



KOGI STATE GOVERNMENT
MINISTRY OF FINANCE, BUDGET AND
ECONOMIC PLANNING

KG/MFBP/BD/1/V/1577

18th August 2025

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 2026 BUDGET/PLANNING PROPOSALS.

You may recall that, pursuant to the 2026-2028 Medium Term Expenditure Framework (MTEF), the 2026 Budget process has effectively commenced in line with the State Budget Calendar.



As usual, the State Government remains committed to the preparation of a realistic Budget that seeks sustainable improvement in security, infrastructure and social safety-net despite the uncertainty in the macro-economic environment.

In order to deliver a policy-oriented Budget, consistent with the Vision and Mission of the Chief Servant of Kogi State as well as sustain the ongoing transformation drive, the year 2026 Budget will build 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 of our people;
- Expansion of our revenue base by sustaining the on-going reform of the 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/ management arrangement.

2. This Budget Call-Circular, therefore, sets out guidelines and instructions for preparing the year 2026 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 2026 Budget/Planning Proposals for their Organizations. The draft (proposed) Estimates for 2026 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 2026 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 rejection of their budget proposals. Any MDA that may require 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. **Also, MDAs are required to work with relevant Civil Society Organizations (CSOs) and other groups to deepen inclusion and ensure improvement in the quality of budget process.**

3. MEDIUM TERM EXPENDITURE FRAMEWORK

The State Government has since adopted the preparation of the Multi Year Budget Framework (MYBF) document as part of the transition to a comprehensive Medium-Term Expenditure Framework (MTEF). Based on this, we have carefully populated the MTEF/MYBF documents to reflect Federal policies and the 32-Year 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 Bench Mark
- ❖ National Inflation Rate
- ❖ National Real GDP Growth
- ❖ State Inflation
- ❖ State Real GDP Growth
- ❖ State GDP Actuals
- ❖ Oil price Bench Mark
- ❖ 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 2026-2028, 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, roads 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 widening the tax net 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 State Domestic Debt Profile.

6. MEDIUM TERM FISCAL FRAMEWORK

In line with MTEF procedures, the Medium-Term Fiscal Framework (MTFF) 2026-2028 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:

| Macro-Economic Framework | | | | |
|---------------------------------|-------------|-------------|-------------|-------------|
| Item | 2025 | 2026 | 2027 | 2028 |
| National Inflation | 24.00% | 23.00% | 17.00% | 15.00% |
| National Real GDP Growth | 3.40% | 3.20% | 3.30% | 3.30% |
| State Inflation | | | | |
| State Real GDP Growth | | | | |
| State GDP Actual | | | | |
| Oil Production Benchmark (MBPD) | 1.6500 | 1.7000 | 1.7500 | 1.8000 |
| Oil Price Benchmark | \$70.00 | \$60.00 | \$60.00 | \$60.00 |
| NGN:USD Exchange Rate | 1,500.00 | 1,500.00 | 1,500.00 | 1,500.00 |
| Other Assumptions | | | | |
| Mineral Ratio | 18% | 20% | 22% | 24% |

Source: NGF MTEF Key Considerations 2026-2028 Final Draft

7. Focus of the Fiscal Framework

- Expenditure for 2026 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 2026-2028

| Fiscal Strategy Projections for 2026-2028 | | | | | |
|--|---|--------------------------------|------------------------|------------------------|------------------------|
| S/N | ITEM | 2025 REVISED BUDGET N'bn | MTBF PROJECTION N'bn | | |
| | | | YEAR 2026 | YEAR 2027 | YEAR 2028 |
| A. | Total Revenue | 604,528,992,718 | 671,815,160,320 | 691,677,103,053 | 714,593,096,237 |
| B. | Total Internally Generated Revenue (IGR) | 34,948,844,655 | 42,695,085,160 | 44,829,839,418 | 49,312,823,360 |
| i | Internally Generated Revenue (IGR) | 34,948,844,655 | 42,695,085,160 | 44,829,839,418 | 49,312,823,360 |
| ii | Opening Balance | 22,124,873,229 | 0 | 0 | 0 |
| iii | Capital Receipt | 183,080,111,793 | 100,878,648,669 | 100,878,648,669 | 100,878,648,669 |
| C. | Federal Transfers | 364,375,163,041 | 394,094,243,611 | 411,821,432,085 | 430,254,441,328 |
| D. | Total Recurrent Expenditure | 315,913,549,614 | 329,863,654,978 | 333,519,391,204 | 338,578,198,455 |
| i | Personnel Cost | 104,055,898,731 | 129,711,931,536 | 131,009,050,852 | 132,727,048,117 |
| ii | Overhead Cost | 211,857,650,883 | 200,151,723,442 | 202,510,340,352 | 205,851,150,338 |
| iii | Contingency Reserve | 0 | 4,367,893,288 | 4,566,512,715 | 4,795,672,647 |
| iv | Planning Reserve | 0 | 3,419,515,053 | 3,581,577,118 | 3,760,148,978 |
| E. | Total Capital Expenditure | 288,615,443,104 | 334,164,097,001 | 350,009,622,015 | 367,459,076,157 |
| F. | Financial Surplus/Deficit | 0 | 134,147,182,881 | 134,147,182,881 | 134,147,182,881 |
| G. | Budget Size | 604,528,992,718 | 671,815,160,320 | 691,677,103,053 | 714,593,096,237 |

9. MEDIUM TERM SECTOR STRATEGY (MTSS)

Ministries, Extra-Ministerial Departments, Agencies and the State owned Tertiary Institutions are to note that the preparation of year 2026 Budget will be derived from the Sector Implementation Plan (SIP) of the Kogi State Development Plan 2024 – 2056 in order 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.

| SECTOR | Percentage % | Estimates 2026 | Percentage % | Estimates 2027 | Percentage % | Estimates 2028 |
|---------------------|--------------|------------------------|--------------|------------------------|--------------|------------------------|
| ADMINISTRATIVE | 20 | 136,390,609,544 | 20 | 139,086,878,922 | 20 | 142,355,672,151 |
| ECONOMIC | 40 | 264,898,654,902 | 40 | 274,778,493,035 | 40 | 285,922,440,367 |
| LAW & JUSTICE | 4 | 26,326,071,189 | 4 | 27,025,391,101 | 4 | 27,839,872,260 |
| SOCIAL | 36 | 236,412,416,344 | 36 | 242,638,250,163 | 36 | 249,919,289,835 |
| Total | 100 | 664,027,751,979 | 100 | 683,529,013,220 | 100 | 706,037,274,613 |
| Contingency Reserve | | 4,367,893,288 | 0 | 4,566,512,715 | 0 | 4,795,672,647 |
| Planning Reserve | | 3,419,515,053 | 0 | 3,581,577,118 | 0 | 3,760,148,978 |
| Grand Total | | 671,815,160,320 | 100 | 691,677,103,054 | 100 | 714,593,096,238 |

11. YEAR 2025 HALF-YEAR BUDGET PERFORMANCE

| Kogi State Government 2025 Q2 Budget Performance Report - Summary | | | | | | |
|---|----------------------|---------------------|---------------------|---------------------------------------|--|----------------------------------|
| Item | 2025 Original Budget | 2025 Revised Budget | 2025 Q2 Performance | 2025 Performance Year to Date (Q1-Q2) | % Performance Year to Date against 2025 Revised Budget | Balance (against Revised Budget) |
| Opening Balance | - | 22,124,873,229 | - | 68,902,197,640.45 | 311.4% | - 46,777,324,411.45 |
| Recurrent Revenue | 399,324,007,696 | 399,324,007,696 | 83,287,195,587.59 | 148,333,517,580.77 | 37.1% | 250,990,490,115.23 |
| 11 - GOVERNMENT SHARE OF FAAC | 364,375,163,041 | 364,375,163,041 | 74,356,404,974.41 | 129,770,457,254.91 | 35.6% | 234,604,705,786.09 |
| 12 - INDEPENDENT REVENUE | 34,948,844,655 | 34,948,844,655 | 8,930,790,613.18 | 18,563,060,325.86 | 53.1% | 16,385,784,329.14 |
| Recurrent Expenditure | 281,123,215,687 | 315,913,549,614 | 54,014,451,835.48 | 133,222,853,199.18 | 42.2% | 182,690,696,414.82 |
| 21 - PERSONNEL COST (INCLUDING 2201 WHERE APPROPRIATE) | 109,963,898,731 | 104,055,898,731 | 23,815,675,922.95 | 43,070,081,229.33 | 41.4% | 60,985,817,501.67 |
| 22 - OTHER RECURRENT COSTS (EXCLUDING 2201) | 171,159,316,956 | 211,857,650,883 | 30,198,775,912.53 | 90,152,771,969.85 | 42.6% | 121,704,878,913.15 |
| <i>Breakdown of Other Recurrent Costs</i> | | | | | | |
| 2202 - OVERHEAD COST | 109,401,167,509 | 131,810,731,813 | 24,805,274,954.03 | 52,130,598,833.16 | 39.5% | 79,680,132,979.84 |
| OTHER RECURRENT (2203-2209) | 61,758,149,447 | 80,046,919,070 | 5,393,500,958.50 | 38,022,173,136.69 | 47.5% | 42,024,745,933.31 |
| Transfer to Capital Account | 118,200,792,009 | 105,535,331,311 | 29,272,743,752.11 | 84,012,862,022.04 | 79.6% | 21,522,469,288.96 |
| Other Receipts | 183,080,111,793 | 183,080,111,793 | 9,797,444,355.10 | 17,702,128,415.83 | 9.7% | 165,377,983,377.17 |
| 13 - AID AND GRANTS | 111,717,299,668 | 111,717,299,668 | 9,791,388,951.85 | 17,689,419,078.57 | 15.8% | 94,027,880,589.43 |
| 14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS | 71,362,812,125 | 71,362,812,125 | 6,055,403.25 | 12,709,337.26 | 0.0% | 71,350,102,787.74 |
| Capital Expenditure | 301,280,903,802 | 288,615,443,104 | 42,238,187,713.25 | 73,161,659,750.18 | 25.3% | 215,453,783,353.82 |
| 23 - CAPITAL EXPENDITURE | 301,280,903,802 | 288,615,443,104 | 42,238,187,713.25 | 73,161,659,750.18 | 25.3% | 215,453,783,353.82 |
| Total Revenue (including OB) | 582,404,119,489 | 604,528,992,718 | 93,084,639,942.69 | 234,937,843,637.05 | 38.9% | 369,591,149,080.95 |
| Total Expenditure | 582,404,119,489 | 604,528,992,718 | 96,252,639,548.73 | 206,384,512,949.36 | 34.1% | 398,144,479,768.64 |

The Budget performance for the half year ending June 2025 is 34.1%. This performance is impressive, given the prevailing harsh economic environment occasioned by nationwide security issues

12. PROPOSED YEAR 2026 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 in order 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 2026 fiscal year.

13. GUILDLINES TO MDAs FOR THE PREPARATION OF 2026 BUDGET

- a. Persistent IGR drive;
- b. Completion of on-going projects;
- c. Maintenance of Infrastructure;
- 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 in order to ensure a realistic IGR projection for 2026 Budget.

All Ministries/Agencies must endeavor to come up with new sources of revenue as well as make efforts to activate dormant revenue lines, so as to boost the State's Internally Generated Revenue (IGR). Remember to indicate your actual collection in 2025 on each Code in order to properly guide the projection.

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

All MDAs and other institutions are required to ensure strict discipline in the Recurrent Expenditure proposals, so as to enable the State Government make reasonable savings from the Recurrent Revenue for Capital Development and Stabilization Fund. Care must be taken by all MDAs to avoid duplications of Staff salary by not making provision (budgeting) for staff serving in their organization but drawing salary in another organization.

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 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 2025 Budget should serve as a guide to you in the preparation of 2026 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 envelop/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 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 Development Partner and Organization from which the fund etc is expected should be clearly spelt 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 envelop/ceilings available for your Agency.

20. CAPITAL ESTIMATES:

(a) **Capital Receipts:-** In preparing the year 2026 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 expected draw-down from internal and external loans. The sources of the loans and grants as well as any State Government Cash Counterpart Contribution (GCC) / 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 as a note.

(b) **Capital Expenditure:** - Your proposals for Capital Expenditure should reflect your organization's priorities and within your allocated ceiling. In addition, your proposal

for 2026 should be populated on Zero Based Budgeting and should be **Specific, Measurable, Achievable (or Attainable), Relevant (or Realistic), Time-bound (or Time-based) **(SMART)**.**

You are to support your capital Budget proposals with necessary documentations 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 2026 to be submitted along with up-to-date actual expenditure of your capital projects in the 2025 Budget. The Capital Expenditure should include fund source, location point in a LGA, Functional 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, the 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:

Softcopy of the completed proposal should be delivered by hand NOT LATER THAN TUESDAY, 7TH OCTOBER, 2025. Please, make sure your Budget proposals are submitted on or before this date, unfailingly, as all processes related to 2026 Budget, including approval by the House of Assembly and Governor's assent, are to be completed in December, 2025, in line with best practices.

23. CONCLUSION:

This Call Circular should serve as a guide for your organization to prepare a well-articulated Budget proposal for year 2026. 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 the 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 materials support, to enable them carry out this important assignment successfully, please. The officers are encouraged to feel free to contact 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. Thanks for your usual cooperation.



(Mrs Ocheja Sarah E.),
Ag. Permanent Secretary(B&EP),
For: Hon. Commissioner.

| PROJECTIONS FOR THE PROPOSED YEARS | | | | | | |
|---|--------------------------|---------------------------|--------------------------|---------------------------|--------------------------|---------------------------|
| PERSONNEL COST | | | | | | |
| ADMINISTRATIVE SECTOR | | | | | | |
| Description | Percent age % | Estimates 2026 | Percent age % | Estimates 2027 | Percent age % | Estimates 2028 |
| GOVERNMENT HOUSE | 1.77 | 2,060,648,134 | 1.77 | 2,081,254,615 | 1.77 | 2,108,455,507 |
| DEPUTY GOVERNORS OFFICE | 0.08 | 88,001,642 | 0.08 | 88,881,658 | 0.08 | 90,043,294 |
| EMERGENCY MANAGEMENT AGENCY | 0.04 | 43,772,454 | 0.04 | 44,210,178 | 0.04 | 44,787,982 |
| BUREAU OF PUBLIC PROCUREMENT (BPP) | 0.06 | 74,141,880 | 0.06 | 74,883,299 | 0.06 | 75,861,984 |
| KOGI STATE PENSION COMMISSION | 32.12 | 37,335,854,682 | 32.12 | 37,709,213,229 | 32.12 | 38,202,052,597 |
| OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT | 7.87 | 9,148,877,250 | 7.87 | 9,240,366,022 | 7.87 | 9,361,132,694 |
| CHRISTIAN PILGRIMS COMMISSION | 0.02 | 28,680,975 | 0.02 | 28,967,785 | 0.02 | 29,346,379 |
| KOGI STATE HAJJ COMMISSION | 0.07 | 78,323,537 | 0.07 | 79,106,772 | 0.07 | 80,140,656 |
| STATE SECURITY TRUST FUND | 0.00 | 5,585,688 | 0.00 | 5,641,545 | 0.00 | 5,715,277 |
| MINISTRY OF SPECIAL DUTY & INTER- GOVERNMENTAL AFFAIRS | 0.02 | 26,498,833 | 0.02 | 26,763,821 | 0.02 | 27,113,610 |
| KOGI STATE HOUSE OF ASSEMBLY | 0.79 | 913,195,947 | 0.79 | 922,327,907 | 0.79 | 934,382,242 |
| KOGI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION | 0.22 | 256,274,639 | 0.22 | 258,837,386 | 0.22 | 262,220,253 |
| MINISTRY OF INFORMATION AND COMMUNICATION | 0.16 | 181,424,600 | 0.16 | 183,238,846 | 0.16 | 185,633,680 |
| KOGI STATE BROADCASTING CORPORATION | 0.21 | 244,054,914 | 0.21 | 246,495,463 | 0.21 | 249,717,028 |
| KOGI STATE NEWSPAPER CORPORATION | 0.25 | 294,331,145 | 0.25 | 297,274,456 | 0.25 | 301,159,675 |
| KOGI STATE SIGNAGE AND ADVERTISEMENT AGENCY | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 |
| OFFICE OF THE HEAD OF CIVIL SERVICE | 0.57 | 665,309,260 | 0.57 | 671,962,353 | 0.57 | 680,744,544 |
| OFFICE OF THE STATE AUDITOR-GENERAL | 0.29 | 336,668,366 | 0.29 | 340,035,050 | 0.29 | 344,479,127 |
| OFFICE OF THE LOCAL GOVT. AUDITOR- GENERAL | 0.15 | 170,358,860 | 0.15 | 172,062,448 | 0.15 | 174,311,213 |
| CIVIL SERVICE COMMISSION | 0.07 | 79,136,517 | 0.07 | 79,927,882 | 0.07 | 80,972,497 |
| STATE INDEPENDENT ELECTORAL COMMISSION (SIEC) | 0.12 | 138,069,825 | 0.12 | 139,450,523 | 0.12 | 141,273,067 |

| | | | | | | |
|--|--------------|-----------------------|--------------|-----------------------|--------------|-----------------------|
| LOCAL GOVERNMENT SERVICE COMMISSION | 0.05 | 61,999,528 | 0.05 | 62,619,523 | 0.05 | 63,437,927 |
| Sub-Total Admin | 44.93 | 52,231,208,677 | 44.93 | 52,753,520,763 | 44.93 | 53,442,981,232 |
| ECONOMIC SECTOR | | | | | | |
| MINISTRY OF AGRICULTURE AND FOOD SECURITY | 0.67 | 780,030,644 | 0.67 | 787,830,951 | 0.67 | 798,127,482 |
| KOGI AGRICULTURAL DEVELOPMENT PROJECT (ADP) | 0.46 | 539,225,105 | 0.46 | 544,617,356 | 0.46 | 551,735,215 |
| KOGI AGRO-ALLIED COMPANY | 0.08 | 92,227,741 | 0.08 | 93,150,018 | 0.08 | 94,367,439 |
| KOGI LAND DEV. BOARD | 0.03 | 33,751,779 | 0.03 | 34,089,297 | 0.03 | 34,534,826 |
| MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING | 0.28 | 326,424,213 | 0.28 | 329,688,455 | 0.28 | 333,997,308 |
| BUDGET AND ECONOMIC PLANNING | 0.20 | 234,874,335 | 0.20 | 237,223,079 | 0.20 | 240,323,458 |
| STATE BUREAU OF STATISTICS | 0.04 | 48,670,672 | 0.04 | 49,157,379 | 0.04 | 49,799,840 |
| OFFICE OF THE ACCOUNTANT GENERAL | 1.45 | 1,686,063,046 | 1.45 | 1,702,923,677 | 1.45 | 1,725,179,984 |
| KOGI STATE INTERNAL REVENUE SERVICE (KGIRS) | 1.92 | 2,233,804,408 | 1.92 | 2,256,142,452 | 1.92 | 2,285,629,034 |
| KOGI INVESTMENT AND PROPERTIES LIMITED | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 |
| MIN. OF COMMERCE & INDUSTRY | 0.19 | 220,424,034 | 0.19 | 222,628,274 | 0.19 | 225,537,907 |
| KOGI STATE ENTERPRISES DEVELOPMENT AGENCY | 0.06 | 73,731,080 | 0.06 | 74,468,390 | 0.06 | 75,441,653 |
| KOGI STATE COMMODITY EXCHANGE, EXPORT PROMOTION AND MARKET DEVELOPMENT BOARD | 0.00 | 1,675,706 | 0.00 | 1,692,463 | 0.00 | 1,714,583 |
| MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY | 0.12 | 141,232,687 | 0.12 | 142,645,014 | 0.12 | 144,509,309 |
| MINISTRY OF TRANSPORT | 0.13 | 146,624,306 | 0.13 | 148,090,549 | 0.13 | 150,026,014 |
| MINISTRY OF WORKS | 0.36 | 422,708,080 | 0.36 | 426,935,161 | 0.36 | 432,514,976 |
| ROAD MAINTENANCE AGENCY | 0.06 | 70,068,906 | 0.06 | 70,769,595 | 0.06 | 71,694,516 |
| KOGI STATE FIRE AGENCY | 0.09 | 108,705,665 | 0.09 | 109,792,722 | 0.09 | 111,227,654 |
| MIN. OF CULTURE & TOURISM | 0.10 | 110,706,838 | 0.10 | 111,813,907 | 0.10 | 113,275,255 |
| COUNCIL FOR ARTS AND CULTURE | 0.13 | 148,392,217 | 0.13 | 149,876,140 | 0.13 | 151,834,941 |
| HOTEL AND TOURISM BOARD | 0.01 | 17,280,523 | 0.01 | 17,453,328 | 0.01 | 17,681,434 |
| MINISTRY OF WATER RESOURCES | 0.12 | 138,278,029 | 0.12 | 139,660,810 | 0.12 | 141,486,102 |

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| KOGI STATE WATER BOARD | 0.11 | 132,976,080 | 0.11 | 134,305,841 | 0.11 | 136,061,147 |
| RURAL WATER AND SANITATION AGENCY (RUWASSA) | 0.00 | 1,636,607 | 0.00 | 1,652,973 | 0.00 | 1,674,576 |
| MINISTRY OF HOUSING AND URBAN DEVELOPMENT | 0.08 | 90,731,507 | 0.08 | 91,638,822 | 0.08 | 92,836,493 |
| BUREAU FOR LANDS | 0.40 | 464,729,229 | 0.40 | 469,376,521 | 0.40 | 475,511,022 |
| KOGI STATE UTILITY INFRASTRUCTURE MANAGEMENT AND COMPLIANCE AGENCY | 0.06 | 72,613,942 | 0.06 | 73,340,081 | 0.06 | 74,298,597 |
| KOGI STATE TOWN PLANNING AND DEVELOPMENT BOARD | 0.19 | 222,964,178 | 0.19 | 225,193,819 | 0.19 | 228,136,983 |
| MINISTRY OF RURAL AND ENERGY DEVELOPMENT | 0.15 | 175,754,848 | 0.15 | 177,512,396 | 0.15 | 179,832,389 |
| MINISTRY OF LIVESTOCK DEVELOPMENT | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 |
| Sub-Total Econ | 7.52 | 8,736,306,404 | 7.52 | 8,823,669,468 | 7.52 | 8,938,990,136 |

LAW & JUSTICE SECTOR

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|--|-------------|----------------------|-------------|----------------------|-------------|----------------------|
| KOGI STATE JUDICIAL SERVICE COMMISSION | 0.19 | 223,329,045 | 0.19 | 225,562,335 | 0.19 | 228,510,315 |
| HIGH COURT OF JUSTICE | 3.11 | 3,610,417,555 | 3.11 | 3,646,521,730 | 3.11 | 3,694,179,830 |
| CUSTOMARY COURT OF APPEAL | 0.87 | 1,008,847,670 | 0.87 | 1,018,936,146 | 0.87 | 1,032,253,100 |
| SHARIA COURT OF APPEAL | 1.37 | 1,592,693,310 | 1.37 | 1,608,620,243 | 1.37 | 1,629,644,055 |
| MINISTRY OF JUSTICE | 0.67 | 781,381,079 | 0.67 | 789,194,890 | 0.67 | 799,509,248 |
| KOGI STATE OFFICE OF THE PUBLIC DEFENDER AND CITIZENS' RIGHTS COMMISSION | 0.05 | 56,394,134 | 0.05 | 56,958,076 | 0.05 | 57,702,488 |
| Sub-Total Law | 6.26 | 7,273,062,793 | 6.26 | 7,345,793,421 | 6.26 | 7,441,799,036 |

SOCIAL SECTOR

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|--|------|-------------|------|-------------|------|-------------|
| KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 |
| MINISTRY OF YOUTH & SPORTS | 0.11 | 122,097,036 | 0.11 | 123,318,006 | 0.11 | 124,929,707 |
| KOGI STATE SPORTS COUNCIL | 0.12 | 142,458,769 | 0.12 | 143,883,357 | 0.12 | 145,763,836 |
| MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT | 0.20 | 226,919,252 | 0.20 | 229,188,445 | 0.20 | 232,183,816 |

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| KOGI STATE OFFICE FOR DISABILITY AFFAIRS | 0.01 | 6,817,063 | 0.01 | 6,885,233 | 0.01 | 6,975,220 |
| MINISTRY OF EDUCATION | 0.37 | 434,461,103 | 0.37 | 438,805,714 | 0.37 | 444,540,672 |
| STATE UNIVERSAL BASIC EDUCATION BOARD | 0.36 | 414,190,809 | 0.36 | 418,332,717 | 0.36 | 423,800,103 |
| KOGI STATE LIBRARY BOARD | 0.03 | 39,379,099 | 0.03 | 39,772,890 | 0.03 | 40,292,701 |
| ADULT & NON-FORMAL EDUCATION BOARD | 0.08 | 98,144,862 | 0.08 | 99,126,311 | 0.08 | 100,421,839 |
| KOGI STATE POLYTECHNIC, LOKOJA | 4.87 | 5,657,437,714 | 4.87 | 5,714,012,091 | 4.87 | 5,788,691,191 |
| COLLEGE OF EDUCATION, ANKPA | 2.43 | 2,820,274,855 | 2.43 | 2,848,477,603 | 2.43 | 2,885,705,691 |
| COLLEGE OF EDUCATION TECHNICAL, MOPA | 1.16 | 1,347,525,202 | 1.16 | 1,361,000,454 | 1.16 | 1,378,788,007 |
| PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA | 3.30 | 3,840,829,859 | 3.30 | 3,879,238,158 | 3.30 | 3,929,937,738 |
| KOGI STATE UNIVERSITY, KABBA | 1.14 | 1,326,643,078 | 1.14 | 1,339,909,509 | 1.14 | 1,357,421,414 |
| CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA | 2.11 | 2,447,713,561 | 2.11 | 2,472,190,697 | 2.11 | 2,504,500,915 |
| KOGI STATE SENIOR SECONDARY EDUCATION BOARD | 8.21 | 9,544,145,576 | 8.21 | 9,639,587,032 | 8.21 | 9,765,571,309 |
| STATE SCHOLARSHIP BOARD | 0.01 | 15,852,412 | 0.01 | 16,010,936 | 0.01 | 16,220,191 |
| NIGERIA-KOREA FRIENDSHIP INSTITUTE | 0.25 | 293,650,128 | 0.25 | 296,586,629 | 0.25 | 300,462,859 |
| MINISTRY OF HEALTH | 1.03 | 1,195,623,619 | 1.03 | 1,207,579,855 | 1.03 | 1,223,362,282 |
| KOGI STATE HEALTH INSURANCE AGENCY | 0.10 | 114,239,806 | 0.10 | 115,382,204 | 0.10 | 116,890,188 |
| PRIMARY HEALTHCARE DEVELOPMENT AGENCY | 0.29 | 334,363,111 | 0.29 | 337,706,742 | 0.29 | 342,120,389 |
| PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA | 1.46 | 1,700,767,310 | 1.46 | 1,717,774,983 | 1.46 | 1,740,225,389 |
| KOGI STATE SPECIALIST HOSPITAL, LOKOJA | 2.07 | 2,404,520,735 | 2.07 | 2,428,565,942 | 2.07 | 2,460,306,008 |
| CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE | 2.45 | 2,853,169,350 | 2.45 | 2,881,701,044 | 2.45 | 2,919,363,344 |
| KOGI STATE HOSPITAL MANAGEMENT BOARD | 5.00 | 5,813,992,164 | 5.00 | 5,872,132,086 | 5.00 | 5,948,877,730 |
| COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE | 0.69 | 805,829,604 | 0.69 | 813,887,900 | 0.69 | 824,524,982 |

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| COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH | 0.69 | 804,042,551 | 0.69 | 812,082,977 | 0.69 | 822,696,469 |
| MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT | 0.29 | 335,548,198 | 0.29 | 338,903,680 | 0.29 | 343,332,971 |
| STATE ENVIRONMENTAL PROTECTION AGENCY | 0.07 | 79,201,053 | 0.07 | 79,993,064 | 0.07 | 81,038,530 |
| SANITATION & WASTE MANAGEMENT BOARD | 0.64 | 743,415,633 | 0.64 | 750,849,789 | 0.64 | 760,662,996 |
| MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION | 0.00 | 5,585,688 | 0.00 | 5,641,545 | 0.00 | 5,715,277 |
| KOGI STATE SOCIAL INVESTMENT PROGRAMME AGENCY (SIP) | 0.14 | 167,570,635 | 0.14 | 169,246,342 | 0.14 | 171,458,301 |
| MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS | 1.61 | 1,867,766,004 | 1.61 | 1,886,443,665 | 1.61 | 1,911,098,480 |
| Sub-Total Soc | 41.30 | 48,004,175,840 | 41.30 | 48,484,217,599 | 41.30 | 49,117,880,545 |
| Total Personnel Costs | 100 | 116,244,753,714 | 100 | 117,407,201,251 | 100 | 118,941,650,950 |

| OVERHEAD COSTS | | | | | | |
|---|---------------------|-----------------------|---------------------|-----------------------|---------------------|-----------------------|
| ADMINISTRATIVE SECTOR | | | | | | |
| Description | Percentage % | Estimates 2026 | Percentage % | Estimates 2027 | Percentage % | Estimates 2028 |
| GOVERNMENT HOUSE | 20.80 | 51,208,718,712 | 20.80 | 51,547,600,389 | 20.80 | 51,731,054,912 |
| DEPUTY GOVERNORS OFFICE | 0.73 | 1,800,829,379 | 0.73 | 1,812,746,648 | 0.73 | 1,819,198,094 |
| EMERGENCY MANAGEMENT AGENCY | 0.01 | 31,149,019 | 0.01 | 31,355,153 | 0.01 | 31,466,744 |
| BUREAU OF PUBLIC PROCUREMENT (BPP) | 0.51 | 1,245,118,299 | 0.51 | 1,253,358,063 | 0.51 | 1,257,818,682 |
| KOGI STATE PENSION COMMISSION | 0.12 | 288,060,642 | 0.12 | 289,966,928 | 0.12 | 290,998,901 |
| KOGI STATE INVESTMENT PROMOTION & PUBLIC PRIVATE PARTNERSHIP AGENCY | 0.30 | 741,576,041 | 0.30 | 746,483,536 | 0.30 | 749,140,222 |
| OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT | 0.91 | 2,231,110,156 | 0.91 | 2,245,874,876 | 0.91 | 2,253,867,797 |
| CHRISTIAN PILGRIMS COMMISSION | 0.06 | 136,579,305 | 0.06 | 137,483,140 | 0.06 | 137,972,433 |
| KOGI STATE HAJJ COMMISSION | 0.19 | 462,406,309 | 0.19 | 465,466,355 | 0.19 | 467,122,919 |
| STATE SECURITY TRUST FUND | 0.29 | 716,112,828 | 0.29 | 720,851,817 | 0.29 | 723,417,281 |
| MINISTRY OF SPECIAL DUTY & INTER-GOVERNMENTAL AFFAIRS | 0.41 | 1,003,929,497 | 0.41 | 1,010,573,157 | 0.41 | 1,014,169,720 |
| KOGI STATE HOUSE OF ASSEMBLY | 0.84 | 2,073,590,653 | 0.84 | 2,087,312,963 | 0.84 | 2,094,741,573 |
| KOGI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION | 0.12 | 301,454,805 | 0.12 | 303,449,729 | 0.12 | 304,529,687 |
| MINISTRY OF INFORMATION AND COMMUNICATION | 1.00 | 2,452,423,119 | 1.00 | 2,468,652,411 | 1.00 | 2,477,438,183 |
| KOGI STATE BROADCASTING CORPORATION | 0.10 | 251,309,146 | 0.10 | 252,972,223 | 0.10 | 253,872,535 |
| KOGI STATE NEWSPAPER CORPORATION | 0.01 | 21,825,232 | 0.01 | 21,969,663 | 0.01 | 22,047,852 |
| KOGI STATE SIGNAGE AND ADVERTISEMENT AGENCY | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 |
| OFFICE OF THE HEAD OF CIVIL SERVICE | 0.68 | 1,678,450,635 | 0.68 | 1,689,558,044 | 0.68 | 1,695,571,070 |
| OFFICE OF THE STATE AUDITOR-GENERAL | 0.45 | 1,096,225,029 | 0.45 | 1,103,479,469 | 0.45 | 1,107,406,680 |
| OFFICE OF THE LOCAL GOVT. AUDITOR-GENERAL | 0.54 | 1,328,107,018 | 0.54 | 1,336,895,973 | 0.54 | 1,341,653,898 |
| STATE AUDIT SERVICE BOARD | 0.02 | 42,377,987 | 0.02 | 42,658,430 | 0.02 | 42,810,248 |

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|---|--------------|-----------------------|--------------|-----------------------|--------------|-----------------------|
| LOCAL GOVERNMENT AUDIT BOARD | 0.03 | 65,413,650 | 0.03 | 65,846,535 | 0.03 | 66,080,878 |
| CIVIL SERVICE COMMISSION | 0.06 | 137,725,181 | 0.06 | 138,636,599 | 0.06 | 139,129,997 |
| STATE INDEPENDENT ELECTORAL COMMISSION (SIEC) | 0.27 | 655,577,339 | 0.27 | 659,915,725 | 0.27 | 662,264,321 |
| LOCAL GOVERNMENT SERVICE COMMISSION | 0.83 | 2,046,137,103 | 0.83 | 2,059,677,734 | 0.83 | 2,067,007,992 |
| Sub-Total Admin | 29.25 | 72,016,207,084 | 29.25 | 72,492,785,559 | 29.25 | 72,750,782,619 |

ECONOMIC SECTOR

| | | | | | | |
|--|-------|----------------|-------|----------------|-------|----------------|
| MINISTRY OF AGRICULTURE AND FOOD SECURITY | 0.21 | 506,661,271 | 0.21 | 510,014,181 | 0.21 | 511,829,287 |
| KOGI AGRICULTURAL DEVELOPMENT PROJECT (ADP) | 0.19 | 464,459,286 | 0.19 | 467,532,918 | 0.19 | 469,196,837 |
| KOGI AGRO-ALLIED COMPANY | 0.02 | 45,052,987 | 0.02 | 45,351,132 | 0.02 | 45,512,533 |
| KOGI LAND DEV. BOARD | 0.00 | 1,037,798 | 0.00 | 1,044,666 | 0.00 | 1,048,384 |
| MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING | 0.79 | 1,956,305,582 | 0.79 | 1,969,251,739 | 0.79 | 1,976,260,176 |
| BUDGET AND ECONOMIC PLANNING | 1.80 | 4,421,119,267 | 1.80 | 4,450,376,713 | 1.80 | 4,466,215,311 |
| STATE BUREAU OF STATISTICS | 0.13 | 315,315,119 | 0.13 | 317,401,766 | 0.13 | 318,531,378 |
| DEBT MANAGEMENT OFFICE | 28.79 | 70,879,523,520 | 28.79 | 71,348,579,814 | 28.79 | 71,602,504,721 |
| OFFICE OF THE ACCOUNTANT GENERAL | 4.11 | 10,131,902,158 | 4.11 | 10,198,951,599 | 4.11 | 10,235,248,998 |
| KOGI STATE INTERNAL REVENUE SERVICE (KGIRS) | 1.83 | 4,511,158,385 | 1.83 | 4,541,011,679 | 1.83 | 4,557,172,841 |
| KOGI INVESTMENT AND PROPERTIES LIMITED | 0.03 | 73,569,654 | 0.03 | 74,056,512 | 0.03 | 74,320,074 |
| KOGI STATE GOVERNANCE DELIVERY UNIT | 0.02 | 56,056,471 | 0.02 | 56,427,433 | 0.02 | 56,628,255 |
| KOGI STATE ECONOMIC COUNCIL | 0.61 | 1,513,582,304 | 0.61 | 1,523,598,670 | 0.61 | 1,529,021,058 |
| HUMAN CAPITAL OPPORTUNITY FOR PROSPERITY AND EQUITY HOPE-GOV | 0.51 | 1,262,771,384 | 0.51 | 1,271,127,970 | 0.51 | 1,275,651,831 |
| MIN. OF COMMERCE & INDUSTRY | 0.02 | 45,176,184 | 0.02 | 45,475,144 | 0.02 | 45,636,987 |
| KOGI STATE ENTERPRISES DEVELOPMENT AGENCY | 0.34 | 843,784,652 | 0.34 | 849,368,528 | 0.34 | 852,391,375 |
| KOGI STATE COMMODITY EXCHANGE, EXPORT PROMOTION AND MARKET DEVELOPMENT BOARD | 0.02 | 52,143,790 | 0.02 | 52,488,860 | 0.02 | 52,675,664 |

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| MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY | 0.52 | 1,274,393,762 | 0.52 | 1,282,827,261 | 0.52 | 1,287,392,759 |
| KOGI STATE INFORMATION COMMUNICATION TECHNOLOGY DEVELOPMENT AGENCY (KICTDA) | 0.24 | 581,118,906 | 0.24 | 584,964,551 | 0.24 | 587,046,402 |
| MINISTRY OF TRANSPORT | 0.01 | 26,034,127 | 0.01 | 26,206,412 | 0.01 | 26,299,679 |
| MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES | 0.04 | 105,182,853 | 0.04 | 105,878,917 | 0.04 | 106,255,733 |
| KOGI STATE SOLID MINERALS PROCESSING COMPANY LTD | 0.02 | 46,838,184 | 0.02 | 47,148,143 | 0.02 | 47,315,940 |
| MINISTRY OF WORKS | 0.09 | 231,837,620 | 0.09 | 233,371,842 | 0.09 | 234,202,397 |
| ROAD MAINTENANCE AGENCY | 0.00 | 11,106,712 | 0.00 | 11,180,212 | 0.00 | 11,220,002 |
| KOGI STATE FIRE AGENCY | 0.01 | 24,200,431 | 0.01 | 24,360,581 | 0.01 | 24,447,279 |
| MIN. OF CULTURE & TOURISM | 0.05 | 125,684,397 | 0.05 | 126,516,133 | 0.05 | 126,966,396 |
| COUNCIL FOR ARTS AND CULTURE | 0.10 | 241,761,062 | 0.10 | 243,360,954 | 0.10 | 244,227,059 |
| HOTEL AND TOURISM BOARD | 0.01 | 18,006,550 | 0.01 | 18,125,712 | 0.01 | 18,190,220 |
| KOGI STATE FISCAL RESPONSIBILITY COMMISSION | 0.01 | 20,549,025 | 0.01 | 20,685,011 | 0.01 | 20,758,628 |
| MINISTRY OF WATER RESOURCES | 0.00 | 6,274,225 | 0.00 | 6,315,745 | 0.00 | 6,338,223 |
| KOGI STATE WATER BOARD | 0.00 | 12,204,365 | 0.00 | 12,285,130 | 0.00 | 12,328,851 |
| RURAL WATER AND SANITATION AGENCY (RUWASSA) | 0.02 | 39,147,656 | 0.02 | 39,406,722 | 0.02 | 39,546,968 |
| MINISTRY OF HOUSING AND URBAN DEVELOPMENT | 0.39 | 956,277,746 | 0.39 | 962,606,063 | 0.39 | 966,031,915 |
| BUREAU FOR LANDS | 0.11 | 265,338,893 | 0.11 | 267,094,814 | 0.11 | 268,045,387 |
| KOGI STATE UTILITY INFRASTRUCTURE MANAGEMENT AND COMPLIANCE AGENCY | 0.09 | 224,253,786 | 0.09 | 225,737,820 | 0.09 | 226,541,206 |
| KOGI STATE TOWN PLANNING AND DEVELOPMENT BOARD | 0.03 | 79,171,640 | 0.03 | 79,695,570 | 0.03 | 79,979,202 |
| MINISTRY OF RURAL AND ENERGY DEVELOPMENT | 0.79 | 1,946,027,749 | 0.79 | 1,958,905,891 | 0.79 | 1,965,877,508 |
| RURAL ACCESS ROAD AGENCY (RARA) | 0.00 | 4,442,047 | 0.00 | 4,471,443 | 0.00 | 4,487,357 |
| STATE ROAD FUND MANAGEMENT AND ADMINISTRATION BOARD (KOSRFMAB) | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 |

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| MINISTRY OF LIVESTOCK DEVELOPMENT | 0.16 | 398,647,570 | 0.16 | 401,285,682 | 0.16 | 402,713,832 |
| Sub-Total Econ | 42.12 | 103,718,119,114 | 42.12 | 104,404,489,934 | 42.12 | 104,776,058,653 |

LAW & JUSTIC SECTOR

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|--|-------------|----------------------|-------------|----------------------|-------------|----------------------|
| KOGI STATE JUDICIAL SERVICE COMMISSION | 0.04 | 103,282,587 | 0.04 | 103,966,076 | 0.04 | 104,336,085 |
| HIGH COURT OF JUSTICE | 0.88 | 2,159,977,982 | 0.88 | 2,174,271,973 | 0.88 | 2,182,010,064 |
| CUSTOMARY COURT OF APPEAL | 0.34 | 832,148,493 | 0.34 | 837,655,366 | 0.34 | 840,636,526 |
| SHARIA COURT OF APPEAL | 0.28 | 683,715,449 | 0.28 | 688,240,043 | 0.28 | 690,689,444 |
| MINISTRY OF JUSTICE | 1.20 | 2,962,753,387 | 1.20 | 2,982,359,870 | 1.20 | 2,992,973,893 |
| KOGI STATE OFFICE OF THE PUBLIC DEFENDER AND CITIZENS' RIGHTS COMMISSION | 0.14 | 337,033,314 | 0.14 | 339,263,684 | 0.14 | 340,471,101 |
| Sub-Total Law | 2.87 | 7,078,911,213 | 2.87 | 7,125,757,011 | 2.87 | 7,151,117,112 |

SOCIAL SECTOR

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|--|------|---------------|------|---------------|------|---------------|
| KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 |
| MINISTRY OF YOUTH & SPORTS | 1.38 | 3,396,255,539 | 1.38 | 3,418,730,790 | 1.38 | 3,430,897,828 |
| KOGI STATE SPORTS COUNCIL | 0.05 | 120,311,142 | 0.05 | 121,107,319 | 0.05 | 121,538,332 |
| MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT | 0.74 | 1,811,258,139 | 0.74 | 1,823,244,422 | 0.74 | 1,829,733,229 |
| KOGI STATE OFFICE FOR DISABILITY AFFAIRS | 0.10 | 250,773,728 | 0.10 | 252,433,263 | 0.10 | 253,331,656 |
| MINISTRY OF EDUCATION | 0.22 | 552,760,304 | 0.22 | 556,418,281 | 0.22 | 558,398,537 |
| STATE UNIVERSAL BASIC EDUCATION BOARD | 0.02 | 52,156,584 | 0.02 | 52,501,738 | 0.02 | 52,688,589 |
| KOGI STATE LIBRARY BOARD | 0.00 | 6,104,715 | 0.00 | 6,145,113 | 0.00 | 6,166,984 |
| ADULT & NON-FORMAL EDUCATION BOARD | 0.01 | 29,232,605 | 0.01 | 29,426,057 | 0.01 | 29,530,782 |
| KOGI STATE POLYTECHNIC, LOKOJA | 0.56 | 1,368,395,556 | 0.56 | 1,377,451,127 | 0.56 | 1,382,353,385 |
| COLLEGE OF EDUCATION, ANKPA | 0.10 | 253,659,565 | 0.10 | 255,338,197 | 0.10 | 256,246,928 |
| COLLEGE OF EDUCATION TECHNICAL, MOPA | 0.44 | 1,095,426,572 | 0.44 | 1,102,675,728 | 0.44 | 1,106,600,079 |
| PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA | 0.46 | 1,124,465,084 | 0.46 | 1,131,906,407 | 0.46 | 1,135,934,787 |
| KOGI STATE UNIVERSITY, KABBA | 1.42 | 3,493,454,418 | 1.42 | 3,516,572,897 | 1.42 | 3,529,088,148 |

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|--|------|----------------|------|----------------|------|----------------|
| CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA | 1.04 | 2,558,085,426 | 1.04 | 2,575,013,955 | 1.04 | 2,584,178,260 |
| KOGI STATE SENIOR SECONDARY EDUCATION BOARD | 0.14 | 340,774,626 | 0.14 | 343,029,755 | 0.14 | 344,250,575 |
| STATE SCHOLARSHIP BOARD | 0.67 | 1,656,854,462 | 0.67 | 1,667,818,955 | 0.67 | 1,673,754,613 |
| NIGERIA-KOREA FRIENDSHIP INSTITUTE | 0.10 | 255,049,342 | 0.10 | 256,737,171 | 0.10 | 257,650,882 |
| MINISTRY OF HEALTH | 2.75 | 6,774,083,259 | 2.75 | 6,818,911,811 | 2.75 | 6,843,179,870 |
| KOGI STATE HEALTH INSURANCE AGENCY | 0.86 | 2,105,974,917 | 0.86 | 2,119,911,534 | 0.86 | 2,127,456,160 |
| PRIMARY HEALTHCARE DEVELOPMENT AGENCY | 5.32 | 13,103,777,255 | 5.32 | 13,190,493,543 | 5.32 | 13,237,437,643 |
| PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA | 0.04 | 96,372,759 | 0.04 | 97,010,521 | 0.04 | 97,355,775 |
| KOGI STATE SPECIALIST HOSPITAL, LOKOJA | 0.12 | 299,890,796 | 0.12 | 301,875,370 | 0.12 | 302,949,724 |
| CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE | 0.50 | 1,230,809,844 | 0.50 | 1,238,954,920 | 0.50 | 1,243,364,279 |
| KOGI STATE HOSPITAL MANAGEMENT BOARD | 0.06 | 148,220,886 | 0.06 | 149,201,760 | 0.06 | 149,732,760 |
| COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE | 0.10 | 249,648,682 | 0.10 | 251,300,771 | 0.10 | 252,195,134 |
| COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH | 0.04 | 97,396,284 | 0.04 | 98,040,819 | 0.04 | 98,389,740 |
| KOGI STATE HIV/AID CONTROL AGENCY | 0.01 | 31,845,316 | 0.01 | 32,056,057 | 0.01 | 32,170,143 |
| DRUGS AND MEDICAL SUPPLY MANAGEMENT AGENCY | 0.47 | 1,147,593,616 | 0.47 | 1,155,187,996 | 0.47 | 1,159,299,234 |
| MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT | 1.30 | 3,209,287,272 | 1.30 | 3,230,525,231 | 1.30 | 3,242,022,458 |
| STATE ENVIRONMENTAL PROTECTION AGENCY | 0.00 | 5,787,944 | 0.00 | 5,826,247 | 0.00 | 5,846,982 |
| KOGI STATE CLIMATE CHANGE AGENCY | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 |
| SANITATION & WASTE MANAGEMENT BOARD | 0.39 | 956,748,887 | 0.39 | 963,080,322 | 0.39 | 966,507,862 |
| MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION | 4.93 | 12,150,034,094 | 4.93 | 12,230,438,839 | 4.93 | 12,273,966,167 |

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| KOGI STATE SOCIAL INVESTMENT PROGRAMME AGENCY (SIP) | 0.64 | 1,565,534,334 | 0.64 | 1,575,894,501 | 0.64 | 1,581,503,006 |
| MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS | 0.76 | 1,877,711,410 | 0.76 | 1,890,137,458 | 0.76 | 1,896,864,333 |
| Sub-Total Soc | 25.75 | 63,415,735,362 | 25.75 | 63,835,398,875 | 25.75 | 64,062,584,864 |
| Total Overhead Costs | 100 | 246,228,972,773 | 100 | 247,858,431,379 | 100 | 248,740,543,249 |

| CAPITAL EXPENDITURE ANALYSIS | | | | | | |
|---|---------------------|-----------------------|---------------------|-----------------------|---------------------|-----------------------|
| ADMINISTRATIVE SECTOR | | | | | | |
| Description | Percentage % | Estimates 2026 | Percentage % | Estimates 2027 | Percentage % | Estimates 2028 |
| GOVERNMENT HOUSE | 4.94 | 22,187,372,706 | 4.94 | 22,103,731,856 | 4.94 | 22,174,788,622 |
| DEPUTY GOVERNORS OFFICE | 0.41 | 1,826,921,018 | 0.41 | 1,820,033,983 | 0.41 | 1,825,884,837 |
| EMERGENCY MANAGEMENT AGENCY | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 |
| BUREAU OF PUBLIC PROCUREMENT (BPP) | 0.17 | 777,413,199 | 0.17 | 774,482,546 | 0.17 | 776,972,271 |
| KOGI STATE PENSION COMMISSION | 0.03 | 157,037,466 | 0.03 | 156,445,474 | 0.03 | 156,948,399 |
| OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT | 0.05 | 202,120,650 | 0.05 | 201,358,705 | 0.05 | 202,006,012 |
| CHRISTIAN PILGRIMS COMMISSION | 0.00 | 15,548,264 | 0.00 | 15,489,651 | 0.00 | 15,539,445 |
| KOGI STATE HAJJ COMMISSION | 0.00 | 15,548,264 | 0.00 | 15,489,651 | 0.00 | 15,539,445 |
| STATE SECURITY TRUST FUND | 0.21 | 948,444,103 | 0.21 | 944,868,706 | 0.21 | 947,906,171 |
| MINISTRY OF SPECIAL DUTY & INTER-GOVERNMENTAL AFFAIRS | 0.24 | 1,091,488,132 | 0.24 | 1,087,373,494 | 0.24 | 1,090,869,069 |
| KOGI STATE HOUSE OF ASSEMBLY | 1.21 | 5,420,515,398 | 1.21 | 5,400,081,409 | 1.21 | 5,417,441,026 |
| KOGI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION | 0.06 | 280,405,280 | 0.06 | 279,348,223 | 0.06 | 280,246,242 |
| MINISTRY OF INFORMATION AND COMMUNICATION | 0.25 | 1,106,305,627 | 0.25 | 1,102,135,132 | 0.25 | 1,105,678,160 |
| OFFICE OF THE HEAD OF CIVIL SERVICE | 1.33 | 5,951,080,146 | 1.33 | 5,928,646,061 | 1.33 | 5,947,704,852 |
| OFFICE OF THE LOCAL GOVT. AUDITOR-GENERAL | 0.01 | 31,096,528 | 0.01 | 30,979,302 | 0.01 | 31,078,891 |
| CIVIL SERVICE COMMISSION | 0.01 | 24,887,173 | 0.01 | 24,793,355 | 0.01 | 24,873,058 |
| STATE INDEPENDENT ELECTORAL COMMISSION (SIEC) | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 |
| LOCAL GOVERNMENT SERVICE COMMISSION | 0.09 | 412,028,996 | 0.09 | 410,475,749 | 0.09 | 411,795,304 |
| Sub-Total Admin | 9.01 | 40,448,212,950 | 9.01 | 40,295,733,296 | 9.01 | 40,425,271,805 |
| ECONOMIC SECTOR | | | | | | |
| MINISTRY OF AGRICULTURE AND FOOD SECURITY | 3.46 | 15,511,313,901 | 3.46 | 15,452,840,124 | 3.46 | 15,502,516,298 |
| KOGI AGRO-ALLIED COMPANY | 0.35 | 1,554,826,398 | 0.35 | 1,548,965,092 | 0.35 | 1,553,944,543 |
| MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING | 0.65 | 2,923,446,787 | 0.65 | 2,912,426,124 | 0.65 | 2,921,788,687 |

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|---|--------------|------------------------|--------------|------------------------|--------------|------------------------|
| BUDGET AND ECONOMIC PLANNING | 3.64 | 16,315,396,672 | 3.64 | 16,253,891,704 | 3.64 | 16,306,143,015 |
| STATE BUREAU OF STATISTICS | 0.01 | 46,644,792 | 0.01 | 46,468,953 | 0.01 | 46,618,336 |
| OFFICE OF THE ACCOUNTANT GENERAL | 1.18 | 5,313,329,086 | 1.18 | 5,293,299,163 | 1.18 | 5,310,315,508 |
| KOGI STATE INTERNAL REVENUE SERVICE (KGIRS) | 0.48 | 2,153,434,562 | 0.48 | 2,145,316,652 | 0.48 | 2,152,213,191 |
| KOGI INVESTMENT AND PROPERTIES LIMITED | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 |
| MIN. OF COMMERCE & INDUSTRY | 2.54 | 11,415,535,418 | 2.54 | 11,372,501,702 | 2.54 | 11,409,060,831 |
| KOGI STATE ENTERPRISES DEVELOPMENT AGENCY | 0.33 | 1,477,085,079 | 0.33 | 1,471,516,837 | 0.33 | 1,476,247,315 |
| MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY | 0.16 | 733,878,060 | 0.16 | 731,111,523 | 0.16 | 733,461,824 |
| KOGI STATE INFORMATION COMMUNICATION TECHNOLOGY DEVELOPMENT AGENCY (KICTDA) | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 |
| MINISTRY OF TRANSPORT | 1.59 | 7,144,021,480 | 1.59 | 7,117,090,305 | 1.59 | 7,139,969,582 |
| MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES | 3.78 | 16,972,810,575 | 3.78 | 16,908,827,320 | 3.78 | 16,963,184,050 |
| MINISTRY OF WORKS | 18.02 | 80,881,854,343 | 18.02 | 80,576,949,965 | 18.02 | 80,835,980,316 |
| ROAD MAINTENANCE AGENCY | 1.25 | 5,597,375,035 | 1.25 | 5,576,274,330 | 1.25 | 5,594,200,353 |
| MIN. OF CULTURE & TOURISM | 0.09 | 394,241,782 | 0.09 | 392,755,589 | 0.09 | 394,018,178 |
| MINISTRY OF WATER RESOURCES | 1.91 | 8,560,342,399 | 1.91 | 8,528,072,048 | 1.91 | 8,555,487,202 |
| KOGI STATE WATER BOARD | 0.16 | 715,220,143 | 0.16 | 712,523,942 | 0.16 | 714,814,490 |
| RURAL WATER AND SANITATION AGENCY (RUWASSA) | 1.34 | 6,031,793,530 | 1.34 | 6,009,055,176 | 1.34 | 6,028,372,458 |
| MINISTRY OF HOUSING AND URBAN DEVELOPMENT | 5.15 | 23,110,333,222 | 5.15 | 23,023,213,041 | 5.15 | 23,097,225,659 |
| BUREAU FOR LANDS | 0.42 | 1,905,963,417 | 0.42 | 1,898,778,411 | 0.42 | 1,904,882,405 |
| KOGI STATE UTILITY INFRASTRUCTURE MANAGEMENT AND COMPLIANCE AGENCY | 0.07 | 317,184,585 | 0.07 | 315,988,879 | 0.07 | 317,004,687 |
| MINISTRY OF RURAL AND ENERGY DEVELOPMENT | 4.52 | 20,287,043,932 | 4.52 | 20,210,566,846 | 4.52 | 20,275,537,663 |
| MINISTRY OF LIVESTOCK DEVELOPMENT | 0.21 | 932,895,839 | 0.21 | 929,379,055 | 0.21 | 932,366,726 |
| Sub-Total Econ | 51.32 | 230,295,971,038 | 51.32 | 229,427,812,780 | 51.32 | 230,165,353,317 |

LAW & JUSTICE SECTOR

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| KOGI STATE JUDICIAL SERVICE COMMISSION | 0.10 | 462,871,819 | 0.10 | 461,126,908 | 0.10 | 462,609,290 |
| HIGH COURT OF JUSTICE | 0.71 | 3,177,095,852 | 0.71 | 3,165,118,994 | 0.71 | 3,175,293,888 |
| CUSTOMARY COURT OF APPEAL | 1.53 | 6,880,106,813 | 1.53 | 6,854,170,530 | 1.53 | 6,876,204,601 |
| SHARIA COURT OF APPEAL | 0.86 | 3,840,405,656 | 0.86 | 3,825,928,286 | 0.86 | 3,838,227,481 |
| MINISTRY OF JUSTICE | 0.45 | 2,001,439,398 | 0.45 | 1,993,894,471 | 0.45 | 2,000,304,235 |
| KOGI STATE OFFICE OF THE PUBLIC DEFENDER AND CITIZENS' RIGHTS COMMISSION | 0.05 | 202,127,432 | 0.05 | 201,365,462 | 0.05 | 202,012,791 |
| Sub-Total Law | 3.69 | 16,564,046,969 | 3.69 | 16,501,604,652 | 3.69 | 16,554,652,285 |

SOCIAL SECTOR

| | | | | | | |
|--|------|----------------|------|----------------|------|----------------|
| KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 |
| MINISTRY OF YOUTH & SPORTS | 0.62 | 2,801,455,108 | 0.62 | 2,790,894,323 | 0.62 | 2,799,866,198 |
| MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT | 0.50 | 2,239,633,749 | 0.50 | 2,231,190,889 | 0.50 | 2,238,363,488 |
| KOGI STATE OFFICE FOR DISABILITY AFFAIRS | 0.04 | 196,530,057 | 0.04 | 195,789,188 | 0.04 | 196,418,590 |
| MINISTRY OF EDUCATION | 2.13 | 9,571,473,976 | 2.13 | 9,535,391,911 | 2.13 | 9,566,045,292 |
| STATE UNIVERSAL BASIC EDUCATION BOARD | 0.42 | 1,865,791,678 | 0.42 | 1,858,758,110 | 0.42 | 1,864,733,451 |
| KOGI STATE POLYTECHNIC, LOKOJA | 0.83 | 3,721,943,433 | 0.83 | 3,707,912,636 | 0.83 | 3,719,832,446 |
| COLLEGE OF EDUCATION, ANKPA | 0.02 | 95,503,602 | 0.02 | 95,143,578 | 0.02 | 95,449,435 |
| COLLEGE OF EDUCATION TECHNICAL, MOPA | 0.43 | 1,943,532,998 | 0.43 | 1,936,206,364 | 0.43 | 1,942,430,678 |
| PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA | 0.64 | 2,853,106,441 | 0.64 | 2,842,350,943 | 0.64 | 2,851,488,235 |
| KOGI STATE UNIVERSITY, KABBA | 7.80 | 34,991,368,098 | 7.80 | 34,859,459,385 | 7.80 | 34,971,521,929 |
| CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA | 5.35 | 23,999,522,874 | 5.35 | 23,909,050,670 | 5.35 | 23,985,910,986 |
| KOGI STATE SENIOR SECONDARY EDUCATION BOARD | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 |
| NIGERIA-KOREA FRIENDSHIP INSTITUTE | 0.37 | 1,671,302,658 | 0.37 | 1,665,002,264 | 0.37 | 1,670,354,739 |
| MINISTRY OF HEALTH | 1.93 | 8,655,038,790 | 1.93 | 8,622,411,457 | 1.93 | 8,650,129,884 |
| KOGI STATE HEALTH INSURANCE AGENCY | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 |

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| PRIMARY HEALTHCARE DEVELOPMENT AGENCY | 0.22 | 970,415,198 | 0.22 | 966,756,975 | 0.22 | 969,864,804 |
| PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA | 0.06 | 264,320,488 | 0.06 | 263,324,066 | 0.06 | 264,170,572 |
| KOGI STATE SPECIALIST HOSPITAL, LOKOJA | 0.05 | 211,456,390 | 0.05 | 210,659,252 | 0.05 | 211,336,458 |
| CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE | 3.41 | 15,322,814,157 | 3.41 | 15,265,050,977 | 3.41 | 15,314,123,466 |
| KOGI STATE HOSPITAL MANAGEMENT BOARD | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 |
| COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE | 0.03 | 148,485,921 | 0.03 | 147,926,166 | 0.03 | 148,401,704 |
| COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH | 0.08 | 362,666,056 | 0.08 | 361,298,896 | 0.08 | 362,460,362 |
| MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT | 9.46 | 42,446,760,679 | 9.46 | 42,286,746,999 | 9.46 | 42,422,686,010 |
| MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION | 0.07 | 310,965,280 | 0.07 | 309,793,018 | 0.07 | 310,788,909 |
| MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS | 1.51 | 6,794,591,361 | 1.51 | 6,768,977,450 | 1.51 | 6,790,737,651 |
| Sub-Total Soc | 35.98 | 161,438,678,992 | 35.98 | 160,830,095,517 | 35.98 | 161,347,115,287 |
| Total Cap. Exp. | 100 | 448,746,909,950 | 100 | 447,055,246,244 | 100 | 448,492,392,694 |
| Total Personnel, Overheads & Cap. Exp. | 300 | 811,220,636,437 | 300 | 812,320,878,874 | 300 | 816,174,586,893 |
| Contingency Reserve | | 4,689,780,417 | 0 | 4,711,132,049 | 0 | 4,750,209,013 |
| Planning Reserve | | 4,580,168,590 | 0 | 4,563,296,750 | 0 | 4,578,208,098 |
| Grand Total | 300 | 820,490,585,443 | 300 | 821,595,307,674 | 300 | 825,503,004,003 |