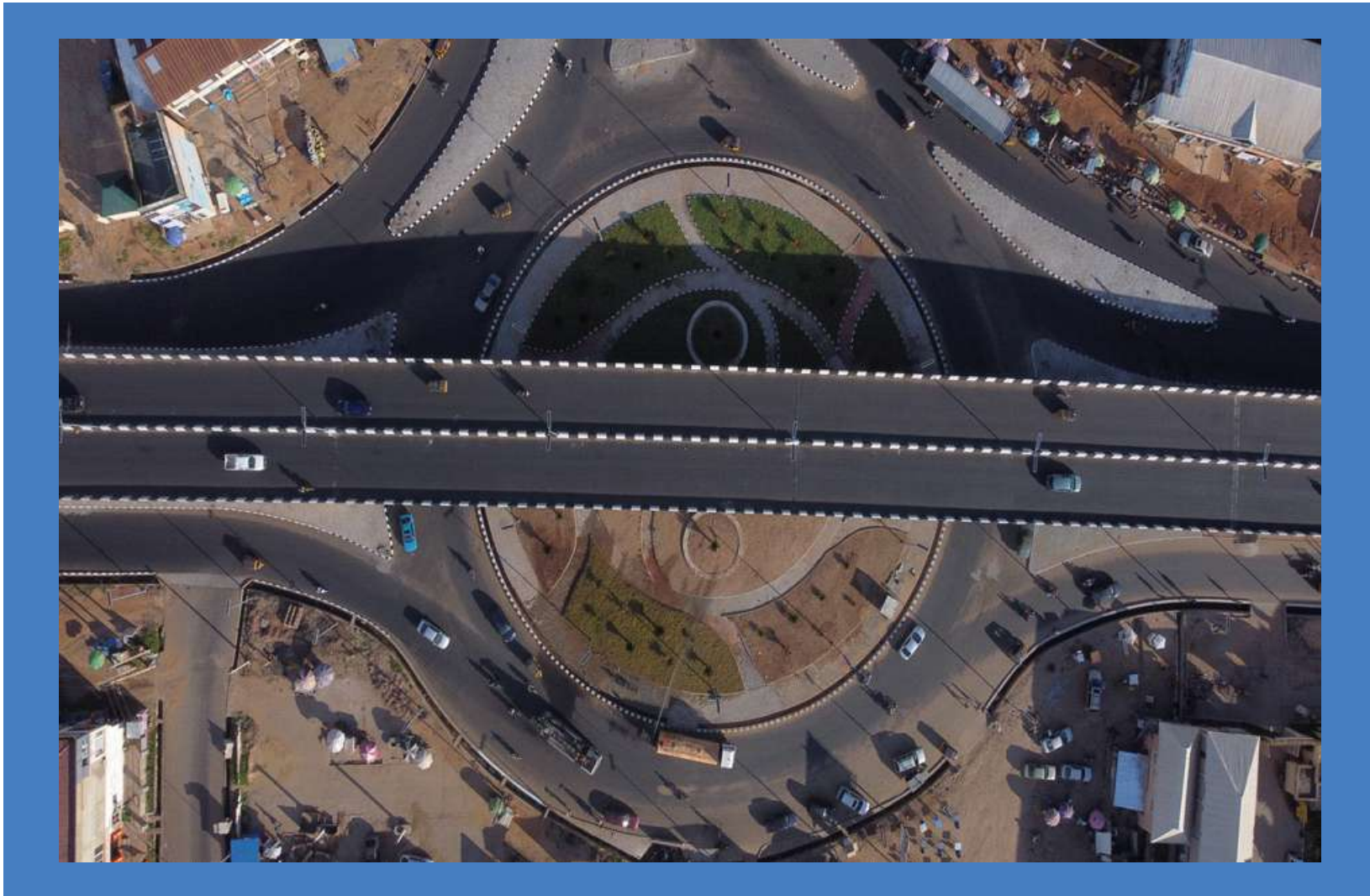
	Notes	YEAR 2021 BUDGET		ACTUAL, 2021	VARIANCE
		Original Budget	Final BUDGET		
RECURRENT REVENUE					
Government Share of FAAC (Statutory Revenue)		45,428,800,000	51,928,800,000	39,136,353,702	(12,792,446,298)
Excess Crude		120,000,000	200,000,000	-	(200,000,000)
Budget Augmentation		35,466,037	350,000,000	303,118,805	(46,881,195)
Exchange Difference		1,000,000,000	1,000,000,000	209,655,519	(790,344,481)
Refund from Federal Government		130,893,199	1,130,893,199	-	(1,130,893,199)
Non-oil Revenue		500,000,000	1,500,000,000	1,750,515,869	250,515,869
FOREX Equalization		150,000,000	200,000,000	103,728,450	(96,271,550)
Recovered Excess Bank Charge		120,698,829	120,698,829	3,050,910	(117,647,919)
Solid Mineral Revenue		500,000,000	500,000,000	212,572,203	(287,427,797)
Government Share of VAT		13,500,000,000	24,419,628,613	20,650,495,318	(3,769,133,295)
Tax Revenue		12,725,394,748	12,725,394,748	19,179,077,650	6,453,682,902
Non-Tax Revenue		8,253,160,041	8,253,160,041	4,226,536,213	(4,026,623,828)
Gain on Investment				305,545	305,545
Other Sundry Refunds		-	500,000,000	26,017,678	(473,982,322)
TOTAL RECURRENT REVENUE		82,464,412,854	102,828,575,430	85,801,427,861	(17,027,147,569)
CAPITAL RECEIPT					
COVID-19 Donations to State Government		1,000,000,000	1,000,000,000	-	(1,000,000,000)
State Fiscal Transparency, Accountability & Sustainability (SFTAS) Programme for results		12,000,000,000	12,500,000,000	2,409,661,900	(10,090,338,100)
PFMU- WORLD BANK (APPEALS) PROJRCT		1,500,000,000	1,500,000,000	-	(1,500,000,000)
SUBED SPECIAL GRANTS FOR PRIMARY SCHOOL FUNDING		1,012,682,704	2,412,682,704	-	(2,412,682,704)
Kogi State Community & Social Development Agency		300,000,000	300,000,000	-	(300,000,000)
Commercial Bank Facilities (Term Loan, Bridging Facilities & Overdraft)		9,244,000,000	15,244,000,000	13,578,209,555	(1,665,790,445)
Other Capital Receipts		23,024,972,468	24,774,972,468	-	(24,774,972,468)
TOTAL CAPITAL RECEIPT		48,081,655,172	57,731,655,172	15,987,871,455	(16,968,811,249)
TOTAL REVENUE		130,546,068,026	160,560,230,602	101,789,299,316	(58,770,931,286)



RECURRENT EXPENDITURES						
	Salaries & Wages		29,728,983,435	34,449,988,375	26,379,083,949	(8,070,904,426)
	Social Benefits		14,119,583,037	15,118,583,037	12,028,855,328	(3,089,727,709)
	Overhead Cost		28,398,594,010	36,407,196,231	31,737,709,795	(4,669,486,436)
	Public Debt Charges		1,800,000,000	16,371,367,715	3,580,111,538	(12,791,256,177)
TOTAL RECURRENT EXPENDITURES			74,047,160,482	102,347,135,358	73,725,760,610	(28,621,374,748)
CAPITAL EXPENDITURE:						
	Property, Plant & Equipment (PPE)		56,498,907,544	58,213,095,244	27,783,364,874.30	(30,429,730,370)
TOTAL CAPITAL EXPENDITURE			56,498,907,544	58,213,095,244	27,783,364,874	(30,429,730,370)
TOTAL EXPENDITURE						
			130,546,068,026	160,560,230,602	101,509,125,484	(59,051,105,118)
						
	Alhaji Momoh Jibrin (FCNA)					
	Accountant General of Kogi State					
	DATED 29-06-2022					



KOGI STATE GOVERNMENT OF NIGERIA						
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021						
SIX YEARS FINANCIAL SUMMARY (TREND) OF ACTUAL REVENUE AND ACTUAL EXPENDITURE						
REVENUE	YEAR ENDED 31ST DECEMBER, 2021	YEAR ENDED 31ST DECEMBER, 2020	YEAR ENDED 31ST DECEMBER, 2019	YEAR ENDED 31ST DECEMBER, 2018	YEAR ENDED 31ST DECEMBER, 2017	YEAR ENDED 31ST DECEMBER, 2016
GOVERNMENT SHARE OF FAAC	41,718,995,458	42,246,772,174	48,741,034,875	63,022,947,449	49,407,529,589	43,383,922,064
GOVERNMENT SHARE OF VAT	20,650,495,318	14,643,922,997	12,086,864,902	11,259,138,718	10,014,002,427	7,694,488,524
TAX REVENUE	19,179,077,650	11,345,191,081	10,993,913,198	6,942,732,056	7,620,174,579	6,496,025,470
NON-TAX REVENUE	4,226,536,213	6,110,028,448	6,205,293,207	4,520,456,754	2,873,007,158	3,715,571,383
AIDS & GRANTS	2,409,661,900	22,564,803,409	2,977,389,612	36,691,242	100,000,000	-
GAIN ON INVESTMENTS	305,545	476,147	-	143,952,448	48,425	1,522,637
REFUND FROM FEDERAL GOVERNMENT	-	8,084,150,461	-	-	-	-
OTHER SUNDRY REFUNDS	26,017,678	3,366,119	-	-	-	-
TOTAL REVENUE	88,211,089,761	104,998,710,836	81,004,495,795	85,925,918,667	70,014,762,179	61,291,530,078
EXPENDITURE:						
SALARY & WAGES	26,379,083,949	25,572,872,394	33,740,343,885	25,037,072,557	22,175,646,412	28,764,465,679
SOCIAL BENEFITS	12,028,855,328	10,366,920,483	25,607,295,090	5,436,782,295	5,522,350,363	10,851,969,028
OVERHEAD COSTS	31,737,709,795	27,167,437,017	29,826,174,501	25,045,082,830	27,320,684,786	20,393,402,772
DEPRECIATION CHARGES	8,649,776,594	7,804,772,208	5,563,868,631	1,711,364,363	1,546,831,667	3,066,453,901
PUBLIC DEBT CHARGES	3,580,111,538	3,689,429,942	5,464,735,019	520,527,175	3,997,662,998	2,692,748,905
ACQUISITION OF PROPERTY, PLANTS & EQUIPMENT (PPE)	27,783,364,874	14,045,174,638	28,589,764,955	16,169,140,400	19,888,119,811	15,828,823,277
IMPAIRMENT (LOSS) ON INVESTMENT	-	-	38,061,617	-	-	-
TOTAL EXPENDITURE	110,158,902,078	88,646,606,683	128,830,243,697	73,919,969,620	80,451,296,037	81,597,863,562
CASH AND CASH EQUIVALENT	35,045,304,552	46,352,804,441	32,456,282,771	16,497,916,896	13,673,278,652	20,398,489,309
YEAR	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
TOTAL REVENUE	88,211,089,761	104,998,710,836	81,004,495,795	85,925,918,667	70,014,762,179	61,291,530,078
						
Alhaji Momoh Jibrin (FCNA)						
Accountant General of Kogi State						
DATED 29-06-2022						



Newly constructed Flyover Bridge at Ganaja Junction, Lokoja



HIGHLIGHTS OF 2021 BUDGET PERFORMANCE:

By the provision of Section 121 of the 1999 Constitution of the Federal Republic of Nigeria, as amended, the State Governor, His Excellency, Alhaji Yahaya Bello presented the 2021 Budget of “**Accelerated Recovery**” (Appropriation Bill) to the State House of Assembly on 1st December 2020. The Bill was passed into Appropriation Act by the House of Assembly on 29th December, 2020 and assented to by His Excellency, Alhaji Yahaya Bello, the Executive Governor of Kogi State on 30th December, 2020. The Appropriation Act consists of Recurrent Revenue of ₦82,464,412,854.00 and Capital Receipt of ₦48,081,655,172.00 Also, a Recurrent Expenditure of ₦74,047,160,482.00 and Capital Expenditure of ₦56,498,907,544.00

Due to the continued effect of COVID-19 pandemic that ravaged the whole world in 2020, there was a need to revise the 2021 Budget in line with the State Fiscal Transparency, Accountability and Sustainability (SFTAS) Program’s requirements, The revised budget together with other supplementary budgets within the period consists of a Recurrent Revenue of ₦102,828,575,430.00 and Capital Receipt of ₦57,731,655,172.00. Also, a Recurrent Expenditure of ₦102,347,135,358.00 and Capital Expenditure of ₦58,213,095,244.00

In line with **IPSAS 24**, Public Sector Entities (**PSE**) are to discharge their accountability obligations to enhance the transparency of their financial statements by demonstrating compliance with the approved budget for which they are held publicly accountable.

Below is the presentation of the summary of the Revised Budget Information in the Financial Statements for the year ended 31 December 2021.



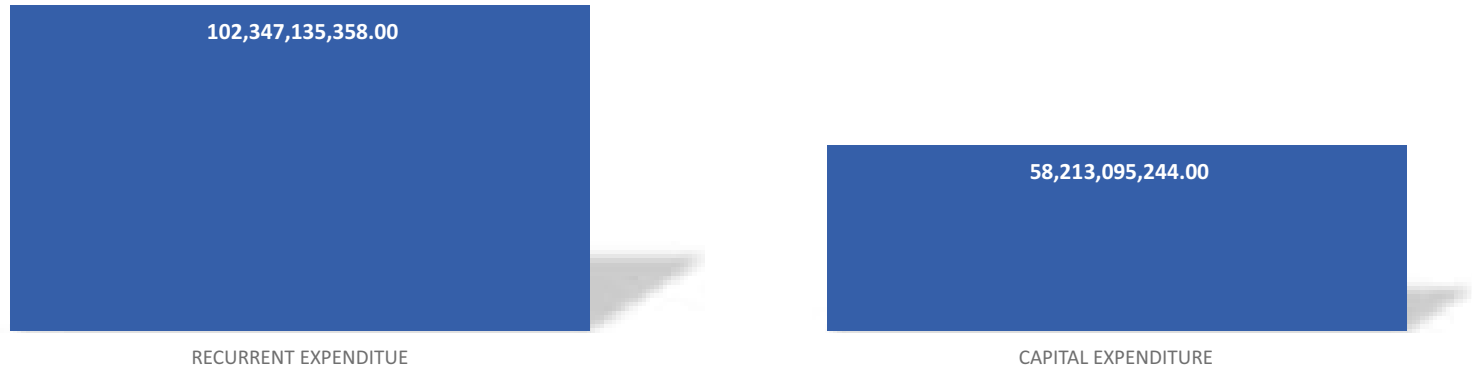
REVISED 2021 BUDGET				
DESCRIPTION	REVENUE	%	EXPENDITURE	%
REVENUE	102,828,575,430.00	64.04	102,347,135,358.00	63.74
CAPITAL	<u>57,731,655,172.00</u>	35.96	58,213,095,244.00	36.26
TOTAL	160,560,230,602.00	100	160,560,230,602.00	100

2021 Revised Budget: (Recurrent Revenue & Expenditure and Capital Receipts & Expenditure).

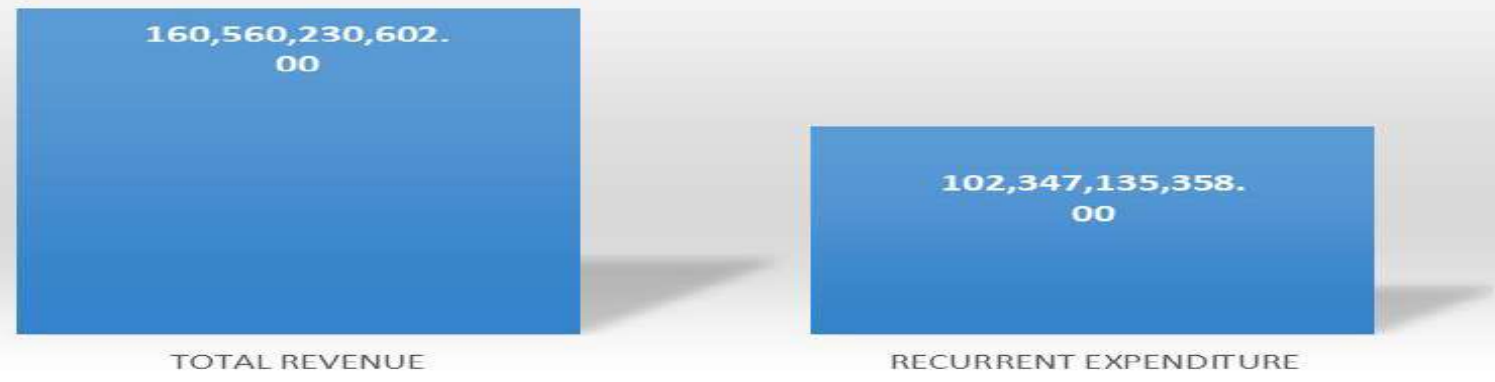


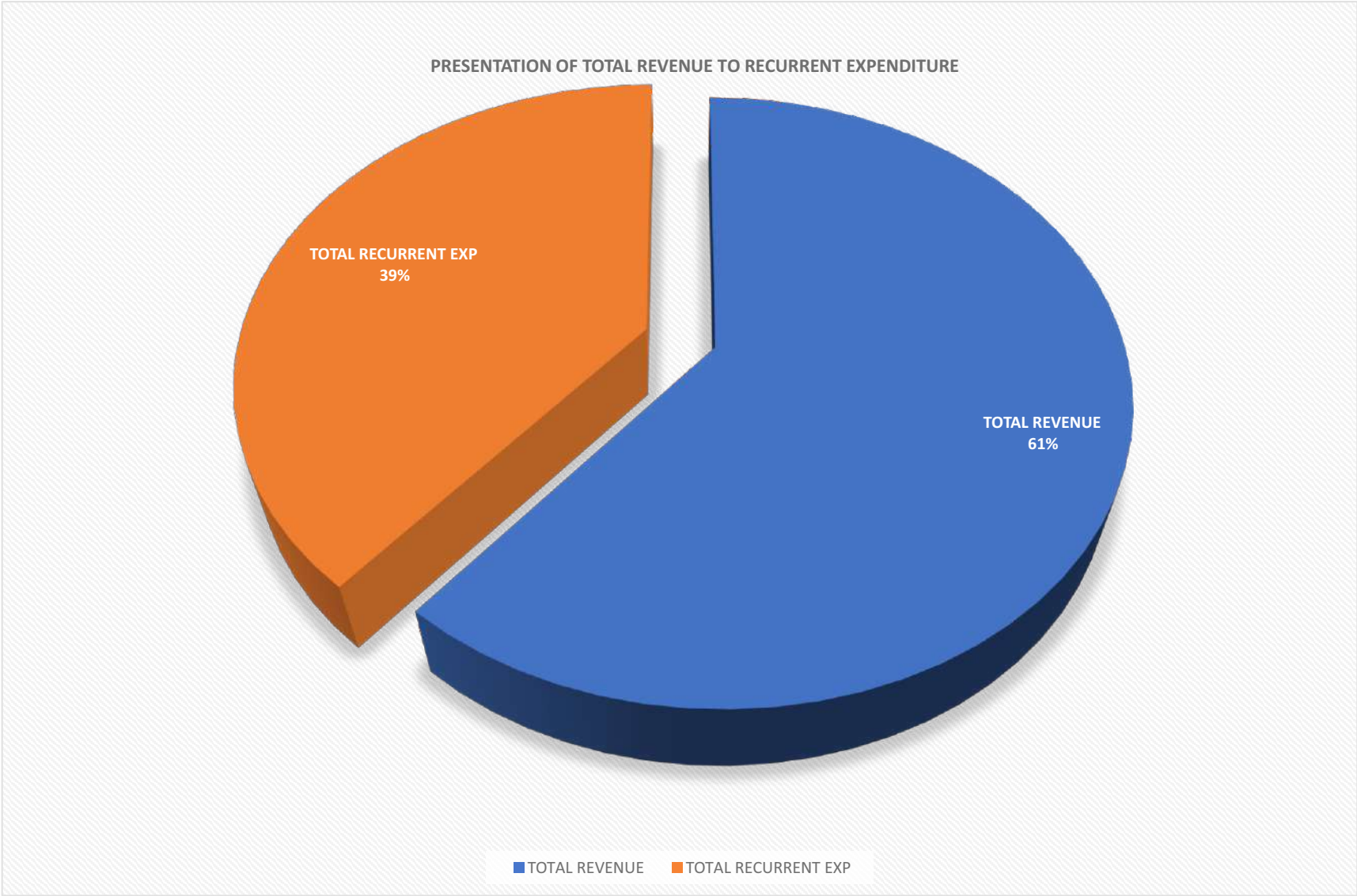


2021 REVISED RECURRENT & CAPITAL EXPENDITURE



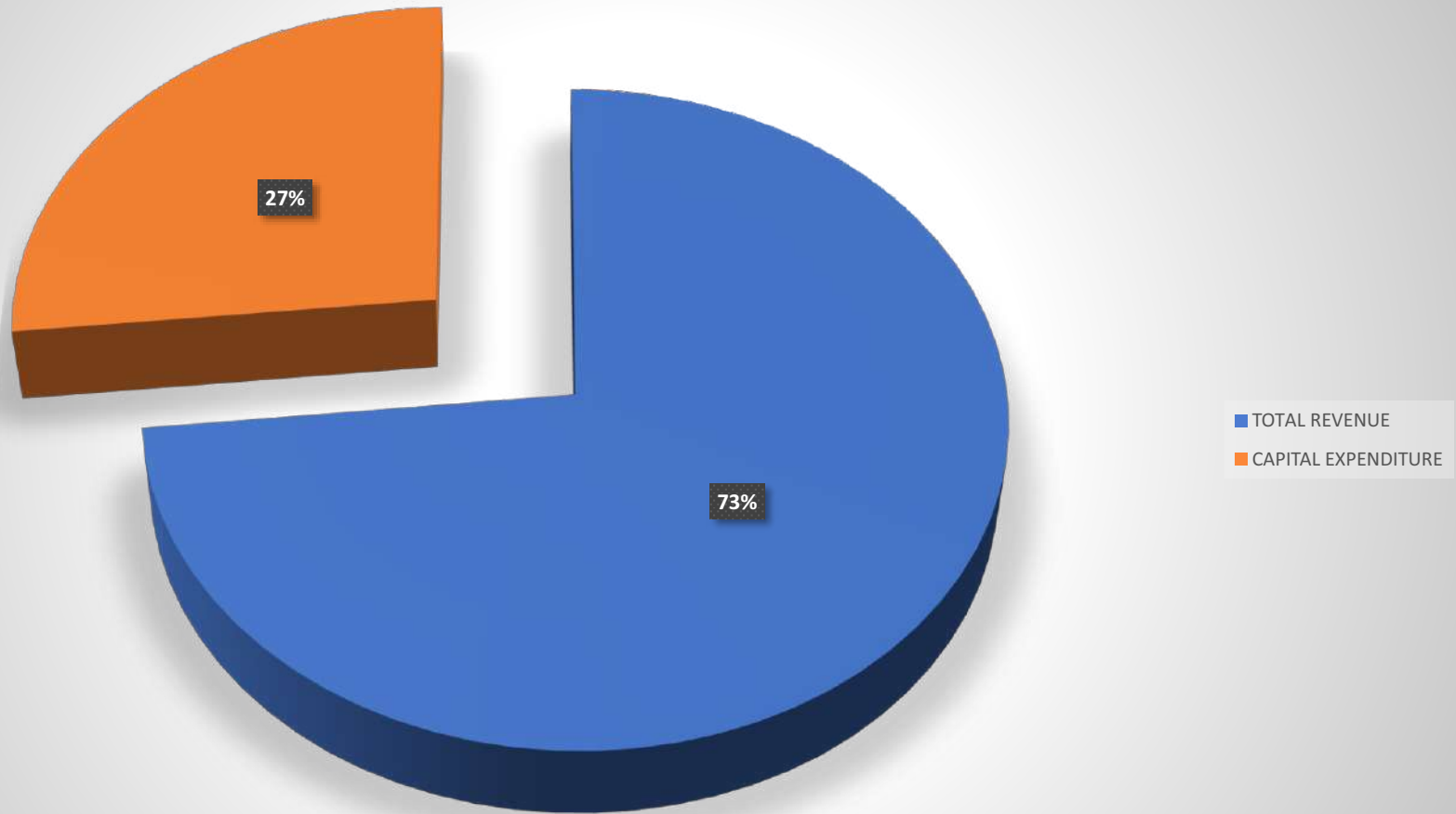
GRAPHICAL PRESENTATION OF TOTAL REVENUE TO RECURRENT EXPENDITURE

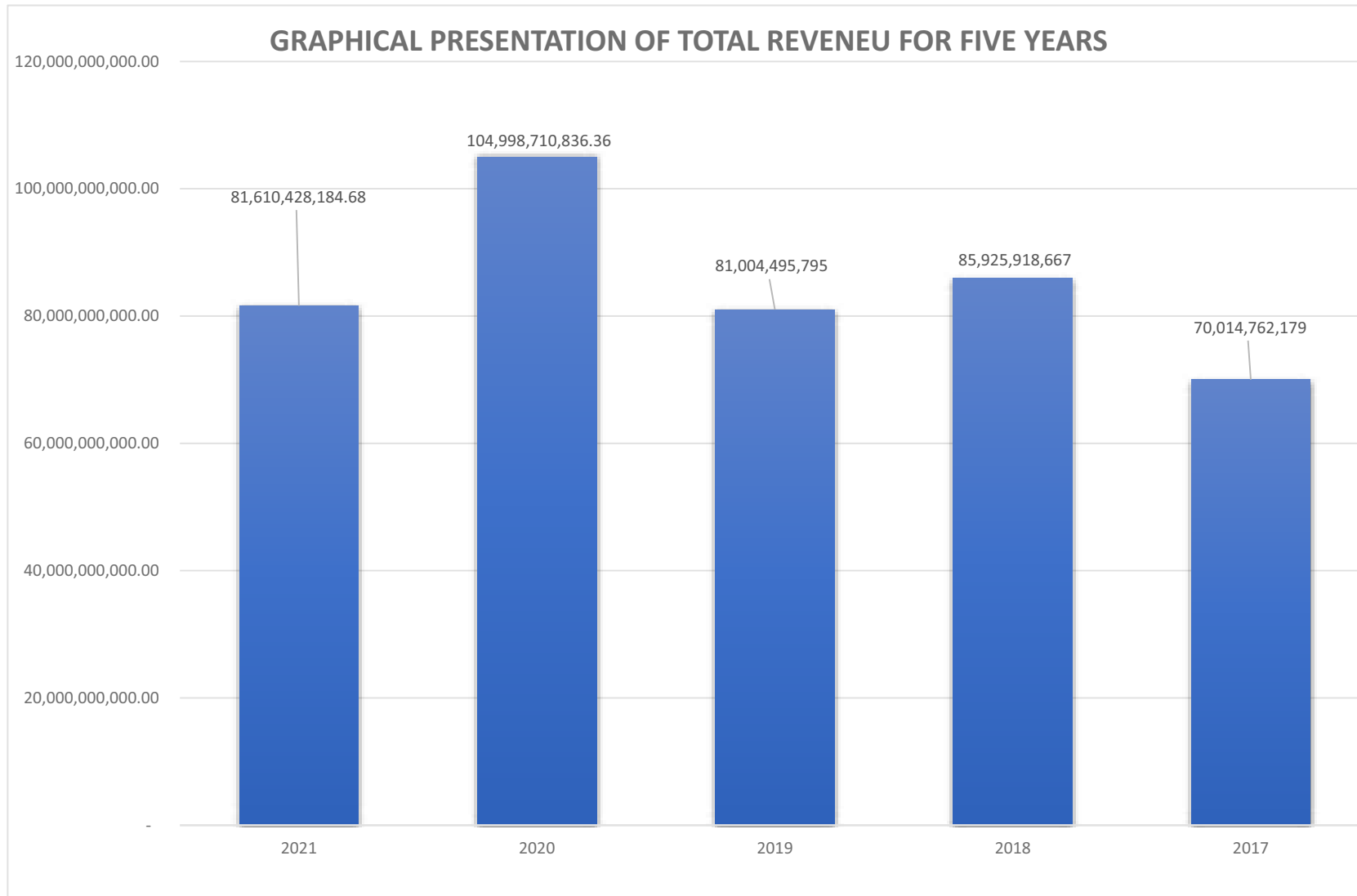






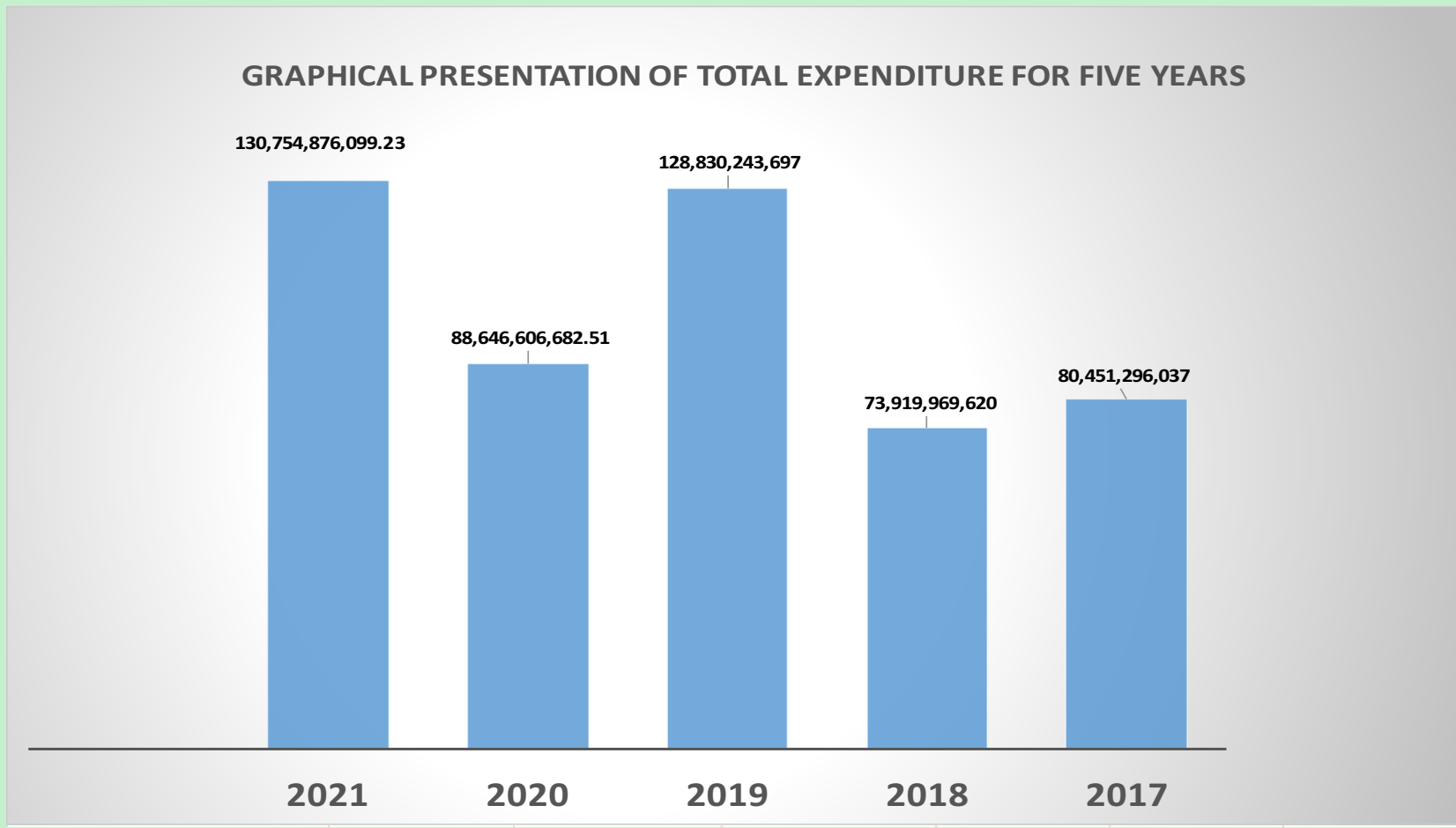
PERCENTILE PRESENTATION OF 2021 TOTAL REVENUE TO CAPITAL EXPENDITURE

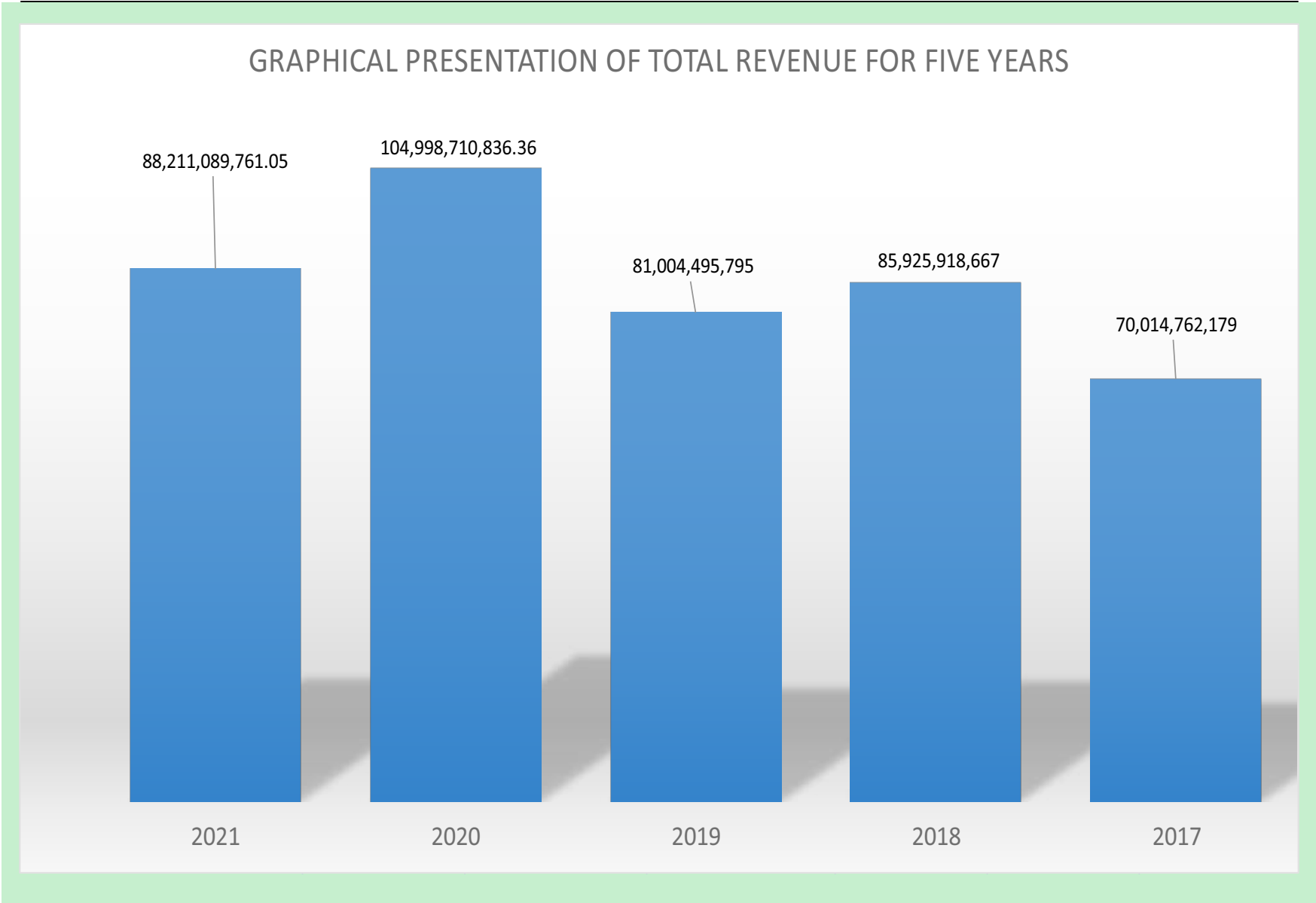






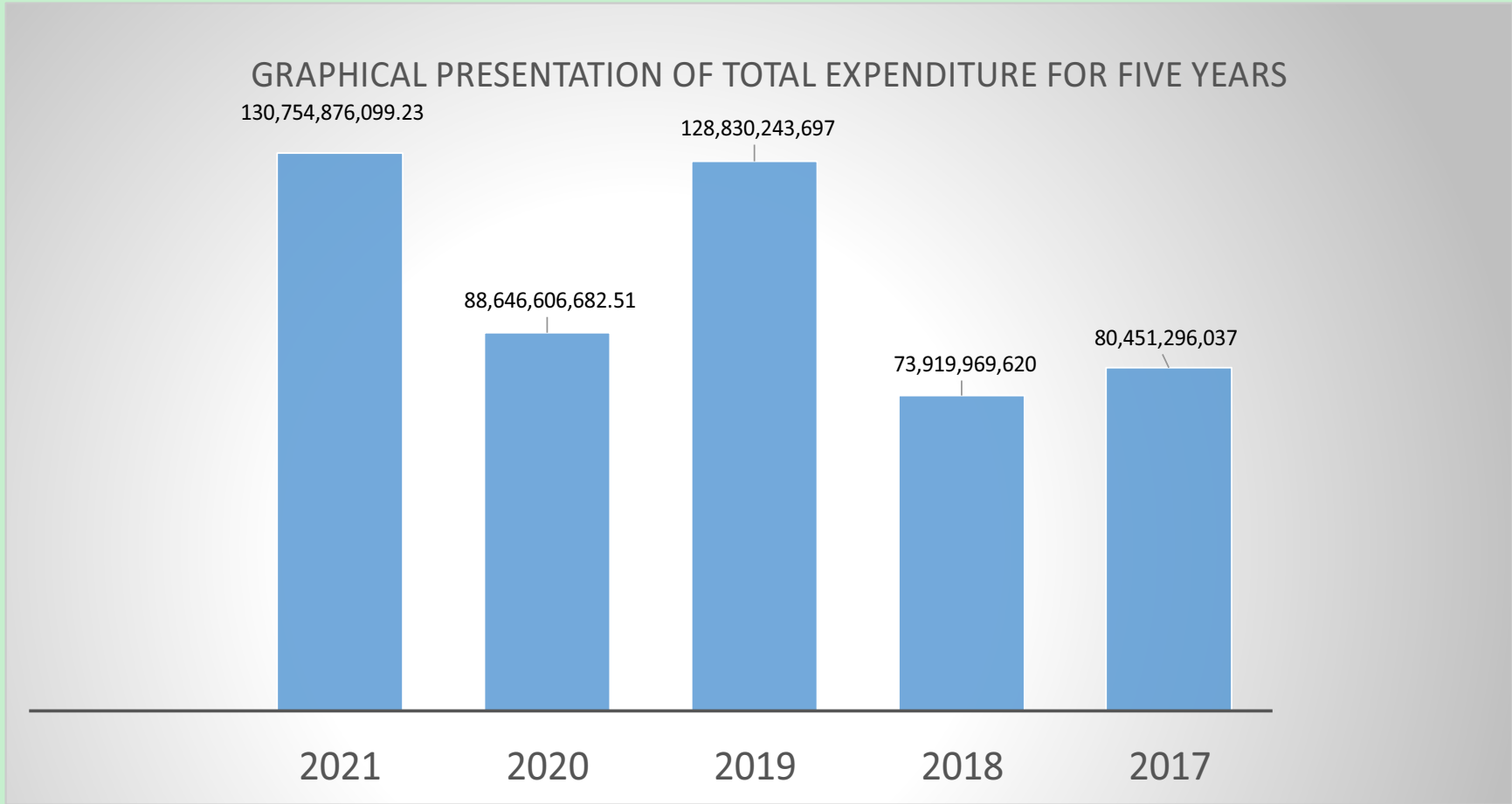
YEAR	2021	2020	2019	2018	2017
TOTAL EXPENDITURE	130,754,876,099.23	88,646,606,682.51	128,830,243,697	73,919,969,620	80,451,296,037







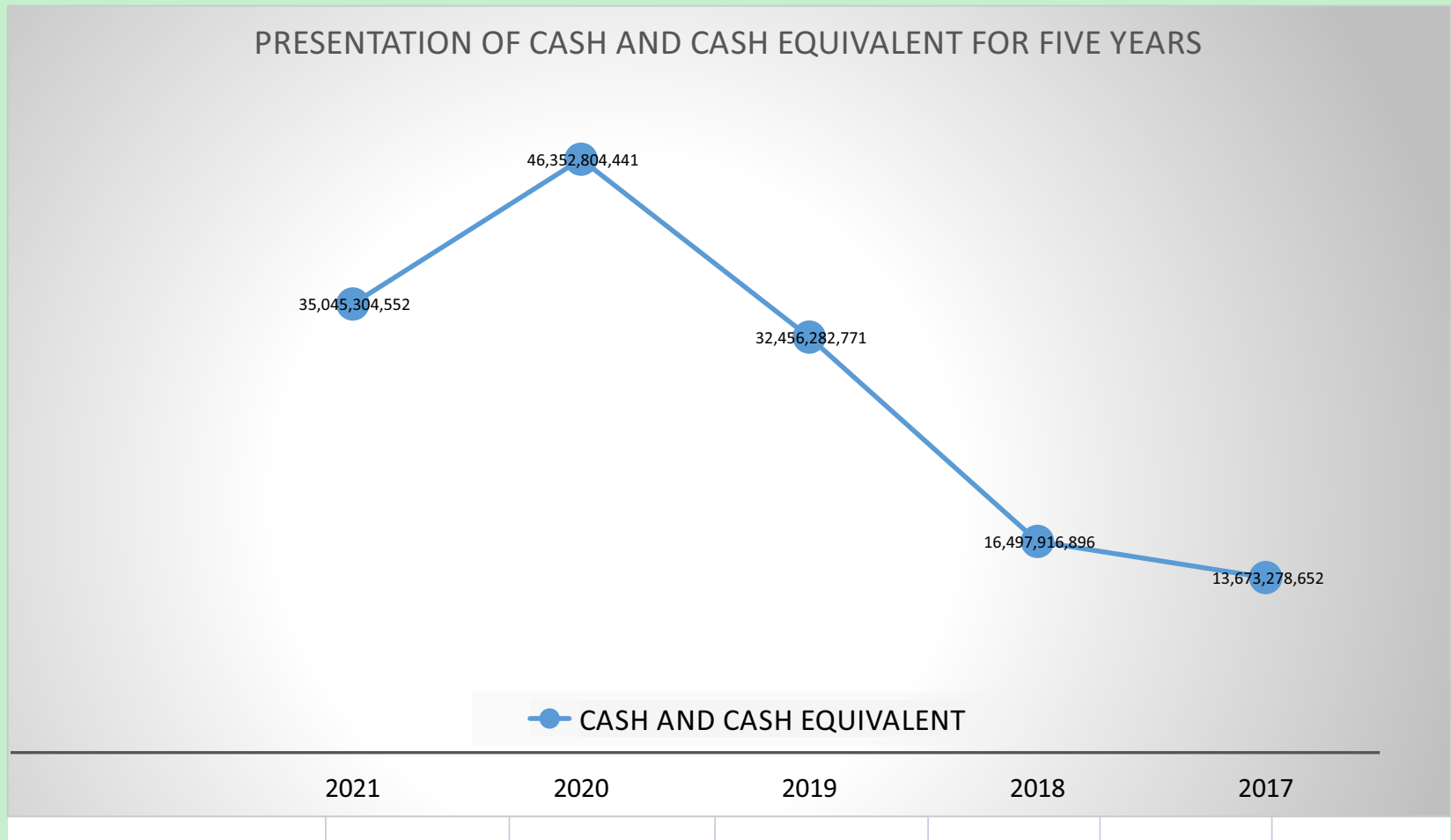
YEAR	2021	2020	2019	2018	2017
TOTAL EXPENDITURE	130,754,876,099.23	88,646,606,682.51	128,830,243,697	73,919,969,620	80,451,296,037





YEAR	2021	2020	2019	2018	2017
CASH AND CASH EQUIVALENT	35,045,304,552	46,352,804,441	32,456,282,771	16,497,916,896	13,673,278,652

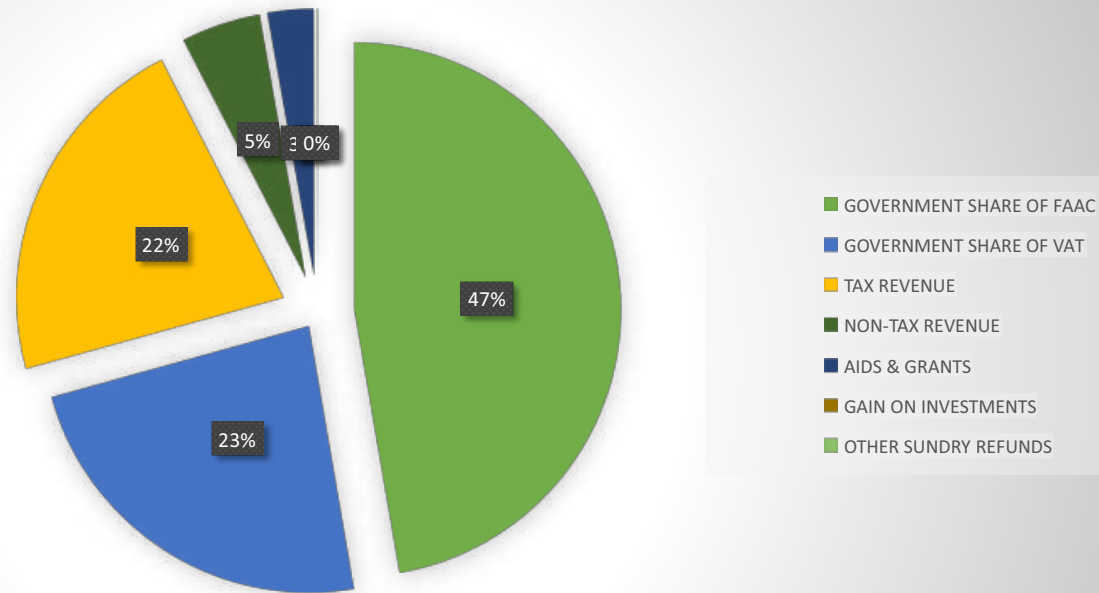
PRESENTATION OF CASH AND CASH EQUIVALENT FOR FIVE YEARS





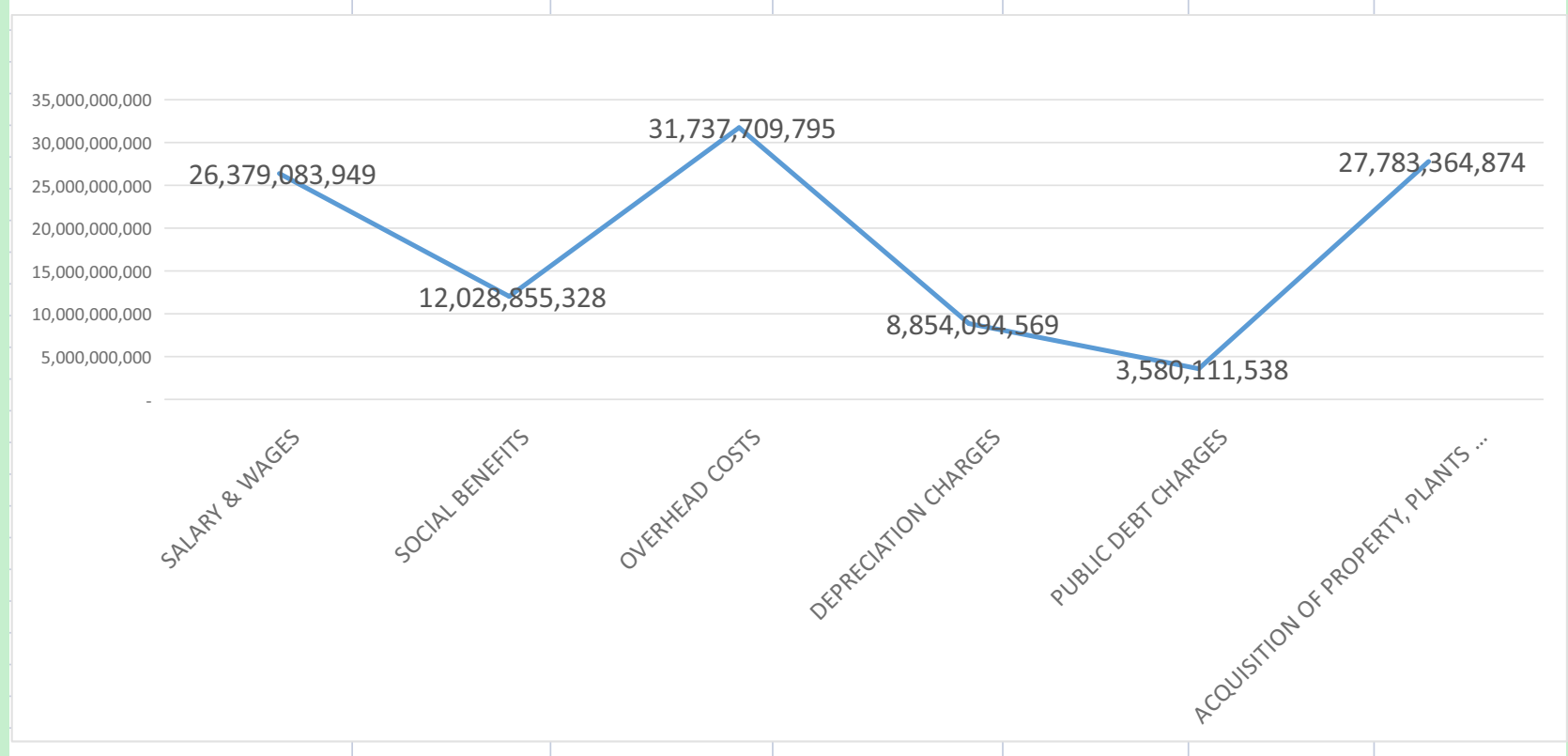
REVENUE LINES		YEAR ENDED 31ST DECEMBER, 2021
GOVERNMENT SHARE OF FAAC		41,718,995,458
GOVERNMENT SHARE OF VAT		20,650,495,318
TAX REVENUE		19,179,077,650
NON-TAX REVENUE		4,226,536,213
AIDS & GRANTS		2,409,661,900
GAIN ON INVESTMENTS		305,545
OTHER SUNDRY REFUNDS		26,017,678

REVENUE FROM VARIOUS ECONOMIC LINES FOR 2021





TOTAL EXPENDITURE	EXPENDITURE:
SALARY & WAGES	26,379,083,949
SOCIAL BENEFITS	12,028,855,328
OVERHEAD COSTS	31,737,709,795
DEPRECIATION CHARGES	8,854,094,569
PUBLIC DEBT CHARGES	3,580,111,538
ACQUISITION OF PROPERTY, PLANTS & EQUIPMENT (PPE)	27,783,364,874





Front view of the Reference Hospital, Okene



Aerial View of Muhammad Buhari Civic Centre-Lokoja



Kogi State.
Dated 25-3-2022

**REPORT OF THE ACCOUNTANT-GENERAL, KOGI STATE WITH THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER, 2021.**

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 financial year ended 31 December 2021, together with the notes thereon. The preparations have been made to comply with the provisions of the International Public Sector Accounting Standards (IPSAS) Accrual Basis of Accounting.

2. Legal Basis and Accounting Framework

These Financial Statements have been prepared following 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 the 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.



By the provisions of the 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 the Government of Kogi State. He is responsible for the general supervision of accounting activities in all Ministries and Departments 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 responsibility, he;

- ✓ Ensures that all Ministries, Departments and Agencies keep proper books and records which disclose with reasonable assurance and accuracy of the financial position of the State.
- ✓ Takes such steps as are reasonably open to him to safeguard the assets of the State and to prevent and detect fraud and irregularities
- ✓ Establishes and maintains an adequate system of internal control designed to provide reasonable assurance that the transactions recorded reflected the deployment of all financial resources by the Government
- ✓ 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. Basis of Preparation

a) Statement of Compliance



In line with the recommendation of the Federation Account Allocation Committee (FAAC) for the adoption of IPSAS-Accrual Accounting for all Public Sector Entities (PSE) in Nigeria with effect from 01 January 2016, Kogi State Government transits from the IPSAS Cash-Basis of accounting to Accrual Basis of accounting as first-time adopter in 2016, and subsequently maintains such.

The Adoption of an 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.

b) Basis of measurement

The General Purpose Financial Statements (GPFS) are prepared under the historical cost convention and following the International Public Sector Accounting Standards (IPSAS) accrual basis of accounting 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.



To ensure effective and efficient utilization of the Charts of Accounts (COA) and the GPFS, Accounting Policies have been developed by the Kogi State Government as a set of guidelines to direct the processes and procedures relating to financial reporting in Government financial statements.

Consequently and in line with the Format, the 2021 Consolidated Financial Statements comprise the followings;-

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

c) Presentation Currency

All amounts have to be presented in the currency of the Nigeria Naira (₦) which is the functional currency of the Kogi State Government.

d) Going Concern

The financial statements have been prepared on a Going Concern Basis.

4. Accounting Principles



The objectives of the financial statements are to provide information about the financial position, financial performance and cash flows of the Kogi State Government that would be useful to a wide range of users. Being a public sector entity, the objectives were developed specifically to provide information useful for decision making, and also to demonstrate the level of Kogi State Government's accountability for the resources entrusted to it.

The key considerations and accounting principles to be followed when preparing the financial statements are those laid out in Kogi State Government's Financial Regulations and Public Finance Management Law (2011) and those described in IPSAS1. These include fair presentation, accrual basis, going concern, consistency of presentation, aggregation, offsetting and comparative information.

Preparation of the financial statements following the above-mentioned rules and principles requires management to make estimates that affect the reported amounts of certain items in the Statement of financial position and Statement of financial performance (economic outturn account), as well as the related disclosures.

5. Accounting Period

The Accounting year of the State Government's Financial Statements (Fiscal Year) is from 01 January to 31 December. The accounting year is divided into twelve (12) Calendar months (Periods) and is set up as such in the accounting system.

6. Summary of Significant Accounting Policies

Kogi State Government has applied the following Accounting Policies in the preparation of the financial statements for the year ended 31 December 2021. These policies have been consistently applied to all the years presented unless otherwise stated.

6.1 Revenue



Revenue includes only the gross inflow of economic benefits or service potential received or is receivable by the State on its account. Those amounts collected as an agent of the government or on behalf of third parties are not considered revenue. Revenue is measured at the fair value of the consideration received or receivable.

6.2 Revenue from Non-exchange Transactions

These are transactions from which Kogi State Government receives value, without directly giving appropriately equal value in exchange. This includes mainly direct and indirect taxes. In addition to taxes, Kogi State Government also receives payments from other parties, such as transfers, grants, fines and donations.

6.3 Taxes Receipts

Taxes are an economic benefit or service potential compulsorily paid or payable to Kogi State Government, in accordance with laws and/or regulations, established to provide revenue to the Government. Taxes do not include fines or other penalties imposed for breach of the law. Kogi State Government recognizes revenue from taxes by reference to the earning of assessable income by the taxpayers. Taxes are measured at the fair value of the consideration received or receivable to Kogi State Inland Revenue Service. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.

Kogi State Government taxes include Pay-As-You-Earn, Tax on Contract, Withholding Tax, Entertainment Tax, Capital Gain Tax, Stamp Duties, Development Levy, Property Tax, Business Premises and Other tax receipts.

6.4 Levies, Fees and Fines



These are inflows of future economic benefits or service potentials from non-exchange transactions other than taxes. They are an economic benefit or service potential received or receivable by Kogi State Government, as determined by Kogi State laws or by a court and other law enforcement bodies, as a consequence of the breach of laws or regulations and are recognized at the point when the levy is being imposed.

6.5 Statutory Allocation

Statutory allocation is income from the revenue allocation system wherein fund is allocated to each federating unit from the Federation Account based on certain predetermined criteria. Statutory allocation is measured at fair value and recognized at the point of receipt.

6.6 Capital Receipts

These include grants and other capital receipts. Capital receipts are measured at fair value or when there is an enforceable claim to receive the asset is free from conditions. Capital receipts are recognized when it is probable that the economic benefits or service potential related to the asset will flow to Kogi State Government and can be measured reliably.

6.7 Other Revenues from Non-Exchange Transactions

These represent revenues from Lottery Board and recovered funds. Revenues from Lottery Board are received from lottery and bet operators in the State. This is recognized at the fair value of the consideration received or receivable.



6.8 Revenue from Exchange Transactions

These are transactions from which Kogi State Government receive consideration, and directly gives approximately equal value in revenue from the sale of goods and services is recognized when the significant risk and rewards of ownership of the goods are transferred to the buyer. This is when the goods have been delivered and when the revenue can be measured reliably and it is probable that the economic benefits or service potential associated with the transaction will flow to Kogi State Government.

Revenue involving the provision of services is recognized by reference to the stage of completion of the transaction at the reporting date.

Revenue arising from the use by others of Kogi State Government's assets yielding rental income, interest, royalties and dividends or similar distributions, are recognized as they are earned in accordance with the substance of the relevant agreement. Revenue is recognized when the amount can be measured reliably, and the economic benefits or service potential associated with the transaction will probably flow to Kogi State Government. Where the contract outcome cannot be measured reliably, revenue is recognized only to the extent that the expenses incurred are recoverable.

6.9 Revenue from Other Services

Revenue from other services includes proceeds from the Private Sector Developer's Program, toll revenue, proceeds from hospital units and other miscellaneous revenue from exchange transactions. Kogi State Government recognizes revenue from rendering of services as it is earned, that is, as the services are provided. It is measured at the fair value of the consideration received or receivable.

6.10 Investment Income



Investment income consists of dividend income. Dividend income or similar distributions are recognized when Kogi State Government's right to receive payment is established. In the year ended 31 December 2021, gains were made on Kogi State investment.

6.11 Public Debt Charges

Interest cost is calculated using the Effective Interest Rate Method (EIRM). The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income/cost for each period.

6.12 Cash and cash equivalent

Cash and cash equivalents as shown in the statement of financial position comprises cash-in-hand or bank, deposit held at call with financial institutions and other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

6.13 Inventory

Inventories are stated at the lower of cost, current replacement cost and net realizable value. Net realizable value is the estimated selling price in the ordinary course of business, less any applicable completion and selling expenses. When inventories are held for distribution at no charge or a nominal charge, they are measured at the lower of cost and current replacement cost. The Current replacement cost is the cost that the Kogi State Government would incur to acquire the asset on the reporting date.



The cost of finished goods and work-in-progress is determined using the first-in, first-out (FIFO) method and comprises raw materials, direct labour, other direct costs and related production overheads (based on normal operating capacity), incurred in bringing inventory to its present location and condition but, excludes borrowing.

6.14 Financial Instrument

A financial instrument is any contract that gives rise to both a financial asset of one entity and a financial liability or equity instrument of another entity.

Kogi State Government classifies its financial assets in the following categories at fair value through surplus or deficit, held to maturity, loans and receivables, and available for sale. The classification depends on the purpose for which the financial assets were acquired.

Kogi State Government classifies its financial liabilities at fair value through surplus or deficit and at amortized cost. Classification of financial liabilities is based on the nature or characteristic of the instrument. The Office of the Accountant-General determines the classification of its financial assets and liabilities at initial recognition.

For the sixth Transitional Financial Statements for the year ended 31 December 2021, Kogi State Government has recognized financial liabilities measured at amortized cost. These include local and foreign debts and investments.

7. Classification

Financial assets or liabilities at fair value through surplus or deficit are financial assets or liabilities held for trading. A financial asset or liability is classified in this category if: acquired principally to sell or repurchase in the short term; or



on initial recognition, it is part of a portfolio of identified financial instruments that are managed together and for which there is evidence of a recent pattern of short-term profit-taking. Assets in this category are classified as current assets if expected to be realized within twelve months; otherwise, they are classified as non-current assets.

7.1 Loans and Receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for maturities greater than twelve months after the end of the reporting period. These are classified as non-current assets. Kogi State Government's loans and receivables comprise 'receivables from exchange transactions', 'recoverable from non-exchange transactions', 'other receivables' and 'cash and cash equivalents' and are presented in the statement of financial position.

7.2 Available-for-sale Investments

Available-for-sale financial assets are non-derivatives that are either designated in this category or not classified in any of the other categories. They are included in non-current assets unless the investment matures or Kogi State Government intends to dispose of it within twelve (12) months of the end of the reporting period. Kogi State Government has recognized some of its quoted and unquoted investments as well as managed funds as available-for-sale Investments.

Available-for-sale investments are recognized initially at fair value plus transaction costs and are subsequently carried at fair value. A gain or loss on an available-for-sale financial asset shall be recognized directly in net assets through the Statement of changes in net assets, except for impairment losses and foreign exchange gains and losses, until the financial asset is derecognized, at which time the cumulative gain or loss previously recognized in net assets shall be



recognized in surplus or deficit. On the other hand, interest calculated using the effective interest method is recognized in surplus or deficit. Available-for-sale investments are classified as non-current assets unless an investment matures within twelve months, or the Government expects to dispose of it within twelve months.

7.3 Financial Liabilities at Amortized Cost

Financial Liabilities at amortized cost include Payables, Other Liabilities and Debts. Financial liabilities measured at amortized cost are recognized initially at fair value, net of any transaction costs incurred, and subsequently at amortized cost using the effective interest method. These are classified as current liabilities if payment is due within twelve months. Otherwise, they are presented as non-current liabilities.

7.4 Categories & Measurement

Financial Asset or Financial Liability at Fair Value through Surplus or Deficit. Financial instruments in this category are measured at fair value on both initial recognition and subsequently. Transaction costs are an expense in the statement of financial performance. Surplus and deficit arising from changes in fair value are presented in the statement of financial performance within “other surplus and deficit (net)” in the period in which they arise. Non-derivative financial assets and liabilities at fair value through surplus or deficit are classified as current except for the portion expected to be realized or paid beyond twelve months of the reporting date, which are classified as long-term.

7.5 Loan & Receivables

Loans and receivables are initially recognized at fair value less transaction costs. Subsequently, loans and receivables are measured at amortized cost using the effective interest method less a provision for impairment.



8.0 Recognition & De-recognition

Financial instruments are recognized when Kogi State Government becomes a party to the contractual provisions of the instrument. Planned future transactions, no matter how likely their occurrence may be, are not assets and liabilities because the entity has not become a party to a contract. Financial assets are de-recognized when the rights to receive cash flows from the assets have expired or have been transferred and Kogi State Government has transferred substantially all risks and rewards of ownership. Financial liabilities are de-recognized when the obligation under the liability is discharged, cancelled or expired.

8.1 Reclassification

Kogi State Government may choose to reclassify a non-derivative trading financial asset out of the holder for the trading category if the financial asset is no longer held to sell in the near term. Financial assets other than loans and receivables are permitted to be re-classified out of the held for trading category only in rare circumstances arising from a single event that is unusual and highly unlikely to recur in the near term. Reclassifications are made at fair value as of the reclassification date. Fair value becomes the new cost or amortized cost as applicable, and no reversals of fair value gains or losses recorded before the reclassification date are subsequently made.

9.0 Offsetting Financial Instruments

Financial assets and liabilities are offset and the net amount is reported in the statement of financial position when there is a legally enforceable right to offset the recognized amounts and there is an intention to settle on a net basis or realize the asset and settle the liability simultaneously. The legally enforceable right must not be contingent on future events and must be enforceable in the normal course of business.



9.1 Impairment of financial assets

Impairment is defined as a loss in the future economic benefits or service potential of an asset, over and above the systematic recognition of the loss of the asset's future economic benefits or service potential through depreciation. Kogi State Government assesses at the end of each reporting period whether there is objective evidence that a financial asset or group of financial assets are impaired. A financial asset or a group of financial assets is impaired and impairment losses are incurred only if there is objective evidence of impairment as a result of one or more events that occurred after the initial recognition of the asset (a 'loss event') and that loss event (or events) has an impact on the estimated future cash flows of the financial asset or group of financial assets that can be reliably estimated.

Evidence of impairment may include an indication that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments, the probability that they will enter bankruptcy or other financial reorganization, and where observable data indicate that there is a measurable decrease in the estimated future cash flows, such as changes in arrears or economic conditions that correlate with the defaults.

For the loans and receivables category, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows (excluding future credit losses that have not been incurred) discounted at the financial asset's original effective interest rate.

The carrying amount of the asset is reduced and the amount of the loss is recognized in the statement of financial performance. If a loan or held-to-maturity investment has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.



As a practical expedient, Kogi State Government may measure impairment based on an instrument's fair value using an observable market price. If in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognized (such as an improvement in the debtor's credit rating), the reversal of the previously recognized impairment loss is recognized in the statement of financial performance.

10. Financial Instruments denominated in foreign currencies

These are financial instruments denominated in currencies other than the functional currencies that result in the contractual right to collect, or contractual obligation to deliver cash in foreign currencies such as external loans where the amounts payable or receivable are denominated in a foreign currency.

Financial instruments denominated in foreign currencies are initially recognized in the functional currency, by applying to the foreign currency amount, the Spot Exchange Rate between the functional currency and the foreign currency at the date of the transaction. At each subsequent reporting date, these financial instruments are translated using the closing rate.

11.0 Property, Plant & Equipment (PPE).

Kogi State Government performed an Asset Verification Exercise to determine the deemed cost of some Property, Plant & Equipment (PPE) items as at the date of adoption of IPSAS. Recognition of PPE items will be on a class-by-class basis.

Property, Plant and Equipment are stated at historical cost less accumulated depreciation and impairment losses. Historical cost includes expenditure that is directly attributable to the acquisition or construction of the asset. Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits or the service potentials, associated with the item will flow to Kogi State Government and its cost can be measure reliably.



Repairs and maintenance costs are charged to the statement of financial performance during the financial period in which they are incurred. Finance costs attributable to amounts borrowed by the Kogi State Government to fund the acquisition of property, plant and equipment are expensed immediately as they are incurred.

Assets under construction are not depreciated as the assets are not yet available for use. While depreciation on other assets is calculated using the Straight-Line Method to allocate their costs to their residual values over their estimated useful lives.

11.1 Depreciation Rates and Carrying Amount of Property, Plant and Equipment:

The estimation of the useful life of PPE is based on the state's accounting policy. The following standard rates shall be applied to all Kogi State Government's Property, Plants and Equipment.

Depreciation Rate for Property, plants and Equipment (PPE):		
S/No	Category of PPE	Depreciation Rate
1	LAND	N/A
2	BUILDING	2%
3	FURNITURE & FITTINGS	20%
4	LABORATORY EQUIPMENT	20%
5	INFORMATION TECHNOLOGY (IT) EQUIPMENT	25%
6	MOTOR & TRANSPORT VEHICLE	20%
7	OFFICE EQUIPMENT	25%
8	PLANTS AND MACHINERY	10%
9	ROAD AND INFRASTRUCTURE	1%
10	BIOLOGICAL ASSETS	N/A
11	HERITAGE/LEGACY ASSETS	N/A

11.2 Gain/Losses on Disposal of Assets

Gains or losses on disposals are determined by comparing proceeds less selling expenses with the carrying amount of the disposed asset and are included in the Statement of financial performance.



12.0 Basis and Measurement of Biological Assets:

12.1 Basis for Measurement of Biological Assets :

Kogi State Executive Council at its meeting on 7th December 2016, passed a resolution for the verification of the State Assets and Liabilities as of 31st December 2016. This decision was in tandem with the road map and pre-requisites for the adoption and implementation of the International Public Sector Accounting Standard (IPSAS) Accrual basis of accounting in Nigeria. In light of this decision, a Consultant was engaged by the State Government to carry out the verification of the State Assets and Liabilities as o 31st December 2016.

12.2 Valuation of Biological Assets:

Kogi State Biological Assets were measured at Fair Value less cost to sell. The Fair Value is the amount an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. Until revaluation is done as required by IPSAS 27, the present value of Biological assets would still be carry forward.

12.3 Justification for the use of Fair Value:

IPSAS 17 transitional provision on the first time adoption states that “Where the cost of acquisition of an asset is not known, its cost may be estimated by reference to its fair value as at the date of acquisition” and use that fair value as its deemed cost at that date. Thus, Kogi State elects to measure its biological assets at their fair values while subsequent valuation or revaluation shall be done at its real or market value.

13.0 Public Debt Charge

Public debt charges are interest and other expenses incurred by Kogi State Government in connection with the borrowing of funds for qualifying assets. Kogi State Government has adopted the benchmark treatment, under which public debt charges are recognized as an expense in the period in which they are incurred, regardless of how the debts are applied.



14.0 Impairment of Non-financial Asset

Impairment is defined as a loss in the future economic benefits or service potential of an asset, over and above the systematic recognition of the loss of the asset's future economic benefits or service potential through depreciation. Kogi State Government assesses whether there is any indication that an asset may be impaired at each reporting date. If any such indication exists, Kogi State Government will estimate the recoverable amount of the asset. For intangible assets, irrespective of whether there is any indication of impairment, Kogi State Government will test its intangible asset with an indefinite useful life or an intangible asset not yet available for use for impairment annually by comparing its carrying amount with its recoverable amount. If there is an indication that an asset may be impaired, this may indicate that the remaining useful life, the depreciation (amortization) method, or the residual value for the asset needs to be reviewed and adjusted in accordance with the standard applicable to the asset. If the reasons for impairments recognize in previous years no longer apply, the impairment losses are reversed accordingly. The recoverable amount is the higher of an asset's fair value less costs to sell and its value in use. An impairment loss is recognized when the recoverable amount of an asset is less than its carrying amount. The carrying amount of the asset shall be reduced to its recoverable amount.

An impairment loss shall be recognize immediately in surplus or deficit. After the recognition of an impairment loss, the depreciation (amortization) charge for the asset shall be adjusted in future periods to allocate the asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life

15.0 Cash-generating Units

A cash-generating unit is the smallest identifiable group of assets held with the primary objective of generating a commercial return that generates cash inflows from continuing use that are largely independent of the cash inflows from other assets or groups of assets. Identification of an asset's cash-generating unit involves judgment. If the recoverable amount cannot be determined for an



individual asset, Kogi State Government will determine the recoverable amount of the cash-generating unit to which the asset belongs (the asset's cash-generating unit).

16.0 Foreign Currency Transactions

Items included in the financial statements of each of the Kogi State Government's entities are measured using the currency of the primary economic environment in which the entity operates (the functional currency). The financial statements are presented in Nigerian Naira (₦), which is Kogi State Government's functional and presentation currency. Foreign currency transactions throughout the year are converted into Nigerian Naira at the ruling Central Bank of Nigeria (CBN) rate of exchange at the dates of the transactions. Foreign currency balances as at the year-end are valued at the exchange rates prevailing at that date.

Monetary assets and liabilities denominated in foreign currencies are translated into Nigerian Naira based on the exchange rates applicable at the reporting period. Foreign exchange gains and losses that relate to debts are presented within the finance cost in the statement of financial performance. All other foreign exchange gains and losses are presented in the statement of financial performance on a net basis within other income or other expenses. Non-monetary items that are measured at fair value in foreign currency are translated using the exchange rates at the date when the fair value was determined. Translation differences in assets and liabilities carried at fair value are reported as part of the fair value gain or loss.

17.0 Significant Accounting Judgement, Estimates & Assumptions

17.1 Contingent Assets

A contingent asset is a possible asset that arises from past events and of which the existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Kogi State Government. A contingent asset is disclosed when an inflow of economic benefits or service potential is probable.



17.2 Contingent Liabilities

A contingent liability is a possible obligation that arises from past events and of which the existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Kogi State Government, or a present obligation that arises from past events but is not recognized because:

- ✓ it is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation or,
- ✓ the amount of the obligation cannot be measured with sufficient reliability.

The preparation of Kogi State Government financial statements in conformity with IPSAS requires management to make judgement, estimates and assumptions that affect the reported amount of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods.

17.3 Estimation and Assumptions

In order to prepare financial statements that conform with IPSAS requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Kogi State Government's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed herein. Consequently, estimates and judgement are continually evaluated and are based on historical experience and other factors, including expectations of future events that are



believed to be reasonable under the circumstances, thus, Kogi State Government makes estimates and assumptions concerning the future. The resulting accounting estimates will by definition equal the related actual results.

17.4 Fair value estimation

Where the fair value of financial assets and financial liabilities recorded in the statement of financial position cannot be derived from active markets, their fair value is determined using valuation techniques including the discounted cash flow model. The inputs to these models are taken from observable markets variables where possible, but where this is not feasible, judgment is required in establishing fair values. The judgment includes the consideration of inputs such as liquidity risk, credit risk, financial risk and volatility. Changes in assumptions about these factors could affect the reported fair value of financial instruments.

18.0 Recoverable from Non- Exchange Transactions

A recoverable is recognized when revenue is earned but cash or its equivalent is yet to be received. Following revenue recognition criteria, Kogi State Government has measured its recoverable arising from tax receipts by using a statistical model based on the history of collecting the particular tax in prior periods.

19.0 Lease of PPE

Leases of property, plant and equipment where Kogi State Government, as **Lessee** has substantially all the risks and rewards of ownership are classified as finance leases. Finance leases are capitalized at the inception of the lease agreement at the present value of the minimum lease payments.

Each lease payment is allocated between the liability and finance charges to achieve a constant rate on the balance outstanding. The corresponding rental obligations, net of finance charges, are included in Long-Term liabilities if the tenure is more than one



year. The finance cost is charged to the profit or loss over the lease period to produce a constant periodic rate of interest on the remaining balance of the liability for each period.

Property, plant and equipment acquired under finance leases are depreciated on a straight-line basis over the asset's useful life or over the shorter of the asset's useful life and the lease term.

Alhaji Momoh Fibrin (FCMA)

Accountant-General,

Kogi State.

Dated 25-3-2021



Front view of one of the newly Completed Ultra-Modern Hospitals



Rehabilitated General Hospital Idah, Kogi State





NOTE 20

GROSS STATUTORY FAAC ALLOCATION FOR 2021

MONTH	STATUTORY REVENUE	EXCHANGE DIFFERENCE	EXCESS BANK CHARGES REFUND	AUGUMENTATION	FOREX EQUALIZATION	SOLID MINERAL	NON-OIL MINERAL	TOTAL REVENUE
JANUARY	2,800,710,196.47	26,315,949.83			46,731,631.65			2,873,757,777.95
FEBRUARY	3,031,265,706.02	-						3,031,265,706.02
MARCH	2,645,869,960.22	3,920,947.52			56,996,817.90			2,706,787,725.64
APRIL	2,740,300,440.67	20,597,533.26					227,339,104.05	2,988,237,077.98
MAY	3,067,175,695.70	15,120,853.30		151,559,402.70			4,264,259.57	3,238,120,211.27
JUNE	2,595,069,790.41	11,553,866.56		151,559,402.70		212,572,203.42	378,898,507.00	3,349,653,770.09
JULY	4,163,303,497.00	25,621,606.48						4,188,925,103.48
AUGUST	4,420,245,868.01	16,382,008.50						4,436,627,876.51
SEPTEMBER	3,495,292,539.46	19,191,950.16	3,050,909.96				378,898,507.00	3,896,433,906.58
OCTOBER	4,080,298,749.50	20,685,265.38						4,100,984,014.88
NOVEMBER	2,669,128,034.84	21,503,504.14					757,797,013.51	3,448,428,552.49
DECEMBER	3,427,693,223.25	28,762,033.81					3,318,477.76	3,459,773,734.82
TOTAL	39,136,353,701.55	209,655,518.94	3,050,909.96	303,118,805.40	103,728,449.55	212,572,203.42	1,750,515,868.89	41,718,995,457.71

NOTE: These are Statutory Revenue Allocation (SRA) to Kogi State Government from the Federation Accounts Allocation Committee (FAAC) on monthly basis for the period, January to December 2021. The Aggregate figures for the various revenue lines for Statement of Financial Performance are as shown in the table above while, the aggregate figures for Cash-Flow Statements are shown in the table below.



KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO CONSOLIDATE FINANCIAL STATEMENTS FOR THE YEAR ENDED 2021

NOTE 21

VALUE ADDED TAX REVENUE

SCHEDULE OF MONTHLY VALUE ADDED TAX FOR 2021

S/No	MONTH	AMOUNT (₦)
1	JANUARY	1,695,938,197.23
2	FEBRUARY	1,559,967,257.16
3	MARCH	1,735,771,684.73
4	APRIL	1,801,477,261.78
5	MAY	1,797,465,178.63
6	JUNE	1,816,317,371.09
7	JULY	1,548,407,448.09
8	AUGUST	1,559,132,705.13
9	SEPTEMBER	1,792,835,347.09
10	OCTOBER	1,706,866,466.86
11	NOVEMBER	1,661,664,353.33
12	DECEMBER	1,974,652,046.50
TOTAL		20,650,495,317.62

NOTE: This is Kogi State Government's Share of the Value Added Tax (VAT) from the Federation Accounts Allocation Committee (FAAC) from January to December 2021 in line with the VAT Act.



KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO CONSOLIDATE FINANCIAL STATEMENTS FOR THE YEAR ENDED 2021

NOTE 21

VALUE ADDED TAX REVENUE

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NOTE: This is Kogi State Government's Share of the Value Added Tax (VAT) from the Federation Accounts Allocation Committee (FAAC) from January to December 2021 in line with the VAT Act.



Kogi State Government of Nigeria

Financial Statements for the Year Ended 31 December 2021

Notes to the Financial Statements

NOTE 22

TAX REVENUE:

S/No.	Description	YEAR ENDED 31ST DECEMBER, 2021			Year Ended 31 December 2020
		Actual	Budget	Variance	Actual
1	TAX REVENUE	8,470,631,804.92	12,725,394,748.00	(4,254,762,943.08)	8,912,291,338.76
2	TAX REVENUE FROM OTHER AGENCIES	10,708,445,845.12	-	-	2,432,899,742.20
	TOTAL	19,179,077,650.04	12,725,394,748.00	(6,453,682,902.04)	11,345,191,080.96

NOTE: These are Internally Generated (Tax-Revenue) collected from taxes on income and profits, taxes levied on goods and services, payroll taxes (paye) from Civil servants and other taxes. In Kogi State such taxes include, PAYE, Direct Assessment tax, Consumption tax, Withholding taxes, Consumption taxes, Property taxes, Capital gain taxes etc. The monthly Schedule of Tax Revenue collected for 2021 is as shown below.

Distribution of Tax Revenue according to Economic Budget Lines:

S/No.	Tax Revenue	Year Ended 31 December 2021			Year Ended 31 December 2020
		Actual	Budget	Variance	Actual
1	Personal Income Tax	8,106,826,554.20	11,548,455,442.00	(3,441,628,887.80)	8,056,556,016.08
2	Direct Assesment Tax	-	100,000,000.00	(100,000,000.00)	51,430,230.21
3	Withholding Tax	201,765,882.73	1,064,514,481.00	(862,748,598.27)	798,177,565.05
4	Consumption Tax	-	8,424,825.00	(8,424,825.00)	6,127,527.42
5	Property Tax (Capital G	-	4,000,000.00	(4,000,000.00)	-
6	Other tax Revenue	10,708,445,845.12	-	10,708,445,845.12	2,432,899,742.20
7	Specialist Hospital Rev	167,039,367.99			
	Total Tax Revenue	19,179,077,650.04	12,725,394,748.00	6,291,643,534.05	11,345,191,080.96



KOGI STATE GOVERNMENT OF NIGERIA
NOTE TO CONSOLIDATE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/2021

NOTE 23

NON-TAX REVENUE:

S/No	DESCRIPTION	YEAR 2021			YEAR 2020
		ACTUAL RECEIPT	FINAL BUDGET	VARIANCE	AMOUNT (₦)
1	NON-TAX REVENUE FROM PARASTATALS	2,274,819,585.34	8,253,160,041.00	5,978,340,455.66	6,110,028,448.02
2	NON-TAX REVENUE FROM MINISTRIES	1,951,716,628.08	-	1,951,716,628.08	
TOTAL NON-TAX REVENUE FOR 2021		4,226,536,213.42	8,253,160,041.00	4,026,623,827.58	6,110,028,448.02

NOTE: Non-Tax Revenue is the recurring income earned by the government from sources other than taxes. The most important receipts under this head are interest receipts (received on loans given by the government, interests and dividends receipts from government investments, profits received from public sector companies and other non-tax receipts. In Kogi State, Non-Tax Revenue include, licenses, fees, fines, rents and sales of government properties, earnings from government institutions and agencies etc.

SCHEDULE OF MONTHLY NON-TAX REVENUE:
NON-TAX REVENUE

S/No.	MONTH	NON-TAX REVENUE FROM PARASTATALS & BOARDS	NON-TAX REVENUE FROM MINISTRIES	TOTAL
1	JANUARY	560,745,520.11	122,497,201.23	683,242,721.34
2	FEBRUARY	59,359,890.52	51,701,022.11	111,060,912.63
3	MARCH	74,738,470.46	30,307,512.54	105,045,983.00
4	APRIL	229,796,874.46	46,195,882.65	275,992,757.11
5	MAY	38,923,905.60	149,778,075.93	188,701,981.53
6	JUNE	216,740,738.84	75,173,720.49	291,914,459.33
7	JULY	377,321,686.89	80,185,011.34	457,506,698.23
8	AUGUST	274,962,386.31	36,609,687.03	311,572,073.34
9	SEPTEMBER	112,917,194.03	32,499,414.52	145,416,608.55
10	OCTOBER	91,486,543.09	51,852,327.25	143,338,870.34
11	NOVEMBER	74,509,821.06	36,329,224.69	110,839,045.75
12	DECEMBER	163,316,553.97	38,476,447.13	201,793,001.10
TOTAL		2,274,819,585.34	751,605,526.91	3,026,425,112.25



KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO CONSOLIDATE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/2021

NOTE 24

DETAILS OF AID & GRANTS FOR 2021

S/No.	DESCRIPTION	AMOUNT (₦)
1	STATE FISCAL TRANSPARENCY, ACCOUNTABILITY & SUSTAINABILITY (SFTAS) PROGRAM GRANTS ON 28TH MARCH, 2021	994,700,000.00
2	STATE FISCAL TRANSPARENCY, ACCOUNTABILITY & SUSTAINABILITY (SFTAS) PROGRAM GRANTS ON 22ND DECEMBER, 2021	<u>1,414,961,900.00</u>
TOTAL		<u><u>2,409,661,900.00</u></u>



Kogi State Government of Nigeria
Financial Statements for the Year Ended 31 December 2021
Notes to the Financial Statements

NOTE 25

Details of Kogi State Investment:

Details of Stocks		Opening Value as at (1/1/2021)	Unit of Stock as at 31/12/2021 in 2021	Market Price Per Unit of Stock as at 31 December	Market Value as at 31 December 2021	Gain on Investment
Foreign Investments:						
1	Kogi State Investment (Nigeria Sovereign Investment Authority)	700,884,474.45	700,884,474.45		700,884,474.45	-
Total Foreign Investments		700,884,474.45	700,884,474.45		700,884,474.45	-
Domestic Investments:						
2	First Bank of Nigeria (Holding)Plc.	3,830.40	-	11.65	-	(3,830.40)
3	Africa Prudential Registrars Plc	43,428.00	7,896.00	6.80	53,692.80	10,264.80
4	UNIC Insurance Nigeria Plc	6,272.00	31,360.00	0.20	6,272.00	-
5	Unity Bank Plc	73,600.00	115,000.00	0.49	56,350.00	(17,250.00)
6	Dunlop Nigeria Plc	7,643.40	38,217.00	0.20	7,643.40	-
7	Custodian & Allied Plc	26,829.50	4,666.00	7.90	36,861.40	10,031.90
8	Ecobank Nigeria Plc	3,201.60	667.00	12.50	8,337.50	5,135.90
9	Union Bank of Nigeria Plc	3,216.85	707.00	6.05	4,277.35	1,060.50
10	West Africa Provincial Insurance (WAPIC) PLC.	1,844.48	4,192.00	0.44	1,844.48	-
11	MRS Oil Nigeria Plc	64,408.10	5,909.00	13.55	80,066.95	15,658.85
12	Transitional Corporation of Nigeria PLC.	49,471.38	62,622.00	1.16	72,641.52	23,170.14
13	MOBIL OIL NIG. PLC	199,956.00	877.00	228.00	199,956.00	-
14	UAC NIGERIA PLC	-	9,605.00	8.90	85,484.50	85,484.50
15	UNITED CAPITAL PLC	175,818.50	31,967.00	11.00	351,637.00	175,818.50
Total investmnet as at 31/12/2020		701,543,994.66			701,849,539.35	305,544.69
Gain on Investment						305,544.69
New Invstment within the year:						
16	CORONATION INSURANCE PLC	-	4,192.00	0.50	2,096.00	
17	UPDC REAL ESTATE INVESTMENT	-	2,165.00	3.55	7,685.75	
18	MTN NIGERIA COMMUNICATIONS PLC	-	1,162,300.00	197.00	228,973,100.00	
Value of New Investment within the year			1,168,657.00	201.05	228,982,881.75	
Total Domestic Investments					930,832,421.10	
Total Value of both Foreign & Domestic Investments as at 31/12/2021 =					930,832,421.10	

NOTE: Investment in Stock represents the Total Value of Stocks Kogi State Government has in Shares, Bonds and Stocks in both Foreign and Domestic Stock Markets as at 31 December 2021.



KOGI STATE GOVERNMENT OF NIGERIA
NOTE TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 2021

NOTE 26

A: SCHEDULE OF FUND RECOVERED ON: (OWNER OCCUPIERS SCHEME)

S/No	DATE OF APPROVAL	NAME OF RETIREES	LAST MDA	FILE No.	AMOUNT (₦)
1	02/04/2021	OCHJEJE JOSEPH AMODU	HOS	15632	2,486,760.00
2	02/16/2021	MALLAM YAKUBU ALIYU	TSC	14959	1,262,087.61
3	02/22/2021	MALLAM USMAN OTHUBO	HOS	AG/687	46,997.80
4	03/05/2021	AKEJI YUSUF AARON	MLG & CA	15460	2,011,923.59
5	03/29/2021	JOHN FARUNA ADUKWU	HOS	15926	1,071,035.49
6	04/14/2021	DAVID ADEGOKE OLOKUNDU	KSSH	15739	1,165,148.18
7	04/24/2021	ORENIMI MICHEAL BOLAJI	ACCT-GEN	15777	883,852.82
8	06/01/2021	TEIDI RABIU ALIYU	HOS	15802	2,202,614.88
9	06/30/2021	AHMODU AMINA	HMB	10524	3,222,817.12
10	08/02/2021	ABDUL ALI DANJUMA	ACCT-GEN	12330	1,646,029.39
11	08/03/2021	ENAPE DAVID	FIN/BUDGET	15854	3,292,682.40
12	08/31/2021	OGUCHE FATIMA OJONE	AGRO ALLIED	15910	3,292,682.40
13	09/01/2021	USMAN A. JUMMAI		16140	147,307.12
SUB-TOTAL AMOUNT RECOVERED ON OWNER OCCUPIER					22,731,938.80

B: SCHEDULE OF FUND RECOVERED ON: (MOTOR VEHICLE LOAN SCHEME)

S/No	DATE OF APPROVAL	NAME OF RETIREES	LAST MDA	FILE No.	AMOUNT (₦)
1	1/23/2021	HUSSEIN ABUBAKAR	RADIO KOGI	15358	266,236.24
2	4/25/2021	AKEJI YUSUF AARON	MLG & CA	15460	413,125.40
3	2/27/2021	EJIGA GRACE	AUD-GEN STATE	15488	459,028.00
4	4/14/2021	JIMOH A. FRANCA	ACCT-GEN	15748	64,263.92
5	06/01/2021	ITODO EMMANUEL O.	ADP	15784	110,000.00
6	06/01/2021	OMATTAH ENEMONA E.	HOS	15602	330,500.16
7	08/04/2021	MOHAMMED ABUBAKAR	TOWN PLANNING	15870	385,583.53
8	8/13/2021	ODIYO O. HANNAH	HOS	15868	972,404.16
9	8/31/2021	OGUCHE FATIMA OJONE	AGRO ALLIED	15910	284,597.36
SUB-TOTAL AMOUNT RECOVERED ON MOTOR VEHICLE LOANS					3,285,738.77

TOTAL OTHER SUNDRY REFUNDS

26,017,677.57



KOGI STATE GOVERNMENT OF NIGERIA

Financial Statements for the Year Ended 31 December 2021

Notes to the Financial Statements

NOTE 27

SCHEDULE TO SALARY (NOTE 27) FOR THE YEAR ENDED 31 DECEMBER 2021

Code	DESCRIPTION	2021 Original Budget	2021 Revised Budget	Actuals Payments
11100100100	GOVERNMENT HOUSE			
21010101	SALARY	195,866,824.00	395,566,824.00	390,746,224.62
21010108	SALARIES - KOGI UNITED AND KOGI QUEENS	0	60,000,000.00	14,775,000.00
21010109	SALARIES - VIGILANTE GROUP	0	370,000,000.00	211,276,049.85
11100100200	DEPUTY GOVERNORS OFFICE			
21010101	SALARY	59,210,519.00	59,210,519.00	41,055,265.58
11100800100	EMERGENCY MANAGEMENT AGENCY			
21010101	SALARY	27,285,466.00	27,285,466.00	21,031,705.00
11103500100	KOGI STATE PENSION COMMISSION			
21010101	SALARY	36,395,060.00	44,500,000.00	44,276,358.64
16100100100	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT			
21010101	SALARY	125,298,553.00	120,298,553.00	81,086,715.18
21010105	SALARIES AND ALLOWANCE OF STATUTORY OFFICE HOLDERS	1,301,608,645.00	2,301,608,645.00	2,167,152,630.28
16103800100	CHRISTIAN PILGRIMS COMMISSION			
21010101	SALARY	17,894,382.00	17,894,382.00	11,596,843.54
16103700100	KOGI STATE HAJJ COMMISSION			
21010101	SALARY	31,069,116.00	35,069,116.00	32,248,042.25
16105500100	STATE SECURITY TRUST FUND			



21010101	SALARY	5,204,495.00	5,204,495.00	-
21010104	AUXILLARY STAFF	2,890,200.00	2,890,200.00	2,732,617.85
11200100100	KOGI STATE HOUSE OF ASSEMBLY			
21010101	SALARY	346,163,957.00	291,408,563.00	291,085,073.71
21010105	SALARIES AND ALLOWANCE OF STATUTORY OFFICE HOLDERS	0	184,755,394.00	44,808,843.57
11200200100	KOGI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION			
21010101	SALARY	50,278,783.00	40,278,783.00	-
12300100100	MINISTRY OF INFORMATION AND COMMUNICATION			
21010101	SALARY	82,592,442.00	92,592,442.00	90,596,009.19
12300300100	KOGI STATE BROADCASTING CORPORATION			
21010101	SALARY	182,525,648.00	172,525,648.00	120,164,995.59
12301300100	KOGI STATE NEWSPAPER CORPORATION			
21010101	SALARY	82,348,799.00	82,348,799.00	58,052,275.99
12400200100	KOGI STATE FIRE AGENCY			
21010101	SALARY	14,238,501.00	24,238,501.00	17,311,461.07
21020101	CALL DUTY ALLOWANCE	4,817,000.00	4,817,000.00	-
12500100100	OFFICE OF THE HEAD OF CIVIL SERVICE			
21010101	SALARY	629,952,679.00	629,952,679.00	425,497,778.38
14000100100	OFFICE OF THE STATE AUDITOR-GENERAL			
21010101	SALARY	90,393,029.00	90,373,029.00	72,895,600.02
14000200100	OFFICE OF THE LOCAL GOVT. AUDITOR-GENERAL			
21010101	SALARY	46,838,723.00	46,838,723.00	45,741,278.09
14700100100	CIVIL SERVICE COMMISSION			
21010101	SALARY	38,058,425.00	48,558,425.00	48,351,214.08
14900100100	LOCAL GOVERNMENT SERVICE COMMISSION			
21010101	SALARY	50,767,035.00	38,767,035.00	25,987,224.02
21500100100	MINISTRY OF AGRICULTURE			



21010101	SALARY	458,391,434.00	458,391,434.00	371,748,381.16
21500300100	KOGI AGRICULTURAL DEVELOPMENT PROJECT (ADP)			
21010101	SALARY	329,765,226.00	329,765,226.00	256,273,652.35
21500500100	KOGI AGRO-ALLIED COMPANY			
21010101	SALARY	55,828,761.00	55,828,761.00	45,362,751.45
21500600100	KOGI LAND DEV. BOARD			
21010101	SALARY	11,896,920.00	11,896,920.00	11,779,236.36
22000100100	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING			
21010101	SALARY	102,400,026.00	104,400,026.00	103,069,976.82
22000700100	OFFICE OF THE ACCOUNTANT GENERAL			
21010101	SALARY	319,230,595.00	329,230,595.00	320,815,502.52
21010106	SALARY ARREARS	168,051,164.00	152,051,164.00	-
21020113	ALLOWANCES FOR CASUAL LABORERS AND ITF ATTACHMENT	1,059,740.00	1,079,740.00	1,065,000.00
22000800100	KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)			
21010101	SALARY	1,115,314,505.00	1,115,314,505.00	878,350,205.50
22200100100	MIN. OF COMMERCE & INDUSTRY			
21010101	SALARY	78,555,806.00	98,555,806.00	86,627,983.07
22205300100	KOGI STATE MARKET DEVELOPMENT BOARD			
21010101	SALARY	6,728,821.00	728,821.00	-
21010104	AUXILLARY STAFF	1,500,000.00	1,500,000.00	375,000.00
22900100100	MINISTRY OF TRANSPORT			
21010101	SALARY	51,839,248.00	51,839,248.00	49,837,260.72
23300100100	MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES			
21010101	SALARY	14,566,630.00	14,566,630.00	-
23400100100	MINISTRY OF WORKS AND HOUSING			
21010101	SALARY	222,998,805.00	202,998,805.00	141,352,447.04



23400300100	ROAD MAINTENANCE AGENCY			
21010101	SALARY	21,435,980.00	31,435,980.00	28,913,088.72
21010104	AUXILLARY STAFF	1,098,000.00	1,098,000.00	233,000.00
23600100100	MIN. OF CULTURE & TOURISM			
21010101	SALARY	45,753,857.00	45,753,857.00	44,294,595.91
23600300100	COUNCIL FOR ARTS AND CULTURE			
21010101	SALARY	61,743,419.00	71,743,419.00	67,181,022.95
23605200100	HOTEL AND TOURISM BOARD			
21010101	SALARY	12,463,215.00	12,463,215.00	9,160,580.64
23800200100	STATE BUREAU OF STATISTICS			
21010101	SALARY	23,327,108.00	23,327,108.00	0
25200100100	MINISTRY OF WATER RESOURCES			
21010101	SALARY	54,831,081.00	54,831,081.00	48,284,266.98
25210200100	KOGI STATE WATER BOARD			
21010101	SALARY	224,439,737.00	224,439,737.00	84,754,725.54
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	40,000.00	40,000.00	0
25300100100	BUREAU FOR LANDS AND URBAN DEVELOPMENT			
21010101	SALARY	181,217,363.00	187,217,363.00	186,133,201.69
21010104	AUXILLARY STAFF	-	3,000,000.00	-
25300900100	KOGI STATE TOWN PLANNING AND DEVELOPMENT BOARD			
21010101	SALARY	108,272,027.00	108,272,027.00	86,770,046.43
26200100100	MINISTRY OF RURAL DEVELOPMENT			
21010101	SALARY	90,519,395.00	105,519,395.00	101,661,832.18
31801100100	KOGI STATE JUDICIAL SERVICE COMMISSION			
21010101	SALARY	86,908,558.00	86,908,558.00	59,771,148.39
31805100100	HIGH COURT OF JUSTICE			
21010101	SALARY	1,500,026,911.00	1,429,526,911.00	1,377,458,648.07
31805200100	CUSTOMARY COURT OF APPEAL			



21010101	SALARY	295,514,942.00	295,514,942.00	145,979,581.03
31805300100	SHARIA COURT OF APPEAL			
21010101	SALARY	405,320,997.00	405,320,997.00	198,057,057.88
32600100100	MINISTRY OF JUSTICE			
21010101	SALARY	432,578,537.00	432,578,537.00	419,502,344.84
32600700100	KOGI STATE OFFICE OF THE PUBLIC DEFENDER AND CITIZENS' RIGHTS COMMISSION			
21010101	SALARY	79,469,235.00	68,469,235.00	0
51300100100	MINISTRY OF YOUTH & SPORTS			
21010101	SALARY	37,198,011.00	48,198,011.00	47,238,341.00
51300200100	KOGI STATE SPORTS COUNCIL			
21010101	SALARY	83,946,071.00	73,946,071.00	65,546,781.81
51400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT			
21010101	SALARY	75,772,754.00	85,772,754.00	85,087,708.37
51700100100	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY			
21010101	SALARY	257,588,578.00	237,588,578.00	199,614,163.80
51700200100	STATE UNIVERSAL BASIC EDUCATION BOARD			
21010101	SALARY	211,462,993.00	211,462,993.00	171,864,125.10
51700800100	KOGI STATE LIBRARY BOARD			
21010101	SALARY	21,177,563.00	21,177,563.00	18,315,614.58
51700900100	ADULT & NON-FORMAL EDUCATION BOARD			
21010101	SALARY	62,237,711.00	52,237,711.00	22,758,587.89
51701800100	KOGI STATE POLYTECHNIC, LOKOJA			
21010101	SALARY	1,608,673,132.00	1,608,673,132.00	1,525,881,419.68
21010104	AUXILLARY STAFF	22,000,000.00	132,000,000.00	130,626,433.01
51701900100	COLLEGE OF EDUCATION, ANKPA			
21010101	SALARY	1,600,856,661.00	1,400,856,661.00	1,297,772,538.70



21010102	OVERTIME PAYMENT	200,000.00	200,000.00	0
21010104	AUXILLARY STAFF	1,500,000.00	2,000,000.00	1,759,013.24
51702000100	COLLEGE OF EDUCATION TECHNICAL, KABBA			
21010101	SALARY	384,056,810.00	374,056,810.00	357,612,828.40
51702100100	KOGI STATE UNIVERSITY, ANYIGBA			
21010101	SALARY	2,753,133,751.00	2,783,133,751.00	2,772,563,214.97
21010104	AUXILLARY STAFF	15,100,000.00	25,100,000.00	23,814,492.55
51702500100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA			
21010101	SALARY	0	170,000,000.00	161,889,736.16
51705400100	KOGI STATE SCIENCE, TECHNOLOGY EDUCATION AND TEACHING SERVICE COMMISSION			
21010101	SALARY	4,081,452,809.00	4,341,452,809.00	4,334,111,762.58
21010104	AUXILLARY STAFF	0	5,500,000.00	4,442,273.17
51705600100	STATE SCHOLARSHIP BOARD			
21010101	SALARY	8,211,678.00	8,211,678.00	7,055,869.89
51706500100	NIGERIA-KOREA FRIENDSHIP INSTITUTE			
21010101	SALARY	48,958,487.00	48,958,487.00	24,500,900.56
21010104	AUXILLARY STAFF	1,000,000.00	1,000,000.00	85,000.00
52100100100	MINISTRY OF HEALTH			
21010101	SALARY	272,686,679.00	272,686,679.00	242,774,209.68
21020107	NYSC ALLOWANCES COVID-19 RESPONSE	47,710,940.00	47,710,940.00	20,114,700.00
21020124	MEDICAL STUDENT ALLOWANCE COVID-19 RESPONSE	38,536,000.00	38,536,000.00	0
21020129	MID-WIVES SERVICE SCHEME (MSS) ALLOWANCE COVID-19 RESPONSE	24,085,000.00	24,085,000.00	6,881,900.00
21020131	COVID-19 PANDEMIC HAZARD ALLOWANCE FOR HEALTH WORKERS	800,000,000.00	800,000,000.00	0
52100200100	KOGI STATE HEALTH INSURANCE AGENCY			
21010101	SALARY	83,728,685.00	83,728,685.00	0
52100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY			
21010101	SALARY	162,426,485.00	162,426,485.00	63,161,898.30



52102600100	KOGI STATE UNIVERSITY TEACHING HOSPITAL, ANYIGBA			
21010101	SALARY	552,787,543.00	402,787,543.00	322,355,904.18
21020107	NYSO ALLOWANCES COVID-19 RESPONSE	481,700.00	481,700.00	10,000.00
21020113	ALLOWANCES FOR CASUAL LABORERS AND ITF ATTACHMENT	3,853,600.00	3,853,600.00	640,000.00
52102700100	KOGI STATE SPECIALIST HOSPITAL, LOKOJA			
21010101	SALARY	904,648,388.00	1,054,648,388.00	1,052,403,300.69
21010104	AUXILLARY STAFF	8,262,613.00	8,262,613.00	3,024,000.00
52110200100	KOGI STATE HOSPITAL MANAGEMENT BOARD			
21010101	SALARY	3,094,739,014.00	3,094,739,014.00	2,839,103,200.51
52110400100	COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE			
21010101	SALARY	173,092,240.00	171,292,240.00	161,737,663.39
21010104	AUXILLARY STAFF	7,000,000.00	6,000,000.00	5,724,700.00
52110600100	COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH			
21010101	SALARY	204,019,812.00	204,019,812.00	192,158,125.12
53500100100	MINISTRY OF ENVIRONMENT			
21010101	SALARY	109,514,027.00	110,514,027.00	109,808,496.96
53501600100	STATE ENVIRONMENTAL PROTECTION AGENCY			
21010101	SALARY	38,423,343.00	38,423,343.00	36,101,091.82
53505300100	SANITATION & WASTE MANAGEMENT BOARD			
21010101	SALARY	249,731,025.00	249,731,025.00	191,982,769.98
21010104	AUXILLARY STAFF	9,000,000.00	40,000,000.00	36,000,000.00
55100100100	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS			
21010101	SALARY	548,720,015.00	548,720,015.00	459,279,437.92
TOTAL SALARY PAID IN 2021				<u>26,379,083,948.75</u>



KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO CONSOLIDATED STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

NOTE 28

SCHEDULE TO SOCIAL BENEFITS FOR THE YEAR ENDED 31 DECEMBER 2021

S/No	MONTH	PENSION	GRATUITY	DEATH BENEFIT & BURIAL EXPENSES	RECOVERED FUND FROM RETIREES OWNER OCCUPIER	RECOVERED FUND FROM RETIREES MOTOR VEHICLE LOANS
1	JANUARY	871,660,581.08	100,000,000.00			
2	FEBRUARY	880,038,167.22	100,000,000.00	129,000.00		
3	MARCH	880,808,889.34	100,000,000.00			
4	APRIL	887,326,922.98	100,000,000.00	1,723,110.62		
5	MAY	893,092,873.46	100,000,000.00	975,000.00		
6	JUNE	897,617,449.17	100,000,000.00	1,201,250.00		
7	JULY	900,267,295.95	100,000,000.00	750,550.00		
8	AUGUST	902,741,398.86	100,000,000.00	850,000.00		
9	SEPTEMBER	912,362,148.01	100,000,000.00	1,804,038.56		
10	OCTOBER	919,465,499.11	100,000,000.00			
11	NOVEMBER	924,081,843.27	100,000,000.00			
12	DECEMBER	925,941,633.06	100,000,000.00		22,731,938.80	3,285,738.77
TOTAL		10,795,404,701.51	1,200,000,000.00	7,432,949.18	22,731,938.80	3,285,738.77
GRANT TOTAL OF SOCIAL BENEFITS					12,028,855,328.26	



KOGI STATE GOVERNMENT OF NIGERIA

CONSOLIDATED SCHEDULE TO OVERHEAD FOR THE YEAR ENDED 31 DECEMBER 2021.

NOTE 29

Code	Description	2021 Original Budget	2021 Revised Budget	ACTUAL FOR 2021	VARIANCE
21,010,104.00	AUXILLARY STAFF	4,098,000.00	4,598,000.00	1,992,013.24	2,605,986.76
21,010,106.00	SALARY ARREARS	168,051,164.00	152,051,164.00	-	152,051,164.00
21,020,102.00	SHIFT ALLOWANCES	4,817,000.00	4,817,000.00	-	4,817,000.00
21,020,103.00	HAZARD ALLOWANCE	4,817,000.00	4,817,000.00	-	4,817,000.00
21,020,104.00	MAGISTRATE DRESSING ALLOWANCE	1,000,000.00	1,000,000.00	-	2,605,987.76
21,020,105.00	FURNITURE ALLOWANCE	102,640,000.00	153,640,000.00	4,765,837.50	148,874,162.50
21,020,107.00	NYSC ALLOWANCES COVID-19 RESPONSE	450,000.00	450,000.00	-	450,000.00
21,020,108.00	AUXILIARY STAFF & IT STUDENTS ALLOWANCE	300,000.00	300,000.00	-	300,000.00
21,020,113.00	ALLOWANCES FOR CASUAL LABORERS AND ITF ATTACHMENT	1,059,740.00	1,079,740.00	815,000.00	2,605,988.76
21,020,114.00	BOARD MEMBERS/EARNED ALLOWANCES	6,340,000.00	6,340,000.00	5,257,531.84	1,082,468.16
21,020,115.00	STAFF WELFARE	21,000,000.00	21,000,000.00	7,738,925.49	13,261,074.51
21,020,117.00	STATE WITNESS CLAIM	1,000,000.00	1,000,000.00	192,000.00	808,000.00
21,020,118.00	COUNSEL ASSIGNED TO COURT	1,000,000.00	1,000,000.00	-	2,605,989.76
21,020,119.00	CORONERS INQUEST	300,000.00	300,000.00	-	300,000.00
21,020,120.00	OVERSEAS DUTY ALLOWANCES	500,000.00	500,000.00	-	500,000.00
21,020,122.00	RECESS ALLOWANCE/VACATION & RESEARCH ALLOWANCE FOR JUDGES	102,397,106.00	102,397,106.00	285,769,058.00	(183,371,952.00)
21,020,123.00	FURNITURE ALLOWANCE FOR HON. MEMBERS/CLERK OF THE HOUSE	60,000,000.00	60,000,000.00	10,000,580.00	2,605,990.76
21,020,125.00	UNIFORM ALLOWANCES	4,817,000.00	4,817,000.00	-	4,817,000.00
21,020,126.00	LEGISLATIVE DUTY ALLOWANCE	36,101,994.00	36,101,994.00	27,288,352.20	8,813,641.80
21,020,127.00	OUTFIT ALLOWANCE	34,438,442.00	34,438,442.00	19,095,041.95	15,343,400.05
21,020,128.00	HOUSING ALLOWANCE FOR KHADIS	19,000,000.00	19,000,000.00	14,437,920.00	2,605,991.76
21,020,130.00	FURNITURE ALLOWANCE FOR CHIEF REGISTRAR/JSC SECRETARY	13,871,900.00	13,871,900.00	4,265,000.00	9,606,900.00
21,020,133.00	VEHICLE MONITIZATION ALLOWANCE	-	2,896,000,000.00	2,892,187,500.00	3,812,500.00
21,030,103.00	DEATH BENEFITS	2,000,000.00	1,000,000.00	129,000.00	871,000.00
22,020,101.00	LOCAL TRAVELS AND TRANSPORT - TRAINING	91,980,180.00	80,830,180.00	34,013,867.96	2,605,992.76
22,020,102.00	TRAVEL AND TRANSPORT - OTHERS	647,212,759.00	616,133,556.00	230,628,854.60	385,504,701.40
22,020,103.00	INTERNATIONAL TRAVEL AND TRANSPORT - TRAINING	91,084,437.00	92,084,437.00	5,782,250.00	86,302,187.00
22,020,104.00	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	552,786,760.00	265,786,760.00	182,392,160.00	83,394,600.00
22,020,106.00	TRANSPORTATION OF PILGRIMS TO ABUJA HAJJ CAMP AND AIRPORT	1,038,000.00	1,038,000.00	-	2,605,993.76
22,020,110.00	TRAVELLING ALLOWANCES	157,072,015.00	103,072,015.00	34,470,815.00	68,601,200.00
22,020,111.00	VISIT TO DISASTER AREAS FOR ON THE SPOT ASSESMENT	4,500,000.00	4,500,000.00	-	4,500,000.00
22,020,112.00	EXPENSES INCIDENTAL TO GOVERNOR'S TOUR	540,000,000.00	390,000,000.00	172,146,500.00	2,605,994.76
22,020,114.00	OPERATION AND LOGISTICS	15,000,000.00	33,000,000.00	32,489,283.00	510,717.00
22,020,115.00	DISASTER MANAGEMENT EXPENSES INCLUDING ALLOWANCES	10,000,000.00	10,000,000.00	-	10,000,000.00
22,020,201.00	INTERNET ACCESS CHARGES	74,161,239.00	74,257,624.00	29,998,263.03	44,259,360.97
22,020,202.00	SOFTWARE CHARGES/LICENSE RENEWAL	104,438,000.00	104,438,000.00	30,197,000.00	2,605,995.76
22,020,203.00	WATER RATE	21,423,328.00	26,801,882.00	1,564,290.00	25,237,592.00
22,020,204.00	ELECTRICITY BILL/CHARGES	322,256,600.00	377,328,600.00	222,514,577.69	154,814,022.31
22,020,205.00	TELEPHONE CHARGES	40,436,352.00	65,293,022.00	23,939,569.58	41,353,452.42
22,020,206.00	SATELLITE BROADCASTING ACCESS CHARGES	16,756,400.00	16,756,400.00	3,081,820.00	2,605,996.76
22,020,207.00	HIRE OF PRIVATE HOUSES	20,950,000.00	20,950,000.00	2,800,000.00	18,150,000.00



22,020,208.00	AERIAL FIELD MAINTENANCE	600,000.00	600,000.00	550,000.00	50,000.00
22,020,209.00	INFORMATION TECHNOLOGY CONSULTING	2,000,000.00	2,000,000.00	-	2,000,000.00
22,020,210.00	RECORDING MATERIALS/CDS	1,500,000.00	500,000.00	100,000.00	2,605,997.76
22,020,211.00	EXPENSES ON FELELE HOUSING ESTATE PROJECT	1,000,000.00	1,000,000.00	-	1,000,000.00
22,020,212.00	WORLD ENVIRONMENTAL DAY (HABITAT DAY, CLIMATE CHANGE DAY) SENSITIZATION CAMPAIGNS FOR GLOBALIZATION	20,000,000.00	20,000,000.00	15,000.00	19,985,000.00
22,020,213.00	FORESTRY TASKFORCE (ENFORCEMENT)	10,000,000.00	10,000,000.00	-	10,000,000.00
22,020,214.00	COMMUNICATION AND ENLIGHTMENT	10,000,000.00	10,000,000.00	-	2,605,998.76
22,020,215.00	FORESTRY MANAGEMENT EXPENSES	45,000,000.00	2,000,000.00	80,000.00	1,920,000.00
22,020,216.00	DEVELOPMENT AND REVIEW OF ENVIRONMENTAL LAWS	4,998,000.00	4,998,000.00	-	4,998,000.00
22,020,217.00	ALTERNATIVE POWER GENERATION	500,000.00	500,000.00	-	500,000.00
22,020,218.00	REPAIR AND MAINTENANCE OF BOREHOLE	6,622,800.00	8,000,000.00	6,417,434.00	2,605,999.76
22,020,219.00	PROVISION/MAINTENANCE OF SOLAR LIGHT	2,000,000.00	2,000,000.00	-	2,000,000.00
22,020,220.00	PROVISION OF UNIFORMS AND ACCRUEMENTS FOR KOGI STATE VIGILANTE SERVICES	20,000,000.00	20,000,000.00	-	20,000,000.00
22,020,221.00	STATE EMERGENCY MANAGEMENT AGENCY (PURCHASE OF RELIEVE MATERIALS LOADING AND OFF LOADING)	70,000,000.00	70,000,000.00	-	70,000,000.00
22,020,222.00	MULTILATERAL, DONOR AGENCIES AND SPECIAL PROJECTS EXPENSES	50,000,000.00	5,000,000.00	-	2,606,000.76
22,020,223.00	SANITATION AND JANITORIAL SERVICE/SANITATION TASKFORCE ENFORCEMENT EXPENSES	30,000,000.00	12,000,000.00	44,000.00	11,956,000.00
22,020,224.00	VALUATION/PAYMENT OF INSURANCE PREMIUM ON GOVERNMENT BUILDINGS & PROPERTIES/VEHICLES	30,240,000.00	30,240,000.00	-	30,240,000.00
22,020,225.00	CLIMATE CHANGE	1,000,000.00	1,000,000.00	-	1,000,000.00
22,020,226.00	EXPENSES INCIDENTAL TO ENVIRONMENTAL IMPACT ASSESSMENT/RIGHT OF WAYS	-	25,000,000.00	-	2,606,001.76
22,020,301.00	OFFICE STATIONERY/COMPUTER CONSUMABLE	438,060,995.00	519,042,320.00	222,061,961.22	296,980,358.78
22,020,302.00	PLANNING & STATISTIC BOOKS	7,173,975.00	7,173,975.00	5,344,116.15	1,829,858.85
22,020,303.00	NEWSPAPERS/SUBSCRIPTIONS	32,872,580.00	31,153,580.00	10,504,215.72	20,649,364.28
22,020,304.00	MAGAZINES, JOURNALS AND PERIODICALS	22,662,601.00	28,653,601.00	5,663,096.90	2,606,002.76
22,020,305.00	PRINTING OF NON SECURITY DOCUMENT	40,126,039.00	101,822,700.00	35,419,253.00	66,403,447.00
22,020,306.00	PRINTING OF SECURITY DOCUMENT	1,519,000.00	1,519,000.00	516,000.00	1,003,000.00
22,020,307.00	DRUGS AND MEDICAL SUPPLIES	57,206,350.00	72,206,350.00	33,067,046.00	39,139,304.00
22,020,308.00	UNIFORMS AND OTHER CLOTHINGS	7,169,546.00	8,169,546.00	763,650.00	2,606,003.76
22,020,309.00	FOOD STUFF/CATERING MATERIALS SUPPLIES	2,250,000.00	3,750,000.00	2,253,448.00	1,496,552.00
22,020,310.00	DRAWING OFFICE AND SURVEY MATERIALS	1,500,000.00	2,662,000.00	2,396,500.00	265,500.00
22,020,311.00	PURCHASE OF LAW BOOKS	26,095,000.00	26,095,000.00	3,090,000.00	23,005,000.00
22,020,313.00	PURCHASE OF ELECTRICAL ADDING MACHINE FOR THE INTERNAL AUDIT UNIT	1,011,400.00	1,061,400.00	368,500.00	2,606,004.76
22,020,314.00	CALENDER AND DIARIES	19,395,000.00	20,405,000.00	13,597,565.87	6,807,434.13
22,020,315.00	PHOTOGRAPHIC MATERIALS	240,000.00	240,000.00	7,000.00	233,000.00
22,020,316.00	GRAPHIC ARTS AND DESIGN	20,000.00	20,000.00	-	20,000.00
22,020,318.00	PURCHASE OF TEXTBOOKS AND TEACHING EQUIPMENT/MATERIALS FOR SCHOOLS	6,116,000.00	7,116,000.00	6,420,800.00	2,606,005.76
22,020,319.00	PRINTING OF BUDGET STATISTICS AND PLANNING DOCUMENTS	3,661,400.00	3,661,400.00	566,500.00	3,094,900.00
22,020,320.00	PRINTING OF JUDICIAL FORMS	1,550,000.00	1,550,000.00	377,000.00	1,173,000.00
22,020,322.00	WATER SUPPLY SPARE PARTS AND OTHER EQUIPMENT	2,884,508.00	1,884,508.00	467,145.00	1,417,363.00
22,020,323.00	WATER SUPPLY CHEMICALS	1,000,000.00	1,000,000.00	-	2,606,006.76
22,020,324.00	PROVISION OF LABORATORY CHEMICALS	11,322,844.00	14,228,500.00	7,834,600.00	6,393,900.00
22,020,325.00	LIBRARY EXPENSES	8,671,076.00	15,171,076.00	2,166,540.00	13,004,536.00
22,020,327.00	SKILL ACQUISITION & LEARNING MATERIALS	1,550,000.00	1,550,000.00	32,000.00	1,518,000.00
22,020,328.00	SPORTS EQUIPMENT	5,844,914.00	5,844,914.00	437,000.00	2,606,007.76
22,020,329.00	PURCHASE OF MOWER, CUTLASSES AND SHOVELS	2,942,838.00	49,042,838.00	1,140,800.00	47,902,038.00
22,020,330.00	FACILITY EQUIPMENT	1,908,250.00	34,108,250.00	13,190,215.00	20,918,035.00
22,020,331.00	PRIZES AND AWARDS TO ATHLETES AND SCHOOLS	2,904,500.00	2,904,500.00	-	2,904,500.00
22,020,333.00	PRINTING OF FILES JACKETS	25,630,300.00	35,630,300.00	8,840,700.00	2,606,008.76



22,020,334.00	PRINTING OF RECEIPTS	3,149,050.00	4,389,550.00	642,600.00	3,746,950.00
22,020,336.00	PURCHASE OF RAIN BOOT	201,900.00	201,900.00	13,600.00	188,300.00
22,020,337.00	MOTOR VEHICLE/BICYCLE ADVANCE	677,850.00	677,850.00	-	677,850.00
22,020,338.00	HEALTH CENTRE CONSUMABLE	600,000.00	600,000.00	-	2,606,009.76
22,020,339.00	MUSEUM RESEARCH PUBLICATION	23,400.00	23,400.00	-	23,400.00
22,020,340.00	TOOLS AND EQUIPMENT	2,589,750.00	2,610,500.00	784,000.00	1,826,500.00
22,020,341.00	PURCHASE OF CHEMICAL FARM FOR EXTINGUISHING OIL FIRE/AUXILLARY	600,000.00	800,000.00	450,000.00	350,000.00
22,020,342.00	COMPUTER UPS	4,344,517.00	6,740,717.00	1,032,000.00	2,606,010.76
22,020,343.00	COMPUTER MOUSE	50,000.00	50,000.00	-	50,000.00
22,020,344.00	ENTERTAINMENT, PUBLIC RELATIONS AND HOSPITALITY	9,297,814.00	12,644,000.00	9,230,153.00	3,413,847.00
22,020,345.00	REPORTERS CASSETTES RECORDERS	2,000,000.00	2,000,000.00	-	2,000,000.00
22,020,349.00	NOMINAL ROLL	1,474,300.00	1,474,300.00	251,713.17	2,606,011.76
22,020,350.00	PRINTING OF FORMS	25,532,327.00	63,982,327.00	8,685,600.00	55,296,727.00
22,020,351.00	EXECUTIVE COUNCIL REFRESHMENT	10,000,000.00	10,000,000.00	780,230.00	9,219,770.00
22,020,353.00	PURCHASE OF OUTFIT FOR NEWLY APPOINTED JUDGES	4,000,000.00	4,000,000.00	1,200,000.00	2,800,000.00
22,020,356.00	COMPUTER AND COMPUTER ACCESSORIES	264,690.00	414,690.00	390,000.00	2,606,012.76
22,020,356.00	COMPUTER AND COMPUTER ACCESSORIES	500,000.00	500,000.00	-	500,000.00
22,020,357.00	FURNISHING OF STATE BUREAU OF STATISTICS OFFICE	1,000,000.00	1,000,000.00	-	1,000,000.00
22,020,360.00	PROVISION OF COMPUTER AND OTHER FACILITIES FOR BUDGET UNIT	1,000,000.00	1,000,000.00	-	1,000,000.00
22,020,361.00	PURCHASE OF MEDICAL EQUIPMENT	4,500,000.00	4,500,000.00	2,830,000.00	2,606,013.76
22,020,362.00	NYSO ORIENTATION/DRUGS/MONITORING	500,000.00	500,000.00	-	500,000.00
22,020,364.00	PURCHASE OF LAPTOP	4,500,000.00	3,000,000.00	2,725,000.00	275,000.00
22,020,401.00	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	463,619,155.00	873,060,118.00	441,987,189.95	431,072,928.05
22,020,402.00	PROCUREMENT/MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	238,768,011.00	303,097,616.00	180,131,458.24	2,606,014.76
22,020,403.00	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	197,024,601.00	261,233,301.00	214,161,143.00	47,072,158.00
22,020,404.00	PURCHASE/MAINTENANCE OF PLANTS/GENERATORS	587,061,334.00	401,391,706.00	381,145,231.00	20,246,475.00
22,020,405.00	PROCUREMENT/MAINTENANCE OF OFFICE EQUIPMENT	191,887,741.00	308,926,777.00	244,098,451.41	64,828,325.59
22,020,406.00	CATTLE DAM MAINTENANCE	3,000,000.00	3,000,000.00	-	2,606,015.76
22,020,408.00	MAINTENANCE OF HEAVY DUTY EQUIPMENT	1,250,000.00	3,692,000.00	3,156,500.00	535,500.00
22,020,409.00	WORKSHOP MAINTENANCE	1,750,000.00	1,750,000.00	537,840.00	1,212,160.00
22,020,414.00	MAINTENANCE AND RUNNING COSTS OF JETS PROG.	2,000,000.00	2,000,000.00	-	2,000,000.00
22,020,417.00	PURCHASE & MAINTENANCE OF WATER TESTING EQUIPMENT	650,000.00	650,000.00	53,100.00	2,606,016.76
22,020,419.00	MAINTENANCE & REPLACEMENT OF FURNITURE AND FITTINGS IN GOVT. QUARTERS	78,795,000.00	78,995,000.00	62,875,000.00	16,120,000.00
22,020,420.00	MAINTENANCE OF ELECTRIC COOKERS IN GOVT. QUARTERS	750,000.00	750,000.00	-	750,000.00
22,020,423.00	MAINTENANCE OF HAJJ CAMP AT GWAGWALADA/ABUJA	778,500.00	778,500.00	-	2,606,017.76
22,020,424.00	MAINTENANCE OF STREET LIGHT	400,000.00	400,000.00	-	400,000.00
22,020,425.00	MAINTENANCE OF PILGRIMS AT SCREENING GROUND	519,000.00	519,000.00	-	519,000.00
22,020,427.00	MAINTENANCE OF GARAGE	161,928.00	161,928.00	-	161,928.00
22,020,428.00	MAINTENANCE OF HOSTELS	26,374,628.00	145,717,628.00	38,970,692.00	2,606,018.76
22,020,429.00	ELECTRIC INSTALLATION & APPLIANCE, LICENCING & INSURANCE	500,000.00	2,100,000.00	1,874,300.00	225,700.00
22,020,430.00	VEHICLE REGISTRATIONS, LICENCING AND INSURANCE	2,500,000.00	1,800,000.00	273,000.00	1,527,000.00
22,020,432.00	LANDSCAPING & CHEMICALS	6,950,628.00	16,417,628.00	3,188,482.00	13,229,146.00
22,020,433.00	PROGRAMME (RADIO/TELEVISION EXPENSES)	8,038,950.00	13,129,450.00	1,987,600.00	2,606,019.76
22,020,434.00	PLANTATION/MILL EXPENSES	400,000.00	400,000.00	-	400,000.00
22,020,435.00	MAINTENANCE OF OFFICE PREMISES	165,003,528.00	236,789,528.00	88,018,977.32	148,770,550.68
22,020,436.00	MAINTENANCE OF TRACTORS	200,000.00	200,000.00	32,000.00	168,000.00
22,020,437.00	MAINTENANCE OF EDUCATION EQUIPMENT AND MATERIALS	500,000.00	500,000.00	13,000.00	2,606,020.76
22,020,438.00	MAINTENANCE OF REFUSE AND SEPTIC TANK EMPTIER	50,000.00	50,000.00	-	50,000.00
22,020,439.00	UP-KEEP OF GOVERNMENT HOUSE	100,000,000.00	50,000,000.00	-	50,000,000.00
22,020,440.00	UP-KEEP OF GOVERNMENT LODGE	50,000,000.00	50,000,000.00	21,000,000.00	29,000,000.00



22,020,442.00	UP-KEEP OF DEPUTY GOVERNOR'S OFFICE	200,000,000.00	200,000,000.00	181,200,000.00	2,606,021.76
22,020,443.00	MAINTENANCE OF DEPUTY GOVERNOR'S LODGE	26,000,000.00	26,000,000.00	-	26,000,000.00
22,020,444.00	BOUNDARY COMMITTEE EXPENSES	20,000,000.00	20,000,000.00	800,000.00	19,200,000.00
22,020,447.00	REHABILITATION OF SCHOOL BUILDINGS	3,500,000.00	3,500,000.00	3,233,980.00	266,020.00
22,020,448.00	UPKEEP OF PARLIAMENT VILLAGE	10,000,000.00	10,000,000.00	6,689,404.09	2,606,022.76
22,020,449.00	PURCHASE OF ACCESSORIES FOR PUBLIC AND COMPUTER SYSTEMS	908,250.00	908,250.00	-	908,250.00
22,020,451.00	MAINTENANCE OF BROADCASTING EQUIPMENT	5,000,000.00	500,000.00	-	500,000.00
22,020,452.00	MAINTENANCE OF ICT EQUIPMENT	35,224,300.00	39,022,130.00	13,212,062.99	25,810,067.01
22,020,453.00	FUNDING FOR STATE MONTHLY SANITATION EXERCISE	15,000,000.00	10,000,000.00	9,381,090.00	2,606,023.76
22,020,454.00	CONTENT MANAGEMENT AND SITE MAINTENANCE	800,000.00	800,000.00	-	800,000.00
22,020,455.00	CIVIL SERVICE CLINIC EXPENSES	1,000,000.00	1,000,000.00	867,000.00	133,000.00
22,020,456.00	VC'S LODGE EXPENSES	5,000,000.00	4,500,000.00	2,475,790.00	2,024,210.00
22,020,457.00	MAINTENANCE OF DUMPSITE	12,000,000.00	6,000,000.00	6,634,900.00	2,606,024.76
22,020,458.00	WEBSITE DEVELOPMENT AND MAINTENANCE	5,010,500.00	5,010,500.00	-	5,010,500.00
22,020,459.00	ENVIRONMENTAL SANITATION GENERAL	18,000,000.00	24,000,000.00	12,976,500.00	11,023,500.00
22,020,501.00	LOCAL TRAINING	274,846,250.00	258,104,281.00	164,027,762.93	94,076,518.07
22,020,502.00	INTERNATIONAL TRAINING	177,406,428.00	150,406,428.00	27,686,305.80	2,606,025.76
22,020,503.00	RADIO LITERACY TRAINING: TRAINING MOBILIZATION AND AIR TIME	40,000.00	40,000.00	-	40,000.00
22,020,504.00	FESTIVAL PARTICIPATION WORKSHOP	21,143,876.00	21,143,876.00	7,157,000.00	13,986,876.00
22,020,506.00	KOGI STATE GRASSROOTS SENSITISATION	40,000,000.00	107,000,000.00	34,470,000.00	72,530,000.00
22,020,507.00	TRAINING/EMPOWERMENT OF STUDENTS IN FARM CRAFT CENTRE FOR THE BLIND LAGOS	3,000,000.00	3,000,000.00	-	2,606,026.76
22,020,508.00	WOMEN ENTREPRENUER AND WOMEN IN AGRICULTURE	5,000,000.00	5,000,000.00	-	5,000,000.00
22,020,509.00	CONDUCT OF NURSING AND MIDWIFERY EDUCATION	2,690,000.00	2,690,000.00	-	2,690,000.00
22,020,510.00	TASKFORCE ON POWER EXPENSES	15,000,000.00	15,000,000.00	-	15,000,000.00
22,020,511.00	KOGI VIGILANTE SERVICES OPERATIONAL EXPENSES	70,000,000.00	422,333,973.00	421,333,968.00	2,606,027.76
22,020,512.00	1% LOCAL GOVERNMENT TRAINNING FUND	302,000,000.00	252,000,000.00	265,841,586.41	(13,841,586.41)
22,020,513.00	HON. ATTORNEYS GENERAL'S MEETINGS	3,000,000.00	3,000,000.00	-	3,000,000.00
22,020,514.00	MASS LITERACY PROGRAMME: BASIC LITERACY (EQUIVALENT OF PRIMARY 1 - 3)	1,530,000.00	1,530,000.00	-	1,530,000.00
22,020,515.00	MASS LITERACY PROGRAMME: POST LITERACY (EQUIVALENT OF PRIMARY 4 - 6)	1,530,000.00	1,530,000.00	-	2,606,028.76
22,020,516.00	CONTINUE EDUCATION CLASSES (JSS EQUIVALENT TO WRITE BECE)	1,530,000.00	1,530,000.00	-	1,530,000.00
22,020,517.00	CONTINUE EDUCATION CLASSES (SSS EQUIVALENT TO WRITE NECO)	1,530,000.00	1,530,000.00	-	1,530,000.00
22,020,520.00	TRAINING AND LOGISTIC SUPPORT FOR COMPONENTS OF SOCIAL INVESTMENT PROGRAMME	50,000,000.00	25,000,000.00	24,200,000.00	800,000.00
22,020,521.00	NG-CARES OPERATION COSTS	-	-	-	2,606,029.76
22,020,601.00	SECURITY SERVICES	291,449,077.00	327,819,077.00	239,838,117.20	87,980,959.80
22,020,602.00	OFFICE RENT	48,500,000.00	88,800,000.00	20,913,517.41	67,886,482.59
22,020,603.00	RESIDENTIAL RENT	2,950,000.00	3,300,000.00	1,352,571.70	1,947,428.30
22,020,604.00	SECURITY VOTES (INCLUDING OPERATIONS)	5,076,960,000.00	4,260,530,000.00	3,618,056,749.56	2,606,030.76
22,020,605.00	CLEANING AND FUMIGATION SERVICES	310,370,633.00	325,280,633.00	240,740,199.99	84,540,433.01
22,020,610.00	STUDENT EXCHANGE PROGRAMMEAND LOCAL LANGUAGE DEVELOPMENT	10,000,000.00	6,000,000.00	2,952,100.00	3,047,900.00
22,020,611.00	FRENCH PROGRAMME	2,200,000.00	2,200,000.00	1,130,000.00	1,070,000.00
22,020,612.00	SUPERVISION AND MONITORING OF SCHOOL PROJECT	650,000.00	650,000.00	-	2,606,031.76
22,020,613.00	MONITORING OF TERTIARY INSTITUTION (ADMISSION AND SCHOLARSHIP)	1,000,000.00	1,000,000.00	58,060.00	941,940.00
22,020,614.00	MONITORING OF SCHOOL & INSPECTORATE SERVICES	5,300,000.00	2,300,000.00	931,500.00	1,368,500.00
22,020,615.00	TOURISM PROMOTION	1,000,000.00	1,000,000.00	1,000,000.00	-
22,020,616.00	PERIODICAL VISIT TO TOURISM ATTRACTIONS	200,000.00	200,000.00	-	2,606,032.76
22,020,617.00	ANNUAL FESTIVALS ATTENDANCE	45,000,000.00	17,000,000.00	12,199,829.33	4,800,170.67
22,020,618.00	CULTURAL SHOWS, ORGANIZATION/ATTENDANCE	5,000,000.00	5,000,000.00	-	5,000,000.00
22,020,619.00	ART EXHIBITIONS	1,000,000.00	1,000,000.00	-	1,000,000.00



22,020,620.00	PROMOTION OF CULTURAL SHOWS/KOGI STATE CULTURAL INTERVENTION PROGRAMME (SIP)	50,050,000.00	20,000,000.00		2,606,033.76
22,020,621.00	HEALTH EDUCATION SERVICES	1,300,000.00	1,300,000.00	-	1,300,000.00
22,020,622.00	E.P.I./ORT/LOGISTICS MANAGEMENT COORDINATING UNIT (LMCU)	6,048,000.00	45,000,000.00	-	45,000,000.00
22,020,623.00	STATISTICS (HEALTH)/ HOSPITAL INFORMATION MANAGEMENT	800,000.00	800,000.00	450,000.00	350,000.00
22,020,626.00	CREDIT FUND AGENCY EXPENSES/KOGI STATE SOCIAL INVESTMENT PROGRAMME	50,000,000.00	50,000,000.00	-	2,606,034.76
22,020,630.00	EXECUTIVE COUNCIL & SECURITY COUNCIL EXPENSES	74,200,000.00	44,000,000.00	43,587,700.00	412,300.00
22,020,631.00	FEDERAL & STATE SECURITY	25,000,000.00	19,000,000.00	18,853,100.00	146,900.00
22,020,632.00	EMERGENCY RELIEF (NATIONAL) DISASTER	2,000,000.00	2,000,000.00	-	2,000,000.00
22,020,633.00	ASSISTANCE TO N.Y.S.C/FINANCIAL ASSISTANCE TO CSOs/NGOs/ASSISTANCE TO STUDENTS' ASSOCIATION	159,859,820.00	594,099,820.00	26,223,500.00	2,606,035.76
22,020,638.00	UNDP/NSIS PROGRAMMES/UNDP PROGRAMME MANAGEMENT	200,000.00	200,000.00	-	200,000.00
22,020,640.00	MONITORING AND SUPERVISION OF PRIMARY HEALTH CARE ACTIVITIES	6,040,000.00	2,040,000.00	387,000.00	1,653,000.00
22,020,641.00	STATISTICAL INVESTIGATION AND DATA COLLECTION ON UNICEF ASSISTED WATER & AND SANI. PRJ. & OTHER GOVT. AGENCIES & NGOS	779,380.00	779,380.00	-	779,380.00
22,020,642.00	LAW REPORT OF KOGI STATE/LAW REPORTS FOR J.S.C/LAW REPORT OF OTHER STATES/	7,200,000.00	3,200,000.00	-	2,606,036.76
22,020,643.00	LAW REFORM COMMISSION	5,000,000.00	2,000,000.00	-	2,000,000.00
22,020,644.00	NUTRITION AND QUALITY CONTROL ACROSS THE STATE	5,000,000.00	5,000,000.00	-	5,000,000.00
22,020,645.00	FINANCIAL ASSISTANCE TO KOGI STATE LAW STUDENTS IN THE NIGERIAN LAW SCHOOLS	41,000,000.00	11,000,000.00	-	11,000,000.00
22,020,646.00	STATE CASES/JUDGEMENT DEBTS SETTLEMENT/ASSIZES EXPENSES/ASSESSOR'S FEES	193,200,000.00	110,200,000.00	75,000,000.00	2,606,037.76
22,020,647.00	UNICEF PROGRAMME	480,000.00	480,000.00	-	480,000.00
22,020,648.00	NATIONAL PROGRAMME OF ACTION FOR SURVIVAL, PROTECTION & DEV. OF THE CHILD (UNICEF ASSISTED) GCCC COVID-19 RESPONSE	50,000,000.00	21,050,000.00	-	21,050,000.00
22,020,649.00	SUPPORT FOR YOUTH ENTREPRENEURSHIP DEVELOPMENT (EDC) (CBN INITIATIVE SCHEME) (YESSO) COVID-19 RESPONSE	6,048,000.00	6,048,000.00	-	6,048,000.00
22,020,650.00	MATERIAL TESTING LABORATORY	1,128,500.00	1,128,500.00	775,000.00	2,606,038.76
22,020,651.00	FREE RURAL MEDICAL OUTREACH COVID-19 RESPONSE/SOCIETY OF OBSTETRICIANS AND GYNECOLOGIST OF NIGERIA (SOGON) VOLUNTEER OBSTETRICIANS SCHEMES PAN/NISOM	28,024,000.00	45,000,000.00	43,896,994.86	1,103,005.14
22,020,652.00	KOGI STATE ECONOMIC SUMMIT COVID-19 RESPONSE	20,240,000.00	20,240,000.00	-	20,240,000.00
22,020,653.00	MINOR WORK (ALL MINISTRRIES)	6,259,500.00	6,259,500.00	4,882,548.00	1,376,952.00
22,020,655.00	BLINDNESS PREVENTION PROGRAMME (STATE INTERVENTION)/MATERNAL AND PERINATAL DEATH SURVEILLANCE	6,048,000.00	6,048,000.00	-	2,606,039.76
22,020,656.00	WORKSHOPS, SEMINARS & CONFERENCES	199,881,920.00	162,381,920.00	55,120,576.00	107,261,344.00
22,020,657.00	LIBRARY AND LAW REPORTING	1,031,763.00	1,031,763.00	1,000,000.00	31,763.00
22,020,658.00	MONITORING & EVALUATION SYSTEM COVID-19 RESPONSE	97,289,393.00	96,349,393.00	2,378,400.00	93,970,993.00
22,020,660.00	NIGERIA NATIONAL VOLUNTEER SERVICES	10,000,000.00	10,000,000.00	-	2,606,040.76
22,020,662.00	PARTICIPATION IN TRADE FAIRS (BOTH ZONAL & INTERNATIONAL)	500,000.00	500,000.00	-	500,000.00
22,020,664.00	SUPPORT TO UNIFORMED/VOLUNTARY AGENCIES	1,000,000.00	1,000,000.00	1,000,000.00	-
22,020,665.00	ASSISTANCE TO PAYER PATIENTS/ LESS PRIVILEGED/ORPHANAGE HOMES	15,600,000.00	15,600,000.00	500,000.00	15,100,000.00
22,020,666.00	ABANDONED BABIES EXPENSES	5,556,816.00	2,556,816.00	240,000.00	2,606,041.76
22,020,667.00	SCHOOL SOCIAL WORKS (COUNSELLING)	2,500,000.00	6,800,000.00	905,400.00	5,894,600.00
22,020,668.00	NATIONAL LEPROSY AND TB CONTROL PROG. (GCCC)/ONCHOCERCIASIS AND NEGLECTED TROPICAL DISEASE/ERADICATION OF POLIO (WHO)	18,144,000.00	18,144,000.00	-	18,144,000.00
22,020,670.00	CELEBRATION OF THE DAY FOR THE AFRICAN CHILD/CHILDREN'S PARLIAMENT	3,000,000.00	3,000,000.00	1,500,000.00	1,500,000.00
22,020,672.00	MEASELS SURVEILLANCE AND MNCH	3,024,000.00	3,024,000.00	-	2,606,042.76
22,020,673.00	ROLL BACK MALARIA/MARAIA ERADICATION PROGRAMME	6,048,000.00	6,048,000.00	-	6,048,000.00
22,020,674.00	PRINTING CHARGES TREASURY FORMS PAYROLL VOUCHERS	20,000,000.00	20,000,000.00	12,930,100.00	7,069,900.00
22,020,675.00	WOMEN IN HEALTH	3,024,000.00	3,024,000.00	-	3,024,000.00
22,020,676.00	ENV/OCCUPATIONAL HEALTH SERVICES	3,048,192.00	3,048,192.00	-	2,606,043.76
22,020,677.00	SAFE MOTHERHOOD PROG.	6,048,000.00	6,048,000.00	-	6,048,000.00



22,020,679.00	OFFICE AND GENERAL EXPENSES	1,525,154,224.00	2,178,031,821.00	2,010,641,581.92	167,390,239.08
22,020,680.00	SPECIAL STATIONERY FOR COMPUTER ACCOUNTING MACHINE PAYROLL VOUCHERS MACHINE/COMPUTER/SALARY UNIT OVERHEAD EXPENSES	14,444,000.00	14,444,000.00	569,500.00	13,874,500.00
22,020,681.00	PRIAMRY EAR CARE IN KOGI STATE	3,024,000.00	3,024,000.00	-	2,606,044.76
22,020,682.00	SMALL AND MEDIUM SCALE ENTERPRISES/KOPECS/INDUSTRIAL PROMOTION/VOLUMETRIC MEASURE	1,160,000.00	1,160,000.00	125,000.00	1,035,000.00
22,020,683.00	OFFICIAL GIFTS & PROTOCOL	55,850,000.00	60,850,000.00	34,788,100.00	26,061,900.00
22,020,686.00	REGISTRATION OF BUSINESS MONITORING COMMITTEE/PETROLEUM PRODUCT MONITORING COMMITTEE	400,000.00	400,000.00	100,000.00	300,000.00
22,020,692.00	NATIONAL COUNCIL FOR INDUSTRY, COMMERCE COOPERATIVE AND INVESTMENT PROMOTION/STATE EXPORT PROMOTION/TRADE MISSION	300,000.00	300,000.00	-	2,606,045.76
22,020,694.00	HOSTING OF JOINT TAX BOARD MEETING/UNIQUE TAX PAYER IDENTIFICATION NUMBER	5,000,000.00	18,200,000.00	5,376,600.00	12,823,400.00
22,020,695.00	NATIONAL DAY CELEBRATION/STATE CREATION ANNIVERSARY	50,000,000.00	5,000,000.00	50,000.00	4,950,000.00
22,020,696.00	ASSISTANCE TO NIGERIA LEGION -EX SERVICEMEN	100,000.00	7,100,000.00	-	7,100,000.00
22,020,698.00	FIRE SERVICES DEPARTMENT GENERAL EXPENSES	800,000.00	800,000.00	500,000.00	2,606,046.76
22,020,699.00	MEDICAL EXPENSES IN SCHOOLS/SCHOOL HEALTH /SERVICES/INSPECTORATE SERVICES/INSPECTORATE SERVICES	200,000.00	200,000.00	-	200,000.00
22,020,701.00	CONSULTANCY SERVICES/FINANCIAL CONSULTING/AGRICULTURAL CONSULTING/CONSULTANCY EXPENSES ON STATISTICAL DATA/CONSULTANCY ON RECOVERY OF ECOLOGICAL FUND & EXCESS DEDUCTIONS ON LOANS/CONSULTANT COMMISION AND CONTRACTORS	856,064,868.00	643,864,868.00	378,345,537.60	265,519,330.40
22,020,702.00	NEW DIRECTION ACTIVITIES EXPENSES/OFFICE OF THE D. G. RESEARCH AND SPEECH WRITTING.	110,000,000.00	60,000,000.00	21,075,000.00	38,925,000.00
22,020,703.00	LEGAL SERVICES/PREROGATIVE OF MERCYEXPENSES/IMPLEMENTATION OF ACI LAW 2017	136,937,490.00	85,646,850.00	25,929,501.56	2,606,047.76
22,020,704.00	CERTIFICATE VERIFICATION EXPENSES/DEVELOPMENT OF INTEGRATED PAYROLL AND PERSONNEL MANAGEMENT SYSTEM(STATE AND LOCAL GOVT)	15,000,000.00	10,000,000.00	9,831,000.00	169,000.00
22,020,705.00	REVENUE/PROJECT MONITORING EXPENSES	1,000,000.00	51,000,000.00	162,584.50	50,837,415.50
22,020,706.00	AGRIC TRADE SHOW	2,000,000.00	2,000,000.00	-	2,000,000.00
22,020,707.00	KOGI UNITED/CONFLUENCE QUEENS FC MATCHES, TRANSFER, SIGN-ON AND REGIS. FEES OF KG4TB	100,000,000.00	40,000,000.00	30,000,000.00	2,606,048.76
22,020,709.00	MONITORING OF YOUTH EMPOWERMENT/YOUTH EMPOWER/ENTERPRENEURSHIP/KOGI STATE YOUTH PARLIAMENT	23,000,000.00	23,000,000.00	-	23,000,000.00
22,020,710.00	SCHOOLS AND LOCAL SPORTS PROGRAMMES	1,557,000.00	1,557,000.00	-	1,557,000.00
22,020,711.00	GOVERNMENT HOUSE BROADBAND CONNECTIVITY AND ICT EXPENSES	30,000,000.00	30,000,000.00	-	30,000,000.00
22,020,712.00	PARLIAMENTARY STAFF ASSOCIATION OF NIGERIA, NATIONAL AND ZONAL ANNUAL EXPENSES	20,000,000.00	77,000,000.00	76,183,992.34	2,606,049.76
22,020,713.00	KOGI STATE HIGHER INST. GAMES	6,072,300.00	6,072,300.00	-	6,072,300.00
22,020,714.00	ANNUAL BOARD OF SURVEY	5,459,984.00	5,669,984.00	5,362,000.00	307,984.00
22,020,715.00	SPECIAL PLANNING EXPENSES/MANPOWER COMMITTEE/HIGH LEVEL ADVOCACY MEETINGS BY SSG'S	5,000,000.00	5,000,000.00	1,805,000.00	3,195,000.00
22,020,716.00	ACCREDITATION OF TECHNICAL SCHOOLS/ACCREDITATION OF SERVICE PROVIDERS	4,966,350.00	4,966,350.00	63,600.00	2,606,050.76
22,020,717.00	CORPERATE SOCIAL RESPONSIBILITY	12,420,000.00	14,000,000.00	990,800.00	13,009,200.00
22,020,720.00	STATISTICAL INVESTIGATION/ACTIVITIES	2,204,000.00	2,204,000.00	-	2,204,000.00
22,020,721.00	ROAD OPENING/DEMOLITION EXERCISE/SCHEME (SITE AND SERVICES)/COURT SUMMONS (OVER ILLEGAL STRUCTURES)/SIGN POST AND STREET NAMING	200,000.00	200,000.00	14,500.00	185,500.00
22,020,722.00	PUBLIC RELATIONS	17,473,850.00	16,473,850.00	4,934,479.39	2,606,051.76
22,020,724.00	PUBLIC DEFENDER AND CITIZENS RIGHT COMMISSION EXPENSES	8,000,000.00	37,000,000.00	35,461,590.00	1,538,410.00
22,020,725.00	ELECTRICAL REPAIRS	6,000,000.00	20,500,000.00	3,013,425.00	17,486,575.00
22,020,726.00	BASIC HEALTH CARE PROVISION FUND (GOVERNMENT CASH COMMITMENT)	400,000,000.00	10,000,000.00	346,873.00	9,653,127.00
22,020,727.00	ELECTION TRIBUNALS	5,000,000.00	5,000,000.00	-	2,606,052.76



22,020,729.00	DATA COLLECTION AND ANALYSIS/STATISTICAL DATA COLLECTION, ANALYSIS AND PRODUCTION	24,068,000.00	24,068,000.00	-	24,068,000.00
22,020,730.00	ENLIGHTENMENT CAMPAIGNS/SCREENING EXERCISES AT SENATORIAL LEVELS	3,840,600.00	3,840,600.00	999,750.00	2,840,850.00
22,020,731.00	BOARD MEETING EXPENSES/HOSTING OF NATIONAL/STATE MEETINGS/CHIEF EXECUTIVE OF CULTURE MEETING	60,056,651.00	116,056,651.00	31,228,500.00	84,828,151.00
22,020,733.00	FEASIBILITY STUDY FOR WATER	416,590.00	416,590.00	-	2,606,053.76
22,020,734.00	KOGI STATE KOTRAMA EXPENSES	700,000.00	700,000.00	-	700,000.00
22,020,735.00	SIWES SUPPLEMENTATION	5,200,000.00	21,500,000.00	13,751,350.00	7,748,650.00
22,020,736.00	MEDIA EXPENSES	100,000.00	100,000.00	-	100,000.00
22,020,737.00	IJMB/GCE/WAEC/NECO (SCRATCH CARDS)	2,595,000.00	2,595,000.00	1,237,500.00	2,606,054.76
22,020,738.00	I.D CARD PRODUCTION	10,817,628.00	10,817,628.00	118,500.00	10,699,128.00
22,020,739.00	HYDROLOGICAL INVESTIGATION	50,000.00	50,000.00	-	50,000.00
22,020,740.00	WATER SUPPLY PRIVATE CONNECTION	100,000.00	100,000.00	-	100,000.00
22,020,741.00	LITERACY DAY CELEBRATIONS	80,000.00	80,000.00	-	2,606,055.76
22,020,742.00	ADVOCACY, MONITORING & SENSITIZATION IN THE LGAS	1,119,000.00	1,119,000.00	-	1,119,000.00
22,020,743.00	SPORTS COMPETITIONS/PREPARATION AND PARTICIPATION IN NATIONAL SPORTS FESTIVAL/LOCAL SPORTS PROGRAMME-GRASSROOTS SPORT DEVELOPMENT/SPORTS PROMOTIONS/NATIONAL SPORTS FESTIVAL	38,466,200.00	18,231,700.00	16,286,700.00	1,945,000.00
22,020,744.00	HOSTING OF THE STATE WEBSITE EXPENSES	4,500,000.00	500,000.00	-	500,000.00
22,020,746.00	ICT EXAM/ORAL INTERVIEW EXPENSES	6,418,000.00	1,418,000.00	-	2,606,056.76
22,020,747.00	LOCAL SPORTS PROGRAMMES (TALENT HAUNTS)	2,595,000.00	2,595,000.00	-	2,595,000.00
22,020,748.00	ACCREDITATION OF COURSES	14,000,000.00	41,000,000.00	7,012,523.00	33,987,477.00
22,020,749.00	NORTHERN GOVERNORS FORUM	4,000,000.00	4,000,000.00	-	4,000,000.00
22,020,750.00	ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS	100,000,000.00	10,000,000.00	200,000.00	2,606,057.76
22,020,753.00	PROTOCOL DEPARTMENT GENERAL EXPENSES	7,600,000.00	7,600,000.00	520,000.00	7,080,000.00
22,020,754.00	INTEGRATED SUPPORTIVE SUPERVISION (MONITORING & EVALUATION)	3,024,000.00	3,024,000.00	-	3,024,000.00
22,020,757.00	MODERN BEE-KEEPING OPERATIONAL EXPENSES	4,200,000.00	4,200,000.00	-	4,200,000.00
22,020,758.00	TENDER, PUBLICITY AND ADVERTISEMENT	5,821,428.00	20,121,428.00	11,462,861.00	2,606,058.76
22,020,759.00	KOGI STATE INTER RELIGIOUS COUNCIL	4,000,000.00	4,000,000.00	-	4,000,000.00
22,020,760.00	COUNCIL OF TERTIARY INSTITUTIONS EXPENSES	20,000,000.00	10,000,000.00	9,964,000.00	36,000.00
22,020,761.00	PROPERTY IDENTIFICATION AND ENUMERATION	20,000,000.00	30,000,000.00	14,953,000.00	15,047,000.00
22,020,762.00	SITE ANALYSIS REPORT AND ENVIRONMENTAL IMPACT ASSESSMENT/CYBER CAFÉ	2,100,000.00	2,100,000.00	1,717,420.00	2,606,059.76
22,020,763.00	CONVOCAATION EXPENSES	6,589,900.00	6,589,900.00	-	6,589,900.00
22,020,764.00	STAFF SCHOOL EXPENSES	500,000.00	500,000.00	-	500,000.00
22,020,765.00	VCS OFFICE AND SENATE EXPENSES	6,000,000.00	2,000,000.00	1,070,000.00	930,000.00
22,020,766.00	INDUSTRIAL TRAINING/ATTACHMENT	11,686,605.00	11,686,605.00	250,000.00	2,606,060.76
22,020,768.00	SPORTS GEN/NATCEGA GAMES	500,000.00	500,000.00	50,500.00	449,500.00
22,020,770.00	PUBLIC FINANCE LEGISLATION (GOVERNMENT SUPPORT)	9,162,720.00	9,162,720.00	-	9,162,720.00
22,020,773.00	AGENCY AND FREIGHT CHARGES	4,000,000.00	4,000,000.00	2,017,131.73	1,982,868.27
22,020,775.00	SPECIAL SECURITY EXPENSES	3,602,038,000.00	8,459,038,000.00	7,703,214,736.29	2,606,061.76
22,020,776.00	HOSPITAL EXPENSES	8,298,504.00	8,298,504.00	4,440,040.00	3,858,464.00
22,020,778.00	FIXED ASSET AUDIT EXPENSES (LGA)	41,893,701.00	70,000,000.00	18,774,310.00	51,225,690.00
22,020,779.00	O.V.C. CARE SERVICES	6,000,000.00	6,000,000.00	-	6,000,000.00
22,020,780.00	ANNUAL TRADE FAIR FOR EXHIBITION OF PRODUCTS MADE BY PEOPLE WITH DISABILITY	2,000,000.00	2,000,000.00	-	2,606,062.76
22,020,781.00	STAFF MONITORING AND EVALUATION	2,551,900.00	2,551,900.00	2,495,000.00	56,900.00
22,020,782.00	TOWN PLANNING COMMUNITY CONSULTATIVE FORUM	100,000.00	100,000.00	35,000.00	65,000.00
22,020,783.00	SESP AND SESOP	100,000.00	100,000.00	-	100,000.00
22,020,785.00	SCIENCE & TECHNICAL EXHIBITION FOR E.I.	1,000,000.00	1,000,000.00	941,000.00	2,606,063.76
22,020,786.00	SALARY ADMINISTRATION	51,900.00	51,900.00	-	51,900.00
22,020,787.00	NUC PROGRAMME ASSESMENT	7,000,000.00	10,000,000.00	8,472,542.00	1,527,458.00



22,020,789.00	FIELD TRIP	2,759,500.00	4,259,500.00	1,610,000.00	2,606,064.76
22,020,791.00	PUBLICATION OF KOGI STATE STATISTICAL YEAR BOOK	2,500,000.00	2,500,000.00	-	2,500,000.00
22,020,793.00	NEPAD (OVERHEAD)	8,633,000.00	8,633,000.00	-	8,633,000.00
22,020,794.00	KOGI COMMUNITY AND SOCIAL DEVELOPMENT AGENCY (KGCSDA) OVERHEAD	51,900,000.00	51,900,000.00	45,000,000.00	6,900,000.00
22,020,796.00	YESSO OVERHEAD	8,899,000.00	8,899,000.00	6,750,000.00	2,606,065.76
22,020,797.00	SUSTAINABLE DEVELOPMENT GOALS (SDG) OVERHEAD	50,000,000.00	50,000,000.00	14,236,950.00	35,763,050.00
22,020,798.00	DEVELOPMENT PARTNER OVERHEAD	1,557,000.00	1,557,000.00	-	1,557,000.00
22,020,799.00	UNDP OVERHEAD	10,380,000.00	10,380,000.00	-	10,380,000.00
22,020,801.00	MOTOR VEHICLE FUEL COST	111,870,357.00	136,419,357.00	64,334,003.00	2,606,066.76
22,020,802.00	OTHER TRANSPORT EQUIPMENT FUEL COST	4,040,000.00	3,540,000.00	787,725.00	2,752,275.00
22,020,803.00	PLANTS/GENERATOR FUEL COST	112,069,395.00	64,040,015.00	26,894,710.60	37,145,304.40
22,020,804.00	COOKING GAS/FUEL COST	1,240,000.00	1,240,000.00	-	1,240,000.00
22,020,805.00	MOTOR CYCLE/BICYCLE	250,000.00	250,000.00	-	2,606,067.76
22,020,806.00	DIESEL EXPENSES	69,384,632.00	74,958,632.00	35,084,539.00	39,874,093.00
22,020,807.00	FUEL EXPENSES	135,948,877.00	122,448,877.00	112,761,599.00	9,687,278.00
22,020,808.00	LUBRICANTS EXPENSES	1,228,500.00	1,330,500.00	993,000.00	337,500.00
22,020,901.00	BANK CHARGES (OTHER THAN INTEREST)/SPECIAL CONVEYANCE & BANK CHARGES/FAAC MEETINGS	60,414,507.00	888,657,507.00	459,286,864.83	2,606,068.76
22,020,902.00	INSURANCE PREMIUM	97,766,724.00	42,366,724.00	8,495,690.97	33,871,033.03
22,020,904.00	CHARGE ON TURN OVER	1,010,000.00	1,010,000.00	-	1,010,000.00
22,020,905.00	EXTERNAL AUDITOR FEES	14,035,645.00	14,035,645.00	569,685.00	13,465,960.00
22,020,906.00	RENT AND RATES	200,000.00	1,200,000.00	264,500.00	2,606,069.76
22,020,907.00	REFUNDS OF VARIOUS EXPENSES/REFUNDS TO SCHOOLS AND COLLEGES	26,255,000.00	41,404,500.00	27,079,436.00	14,325,064.00
22,020,908.00	SUBSCRIPTION (INVESTMENT)	22,450,000.00	22,450,000.00	5,500.00	22,444,500.00
22,020,912.00	MONTHLY RETURNS ON INVESTMENT	134,940.00	134,940.00	-	2,606,070.76
22,020,913.00	FINANCIAL ASSISTANCE	72,612,300.00	260,374,300.00	44,372,000.00	216,002,300.00
22,020,915.00	SUBSCRIPTION TO COMM. PARLIAMENT ASSOCIATION	50,000,000.00	24,000,000.00	22,171,317.31	1,828,682.69
22,020,920.00	ECONOMIC AND INVESTMENT COMMITTEE EXPENSES/ALLOWANCES	70,000,000.00	20,000,000.00	-	20,000,000.00
22,020,922.00	PRODUCTION EXPENSES	1,500,000.00	1,500,000.00	713,429.62	2,606,071.76
22,020,923.00	PURCHASE OF OFFICE FURNITURE AND FITTINGS	19,169,330.00	203,669,330.00	65,000.00	203,604,330.00
22,020,925.00	COMMISSION OF ENQUIRY EXPENSES	40,000,000.00	5,000,000.00	-	5,000,000.00
22,020,926.00	LAWYERS PRACTICING FEES AND PROFESSIONAL SEALS	7,200,000.00	7,200,000.00	-	2,606,072.76
22,020,927.00	ANNUAL BAR CONFERENCE	35,583,742.00	20,583,742.00	-	20,583,742.00
22,020,933.00	BUSINESS DEVELOPMENT EXPENSES	5,000,000.00	5,000,000.00	1,000,000.00	4,000,000.00
22,020,934.00	COOPERATIVE REGISTRATION, AUDIT AND SUPERVISION EXPENSES	50,000.00	50,000.00	-	50,000.00
22,020,935.00	BOOK & PROJECT ACCOUNT	-	-	-	2,606,073.76
22,020,936.00	REMITTANCE TO STUDENT BODIES	5,000,000.00	18,000,000.00	1,818,500.00	16,181,500.00
22,020,937.00	PROCUREMENT AUDIT TO MDAs, PARASTATALS AND INSTITUTIONS	-	1,000,000.00	-	1,000,000.00
22,021,001.00	REFRESHMENT, MEALS AND HOSPITALITY (MEETING EXPENSES)	781,074,557.00	1,331,546,846.00	1,269,489,324.93	62,057,521.07
22,021,002.00	HONORARIUM & SITTING ALLOWANCE OTHER THAN STATE SECURITY COUNCIL	179,032,939.00	268,351,039.00	35,405,277.00	2,606,074.76
22,021,003.00	PUBLICITY AND ADVERTISEMENT	322,524,910.00	400,980,220.00	346,393,589.16	54,586,630.84
22,021,004.00	SPECIAL ADVISERS' OFFICE EXPENSES (IMPREST)	70,000,000.00	70,000,000.00	67,528,650.00	2,471,350.00
22,021,005.00	POSTAGES AND COURIER SERVICES	6,685,999.00	5,915,864.00	1,717,876.00	4,197,988.00
22,021,006.00	WELFARE PACKAGES/WELFARE	61,279,550.00	56,143,850.00	17,552,400.00	2,606,075.76
22,021,007.00	SUBSCRIPTION TO PROFESSIONAL BODIES	11,330,520.00	22,830,520.00	13,230,094.01	9,600,425.99
22,021,008.00	SPORTING ACTIVITIES	5,023,040.00	5,023,040.00	1,180,000.00	3,843,040.00
22,021,009.00	MEDICAL EXPENSES/REFUND (Local & INTERNATIONAL) COVID-19 RESPONSE	332,223,591.00	271,720,578.00	178,812,173.57	92,908,404.43
22,021,011.00	RECRUITMENT AND APPOINTMENT COST/PROMOTION EXPENSES/DISCIPLINE COST	9,564,914.00	5,564,914.00	732,800.00	2,606,076.76
22,021,012.00	SENSITIZATION EXERCISE FOR KOGI STATE FARMERS	1,982,583.00	1,982,583.00	-	1,982,583.00
22,021,013.00	STUDY TOUR EXPENSES	6,000,000.00	4,000,000.00	545,000.00	3,455,000.00



22,021,014.00	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	165,169,060.00	103,369,060.00	140,891,131.73	(37,522,071.73)
22,021,015.00	BURIAL EXPENSES	49,452,832.00	45,974,832.00	7,303,949.18	2,606,077.76
22,021,016.00	AUDIT FEES AND EXPENSES	36,409,000.00	39,653,800.00	33,685,000.00	5,968,800.00
22,021,017.00	HEALTH FACILITIES MAINTENANCE EXPENSES	2,500,000.00	2,500,000.00	-	2,500,000.00
22,021,018.00	STUDENT FEEDING EXPENSES AND TRANSPORTATION	35,000,000.00	25,500,000.00	25,387,870.00	112,130.00
22,021,019.00	PART-TIME TEACHING EXPENSES	32,140,000.00	2,000,000.00	600,000.00	2,606,078.76
22,021,020.00	HIV/AIDS PROGRAMM	9,428,743.00	6,678,743.00	1,120,000.00	5,558,743.00
22,021,021.00	GRANTS/CONTRIBUTION AND SUBVENTION	298,829,527.00	297,304,527.00	215,375,131.73	81,929,395.27
22,021,024.00	ARMED FORCE REMEMBRANCE DAY	200,000.00	200,000.00	-	200,000.00
22,021,025.00	ASSISTANCE TO FOSTER PARENTS/DESTITUTES	1,000,000.00	1,000,000.00	-	2,606,079.76
22,021,028.00	SPECIAL GRANTS TO BOARD OF INTERNAL REVENUE ON REVENUE GENERATION (OUTSIDE 10% MANDATORY COMMISSION)	500,000,000.00	1,800,000,000.00	873,385,091.77	926,614,908.23
22,021,033.00	COMMITTEE/COMMISSION SCREENING EXPENSES COVID-19 RESPONSE	91,000,000.00	14,000,000.00	8,597,985.62	5,402,014.38
22,021,036.00	ACCOUNTING FOR FIXED ASSETS EXPENSES	30,000,000.00	30,000,000.00	-	2,606,080.76
22,021,041.00	PRODUCTION OF STATE CALENDAR	1,000,000.00	1,000,000.00	-	1,000,000.00
22,021,042.00	POLICY FORMULATION (NATIONAL AND STATE COUNCIL OF WATER RESOURCES)	300,000.00	300,000.00	-	300,000.00
22,021,043.00	3% RETENTION COMMISSION FEES ON REVENUE GENERATION BY STATE MDAs	70,000,000.00	70,000,000.00	31,332,510.30	38,667,489.70
22,021,044.00	MATRICULATION EXPENSES	2,138,000.00	14,100,000.00	2,028,754.00	2,606,081.76
22,021,045.00	RESEARCH AND STUDIES	3,345,000.00	2,895,000.00	271,000.00	2,624,000.00
22,021,046.00	NON-ACCIDENT BONUS TO DRIVERS	1,409,500.00	1,409,500.00	935,000.00	474,500.00
22,021,048.00	FAMILY PLANNING AND POPULATION CONTROL	3,024,000.00	3,024,000.00	-	-
22,021,052.00	JAAC EXPENSES AND OTHER INCIDENTALS	550,688,858.00	550,688,858.00	-	-
22,021,053.00	ADMINISTRATOR-GENERAL/PUBLIC TRUSTEE'S EXPENSES	8,000,000.00	8,000,000.00	-	-
22,021,054.00	HEALTH MANAGEMENT INFORMATION SYSTEM/HEALTH DEVELOPMENT PLAN/MALARIA ELIMINATION PROGRAMME	1,000,000.00	1,000,000.00	-	-
22,021,055.00	COLLABORATION WITH INTERNATIONAL AGENCIES AND NGO	2,000,000.00	2,000,000.00	-	-
22,021,056.00	ARTISAN TRAINING EXPENSES IN NIGERIA-KOREA FRIENDSHIP INSTITUTE (YESSO/NDE SUPPORT)	48,000,000.00	48,000,000.00	-	-
22,021,057.00	SFTAS OPERATIONAL EXPENSES	90,000,000.00	90,000,000.00	25,532,939.40	64,467,060.60
22,021,059.00	DONATIONS/REDEMPTION OF PLEDGES	60,611,500.00	65,200,000.00	46,769,416.00	18,430,584.00
22,021,064.00	PRINTING MATERIALS & NEWSPRINT	4,152,000.00	4,152,000.00	-	2,606,084.76
22,021,065.00	COVID 19 PANDEMIC PALLIATIVE EXPENSES	101,000,000.00	51,000,000.00	-	51,000,000.00
22,021,066.00	INTERNATIONAL WOMEN DAY CELEBRATIONS/ELDERLY PERSONS/FAMILY/PEOPLE WITH DISABILITY/WIDOWS	8,000,000.00	3,000,000.00	2,000,000.00	1,000,000.00
22,021,067.00	COVID-19 PANDEMIC RESPONSE ACTIVITIES	190,900,000.00	124,736,000.00	12,471,300.00	112,264,700.00
22,021,069.00	PROJECT AUDIT MONITORING EXPENSES	30,000,000.00	23,000,000.00	22,652,000.00	2,606,085.76
22,021,070.00	CHILDREN DAY CELEBRATION/CHILDREN FESTIVAL FOR ARTS AND CULTURE	12,000,000.00	11,000,000.00	2,000,000.00	9,000,000.00
22,021,074.00	CASH TRANSFER EXPENSES COVID-19 RESPONSE	6,030,177.00	5,380,177.00	-	5,380,177.00
22,021,075.00	ORGANIZATION OF INTERNATIONAL SCIENCES OLYMPIADS	2,000,000.00	2,000,000.00	140,000.00	1,860,000.00
22,021,076.00	ENVIRONMENTAL EDUCATION AND PUBLIC AWARENESS PROGRAMME	2,850,000.00	2,850,000.00	692,500.00	2,606,086.76
22,021,077.00	OVERSEAS TREATMENT	50,000,000.00	50,000,000.00	-	50,000,000.00
22,021,080.00	NATIONAL COUNCIL ON HEALTH MEETINGS/HUMAN RESOURCE FOR HEALTH	3,670,450.00	3,670,450.00	-	3,670,450.00
22,021,081.00	EXTERNAL AUDIT EXPENSES	275,000,000.00	187,500,000.00	181,477,072.71	6,022,927.29
22,021,082.00	SCHOOL ADMINISTRATION EXPENSES TO Z.I.E OFFICE	3,000,000.00	3,000,000.00	13,100.00	2,606,087.76
22,021,083.00	KOGI STATE OPEN GOVERNANCE AND ACCOUNTABILITY SYSTEM (KOGAS)	50,000,000.00	40,000,000.00	38,959,322.50	1,040,677.50
22,021,085.00	FESTIVAL OF INSTRUCTIONAL MATERIALS WEEK	259,500.00	259,500.00	-	259,500.00
22,021,086.00	EXAMINATION EXPENSES/ENTRANCE EXAMINATION FOR HEALTH INSTITUTIONS	179,156,350.00	215,346,350.00	148,741,163.00	66,605,187.00
22,021,087.00	CELEBRATION OF WORLD TOURISM DAY	3,000,000.00	3,000,000.00	-	2,606,088.76
22,021,088.00	COMMUNICABLE DISEASES CONTROL	3,000,000.00	3,000,000.00	-	3,000,000.00
22,021,089.00	RESEARCH/SURVEY	4,000,000.00	4,000,000.00	620,000.00	3,380,000.00



22,021,090.00	EPIDEMIC UNIT RUNNING COST	1,000,000.00	1,000,000.00	-	1,000,000.00
22,021,091.00	PERIODIC ASSESSMENT OF HEALTHCARE PROVIDERS/FACILITIES	3,367,500.00	3,367,500.00	-	2,606,089.76
22,021,093.00	EQUITY HEALTH INTERVENTION:(BELLO CARE)	180,000,000.00	30,000,000.00	-	30,000,000.00
22,021,094.00	QUALITY IMPROVEMENT REVIEW MEETINGS	2,355,900.00	2,355,900.00	150,000.00	2,205,900.00
22,021,096.00	PRINTING AND PUBLICATION/PRINTING OF REVENUE RECEIPT BOOKLETS/PRINTING OF COURT FORMS/PRINTING OF OFFICE DOCUMENT	34,170,845.00	25,201,845.00	18,330,370.00	6,871,475.00
22,021,097.00	CONDUCT OF PUBLIC AWARENESS AND SENSITIZATION	1,820,000.00	1,820,000.00	1,820,700.00	2,606,090.76
22,060,216.00	CONTRACT FINANCING	-	4,342,519,080.00	4,242,519,080.77	99,999,999.23
22,070,107.00	25% RETENTION COMMISSION FEES ON REVENUE GENERATION BY KOGI STATE BUREAU OF LANDS & TOWN PLANNING	63,000,000.00	250,500,000.00	107,488,919.96	143,011,080.04
22,020,679.00	GENERAL OFFICE EXPENDITURE FOR WORLD BANK ASST. PROJECTS	600,000.00	-	253,459,548.96	(253,459,548.96)
GRAND		28,491,327,719.00	43,501,489,720.00	31,737,709,795.26	



KOGI STATE GOVERNMENT OF NIGERIA
CONSOLIDATED FINANCIAL STATEMENTS

NOTE 30

PUBLIC DEBT CHARGES:

S/No	Description	TOTAL (₦)
1	Interest on Loan Deductions at Source, (from FAAC)	2,723,501,655.30
2	Interest and Bank Charges from Local Banks within the State	856,609,882.24
TOTAL PUBLIC DEBT CHARGES FOR 2021		3,580,111,538

SCHEDULE TO THE NOTE ON PUBLIC DEBTS CHARGES (1)

DEDUCTIONS FROM FAAC

Interest on Loan Deducted at Source, (i.e. from FAAC)

S/No	DESCRIPTIONS	INTEREST
1	FOREIGN LOANS DEDUCTION	138,216,385.62
2	BOND SERIES 1 (ISPO 1 & 2)	326,890,863.98
3	FGN-RESTRUCTURED BANK LOAN	110,260,686.13
4	CBN MICRO FINANCE SME-LOAN	32,652,315.72
5	CBN-BUDGET SUPPORT LOAN	637,888,561.57
6	EXCESS CRUDE LOAN FACILITY	431,774,698.73
7	SALARY BAILOUT FACILITY	840,136,369.42
8	ACCELERATED AGRIC. DEV. SCHEME	6,605,470.49
9	COMMERCIAL AGRIC. CREDIT SCHEME	169,157,958.33
10	COVID-19 HEALTH INTERVENTION FUND DED.	29,918,345.31
TOTAL DEDUCTIONS		2,723,501,655.30

SCHEDULE TO THE NOTE ON PUBLIC DEBTS CHARGES (2)

Interest and Bank Charges from Local Banks within the State for 2021

S/No	NAME OF BANKS	TOTAL AMOUNT OF BANK CHARGES FOR 2021
1	TOTAL CHARGES FROM ACCESS BANK	130,383,449.66
2	TOTAL CHARGES FROM POLARIS BANK PLC	7,537.00
3	TOTAL CHARGES FROM STERLING BANK PLC	5,014.33
4	TOTAL CHARGES FROM UNITED BANK FOR AFRICA	456,477,568.98
5	TOTAL CHARGES FROM ZENITH BANK PLC	269,736,312.27
TOTAL BANK CHARGES FOR 2021		856,609,882.24



KOGI STATE GOVERNMENT OF NIGERIA

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

NOTE 31

SCHEDULE OF CONSOLIDATED CASH BANK BALANCES AS AT 31 DECEMBER 2021

S/No.	NAME OF BANK	Balances as at 31 December 2021
1	ACCESS BANK	5,399,684,230.45
2	DIAMOND	5,071.94
3	ECO BANK	43,728,622.11
4	FCMB	62,446,880.67
5	FIDELITY BANK	4,035,682.85
6	FIRST BANK PLC	734,627,541.91
7	GTB	8,075,892.36
8	HERITAGE BANK	24,855,292.31
9	JAIZ BANK	52,339.29
10	KEYSTONE BANK PLC	2,095,757.98
11	KOGI SAVINGS AND LOAN	797,324,472.07
12	POLARIS BANK PLC	542,735,559.33
13	STANBIC IBTC BANK PLC	2,814,989.24
14	STERLING BANK PLC	129,813,256.00
15	UNION BANK PLC	7,350,496.50
16	UBA	4,710,089,511.37
17	UNITY BANK PLC	80,084,338.97
18	WEMA BANK PLC	315,456.03
19	ZENITH BANK PLC	22,495,169,160.44
	GRAND TOTAL	35,045,304,552



KOGI STATE GOVERNMENT OF NIGERIA

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

NOTES TO THE FINANCIAL STATEMENTS

NOTE 32

SCHEDULE OF PROPERTY, PLANT & EQUIPMENT (PPE):

DESCRIPTION	LEGACY/HERITAGE ASSETS RECOGNIZED IN 2019 (CLASSIFIED)	CONFLUENCE RICE MILL EQUIPMENT (Reported as PPE UNDER TEST IN 2019)	FURNITURE & FITTINGS	OFFICE EQUIPMENT	PLANTS & MACHINERY	ROADS AND INFRASTRUCTURES	TRANSPORT EQUIPMENT	LAND & BUILDING	TOTAL
	₦	₦	₦	₦	₦	₦	₦	₦	₦
COST/REVALUATION:									
BALANCE B/FORWARD 01 JANUARY 2021	1,615,700,000.00	4,463,399,992.50	2,499,971,696.00	2,638,414,313.00	15,847,491,069.85	145,167,501,948.08	12,411,993,173.22	56,317,576,477.03	240,962,048,669.68
ADDITION DURING THE YEAR 2021	-	-	11,224,980.92	1,027,170,969.06	46,385,500.00	14,328,805,504.38	1,059,136,019.75	11,310,641,900.19	27,783,364,874.30
DISPOSAL DURING THE YEAR 2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BALANCE C/FORWARD 31 DECEMBER 2021	1,615,700,000.00	4,463,399,992.50	2,511,196,676.92	3,665,585,282.06	15,893,876,569.85	159,496,307,452.46	13,471,129,192.97	67,628,218,377.22	268,745,413,543.98
ACCUMULATED DEPRECIATION:									
DEPRECIATION RATE	0%	0%	20%	25%	10%	1%	20%	2%	
BALANCE B/FORWARD 01 JANUARY 2021	-	-	598,807,038.16	1,378,094,408.08	2,599,444,095.59	3,218,002,624.62	5,796,981,826.73	1,686,640,891.61	15,277,970,884.79
ADDITION DURING THE YEAR 2021	-	-	502,239,335.38	916,396,320.52	1,589,387,656.99	1,594,963,074.52	2,694,225,838.59	1,352,564,367.54	8,649,776,593.55
DISPOSAL DURING THE YEAR 2021	-	-	-	-	-	-	-	-	-
TOTAL CHARGE FOR THE YEAR	-	-	502,239,335.38	916,396,320.52	1,589,387,656.99	1,594,963,074.52	2,694,225,838.59	1,352,564,367.54	8,649,776,593.55
CUMMULATIVE BALANCE C/FORWARD 31 DECEMBER 2021	-	-	1,101,046,373.54	2,294,490,728.60	4,188,831,752.58	4,812,965,699.14	8,491,207,665.32	3,039,205,259.15	23,927,747,478.34
NET BOOK VALUE:									
BALANCE AS AT 31 DECEMBER 2021	1,615,700,000.00	4,463,399,992.50	2,008,957,341.54	2,749,188,961.55	14,304,488,912.87	157,901,344,377.94	10,776,903,354.38	66,275,654,009.68	260,095,636,950.43
BALANCE AS AT 01 JANUARY 2021	1,615,700,000.00	4,463,399,992.50	1,901,164,657.81	1,260,319,904.92	13,248,046,974.27	141,949,499,323.46	6,615,011,346.49	54,630,935,585.42	225,684,077,784.86

NOTE 1: HERITAGE ASSETS: Tangible heritage assets are items such as monuments, archeological sites, historic buildings, works of art, and scientific collections which are intended to be held indefinitely and preserved for the benefit of present and future generations because of their rarity and/or significance in relation, but not limited, to their archeological, architectural, agricultural, artistic, cultural, environmental, historical, natural, scientific or technological features (IPSAS 17). NOTE 2 Confluence Rice Mills cannot be classified for now. Hence, its reported separately in this Schedule until classification is done.



Kogi State Government of Nigeria

Financial Statements for the Year Ended 31 December 2021

Notes to the Financial Statements

NOTE 33

BIOLOGICAL ASSETS:

S/No.	Description	YEAR ENDED 31ST DECEMBER, 2021			Year Ended 31 December 2020
		Actual	Budget	Variance	Actual
1	BIOLOGICAL ASSETS	593,712,029,920.00	0	(593,712,029,920.00)	593,712,029,920.00
TOTAL BIOLOGICAL ASSETS		593,712,029,920.00	0	(593,712,029,920.00)	593,712,029,920.00

NOTE:

Biological Assets: Biological Assets are life assets, e.g. animals or plants that are used in agricultural activities. In Kogi State, Biological Assets include, the forest, agricultural plantations, the wild life animals and the fishery. NOTE 2: IPSAS 27 requires Biological Assets to be measured on initial recognition and at each reporting date at its fair value less costs to sell, except for the case where the fair value cannot be measured reliably. When such fair value cannot be measured reliably, the entity shall disclose for such biological asset an explanation of why fair value cannot be measured reliably. Biological Assets shall be reported separately on the face of Financial Position in the General Purpose Financial Statements. NOTE 3: Kogi State Biological Assets are measured initial at each reporting date at its Fair Value less cost to sell.



SCHEDULE OF BIOLOGICAL ASSETS				
A:	<u>FOREST RESERVE:</u>			
S/No.	DESCRIPTION			AMOUNT
1	PLANTATIONS AND NATURAL FOREST RESERVES AT OKENE LGA			39,485,000.00
2	OSARA FOREST RESERVE & PLANTATION (A & B)			64,216,900.00
3	AJAKUTA FOREST RESERVE - ACHARANE			23,058,651,000.00
4	KUKUMI ODO NATURAL FOREST RESERVE			2,869,125,000.00
5	OPANDA NATURAL FOREST RESERVE			49,913,777,000.00
6	SOUTHERN ODORU FOREST RESERVE - OFORACHI			76,208,350,000.00
7	NORTHERN ODORU FORESET RESERVE			49,192,517,000.00
8	IBAJI OJOKO FOREST RESERVE - ALADE			164,791,536,000.00
9	OJOFU FOREST EST ATE			409,500,000.00
10	WESTERN OKURA FOREST RESERVE- OFEJII			40,125,000,000.00
11	OKURA-IYALE FOREST RESERVE-ACHARU PLANTATION			79,091,547,000.00
12	DEKINA FOREST RESERVE			6,367,787,000.00
13	ALLA FOREST RESERVE (OFU LGA)			5,369,162,000.00
14	AKPATOKUN FOREST RESERVE			39,944,337,000.00
15	MOSUN FOREST RESERVE			53,521,904,000.00
16	OINYIN FOREST RESERVE IN (KABBA /BUNNU LGA)			137,298,750.00
17	OINYIN NATURAL FOREST RESERVE			55,276,100.00
18	OLLE NATURAL FOREST RESERVE (KABBA/BUNNU LGA)			139,370,920.00
19	BUNNU FOREST RESERVE (KABBA BUNNU LGA)			67,813,600.00
20	ILAI GBEDE FOREST RESERVE (IJUMU LGA)			184,323,350.00
21	ILAI FOREST RESERVE (MOPA MURO LGA)			94,265,650.00
22	EBA GAME RESERVE (EAST YAGBA LGA)			544,584,200.00
23	OGBE FOREST RESERVE (WEST YAGBA LGA)			55,850,000.00
24	PARK AND GARDENS (KABBA BUNU LGA)			1,860,050.00
25	OSHOKOSHOKO FOREST RESERVE (LOKOJA LGA)			72,637,200.00
26	MOUNT PATTI TEAK 1 & 2 (LOKOJA LGA)			18,276,750.00
27	AGBAJA FOREST RESERVE (LOKOJA LGA) 1 & 2			80,690,050.00
28	GABO FOREST RESERVE (KOGI LGA)			34,543,900.00
29	ADAGAKI FOREST RESERVE (LOKOJA LGA)			18,769,350.00
30	KAKANDA HILLS FOREST RESERVE (LOKOJA LGA)			23,445,960.00
31	SANAWA FOREST RESERVE (LOKOJA LGA)			22,936,150.00
32	GBAGEDE FOREST RESERVE (LOKOJA LGA)			20,117,200.00
33	SWAMP FOREST RESERVE (LOKOJA LGA)			185,045,950.00
	SUB-TOTAL FOR FOREST RESERVE			592,724,000,030.00
B:	FISHERIES STOCK:			
1	FISHERIES STOCK			214,200,000.00
2	CONTRIBUTION OF FISHERY COMPONENTS			65,000,000.00
C:	CASH CROPS PLANTATIONS:			
1	ALLOMA OIL PALM PLANTATION			578,592,000.00
2	KABBA OIL PALM PLANTATION			130,237,890.00
D:	GRAND TOTAL (a + b + c) = D			593,712,029,920.00



KOGI STATE GOVERNMENT OF NIGERIA

CONSOLIDATED FINANCIAL STATEMENTS

NOTE 34

SHORT-TERM LOANS:

S/No	Description				TOTAL (₦)
A	Debit Balances from All Bank Statements (As short-term Liabilities) Board of Survey Report for the year ended 31/12/2021				4,098,414,821
B	Balance from DMO Report				<u>1,062,181,550</u>
TOTAL SHORT-TERM LOANS FOR 2021					5,160,596,371

EXTRACT FROM DMO REPORT AS AT 31/12/2021

COMMERCIAL BANK LOANS (SHORT-TERM LOANS):

S/No.	NAME OF OBLIGATION	OPENING BALANCE AS AT 01-01-2021	TOTAL REPAYMENT WITHIN THE YEAR			BALANCE AS AT 31ST DECEMBER, 2021
			PRINCIPAL	INTEREST	TOTAL REPAYMENTS	
1	CONTRACT FINANCING	2,802,739,386.60	2,802,739,386.60		2,802,739,386.60	0
2	SUBEB ZENITH BANK LOAN	1,487,737,889.66	425,556,339.36	256,614,326.48	682,170,665.84	<u>1,062,181,550</u>
	SUB-TOTAL	4,290,477,276.26	3,228,295,725.96	256,614,326.48	682,170,665.84	1,062,181,550



KOGI STATE GOVERNMENT OF NIGERIA

CONSOLIDATED FINANCIAL STATEMENTS

NOTE 35

SCHEDULE OF PAYABLES:

A: <u>CONTARCTORS ARREARS AS AT 31ST DECEMBER, 2021</u>					
	OPENING BALANCE	ADDITION WITHIN THE YEAR	TOTAL ARREARS	PAYMENT MADE WITHIN THE YEAR	BALANCE AS 31/12/2021
	111,680,614.00	1,301,541,207.56	1,413,221,821.56	945,000,000.00	<u>468,221,821.56</u>
B: <u>SALARY ARREARS AS AT 31ST DECEMBER 2021</u>					
	OPENING BALANCE	ADDITION WITHIN THE YEAR	TOTAL ARREARS	PAYMENT MADE WITHIN THE YEAR	BALANCE AS 31/12/2021
	131,874,099.00	NIL	131,874,099.00	74,550,120.50	<u>57,323,978.50</u>
C: <u>PENSION AND GRATUITY ARREARS AS AT 31S DECEMBER 2021</u>					
	OPENING BALANCE	ADDITION WITHIN THE YEAR	TOTAL ARREARS	PAYMENT MADE WITHIN THE YEAR	BALANCE AS 31/12/2021
	491,434,976.07	997,633,625.66	1,515,086,279.73	1,226,017,678.00	<u>289,068,601.73</u>
	TOTAL PAYABLES			₦	<u>814,614,402</u>



KOGI STATE GOVERNMENT OF NIGERIA

LONG-TERM FINANCIAL OBLIGATIONS' REPORT AS AT 31 DECEMBER, 2021.

NOTE 36

S/No	DESCRIPTION OF LOANS	AMOUNT
1	LOCAL/INTERNAL LIABILITIES NOT RECOGNISED BY THE DMO REPORTS	5,186,750,747.74
2	EXTRACT FROM DMO REPORT (OF OTHER LONG-TERM LIABILITIES)	91,905,501,584.15
	TOTAL LONG-TERM LIABILITIES	91,905,501,584

LOCAL/INTERNAL LONG-TERM LIABILITIES NOT RECOGNIZED BY DMO's REPORT

S/No	DESCRIPTION OF LOANS	BANK	AMOUNT (₦)
1	KOGI STATE TERM-LOAN 1 (SRA)	UBA	4,240,104,083.26
2	TERM LOAN 4	ZENITH BANK	946,646,664.48
	SUB-TOTAL LOCAL/ INTERNAL LONG-TERM LIABILITIES NOT RECOGNIZED BY NATIONAL DMO		5,186,750,747.74



KOGI STATE GOVERNMENT OF NIGERIA
LONG-TERM FINANCIAL OBLIGATIONS' REPORT AS AT 31 DECEMBER, 2021.

NOTE 36 Cont.....

A: EXTRACT FROM STATE (DMO) REPORT								
NAME OF OBLIGATION		OLD BALANCE AS PER 2021F/S:			PRINCIPAL	INTEREST	TOTAL REPAYMENTS (PRINC. + INT)	BALANCE AS AT 31/12/2021
s/No	DESCRIPTION OF LOANS							
1	CBN - BUDGET SUPPORT FACILITY	17,500,292,959.27	5,475,794,733.70	22,976,087,692.97	291,560,144.92	637,888,561.57	929,448,706.49	22,684,527,548.05
2	SALARY BAIL OUT (ZENITH BANK)	29,164,157,126.82		29,164,157,126.82	779,476,177.95	840,136,369.42	1,619,612,547.37	28,384,680,948.87
3	EXCESS CRUDE - INFRASTRUCTURAL DEV. LOAN	9,182,077,547.84		9,182,077,547.84	108,090,874.78	431,774,698.73	539,865,573.51	9,073,986,673.06
4	FGN RESTRUCTURED (BOND) LOAN	751,562,937.86		751,562,937.86	17,219,376.35	110,260,686.13	127,480,062.48	734,343,561.51
5	STATE BONDS (SERIES 1 & 2)	5,006,425,016.76		5,006,425,016.76	1,393,891,395.28	326,890,863.98	1,720,782,259.26	3,612,533,621.48
6	COMMERCIAL AGRIC. CREDIT SCHEME		2,000,000,000.00	2,000,000,000.00	399,156,142.45	169,157,958.33	568,314,100.78	1,600,843,857.55
7	MICRO SME DEV. FUND	999,999,999.98		999,999,999.98	285,714,285.72	32,652,315.72	318,366,601.44	714,285,714.26
8	ACCELERATED AGRIC. DEV. SCHEME (AADS)	350,980,515.17		350,980,515.17	350,980,515.17	6,605,470.49	357,585,985.66	
9	AGRIC. INTEGRATED SERVICES AFRICA LTD	111,584,999.81		111,584,999.81	111,584,999.81		111,584,999.81	
10	COVID 19 HEALTH INTERVENTION FUND		2,000,000,000.00	2,000,000,000.00	21,856,238.47	29,918,345.31	51,774,583.78	1,978,143,761.53
	SUB-TOTAL	63,067,081,103.51	9,475,794,733.70	72,542,875,837.21	3,759,530,150.90	2,585,285,269.68	6,344,815,420.58	68,783,345,686.31
ADD:	EXTERNAL (MULTI-LATERAL) LOANS	11,459,972,462.00	11,987,364,409.00	23,447,336,871.00	325,180,972.76	138,216,385.62	463,397,358.38	23,122,155,897.84
	TOTAL OBLIGATIONS	74,527,053,565.51	21,463,159,142.70	95,990,212,708.21	4,084,711,123.66	2,723,501,655.30	6,808,212,778.96	91,905,501,584.15
	SUB- TOTAL							91,905,501,584.15

NOTE 1: THE VALUE OF MULTILATERAL LOANS INCREASED DUE TO INCREASE IN FOREIGN EXCHANGE RATE TO NAIRA AS AT 31/12/2021.



KOGI STATE GOVERNMENT OF NIGERIA

NOTE TO THE CONSOLIDATED FINANCIAL STATEMENTS

NOTE 38

RECEIVABLES:

S/N	DESCRIPTION	AMOUNT
1	NEMCO-NON TAX ACCRUED FROM NEMCO FOR THE YEAR 2021	1,200,111,101.17
2	PAYE FROM DANGOTE CEMENT COMPANY-OBAJANA	5,400,550,474.83
TOTAL ACCRUED		6,600,661,576.00

NOTE Being amount accrued from Dangote Cement Company-Obajana and NEMCO for the year ended, 31 December 2021.



Kogi State Government of Nigeria
Financial Statements for the Year Ended 31 December 2021
Notes to the Financial Statements


NOTE 39: SFTAS DISCLOSURE

Kogi State participated in the World Bank Assisted State Fiscal Transparency, Accountability and Sustainability Program for Result (SFTAS Pfor R) having met the Eligibility

DESCRIPTION	2021			2020			2019		
	Personnel	Overhead	Total	Personnel	Overhead	Total	Personnel	Overhead	Total
	₦' 000	₦' 000	₦' 000	₦' 000	₦' 000	₦' 000	₦' 000	₦' 000	₦' 000
Ministry of Budget & Planning	-	-	-	-	-	-	49,016	58,262	107,278
Ministry of Finance	103,070	4,554,478	4,657,548	100,156	605,802	705,958	49,019	55,407	104,426
Kogi State Internal Revenue Service	878,350	1,363,797	2,242,147	789,416	2,453,755	3,243,171	892,146	2,478,507	3,370,653
Accountant-General's Office	321,881	570,658	892,539	293,191	720,037	1,013,228	297,554	144,406	441,960
Total	1,303,301	6,488,933	7,792,234	1,182,763	3,779,594	4,962,357	1,287,735	2,736,582	4,024,317

NB: In year 2020, Ministry of Budget and Planning was merged with Ministry of Finance. Hence the figure in year 2020 and 2021 for Ministry of Finance is the

The disbursements below were received as grant from the Federal Government in the State's Consolidated Revenue Fund and are reflected in the activity and balances in the

DESCRIPTION	2021	2020							
	₦' 000	₦' 000							
Amount Earned for 2019 Performance	-	6,802,000							
Amount Earned for 2020 Performance	2,409,661	-							
Total	2,409,661	6,802,000							
									
Alhaji Momoh Jibrin (FCNA)									
Accountant-General									
Kogi State									







KOGI STATE GOVERNMENT OF NIGERIA

Financial Statements for the Year Ended 31 December 2021

Notes to the Financial Statements

SCHEDULE OF REVENUE MDA BY MDA

11101000100 BUREAU OF PUBLIC PROCUREMENT (BPP)				
Code	Description	2021 Original Budget	2021 Revised Budget	2021 Actuals
12020421	CONTRACT DOCUMENT NON-REFUNDABLE TENDER FEES/CONTRACT REGISTRATION/RENEWAL FEES/REGISTRATION OF CONTRACTORS/CONTRACT IDENTITY CARD	7,000,000.00	7,000,000.00	10,787,000.00
16100100100 OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT				
Code	Description	2021 Original Budget	2021 Revised Budget	2021 Full Year Actuals
12020488	CITIZENSHIP FEES	-	-	346,500.00
16103800100 CHRISTIAN PILGRIMS COMMISSION				
Code	Description	2021 Original Budget	2021 Revised Budget	2021 Full Year Actuals
12020636	SALES OF PILGRIMAGE APPLICATION FORMS	52,000.00	52,000.00	10,000.00
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS/AGENCIES	25,000,000.00	25,000,000.00	-
	sub-total	25,052,000.00	25,052,000.00	10,000.00
16103700100 KOGI STATE HAJJ COMMISSION				
Code	Description	2021 Original Budget	2021 Revised Budget	2021 Full Year Actuals
12020637	SALES OF HAJJ REGISTRATION FORMS	5,000,000.00	5,000,000.00	5,450,000.00
16105500100 STATE SECURITY TRUST FUND				
Code	Description	2021 Original Budget	2021 Revised Budget	2021 Full Year Actuals
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS/AGENCIES	460,000,000.00	600,000,000.00	108,579.16
12300100100 MINISTRY OF INFORMATION AND COMMUNICATION				
Code	Description	2021 Original Budget	2021 Revised Budget	2021 Full Year Actuals
12020609	SALES OF GOVERNMENT PUBLICATION/BIDDINGS	232,500.00	232,500.00	-
12020703	EARNING FROM PRINTING SERVICES/PHOTOGRAPHICS SERVICES	3,250,350.00	3,250,350.00	-
	sub-total	3,482,850.00	3,482,850.00	-



12300300100	KOGI STATE BROADCASTING CORPORATION			
Code	Description	2021 Original Budget	2021 Revised Budget	2021 Full Year Actuals
12020738	EARNINGS FROM RADIO ADVERTISEMENT/TELEVISION ADVERTISEMENT/CLASSIFIED NOTICES/COURT ADVERTISEMENTS/ PUBLIC NOTICES	15,000,000.00	15,000,000.00	2,070,550.40
12301300100	KOGI STATE NEWSPAPER CORPORATION			
Code	Description	2021 Original Budget	2021 Revised Budget	2021 Full Year Actuals
12020635	SALES OF GRAPHICS NEWSPAPER	4,000,000.00	4,000,000.00	31,500.00
12020738	EARNINGS FROM RADIO ADVERTISEMENT/TELEVISION ADVERTISEMENT/CLASSIFIED NOTICES/COURT ADVERTISEMENTS/ PUBLIC NOTICES	5,000,000.00	5,000,000.00	1,386,500.00
	sub-total	9,000,000.00	9,000,000.00	1,418,000.00
12400200100	KOGI STATE FIRE AGENCY			
Code	Description	2021 Original Budget	2021 Revised Budget	2021 Full Year Actuals
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS/AGENCIES	7,798,143.00	7,798,143.00	5,387,500.00
12500100100	OFFICE OF THE HEAD OF CIVIL SERVICE			
Code	Description	2021 Original Budget	2021 Revised Budget	2021 Full Year Actuals
12020409	TUITION FEES/SDC TUITION FEES	64,868.00	64,868.00	-
12020433	EXAMINATION FEES	150,000.00	150,000.00	12,000.00
12020631	SALES OF ADMISSION FORMS	50,000.00	50,000.00	-
12020802	RENTAL CHARGES OF THE SECRETARIAT CONFERENCE HALL	100,000.00	100,000.00	380,000.00
12020803	RENT FROM SECRETARIAT OPEN SPACE	150,000.00	150,000.00	46,700.00
	sub-total	514,868.00	514,868.00	438,700.00
14000100100	OFFICE OF THE STATE AUDITOR-GENERAL			
Code	Description	2021 Original Budget	2021 Revised Budget	2021 Full Year Actuals
12020472	REGISTRATION/ RENEWAL FEES OF ACCOUNTING AND AUDITING FIRMS/ACCOUNTING FIRM FOR LOCAL GOVT. ACCOUNT	770,000.00	770,000.00	940,000.00
14000200100	OFFICE OF THE LOCAL GOVT. AUDITOR-GENERAL			
Code	Description	2021 Original Budget	2021 Revised Budget	2021 Full Year Actuals
12020472	REGISTRATION/ RENEWAL FEES OF ACCOUNTING AND AUDITING FIRMS/ACCOUNTING FIRM FOR LOCAL GOVT. ACCOUNT	651,000.00	651,000.00	370,000.00
14700100100	CIVIL SERVICE COMMISSION			
Code	Description	2021 Original Budget	2021 Revised Budget	2021 Full Year Actuals



12020617	SALES OF APPLICATION / EMPLOYMENT FORM	150,000.00	150,000.00	50,000.00
12020639	SALES OF GAZETTES, CSC ANNUAL REPORTS & APER FORM	150,000.00	150,000.00	-
12020642	SALES OF APER & PROMOTION FORMS	150,000.00	150,000.00	50,000.00
	sub-total	450,000.00	450,000.00	100,000.00
14900100100 LOCAL GOVERNMENT SERVICE COMMISSION				
Code	Description	2021 Original Budget	2021 Revised Budget	2021 Full Year Actuals
12020421	CONTRACT DOCUMENT NON-REFUNDABLE TENDER FEES/CONTRACT REGISTRATION/RENEWAL FEES/REGISTRATION OF CONTRACTORS/CONTRACT IDENTITY CARD	207,297.00	207,297.00	250,000.00
12020476	CHARGES FROM SEMINARS AND WORKSHOPS/1% SEMINAR APPLICATION PROCESSING FEES	850,000.00	850,000.00	-
12020478	CHARGES FROM SOLID MINERALS CONSULTANCY SERVICES/CONSULTANCY REGISTRATION FEES	300,000.00	300,000.00	-
12020642	SALES OF APER & PROMOTION FORMS	10,000.00	10,000.00	-
	sub-total	1,367,297.00	1,367,297.00	250,000.00
21500100100 MINISTRY OF AGRICULTURE				
Code	Description	2021 Original Budget	2021 Revised Budget	2021 Full Year Actuals
12020105	ANIMAL TRADE LICENSE	100,000.00	100,000.00	106,250.00
12020106	HIDES AND SKIN BUYER LICENSE	20,000.00	20,000.00	88,950.00
12020107	FISHING LICENSES / PERMIT	50,000.00	50,000.00	89,500.00
12020421	CONTRACT DOCUMENT NON-REFUNDABLE TENDER FEES/CONTRACT REGISTRATION/RENEWAL FEES/REGISTRATION OF CONTRACTORS/CONTRACT IDENTITY CARD	800,000.00	800,000.00	160,000.00
12020429	REGISTRATION OF CASHEW SUB BUYERS/MERCHANTS/CASHEW LICENCE BUYING AGENTS	1,031,250.00	1,031,250.00	2,614,000.00
12020439	PRODUCE GRADING FEES	10,000,000.00	10,000,000.00	427,500.00
12020443	CLINICAL TREATMENT CHARGES (VET)/REGISTRATION OF VETERINARY CLINICS/REGISTRATION OF SLAUGHTER SLABS/MEAT	1,042,389.00	1,042,389.00	1,471,260.00
12020602	SALES OF FINGERLINGS	10,000.00	10,000.00	2,000.00
12020603	SALES OF CHEMICAL	10,000.00	10,000.00	1,000.00
12020605	SALES OF VEGETABLES	100,000.00	100,000.00	4,500.00
12020712	PEST CONTROL SERVICES	2,000.00	2,000.00	11,500.00
12020715	LAND DEVELOPMENT SCHEME /OPERATION/IRRIGATION WATER RATE	22,088.00	22,088.00	-
12020730	EARNINGS FROM ACCOMODATION AND CATERING SERVICES/FOOD, SNACKS AND DRINKS	10,000.00	10,000.00	5,500.00
12020733	NEW TRACTOR/BULLDOZER HIRING	14,000,000.00	14,000,000.00	5,100,000.00
12020734	EARNING FROM RICE FARMING/MILLING	10,000,000.00	10,000,000.00	-
14030113	LOANS FACILITIES FROM CACS	1,000,000,000.00	1,000,000,000.00	-



14030218	AGRO-PROCESSING, PRODUCTIVITY ENHANCING AND LIVELIHOOD SUPPORT(APPEALS)(WORLD BANK SUPPORT).	1,500,000,000.00	1,500,000,000.00	-
	sub-total	2,537,197,727.00	2,537,197,727.00	10,081,960.00
21500300100 KOGI AGRICULTURAL DEVELOPMENT PROJECT (ADP)				
Code	Description	2021 Original Budget	2021 Revised Budget	2021 Full Year Actuals
12020656	SALES OF SEEDLINGS	340,000.00	340,000.00	10,000.00
12020657	SALES OF BROILER	500,000.00	500,000.00	-
12020658	SALES OF AGROCHEMICALS	200,000.00	200,000.00	-
12020659	SALES OF SEED	150,000.00	150,000.00	-
12020660	SALES OF KNAPSACK SPRAYERS	200,000.00	200,000.00	-
12020661	SALES OF WATER PUMPS	400,000.00	400,000.00	-
12020741	EARNINGS FROM TRACTOR HIRING/HIRING OF ROAD CONSTRUCTION EQUIPMENT/PLANT HIRING SERVICES	500,000.00	500,000.00	200,000.00
	sub-total	2,290,000.00	2,290,000.00	210,000.00
21500500100 KOGI AGRO-ALLIED COMPANY				
Code	Description	2021 Original Budget	2021 Revised Budget	2021 Full Year Actuals
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS/AGENCIES	1,632,150.00	1,632,150.00	262,900.00
22000800100 KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)				
Code	Description	2021 Original Budget	2021 Revised Budget	2021 Full Year Actuals
12010102	PERSONAL INCOME TAX (PAYE)	11,548,455,442.00	11,548,455,442.00	8,095,880,877.12
12010104	DIRECT ASSESMENT TAX	100,000,000.00	100,000,000.00	75,498,404.03
12010303	WITHHOLDING TAX(LGAs)	1,064,514,481.00	1,064,514,481.00	1,350,708,949.93
12010304	CONSUMPTION TAX	8,424,825.00	8,424,825.00	5,765,394.43
12010306	CAPITAL GAIN TAX	4,000,000.00	4,000,000.00	2,181,298.00
12020102	ENHANCED NATIONAL DRIVER'S LICENSE (ENDL)	26,100,000.00	26,100,000.00	37,420,000.00
12020103	LEARNERS' PERMIT	6,214,286.00	6,214,286.00	5,012,500.00
12020114	MOTOR VEHICLE LICENCES	64,278,589.00	64,278,589.00	34,543,547.66
12020401	STAMP DUTY FEES	19,935,440.00	19,935,440.00	43,837,249.86
12020402	AUTO DATA/MOTOR VEHICLE REGISTRATION	24,951,107.00	24,951,107.00	22,829,175.00
12020403	NEW NUMBER PLATE RATE	24,428,570.00	24,428,570.00	31,840,000.00
12020405	TAX CLEARANCE CERTIFICATE	1,890,945.00	1,890,945.00	1,496,355.00
12020407	2% DEVELOPMENT LEVY	197,904,423.00	197,904,423.00	344,594,030.30



12020408	INFRASTRUCTURAL MAINTENANCE LEVY	13,000,000.00	13,000,000.00	16,900,928.66
12020410	ECONOMIC DEVELOPMENT LEVY/SOCIAL SERVICE CONTRIBUTION LEVY	247,710,054.00	247,710,054.00	121,231,707.00
12020411	INDIVIDUAL DEVELOPMENTAL LEVY	21,828,728.00	21,828,728.00	38,930,073.81
12020438	PERMIT FEES FOR RIGHT OF WAY AND CONSTRUCTION OF SURFACE UTILITY INFRASTRUCTURE/ANNUAL RENEWAL	580,000,000.00	580,000,000.00	262,619,000.00
12020440	APPLICATION AND PROCESSING FEE FOR NEW UTILITY INFRASTRUCTURE DEPLOYMENT	300,000.00	300,000.00	505,000.00
12020621	HACKNEY PERMIT	8,843,786.00	8,843,786.00	2,207,863.09
12020732	TAX AUDIT	910,363,413.00	910,363,413.00	2,865,799,735.86
12020786	EARNINGS FROM HAULAGE/TRUCKS HAULAGE OF SOLID MINERALS	484,821,429.00	484,821,429.00	472,015,861.00
	sub-total	15,357,965,518.00	15,357,965,518.00	13,831,817,950.75

22200100100 MIN. OF COMMERCE & INDUSTRY				
Code	Description	2021 Original Budget	2021 Revised Budget	2021 Full Year Actuals
12020421	CONTRACT DOCUMENT NON-REFUNDABLE TENDER FEES/CONTRACT REGISTRATION/RENEWAL FEES/REGISTRATION OF CONTRACTORS/CONTRACT IDENTITY CARD	114,662.00	114,662.00	22,279,500.00
12020436	REGISTRATION OF HOSPITALITY AND TOURISM RELATED ENTERPRISES/REGISTRATION/RENEWAL OF BUSINESS PREMISES/COOPERATIVE REGISTRATION, AUDIT AND SUPERVISION FEES	101,500,000.00	101,500,000.00	34,146,247.75
12020437	FEES FOR LOCAL FAIR IN THE STATE	100,000.00	100,000.00	-
12020627	SALES OF VOLUMETRIC MEASURES	22,088.00	22,088.00	-
12020704	EARNINGS FROM SNOOKER SERVICES/EARNINGS FROM POOLS BETTINGS AND GAMING MACHINE	6,000,000.00	6,000,000.00	10,200,000.00
12021010	LOANS REPAYMENT GENERAL	-	-	56,000.00
	sub-total	107,736,750.00	107,736,750.00	66,681,747.75

22205300100 KOGI STATE MARKET DEVELOPMENT BOARD				
Code	Description	2021 Original Budget	2021 Revised Budget	2021 Full Year Actuals
12020101	REGISTRATION OF MARKET ASSOCIATION	2,000,000.00	2,000,000.00	-
12020740	EARNINGS FROM SHOP RENTAGE	20,000,000.00	20,000,000.00	9,776,000.00
12020748	MARKET TOLL COLLECTIONS	10,000,000.00	10,000,000.00	12,241,450.00
	sub-total	32,000,000.00	32,000,000.00	22,017,450.00

22900100100 MINISTRY OF TRANSPORT				
Code	Description	2021 Original Budget	2021 Revised Budget	2021 Full Year Actuals
12020123	COMPUTERISED VEHICLE TESTING SERVICES	8,000,000.00	8,000,000.00	27,558,767.25
12020402	AUTO DATA/MOTOR VEHICLE REGISTRATION	3,000,000.00	3,000,000.00	200,000.00



12020404	CERTIFICATE OF ROAD WORTHINESS/ROAD TRAFFIC OFFENCES	21,433,871.00	21,433,871.00	37,875,312.95
12020405	TAX CLEARANCE CERTIFICATE	3,293,363.00	3,293,363.00	-
12020504	CLAMPING SERVICES	5,000,000.00	5,000,000.00	413,000.00
12020507	KOTRAMA REVENUE GENERATION	-	-	-
12020721	EARNING FROM TRICYCLES AND MOTOR BIKES	513,825.00	513,825.00	500,000.00
12020724	EARNING FROM LOKOJA MEGA TERMINAL TERMINAL/MOTOR PARKS/MASS TRANSIT BUSES/INTERCITY BUS SERVICES/LEVY FROM NIGERIAN AUTOMOBILE TECHNICIANS	53,000,000.00	53,000,000.00	17,141,532.00
	sub-total	94,241,059.00	94,241,059.00	83,688,612.20
23300100100 MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES				
Code	Description	2021 Original Budget	2021 Revised Budget	2021 Full Year Actuals
12020474	REGISTRATION FEES FROM SOLID MINERALS OPERATION/SURFACE RENT (CHARGES) FROM QUARRY LEASE, MINING LEASE/QUARRYING AND PROCESSING OF GRANITE/MINING AND	10,149,962.00	10,149,962.00	-
12020477	HAULAGE FEES ON SOLID MINERALS/CEMENT TRANSPORTATION LEVY	-	-	-
	sub-total	10,149,962.00	10,149,962.00	-
23400100100 MINISTRY OF WORKS AND HOUSING				
Code	Description	2021 Original Budget	2021 Revised Budget	2021 Full Year Actuals
1	Revenue	45,795,000.00	45,795,000.00	2,641,300.00
12020407	2% DEVELOPMENT LEVY	23,715,000.00	23,715,000.00	-
12020421	CONTRACT DOCUMENT NON-REFUNDABLE TENDER FEES/CONTRACT REGISTRATION/RENEWAL FEES/REGISTRATION OF CONTRACTORS/CONTRACT IDENTITY CARD	2,050,000.00	2,050,000.00	2,628,300.00
12020505	TRADE TEST CHARGES	30,000.00	30,000.00	13,000.00
	sub-total	71,590,000.00	71,590,000.00	5,282,600.00
23600100100 MIN. OF CULTURE & TOURISM				
Code	Description	2021 Original Budget	2021 Revised Budget	2021 Full Year Actuals
12020436	REGISTRATION OF HOSPITALITY AND TOURISM RELATED ENTERPRISES/REGISTRATION/RENEWAL OF BUSINESS PREMISES/COOPERATIVE REGISTRATION, AUDIT AND SUPERVISION FEES	200,000.00	200,000.00	35,500.00
12020706	EARNINGS FROM CINEMA, AUDIO/FILMING/HIRING OF PUBLIC ADDRESS SYSTEM/CULTURAL NIGHT SHOWS	395,250.00	395,250.00	63,800.00
12020719	EARNINGS FROM PACKAGE TOURS/WORKSHOPS AND SEMINARS ON MANAGEMENT OF HOTELS RELATED ESTABLISHMENT	823,250.00	823,250.00	12,500.00
	sub-total	1,418,500.00	1,418,500.00	111,800.00
23600300100 COUNCIL FOR ARTS AND CULTURE				
Code	Description	2021 Original Budget	2021 Revised Budget	2021 Full Year Actuals
12020121	REGISTRATION OF HERBALIST	150,000.00	150,000.00	-



12020435	REGISTRATION/DOCUMENTATION OF THEATRE TROUPES, VISUAL ARTS AND CRAFT PRACTITIONER	-	-	-
12020638	SALES OF ARTS & CULTURE JOURNALS	-	-	-
12020701	EARNING FROM GRAPHIC DESIGN/EARNINGS FROM CERAMICS/CLOTHING LABORATORY/EARNINGS FROM TEXTILE DESIGN	-	-	-
12021103	PRINTING AND GRAPHIC	100,000.00	100,000.00	-
12021104	CULTURAL PERFORMANCES	200,000.00	200,000.00	202,900.00
12021105	CRAFTS CERAMICS AND SCULPTURE	100,000.00	100,000.00	-
12021106	MUSEUM, RESEARCH AND PUBLICATION	50,000.00	50,000.00	-
	sub-total	600,000.00	600,000.00	202,900.00
23605200100 HOTEL AND TOURISM BOARD				
Code	Description	2021 Original Budget	2021 Revised Budget	2021 Full Year Actuals
12020719	EARNINGS FROM PACKAGE TOURS/WORKSHOPS AND SEMINARS ON MANAGEMENT OF HOTELS RELATED ESTABLISHMENT	11,625.00	11,625.00	2,000.00
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS/AGENCIES	200,000.00	200,000.00	238,500.00
12020796	HOTEL REGISTRATION	205,763.00	205,763.00	281,000.00
	sub-total	417,388.00	417,388.00	521,500.00
25200100100 MINISTRY OF WATER RESOURCES				
Code	Description	2021 Original Budget	2021 Revised Budget	2021 Full Year Actuals
12020421	CONTRACT DOCUMENT NON-REFUNDABLE TENDER FEES/CONTRACT REGISTRATION/RENEWAL FEES/REGISTRATION OF CONTRACTORS/CONTRACT IDENTITY CARD	250,000.00	250,000.00	360,000.00
25210200100 KOGI STATE WATER BOARD				
Code	Description	2021 Original Budget	2021 Revised Budget	2021 Full Year Actuals
12020483	WATER BOARD FORM/WATER RATE/WATER CONNECTION/RECONNECTION/MAINTENANCE FEES	9,318,179.00	9,318,179.00	4,969,600.00
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS/AGENCIES	243,750.00	243,750.00	1,374,600.00
	sub-total	9,561,929.00	9,561,929.00	6,344,200.00
26200100100 MINISTRY OF RURAL DEVELOPMENT				
Code	Description	2021 Original Budget	2021 Revised Budget	2021 Full Year Actuals
12020407	2% DEVELOPMENT LEVY	500,000.00	500,000.00	-
12020421	CONTRACT DOCUMENT NON-REFUNDABLE TENDER FEES/CONTRACT REGISTRATION/RENEWAL FEES/REGISTRATION OF CONTRACTORS/CONTRACT IDENTITY CARD	1,539,500.00	1,539,500.00	44,000.00
14030216	WORLD BANK ASSISTED RURAL ACCESS AND AGRICULTURAL MARKETING PROJECT	500,000,000.00	500,000,000.00	-
	sub-total	502,039,500.00	502,039,500.00	44,000.00



25300100100 BUREAU FOR LANDS AND URBAN DEVELOPMENT				
Code	Description	2021 Original Budget	2021 Revised Budget	2021 Full Year Actuals
12020120	SURVEY VERIFICATION	3,000,000.00	3,000,000.00	1,011,154.00
12020413	SURVEY PLAN/PROCESSING OF PRIVATE LAYOUT/SITE ANALYSIS/DOCUMENT REG AND RESEARCH AND DOCUMENTATION FEES	19,685,875.00	19,685,875.00	12,358,365.48
12020415	O/SURVEY BILL FEE FOR C OF O/SURVEY DEPOSIT FEE FOR C OF O/CHARTING FEE FOR R OF O/DEPOSIT FEE FOR R OF O/CERTIFICATION OF PREMISE FOR HABITATION/ADMINISTRATIVE	15,711,965.00	15,711,965.00	51,396,659.28
12020416	CHANGE OF OWNERSHIP/GEOGRAPHICAL INFORMATION SYSTEM (GIS) FEES	-	-	14,908,806.25
12020417	GROUND RENTS/RE-CERTIFICATION/APPLICATION FEES FOR PLOT ALLOCATION/RECERTIFICATION & CONFIRMATION/CHANGE OF LAND USE	504,046,500.00	504,046,500.00	175,769,297.95
12020421	CONTRACT DOCUMENT NON-REFUNDABLE TENDER FEES/CONTRACT REGISTRATION/RENEWAL FEES/REGISTRATION OF CONTRACTORS/CONTRACT IDENTITY CARD	-	-	1,319,700.00
12020432	ENVIRONMENTAL PERMIT/ENVIRONMENTAL IMPACT ASSESSMENT FEES	611,475.00	611,475.00	4,150,338.10
12020742	/EARNINGS FROM PLOT ALLOCATION/ADMINISTRATIVE CHARGES FOR CONVERSION OF TITLE/RESEARCH AND DOCUMENTATION	30,021,540.00	30,021,540.00	28,860,908.38
12020904	PROPERTY OWNER EXPRESS (SPECIAL PROGRAMME)	100,000,000.00	100,000,000.00	704,095.66
	sub-total	673,077,355.00	673,077,355.00	290,479,325.10
25300900100 KOGI STATE TOWN PLANNING AND DEVELOPMENT BOARD				
Code	Description	2021 Original Budget	2021 Revised Budget	2021 Full Year Actuals
12020118	BUILDING POST APPROVAL FEES	11,500,000.00	11,500,000.00	6,880,080.34
12020119	DESIGN AND MAINTENANCE OF STREET NAMING	1,300,000.00	1,300,000.00	1,366,200.00
12020415	PROCESSING FEE WITH R of O /PROCESSING FEE WITH C of O/CHARTING FEE FOR C OF O/SURVEY BILL FEE FOR C OF O/SURVEY DEPOSIT FEE FOR C OF O/CHARTING FEE FOR R OF O/DEPOSIT FEE FOR R OF O/CERTIFICATION OF PREMISE FOR HABITATION/ADMINISTRATIVE CHARGES	1,500,000.00	1,500,000.00	4,603,091.53
12020431	BUILDING PLAN APPROVAL/SITE AND BUILDING INSPECTION/BUILDING PLAN REGISTRATION/BUILDING PLAN PROCESSING/BETTERMENT/ SIGNBOARD/BILL BOARD FEES	70,100,000.00	70,100,000.00	44,945,978.47
12020501	PENALTY	100,000.00	100,000.00	102,210.00
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS/AGENCIES	2,000,000.00	2,000,000.00	3,980,238.00
	sub-total	86,500,000.00	86,500,000.00	61,877,798.34
31801100100 KOGI STATE JUDICIAL SERVICE COMMISSION				
Code	Description	2021 Original Budget	2021 Revised Budget	2021 Full Year Actuals
12020617	SALES OF APPLICATION / EMPLOYMENT FORM	33,480.00	33,480.00	118,200.00
31805100100 HIGH COURT OF JUSTICE				



Code	Description	2021 Original Budget	2021 Revised Budget	2021 Full Year Actuals
12020422	COURT/PROBATE/APPEAL/OATH/AFFIDAVIT FEES	9,500,000.00	9,500,000.00	10,223,965.21
12020503	COURT FINES	5,000,000.00	5,000,000.00	971,572.21
	sub-total	14,500,000.00	14,500,000.00	11,195,537.42
31805200100 CUSTOMARY COURT OF APPEAL				
Code	Description	2021 Original Budget	2021 Revised Budget	2021 Full Year Actuals
12020422	COURT/PROBATE/APPEAL/OATH/AFFIDAVIT FEES	150,000.00	150,000.00	99,469.00
31805300100 SHARIA COURT OF APPEAL				
Code	Description	2021 Original Budget	2021 Revised Budget	2021 Full Year Actuals
12020422	COURT/PROBATE/APPEAL/OATH/AFFIDAVIT FEES	380,000.00	380,000.00	292,650.00
32600100100 MINISTRY OF JUSTICE				
Code	Description	2021 Original Budget	2021 Revised Budget	2021 Full Year Actuals
12020662	SALES OF STATUTES (KOGI STATE LAWS)	-	-	110,000.00
32600700100 KOGI STATE OFFICE OF THE PUBLIC DEFENDER AND CITIZENS' RIGHTS COMMISSION				
Code	Description	2021 Original Budget	2021 Revised Budget	2021 Full Year Actuals
13020104	GRANT IN AIDS FROM INDIVIDUALS, GROUPS, CORPORATE ORGANIZATIONS AND INTERNATIONAL DONOR AGENCIES	50,000,000.00	50,000,000.00	-
13020135	DONATIONS FROM INDIVIDUALS, GROUPS, CORPORATE ORGANIZATIONS AND INTERNATIONAL DONOR AGENCIES	50,000,000.00	50,000,000.00	-
13020136	GIFTS AND TESTAMENTARY DISPOSITION	30,000,000.00	30,000,000.00	-
	sub-total	130,000,000.00	130,000,000.00	-
51300100100 MINISTRY OF YOUTH & SPORTS				
Code	Description	2021 Original Budget	2021 Revised Budget	2021 Full Year Actuals
12020451	APPLICATION FORM, REGISTRATION AND RENEWAL OF VOLUNTARY ADULT/YOUTH CLUBS/ASSOCIATION FEES	58,950.00	58,950.00	181,500.00
51300200100 KOGI STATE SPORTS COUNCIL				
Code	Description	2021 Original Budget	2021 Revised Budget	2021 Full Year Actuals
12020720	STADIUM GATE TAKING/RENT ON STADIUM/USED OF STADIUM (RELIGION AND POLITICAL RELLIES)	3,000,000.00	3,000,000.00	570,000.00
51400100100 MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT				



Code	Description	2021 Original Budget	2021 Revised Budget	2021 Full Year Actuals
12020115	CHURCH MARRIAGE LICENCES	130,000.00	130,000.00	104,000.00
12020451	APPLICATION FORM, REGISTRATION AND RENEWAL OF VOLUNTARY ADULT/YOUTH CLUBS/ASSOCIATION FEES	1,682,719.00	1,682,719.00	485,000.00
12020454	REGISTRATION/RENEWAL OF ORPHANAGE HOMES/APPLICATION FORM FOR CERTIFICATE OF REGISTRATION FOR ADOPTION / FOSTERING FEES	1,034,875.00	1,034,875.00	717,000.00
12020456	FEES FOR REGISTRATION OF PUPILS INTO MINISTRY'S NUR/PRIMARY SCHOOL, GADUMO	20,000.00	20,000.00	145,000.00
12020469	REGISTRATION/RENEWAL OF PRIVATE INSTITUTION FEES/REGISTRATION OF DAY-CARE CENTRES	32,666.00	32,666.00	93,000.00
12020707	EARNINGS FROM NOTICE OF MARRIAGE/MARRIAGE CLEARANCE/REGISTRATION OF MARRIAGE	1,208,220.00	1,208,220.00	1,092,000.00
12020797	EARNING FROM AMUSEMENT PARKS	534,750.00	534,750.00	80,000.00
	sub-total	4,643,230.00	4,643,230.00	2,716,000.00
51700100100 MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY				
Code	Description	2021 Original Budget	2021 Revised Budget	2021 Full Year Actuals
12020421	CONTRACT DOCUMENT NON-REFUNDABLE TENDER FEES/CONTRACT REGISTRATION/RENEWAL FEES/REGISTRATION OF CONTRACTORS/CONTRACT IDENTITY CARD	641,700.00	641,700.00	108,800.00
12020424	FIRST SCHOOL LEAVING CERTIFICATE	50,000,000.00	50,000,000.00	64,710,600.00
12020433	EXAMINATION FEES	135,000,000.00	135,000,000.00	78,273,000.00
12020442	GAMES/SPORT LEVY FEES	5,000,000.00	5,000,000.00	121,000.00
12020446	PROJECT IMPLEMENTATION COMMITTEE/PROJECT MANAGEMENT AND ADMINISTRATIVE FEE	2,000,000.00	2,000,000.00	-
12020468	ESTABLISHMENT OF NURSERY/PRIMARY SCHOOL PROCESSING FEES	2,042,000.00	2,042,000.00	2,390,000.00
12020469	REGISTRATION/RENEWAL OF PRIVATE INSTITUTION FEES/REGISTRATION OF DAY-CARE CENTRES	2,500,000.00	2,500,000.00	7,665,500.00
13020105	SPECIAL GRANTS FOR PRIMARY SCHOOL FUNDING (UBEC)	1,012,682,704.00	2,412,682,704.00	-
	sub-total	1,209,866,404.00	2,609,866,404.00	153,268,900.00
51700200100 STATE UNIVERSAL BASIC EDUCATION BOARD				
Code	Description	2021 Original Budget	2021 Revised Budget	2021 Full Year Actuals
12020421	CONTRACT DOCUMENT NON-REFUNDABLE TENDER FEES/CONTRACT REGISTRATION/RENEWAL FEES/REGISTRATION OF CONTRACTORS/CONTRACT IDENTITY CARD	19,554,750.00	19,554,750.00	4,230,000.00
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS/AGENCIES	99,646.00	99,646.00	-
	sub-total	19,654,396.00	19,654,396.00	4,230,000.00
51700800100 KOGI STATE LIBRARY BOARD				
Code	Description	2021 Original Budget	2021 Revised Budget	2021 Full Year Actuals



12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS/AGENCIES	200,000.00	200,000.00	140,000.00
51700900100 ADULT & NON-FORMAL EDUCATION BOARD				
Code	Description	2021 Original Budget	2021 Revised Budget	2021 Full Year Actuals
12020414	EVENING CLASSES/EXTRA-MURAL CENTRES/CLASSES (AANFE)/REGISTRATION AND RENEWAL OF CONTINUING EDUCATION CENTRES (NGO)/REGISTRATION OF POST LITERACY CLASSES (EXAM)/DAY CARE UNIT (HOMEC NURSERY)/BASIC LITERACY EXAMINATION	45,000.00	45,000.00	4,000.00
12020441	FEES FROM VOCATIONAL IMPROVEMENT CENTRES	10,000.00	10,000.00	-
	sub-total	55,000.00	55,000.00	4,000.00
51701800100 KOGI STATE POLYTECHNIC, LOKOJA				
Code	Description	2021 Original Budget	2021 Revised Budget	2021 Full Year Actuals
12020409	TUITION FEES/SDC TUITION FEES	650,000,000.00	650,000,000.00	6,783,565.50
12020412	TRANSCRIPT FEES/POST UTME SCREENING FEES	8,500,000.00	8,500,000.00	-
12020421	CONTRACT DOCUMENT NON-REFUNDABLE TENDER FEES/CONTRACT REGISTRATION/RENEWAL FEES/REGISTRATION OF CONTRACTORS/CONTRACT IDENTITY CARD	500,000.00	500,000.00	-
12020607	SALES OF FORMS	6,500,000.00	6,500,000.00	-
12020633	SALES OF STUDENT I.D. CARDS	12,500,000.00	12,500,000.00	-
12020644	SALE OF REGISTRATION FORMS	19,500,000.00	19,500,000.00	-
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS/AGENCIES	5,000,000.00	5,000,000.00	643,101,767.29
	sub-total	702,500,000.00	702,500,000.00	649,885,332.79
51701900100 COLLEGE OF EDUCATION, ANKPA				
Code	Description	2021 Original Budget	2021 Revised Budget	2021 Full Year Actuals
12020409	TUITION FEES/SDC TUITION FEES	101,473,600.00	101,473,600.00	38,730,000.00
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS/AGENCIES	-	-	47,121,000.01
12020792	EARNINGS FROM DEMONSTRATION PRIMARY SCHOOL/SECONDARY SCHOOL	12,799,500.00	12,799,500.00	2,900,000.00
	sub-total	114,273,100.00	114,273,100.00	88,751,000.01
51702000100 COLLEGE OF EDUCATION TECHNICAL, KABBA				
Code	Description	2021 Original Budget	2021 Revised Budget	2021 Full Year Actuals
12020409	TUITION FEES/SDC TUITION FEES	3,000,000.00	3,000,000.00	-
12020423	ACCEPTANCE OF ADMISSION LETTER/NON-REFUNDABLE CAUTION FEES	500,000.00	500,000.00	-
12020458	ACCOMMODATION FEE	300,000.00	300,000.00	-
12020631	SALES OF ADMISSION FORMS	800,000.00	800,000.00	-



12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS/AGENCIES	3,350,000.00	3,350,000.00	10,711,200.00
	sub-total	7,950,000.00	7,950,000.00	10,711,200.00
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51702100100	KOGI STATE UNIVERSITY, ANYIGBA			
Code	Description	2021 Original Budget	2021 Revised Budget	2021 Full Year Actuals
12020409	TUITION FEES/SDC TUITION FEES	423,923,500.00	423,923,500.00	-
12020412	TRANSCRIPT FEES/POST UTME SCREENING FEES	7,000,000.00	7,000,000.00	-
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS/AGENCIES	478,450,415.00	478,450,415.00	859,502,487.54
	sub-total	909,373,915.00	909,373,915.00	859,502,487.54
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51702500100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA			
Code	Description	2021 Original Budget	2021 Revised Budget	2021 Full Year Actuals
12020421	CONTRACT DOCUMENT NON-REFUNDABLE TENDER FEES/CONTRACT REGISTRATION/RENEWAL FEES/REGISTRATION OF CONTRACTORS/CONTRACT IDENTITY CARD	-	-	25,032,363.73
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51705400100	KOGI STATE SCIENCE, TECHNOLOGY EDUCATION AND TEACHING SERVICE COMMISSION			
Code	Description	2021 Original Budget	2021 Revised Budget	2021 Full Year Actuals
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS/AGENCIES	9,000,000.00	9,000,000.00	418,164.42
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52100100100	MINISTRY OF HEALTH			
Code	Description	2021 Original Budget	2021 Revised Budget	2021 Full Year Actuals
12020116	REGISTRATION OF NEW HOSPITALS & CLINICS	510,338.00	510,338.00	289,500.00
12020407	2% DEVELOPMENT LEVY	1,778,955.00	1,778,955.00	-
12020409	TUITION FEES/SDC TUITION FEES	915,178.00	915,178.00	-
12020421	CONTRACT DOCUMENT NON-REFUNDABLE TENDER FEES/CONTRACT REGISTRATION/RENEWAL FEES/REGISTRATION OF CONTRACTORS/CONTRACT IDENTITY CARD	439,593.00	439,593.00	4,056,000.00
12020462	REGISTRATION / RENEWAL OF PATENT MEDICINE STORE/PRIVATE CLINICS	3,281,907.00	3,281,907.00	1,586,000.00
13020123	SAVE ONE MILLION LIVES (PROGRAMME FOR RESULT)	300,000,000.00	500,000,000.00	-
14030219	ACCELERATING NUTRITION RESULTS IN NIGERIA	400,000,000.00	400,000,000.00	-
	sub-total	706,925,971.00	906,925,971.00	5,931,500.00
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51706500100	NIGERIA-KOREA FRIENDSHIP INSTITUTE			
Code	Description	2021 Original Budget	2021 Revised Budget	2021 Full Year Actuals
12020409	TUITION FEES/SDC TUITION FEES	500,000.00	500,000.00	1,400,000.00



12020421	CONTRACT DOCUMENT NON-REFUNDABLE TENDER FEES/CONTRACT REGISTRATION/RENEWAL FEES/REGISTRATION OF CONTRACTORS/CONTRACT IDENTITY CARD	85,329.00	85,329.00	-
12020423	ACCEPTANCE OF ADMISSION LETTER/NON-REFUNDABLE CAUTION FEES	50,000.00	50,000.00	-
12020436	REGISTRATION OF HOSPITALITY AND TOURISM RELATED ENTERPRISES/REGISTRATION/RENEWAL OF BUSINESS PREMISES/COOPERATIVE REGISTRATION, AUDIT AND SUPERVISION FEES	306,900.00	306,900.00	-
12020622	SALES OF APPLICATION FORM FOR VOCATIONAL INSTITUTION	185,626.00	185,626.00	-
12020633	SALES OF STUDENT I.D. CARDS	20,000.00	20,000.00	-
12020725	LUBRICATION SERVICES/GENERAL SERVICES/WHEEL ALIGNMENT/WHEEL BALANCING/DIAGNOSIS	50,000.00	50,000.00	-
13020131	GRANTS FROM YESSO/NDE FOR ARTISAN TRAINNING IN NIGERIA-KOREA FRIENDSHIP INSTITUTE.	40,000,000.00	150,000,000.00	-
	sub-total	41,197,855.00	151,197,855.00	1,400,000.00
52100200100 KOGI STATE HEALTH INSURANCE AGENCY				
Code	Description	2021 Original Budget	2021 Revised Budget	2021 Full Year Actuals
12020125	ACCREDITATION OF HEALTHCARE PROVIDERS/FACILITIES	1,500,000.00	1,500,000.00	345,161.25
12020428	REGISTRATION OF HEALTHCARE PROVIDERS/FACILITIES	1,000,000.00	1,000,000.00	100,000.00
13020104	GRANT IN AIDS FROM INDIVIDUALS, GROUPS, CORPORATE ORGANIZATIONS AND INTERNATIONAL DONOR AGENCIES	756,000,000.00	756,000,000.00	-
	sub-total	758,500,000.00	758,500,000.00	445,161.25
52102600100 KOGI STATE UNIVERSITY TEACHING HOSPITAL, ANYIGBA				
Code	Description	2021 Original Budget	2021 Revised Budget	2021 Full Year Actuals
12020457	STATIONERIES AND CONSULTATION FEE	4,000,000.00	4,000,000.00	-
12020491	SURGICAL OPERATION/MEDICAL CERTIFICATE/SERVICES CHARGES (DRF)/HOSPITAL BED CHARGES FEES	6,500,000.00	6,500,000.00	-
12020620	SALES OF DRUGS	3,000,000.00	3,000,000.00	1,454,400.00
12020731	EARNINGS FROM HDRF (DRUGS, REAGENTS & CONSUMABLE)/OPHTHALMIC SERVICES/DENTAL SERVICES/AMBULANCE SERVICES (HIRING)/ X-RAY SERVICES/LABORATING SERVICES/MORTUARY SERVICES/NHIS	6,850,000.00	6,850,000.00	15,686,795.00
	sub-total	20,350,000.00	20,350,000.00	17,141,195.00
52102700100 KOGI STATE SPECIALIST HOSPITAL, LOKOJA				
Code	Description	2021 Original Budget	2021 Revised Budget	2021 Full Year Actuals
12020491	SURGICAL OPERATION/MEDICAL CERTIFICATE/SERVICES CHARGES (DRF)/HOSPITAL BED CHARGES FEES	19,785,391.00	19,785,391.00	10,170,637.50



12020620	SALES OF DRUGS	27,337,327.00	27,337,327.00	26,475,837.00
12020628	SALES OF OPD CARDS	10,000,000.00	10,000,000.00	3,455,850.00
12020731	EARNINGS FROM HDRF (DRUGS, REAGENTS & CONSUMABLE)/OPHTHALMIC SERVICES/DENTAL SERVICES/AMBULANCE SERVICES (HIRING)/ X-RAY SERVICES/LABORATING SERVICES/MORTUARY SERVICES/NHIS	49,462,500.00	49,462,500.00	151,602,150.68
	sub-total	106,585,218.00	106,585,218.00	191,704,475.18
55100100100 MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS				
Code	Description	2021 Original Budget	2021 Revised Budget	2021 Full Year Actuals
12020421	CONTRACT DOCUMENT NON-REFUNDABLE TENDER FEES/CONTRACT REGISTRATION/RENEWAL FEES/REGISTRATION OF CONTRACTORS/CONTRACT IDENTITY CARD	150,000.00	150,000.00	345,000.00
12020644	SALE OF REGISTRATION FORMS	25,000.00	25,000.00	1,800.00
12020649	SALES OF CUSTOMIZED (ITEMS) MATERIALS	50,000.00	50,000.00	-
13020127	1% DEDUCTION FOR JAAC MAINTAINANCE	550,000,000.00	750,000,000.00	-
	sub-total	550,225,000.00	750,225,000.00	346,800.00
52110200100 KOGI STATE HOSPITAL MANAGEMENT BOARD				
Code	Description	2021 Original Budget	2021 Revised Budget	2021 Full Year Actuals
12020491	SURGICAL OPERATION/MEDICAL CERTIFICATE/SERVICES CHARGES (DRF)/HOSPITAL BED CHARGES FEES	10,000,000.00	10,000,000.00	55,758,826.14
12020628	SALES OF OPD CARDS	10,000,000.00	10,000,000.00	967,250.00
12020731	EARNINGS FROM HDRF (DRUGS, REAGENTS & CONSUMABLE)/OPHTHALMIC SERVICES/DENTAL SERVICES/AMBULANCE SERVICES (HIRING)/ X-RAY SERVICES/LABORATING SERVICES/MORTUARY SERVICES/NHIS	5,000,000.00	5,000,000.00	8,861,567.59
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS/AGENCIES	10,000,000.00	10,000,000.00	19,677,160.00
	sub-total	35,000,000.00	35,000,000.00	85,264,803.73
52110400100 COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE				
Code	Description	2021 Original Budget	2021 Revised Budget	2021 Full Year Actuals
12020409	TUITION FEES/SDC TUITION FEES	1,500,000.00	1,500,000.00	-
12020412	TRANSCRIPT FEES/POST UTME SCREENING FEES	300,000.00	300,000.00	-
12020415	PROCESSING FEE WITH R OF O /PROCESSING FEE WITH C OF O/CHARTING FEE FOR C OF O/SURVEY BILL FEE FOR C OF O/SURVEY DEPOSIT FEE FOR C OF O/CHARTING FEE FOR R OF O/DEPOSIT FEE FOR R OF O/CERTIFICATION OF PREMISE FOR HABITATION/ADMINISTRATIVE CHARGES	1,800,000.00	1,800,000.00	-



12020421	CONTRACT DOCUMENT NON-REFUNDABLE TENDER FEES/CONTRACT REGISTRATION/RENEWAL FEES/REGISTRATION OF CONTRACTORS/CONTRACT IDENTITY CARD	600,000.00	600,000.00	-
12020433	EXAMINATION FEES	2,520,000.00	2,520,000.00	-
12020434	LIBRARY FEES	720,000.00	720,000.00	-
12020458	ACCOMMODATION FEE	7,200,000.00	7,200,000.00	-
12020459	INSTRUMENT FEES	1,800,000.00	1,800,000.00	-
12020460	TRANSPORTATION FEES	5,400,000.00	5,400,000.00	-
12020461	ENVIRONMENTAL CLEANING FEE	1,080,000.00	1,080,000.00	-
12020471	EDUCATION DEVELOPMENT LEVY	800,000.00	800,000.00	-
12020476	CHARGES FROM SEMINARS AND WORKSHOPS/1% SEMINAR APPLICATION PROCESSING FEES	1,800,000.00	1,800,000.00	-
12020483	WATER BOARD FORM/WATER RATE/WATER CONNECTION/RECONNECTION/MAINTENANCE FEES	900,000.00	900,000.00	-
12020617	SALES OF APPLICATION / EMPLOYMENT FORM	3,500,000.00	3,500,000.00	-
12020632	SALES OF MANAGEMENT HAND BOOK	120,000.00	120,000.00	-
12020633	SALES OF STUDENT I.D. CARDS	100,000.00	100,000.00	-
12020740	EARNINGS FROM SHOP RENTAGE	100,000.00	100,000.00	-
12020746	EARNING FROM DESK AND CHAIR	3,600,000.00	3,600,000.00	-
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS/AGENCIES	-	-	97,935,000.00
	sub-total	33,840,000.00	33,840,000.00	97,935,000.00
52110600100 COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH				
Code	Description	2021 Original Budget	2021 Revised Budget	2021 Full Year Actuals
12020409	TUITION FEES/SDC TUITION FEES	20,305,756.00	20,305,756.00	38,657,500.00
12020458	ACCOMMODATION FEE	25,714.00	25,714.00	-
12020607	SALES OF FORMS	3,827,158.00	3,827,158.00	-
12020705	DOCUMENTATION/ RENEWAL OF REGULATED PREMISES I.E. SCHOOLS, RESTAURANTS, HOTELS, PURE WATER FACTORIES, BAKERIES ETC	291,429.00	291,429.00	1,007,728.07
	sub-total	24,450,057.00	24,450,057.00	39,665,228.07
53500100100 MINISTRY OF ENVIRONMENT				
Code	Description	2021 Original Budget	2021 Revised Budget	2021 Full Year Actuals
12020421	CONTRACT DOCUMENT NON-REFUNDABLE TENDER FEES/CONTRACT REGISTRATION/RENEWAL FEES/REGISTRATION OF CONTRACTORS/CONTRACT IDENTITY CARD	300,000.00	300,000.00	100,000.00



12020427	REGISTRATION OF POWER SAW OPERATION/REGISTRATION OF SAW MILLERS	441,750.00	441,750.00	90,000.00
12020432	ENVIRONMENTAL PERMIT/ENVIRONMENTAL IMPACT ASSESSMENT FEES	-	-	583,000.00
12020474	REGISTRATION FEES FROM SOLID MINERALS OPERATION/SURFACE RENT (CHARGES) FROM QUARRY LEASE, MINING LEASE/QUARRYING AND PROCESSING OF GRANITE/MINING AND PROCESSING OF INDUSTRIAL MINERALS/MINERAL TRADING (BUILDING CENTRE)	-	-	-
12020623	SALES OF FOREST PRODUCTS	5,983,388.00	5,983,388.00	825,000.00
12020723	EARNINGS FROM TREE FELLING OPERATION/FOREST TRUST FUND/ANYIGBA FORESTRY PROJECT	106,350,533.00	106,350,533.00	96,008,800.00
14030217	NEW MAP	-	-	-
	sub-total	113,075,671.00	113,075,671.00	97,606,800.00
53501600100 STATE ENVIRONMENTAL PROTECTION AGENCY				
Code	Description	2021 Original Budget	2021 Revised Budget	2021 Full Year Actuals
12020432	ENVIRONMENTAL PERMIT/ENVIRONMENTAL IMPACT ASSESSMENT FEES	3,485,625.00	3,485,625.00	2,875,000.00
12020506	ENVIRONMENTAL LEVY	27,038,006.00	27,038,006.00	47,552,785.25
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS/AGENCIES	2,000,000.00	2,000,000.00	1,270,000.00
	sub-total	32,523,631.00	32,523,631.00	51,697,785.25
53505300100 SANITATION & WASTE MANAGEMENT BOARD				
Code	Description	2021 Original Budget	2021 Revised Budget	2021 Full Year Actuals
12020702	SEPTIC TANK EMPTIER/COLLECTION AND DISPOSAL OF SOLID WASTE FROM PREMISES/DUMPSITE USERS CHARGE	850,000.00	850,000.00	303,000.00
12020705	DOCUMENTATION/ RENEWAL OF REGULATED PREMISES I.E. SCHOOLS, RESTAURANTS, HOTELS, PURE WATER FACTORIES, BAKERIES ETC	1,000,000.00	1,000,000.00	2,684,860.00
12020708	REGISTRATION OF PRIVATE SERVICE PROVIDERS UNDER PUBLIC PRIVATE PARTNERSHIP INITIATIVE (PPPI)	50,000.00	50,000.00	142,500.00
12020709	PROCEED FROM AUCTION SALES OF CONFISCATED/ SEIZED ITEMS IN ENFORCEMENT OF STREET CONTROL REGULATION	50,000.00	50,000.00	28,500.00
12020710	AUCTION SALES/RELEASE OF ARRESTED STRAY ANIMALS/ENFORCEMENT & PROSECUTION OF SANITARY DEFAULTERS	355,800.00	355,800.00	34,000.00
12020711	FUMIGATION SERVICES BY THE BOARD	20,000.00	20,000.00	117,500.00
12020793	EARNINGS FROM MONTHLY SANITATION DAY EXERCISE	400,000.00	400,000.00	256,100.00
	sub-total	2,725,800.00	2,725,800.00	3,566,460.00
22000100100 MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING				
Code	Description	2021 Original Budget	2021 Revised Budget	2021 Full Year Actuals
12020109	AUCTIONEERS LICENSE	46,267.00	46,267.00	10,945,775.00



12020425	ADMIN. FEES FOR UNSERVICEABLE PLANTS, VEHICLES AND MATERIALS/ANNUAL RENEWAL OF AUCTIONEER PERMIT	9,689,833.00	9,689,833.00	903,750.00
12020611	SALES OF UNSERVICEABLE VEHICLE, PLANTS AND EQUIPMENT	10,000,000.00	10,000,000.00	9,867,932.00
12020648	PROCEEDS FROM OWNER-OCCUPIER HOUSING SCHEME	3,904,719.00	3,904,719.00	1,036,768.44
12020654	SALES OF NON-ESSENTIAL GOVERNMENT ASSETS	1,990,000,000.00	1,990,000,000.00	-
14020105	SALES OF NON-ESSENTIAL GOVERNMENT ASSETS	-	-	-
	sub-total	2,013,640,819.00	2,013,640,819.00	22,754,225.44
		GRAND TOTAL		16,804,952,287.09



KOGI STATE GOVERNMENT OF NIGERIA				
SCHEDULE TO SALARY (NOTE 26) FOR THE YEAR ENDED 31 DECEMBER 2021				
Code	DESCRIPTION	2021 Original Budget	2021 Revised Budget	2021 Full Year Actuals
11100100100	GOVERNMENT HOUSE			
21010101	SALARY	195,866,824.00	395,566,824.00	390,746,224.62
21010108	SALARIES - KOGI UNITED AND KOGI QUEENS	0	60,000,000.00	14,775,000.00
21010109	SALARIES - VIGILANTE GROUP	0	370,000,000.00	211,276,049.85
11100100200	DEPUTY GOVERNORS OFFICE			
21010101	SALARY	59,210,519.00	59,210,519.00	41,055,265.58
11100800100	EMERGENCY MANAGEMENT AGENCY			
21010101	SALARY	27,285,466.00	27,285,466.00	21,031,705.00
11103500100	KOGI STATE PENSION COMMISSION			
21010101	SALARY	36,395,060.00	44,500,000.00	44,276,358.64
16100100100	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT			
21010101	SALARY	125,298,553.00	120,298,553.00	81,086,715.18
21010105	SALARIES AND ALLOWANCE OF STATUTORY OFFICE HOLDERS	1,301,608,645.00	2,301,608,645.00	2,167,152,630.28
16103800100	CHRISTIAN PILGRIMS COMMISSION			
21010101	SALARY	17,894,382.00	17,894,382.00	11,596,843.54
16103700100	KOGI STATE HAJJ COMMISSION			



21010101	SALARY	31,069,116.00	35,069,116.00	32,248,042.25
16105500100	STATE SECURITY TRUST FUND			
21010101	SALARY	5,204,495.00	5,204,495.00	0
21010104	AUXILLARY STAFF	2,890,200.00	2,890,200.00	2,732,617.85
11200100100	KOGI STATE HOUSE OF ASSEMBLY			
21010101	SALARY	346,163,957.00	291,408,563.00	291,085,073.71
21010105	SALARIES AND ALLOWANCE OF STATUTORY OFFICE HOLDERS	0	184,755,394.00	44,808,843.57
11200200100	KOGI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION			
21010101	SALARY	50,278,783.00	40,278,783.00	0
12300100100	MINISTRY OF INFORMATION AND COMMUNICATION			
21010101	SALARY	82,592,442.00	92,592,442.00	90,596,009.19
12300300100	KOGI STATE BROADCASTING CORPORATION			
21010101	SALARY	182,525,648.00	172,525,648.00	120,164,995.59
12301300100	KOGI STATE NEWSPAPER CORPORATION			
21010101	SALARY	82,348,799.00	82,348,799.00	58,052,275.99
12400200100	KOGI STATE FIRE AGENCY			
21010101	SALARY	14,238,501.00	24,238,501.00	17,311,461.07
21020101	CALL DUTY ALLOWANCE	4,817,000.00	4,817,000.00	0
12500100100	OFFICE OF THE HEAD OF CIVIL SERVICE			
21010101	SALARY	629,952,679.00	629,952,679.00	425,497,778.38
14000100100	OFFICE OF THE STATE AUDITOR-GENERAL			
21010101	SALARY	90,393,029.00	90,373,029.00	72,895,600.02



14000200100	OFFICE OF THE LOCAL GOVT. AUDITOR-GENERAL			
21010101	SALARY	46,838,723.00	46,838,723.00	45,741,278.09
14700100100	CIVIL SERVICE COMMISSION			
21010101	SALARY	38,058,425.00	48,558,425.00	48,351,214.08
14900100100	LOCAL GOVERNMENT SERVICE COMMISSION			
21010101	SALARY	50,767,035.00	38,767,035.00	25,987,224.02
21500100100	MINISTRY OF AGRICULTURE			
21010101	SALARY	458,391,434.00	458,391,434.00	371,748,381.16
21500300100	KOGI AGRICULTURAL DEVELOPMENT PROJECT (ADP)			
21010101	SALARY	329,765,226.00	329,765,226.00	256,273,652.35
21500500100	KOGI AGRO-ALLIED COMPANY			
21010101	SALARY	55,828,761.00	55,828,761.00	45,362,751.45
21500600100	KOGI LAND DEV. BOARD			
21010101	SALARY	11,896,920.00	11,896,920.00	11,779,236.36
22000100100	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING			
21010101	SALARY	102,400,026.00	104,400,026.00	103,069,976.82
22000700100	OFFICE OF THE ACCOUNTANT GENERAL			
21010101	SALARY	319,230,595.00	329,230,595.00	320,815,502.52
21010106	SALARY ARREARS	168,051,164.00	152,051,164.00	0
21020113	ALLOWANCES FOR CASUAL LABORERS AND ITF ATTACHMENT	1,059,740.00	1,079,740.00	1,065,000.00
22000800100	KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)			



21010101	SALARY	1,115,314,505.00	1,115,314,505.00	878,350,205.50
22200100100 MIN. OF COMMERCE & INDUSTRY				
21010101	SALARY	78,555,806.00	98,555,806.00	86,627,983.07
22205300100 KOGI STATE MARKET DEVELOPMENT BOARD				
21010101	SALARY	6,728,821.00	728,821.00	0
21010104	AUXILLARY STAFF	1,500,000.00	1,500,000.00	375,000.00
22900100100 MINISTRY OF TRANSPORT				
21010101	SALARY	51,839,248.00	51,839,248.00	49,837,260.72
23300100100 MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES				
21010101	SALARY	14,566,630.00	14,566,630.00	0
23400100100 MINISTRY OF WORKS AND HOUSING				
21010101	SALARY	222,998,805.00	202,998,805.00	141,352,447.04
23400300100 ROAD MAINTENANCE AGENCY				
21010101	SALARY	21,435,980.00	31,435,980.00	28,913,088.72
21010104	AUXILLARY STAFF	1,098,000.00	1,098,000.00	233,000.00
23600100100 MIN. OF CULTURE & TOURISM				
21010101	SALARY	45,753,857.00	45,753,857.00	44,294,595.91
23600300100 COUNCIL FOR ARTS AND CULTURE				
21010101	SALARY	61,743,419.00	71,743,419.00	67,181,022.95
23605200100 HOTEL AND TOURISM BOARD				
21010101	SALARY	12,463,215.00	12,463,215.00	9,160,580.64



23800200100	STATE BUREAU OF STATISTICS			
21010101	SALARY	23,327,108.00	23,327,108.00	0
25200100100	MINISTRY OF WATER RESOURCES			
21010101	SALARY	54,831,081.00	54,831,081.00	48,284,266.98
25210200100	KOGI STATE WATER BOARD			
21010101	SALARY	224,439,737.00	224,439,737.00	84,754,725.54
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	40,000.00	40,000.00	0
25300100100	BUREAU FOR LANDS AND URBAN DEVELOPMENT			
21010101	SALARY	181,217,363.00	187,217,363.00	186,133,201.69
21010104	AUXILLARY STAFF	0	3,000,000.00	0
25300900100	KOGI STATE TOWN PLANNING AND DEVELOPMENT BOARD			
21010101	SALARY	108,272,027.00	108,272,027.00	86,770,046.43
26200100100	MINISTRY OF RURAL DEVELOPMENT			
21010101	SALARY	90,519,395.00	105,519,395.00	101,661,832.18
31801100100	KOGI STATE JUDICIAL SERVICE COMMISSION			
21010101	SALARY	86,908,558.00	86,908,558.00	59,771,148.39
31805100100	HIGH COURT OF JUSTICE			
21010101	SALARY	1,500,026,911.00	1,429,526,911.00	1,377,458,648.07
31805200100	CUSTOMARY COURT OF APPEAL			
21010101	SALARY	295,514,942.00	295,514,942.00	145,979,581.03
31805300100	SHARIA COURT OF APPEAL			



21010101	SALARY	405,320,997.00	405,320,997.00	198,057,057.88
32600100100	MINISTRY OF JUSTICE			
21010101	SALARY	432,578,537.00	432,578,537.00	419,502,344.84
	KOGI STATE OFFICE OF THE PUBLIC DEFENDER AND CITIZENS'			
32600700100	RIGHTS COMMISSION			
21010101	SALARY	79,469,235.00	68,469,235.00	0
51300100100	MINISTRY OF YOUTH & SPORTS			
21010101	SALARY	37,198,011.00	48,198,011.00	47,238,341.00
51300200100	KOGI STATE SPORTS COUNCIL			
21010101	SALARY	83,946,071.00	73,946,071.00	65,546,781.81
51400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT			
21010101	SALARY	75,772,754.00	85,772,754.00	85,087,708.37
51700100100	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY			
21010101	SALARY	257,588,578.00	237,588,578.00	199,614,163.80
51700200100	STATE UNIVERSAL BASIC EDUCATION BOARD			
21010101	SALARY	211,462,993.00	211,462,993.00	171,864,125.10
51700800100	KOGI STATE LIBRARY BOARD			
21010101	SALARY	21,177,563.00	21,177,563.00	18,315,614.58
51700900100	ADULT & NON-FORMAL EDUCATION BOARD			
21010101	SALARY	62,237,711.00	52,237,711.00	22,758,587.89
51701800100	KOGI STATE POLYTECHNIC, LOKOJA			
21010101	SALARY	1,608,673,132.00	1,608,673,132.00	1,525,881,419.68



21010104	AUXILLARY STAFF	22,000,000.00	132,000,000.00	130,626,433.01
51701900100	COLLEGE OF EDUCATION, ANKPA			
21010101	SALARY	1,600,856,661.00	1,400,856,661.00	1,297,772,538.70
21010102	OVERTIME PAYMENT	200,000.00	200,000.00	0
21010104	AUXILLARY STAFF	1,500,000.00	2,000,000.00	1,759,013.24
51702000100	COLLEGE OF EDUCATION TECHNICAL, KABBA			
21010101	SALARY	384,056,810.00	374,056,810.00	357,612,828.40
51702100100	KOGI STATE UNIVERSITY, ANYIGBA			
21010101	SALARY	2,753,133,751.00	2,783,133,751.00	2,772,563,214.97
21010104	AUXILLARY STAFF	15,100,000.00	25,100,000.00	23,814,492.55
	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY			
51702500100	(CUSTECH), OSARA			
21010101	SALARY	0	170,000,000.00	161,889,736.16
	KOGI STATE SCIENCE, TECHNOLOGY EDUCATION AND TEACHING			
51705400100	SERVICE COMMISSION			
21010101	SALARY	4,081,452,809.00	4,341,452,809.00	4,334,111,762.58
21010104	AUXILLARY STAFF	0	5,500,000.00	4,442,273.17
51705600100	STATE SCHOLARSHIP BOARD			
21010101	SALARY	8,211,678.00	8,211,678.00	7,055,869.89
51706500100	NIGERIA-KOREA FRIENDSHIP INSTITUTE			
21010101	SALARY	48,958,487.00	48,958,487.00	24,500,900.56
21010104	AUXILLARY STAFF	1,000,000.00	1,000,000.00	85,000.00
52100100100	MINISTRY OF HEALTH			
21010101	SALARY	272,686,679.00	272,686,679.00	242,774,209.68



21020107	NYSC ALLOWANCES COVID-19 RESPONSE	47,710,940.00	47,710,940.00	20,114,700.00
21020124	MEDICAL STUDENT ALLOWANCE COVID-19 RESPONSE	38,536,000.00	38,536,000.00	0
21020129	MID-WIVES SERVICE SCHEME (MSS) ALLOWANCE COVID-19 RESPONSE	24,085,000.00	24,085,000.00	6,881,900.00
21020131	COVID-19 PANDEMIC HAZARD ALLOWANCE FOR HEALTH WORKERS	800,000,000.00	800,000,000.00	0
52100200100	KOGI STATE HEALTH INSURANCE AGENCY			
21010101	SALARY	83,728,685.00	83,728,685.00	0
52100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY			
21010101	SALARY	162,426,485.00	162,426,485.00	63,161,898.30
52102600100	KOGI STATE UNIVERSITY TEACHING HOSPITAL, ANYIGBA			
21010101	SALARY	552,787,543.00	402,787,543.00	322,355,904.18
21020107	NYSC ALLOWANCES COVID-19 RESPONSE	481,700.00	481,700.00	10,000.00
21020113	ALLOWANCES FOR CASUAL LABORERS AND ITF ATTACHMENT	3,853,600.00	3,853,600.00	640,000.00
52102700100	KOGI STATE SPECIALIST HOSPITAL, LOKOJA			
21010101	SALARY	904,648,388.00	1,054,648,388.00	1,052,403,300.69
21010104	AUXILLARY STAFF	8,262,613.00	8,262,613.00	3,024,000.00
52110200100	KOGI STATE HOSPITAL MANAGEMENT BOARD			
21010101	SALARY	3,094,739,014.00	3,094,739,014.00	2,839,103,200.51
52110400100	COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE			
21010101	SALARY	173,092,240.00	171,292,240.00	161,737,663.39
21010104	AUXILLARY STAFF	7,000,000.00	6,000,000.00	5,724,700.00
52110600100	COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH			
21010101	SALARY	204,019,812.00	204,019,812.00	192,158,125.12
53500100100	MINISTRY OF ENVIRONMENT			
21010101	SALARY	109,514,027.00	110,514,027.00	109,808,496.96
53501600100	STATE ENVIRONMENTAL PROTECTION AGENCY			
21010101	SALARY	38,423,343.00	38,423,343.00	36,101,091.82
53505300100	SANITATION & WASTE MANAGEMENT BOARD			
21010101	SALARY	249,731,025.00	249,731,025.00	191,982,769.98
21010104	AUXILLARY STAFF	9,000,000.00	40,000,000.00	36,000,000.00
55100100100	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS			
21010101	SALARY	548,720,015.00	548,720,015.00	459,279,437.92
	TOTAL SALARY PAID IN 2021			26,379,083,948.75



KOGI STATE GOVERNMENT OF NIGERIA

SCHEDULE TO OVERHEAD FOR THE YEAR ENDED 31 DECEMBER 2021.

OVERHEAD MDA BY MDA

Code	Description	2021 Original Budget	2021 Revised Budget	ACTUAL FOR 2021	VARIANCE
11100100100	GOVERNMENT HOUSE:	14,172,900,000.00	18,883,803,973.00	15,228,219,883.00	3,655,584,090.00
11100100200	DEPUTY GOVERNORS OFFICE:	1,004,530,000.00	1,004,610,000.00	350,600,000.00	654,010,000.00
11100800100	EMERGENCY MANAGEMENT AGENCY:	19,278,495.00	19,278,495.00	76,000.00	19,202,495.00
11101000100	BUREAU OF PUBLIC PROCUREMENT (BPP):	48,744,200.00	108,744,200.00	27,612,043.91	81,132,156.09
11103500100	KOGI STATE PENSION COMMISSION:	280,400,000.00	280,400,000.00	46,308,005.00	234,091,995.00
11111100100	BUREAU OF PUBLIC PRIVATE PARTNERSHIP:	53,652,223.00	53,652,223.00	0.00	53,652,223.00
11200100100	KOGI STATE HOUSE OF ASSEMBLY:	807,040,436.00	1,329,050,436.00	1,193,456,537.62	135,593,898.38
11200200100	KOGI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION:	244,805,700.00	556,305,700.00	24,158,896.89	532,146,803.11
12300100100	MINISTRY OF INFORMATION AND COMMUNICATION:	294,840,680.00	372,090,680.00	282,503,298.18	89,587,381.82
12300300100	KOGI STATE BROADCASTING CORPORATION:	108,528,678.00	35,528,678.00	20,222,349.46	15,306,328.54
12301300100	KOGI STATE NEWSPAPER CORPORATION:	15,785,628.00	15,785,628.00	0.00	15,785,628.00
12400200100	KOGI STATE FIRE AGENCY:	16,283,673.00	16,283,673.00	367,900.00	15,915,773.00



12500100100	OFFICE OF THE HEAD OF CIVIL SERVICE:	354,574,653.00	380,640,000.00	188,876,356.67	191,763,643.33
14000100100	OFFICE OF THE STATE AUDITOR-GENERAL	257,854,530.00	217,006,299.00	150,722,756.30	66,283,542.70
14000200100	OFFICE OF THE LOCAL GOVT. AUDITOR-GENERAL:	391,713,071.00	425,034,370.00	354,546,172.00	70,488,198.00
14700100100	CIVIL SERVICE COMMISSION:	29,591,586.00	12,391,586.00	5,204,600.00	7,186,986.00
14800100100	STATE INDEPENDENT ELECTORAL COMMISSION (SIEC):	11,293,710.00	10,568,540.00	1,996,000.00	8,572,540.00
14900100100	LOCAL GOVERNMENT SERVICE COMMISSION:	305,387,400.00	255,387,400.00	265,881,724.47	(10,494,324.47)
16100100100	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT:	547,880,000.00	2,130,680,000.00	2,017,647,300.00	113,032,700.00
16103300100	KOGI STATE HIV/AIDS CONTROL AGENCY:	1,189,037.00	1,189,037.00	0.00	1,189,037.00
16103700100	KOGI STATE HAJJ COMMISSION:	179,806,350.00	43,806,350.00	13,009,870.00	30,796,480.00
16103800100	CHRISTIAN PILGRIMS COMMISSION:	118,274,445.00	22,774,445.00	7,374,971.00	15,399,474.00
16105500100	STATE SECURITY TRUST FUND:	194,850,000.00	281,850,000.00	229,510,943.30	52,339,056.70
21500100100	MINISTRY OF AGRICULTURE:	34,088,491.00	26,682,583.00	996,000.00	25,686,583.00
21500300100	KOGI AGRICULTURAL DEVELOPMENT PROJECT (ADP):	9,563,025.00	0.00	0.00	0.00
21500500100	KOGI AGRO-ALLIED COMPANY:	1,026,241.00	1,026,241.00	0.00	1,026,241.00
21500600100	KOGI LAND DEV. BOARD:	892,931.00	892,931.00	0.00	892,931.00
22000100100	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING:	1,050,446,679.00	5,123,584,731.00	4,554,478,090.77	569,106,640.23
22000700100	OFFICE OF THE ACCOUNTANT GENERAL:	783,059,404.00	1,581,719,404.00	570,658,050.30	1,011,061,353.70
22000800100	KOGI STATE INTERNAL REVENUE SERVICE (KGIRS):	1,070,245,559.00	3,021,747,224.00	1,363,797,066.20	1,657,950,157.80
22200100100	MIN. OF COMMERCE & INDUSTRY:	11,040,000.00	11,040,000.00	2,120,030.00	8,919,970.00
22200700100	KOGI STATE ENTERPRISES DEVELOPMENT AGENCY:	60,054,200.00	60,054,200.00	12,766,150.41	47,288,049.59



22205300100	KOGI STATE MARKET DEVELOPMENT BOARD:	11,864,992.00	11,864,992.00	0.00	11,864,992.00
22900100100	MINISTRY OF TRANSPORT:	8,550,000.00	8,550,000.00	1,846,000.00	6,704,000.00
23300100100	MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES:	52,678,500.00	52,678,500.00	5,753,238.72	46,925,261.28
23300100200	KOGI STATE SOLID MINERALS DEVELOPMENT AGENCY:	36,178,500.00	34,278,500.00	0.00	34,278,500.00
23300100300	KOGI STATE SOLID MINERALS PROCESSING COMPANY LTD:	24,500,000.00	0.00	0.00	0.00
23400100100	MINISTRY OF WORKS AND HOUSING:	11,945,600.00	91,040,000.00	80,546,050.00	10,493,950.00
23400300100	ROAD MAINTENANCE AGENCY:	10,654,315.00	9,136,200.00	755,000.00	8,381,200.00
23600100100	MIN. OF CULTURE & TOURISM:	99,500,040.00	49,450,040.00	8,402,000.00	41,048,040.00
23600300100	COUNCIL FOR ARTS AND CULTURE:	70,535,149.00	25,535,149.00	7,238,000.00	18,297,149.00
23605200100	HOTEL AND TOURISM BOARD:	406,873.00	406,873.00	76,000.00	330,873.00
23800200100	STATE BUREAU OF STATISTICS:	40,351,909.00	40,351,909.00	0.00	40,351,909.00
25000100100	KOGI STATE FISCAL RESPONSIBILITY COMMISSION:	15,992,477.00	15,992,477.00	996,000.00	14,996,477.00
25200100100	MINISTRY OF WATER RESOURCES:	5,153,160.00	5,153,160.00	496,000.00	4,657,160.00
25210200100	KOGI STATE WATER BOARD:	9,010,280.00	9,010,280.00	425,000.00	8,585,280.00
25210300100	RURAL WATER AND SANITATION AGENCY (RUWASSA):	2,579,185.00	2,579,185.00	0.00	2,579,185.00
25300100100	BUREAU FOR LANDS AND URBAN DEVELOPMENT:	50,025,000.00	98,125,000.00	30,598,915.00	67,526,085.00
25300900100	KOGI STATE TOWN PLANNING AND DEVELOPMENT BOARD:	15,817,250.00	18,305,250.00	14,302,665.31	4,002,584.69
26200100100	MINISTRY OF RURAL DEVELOPMENT:	3,510,596.00	3,510,596.00	500,000.00	3,010,596.00
31801100100	KOGI STATE JUDICIAL SERVICE COMMISSION:	48,043,088.00	48,313,088.00	12,650,484.93	35,662,603.07
31805100100	HIGH COURT OF JUSTICE:	438,550,000.00	933,360,000.00	663,015,697.26	270,344,302.74
31805200100	CUSTOMARY COURT OF APPEAL:	125,557,881.00	126,696,381.00	313,234,948.00	(186,538,567.00)
31805300100	SHARIA COURT OF APPEAL:	140,092,674.00	136,557,674.00	97,607,226.80	38,950,447.20
32600100100	MINISTRY OF JUSTICE:	558,263,742.00	277,363,742.00	126,320,560.00	151,043,182.00
32600700100	KOGI STATE OFFICE OF THE PUBLIC DEFENDER AND CITIZENS' RIGHTS COMMISSION:	180,800,000.00	180,800,000.00	0.00	180,800,000.00



51300100100	MINISTRY OF YOUTH & SPORTS:	89,193,045.00	73,198,545.00	40,996,000.00	32,202,545.00
51300200100	KOGI STATE SPORTS COUNCIL:	6,113,102.00	6,113,102.00	1,952,600.00	4,160,502.00
51400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT:	60,987,393.00	50,992,393.00	8,262,900.00	42,729,493.00
51700100100	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY:	230,350,000.00	192,610,000.00	149,966,740.00	42,643,260.00
51700200100	STATE UNIVERSAL BASIC EDUCATION BOARD:	37,107,304.00	37,107,304.00	0.00	37,107,304.00
51700800100	KOGI STATE LIBRARY BOARD:	1,229,328.00	1,229,328.00	80,978.00	1,148,350.00
51700900100	ADULT & NON-FORMAL EDUCATION BOARD:	10,649,000.00	10,649,000.00	246,000.00	10,403,000.00
51701800100	KOGI STATE POLYTECHNIC, LOKOJA:	377,334,860.00	1,740,754,620.00	288,213,650.00	1,452,540,970.00
51701900100	COLLEGE OF EDUCATION, ANKPA:	119,205,750.00	124,485,000.00	67,275,117.29	57,209,882.71
51702000100	COLLEGE OF EDUCATION TECHNICAL, KABBA:	72,508,766.00	76,128,766.00	16,921,142.00	59,207,624.00
51702100100	KOGI STATE UNIVERSITY, ANYIGBA:	601,300,000.00	555,500,000.00	469,991,832.00	85,508,168.00
51702500100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA:	427,500,000.00	667,500,000.00	233,547,025.00	433,952,975.00
51705400100	KOGI STATE SCIENCE, TECHNOLOGY EDUCATION AND TEACHING SERVICE COMMISSION:	43,227,571.00	51,315,071.00	56,786,940.00	-5,471,869.00
51705600100	STATE SCHOLARSHIP BOARD:	3,367,272.00	3,367,272.00	35,000.00	3,332,272.00
51706500100	NIGERIA-KOREA FRIENDSHIP INSTITUTE:	71,434,677.00	71,636,677.00	1,593,700.00	70,042,977.00
52100100100	MINISTRY OF HEALTH:	103,541,192.00	159,469,192.00	45,892,994.86	113,576,197.14
52100200100	KOGI STATE HEALTH INSURANCE AGENCY:	640,792,300.00	125,692,300.00	12,069,607.88	113,622,692.12
52100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY:	32,948,000.00	53,748,000.00	15,017,871.00	38,730,129.00
52102600100	KOGI STATE UNIVERSITY TEACHING HOSPITAL, ANYIGBA:	31,103,734.00	31,103,734.00	16,280,512.57	14,823,221.43
52102700100	KOGI STATE SPECIALIST HOSPITAL, LOKOJA:	88,783,790.00	108,718,636.00	76,032,467.00	32,686,169.00
52110200100	KOGI STATE HOSPITAL MANAGEMENT BOARD	43,430,380.00	38,720,641.00	11,945,591.01	26,775,049.99
52110400100	COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE:	63,960,000.00	75,610,000.00	57,772,990.44	17,837,009.56



52110600100	COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH:	23,189,861.00	37,272,233.00	16,946,694.95	20,325,538.05
53500100100	MINISTRY OF ENVIRONMENT:	182,548,000.00	107,048,000.00	1,807,901,645.70	105,315,750.00
53501600100	STATE ENVIRONMENTAL PROTECTION AGENCY:	1,660,000.00	1,660,000.00	246,000.00	1,414,000.00
53505300100	SANITATION & WASTE MANAGEMENT BOARD:	110,440,000.00	76,940,000.00	63,859,013.80	13,080,986.20
55100100100	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS:	581,828,858.00	550,688,858.00	-	550,688,858.00
	GRAND TOTAL	28,495,916,419.00	43,491,926,695.00	31,737,709,795.00	13,560,386,295.70



CAPITAL EXPENDITURE FOR 2021 SORTED MDA BY MDA

CODE	ADMIN (MDA)	Project Description	CATEGORY	Economic Code and Description	2021 Original Budget	2021 Revised Budget	ACTUAL FOR 2021
25300100100	BUREAU FOR LANDS AND URBAN DEVELOPMENT	Construction of New & Maintenance of Old Building at Ministry of Land, Housing and Urban Development Head Quarters, Lokoja	BUILDING	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	30,000,000.00	30,000,000.00	8,000,000.00
25300100100	BUREAU FOR LANDS AND URBAN DEVELOPMENT	Construction of Ultra-Modern Civil Centre, Lokoja	BUILDING	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	100,000,000.00	550,000,000.00	526,103,909.00
25300100100	BUREAU FOR LANDS AND URBAN DEVELOPMENT	Land Compensation	BUILDING & LANDS	23040101 - TREE PLANTING	150,000,000.00	550,000,000.00	484,661,444.00
25300100100	BUREAU FOR LANDS AND URBAN DEVELOPMENT	Urban Renewal Projects (Sarki-Noma, Kabawa, Adankolo, Karaworo, Cantonment, Gadumo, Ganaja, Lokongoma)	INFRASTRUCTURE	23040102 - EROSION & FLOOD CONTROL	50,000,000.00	50,000,000.00	26,908,430.00
25300100100	BUREAU FOR LANDS AND URBAN DEVELOPMENT	Refurbishing of Bulldozers and Graders	MOTOR VEHICLE	23010111 - PURCHASE OF TRACTORS	10,000,000.00	10,000,000.00	100,000.00
51701900100	COLLEGE OF EDUCATION, ANKPA	Expansion of Facilities at College of Education, Ankpa	EQUIPMENT	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	60,855,935.00	10,000,000.00	26,500.00
51702500100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	Construction OF Lecture Halls & Theaters	BUILDING	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	300,000,000.00	871,000,000.00	870,561,285.76
51702500100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	CONSTRUCTION/EQUIPPING OF COLLEGE OF MEDICINE, FACULTY OF ENGINEERING, SENATE BUILDING AND FACULTY OF COMPUTING AND INFORMATION TECHNOLOGY (CUSTECH)	BUILDING	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0	1,454,148,781.00	679,429,612.56
51702500100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	Construction/Maintenance of Student Hotels (CUSTECH)	BUILDING	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	100,000,000.00	50,000,000.00	30,190,856.68
51702500100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	Construction/Equipping of Admin. Block (CUSTECH)	EQUIPMENT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	300,000,000.00	300,000,000.00	80,922,031.00
51702500100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	Construction/Equipping of University Clinic (CUSTECH)	EQUIPMENT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	100,000,000.00	30,000,000.00	3,137,114.00



51702500100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	Construction/Equipping of University Library (CUSTECH)	EQUIPMENT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	100,000,000.00	20,000,000.00	10,423,331.00
51702500100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	Construction/Equipping Staff Quarters (CUSTECH)	EQUIPMENT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	100,000,000.00	10,000,000.00	3,933,941.00
51702500100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	Provision of Water Facilities (CUSTECH)	EQUIPMENT	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	50,000,000.00	50,000,000.00	10,603,533.06
51702500100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	Purchase of Vehicles for Ministries/Depts.	MOTOR VEHICLE	23010105 - PURCHASE OF MOTOR VEHICLES	0	600,000,000.00	563,045,000.00
31805200100	CUSTOMARY COURT OF APPEAL	Construction/ Furnishing President's Court(CCA)/ Official Residence	FURNITURE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	12,096,000.00	12,096,000.00	5,543,500.00
11100100100	GOVERNMENT HOUSE	Construction of Mosque and Chapel in Government House	BUILDING	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	100,000,000.00	50,000,000.00	23,415,502.01
11100100100	GOVERNMENT HOUSE	Government House Minor Capital Works (Direct Labour)	BUILDING	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	250,000,000.00	250,000,000.00	214,500,380.25
11100100100	GOVERNMENT HOUSE	Remodeling of Government House Structure	BUILDING	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	250,000,000.00	200,000,000.00	169,517,088.67
31805100100	HIGH COURT OF JUSTICE	Purchase of Vehicle for Chief Registrar, DCR/Director & Magistrates (HCJ)	MOTOR VEHICLE	23010105 - PURCHASE OF MOTOR VEHICLES	40,000,000.00	40,000,000.00	2,000,000.00
11200100100	KOGI STATE HOUSE OF ASSEMBLY	Complete Renovation of Assembly Chamber	BUILDING	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	50,000,000.00	50,000,000.00	40,000,000.00
11200100100	KOGI STATE HOUSE OF ASSEMBLY	Renovation of Hon. Speaker's Lodge and Deputy Speaker's Lodge.	BUILDING	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	50,000,000.00	50,000,000.00	48,500,000.00
11200200100	KOGI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	Construction of New Office Blocks for Assembly Service Commission (Secretariat)	BUILDING	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	50,000,000.00	50,000,000.00	285,000.00
22000800100	KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)	Renovation and Furnishing of Office Building including provision of Elevator	FURNITURE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	56,378,000.00	56,378,000.00	5,129,480.92



51701800100	KOGI STATE POLYTECHNIC, LOKOJA	Provision of Additional Structures/Perimeter Fencing/Pedestrian Bridge and Maintenance of existing Ones at the Kogi State Polytechnic Lokoja Projects including Purchase of Vehicles	BUILDING	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	300,000,000.00	50,000,000.00	40,824,809.46
51701800100	KOGI STATE POLYTECHNIC, LOKOJA	Construction/Equipping of Laboratories for Engineering Courses in Kogi State Polytechnic, Lokoja	EQUIPMENT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	60,480,000.00	60,480,000.00	236,130.00
51702100100	KOGI STATE UNIVERSITY, ANYIGBA	Construction/Maintenance of Student Hotels (KSU)	BUILDING	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	300,000,000.00	150,000,000.00	102,746,965.00
51702100100	KOGI STATE UNIVERSITY, ANYIGBA	Renovation/Expansion of University Clinic	BUILDING	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	60,000,000.00	60,000,000.00	24,250,000.00
51700100100	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	Establishment of University of Science and Technology, Osara	BUILDING	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	1,000,000,000.00	900,000,000.00	820,060,225.23
51700100100	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	Renovation of Abdulaziz Atta Memorial School, Okene	BUILDING	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	100,000,000.00	180,000,000.00	167,050,382.00
51700100100	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	Renovation/Remodelling of Secondary Schools Across the State	BUILDING	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	400,000,000.00	1,850,000,000.00	1,848,794,762.46
51700100100	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	Renovations and Expansion of Learning Environment in 42 Schools 2 per LGA (GYB Lagacy/Model School Projects)	BUILDING	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	100,000,000.00	170,000,000.00	167,050,382.00
51700100100	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	Upgrading of Existing Technical Schools (Ankpa, Idah, Oboroke and Mopa)	BUILDING	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	100,000,000.00	140,000,000.00	134,229,154.00
53500100100	MINISTRY OF ENVIRONMENT	Construction of Lokoja Beach Embarkment	INFRASTRUCTURE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	250,000,000.00	250,000,000.00	202,989,799.50
53500100100	MINISTRY OF ENVIRONMENT	Erosion Control	INFRASTRUCTURE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	3,000,000,000.00	6,900,000,000.00	5,483,391,647.56
52100100100	MINISTRY OF HEALTH	Construction and Equipping of Ultral Modern General Hospitals (Egayin, Ajaokuta LGA, Gegu-Beki, Kogi LGA)	BUILDING	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	1,000,000,000.00	1,000,000,000.00	659,188,660.01



52100100100	MINISTRY OF HEALTH	Construction Of Central Reference Hospital, Okene COVID-19 RESPONSE	BUILDING	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	2,500,000,000.00	3,000,000,000.00	2,524,928,181.14
52100100100	MINISTRY OF HEALTH	Rehabilitation of some General and Cottage Hospitals in the State COVID-19 RESPONSE	BUILDING	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	600,000,000.00	100,000,000.00	43,952,375.35
52100100100	MINISTRY OF HEALTH	Renovation And Remodeling Of Specialist Hospital And Establishment Of Psychiatric Department COVID-19 RESPONSE	BUILDING	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	1,000,000,000.00	500,000,000.00	257,737,732.89
52100100100	MINISTRY OF HEALTH	Construction/upgrading of Facilities at College of Health Tech Idah including Accreditation	EQUIPMENT	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	60,480,000.00	60,480,000.00	23,352,137.00
12300100100	MINISTRY OF INFORMATION AND COMMUNICATION	Purchase of Generators	PLANT & GENERATOR	23010107 - PURCHASE OF TRUCKS	20,000,000.00	50,000,000.00	46,385,500.00
55100100100	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	Renovation of Attah Igala's Palace 3 Royal Mejisty's Palace.	BUILDING	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	30,240,000.00	100,000,000.00	78,073,473.63
26200100100	MINISTRY OF RURAL DEVELOPMENT	Rural Electrification Schemes, Governor's Accelerated Electrification of Communities across the State.	EQUIPMENT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	100,000,000.00	200,000,000.00	164,563,252.00
22900100100	MINISTRY OF TRANSPORT	Purchase of Motor Cycle for Surveillance	MOTOR VEHICLE	23010105 - PURCHASE OF MOTOR VEHICLES	54,738,993.00	54,738,993.00	17,200,000.00
25200100100	MINISTRY OF WATER RESOURCES	Expansion and Reticulation of Okene Water Works	INFRASTRUCTURE	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	0	220,000,000.00	214,115,099.50
25200100100	MINISTRY OF WATER RESOURCES	Greater Lokoja Water Supply scheme Phase II/ Maintenance	INFRASTRUCTURE	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	200,000,000.00	200,000,000.00	153,000,000.00
25200100100	MINISTRY OF WATER RESOURCES	Rehabilitation/Repair of water scheme both of existing Urban and small town Water Scheme	INFRASTRUCTURE	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	100,000,000.00	10,000,000.00	7,060,000.00
23400100100	MINISTRY OF WORKS AND HOUSING	Construction of Intruders Gale	BUILDING	23020114 - CONSTRUCTION / PROVISION OF ROADS	100,000,000.00	20,000,000.00	2,700,000.00
23400100100	MINISTRY OF WORKS AND HOUSING	Maintenance of Government Quarters/Offices Across the State.	BUILDING	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	150,000,000.00	150,000,000.00	21,698,681.14



23400100100	MINISTRY OF WORKS AND HOUSING	Renovation of Government Lodges across the State	BUILDING	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	250,000,000.00	100,000,000.00	54,073,473.62
23400100100	MINISTRY OF WORKS AND HOUSING	Street Lighting	EQUIPMENT	23040104 - INDUSTRIAL POLLUTION PREVENTION & CONTROL	60,000,000.00	1,500,000.00	1,406,000.00
23400100100	MINISTRY OF WORKS AND HOUSING	Street Lighting (Road)	EQUIPMENT	23040104 - INDUSTRIAL POLLUTION PREVENTION & CONTROL	60,000,000.00	760,000,000.00	720,000,000.00
23400100100	MINISTRY OF WORKS AND HOUSING	Construction of Ultra Modern Civic Centre/Lokoja Square Lokoja	INFRASTRUCTURE	23020104 - CONSTRUCTION / PROVISION OF HOUSING SCHEMES	0	800,000,000.00	119,610,588.36
23400100100	MINISTRY OF WORKS AND HOUSING	Asphalt overlay of new Market/Muritara Mohammed /Barrack/ Kabba Junction Road (20.75kms)	INFRASTRUCTURE	23020114 - CONSTRUCTION / PROVISION OF ROADS	300,000,000.00	500,000,000.00	459,011,558.00
23400100100	MINISTRY OF WORKS AND HOUSING	Construction of Okene Township Road (10.7km)	INFRASTRUCTURE	23020114 - CONSTRUCTION / PROVISION OF ROADS	2,000,000,000.00	5,030,000,000.00	5,012,258,923.04
23400100100	MINISTRY OF WORKS AND HOUSING	Construction/ Rehabilitation of Lokoja Township Roads/Ganaja Overhead Bridget	INFRASTRUCTURE	23020114 - CONSTRUCTION / PROVISION OF ROADS	800,000,000.00	2,200,000,000.00	2,005,270,340.92
23400100100	MINISTRY OF WORKS AND HOUSING	On-going Construction of Idah-Ugwolawo-Ejule-Anyigba Road (55.5km)	INFRASTRUCTURE	23020114 - CONSTRUCTION / PROVISION OF ROADS	300,000,000.00	400,000,000.00	350,000,000.00
23400100100	MINISTRY OF WORKS AND HOUSING	Rehabilitation of 10KM Kabba Township Roads	INFRASTRUCTURE	23020114 - CONSTRUCTION / PROVISION OF ROADS	800,000,000.00	1,000,000,000.00	747,937,574.28
23400100100	MINISTRY OF WORKS AND HOUSING	Some Selected Road From Western Senatorial Districts	INFRASTRUCTURE	23020114 - CONSTRUCTION / PROVISION OF ROADS	50,000,000.00	60,000,000.00	2,700,000.00
12500100100	OFFICE OF THE HEAD OF CIVIL SERVICE	Renovation of State Secretariat Complex	BUILDING	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	90,000,000.00	32,000,000.00	15,953,145.00
12500100100	OFFICE OF THE HEAD OF CIVIL SERVICE	Purchase of Vehicles for Ministries/Depts.	MOTOR VEHICLE	23010105 - PURCHASE OF MOTOR VEHICLES	1,000,000,000.00	500,000,000.00	438,325,000.00
11100100100	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	Construction of SSG's official Residence and Landscaping	BUILDING	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	10,000,000.00	10,000,000.00	6,823,866.00
11100100100	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	Renovation/Maintenance/Furnishing of SSG's Office	FURNITURE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	220,000,000.00	20,000,000.00	552,000.00
14000100100	OFFICE OF THE STATE AUDITOR-GENERAL	REHABILITATION OF OFFICE COMPLEX FOR THE OFFICE OF AUDITOR-GENERAL	BUILDING	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	100,000,000.00	20,000,000.00	5,000,000.00



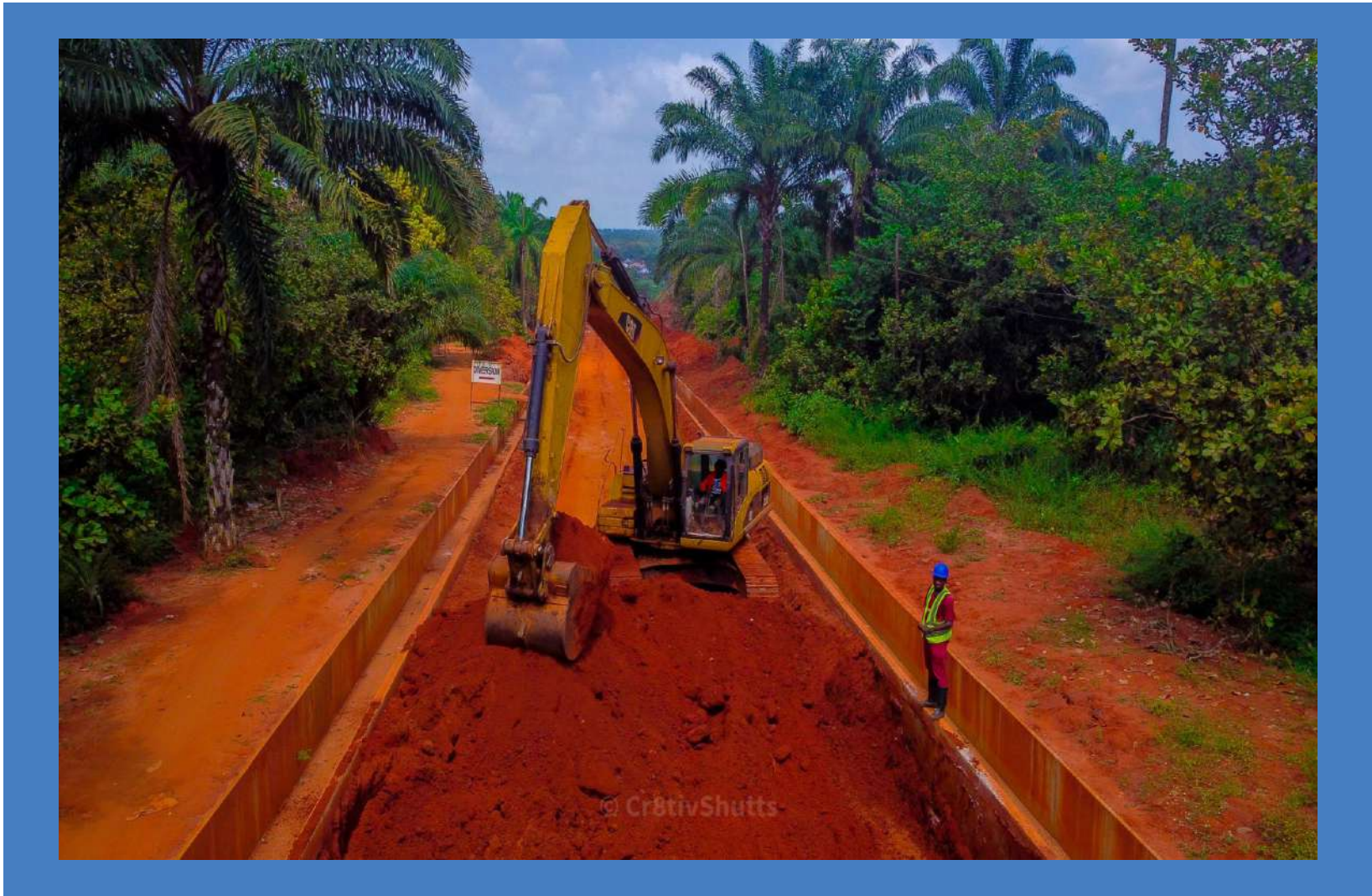
52100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	Vaccine Cold Chain Store Maintenance	EQUIPMENT	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	50,000,000.00	50,000,000.00	7,817,000.00
23400300100	ROAD MAINTENANCE AGENCY	Kogi State Road Maintenance Agency's Projects	INFRASTRUCTURE	23030113 - REHABILITATION / REPAIRS - ROADS	500,000,000.00	1,000,000,000.00	757,533,115.00
31805300100	SHARIA COURT OF APPEAL	Rehabilitation/Upgrading of Sharia Court of Appeal Buildings	BUILDING	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	50,000,000.00	50,000,000.00	24,500,000.00
31805300100	SHARIA COURT OF APPEAL	Purchase of Law Books and Library Facility (Sharia)	EQUIPMENT	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	5,000,000.00	5,000,000.00	250,000.00
31805300100	SHARIA COURT OF APPEAL	Security, Fire Preventive and Safety Appliances for Sharia Court of Appeal	EQUIPMENT	23010128 - PURCHASE OF SECURITY EQUIPMENT	3,500,000.00	3,500,000.00	500,000.00
16105500100	STATE SECURITY TRUST FUND	CONSTRUCTION OF ADMINISTRATIVE BLOCK FOR STATE SECURITY TRUST FUND	BUILDING	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0	10,000,000.00	2,858,980.25
16105500100	STATE SECURITY TRUST FUND	PURCHASE OF SECURITY VEHICLES/LOGISTIC BASE AND APPARATUS	MOTOR VEHICLE	23010105 - PURCHASE OF MOTOR VEHICLES	0	50,000,000.00	38,466,019.75
GRAND TOTAL							27,783,364,874.00

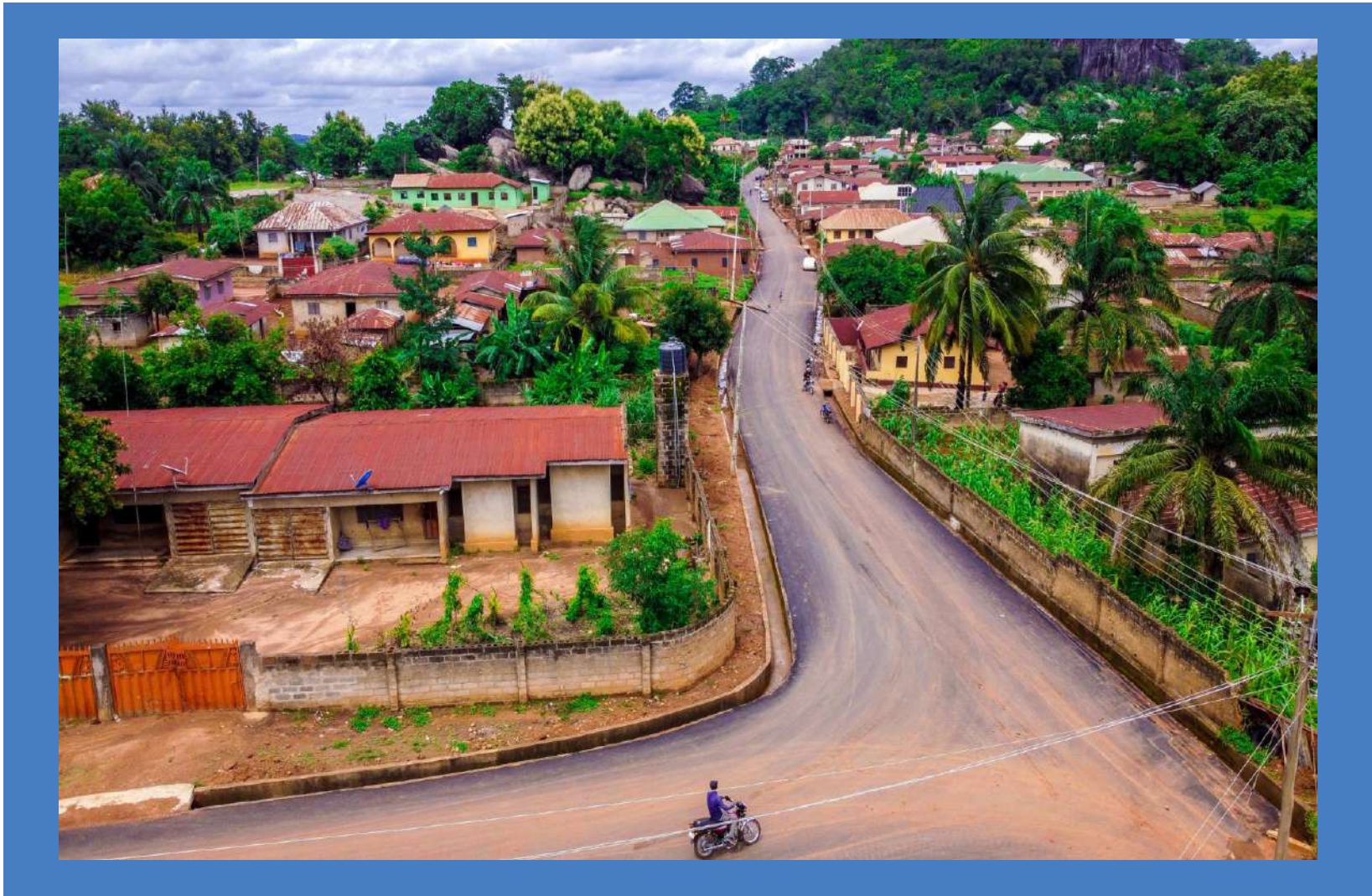


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