



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. GUIDELINES 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 (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 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

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						
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						
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

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

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

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

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

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						
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						
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

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/AIDS 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

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

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

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

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