



KOGI STATE GOVERNMENT OF NIGERIA

# A LAW

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TO MAKE PROVISION FOR THE REVISED  
REVENUE AND EXPENDITURE OF  
KOGI STATE GOVERNMENT FOR THE YEAR ENDING  
**31ST DECEMBER, 2020**



**A LAW TO MAKE PROVISION FOR THE REVISED REVENUE  
AND EXPENDITURE OF KOGI STATE GOVERNMENT FOR  
THE YEAR ENDING 31<sup>ST</sup> DECEMBER 2020**

**(REVISED APPROPRIATION LAW 2020)**

Title

**1<sup>ST</sup> JANUARY 2020**

Date of  
Commencement

Be it enacted by the Kogi State House of Assembly and by  
Authority if the same as follow:

Enactment

1. This Law may be cited as the Kogi State Revised  
Appropriation Law 2020.
2. The Sum Not Exceeding:

(a) Sixty-Five Billion, Five Hundred and Twenty-Five  
Million, Three Hundred and Thirty-Nine Thousand,  
Five Hundred and Nine Naira (~~₦65,525,339,509~~) only  
shall be Appropriated from the consolidated Revenue  
Fund of the Kogi State for the Recurrent Expenditure  
of the State Government during the year ending 31<sup>st</sup>  
December, 2020 as set out in the first schedule to the  
Law.

First Schedule

(b) Thirty-Six Billion, Five Hundred and Ninety-Seven  
Million, Seven Hundred and Fifty-Two Thousand,  
Four Hundred and Twenty-Two Naira  
(~~₦36,597,752,422~~) only shall be appropriated from  
the Consolidated Revenue Fund of Kogi State  
Government during the year ending 31<sup>st</sup> December,  
2020 for Capital Expenditure in the Second Schedule  
to this Law.

Second Schedule

## RECURRENT REVENUE AND CAPITAL RECEIPTS

RECURRENT REVENUE	Revised Estimates 2020
OPENING BALANCE	24,422,418,782
INTERNAL REVENUE	17,032,117,213
STATUTORY ALLOCATION	29,189,675,754
SHARE OF VAT	11,800,000,000
EXCESS CRUDE	120,000,000
BUDGET AUGMENTATION	0
EXCHANGE DIFFERENCE	200,000,000
REFUND FROM FEDERAL GOVERNMENT	130,893,199
NON-OIL REVENUE	600,000,000
FOREX EQUALISATION	600,000,000
EXCESS BANK CHARGE	120,698,829
PARIS CLUB REFUND	0
<b>SUB-TOTAL</b>	<b>84,215,803,777</b>
AIDS AND GRANTS	9,597,288,154
CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	8,310,000,000
<b>SUB-TOTAL</b>	<b>17,907,288,154</b>
<b>Grand Total</b>	<b>102,123,091,931</b>
<b>Recurrent Revenue</b>	<b>84,215,803,777</b>
<b>Capital Receipts</b>	<b>17,907,288,154</b>

## FIRST SCHEDULE RECURRENT EXPENDITURE

S/NO	EXPENDITURE ITEM	REVISED BUDGET, 2020 ₦
1	Recurrent Expenditure	65,525,339,509
	<b>Total</b>	<b>65,525,339,509</b>

## SECOND SCHEDULE CAPITAL EXPENDITURE

S/NO	EXPENDITURE ITEM	REVISED BUDGET, 2020 ₱
1	Capital Expenditure	36,597,752,422
	<b>Total</b>	<b>36,597,752,422</b>

# SUMMARY ALLOCATION TO EACH MDAs

## REVENUE

<b>Administrative Sector</b>	<b>1,156,417,889</b>
011100100300 CHRISTIAN PILGRIMS COMMISSION	51,150
011100100400 KOGI STATE HAJJ COMMISSION	5,000,000
011100100500 STATE SECURITY TRUST FUND	460,000,000
011100300100 OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	11,625
012300100100 MINISTRY OF INFORMATION AND COMMUNICATION	3,482,850
012300300100 KOGI STATE BROADCASTING CORPORATION	16,666,037
012301300100 KOGI STATE NEWSPAPER CORPORATION	9,000,000
012400200100 KOGI STATE FIRE AGENCY	7,798,143
012500100100 OFFICE OF THE HEAD OF CIVIL SERVICE	779,843
014000100100 OFFICE OF THE STATE AUDITOR-GENERAL	770,000
014000100200 OFFICE OF THE LOCAL GOVT. AUDITOR-GENERAL	450,890,431
014700100100 CIVIL SERVICE COMMISSION	300,000
015000100100 LOCAL GOVERNMENT SERVICE COMMISSION	201,667,810
<b>Sub-Total.</b>	<b>1,156,417,889</b>
<b>Economic Sector</b>	<b>95,660,398,905</b>
021500100100 MINISTRY OF AGRICULTURE	1,059,827,245
021500500100 KOGI AGRO-ALLIED COMPANY	1,632,150
021500600100 KOGI LAND DEV. BOARD	530,100
022000100100 MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	39,579,572,920
022000700100 OFFICE OF THE ACCOUNTANT GENERAL	42,761,267,782

022000800100 KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)	11,101,577,201
022001100100 KOGI INVESTMENT & PROPERTIES LTD	1,587,278
022200100100 MIN. OF COMMERCE & INDUSTRY	116,141,208
022900100100 MINISTRY OF TRANSPORT	163,636,379
022900300100 ROAD MAINTENANCE AGENCY	0
023305100100 MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES	10,149,962
023400100100 MINISTRY OF WORKS AND HOUSING	25,201,524
023600100100 MIN. OF CULTURE & TOURISM	898,688
023600300100 COUNCIL FOR ARTS AND CULTURE	600,000
023605200100 HOTEL AND TOURISM BOARD	417,388
023800100100 MINISTRY OF BUDGET AND PLANNING	0
025200100100 MINISTRY OF WATER RESOURCES	100,000
025210200100 KOGI STATE WATER BOARD	10,599,588
025300100100 BUREAU FOR LANDS AND URBAN DEVELOPMENT	246,013,227
025300900100 KOGI STATE TOWN PLANNING AND DEVELOPMENT BOARD	77,588,813
026100100100 MINISTRY OF RURAL DEVELOPMENT	503,057,452
<b>Sub-Total.</b>	<b>95,660,398,905</b>
<b>Law &amp; Justice Sector</b>	<b>19,787,786</b>
031801100100 KOGI STATE JUDICIAL SERVICE COMMISSION	33,480
032605100100 HIGH COURT OF JUSTICE	17,645,092
032605200100 CUSTOMARY COURT OF APPEAL	1,949,161
032605300100 SHARIA COURT OF APPEAL	160,053
<b>Sub-Total.</b>	<b>19,787,786</b>
<b>Social Sector</b>	<b>5,286,487,351</b>
051300100100 MINISTRY OF YOUTH & SPORTS	58,950

051300100200 KOGI STATE SPORTS COUNCIL	3,151,930
051400100100 MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	4,582,343
051700100100 MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	1,035,132,702
051700200100 STATE UNIVERSAL BASIC EDUCATION BOARD	4,650
051700800100 KOGI STATE LIBRARY BOARD	0
051700900100 ADULT & NON-FORMAL EDUCATION BOARD	55,000
051701800100 KOGI STATE POLYTECHNIC, LOKOJA	938,069,873
051701900100 COLLEGE OF EDUCATION, ANKPA	176,037,616
051702000100 COLLEGE OF EDUCATION TECHNICAL, KABBA	16,682,387
051702100100 KOGI STATE UNIVERSITY, ANYIGBA	1,616,244,640
051705400100 KOGI STATE SCIENCE, TECHNOLOGY EDUCATION AND TEACHING SERVICE COMMISSION	2,000,000
051705600100 STATE SCHOLARSHIP BOARD	0
051706500100 NIGERIA-KOREA FRIENDSHIP INSTITUTE	40,678,563
052100100100 MINISTRY OF HEALTH	706,925,971
052102600100 KOGI STATE UNIVERSITY TEACHING HOSPITAL, ANYIGBA	10,650,000
052102700100 KOGI STATE SPECIALIST HOSPITAL, LOKOJA	94,498,568
052110200100 KOGI STATE HOSPITAL MANAGEMENT BOARD	35,000,000
052110400100 COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE	38,458,523
052110600100 COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH	8,840,000
053500100100 MINISTRY OF ENVIRONMENT	122,995,383
053501600100 STATE ENVIRONMENTAL PROTECTION AGENCY	32,116,969
053505300100 SANITATION & WASTE MANAGEMENT BOARD	4,078,283
055100100100 MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	400,225,000
<b>Sub-Total.</b>	<b>5,286,487,351</b>
<b>GRAND TOTAL</b>	<b>102,123,091,931</b>



**SUMMARY ALLOCATION TO EACH**  
**MDAs**  
**RECURRENT AND CAPITAL**

**EXPENDITURE**

<b>Administrative Sector</b>	<b>33,519,756,326</b>
011100100100 GOVERNMENT HOUSE.	15,336,819,011
011100100200 EMERGENCY MGT AGENCY.	45,765,537
011100100300 CHRISTIAN PILGRIMS COMMISSION.	54,600,631
011100100400 KOGI STATE HAJJ COMMISSION.	63,943,646
011100100500 STATE SECURITY TRUST FUND.	120,304,623
011100200100 DEPUTY GOVERNOR'S OFFICE.	1,284,163,685
011100300100 OFFICE OF THE SSG.	2,518,240,562
011101000100 BUREAU OF PUBLIC PROCUREMENT (BPP).	47,644,200
011103300100 KOGI STATE HIV/AID CONTROL AGENCY.	1,189,037
011103500100 BUREAU OF STATE PENSION.	6,344,671,186
011104800100 BUREAU OF LOCAL GOVT PENSION.	36,591,912
011111100100 BUREAU OF PUBLIC PRIVATE PARTNERSHIP.	80,172,774
011200100100 KOGI STATE HOUSE OF ASSEMBLY.	3,172,757,514
011200200100 KOGI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION.	329,235,500
012300100100 MINISTRY OF INFORMATION AND COMMUNICATION.	424,203,419
012300300100 KOGI STATE BROADCASTING CORPORATION .	286,512,865
012301300100 KOGI STATE NEWSPAPER CORPORATION .	96,011,172
012400200100 KOGI STATE FIRE AGENCY.	34,712,792
012500100100 OFFICE OF THE HEAD OF CIVIL SERVICE.	2,154,610,583
014000100100 OFFICE OF THE STATE AUDITOR-GENERAL.	326,993,705
014000100200 OFFICE OF THE LOCAL GOVT. AUDITOR-GENERAL.	387,575,899

014700100100 CIVIL SERVICE COMMISSION.	89,917,981
014800100100 STATE INDEPENDENT ELECTORAL COMMISSION (SIEC).	111,136,115
015000100100 LOCAL GOVT. SERVICE COMMISSION.	171,981,977
<b>Sub-Total.</b>	<b>33,519,756,326</b>
<b>Economic Sector</b>	<b>26,846,422,729</b>
021500100100 MINISTRY OF AGRICULTURE.	4,342,626,060
021500300100 KOGI AGRICULTURAL DEVELOPMENT PROJECT (ADP).	331,138,969
021500500100 KOGI AGRO-ALLIED COMPANY.	55,751,782
021500600100 KOGI LAND DEV. BOARD.	12,559,021
022000100100 MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	3,871,694,412
022000700100 OFFICE OF THE ACCOUNTANT GENERAL .	1,697,393,795
022000800100 KOGI STATE INTERNAL REVENUE SERVICE.	4,636,082,283
022001100100 KOGI INVESTMENT & PROPERTIES LTD.	0
022200100100 MIN. OF COMMERCE & INDUSTRY.	873,843,754
022205300100 KOGI STATE MARKET DEVELOPMENT BOARD.	18,593,813
022900100100 MINISTRY OF TRANSPORT.	442,810,964
022900300100 ROAD MAINTENANCE AGENCY.	431,572,180
023305100100 MINISTRY OF SOLID MINERAL.	262,245,130
023400100100 MINISTRY OF WORKS AND HOUSING.	5,737,797,662
023600100100 MIN. OF CULTURE & TOURISM .	377,232,156
023600300100 COUNCIL FOR ARTS AND CULTURE .	97,310,389
023605200100 HOTEL AND TOURISM BOARD .	12,628,270
023800100100 MINISTRY OF BUDGET AND PLANNING.	0
023800200100 STATE BUREAU OF STATISTICS.	62,276,412
025000100100 KOGI STATE FISCAL RESPONSIBILITY COMMISSION	14,869,350
025200100100 MINISTRY OF WATER RESOURCES.	1,138,770,379
025210200100 KOGI STATE WATER BOARD.	298,969,585

025210300100 RURAL WATER AND SANITATION AGENCY (RUWASSA).	3,542,585
025300100100 BUREAU FOR LANDS AND URBAN DEVELOPMENT.	988,692,556
025300900100 KOGI STATE TOWN PLANNING AND DEVELOPMENT BOARD.	112,788,525
026100100100 MINISTRY OF RURAL DEVELOPMENT.	1,025,232,697
<b>Sub-Total.</b>	<b>26,846,422,729</b>
<b>Law &amp; Justice Sector</b>	<b>5,340,195,957</b>
031801100100 KOGI STATE JUDICIAL SERVICE COMMISSION.	230,074,792
032600100100 MINISTRY OF JUSTICE.	1,193,865,416
032605100100 HIGH COURT OF JUSTICE.	2,367,367,712
032605200100 CUSTOMARY COURT OF APPEAL.	775,540,801
032605300100 SHARIA COURT OF APPEAL.	773,347,236
<b>Sub-Total.</b>	<b>5,340,195,957</b>
<b>Social Sector</b>	<b>36,416,716,919</b>
051300100100 MINISTRY OF YOUTH & SPORTS.	437,767,620
051300100200 KOGI STATE SPORTS COUNCIL.	88,430,406
051400100100 MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT.	507,547,816
051700100100 MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY.	3,246,692,021
051700200100 STATE UNIVERSAL BASIC EDUCATION BOARD.	243,949,574
051700800100 KOGI STATE LIBRARY BOARD.	21,975,993
051700900100 ADULT & NON-FORMAL EDUCATION BOARD.	77,289,892
051701800100 KOGI STATE POLYTECHNIC, LOKOJA.	2,357,045,336
051701900100 COLLEGE OF EDUCATION, ANKPA.	1,803,202,601
051702000100 COLLEGE OF EDUCATION TECHNICAL, KABBA.	593,803,223
051702100100 KOGI STATE UNIVERSITY, ANYIGBA.	3,695,965,297
051705400100 KOGI STATE SCIENCE, TECHNOLOGY EDUCATION AND TEACHING SERVICE COMMISSION .	5,221,871,791

051705600100 STATE SCHOLARSHIP BOARD.	11,578,950
051706500100 NIGERIA-KOREA FRIENDSHIP INSTITUTE.	247,120,018
052100100100 MINISTRY OF HEALTH .	8,725,148,611
052100300100 PRIMARY HEALTHCARE DEVELOPMENT AGENCY.	310,382,965
052102600100 KOGI STATE UNIVERSITY TEACHING HOSPITAL, ANYIGBA.	763,401,741
052102700100 KOGI STATE SPECIALIST HOSPITAL, LOKOJA.	1,155,214,674
052110200100 KOGI STATE HOSPITAL MANAGEMENT BOARD.	3,351,650,000
052110400100 COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE.	374,725,994
052110600100 COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH.	372,543,871
053500100100 MINISTRY OF ENVIRONMENT.	1,359,617,574
053501600100 STATE ENVIRONMENTAL PROTECTION AGENCY.	39,007,634
053505300100 SANITATION & WASTE MANAGEMENT BOARD.	162,715,863
055100100100 MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS.	1,248,067,454
<b>Sub-Total.</b>	<b>36,416,716,919</b>
<b>GRAND TOTAL</b>	<b>102,123,091,931</b>

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

*Signature* 23/7/2020

Signature of the Clerk of the House  
**ALH. IBRAHIM ISA-AMOKA.**


I ~~assent/withhold Assent~~, this 23<sup>rd</sup> day of  
July 2020

*Signature*

Signature of the Executive Governor of the Kogi State  
**ALHAJI YAHAYA BELLO**

**SCHEDULE OF LAW**

S/NO	LONG TITLE OF THE LAW	SUMMARY OF THE CONTENT OF THE LAW	DATE PASSED BY THE HOUSE
1.	A Law to make Provision for the Revised Revenue and Expenditure of Kogi State Government for the year ending 31 <sup>st</sup> December, 2020.	Year 2020 Appropriation Law making provision for the Adjusted Revised Revenue and allocation of funds to the MDAs for their Recurrent, and Capital Expenditure for the year 2020 financial year.	23 <sup>rd</sup> July, 2020.

  
Signature of the Clerk of the House  
**ALH IBRAHIM ISA-AMOKA**

  
Signature of the Executive Governor of the Kogi State  
**ALHAJI YAHAYA BELLO**

Date: 