



**KOGI STATE GOVERNMENT**  
**MINISTRY OF FINANCE, BUDGET AND**  
**ECONOMIC PLANNING**

**KG/MFBP/BD/1/V/1124**

**12<sup>th</sup> August 2024**

**The Director General,**  
Government House Administration,  
Lokoja;

**The Permanent Secretary,**  
(Admin. and Parastatals),  
Office of the Deputy Governor,  
Lokoja;

**The Clerk of the House,**  
Kogi State House of Assembly,  
Lokoja;

**The Secretary to the Government of Kogi State,**  
Governor's Office,  
Lokoja;

**The Head of Service,**  
Office of the Head of Civil Service,  
Lokoja;

**All Honourable Commissioners;**

**All Heads of Extra-Ministerial Departments;**

**All Chief Executives of Parastatals/Agencies;**

**The Chief Registrars (Courts).**

**CALL CIRCULAR FOR THE PREPARATION OF 2025 BUDGET/PLANNING PROPOSALS.**

The State Executive Council has approved the commencement of 2025 Budget process, in line with the State 32-year Development Plan and the 2025-2027 Medium Term Expenditure Framework/ Multi-Year Budget Framework (MYBF).



As usual, the State Government remains committed to the preparation of a realistic Budget and despite the uncertainty in the macro-economic environment, the society still demands development, particularly our investment in security and infrastructure.

To deliver a policy-oriented Budget, consistent with the Vision and Mission of the present administration and people's yearnings, the year 2025 Budget is targeted at building on the current gains of the State Government, which include but are not limited to:

- Completing on-going projects and adding new ones in the critical areas of need as it relates to the priority of the electorates.
- Expansion of our revenue base by sustaining the on-going reform of Internally Generated Revenue (IGR).
- Enhancing greater transparency and accountability in our public expenditure management.
- Providing conducive environment for Investors and Development Partners to operate in the State, and
- Reducing the State Debt Profile through a strategic debt servicing arrangement.

2. This Budget Call-Circular, therefore, sets out guidelines and instructions for preparing the year 2025 Budget. Consequently, I am directed to inform all Ministries, Extra-Ministerial Departments, Parastatals/Agencies and the State-owned Tertiary Institutions, to commence the preparation of 2025 Budget/Planning Proposals for their Organizations. The draft (proposed) Estimates for 2025 fiscal year should be in strict compliance with the instructions and guidelines contained in this Call-Circular, the Financial Regulation (2009), Kogi State Fiscal Responsibility Law (2012), Kogi State Public Financial Management Law (2015) and the Kogi State Financial Instruction (2015) respectively, Kogi Public Procurement Law, as amended (2020) and all other enabling laws.

Accordingly, all MDAs are required to carefully read the instructions in this Call Circular before preparing their 2025 Budget proposals using automated templates attached to it.

**All organizations are required to use the attached template to prepare their budget proposals, as the use of any other template or wrongful completion of the template will lead to the rejection of their budget proposals.** Any MDA, which requires further clarification or technical support in the process of preparing the budget

proposals, is advised to contact the State Director of Budget and Permanent Secretary Budget and Economic Planning.

### **3. MEDIUM TERM EXPENDITURE FRAMEWORK**

The Kogi State Government has since adopted the preparation of the Multi Year Budget Framework (MYBF) document as part of the transition to comprehensive Medium-Term Expenditure Framework (MTEF). Based on this, we have carefully populated the MTEF/MYBF documents to reflect Federal policies and the 32 years State Development Plan of the State Government, focusing on **Agriculture and Food Security, Business, Innovation and Skills, Communication and Digital Economy, Mining and Mineral Resources, Culture and Tourism, Education and Human Capital Development, Health and Human Services, Infrastructure, Natural and Built Environment, Water and Sanitation, Finance and Revenue Mobilisation, Governance and Administration\* (cross cutting), Security, Law and Justice & Social and Youth Development** as well as taking into consideration the current trends as per:

- ❖ Oil Production Benchmark
- ❖ National Inflation Rate
- ❖ National Real GDP Growth
- ❖ State Inflation
- ❖ State Real GDP Growth
- ❖ State GDP Actuals
- ❖ Oil price Benchmark
- ❖ NGN: USD Exchange Rate

### **4. Medium Term Policy Thrust**

The fiscal strategy of Government is anchored on the reformed Public Financial Management (PFM). Over the period of 2025-2027, the State Government fiscal policy will seek to improve efficiency and effectiveness of spending; achieve a better balance between capital and recurrent expenditure, including greater control of the wage bill; upgrade critical infrastructure such as Health facilities, Road and Housing as well as the other Thematic areas of the 32 year State Development Areas of the State Government consisting **Agriculture and Food Security, Business, Innovation and Skills, Communication and Digital Economy, Mining and Mineral Resources, Culture and Tourism, Education and Human Capital Development, Health and Human Services, Infrastructure, Natural and Built Environment, Water and Sanitation, Finance and Revenue Mobilisation, Governance and Administration\* (cross cutting), Security, Law and Justice & Social and Youth Development**, geared

towards expanding the tax net and blocking leakages as well as gradual fiscal consolidation in order to achieve a level of public spending that will ensure macroeconomic stability.

## 5. Objectives and Targets

The specific objectives of this document, which is anchored on effective and efficient allocation of scarce resources, include the following:

- Completion of on-going projects and initiating new ones in the critical areas of need.
- Improvement in State revenue through expansion of the tax base to boost Internally Generated Revenue (IGR) and maximize the state revenue potential
- Enhancing greater transparency and accountability in public expenditure management.
- Providing a conducive environment for investors and Development Partners to operate in the State, and
- Reducing the Domestic Debt Profile in state.

## 6. MEDIUM TERM FISCAL FRAMEWORK

In line with MTEF procedures, the Medium-Term Fiscal Framework (MTFF) 2025-2027 is centred on projected aggregate resources available to Government to drive its various programmes and projects in the next 3 years. These projections are premised on some macro-economic assumptions as indicated in the table below:

<b>Macro-Economic Framework</b>				
<b>Item</b>	2024	2025	2026	2027
National Inflation	<b>21.40%</b>	<b>20.30%</b>	<b>18.60%</b>	<b>18.60%</b>
National Real GDP Growth	<b>3.76%</b>	<b>4.22%</b>	<b>4.78%</b>	<b>4.78%</b>
State Inflation				
State Real GDP Growth				
State GDP Actual				
Oil Production Benchmark (MBPD)	<b>1.7800</b>	<b>1.8000</b>	<b>1.8100</b>	<b>1.8100</b>
Oil Price Benchmark	<b>\$73.96</b>	<b>\$73.76</b>	<b>\$69.90</b>	<b>\$69.90</b>
NGN: USD Exchange Rate	<b>700</b>	<b>665.61</b>	<b>669.79</b>	<b>669.79</b>

Source: FGN 2024-2026 MTEF & Fiscal Strategy paper

## 7. Focus of the Fiscal Framework

- Expenditure for 2025 is set at a credible and sustainable level.
- Expenditure geared towards poverty alleviation and sustainable Economic growth.

- Ensuring better transparency, accountability and comprehensiveness of budget.
- Expansion of revenue base by diversifying and promoting activities in the non-oil sectors.
- To continue to expand the state tax net to boost Internally Generated Revenue (IGR).
- To complete on-going projects and initiate new ones in the critical areas of need.
- To provide conducive environment for investors and Development Partners to operate in the State.

## 8. Fiscal Strategy Projections for 2025-2027

Fiscal Strategy Projections for 2025-2027					
S/N	ITEM	2024 REVISED BUDGET N'bn	MTBF PROJECTION N'bn		
			YEAR 2025	YEAR 2026	YEAR 2027
<b>A.</b>	<b>Total Revenue</b>	<b>406,321,130,013</b>	<b>414,196,687,284</b>	<b>416,146,818,389</b>	<b>418,306,862,596</b>
<b>B.</b>	<b>Total Internally Generated Revenue (IGR)</b>	<b>30,235,332,685</b>	<b>35,126,414,139</b>	<b>35,126,414,139</b>	<b>35,126,414,139</b>
I	Internally Generated Revenue (IGR)	30,235,332,685	35,126,414,139	35,126,414,139	35,126,414,139
li	Capital Receipt	211,514,991,152	223,714,276,864	223,714,276,864	223,714,276,864
<b>C.</b>	<b>Federal Transfers</b>	<b>164,570,806,176</b>	<b>155,355,996,281</b>	<b>157,306,127,386</b>	<b>159,466,171,592</b>
<b>D.</b>	<b>Total Recurrent Expenditure</b>	<b>175,766,768,891</b>	<b>187,320,841,407</b>	<b>189,013,748,903</b>	<b>191,453,912,724</b>
I	Personnel Cost	65,285,893,479	77,933,278,649	78,532,310,517	79,137,332,705
li	Overhead Cost	110,480,875,412	109,387,562,758	110,481,438,386	112,316,580,020
<b>E.</b>	<b>Total Capital Expenditure</b>	<b>230,554,361,122</b>	<b>222,702,263,314</b>	<b>222,937,413,376</b>	<b>222,638,494,515</b>
F.	Financial Surplus	0	4,173,582,563	4,195,656,110	4,214,455,356
<b>G.</b>	<b>Budget Size</b>	<b>406,321,130,013</b>	<b>414,196,687,284</b>	<b>416,146,818,389</b>	<b>418,306,862,596</b>

## 9. MEDIUM TERM SECTOR STRATEGY (MTSS)

Ministries, Extra-Ministerial Departments, Agencies and the State-owned Tertiary Institutions should note that the preparation of year 2025 Budget will be derived from the Sector Implementation Plan (SIP) of the Kogi State Development Plan 2024 – 2026 to ensure that the Budget is used to address State priorities in a systematic and result oriented manner.

## 10. RESOURCE ALLOCATIONS ACCORDING TO SECTORS

Kogi State Government will sustain the established State Chart of Accounts of 4 sectors which is a product of National Chart of Account of 5 sectors in its approach to resource allocation. This is to ensure a robust and critical evaluation of programmes/ projects through efficient and effective tracking of the budget for improved service delivery

outcomes and enhance the welfare of the citizenry in line with international best practices.

SECTOR	Percentage %	Estimates 2025	Percentage %	Estimates 2026	Percentage %	Estimates 2027
ADMINISTRATIVE	16.89	59,945,765,507	16.92	60,325,918,467	17.00	60,918,526,766
ECONOMIC	43.75	155,268,315,797	43.65	155,601,959,381	43.47	155,726,982,933
LAW & JUSTICE	5.11	18,147,626,463	5.12	18,261,304,309	5.14	18,406,205,065
SOCIAL	34.25	121,553,371,146	34.30	122,283,174,973	34.39	123,187,400,194
<b>Total</b>	<b>100</b>	<b>59,945,765,507</b>	<b>100</b>	<b>60,325,918,467</b>	<b>100</b>	<b>60,918,526,766</b>
Contingency Reserve		1,904,824,104		1,924,325,415		1,945,925,857
Planning Reserve		2,268,758,459		2,271,330,695		2,268,529,499
Social Contribution and Social Benefit		18,030,091,781		18,030,091,781		18,030,091,781
Grants, Contributions and Subsidies		19,711,981,746		19,909,101,563		20,108,192,579
Public Debt Service		17,365,952,281		17,539,611,804		17,715,007,922
<b>Grand Total</b>	<b>100</b>	<b>414,196,687,284</b>	<b>100</b>	<b>416,146,818,388</b>	<b>100</b>	<b>418,306,862,596</b>

## 11. YEAR 2024 HALF-YEAR BUDGET PERFORMANCE

Kogi State Government 2024 Q2 Budget Performance Report - Summary				
Item	2024 Revised Budget	2024 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2024 Revised Budget	Balance (against Revised Budget)
Opening Balance	-	17,267,820,772		- 17,267,820,772
<b>Recurrent Revenue</b>	<b>194,806,138,861</b>	<b>76,280,061,410.75</b>	<b>39.2%</b>	<b>118,526,077,450.25</b>
11 - GOVERNMENT SHARE OF FAAC	164,570,806,176	63,529,221,642.29	38.6%	101,041,584,533.71
12 - INDEPENDENT REVENUE	30,235,332,685	12,750,839,768.46	42.2%	17,484,492,916.54
<b>Recurrent Expenditure</b>	<b>175,766,768,891</b>	<b>81,257,185,668.02</b>	<b>46.2%</b>	<b>94,509,583,222.98</b>
21 - PERSONNEL COST (INCLUDING 2201 WHERE APPROPRIATE)	65,285,893,479	29,805,037,680.26	45.7%	35,480,855,798.74
22 - OTHER RECURRENT COSTS (EXCLUDING 2201)	110,480,875,412	51,452,147,987.76	46.6%	59,028,727,424.24
<i>Breakdown of Other Recurrent Costs</i>				
2202 - OVERHEAD COST	79,561,233,832	25,779,682,844.02	32.4%	53,781,550,987.98
OTHER RECURRENT (2203-2209)	30,919,641,580	25,672,465,143.74	83.0%	5,247,176,436.26
<b>Transfer to Capital Account</b>	<b>19,039,369,970</b>	<b>12,290,696,514.73</b>	<b>64.6%</b>	<b>6,748,673,455.27</b>
<b>Other Receipts</b>	<b>211,514,991,152</b>	<b>102,782,902,249.83</b>	<b>48.6%</b>	<b>108,732,088,902.17</b>
13 - AID AND GRANTS	149,401,901,132	61,548,859,057.07	41.2%	87,853,042,074.93
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	62,113,090,020	41,234,043,192.76	66.4%	20,879,046,827.24
<b>Capital Expenditure</b>	<b>230,554,361,122</b>	<b>45,911,233,313.82</b>	<b>19.9%</b>	<b>184,643,127,808.18</b>
23 - CAPITAL EXPENDITURE	230,554,361,122	45,911,233,313.82	19.9%	184,643,127,808.18
<b>Total Revenue (including OB)</b>	<b>406,321,130,013</b>	<b>196,330,784,432.58</b>	<b>48.3%</b>	<b>209,990,345,580.42</b>
<b>Total Expenditure</b>	<b>406,321,130,013</b>	<b>127,168,418,981.84</b>	<b>31.3%</b>	<b>279,152,711,031.16</b>
<b>Closing Balance</b>	<b>-</b>	<b>69,162,365,450.74</b>		<b>-69,162,365,450.74</b>

The Budget performance for the half year ending June 2024 is 31.3%. This performance is impressive, given the prevailing harsh economic environment occasioned by nationwide security issues

## **12. PROPOSED YEAR 2025 BUDGET: POLICY FOCUS AND PRIORITIES**

The State Government fiscal policy focus and priorities will be based on the following:

- ❖ Improving the effectiveness and efficiency of spending.
- ❖ Achieving a better balance between capital and recurrent expenditure, including greater control of the wage bill.
- ❖ Directing capital expenditure on critical infrastructure such as road, housing, education, health, with emphasis on the completion of on-going projects as well as initiating other critical ones as may be dictated by need.
- ❖ Job Creation/ Youth Engagement.
- ❖ Infrastructure and Utility; and
- ❖ Public Sector/Pension Reform.
- ❖ Boosting revenue receipts by identifying new revenue sources and blocking leakages; and
- ❖ Gradual fiscal consolidation to achieve a level of public spending that will engender macroeconomic stability.

The above policy focus will drive the allocation of the State limited resources available for 2025 fiscal year.

## **13. GUIDELINES TO MDAS FOR THE PREPARATION OF 2025 BUDGET**

- a. Persistent IGR drive.
- b. Completion of on-going projects.
- c. Maintenance of Infrastructural.
- d. Reforms.
- e. Servicing/payment of outstanding liabilities.
- f. Monitoring and evaluation/impact assessment of government programmes and projects.

## **14. STRATEGIES**

- Regular meeting with key Revenue Stakeholders to entrench aggressive revenue drive and boost the state revenue base.
- Efficient and accountable allocation of resources across and within sectors.
- Good governance through improved transparency and accountability.
- Enhanced prudence through expenditure control.

- Periodic budget performance review
- Result-based Monitoring and Evaluation with agreed performance indicators/ performance Management reporting.
- Impact Assessment of governmental programmes and projects.

**15. RECURRENT REVENUE ESTIMATES:**

MDAs are advised to liaise with KGIRS for their revenue proposals to ensure a realistic IGR projection for the 2025 Budget.

All Ministries/Agencies must endeavor to come up with new sources of revenue as well as make efforts to activate dormant revenue lines, to boost the State's Internally Generated Revenue (IGR). Remember to indicate your actual collection in 2024 on each Code in order to properly guide the projection.

**16. (a) RECURRENT EXPENDITURE ESTIMATES - PERSONNEL COSTS:**

Strict discipline should be exercised in the Recurrent Expenditure proposals, to enable the State Government to make reasonable savings from the Recurrent Revenue for Capital Development and Stabilization Fund. MDAs are expected to avoid duplications of staff salary by not budgeting for staff serving in your organization but not drawing salary from there.

In preparing the Personnel Cost Estimates, you are to provide for all existing personnel drawing salary in your organization. All proposals should be arranged according to Salary Grade Levels 01 – 16, starting with GL. 01. I wish to reiterate that your proposals should be made for staff in post (i.e. existing staff) and for anticipated staff promotions and new posts. Such new posts should have been approved by an appropriate authority before being proposed in the Budget.

All officers responsible for the preparation of the Budget proposals should liaise with Directors of various Departments in their Organizations, to ensure that their staff needs are reasonably taken care of in the proposals before submission. The current year 2024 Budget should serve as a guide to you in the preparation of 2025 Budget proposals, especially the recurrent expenditure proposals while that of capital expenditure proposals should be based on Zero Budgeting. Ensure that proposals for each Department, Division and Section are prepared separately. Note that there should be only ONE DIRECTOR (GL. 16) and NOT two in one Department and no Director in a



Division, Section or Unit of a Department. You are equally advised to work within the proposed budget envelope/ceilings available for your expenditure cost estimates.

**17. STAFF NOMINAL ROLL:**

You are required to prepare a comprehensive and up-to-date Staff Nominal Roll for your organization. All information required should be carefully and correctly entered on the appropriate sheet in the attached template. Note that the nominal roll for each Department/Division, and Section and Unit should be prepared separately to agree with your proposals on Personnel Costs Estimates each starting from GL. 01 – 16. Any deviation from this statement will lead to the return of Budget proposal.

**18. OVERHEAD COSTS ESTIMATES:**

Proposals for Overhead Costs are to be prepared using the Chart of Account code. In addition, Ministries/Extra-Ministerial Departments and Parastatals with Expenditure other than what is contained in the Chart of Account should accompany its proposal with detailed explanations. All your Overhead Costs proposals should be made on the automated template in line with the envelop /ceilings available for your overhead cost estimates.

**19. PARASTATALS:**

Usually, proposals from Parastatals and other Government Agencies are forwarded through their superintending/supervising Ministries. Supervising Ministries are required to scrutinize proposals submitted by Parastatals under them before transmitting them to us.

Parastatals are required to identify new sources of revenue to broaden their internal revenue base. In doing this, dormant revenue lines should be activated while all expected grants, subventions and loans from various organizations and the State Government, should be clearly stated including the purpose they are meant for. The Organization/Bank giving out the funds should be clearly spell out. Proposals for revenue and expenditure for the Parastatals should be submitted on the automated template attached to this call circular. This proposal should be within the envelope/ceilings available for your Agency.

**20. CAPITAL ESTIMATES:**

(a) **Capital Receipts):-** In preparing the 2025 Capital Estimates, the Administrative Codes, Economic Code and other codes as contained in the Kogi State Chart of Accounts should be adopted. However, proposals for new ones may be included. Proposals for capital receipts should include grants and the expected draw-down from internal and external loans. The sources of the loans and grants as well as

any State Government Cash Counterpart Contribution (GCCC)/ Financial Assistance for each of Loans/Grants where applicable, should be clearly indicated with their expected objectives and activities. In the case of external loans, details of foreign currency component, the Naira component, the interest rate, amortization period, the conditions attached to the draw-down as well as approval by the Federal Government for such loans should accompany the proposal to be submitted to us.

(b) **Capital Expenditure:** - Your proposals for Capital Expenditure should reflect your organization's priorities and within your allocated ceiling. In addition, your proposal for 2025 should be populated on Zero Based Budgeting. You are to support your capital Budget proposals with necessary documentation such as proforma invoice, Technical Specifications and Cost, Bill of quantity and technical drawings in relevant areas. Also, any National Policy on the various sub-sectors such as Education, Health, Industry, etc. should be attached to your proposals as may be applicable. You are advised to properly cost your projects for 2025 to be submitted along with up-to-date actual expenditure of your capital projects in the 2024 Budget. The Capital Expenditure should include fund source, location point in an LGA, functions of the project and the programme of the project.

21. **MODE OF SUBMISSION:**

Each Ministry/Extra-Ministerial Department/Parastatal or Agency is expected to submit one (1) soft copy (on a flash drive) of its Budget proposals to The Honourable Commissioner, Ministry of Finance, Budget and Economic Planning, Lokoja. Attention: Permanent Secretary Budget and Economic Planning, after being duly verified by the Director of Budget.

22. **DATE OF SUBMISSION:**

The Softcopy of the completed proposal work should be **delivered by hand NOT LATER THAN FRIDAY, 20<sup>TH</sup> SEPTEMBER 2024.** Please, make sure your Budget proposals are submitted on or before this date, unflinching, as all processes related to 2025 Budget, including approval by House of Assembly and Governor's assent, are to be completed in December 2024, in line with the best practice.

23. **CONCLUSION:**

This Call Circular should serve as a guide for your organization to prepare a well-articulated Budget proposal for year 2025 in line with the State 32-year Development Plan. All Honourable Commissioners/Permanent Secretaries and other Chief Executives of Ministries, Extra-Ministerial Departments and Parastatals/Agencies, are expected to make adequate inputs as well as APPROVE THE PROPOSALS from their respective

organizations before forwarding same to Ministry of Finance, Budget and Economic Planning, Lokoja.

The technical officers who are involved in the preparation of the Budget for their various organizations should be given sufficient funds and other material support, to enable them carry out this important assignment successfully, please. The officers are encouraged to feel free to contact the Budget Office in the Ministry of Finance, Budget and Economic Planning, for technical assistance in the preparation of their Budget proposals. Kindly treat diligently and promptly, please.

12. Thank you for your usual cooperation.

  
**OLAJIDE SAMUEL,**  
Permanent Secretary(B&EP),  
For: Hon. Commissioner.

<b>PROJECTIONS FOR THE PROPOSED YEARS</b>						
<b>PERSONNEL COST</b>						
<b>ADMINISTRATIVE SECTOR</b>						
<b>Description</b>	<b>Percentage %</b>	<b>Estimates 2025</b>	<b>Percentage %</b>	<b>Estimates 2026</b>	<b>Percentage %</b>	<b>Estimates 2027</b>
GOVERNMENT HOUSE	2.37	1,417,480,127	2.37	1,431,654,929	2.37	1,445,971,478
DEPUTY GOVERNOR'S OFFICE	0.13	79,421,252	0.13	80,215,465	0.13	81,017,619
EMERGENCY MANAGEMENT AGENCY	0.05	31,520,211	0.05	31,835,413	0.05	32,153,767
BUREAU OF PUBLIC PROCUREMENT (BPP)	0.11	67,899,920	0.11	68,578,920	0.11	69,264,709
KOGI STATE PENSION COMMISSION	0.10	57,208,677	0.10	57,780,763	0.10	58,358,571
OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	6.33	3,789,570,834	6.33	3,827,466,543	6.33	3,865,741,208
CHRISTIAN PILGRIMS COMMISSION	0.03	18,673,629	0.03	18,860,365	0.03	19,048,969
KOGI STATE HAJJ COMMISSION	0.10	61,166,002	0.10	61,777,662	0.10	62,395,438
STATE SECURITY TRUST FUND	0.01	5,085,216	0.01	5,136,068	0.01	5,187,429
KOGI STATE HOUSE OF ASSEMBLY	2.01	1,204,487,617	2.01	1,216,532,494	2.01	1,228,697,818
KOGI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	0.38	229,402,937	0.38	231,696,966	0.38	234,013,936
MINISTRY OF INFORMATION AND COMMUNICATION	0.27	162,320,349	0.27	163,943,553	0.27	165,582,988
KOGI STATE BROADCASTING CORPORATION	0.37	223,983,475	0.37	226,223,310	0.37	228,485,543
KOGI STATE NEWSPAPER CORPORATION	0.15	88,646,676	0.15	89,533,143	0.15	90,428,474
OFFICE OF THE HEAD OF CIVIL SERVICE	1.68	1,005,627,814	1.68	1,015,684,092	1.68	1,025,840,933
OFFICE OF THE STATE AUDITOR-GENERAL	0.40	241,366,972	0.40	243,780,642	0.40	246,218,448
OFFICE OF THE LOCAL GOVT. AUDITOR-GENERAL	0.23	139,028,835	0.23	140,419,123	0.23	141,823,314
CIVIL SERVICE COMMISSION	0.08	48,616,179	0.08	49,102,340	0.08	49,593,364
LOCAL GOVERNMENT SERVICE COMMISSION	0.08	48,498,561	0.08	48,983,547	0.08	49,473,383
Sub-Total	14.89	8,920,005,284	14.89	9,009,205,337	14.89	9,099,297,391
<b>ECONOMIC SECTOR</b>						
MINISTRY OF AGRICULTURE AND FOOD SECURITY	1.11	664,919,597	1.11	671,568,793	1.11	678,284,481
KOGI AGRICULTURAL DEVELOPMENT PROJECT (ADP)	0.60	361,696,691	0.60	365,313,658	0.60	368,966,794
KOGI AGRO-ALLIED COMPANY	0.13	78,439,395	0.13	79,223,789	0.13	80,016,027
KOGI LAND DEV. BOARD	0.03	17,367,582	0.03	17,541,257	0.03	17,716,670

MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	0.41	246,290,134	0.41	248,753,035	0.41	251,240,565
BUDGET AND ECONOMIC PLANNING	0.26	154,642,444	0.26	156,188,868	0.26	157,750,757
STATE BUREAU OF STATISTICS	0.07	43,369,032	0.07	43,802,722	0.07	44,240,749
OFFICE OF THE ACCOUNTANT GENERAL	3.29	1,973,063,688	3.29	1,992,794,325	3.29	2,012,722,268
KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)	3.25	1,944,463,085	3.25	1,963,907,716	3.25	1,983,546,793
MIN. OF COMMERCE & INDUSTRY	0.27	162,007,158	0.27	163,627,230	0.27	165,263,502
KOGI STATE ENTERPRISES DEVELOPMENT AGENCY	0.21	128,208,458	0.21	129,490,543	0.21	130,785,448
KOGI STATE MARKET DEVELOPMENT BOARD	0.00	1,906,956	0.00	1,926,025	0.00	1,945,286
MINISTRY OF TRANSPORT	0.13	76,278,235	0.13	77,041,018	0.13	77,811,428
MINISTRY OF WORKS	0.43	256,637,211	0.43	259,203,583	0.43	261,795,619
ROAD MAINTENANCE AGENCY	0.10	57,815,073	0.10	58,393,224	0.10	58,977,156
KOGI STATE FIRE AGENCY	0.12	72,855,023	0.12	73,583,573	0.12	74,319,409
MIN. OF CULTURE & TOURISM	0.13	75,963,912	0.13	76,723,551	0.13	77,490,786
COUNCIL FOR ARTS AND CULTURE	0.22	132,832,537	0.22	134,160,863	0.22	135,502,471
HOTEL AND TOURISM BOARD	0.03	16,468,571	0.03	16,633,257	0.03	16,799,590
MINISTRY OF WATER RESOURCES	0.15	89,199,721	0.15	90,091,719	0.15	90,992,636
KOGI STATE WATER BOARD	0.18	109,723,283	0.18	110,820,516	0.18	111,928,721
RURAL WATER AND SANITATION AGENCY (RUWASSA)	0.00	1,465,628	0.00	1,480,284	0.00	1,495,087
BUREAU FOR LANDS AND URBAN DEVELOPMENT	0.75	447,614,943	0.75	452,091,092	0.75	456,612,003
KOGI STATE UTILITY INFRASTRUCTURE MANAGEMENT AND COMPLIANCE AGENCY	0.08	50,852,157	0.08	51,360,678	0.08	51,874,285
KOGI STATE TOWN PLANNING AND DEVELOPMENT BOARD	0.25	150,769,840	0.25	152,277,538	0.25	153,800,314
MINISTRY OF RURAL AND ENERGY DEVELOPMENT	0.23	139,700,730	0.23	141,097,737	0.23	142,508,715
Sub-Total	12.44	7,454,551,086	12.44	7,529,096,597	12.44	7,604,387,563
LAW & JUSTICE SECTOR						
KOGI STATE JUDICIAL SERVICE COMMISSION	0.30	179,902,497	0.30	181,701,522	0.30	183,518,537

HIGH COURT OF JUSTICE	5.70	3,417,202,651	5.70	3,451,374,677	5.70	3,485,888,424
CUSTOMARY COURT OF APPEAL	1.35	808,669,353	1.35	816,756,047	1.35	824,923,607
SHARIA COURT OF APPEAL	1.08	644,238,938	1.08	650,681,327	1.08	657,188,141
MINISTRY OF JUSTICE	1.12	673,494,581	1.12	680,229,526	1.12	687,031,822
KOGI STATE OFFICE OF THE PUBLIC DEFENDER AND CITIZENS' RIGHTS COMMISSION	0.10	57,294,210	0.10	57,867,152	0.10	58,445,823
Sub-Total	9.65	5,780,802,229	9.65	5,838,610,251	9.65	5,896,996,353
SOCIAL SECTOR						
MINISTRY OF YOUTH & SPORTS	0.26	153,682,762	0.26	155,219,590	0.26	156,771,786
KOGI STATE SPORTS COUNCIL	0.21	123,953,931	0.21	125,193,471	0.21	126,445,405
MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	0.24	144,097,741	0.24	145,538,718	0.24	146,994,105
KOGI STATE OFFICE FOR DISABILITY AFFAIRS	0.01	6,102,259	0.01	6,163,281	0.01	6,224,914
MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	0.52	312,860,545	0.52	315,989,150	0.52	319,149,042
STATE UNIVERSAL BASIC EDUCATION BOARD	0.54	320,913,799	0.54	324,122,937	0.54	327,364,166
KOGI STATE LIBRARY BOARD	0.04	23,938,977	0.04	24,178,367	0.04	24,420,150
ADULT & NON-FORMAL EDUCATION BOARD	0.12	69,675,586	0.12	70,372,342	0.12	71,076,066
KOGI STATE POLYTECHNIC, LOKOJA	6.45	3,864,250,939	6.45	3,902,893,448	6.45	3,941,922,383
COLLEGE OF EDUCATION, ANKPA	4.21	2,524,566,261	4.21	2,549,811,923	4.21	2,575,310,042
COLLEGE OF EDUCATION TECHNICAL, KABBA	2.98	1,787,746,117	2.98	1,805,623,578	2.98	1,823,679,814
PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	9.06	5,424,269,432	9.06	5,478,512,126	9.06	5,533,297,248
KOGI STATE UNIVERSITY, KABBA	0.21	127,130,392	0.21	128,401,696	0.21	129,685,713
CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	2.58	1,548,489,469	2.58	1,563,974,363	2.58	1,579,614,107
KOGI STATE SCIENCE, TECHNOLOGY EDUCATION AND TEACHING SERVICE COMMISSION	9.99	5,985,089,514	9.99	6,044,940,409	9.99	6,105,389,813
STATE SCHOLARSHIP BOARD	0.02	10,258,013	0.02	10,360,593	0.02	10,464,199
NIGERIA-KOREA FRIENDSHIP INSTITUTE	0.35	207,511,118	0.35	209,586,229	0.35	211,682,091
MINISTRY OF HEALTH	1.29	770,256,950	1.29	777,959,519	1.29	785,739,114

KOGI STATE HEALTH INSURANCE AGENCY	0.19	116,416,537	0.19	117,580,702	0.19	118,756,509
PRIMARY HEALTHCARE DEVELOPMENT AGENCY	0.32	192,153,908	0.32	194,075,447	0.32	196,016,201
PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA	3.38	2,024,866,255	3.38	2,045,114,918	3.38	2,065,566,067
KOGI STATE SPECIALIST HOSPITAL, LOKOJA	3.26	1,954,571,273	3.26	1,974,116,986	3.26	1,993,858,156
KOGI STATE REFERENCE HOSPITAL, OKENE	4.24	2,542,607,846	4.24	2,568,033,924	4.24	2,593,714,263
KOGI STATE HOSPITAL MANAGEMENT BOARD	7.84	4,698,499,133	7.84	4,745,484,124	7.84	4,792,938,966
COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE	0.55	330,539,020	0.55	333,844,410	0.55	337,182,854
COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH	0.89	533,387,284	0.89	538,721,156	0.89	544,108,368
MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	0.36	213,354,111	0.36	215,487,652	0.36	217,642,528
STATE ENVIRONMENTAL PROTECTION AGENCY	0.10	57,442,023	0.10	58,016,443	0.10	58,596,608
SANITATION & WASTE MANAGEMENT BOARD	0.53	315,464,714	0.53	318,619,361	0.53	321,805,555
MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	0.00	0	0.00	0	0.00	0
KOGI STATE SOCIAL INVESTMENT PROGRAMME AGENCY (SIP)	0.17	101,704,314	0.17	102,721,357	0.17	103,748,571
MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	2.11	1,262,028,047	2.11	1,274,648,327	2.11	1,287,394,811
<b>Sub-Total</b>	<b>63.01</b>	<b>37,747,828,268</b>	<b>63.01</b>	<b>38,125,306,551</b>	<b>63.01</b>	<b>38,506,559,616</b>
<b>Total Personnel Costs</b>	<b>100</b>	<b>59,903,186,867</b>	<b>100</b>	<b>60,502,218,736</b>	<b>100</b>	<b>61,107,240,923</b>

<b>OVERHEAD COSTS</b>						
<b>ADMINISTRATIVE SECTOR</b>						
<b>Description</b>	<b>Percentage %</b>	<b>Estimates 2025</b>	<b>Percentage %</b>	<b>Estimates 2026</b>	<b>Percentage %</b>	<b>Estimates 2027</b>
GOVERNMENT HOUSE	21.00	15,187,376,782	21.00	15,339,250,550	21.00	15,646,035,561
DEPUTY GOVERNOR'S OFFICE	1.40	1,013,454,263	1.40	1,023,588,806	1.40	1,044,060,582
EMERGENCY MANAGEMENT AGENCY	0.03	22,336,921	0.03	22,560,291	0.03	23,011,496
BUREAU OF PUBLIC PROCUREMENT (BPP)	0.19	138,837,719	0.19	140,226,096	0.19	143,030,618
KOGI STATE PENSION COMMISSION	0.30	217,988,882	0.30	220,168,771	0.30	224,572,147
KOGI STATE INVESTMENT PROMOTION & PUBLIC PRIVATE PARTNERSHIP AGENCY	0.16	116,502,130	0.16	117,667,151	0.16	120,020,494
OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	0.56	401,384,036	0.56	405,397,877	0.56	413,505,834
CHRISTIAN PILGRIMS COMMISSION	0.16	113,544,078	0.16	114,679,519	0.16	116,973,109
KOGI STATE HAJJ COMMISSION	0.30	213,327,501	0.30	215,460,776	0.30	219,769,992
STATE SECURITY TRUST FUND	0.54	389,126,287	0.54	393,017,550	0.54	400,877,901
MINISTRY OF SPECIAL DUTY & INTER-GOVERNMENTAL AFFAIRS	0.99	717,350,274	0.99	724,523,776	0.99	739,014,252
KOGI STATE HOUSE OF ASSEMBLY	1.81	1,307,057,418	1.81	1,320,127,992	1.81	1,346,530,552
KOGI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	0.36	259,374,460	0.36	261,968,205	0.36	267,207,569
MINISTRY OF INFORMATION AND COMMUNICATION	2.92	2,109,464,165	2.92	2,130,558,806	2.92	2,173,169,983
KOGI STATE BROADCASTING CORPORATION	0.26	187,431,974	0.26	189,306,294	0.26	193,092,420
KOGI STATE NEWSPAPER CORPORATION	0.02	14,840,356	0.02	14,988,759	0.02	15,288,535
OFFICE OF THE HEAD OF CIVIL SERVICE	1.78	1,284,405,005	1.78	1,297,249,055	1.78	1,323,194,037
OFFICE OF THE STATE AUDITOR-GENERAL	0.72	518,555,163	0.72	523,740,714	0.72	534,215,529
OFFICE OF THE LOCAL GOVT. AUDITOR-GENERAL	0.56	403,745,562	0.56	407,783,017	0.56	415,938,678
STATE AUDIT SERVICE BOARD	0.05	37,683,317	0.05	38,060,150	0.05	38,821,353
LOCAL GOVERNMENT AUDIT BOARD	0.06	46,608,359	0.06	47,074,442	0.06	48,015,931
CIVIL SERVICE COMMISSION	0.05	37,851,086	0.05	38,229,597	0.05	38,994,189



STATE INDEPENDENT ELECTORAL COMMISSION (SIEC)	1.98	1,432,952,863	1.98	1,447,282,391	1.98	1,476,228,039
LOCAL GOVERNMENT SERVICE COMMISSION	0.46	335,095,491	0.46	338,446,446	0.46	345,215,375
Sub-Total	36.66	26,506,294,093	36.66	26,771,357,034	36.66	27,306,784,174
ECONOMIC SECTOR						
MINISTRY OF AGRICULTURE AND FOOD SECURITY	0.56	404,688,233	0.56	408,735,116	0.56	416,909,818
KOGI AGRICULTURAL DEVELOPMENT PROJECT (ADP)	0.50	362,928,541	0.50	366,557,826	0.50	373,888,983
KOGI AGRO-ALLIED COMPANY	0.00	932,704	0.00	942,031	0.00	960,872
KOGI LAND DEV. BOARD	0.00	811,545	0.00	819,660	0.00	836,053
MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	0.65	472,667,631	0.65	477,394,308	0.65	486,942,194
BUDGET AND ECONOMIC PLANNING	4.43	3,203,892,202	4.43	3,235,931,124	4.43	3,300,649,746
STATE BUREAU OF STATISTICS	0.05	37,245,483	0.05	37,617,938	0.05	38,370,297
DEBT MANAGEMENT OFFICE	0.11	77,632,580	0.11	78,408,906	0.11	79,977,084
OFFICE OF THE ACCOUNTANT GENERAL	3.52	2,548,285,492	3.52	2,573,768,347	3.52	2,625,243,714
KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)	1.76	1,270,221,352	1.76	1,282,923,565	1.76	1,308,582,037
MIN. OF COMMERCE & INDUSTRY	0.02	14,014,545	0.02	14,154,690	0.02	14,437,784
KOGI STATE ENTERPRISES DEVELOPMENT AGENCY	0.26	186,243,396	0.26	188,105,830	0.26	191,867,946
KOGI STATE MARKET DEVELOPMENT BOARD	0.01	7,422,157	0.01	7,496,379	0.01	7,646,307
MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY	1.00	725,266,326	1.00	732,518,989	1.00	747,169,369
MINISTRY OF TRANSPORT	0.03	20,358,353	0.03	20,561,937	0.03	20,973,175
MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES	0.07	50,921,785	0.07	51,431,003	0.07	52,459,623
KOGI STATE SOLID MINERALS DEVELOPMENT AGENCY	0.19	134,237,890	0.19	135,580,269	0.19	138,291,874
MINISTRY OF WORKS	0.25	182,816,192	0.25	184,644,354	0.25	188,337,241
ROAD MAINTENANCE AGENCY	0.01	8,685,306	0.01	8,772,159	0.01	8,947,602
KOGI STATE FIRE AGENCY	0.02	13,446,459	0.02	13,580,924	0.02	13,852,543
MIN. OF CULTURE & TOURISM	0.12	87,501,294	0.12	88,376,307	0.12	90,143,833

COUNCIL FOR ARTS AND CULTURE	0.17	121,792,674	0.17	123,010,601	0.17	125,470,813
HOTEL AND TOURISM BOARD	0.00	389,719	0.00	393,616	0.00	401,488
KOGI STATE FISCAL RESPONSIBILITY COMMISSION	0.02	14,796,676	0.02	14,944,643	0.02	15,243,536
MINISTRY OF WATER RESOURCES	0.01	4,906,368	0.01	4,955,431	0.01	5,054,540
KOGI STATE WATER BOARD	0.01	8,352,632	0.01	8,436,159	0.01	8,604,882
RURAL WATER AND SANITATION AGENCY (RUWASSA)	0.03	24,564,041	0.03	24,809,681	0.03	25,305,875
MINISTRY OF HOUSING AND URBAN DEVELOPMENT	0.75	545,122,243	0.75	550,573,465	0.75	561,584,934
BUREAU FOR LANDS AND URBAN DEVELOPMENT	0.15	110,398,622	0.15	111,502,609	0.15	113,732,661
KOGI STATE UTILITY INFRASTRUCTURE MANAGEMENT AND COMPLIANCE AGENCY	0.15	109,373,434	0.15	110,467,168	0.15	112,676,511
KOGI STATE TOWN PLANNING AND DEVELOPMENT BOARD	0.06	39,798,762	0.06	40,196,750	0.06	41,000,685
MINISTRY OF RURAL AND ENERGY DEVELOPMENT	1.01	728,748,878	1.01	736,036,367	1.01	750,757,094
Sub-Total	15.93	11,518,463,516	15.93	11,633,648,151	15.93	11,866,321,114
LAW & JUSTIC SECTOR						
KOGI STATE JUDICIAL SERVICE COMMISSION	0.11	78,894,487	0.11	79,683,432	0.11	81,277,101
HIGH COURT OF JUSTICE	0.85	611,464,729	0.85	617,579,377	0.85	629,930,964
CUSTOMARY COURT OF APPEAL	0.77	554,408,524	0.77	559,952,609	0.77	571,151,661
SHARIA COURT OF APPEAL	0.41	298,627,046	0.41	301,613,317	0.41	307,645,583
MINISTRY OF JUSTICE	4.14	2,990,727,254	4.14	3,020,634,526	4.14	3,081,047,217
KOGI STATE OFFICE OF THE PUBLIC DEFENDER AND CITIZENS' RIGHTS COMMISSION	0.35	252,467,692	0.35	254,992,369	0.35	260,092,216
Sub-Total	6.62	4,786,589,732	6.62	4,834,455,629	6.62	4,931,144,742
SOCIAL SECTOR						
MINISTRY OF YOUTH & SPORTS	0.54	392,821,312	0.54	396,749,525	0.54	404,684,516
KOGI STATE SPORTS COUNCIL	0.07	47,646,182	0.07	48,122,644	0.07	49,085,097
MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	0.93	675,740,997	0.93	682,498,407	0.93	696,148,375
KOGI STATE OFFICE FOR DISABILITY AFFAIRS	0.19	136,171,934	0.19	137,533,653	0.19	140,284,326

MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	0.47	341,275,069	0.47	344,687,820	0.47	351,581,576
STATE UNIVERSAL BASIC EDUCATION BOARD	0.05	33,881,622	0.05	34,220,438	0.05	34,904,847
KOGI STATE LIBRARY BOARD	0.00	1,117,281	0.00	1,128,454	0.00	1,151,023
ADULT & NON-FORMAL EDUCATION BOARD	0.02	15,764,773	0.02	15,922,421	0.02	16,240,869
KOGI STATE POLYTECHNIC, LOKOJA	1.34	966,310,132	1.34	975,973,234	1.34	995,492,698
COLLEGE OF EDUCATION, ANKPA	0.21	148,561,446	0.21	150,047,060	0.21	153,048,001
COLLEGE OF EDUCATION TECHNICAL, KABBA	1.00	720,949,264	1.00	728,158,757	1.00	742,721,932
PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	1.01	728,992,631	1.01	736,282,558	1.01	751,008,209
KOGI STATE UNIVERSITY, KABBA	2.34	1,693,196,948	2.34	1,710,128,918	2.34	1,744,331,496
CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	2.83	2,043,106,141	2.83	2,063,537,202	2.83	2,104,807,946
KOGI STATE SCIENCE, TECHNOLOGY EDUCATION AND TEACHING SERVICE COMMISSION	0.11	76,843,694	0.11	77,612,131	0.11	79,164,374
STATE SCHOLARSHIP BOARD	0.00	2,989,608	0.00	3,019,504	0.00	3,079,894
NIGERIA-KOREA FRIENDSHIP INSTITUTE	0.24	170,789,111	0.24	172,497,002	0.24	175,946,942
MINISTRY OF HEALTH	10.74	7,763,702,056	10.74	7,841,339,076	10.74	7,998,165,858
KOGI STATE HEALTH INSURANCE AGENCY	1.96	1,419,305,121	1.96	1,433,498,172	1.96	1,462,168,136
PRIMARY HEALTHCARE DEVELOPMENT AGENCY	6.66	4,813,971,263	6.66	4,862,110,975	6.66	4,959,353,195
PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA	0.07	50,441,455	0.07	50,945,870	0.07	51,964,787
KOGI STATE SPECIALIST HOSPITAL, LOKOJA	0.30	215,460,945	0.30	217,615,554	0.30	221,967,865
KOGI STATE REFERENCE HOSPITAL, OKENE	0.23	163,775,679	0.23	165,413,436	0.23	168,721,705
KOGI STATE HOSPITAL MANAGEMENT BOARD	0.09	68,105,780	0.09	68,786,838	0.09	70,162,574
COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE	0.18	127,803,196	0.18	129,081,228	0.18	131,662,853

COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH	0.06	39,891,536	0.06	40,290,451	0.06	41,096,260
KOGI STATE HIV/AIDS CONTROL AGENCY	0.03	24,902,628	0.03	25,151,655	0.03	25,654,688
DRUGS AND MEDICAL SUPPLY MANAGEMENT AGENCY	1.14	823,195,457	1.14	831,427,411	1.14	848,055,960
MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	2.03	1,468,591,601	2.03	1,483,277,517	2.03	1,512,943,067
STATE ENVIRONMENTAL PROTECTION AGENCY	0.00	1,535,878	0.00	1,551,237	0.00	1,582,261
SANITATION & WASTE MANAGEMENT BOARD	0.14	104,107,968	0.14	105,149,047	0.14	107,252,028
MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	0.42	303,103,157	0.42	306,134,189	0.42	312,256,873
KOGI STATE SOCIAL INVESTMENT PROGRAMME AGENCY (SIP)	3.48	2,515,710,764	3.48	2,540,867,871	3.48	2,591,685,229
MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	1.93	1,398,518,764	1.93	1,412,503,951	1.93	1,440,754,030
Sub-Total	40.79	29,498,281,391	40.79	29,793,264,204	40.79	30,389,129,488
Total Overhead Costs	100	72,309,628,731	100	73,032,725,019	100	74,493,379,519

<b>CAPITAL EXPENDITURE ANALYSIS</b>						
<b>ADMINISTRATIVE SECTOR</b>						
<b>Description</b>	<b>Percentage %</b>	<b>Estimates 2025</b>	<b>Percentage %</b>	<b>Estimates 2026</b>	<b>Percentage %</b>	<b>Estimates 2027</b>
GOVERNMENT HOUSE	4.92	10,955,720,196	4.92	10,967,288,279	4.92	10,952,583,124
DEPUTY GOVERNOR'S OFFICE	0.39	876,616,996	0.39	877,542,611	0.39	876,365,985
BUREAU OF PUBLIC PROCUREMENT (BPP)	0.11	241,485,633	0.11	241,740,616	0.11	241,416,486
KOGI STATE PENSION COMMISSION	0.05	101,423,966	0.05	101,531,059	0.05	101,394,924
OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	0.06	129,995,639	0.06	130,132,901	0.06	129,958,416
CHRISTIAN PILGRIMS COMMISSION	0.01	11,846,560	0.01	11,859,068	0.01	11,843,168
KOGI STATE HAJJ COMMISSION	0.00	9,659,425	0.00	9,669,625	0.00	9,656,659
STATE SECURITY TRUST FUND	0.17	386,377,013	0.17	386,784,986	0.17	386,266,377
MINISTRY OF SPECIAL DUTY & INTER-GOVERNMENTAL AFFAIRS	0.33	724,456,899	0.33	725,221,849	0.33	724,249,457
KOGI STATE HOUSE OF ASSEMBLY	2.11	4,700,519,005	2.11	4,705,482,256	2.11	4,699,173,053
KOGI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	0.07	147,345,073	0.07	147,500,654	0.07	147,302,882
MINISTRY OF INFORMATION AND COMMUNICATION	0.10	217,189,788	0.10	217,419,117	0.10	217,127,597
OFFICE OF THE HEAD OF CIVIL SERVICE	2.65	5,901,908,870	2.65	5,908,140,662	2.65	5,900,218,911
OFFICE OF THE STATE AUDITOR-GENERAL	0.00	0	0.00	0	0.00	0
OFFICE OF THE LOCAL GOVT. AUDITOR-GENERAL	0.01	19,318,851	0.01	19,339,249	0.01	19,313,319
CIVIL SERVICE COMMISSION	0.01	24,154,745	0.01	24,180,250	0.01	24,147,829
STATE INDEPENDENT ELECTORAL COMMISSION (SIEC)	0.00	0	0.00	0	0.00	0
LOCAL GOVERNMENT SERVICE COMMISSION	0.03	71,447,472	0.03	71,522,913	0.03	71,427,014
Sub-Total	11.01	24,519,466,130	11.01	24,545,356,096	11.01	24,512,445,201
<b>ECONOMIC SECTOR</b>						
MINISTRY OF AGRICULTURE AND FOOD SECURITY	5.88	13,096,235,235	5.88	13,110,063,476	5.88	13,092,485,245
MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	0.59	1,317,777,440	0.59	1,319,168,873	0.59	1,317,400,106
BUDGET AND ECONOMIC PLANNING	1.86	4,146,955,763	1.86	4,151,334,510	1.86	4,145,768,320
OFFICE OF THE ACCOUNTANT GENERAL	0.60	1,328,248,257	0.60	1,329,650,747	0.60	1,327,867,925

KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)	0.18	394,152,850	0.18	394,569,034	0.18	394,039,988
MIN. OF COMMERCE & INDUSTRY	0.20	442,457,619	0.20	442,924,808	0.20	442,330,925
KOGI STATE ENTERPRISES DEVELOPMENT AGENCY	0.36	801,732,301	0.36	802,578,846	0.36	801,502,733
MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY	0.22	482,971,266	0.22	483,481,233	0.22	482,832,971
MINISTRY OF TRANSPORT	1.42	3,163,209,674	1.42	3,166,549,689	1.42	3,162,303,917
MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES	0.83	1,849,982,234	0.83	1,851,935,620	0.83	1,849,452,508
MINISTRY OF WORKS	22.97	51,149,426,702	22.97	51,203,435,093	22.97	51,134,780,522
ROAD MAINTENANCE AGENCY	9.15	20,381,387,422	9.15	20,402,908,014	9.15	20,375,551,395
MIN. OF CULTURE & TOURISM	0.09	206,286,687	0.09	206,504,504	0.09	206,227,619
MINISTRY OF WATER RESOURCES	5.29	11,786,100,421	5.29	11,798,545,298	5.29	11,782,725,577
KOGI STATE WATER BOARD	0.10	222,166,782	0.10	222,401,367	0.10	222,103,167
RURAL WATER AND SANITATION AGENCY (RUWASSA)	1.26	2,801,233,342	1.26	2,804,191,149	1.26	2,800,431,234
MINISTRY OF HOUSING AND URBAN DEVELOPMENT	2.80	6,235,130,750	2.80	6,241,714,389	2.80	6,233,345,376
BUREAU FOR LANDS AND URBAN DEVELOPMENT	0.54	1,195,836,854	0.54	1,197,099,532	0.54	1,195,494,437
KOGI STATE UTILITY INFRASTRUCTURE MANAGEMENT AND COMPLIANCE AGENCY	0.12	270,222,423	0.12	270,507,750	0.12	270,145,048
MINISTRY OF RURAL AND ENERGY DEVELOPMENT	6.75	15,023,787,169	6.75	15,039,650,701	6.75	15,019,485,242
Sub-Total	61.20	136,295,301,195	61.20	136,439,214,633	61.20	136,256,274,255
<b>LAW &amp; JUSTICE SECTOR</b>						
KOGI STATE JUDICIAL SERVICE COMMISSION	0.08	179,182,823	0.08	179,372,021	0.08	179,131,515
HIGH COURT OF JUSTICE	1.05	2,343,376,582	1.05	2,345,850,940	1.05	2,342,705,577
CUSTOMARY COURT OF APPEAL	0.90	2,003,847,782	0.90	2,005,963,634	0.90	2,003,273,998
SHARIA COURT OF APPEAL	0.97	2,169,989,898	0.97	2,172,281,178	0.97	2,169,368,541
MINISTRY OF JUSTICE	0.35	787,243,163	0.35	788,074,409	0.35	787,017,743
KOGI STATE OFFICE OF THE PUBLIC DEFENDER AND CITIZENS' RIGHTS COMMISSION	0.04	96,594,253	0.04	96,696,247	0.04	96,566,594
Sub-Total	3.40	7,580,234,502	3.40	7,588,238,429	3.40	7,578,063,969

SOCIAL SECTOR						
MINISTRY OF YOUTH & SPORTS	0.36	809,247,334	0.36	810,101,814	0.36	809,015,614
MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	0.40	889,715,176	0.40	890,654,621	0.40	889,460,414
KOGI STATE OFFICE FOR DISABILITY AFFAIRS	0.05	122,095,136	0.05	122,224,056	0.05	122,060,175
MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	2.61	5,815,975,989	2.61	5,822,117,045	2.61	5,814,310,636
STATE UNIVERSAL BASIC EDUCATION BOARD	1.13	2,520,052,019	1.13	2,522,712,928	1.13	2,519,330,425
KOGI STATE POLYTECHNIC, LOKOJA	0.46	1,030,323,490	0.46	1,031,411,403	0.46	1,030,028,466
COLLEGE OF EDUCATION, ANKPA	0.05	101,423,966	0.05	101,531,059	0.05	101,394,924
COLLEGE OF EDUCATION TECHNICAL, KABBA	1.08	2,414,856,330	1.08	2,417,406,163	1.08	2,414,164,857
PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	0.82	1,835,290,811	0.82	1,837,228,684	0.82	1,834,765,291
KOGI STATE UNIVERSITY, KABBA	4.45	9,903,673,547	4.45	9,914,130,780	4.45	9,900,837,719
CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	2.31	5,136,399,413	2.31	5,141,822,908	2.31	5,134,928,651
NIGERIA-KOREA FRIENDSHIP INSTITUTE	0.10	231,058,695	0.10	231,302,668	0.10	230,992,533
MINISTRY OF HEALTH	2.27	5,058,218,729	2.27	5,063,559,674	2.27	5,056,770,354
PRIMARY HEALTHCARE DEVELOPMENT AGENCY	0.20	435,717,126	0.20	436,177,198	0.20	435,592,363
PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA	0.04	92,730,483	0.04	92,828,397	0.04	92,703,931
KOGI STATE SPECIALIST HOSPITAL, LOKOJA	0.04	86,451,857	0.04	86,543,141	0.04	86,427,102
COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE	0.04	95,628,311	0.04	95,729,284	0.04	95,600,928
COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH	0.10	233,251,939	0.10	233,498,228	0.10	233,185,149
MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	2.84	6,330,787,354	2.84	6,337,471,996	2.84	6,328,974,590
MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	0.09	193,188,506	0.09	193,392,493	0.09	193,133,189

MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	4.93	10,971,175,277	4.93	10,982,759,679	4.93	10,968,033,779
Sub-Total	24.39	54,307,261,488	24.39	54,364,604,218	24.39	54,291,711,090
Total Cap. Exp.	100	222,702,263,314	100	222,937,413,376	100	222,638,494,515
Total Personnel, Overheads & Cap. Exp.	300	354,915,078,913	300	356,472,357,131	300	358,239,114,958
<b>Contingency Reserve</b>		<b>1,904,824,104</b>		<b>1,924,325,415</b>		<b>1,945,925,857</b>
<b>Planning Reserve</b>		<b>2,268,758,459</b>		<b>2,271,330,695</b>		<b>2,268,529,499</b>
<b>Social Contribution and Social Benefit</b>		<b>18,030,091,781</b>		<b>18,030,091,781</b>		<b>18,030,091,781</b>
<b>Grants, Contributions and Subsidies</b>		<b>19,711,981,746</b>		<b>19,909,101,563</b>		<b>20,108,192,579</b>
<b>Public Debt Service</b>		<b>17,365,952,281</b>		<b>17,539,611,804</b>		<b>17,715,007,922</b>
Grand Total	300	414,196,687,284	300	416,146,818,389	300	418,306,862,596