



KOGI STATE GOVERNMENT

2025 CITIZENS BUDGET

BUDGET OF INCLUSIVE DEVELOPMENT

Incorporating:

BASIC EDUCATION CITIZENS BUDGET
PRIMARY HEALTHCARE CITIZENS BUDGET

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About the Citizens' Budget

The Kogi State 2025 Citizens Budget (CB) is an abridged and easy to understand version of the approved budget which presents key information about where the government expects money to come from as well as what the State government intends to purchase in undertaking its delivery of public goods and services to the citizens of Kogi State in the 2025 Fiscal Year.

To download the detailed budget or the appropriation law use the links provided below:

- Link to 2025 Appropriation Law: <https://kogistate.gov.ng/bills-laws/>
- Link to 2025 Detailed Budget Publication: <https://kogistate.gov.ng/state-budget/>



Budget Policy Overview

The Kogi State budget for 2025 has been christened “BUDGET OF INCLUSIVE DEVELOPMENT” with the government policy focus on the following areas:

- Creation of a broad-based foundation in agriculture mechanized farming, access to production inputs, financing, enhanced role of women and youth farmers leading to enhanced agricultural productivity
- Investments in infrastructure to ensure consistent supply of agricultural commodities, attract financial capital to agri-based value chains;
- To create an enabling environment for businesses to thrive;
- Improving the efficiency and effectiveness of spending;
- Improve the framework for e-governance and develop a robust masterplan reflective of the current digital age;

In line with these objectives, the government plans to execute the following key projects.

- KOGI STATE ROAD MAINTENANCE AGENCY’S PROJECTS(REHABILITATION OF DILAPIDATED ROADS)
- RURAL ELECTRIFICATION SCHEMES, GOVERNOR’S ACCELERATED ELECTRIFICATION OF COMMUNITIES ACROSS THE STATE.
- WATER REHABILITATION ACROSS KOGI STATE
- CONSTRUCTION OF SELECTED ROAD FROM CENTRAL SENATORIAL DISTRICTS (60KM)
- CONSTRUCTION OF OZURI/ OGAMINANA/ OBAGEDE/ OKAITO/ KABBA JUNCTION ROAD (9.4KM)
- COLLEGE OF EDUCATION (TECHNICAL), MOPA PROJECT OF BUILDINGS AND MAINTENANCE
- CONSTRUCTION/ RENOVATION OF SCHOOL BUILDINGS/ SCHOOL FURNITURES/ BOREHOLE/ VIP TOILETS
- CONSTRUCTION OF SOLID MINERAL BASED INDUSTRIES IN LOKOJA
- PURCHASE OF 60 NOS OF VEHICLES FOR MINISTRIES/ DEPARTMENTS.
- PROCUREMENT OF TRACTORS, POWER TILERS AND HARVESTERS TO BOOST FOOD SECURITY AND SAFE FUNCTIONING OF FOOD SUPPLY CHAINS FOR POOR HOUSEHOLDS (CARES)
- CONSTRUCTION OF OKENE TOWNSHIP ROAD (10.7KM)
- CONSTRUCTION OF LOKOJA MEGA MARKET
- ASPHALT OVERLAY OF GYB JUNCTION/ MURTALA MUHAMMED/ BARRACK/ KABBA JUNCTION ROAD (20.75KM)
- CONSTRUCTION OF FACULTY OF SCIENCE IN KOGI STATE UNIVERSITY KABBA
- CONSTRUCTION OF ROADS IN PROPOSED NEW AIRPORT IN KOGI STATE, ZARIAGI, LOKOJA (78KM)
- REMODELING OF GOVERNMENT HOUSE STRUCTURE
- GCCC FOR ALL EXTERNALLY FUNDED CAPITAL PROJECTS
- PROVISION OF BASIC AMENITIES SUCH AS 10 CLASSROOMS, 5 NOS OF CLINIC BUILDING AND 3 NOS OF BOREHOLE WATER TO EACH OF THE THREE SENATORIAL DISTRICT(CARES)
- ESTABLISHMENT OF AIRPORT IN ZARIAGI/ CONSULTANCY



Section 1 Overview of Budget Framework

General Framework

The Kogi State Government approved 2025 budget has a total expenditure outlay of Five hundred and eighty-two billion, four hundred and four Million, one hundred and nineteen thousand, four hundred and eighty-nine Naira (**N582,404,119,489**) for Fiscal Year 2025. Of this amount, Five Hundred and fourteen billion, three hundred and thirty-four million, three hundred and seven thousand, three hundred and sixty-four Naira (**N514,334,307,364**) is expected to come from the Federal Government as FAAC, Internally Generated Revenue (IGR), Aids & Grant as well as Opening Balance (money remaining in the bank after last year’s budget expenditure). The budget deficit of sixty-eight billion, and sixty-nine million, eight hundred and twelve thousand, one hundred and twenty-five Naira (**N68,069,812,125**) exists which is the shortfall of total recurrent revenue plus grant compared to the total budget. Kogi State Government will finance the deficit through twenty-two billion, five hundred and nineteen million, eight hundred and twelve thousand, one hundred and twenty-five Naira (**N22,519,812,125**) of domestic Loan and foreign loans of Forty-five Billion, Five Hundred and fifty Million Naira (**N45,550,000,000**).

For further details on where the money will come from (revenue) see figure 1 as well as where the money will go (expenditure) see figure 2 on budget overview.

Figure 1 Financing Framework

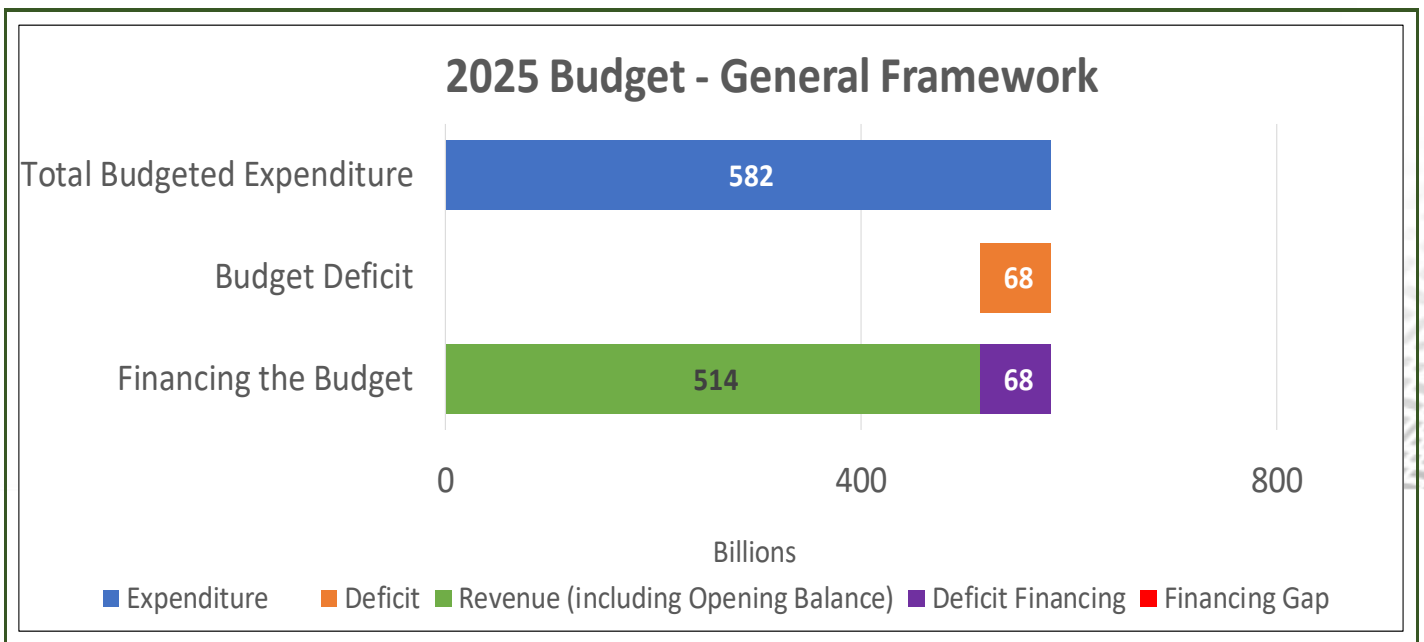
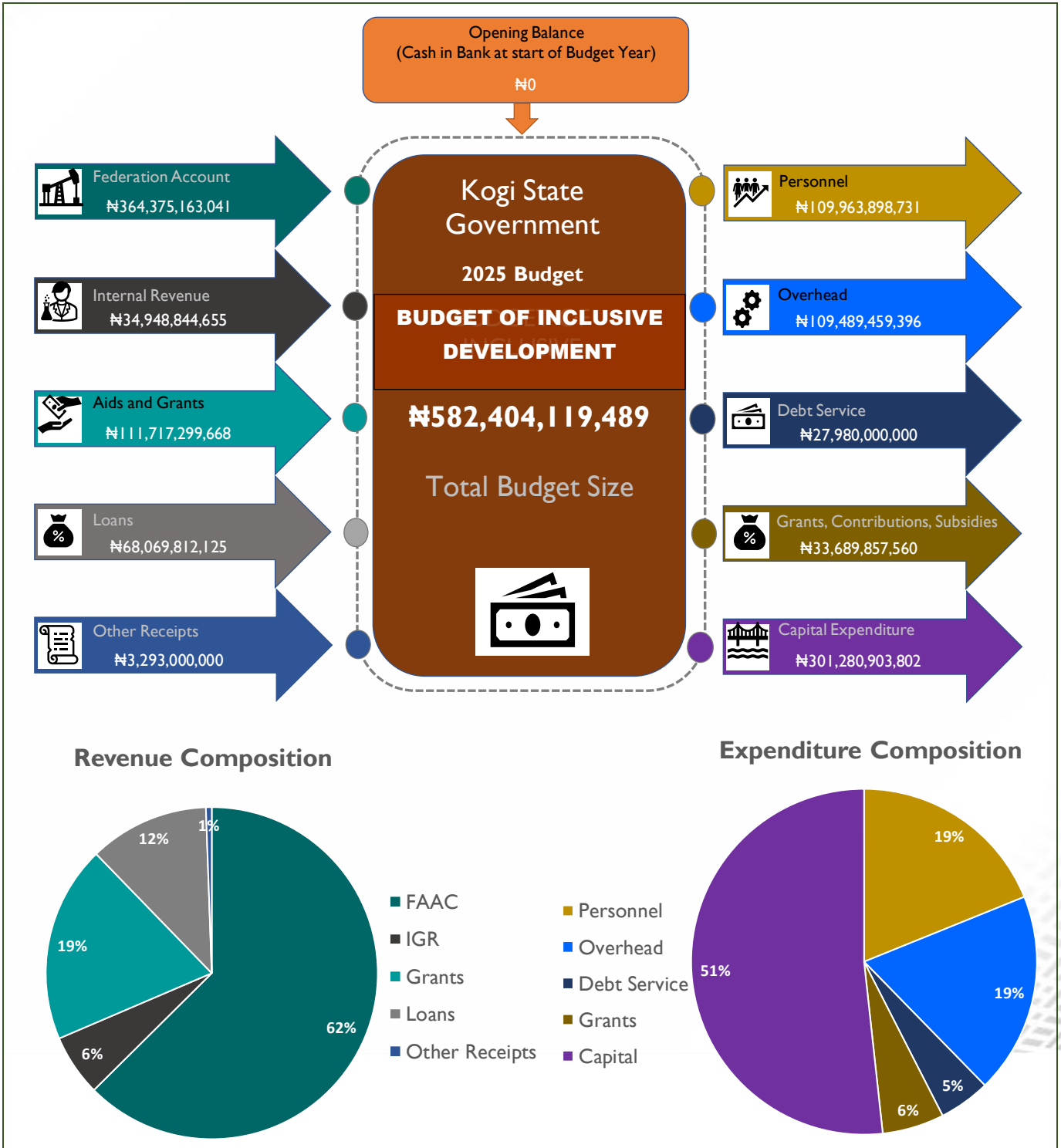




Figure 2 Budget Overview





Section 2 Where will the money come from?

- Kogi Government anticipate that a total of N364,375,163,041 billion will come from Federation Account. The chief sources of Federation Account Receipt include N70,000,000,000 billion from statutory allocation, VAT is N90,000,000,000 billion and N204,375,163,041 billion from Other FAAC Receipts.
- Total sum of N34,948,844,655 billion is projected to be generated internally by the state (IGR), Aids and Grant N111,717,299,668 billion, N68,069,812,125 billion from loan while N3,293,000,000 will come from other receipts (refund from FGN, etc)

Table 1 Sources of Revenues

Revenue	2025 Budget
Opening Balance	-
Federation Account	364,375,163,041
Statutory Allocation	70,000,000,000
VAT	90,000,000,000
Other FAAC Receipts	204,375,163,041
Internally Generated Revenues	34,948,844,655
<i>Tax Revenue, of which</i>	<i>23,072,949,160</i>
Tax Revenues - Personal	16,442,810,142
Tax Revenue - Other	6,630,139,018
Non-Tax Revenue	11,875,895,495
Other Sources	183,080,111,793
Aids and Grants	111,717,299,668
Loans	68,069,812,125
Other Receipts	3,293,000,000
Total Revenue (including Opening Balance)	582,404,119,489

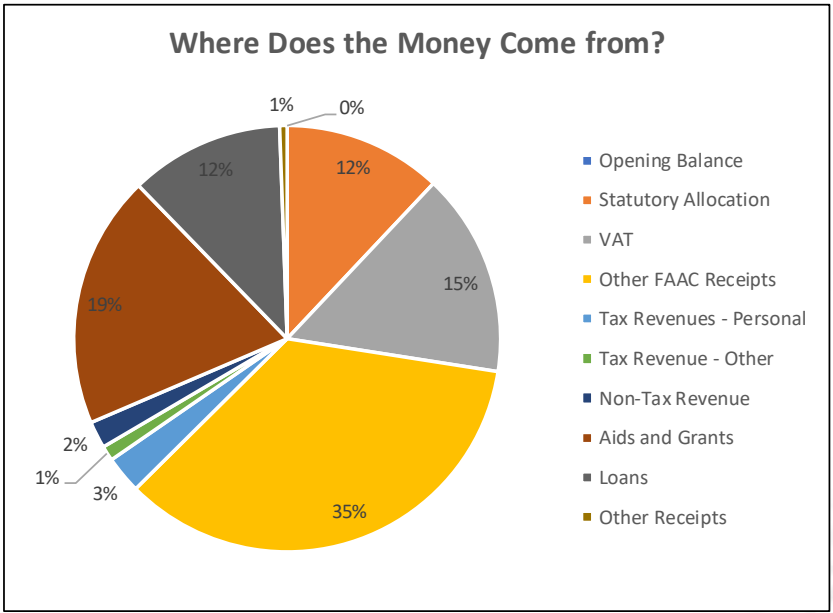




Table 2 Grants Receipts

Domestic Aids and Grants (Top 5)		Foreign Aids and Grants (Top 5)	
Source and Purpose	2025 Budget	Source and Purpose	2025 Budget
CAPITAL GRANTS FROM FGN	72,041,471,845	CURRENT FOREIGN GRANTS	7,798,674,353
CURRENT GRANTS FROM LGAS	20,667,080,375	CAPITAL FOREIGN GRANTS	300,000,000
CAPITAL GRANTS FROM LGAS	4,240,000,000		
CURRENT GRANTS FROM FGN	3,000,000,000		
CURRENT GRANTS FROM OTHER SOURCES	2,670,073,095		
Others	1,000,000,000	Others	-
Total Domestic Aids and Grants	103,618,625,315	Total Foreign Aids and Grants	8,098,674,353

Table 3 Borrowing (Loans)

Domestic Loans (Top 3)		Foreign Loans (Top 5)	
Source (and Purpose where applicable)	2025 Budget	Source and Purpose	2025 Budget
DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTION	19,000,000,000	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTIT	45,550,000,000
DOMESTIC LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES	3,519,812,125		
Others	-	Others	-
Total Domestic Loans	22,519,812,125	Total Foreign Loans	45,550,000,000

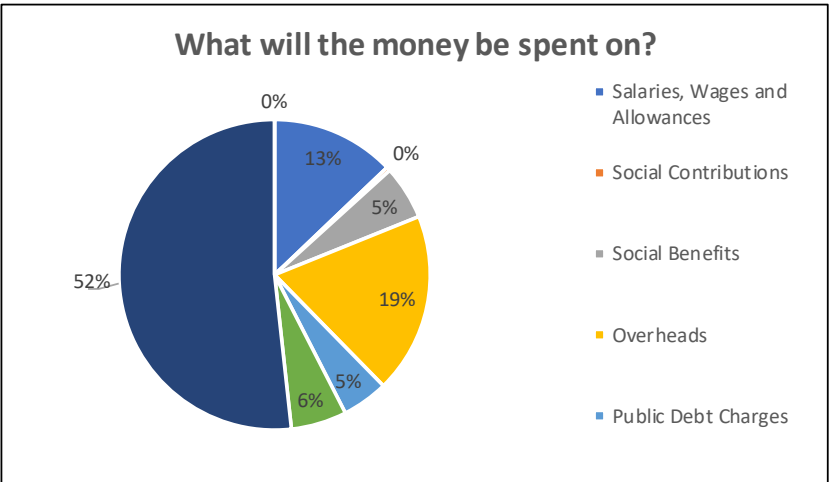


Section 3 What will the money be spent on?

Of the total N582,404,119,489 billion, the state government intends to spend N301,280,903,802 billion (52%) on capital expenditure while the remaining N281,123,215,687 (48%) will be used to fund recurrent expenditure (i.e payment of salaries, wages, allowances, social contributions, social benefits, public debt charges, overhead cost for running government day-to-day operational activities etc; while NO billion is billed as transfers of state IGR to Local Government Councils.

Table 4 Nature of Expenditure

Expenditure	2025 Budget
Personnel	109,963,898,731
Salaries, Wages and Allowances	74,845,832,489
Social Contributions	2,366,144,000
Social Benefits	32,751,922,242
Other Recurrent	171,159,316,956
Overheads	109,489,459,396
Public Debt Charges	27,980,000,000
Others (Grants, Subsidies, Other Transfers)	33,689,857,560
Capital	301,280,903,802
Other Provisions (Contingency)	-
Total Expenditure (including Contingencies)	582,404,119,489





Section 4 Who will be spending the Money?

This section looks at the main sectors where the money will be spent and the ministries who will be spending the money.

Figure 3 Expenditure by Main Sectors of Government

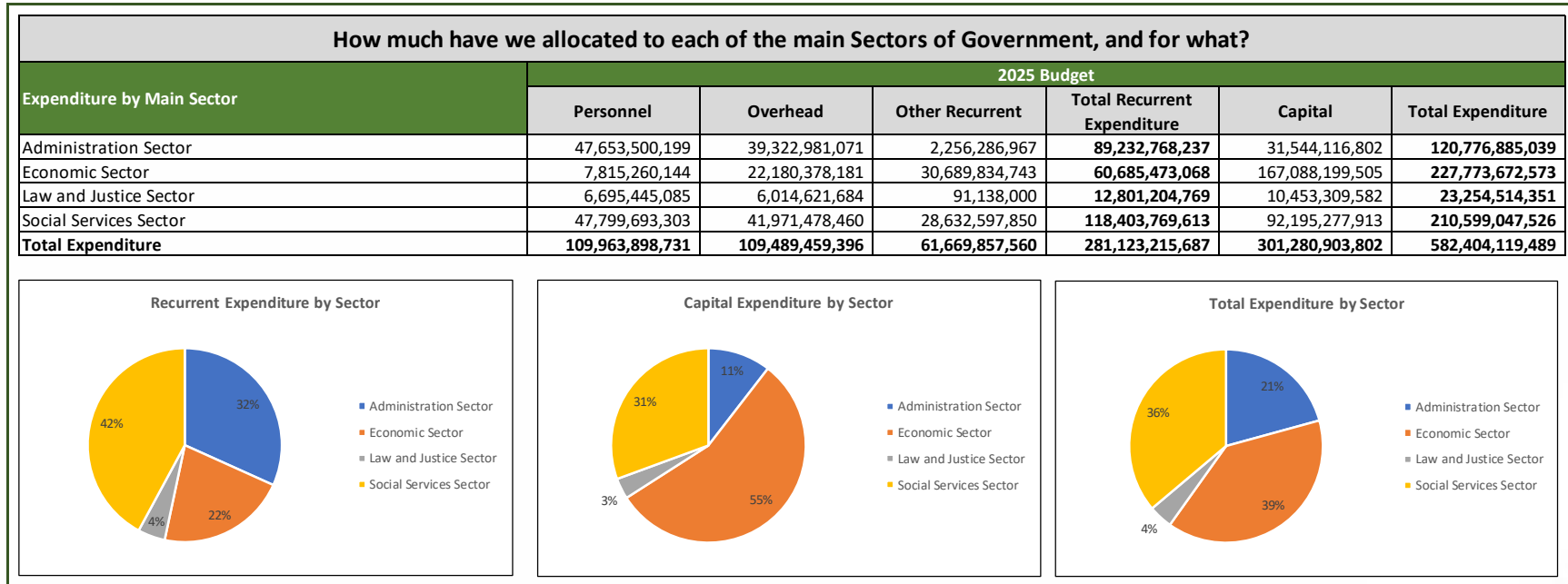




Figure 4 Personnel Expenditure by Planning Sector





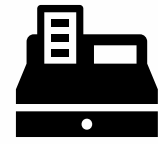






Personnel Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N1.294 Billion	N0.265 Billion	N28.656 Billion	N1.037 Billion	N4.055 Billion	N35.85 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					Others
N15.834 Billion	N0.538 Billion	N6.695 Billion	N0.244 Billion	N0.446 Billion	N15.05 Billion



Figure 5 Other Recurrent Expenditure by Planning Sector












Other Recurrent Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N0.871 Billion	N0.81 Billion	N11.555 Billion	N5.589 Billion	N46.941 Billion	N30.054 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					Others
N21.836 Billion	N0.23 Billion	N6.106 Billion	N0.045 Billion	N4.707 Billion	N42.416 Billion



Figure 6 Capital Expenditure by Planning Sector








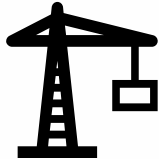



Capital Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N13.076 Billion	N7.302 Billion	N61.331 Billion	N6.8 Billion	N17.056 Billion	N17.546 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N16.125 Billion	N68.82 Billion	N10.453 Billion	N15.845 Billion	N3.369 Billion	N63.557 Billion



Figure 7 Total Expenditure by Planning Sector












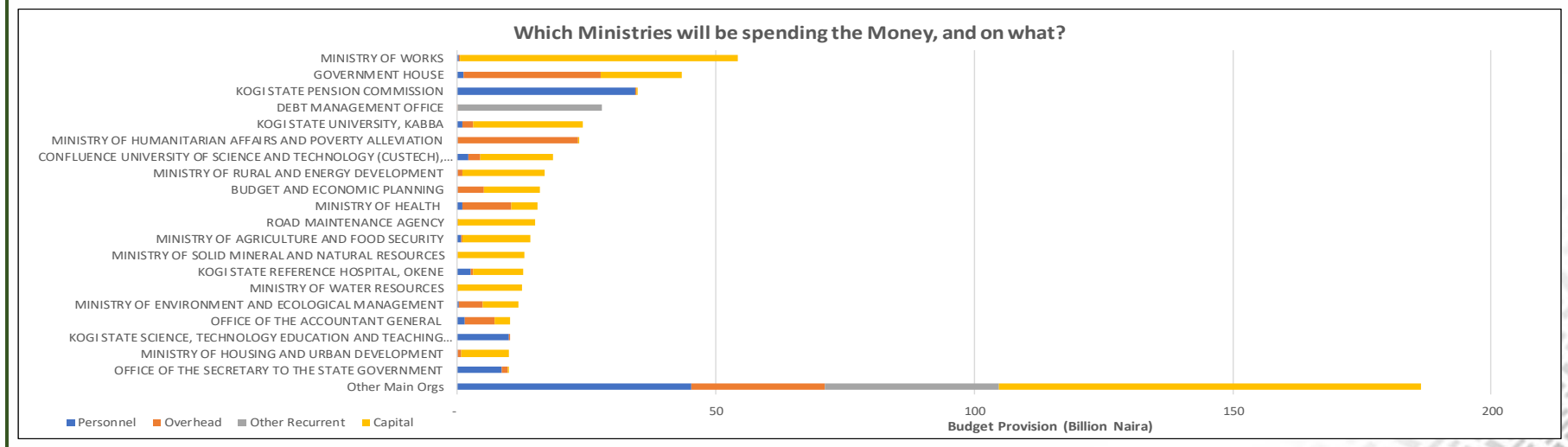
Total Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N15.241 Billion	N8.377 Billion	N101.542 Billion	N13.426 Billion	N68.051 Billion	N83.45 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N53.796 Billion	N69.588 Billion	N23.255 Billion	N16.135 Billion	N8.522 Billion	N121.023 Billion



Figure 8 Largest Spending Ministries (including all Departments and Agencies)

Which Ministries will be spending the Money, and on what?						
Expenditure by Ministry (Top 20)	2025 Budget					
	Personnel	Overhead	Other Recurrent	Total Recurrent Expenditure	Capital	Total Expenditure
MINISTRY OF WORKS	378,384,983	199,475,200	-	577,860,183	53,719,861,781	54,297,721,964
GOVERNMENT HOUSE	1,244,578,673	26,520,448,000	-	27,765,026,673	15,770,000,000	43,535,026,673
KOGI STATE PENSION COMMISSION	34,421,000,000	247,850,000	-	34,668,850,000	101,000,000	34,769,850,000
DEBT MANAGEMENT OFFICE	-	86,918,000	27,980,000,000	28,066,918,000	-	28,066,918,000
KOGI STATE UNIVERSITY, KABBA	1,122,537,789	2,010,800,000	-	3,133,337,789	21,255,000,000	24,388,337,789
MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	5,000,000	23,454,000,000	-	23,459,000,000	200,000,000	23,659,000,000
CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH)	2,191,058,317	2,201,000,000	-	4,392,058,317	14,105,500,000	18,497,558,317
MINISTRY OF RURAL AND ENERGY DEVELOPMENT	152,326,056	874,380,000	-	1,026,706,056	16,022,787,169	17,049,493,225
BUDGET AND ECONOMIC PLANNING	210,246,564	5,076,971,286	-	5,287,217,850	10,693,388,000	15,980,605,850
MINISTRY OF HEALTH	1,070,256,388	9,328,482,936	-	10,398,739,324	5,236,562,800	15,635,302,124
ROAD MAINTENANCE AGENCY	62,721,824	9,556,316	-	72,278,140	15,100,000,000	15,172,278,140
MINISTRY OF AGRICULTURE AND FOOD SECURITY	698,240,455	435,935,972	-	1,134,176,427	13,076,235,235	14,210,411,662
MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES	-	90,500,285	-	90,500,285	12,916,209,418	13,006,709,703
KOGI STATE REFERENCE HOSPITAL, OKENE	2,542,000,000	639,000,000	-	3,181,000,000	9,630,000,000	12,811,000,000
MINISTRY OF WATER RESOURCES	123,778,873	5,398,400	-	129,177,273	12,505,658,000	12,634,835,273
MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	300,364,259	4,761,300,000	-	5,061,664,259	6,800,000,000	11,861,664,259
OFFICE OF THE ACCOUNTANT GENERAL	1,509,270,741	5,659,580,900	-	7,168,851,641	3,117,313,400	10,286,165,041
KOGI STATE SCIENCE, TECHNOLOGY EDUCATION AND TEACHING	9,964,393,261	293,205,592	-	10,257,598,853	-	10,257,598,853
MINISTRY OF HOUSING AND URBAN DEVELOPMENT	81,217,846	622,790,083	-	704,007,929	9,354,970,709	10,058,978,638
OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	8,689,570,834	1,072,137,123	-	9,761,707,957	129,995,638	9,891,703,595
Other Main Orgs	45,196,951,868	25,899,729,303	33,689,857,560	104,786,538,731	81,546,421,652	186,332,960,383
Total Expenditure	109,963,898,731	109,489,459,396	61,669,857,560	281,123,215,687	301,280,903,802	582,404,119,489





Section 5

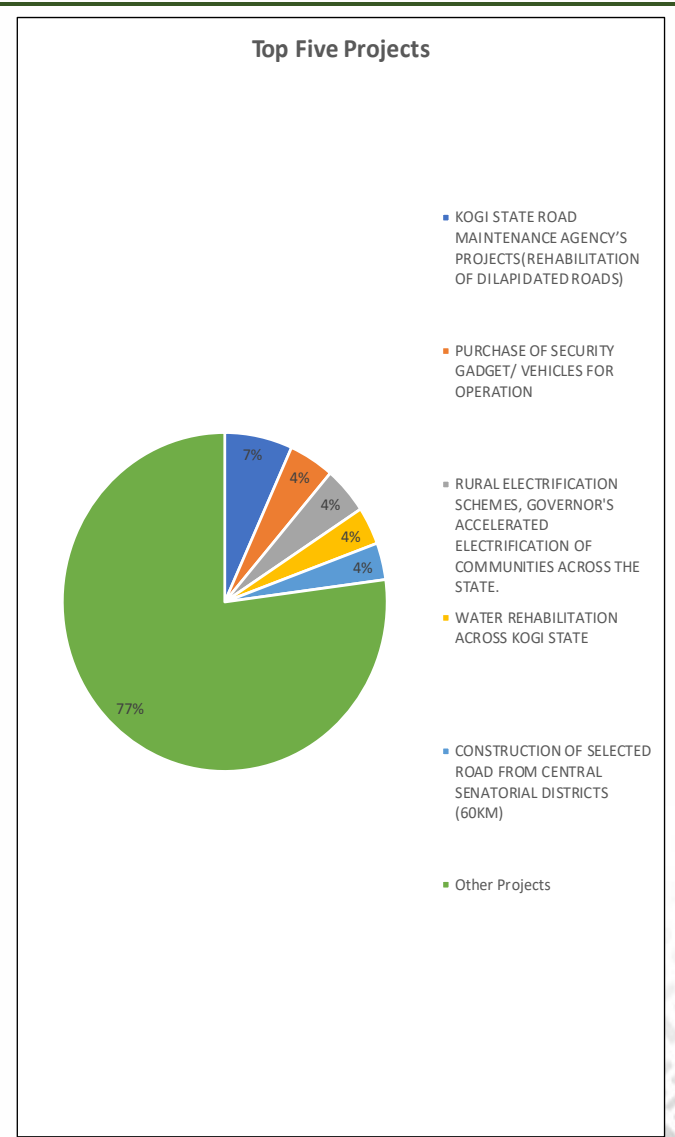
What are the major Investments being made by the State?

- ❖ CONSTRUCTION/ EQUIPPING OF COLLEGE OF MEDICINE, FACULTY OF ENGINEERING, SENATE BUILDING AND FACULTY OF COMPUTING AND INFORMATION TECHNOLOGY (CUSTECH)
- ❖ GOVERNMENT HOUSE MINOR CAPITAL WORKS (DIRECT PROCUREMENT)
- ❖ PURCHASE OF (2 Nos) OF SURVEYING EQUIPMENT FOR CHARACTERISATION OF SOLID MINERALS IN KOGI STATE
- ❖ RURAL ACCESS AND AGRICULTURAL MARKETING PROJECT (OPENING OF RURAL ROADS AND MARKET FOR THE COMMUNITIES)
- ❖ REMODELING OF GOVERNMENT HOUSE STRUCTURE
- ❖ CONSTRUCTION OF OZURI/ OGAMINANA/ OBAGEDE/ OKAITO/ KABBA JUNCTION ROAD (9.4KM)
- ❖ CONSTRUCTION/ RENOVATION OF SCHOOL BUILDINGS/ SCHOOL FURNITURES/ BOREHOLE/ VIP TOILETS
- ❖ PROVISION OF BASIC AMENITIES SUCH AS 10 CLASSROOMS, 5 NOS OF CLINIC BUILDING AND 3 NOS OF BOREHOLE WATER TO EACH OF THE THREE SENATORIAL DISTRICTS(CARES)
- ❖ ELECTRIFICATION OF CUSTECH ON 33KVLIN & ASSOCIATED ACCESSORIES & KOGI WEST SENATORIAL DISTRICT
- ❖ GOVERNMENT CONNECT ON HUMANITARIAN THROUGH CONSTRUCTION/ RENOVATION OF VARIOUS HEALTH FACILITIES
- ❖ CONSTRUCTION OF HASSAN KATSINA ROAD (HOUSE OF ASSEMBLY) (11.2KM)
- ❖ PURCHASE OF 60 NOS OF VEHICLES FOR MINISTRIES/ DEPARTMENTS.
- ❖ PROCUREMENT OF TRACTORS, POWER TILERS AND HARVESTERS TO BOOST FOOD SECURITY AND SAFE FUNCTIONING OF FOOD SUPPLY CHAINS FOR POOR HOUSEHOLDS (CARES)
- ❖ CONSTRUCTION OF ZONE 8 JUNCTION- BARRACKS- GYB JUNCTION ROADS
- ❖ RURAL ELECTRIFICATION SCHEMES, GOVERNOR'S ACCELERATED ELECTRIFICATION OF COMMUNITIES ACROSS THE STATE.
- ❖ KOGI STATE ROAD MAINTENANCE AGENCY'S PROJECTS (REHABILITATION OF DILAPIDATED ROADS)
- ❖ PURCHASE OF SECURITY GADGET/ VEHICLES FOR OPERATION
- ❖ KOGI STATE SUPPORT TO LOCAL GOVERNMENT ON INFRASTRUCTURE CONSTRUCTION
- ❖ EROSION CONTROL. C4
- ❖ CONSTRUCTION OF SELECTED ROAD FROM CENTRAL SENATORIAL DISTRICTS (60KM)



Table 5 Largest Capital Expenditure Projects

What are the major Capital Investments we are planning?		
Project Description	2025 Budget	Location
KOGI STATE ROAD MAINTENANCE AGENCY'S PROJECTS(REHABILITATION OF DILAPIDATED ROADS)	15,000,000,000	STATE WIDE
PURCHASE OF SECURITY GADGET/ VEHICLES FOR OPERATION	10,030,000,000	STATE WIDE
RURAL ELECTRIFICATION SCHEMES, GOVERNOR'S ACCELERATED ELECTRIFICATION OF COMMUNITIES ACROSS THE STATE.	10,020,287,169	STATE WIDE
WATER REHABILITATION ACROSS KOGI STATE	8,000,000,000	STATE WIDE
CONSTRUCTION OF SELECTED ROAD FROM CENTRAL SENATORIAL DISTRICTS (60KM)	7,813,355,615	OKENE
CONSRUCTION OF OZURI/ OGAMINANA/ OBAGEDE/ OKAITO/ KABBA JUNCTION ROAD (9.4KM)	7,544,929,392	OKENE
COLLEGE OF EDUCATION (TECHNICAL), MOPA PROJECT OF BUILDINGS AND MAINTENANCE	7,250,000,000	STATE WIDE
CONSTRUCTION/ RENOVATION OF SCHOOL BUILDINGS/ SCHOOL FURNITURES/ BOREHOLE/ VIP TOILETS	7,200,000,000	STATE WIDE
CONSTRUCTION OF SOLID MINERAL BASED INDUSTRIES IN LOKOJA	7,001,000,000	LOKOJA
PURCHASE OF 60 NOS OF VEHICLES FOR MINISTRIES/ DEPARTMENTS.	7,000,000,000	STATE WIDE
PROCUREMENT OF TRACTORS, POWER TILERS AND HARVESTERS TO BOOST FOOD SECURITY AND SAFE FUNCTIONING OF FOOD SUPPLY CHAINS FOR POOR HOUSEHOLDS (CARES)	7,000,000,000	STATE WIDE
CONSRUCTION OF OKENE TOWNSHIP ROAD (10.7KM)	6,500,077,263	LOKOJA
CONSTRUCTION OF LOKOJA MEGA MARKET	6,000,000,000	STATE WIDE
ASPHALT OVERLAY OF GYB JUNCTION/ MURTALA MUHAMMED/ BARRACK/ KABBA JUNCTION ROAD (20.75KM)	4,016,494,679	LOKOJA
CONSTRUCTION OF FACULTY OF SCIENCE IN KOGI STATE UNIVERSITY KABBA	4,000,000,000	KABBA/BUNU
CONSTRUCTION OF ROADS IN PROPOSED NEW AIRPORT IN KOGI STATE, ZARIAGI, LOKOJA (78KM)	3,500,000,000	ADAVI
REMODELING OF GOVERNMENT HOUSE STRUCTURE	3,015,000,000	LOKOJA
GCCC FOR ALL EXTERNALLY FUNDED CAPITAL PROJECTS	3,000,000,000	STATE WIDE
PROVISION OF BASIC AMENITIES SUCH AS 10 CLASSROOMS, 5 NOS OF CLINIC BUILDING AND 3 NOS OF BOREHOLE WATER TO EACH OF THE THREE SENATORIAL DISTRICT(CARES)	3,000,000,000	STATE WIDE
ESTABLISHMENT OF AIRPORT IN ZARIAGI/ CONSULTANCY	3,000,000,000	ADAVI
Other Projects	171,389,759,684	
Total Capital Expenditure	301,280,903,802	





Section 6 Which Citizens Nominated Projects have been included in the Budget?

Standard Narrative

Kogi State has made it an annual practice to engage the citizens throughout the budget town hall meeting and stakeholders' engagement process. This start through the government officials in collaboration with members of the State House of Assembly, civil societies organisations, relevant revenue generating agencies meeting on Medium Term Expenditure Framework (MTEF) to present and give details explanations on the projection on revenue and expenditure of the State.

Also, town hall meetings are conducted across the three senatorial zones of the state and the State headquarters organised by the Ministry of Finance, Budget and Economic Planning for citizens' demands/inputs into the state budget.

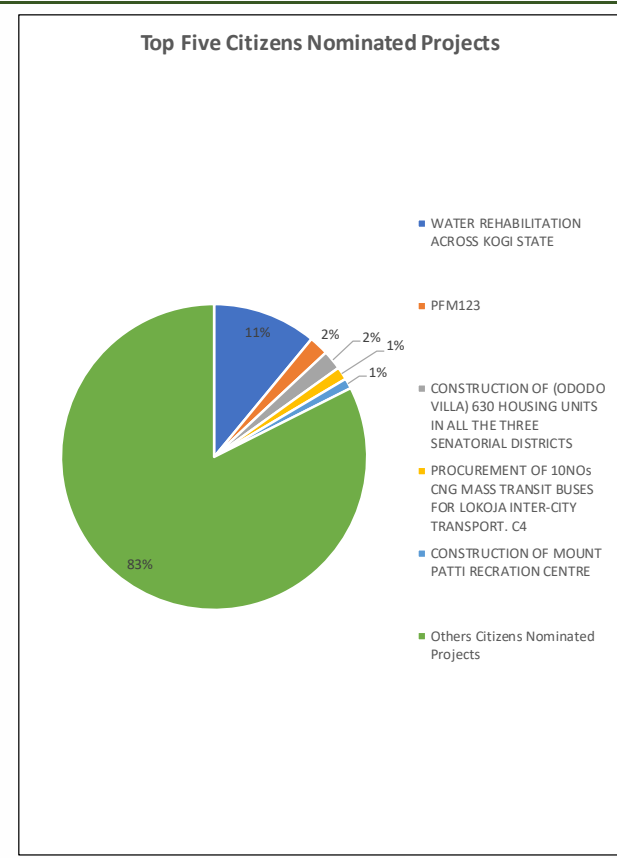
Furthermore, there is also relevant agencies representative during budget Bilateral discussions in the ministry across all the sectors.

- Present a short and concise narrative explaining five key citizens nominated project and how they aligned with the state policy objective for the fiscal year under consideration.
 - ✓ CONSTRUCTION OF FLOOD ALTERNATIVE ROAD, NYAMAYAMA - JOSTAN PLAZA LOKOJA 7KM C4
 - ✓ PROCUREMENT OF 10NOs CNG MASS TRANSIT BUSES FOR LOKOJA INTER-CITY TRANSPORT. C4
 - ✓ ESTABLISHMENT OF A STATE TELEVISION STATION C4
 - ✓ PURCHASE OF THREE WATER BUS C4
 - ✓ CONSTRUCTION OF RIVER EMBARKMENT IN SOME SELECTED PLACE C4
 - ✓ REHABILITATION OF OLD POLY QUARTERS TO POST FLOOD HOUSING ESTATE ROAD, LOKOJA C4
 - ✓ CONSRUCTION OF FELELE - AGBAJA ROAD (28KM) C4
 - ✓ EROSION CONTROL. C4
 - ✓ RESTORATION OF JEJE ELECTRIFICATION C4
 - ✓ CONVERSION AND RENOVATION OF JEJE HIGH SCHOOL (JHS) TO PUBLIC SCHOOL. C4
 - ✓ DRILLING OF NEW BOREHOLES IN THE SELECTED RURAL AREAS
 - ✓ RESURCITATION OF MORIBUND BOREHOLES IN RURALS COMMUNITIES
 - ✓ CONSTRUCTION OF RUWASSA WATER FACTORY
 - ✓ CONSTRUCTION OF PUBLIC TOILETS IN SELECTED AREAS ACROSS THE STATE (PEWASH PROJECT)
 - ✓ PROCUREMENT OF HYGIENE EQUIPMENT (PEWASH PROJECT)
 - ✓ CONSTRUCTION OF MINISTRY OF HOUSING AND URBAN DEVELOPMENT OFFICE COMPLEX
 - ✓ CONSTRUCTION OF (ODODO VILLA) 630 HOUSING UNITS IN ALL THE THREE SENATORIAL DISTRICTS
 - ✓ CONSTRUCTION OF MOUNT PATTI RECREATION CENTRE



Table 6 Citizens Nominated Projects

How much have we allocated to Citizens Nominated Projects?		
Project Description	2025 Budget	Location
WATER REHABILITATION ACROSS KOGI STATE	8,000,000,000	STATE WIDE
PFM123	1,500,000,000	LOKOJA
CONSTRUCTION OF (ODODO VILLA) 630 HOUSING UNITS IN ALL THE THREE SENATORIAL DISTRICTS	1,500,000,000	STATE WIDE
PROCUREMENT OF 10NOs CNG MASS TRANSIT BUSES FOR LOKOJA INTER-CITY TRANSPORT. C4	1,000,000,000	LOKOJA
CONSTRUCTION OF MOUNT PATTI RECREATION CENTRE	800,000,000	LOKOJA
ESTABLISHMENT OF A STATE TELEVISION STATION C4	500,000,000	STATE WIDE
PURCHASE OF THREE WATER BUS C4	500,000,000	LOKOJA
CONSTRUCTION OF RIVER EMBARKMENT IN SOME SELECTED PLACE C4	500,000,000	STATE WIDE
RESURCITATION OF MORIBUND BOREHOLES IN RURALS COMMUNITIES	500,000,000	STATE WIDE
CONSTRUCTION OF RUWASSA WATER FACTORY	400,000,000	STATE WIDE
REHABILITATION OF OLD POLY QUARTERS TO POST FLOOD HOUSING ESTATE ROAD, LOKOJA C4	300,000,000	OKENE
CONSTRUCTION OF VIP LATRINES IN RURAL AREAS	200,000,000	STATE WIDE
DRILLING OF NEW BOREHOLES IN THE SELECTED RURAL AREAS	150,000,000	STATE WIDE
CONSTRUCTION OF PUBLIC TOILETS IN SELECTED AREAS ACROSS THE STATE (PEWASH PROJECT)	150,000,000	STATE WIDE
CONSRUCTION OF FELELE - AGBAJA ROAD (28KM) C4	100,000,000	LOKOJA
EROSION CONTROL. C4	100,000,000	STATE WIDE
PROCUREMENT OF HYGIENE EQUIPMENT (PEWASH PROJECT)	100,000,000	STATE WIDE
CONSTRUCTION OF MINISTRY OF HOUSING AND URBAN DEVELOPMENT OFFICE COMPLEX	100,000,000	STATE WIDE
RESTORATION OF JEJE ELECTRIFICATION C4	10,000,000	YAGBA EAST
CONVERSION AND RENOVATION OF JEJE HIGH SCHOOL (JHS) TO PUBLIC SCHOOL. C4	10,000,000	YAGBA EAST
Others Citizens Nominated Projects	60,071,313,021	
Total Value of Citizens Nominated Projects	76,491,313,021	





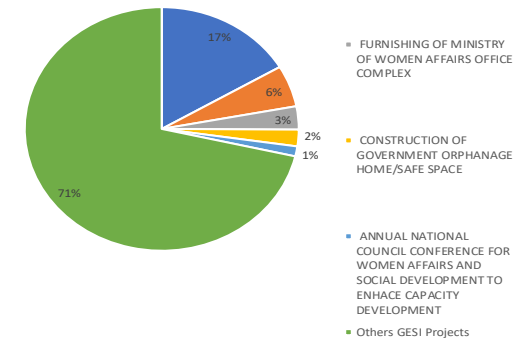
Section 7 How is the State responding to the Gender, Equity and Social Inclusion needs of its Citizens

Gender and social inclusion resources are components in the budget call circular issued to all the sectors as one of the budget best practices adopted by Kogi State. Gender, youth and vulnerable have been considered in allocating state resources where the Ministry of Women Affairs and Social Development, Ministry of Education as well as Agency for Office of Disability play a vital role for ensuring inclusiveness in the budget. The sum of N10bn was allocated in the approved budget to implement gender and inclusive projects in the 2025 fiscal year.

Table 7 Projects that Respond to GESI Needs

How much have we allocated to Gender, Equity and Social Inclusion responsive Projects?		
Project Description	2025 Budget	Implementing MDA
CONSTRUCTION OF (ODODO VILLA) 630 HOUSING UNITS IN ALL THE THREE SENATORIAL DISTRICTS	1,500,000,000	MINISTRY OF HOUSING AND URBAN DEVELOPMENT
PURCHASE OF 500 NOS OF TRANSFORMERS	500,000,000	MINISTRY OF RURAL AND ENERGY DEVELOPMENT
FURNISHING OF MINISTRY OF WOMEN AFFAIRS OFFICE COMPLEX	280,000,000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT
CONSTRUCTION OF GOVERNMENT ORPHANAGE HOME/SAFE SPACE	201,000,000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT
ANNUAL NATIONAL COUNCIL CONFERENCE FOR WOMEN AFFAIRS AND SOCIAL DEVELOPMENT TO ENHACE CAPACITY DEVELOPMENT	120,000,000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT
WOMEN EMPOWERMENT (3 SENATORIAL DISTRICTS)	100,439,750	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT
CREDIT FACILITIES TO WOMEN GROUPS E.G WIDOWS/ WOMEN FUND FOR ECONOMIC EMPOWERMENT (WOFE)	100,000,000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT
ESTABLISHMENT OF SPECIAL COURTS(JUVENILE, MENTAL DERAILED PEOPLE ETC.)	100,000,000	MINISTRY OF JUSTICE
CONSTRUCTION OF SEXUAL ASSAULT REFERRAL CENTRE (SARC'S)	100,000,000	MINISTRY OF JUSTICE
CONSTRUCTION OF KOGI STATE REHABILITY AND SKILL ACQUISITION CENTRE FOR PERSON WITH DISABILITY	100,000,000	KOGI STATE OFFICE FOR DISABILITY AFFAIRS
CONSTRUCTION OF SEXUAL ASSAULT REFERRAL CENTRE (SARC'S)	50,000,000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT
ESTABLISHMENT OF DAY CARE CENTRE FOR ELDERLY	50,000,000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT
CONSTRUCTION OF SEXUAL ASSAULT REFERRAL CENTRE (SARC'S)	50,000,000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT
PROVISION OF EQUAL ACCESS TO QUALITY EDUCATION (ECCDE/ BASIC)	50,000,000	MINISTRY OF EDUCATION
INCLUSIVE EDUCATION (LEARNERS WITH SPECIAL NEEDS)	50,000,000	MINISTRY OF EDUCATION
GIRLS CHILD EDUCATION IN UBE/ POST BASIC	50,000,000	MINISTRY OF EDUCATION
SPECIAL EDUCATION (LEANERS WITH SPECIAL NEED)	50,000,000	MINISTRY OF EDUCATION
GOVERNMENT INTERVENTION ON ICT PARK/ HUB (SIP)	30,000,000	MINISTRY OF EDUCATION
CONSTRUCTION OF VIP TOILETS AND SANITATION FOR SCHOOLS ACROSS THE STATE	28,678,975	MINISTRY OF EDUCATION
CONSTRUCTION OF NURSERY/ PRIMARY SCHOOL, GADUMO INCLUDING FENCING	3,000,000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT
Others GESI Projects	6,486,881,275	
Total Value of GESI Responsive Projects	10,000,000,000	

Top Five GESI Responsive Projects





Section 8 How does the current year's budget compared to last year's Budget and Out-Turn?

Presented in Table 8 and Table 9 below is the breakdown of the revenue and expenditure composition compared with the previous year's budget and performance outturn. Table 10, Table 11 and Table 12 present the budgeted expenditure for recurrent, capital and total expenditure for the top 20 ministries compared with the previous year's budget figures and budget out-turn.

Table 8 Comparison of Revenue Estimates with Prior Year

How do our Revenue Estimates for 2025 compare to what we budgeted and actually collected in 2024?							
Revenue	2025 Budget	2024 Original Budget		2024 Final Budget		2024 Out-Turn	
		Provision	% Increase/Decrease in 2025 Budget	Provision	% Increase/Decrease in 2025 Budget	Amount	% Increase/Decrease in 2025 Budget
Opening Balance	-	-	-	-	-	17,267,820,772	-100.0%
Federation Account	364,375,163,041	138,170,806,176	163.7%	164,570,806,176	121.4%	127,339,340,633	186.1%
Statutory Allocation	70,000,000,000	85,650,179,027	-18.3%	85,650,179,027	-18.3%	16,670,901,105	319.9%
VAT	90,000,000,000	34,017,078,421	164.6%	50,417,078,421	78.5%	66,568,117,520	35.2%
Other FAAC Receipts	204,375,163,041	18,503,548,728	1004.5%	28,503,548,728	617.0%	44,100,322,008	363.4%
Internally Generated Revenues	34,948,844,655	30,235,332,685	15.6%	30,235,332,685	15.6%	27,730,978,948	26.0%
<i>Tax Revenue, of which</i>	<i>23,072,949,160</i>	<i>20,421,912,462</i>	<i>13.0%</i>	<i>20,421,912,462</i>	<i>13.0%</i>	<i>21,425,098,879</i>	<i>7.7%</i>
Tax Revenues - Personal	16,442,810,142	14,466,713,066	13.7%	14,466,713,066	13.7%	16,388,319,207	0.3%
Tax Revenue - Other	6,630,139,018	5,955,199,396	11.3%	5,955,199,396	11.3%	5,036,779,672	31.6%
Non-Tax Revenue	11,875,895,495	9,813,420,223	21.0%	9,813,420,223	21.0%	6,305,880,070	88.3%
Other Sources	183,080,111,793	89,872,362,478	103.7%	211,514,991,152	-13.4%	234,214,842,168	-21.8%
Aids and Grants	111,717,299,668	49,497,276,864	125.7%	149,460,499,027	-25.3%	181,507,052,672	-38.5%
Loans	68,069,812,125	37,088,085,614	83.5%	58,767,492,125	15.8%	52,678,923,545	29.2%
Other Receipts	3,293,000,000	3,287,000,000	0.2%	3,287,000,000	0.2%	28,865,950	11307.9%
Total Revenue (including Opening Balance)	582,404,119,489	258,278,501,339	125.5%	406,321,130,013	43.3%	406,552,982,521	43.3%

Table 9 Comparison of Expenditure Estimates with Prior Year

How do our Expenditure Estimates for 2025 compare to what we budgeted and actually spent in 2024?							
Expenditure	2025 Budget	2024 Original Budget		2024 Final Budget		2024 Out-Turn	
		Provision	% Increase/Decrease in 2025 Budget	Provision	% Increase/Decrease in 2025 Budget	Amount	% Increase/Decrease in 2025 Budget
Personnel	109,963,898,731	65,071,493,479	69.0%	73,777,791,085	49.0%	64,798,367,181	69.7%
Salaries, Wages and Allowances	74,845,832,489	46,112,025,770	62.3%	49,479,023,376	51.3%	41,182,629,766	81.7%
Social Contributions	2,366,144,000	1,926,520,742	22.8%	531,520,742	345.2%	9,216,200	25573.7%
Social Benefits	32,751,922,242	17,032,946,967	92.3%	23,767,246,967	37.8%	23,606,521,215	38.7%
Other Recurrent	171,159,316,956	80,664,936,130	112.2%	154,923,419,547	10.5%	133,195,968,289	28.5%
Overheads	109,489,459,396	56,426,741,250	94.0%	92,005,800,307	19.0%	71,484,576,809	53.2%
Public Debt Charges	27,980,000,000	15,100,000,000	85.3%	28,303,624,360	-1.1%	28,289,604,360	-1.1%
Others (Grants, Subsidies, Other Transfers)	33,689,857,560	9,138,194,880	268.7%	34,613,994,880	-2.7%	33,421,787,120	0.8%
Capital	301,280,903,802	112,542,071,730	167.7%	177,619,919,381	69.6%	126,805,408,464	137.6%
Total Expenditure (including Contingencies)	582,404,119,489	258,278,501,339	125.5%	406,321,130,013	43.3%	324,799,743,934	79.3%



Table 10 Comparison of Ministerial Budget Provisions with Prior Year (Top 20 Ministries) – Recurrent Expenditure

How much have we allocated to each Ministry in 2025 for Recurrent Expenditure compared to what they were allocated and what they actually spent in 2024?							
Recurrent Expenditure by Ministry (Top 20 Spending Ministries)	2025 Budget	2024 Original Budget		2024 Final Budget		2024 Out-Turn	
		Provision	% Increase/Decrease in 2025 Budget	Provision	% Increase/Decrease in 2025 Budget	Amount	% Increase/Decrease in 2025 Budget
MINISTRY OF WORKS	577,860,183	403,019,283	43.4%	451,168,541	28.1%	377,455,912	53.1%
GOVERNMENT HOUSE	27,765,026,673	16,562,956,321	67.6%	26,752,391,854	3.8%	23,856,023,640	16.4%
KOGI STATE PENSION COMMISSION	34,668,850,000	18,451,257,893	87.9%	24,443,663,453	41.8%	23,720,222,842	46.2%
DEBT MANAGEMENT OFFICE	28,066,918,000	15,185,418,000	84.8%	28,389,042,360	-1.1%	28,289,604,360	-0.8%
KOGI STATE UNIVERSITY, KABBA	3,133,337,789	1,951,800,000	60.5%	2,252,812,357	39.1%	849,000,244	269.1%
MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATING	23,459,000,000	5,500,000,000	326.5%	30,226,200,000	-22.4%	29,815,202,006	-21.3%
CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUST)	4,392,058,317	3,294,832,479	33.3%	3,785,073,892	16.0%	2,749,743,392	59.7%
MINISTRY OF RURAL AND ENERGY DEVELOPMENT	1,026,706,056	113,709,730	802.9%	1,035,468,861	-0.8%	950,003,770	8.1%
BUDGET AND ECONOMIC PLANNING	5,287,217,850	871,168,349	506.9%	4,635,201,107	14.1%	3,170,081,011	66.8%
MINISTRY OF HEALTH	10,398,739,324	9,754,216,037	6.6%	15,674,226,452	-33.7%	14,764,044,778	-29.6%
ROAD MAINTENANCE AGENCY	72,278,140	55,033,304	31.3%	63,292,266	14.2%	43,000,590	68.1%
MINISTRY OF AGRICULTURE AND FOOD SECURITY	1,134,176,427	945,607,437	19.9%	1,111,348,766	2.1%	873,279,570	29.9%
MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES	90,500,285	56,028,500	61.5%	86,028,500	5.2%	12,369,000	631.7%
KOGI STATE REFERENCE HOSPITAL, OKENE	3,181,000,000	2,180,200,000	45.9%	1,544,000,000	106.0%	714,694,297	345.1%
MINISTRY OF WATER RESOURCES	129,177,273	75,562,368	71.0%	108,982,368	18.5%	101,965,208	26.7%
MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	5,061,664,259	359,893,057	1306.4%	1,910,969,695	164.9%	1,616,767,661	213.1%
OFFICE OF THE ACCOUNTANT GENERAL	7,168,851,641	2,679,341,500	167.6%	2,791,921,818	156.8%	1,833,740,946	290.9%
KOGI STATE SCIENCE, TECHNOLOGY EDUCATION AND TEACHING	10,257,598,853	4,792,585,323	114.0%	6,457,686,859	58.8%	6,313,777,470	62.5%
MINISTRY OF HOUSING AND URBAN DEVELOPMENT	704,007,929	-		619,790,083	13.6%	114,962,036	512.4%
OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	9,761,707,957	3,422,490,591	185.2%	4,437,661,352	120.0%	4,045,775,373	141.3%
Other Main Orgs	104,786,538,731	59,081,309,437	77.4%	71,924,280,048	45.7%	53,782,621,364	94.8%
Total Expenditure	281,123,215,687	145,736,429,609	92.9%	228,701,210,632	22.9%	197,994,335,470	42.0%



Table 11 Comparison of Ministerial Budget Provisions with Prior Year (Top 20 Ministries) – Capital Expenditure

How much have we allocated to each Ministry in 2025 for Capital Expenditure compared to what they were allocated and what they actually spent in 2024?							
Capital Expenditure by Ministry (Top 20 Spending Ministries)	2025 Budget	2024 Original Budget		2024 Final Budget		2024 Out-Turn	
		Provision	% Increase/Decrease in 2025 Budget	Provision	% Increase/Decrease in 2025 Budget	Amount	% Increase/Decrease in 2025 Budget
MINISTRY OF WORKS	53,719,861,781	20,708,977,884	159.4%	36,422,319,864	47.5%	30,542,114,060	75.9%
GOVERNMENT HOUSE	15,770,000,000	1,342,000,000	1075.1%	13,227,000,000	19.2%	12,770,856,592	23.5%
KOGI STATE PENSION COMMISSION	101,000,000	105,000,000	-3.8%	105,000,000	-3.8%		
DEBT MANAGEMENT OFFICE	-	-		-		-	
KOGI STATE UNIVERSITY, KABBA	21,255,000,000	8,812,860,000	141.2%	2,022,860,000	950.7%	46,938,400	45182.8%
MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	200,000,000	200,000,000		200,000,000			
CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUST)	14,105,500,000	4,422,500,000	218.9%	7,302,500,000	93.2%	4,440,598,615	217.6%
MINISTRY OF RURAL AND ENERGY DEVELOPMENT	16,022,787,169	8,553,500,000	87.3%	12,969,770,652	23.5%	11,971,014,723	33.8%
BUDGET AND ECONOMIC PLANNING	10,693,388,000	2,903,170,273	268.3%	4,625,170,273	131.2%	2,955,557,918	261.8%
MINISTRY OF HEALTH	5,236,562,800	4,736,562,800	10.6%	7,552,948,961	-30.7%	3,663,506,022	42.9%
ROAD MAINTENANCE AGENCY	15,100,000,000	5,045,000,000	199.3%	8,800,000,000	71.6%	8,635,087,380	74.9%
MINISTRY OF AGRICULTURE AND FOOD SECURITY	13,076,235,235	7,009,295,280	86.6%	7,317,581,188	78.7%	4,907,246,300	166.5%
MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES	12,916,209,418	435,209,418	2867.8%	3,090,209,418	318.0%	2,670,949,000	383.6%
KOGI STATE REFERENCE HOSPITAL, OKENE	9,630,000,000						
MINISTRY OF WATER RESOURCES	12,505,658,000	4,301,658,000	190.7%	3,216,658,000	288.8%	395,359,025	3063.1%
MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	6,800,000,000	3,554,000,000	91.3%	17,254,000,000	-60.6%	15,744,214,026	-56.8%
OFFICE OF THE ACCOUNTANT GENERAL	3,117,313,400	822,780,000	278.9%	1,750,080,000	78.1%	1,184,675,763	163.1%
KOGI STATE SCIENCE, TECHNOLOGY EDUCATION AND TEACHING	-	-		-		-	
MINISTRY OF HOUSING AND URBAN DEVELOPMENT	9,354,970,709			3,473,516,654	169.3%	2,232,573,898	319.0%
OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	129,995,638	134,579,061	-3.4%	154,579,061	-15.9%	13,840,031	839.3%
Other Main Orgs	81,546,421,652	39,454,979,014	106.7%	48,135,725,310	69.4%	24,630,876,711	231.1%
Total Expenditure	301,280,903,802	112,542,071,730	167.7%	177,619,919,381	69.6%	126,805,408,464	137.6%



Table 12 Comparison of Ministerial Budget Provisions with Prior Year (Top 20 Ministries) – Total Expenditure

How much have we allocated to each Ministry in 2025 for Total Expenditure compared to what they were allocated and what they actually spent in 2024?							
Total Expenditure by Ministry (Top 20 Spending Ministries)	2025 Budget	2024 Original Budget		2024 Final Budget		2024 Out-Turn	
		Provision	% Increase/Decrease in 2025 Budget	Provision	% Increase/Decrease in 2025 Budget	Amount	% Increase/Decrease in 2025 Budget
MINISTRY OF WORKS	54,297,721,964	21,111,997,167	157.2%	36,873,488,405	47.3%	30,919,569,972	75.6%
GOVERNMENT HOUSE	43,535,026,673	17,904,956,321	143.1%	39,979,391,854	8.9%	36,626,880,233	18.9%
KOGI STATE PENSION COMMISSION	34,769,850,000	18,556,257,893	87.4%	24,548,663,453	41.6%	-	-
DEBT MANAGEMENT OFFICE	28,066,918,000	15,185,418,000	84.8%	28,389,042,360	-1.1%	28,289,604,360	-0.8%
KOGI STATE UNIVERSITY, KABBA	24,388,337,789	10,764,660,000	126.6%	4,275,672,357	470.4%	895,938,644	2622.1%
MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	23,659,000,000	5,700,000,000	315.1%	30,426,200,000	-22.2%	-	-
CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUST)	18,497,558,317	7,717,332,479	139.7%	11,087,573,892	66.8%	7,190,342,007	157.3%
MINISTRY OF RURAL AND ENERGY DEVELOPMENT	17,049,493,225	8,667,209,730	96.7%	14,005,239,513	21.7%	12,921,018,493	32.0%
BUDGET AND ECONOMIC PLANNING	15,980,605,850	3,774,338,622	323.4%	9,260,371,380	72.6%	6,125,638,929	160.9%
MINISTRY OF HEALTH	15,635,302,124	14,490,778,837	7.9%	23,227,175,413	-32.7%	18,427,550,800	-15.2%
ROAD MAINTENANCE AGENCY	15,172,278,140	5,100,033,304	197.5%	8,863,292,266	71.2%	8,678,087,970	74.8%
MINISTRY OF AGRICULTURE AND FOOD SECURITY	14,210,411,662	7,954,902,717	78.6%	8,428,929,954	68.6%	5,780,525,870	145.8%
MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES	13,006,709,703	491,237,918	2547.7%	3,176,237,918	309.5%	2,683,318,000	384.7%
KOGI STATE REFERENCE HOSPITAL, OKENE	12,811,000,000	-	-	-	-	-	-
MINISTRY OF WATER RESOURCES	12,634,835,273	4,377,220,368	188.6%	3,325,640,368	279.9%	497,324,233	2440.6%
MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	11,861,664,259	3,913,893,057	203.1%	19,164,969,695	-38.1%	17,360,981,687	-31.7%
OFFICE OF THE ACCOUNTANT GENERAL	10,286,165,041	3,502,121,500	193.7%	4,542,001,818	126.5%	3,018,416,710	240.8%
KOGI STATE SCIENCE, TECHNOLOGY EDUCATION AND TEACHING	10,257,598,853	4,792,585,323	114.0%	6,457,686,859	58.8%	6,313,777,470	62.5%
MINISTRY OF HOUSING AND URBAN DEVELOPMENT	10,058,978,638	-	-	4,093,306,737	145.7%	2,347,535,933	328.5%
OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	9,891,703,595	3,557,069,652	178.1%	4,592,240,413	115.4%	4,059,615,403	143.7%
Other Main Orgs	186,332,960,383	98,536,288,451	89.1%	120,060,005,358	55.2%	78,413,498,075	137.6%
Total Expenditure	582,404,119,489	258,278,501,339	125.5%	406,321,130,013	43.3%	324,799,743,934	79.3%



Section 9 Glossary of Terms

Terms	Explanation
Deficit	This is an excess of expenditure over the expected income in a fiscal year (Budget year).
Deficit Financing	This means generating funds to finance the deficit which results from excess expenditure over revenue.
FAAC	The account into which mineral revenues, Companies' Income Tax, Customs and VAT revenues are remitted, and from which disbursements are made to the three tiers of Government by the Federation Account Allocation Committee.
Internal Revenue	This is the revenue collected within the state related to income tax (PAYE represents the highest contributor to IGR), fines, levies, fees, and other sources of revenue within the state.
Aids and Grants	These are budget support usually from the Federal Government, International Development partners, charities and alike for the execution of the approved budget
Loans	This is an amount borrowed as part of the financing option that is expected to be paid back with interest.
Other Receipts	This is generated when actual crude oil price, production, and NGN: USD exchange rates exceed the Budget benchmarks and hence extra revenue is generated.
Personnel	These are personal emoluments such as salaries, allowances, social benefits (e.g. pension and gratuity) and social contributions paid to civil servants and other government functionaries.
Overhead	This comprises mainly operational and maintenance costs for running day-to-day activities of the Government.
Debt Service	These are the repayments of loans taken by the government to finance the budget which include interest on un-matured debt and on other accounts, amortization of premiums and discounts on un-matured debt, the servicing costs and cost of issuing new borrowings
Capital Expenditure	This is also referred to as development expenditure and is made up of government spending on the acquisition or upgrade of assets (tangible and non-tangible assets) such as land, buildings, machinery, equipment,
Statutory Allocation	Statutory Allocation is a transfer from the Federal Allocation Accounts Committee (FAAC) and is based on the collection of minerals (largely Oil) and non-mineral revenues (companies' income tax, customs, and excise) at the national level, which is then shared between the three tiers of government using sharing ratios.
Derivation	This is also a transfer from the Federation Accounts. It is informed by the volume and prices of oil in the global market as well as actual output attributable to the state.
VAT	This is an ad valorem tax on most goods and services



THE NIGERIA HUMAN CAPITAL OPPORTUNITIES FOR PROSPERITY AND EQUITY (HOPE) - GOVERNANCE PROGRAM

This is a World Bank assisted programme aimed to improve access to better quality basic education and primary healthcare services. HOPE-GOV supports these outcomes by strengthening upstream requirements for more effective service delivery, with a focus on the efficient, effective and accountable management of financial and human resources for these sectors.

HOPE-GOV builds on the improved fiscal transparency and accountability results achieved under the SFTAS Program and will reinforce the institutionalization for timely publication of core fiscal data, improved budget credibility, procurement transparency and payroll integrity. HOPE-GOV deepens these reforms through a detailed and disaggregated focus on the basic education and primary healthcare sectors that follow the fiscal management chain from planning and budgeting through downstream implementation, reporting and oversight.



Annexure 1: Basic Education sector Citizens Budget

The Kogi State 2025 Basic Education Sector Citizens Budget (CB) is an annexure in the CB document that presents in a concise format, the state government's planned expenditure on basic education while delivering public goods and services in the education sub-sector in the 2025 Fiscal Year.

The Basic Education sector expenditures are expenditures undertaken to deliver pre-primary, primary education and junior secondary education services in the state usually through the ministry of education or the ministry for Basic Education, State Universal Basic Education Board (SUBEB) as well as agency for mass education.



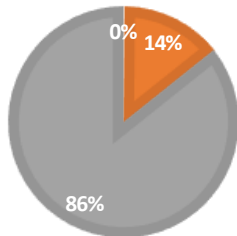
Table 13 Basic Education Expenditure as a proportion of Total Expenditure

Table 13 present a brief description of the share of basic education in the total expenditure as well as the proportion of the education sector expenditure devoted to the basic education sub-sector expenditure.

What proportion of the State Government Budget is being spent on Basic Education?

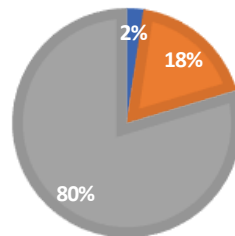
Recurrent Expenditure

- Basic Education Expenditure
- All Other Expenditure
- Other Education



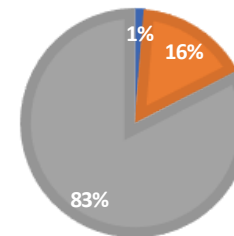
Capital Expenditure

- Basic Education Expenditure
- All Other Expenditure
- Other Education



Total Expenditure

- Basic Education Expenditure
- All Other Expenditure
- Other Education



Item	Recurrent Expenditure	Capital Expenditure	Total Expenditure
Total Education Expenditure, of which:	40,210,471,662.00	61,331,212,664.00	101,541,684,326.00
Basic Education	449,139,343.00	7,200,000,000.00	7,649,139,343.00
Other levels of Education	39,761,332,319.00	54,131,212,664.00	93,892,544,983.00
All Other Expenditure	240,912,744,025.00	239,949,691,138.00	480,862,435,163.00
Total Expenditure	281,123,215,687.00	301,280,903,802.00	582,404,119,489.00



Table 14 Nature of Basic Education Expenditure

Table 14 presents a description of the nature of basic education expenditure, in terms of what goes into recurrent expenditure and capital expenditure. How much is expected to go into Basic Education, Other levels of education as well as how much goes into all other expenditure.

This also presents the amount budgeted for personnel expenditure including (Salaries, Wages and Allowances, Social Contributions, and Social Benefits); how much overhead cost as well as other recurrent expenditure is being planned for the 2025 fiscal year.

The amount to be spent on Other Recurrent Expenditure include public debt charges, loan and advances, grants, transfers and subsidies. This section shall also present the total Capital Expenditure in the basic education sub-sector as well as expenditures on contingencies.

What will the Basic Education sector spend its money on?

Expenditure	2025 Budget (Billion Naira)
Personnel Expenditure:	0.406
Salaries, Wages and Allowances	0.406
Social Contributions	-
Social Benefits	-
Overheads	0.043
Other Recurrent Expenditure:	-
Public Debt Charges	-
Loan, Grants Transfers, Subsidies	-
Capital Expenditure	7.200
Contingencies	-
Total Expenditure (including Contingencies)	7.649

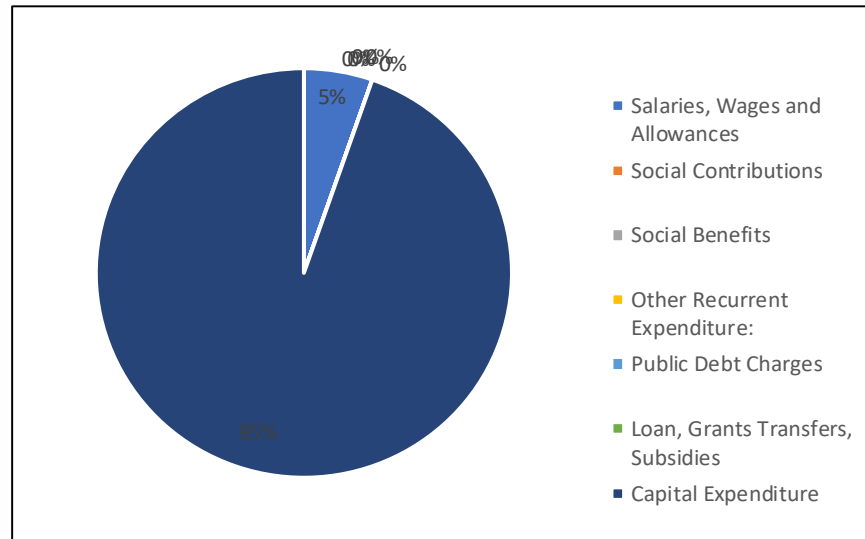




Table 15 Basic Education Expenditure by Administrative Classification

Presented in Table 15 is the Basic Education expenditure by administrative classification, highlighting expenditures by the various ministries, departments and agencies of government in the basic education sector in terms how much is budgeted for personnel, overhead, other recurrent cost and capital expenditure.

Which Ministries, Departments and Agencies will be spending the Money, and on what?

Expenditure by MDA (Top 5)	2025 Budget (Billion Naira)					
	Personnel	Overhead	Other Recurrent	Total Recurrent	Capital	Total Expenditure
STATE UNIVERSAL BASIC EDUCATION BOARD	0.4	0.0	-	0.4	7.2	7.6
KOGI STATE LIBRARY BOARD	0.0	0.0	-	0.0	-	0.0
Others MDAs	-	-	-	-	-	-
Total Expenditure	0.4	0.0	-	0.4	7.2	7.6

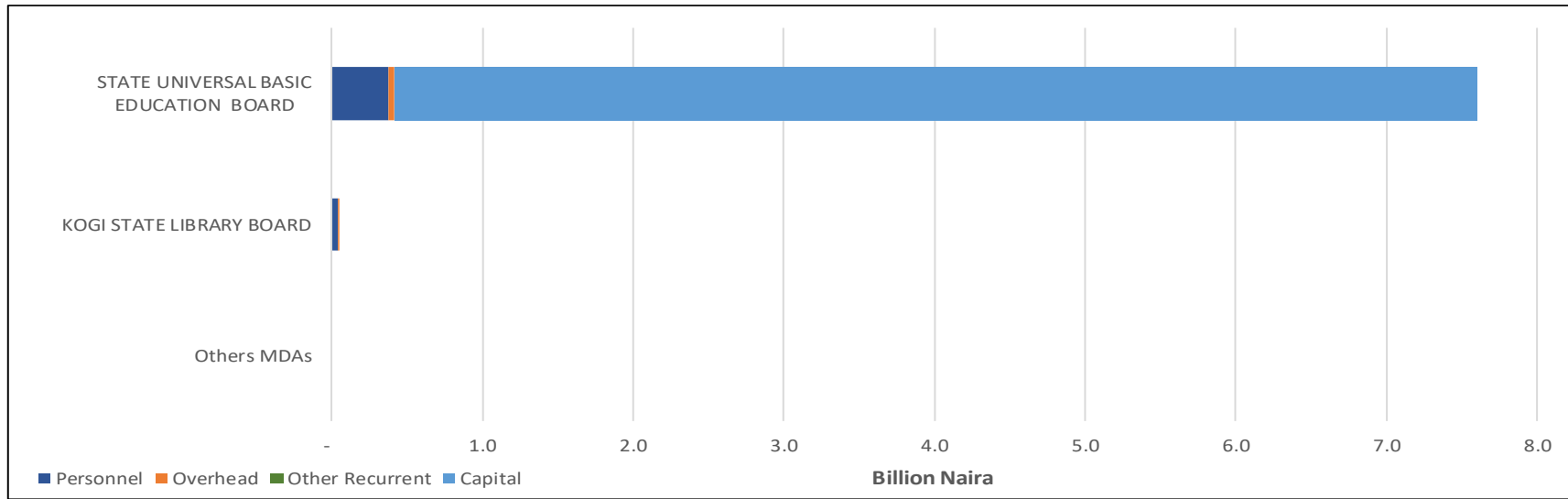


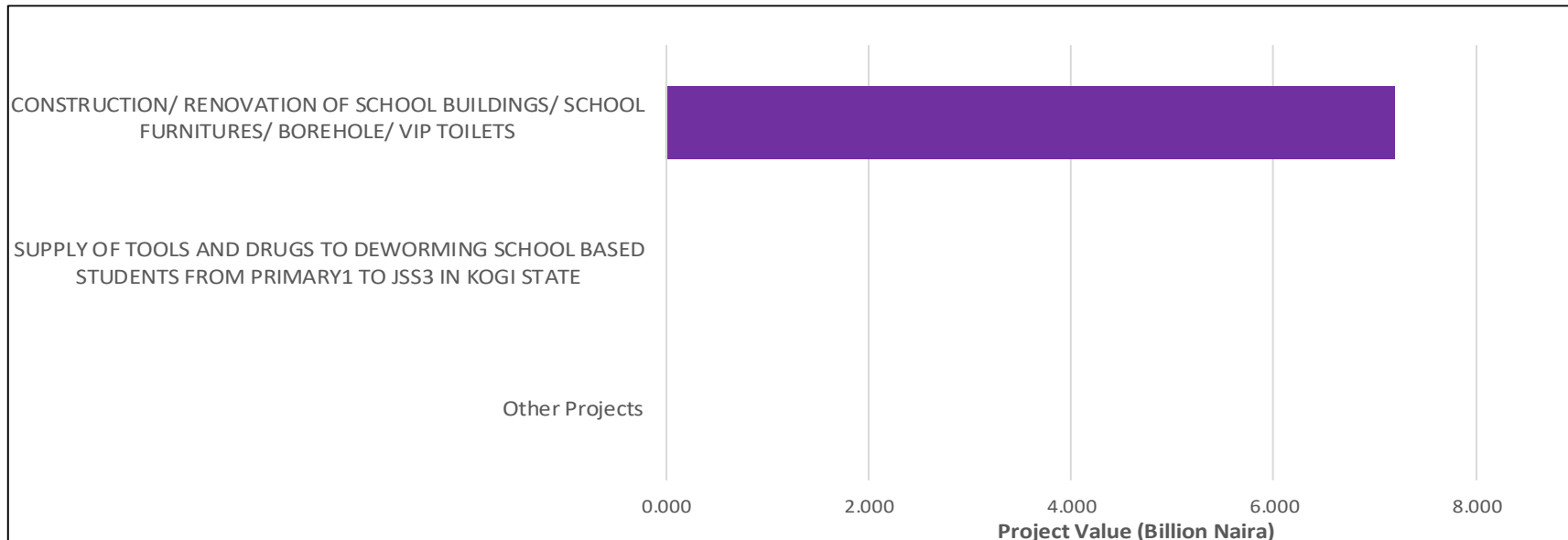


Table 16 Projects that Respond to Basic Education Needs

Presented in Table 16 are the top 10 projects that respond to basic education needs, stating where they are Located (LGA), the status of the projects - whether the projects are ongoing or new as well as the project amount. This highlights the priority capital project in the basic education sub-sector.

What are the major Capital Investments Projects in the Basic Education sector?

Project	Location (LGA)	Ongoing / New	2025 Budget Provision
CONSTRUCTION/ RENOVATION OF SCHOOL BUILDINGS/ SCHOOL FURNITURES/ BOREHOLE/ VIP TOILETS	STATE WIDE	Ongoing	7,200,000,000.00
SUPPLY OF TOOLS AND DRUGS TO DEWORMING SCHOOL BASED STUDENTS FROM PRIMARY1 TO JSS3 IN KOGI STATE	STATE WIDE	Ongoing	-
Other Projects			-
Total Capital Expenditure			7,200,000,000.00





Annexure 2: Primary Healthcare sector Citizens Budget

The Kogi State 2025 Primary Healthcare sub-sector Citizens Budget (CB) presents in a snapshot of how much the state government plans to spend in primary healthcare sector for the 2025 Fiscal Year.

The Primary Healthcare sub-sector CB contains highlight of the proportion of state government budget expected to be devoted to primary healthcare related expenditure in terms recurrent and capital project.



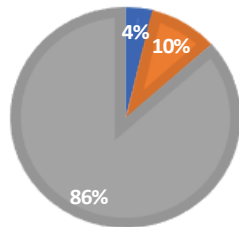
Table 17 Primary Healthcare Expenditure as a proportion of Total Expenditure

Table 17 presents the primary Healthcare expenditure as a proportion of the total expenditure outlay in Kogi State for the year 2025. This is presented in terms of recurrent expenditure and capital expenditure in the primary healthcare sub-sector

What proportion of the State Government Budget is being spent on Primary Healthcare?

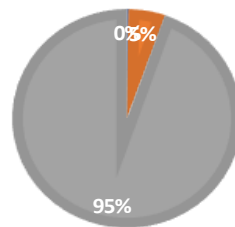
Recurrent Expenditure

- Primary Healthcare Expenditure
- All Other Expenditure
- Other Health Sector



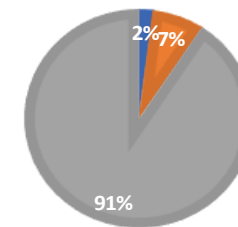
Capital Expenditure

- Primary Healthcare Expenditure
- All Other Expenditure
- Other Health Sector



Total Expenditure

- Primary Healthcare Expenditure
- All Other Expenditure
- Other Health Sector



Item	Recurrent Expenditure	Capital Expenditure	Total Expenditure
Total Education Expenditure, of which:	37,670,055,231.00	16,125,445,499.00	53,795,500,730.00
Primary Healthcare	10,515,573,916.00	876,130,899.00	11,391,704,815.00
Other levels of Healthcare	27,154,481,315.00	15,249,314,600.00	42,403,795,915.00
All Other Expenditure	243,453,160,456.00	285,155,458,303.00	528,608,618,759.00
Total Expenditure	281,123,215,687.00	301,280,903,802.00	582,404,119,489.00



Table 18 Nature of Primary Healthcare Expenditure

Table 18 seeks to answer the question; what will the primary healthcare sub-sector spend its money on in the year 2025. This include a snapshot description of the amount budgeted for personnel expenditure including (Salaries, Wages and Allowances, Social Contributions, and Social Benefits); how much overhead cost as well as other recurrent expenditure is being planned for the 2025 fiscal year. The amount to be spent on Other Recurrent Expenditure include public debt charges, loan and advances, grants, transfers and subsidies. This section shall also president the total Capital Expenditure in the primary healthcare sub-sector as well as expenditures on contingencies.

What will the Primary Healthcare sector spend its money on?

Expenditure	2025 Budget (Billion Naira)
Personnel Expenditure:	0.402
Salaries, Wages and Allowances	0.402
Social Contributions	-
Social Benefits	-
Overheads	9.819
Other Recurrent Expenditure:	0.295
Public Debt Charges	-
Loan, Grants Transfers, Subsidies	0.295
Capital Expenditure	0.876
Contingencies	-
Total Expenditure (including Contingencies)	11.392

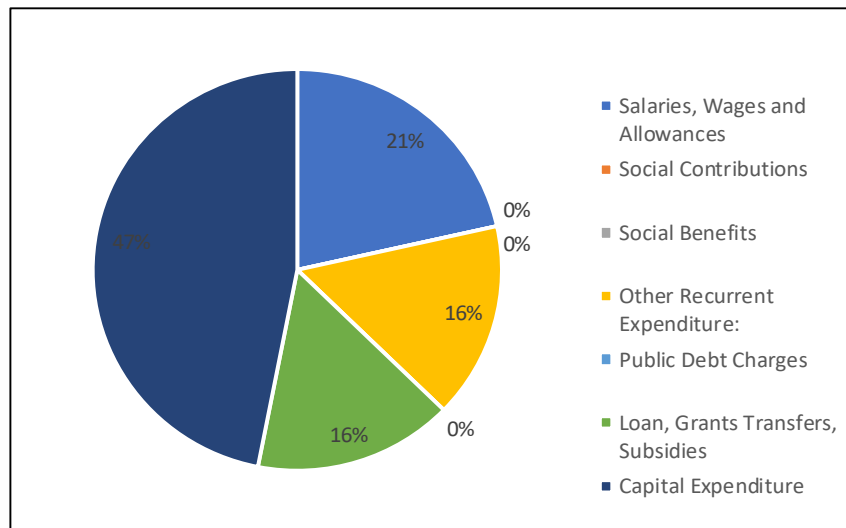




Table 19 Primary Healthcare Expenditure by Administrative Classification

Presented in 19 is the Primary Healthcare expenditure by administrative classification, highlighting expenditures by the various ministries, departments and agencies of government in the primary healthcare sub-sector in terms how much is budgeted for personnel, overhead, other recurrent cost and capital expenditure.

Which Ministries, Departments and Agencies will be spending the Money, and on what?

Expenditure by MDA (Top 5)	2025 Budget (Billion Naira)					
	Personnel	Overhead	Other Recurrent	Total Recurrent	Capital	Total Expenditure
PRIMARY HEALTHCARE DEVELOPMENT AGENCY	0.3	8.3	-	8.6	0.6	9.2
KOGI STATE HEALTH INSURANCE AGENCY	0.1	1.5	0.3	1.9	-	1.9
MINISTRY OF HEALTH	-	-	-	-	0.3	0.3
KOGI STATE HIV/AIDS CONTROL AGENCY	-	0.0	-	0.0	-	0.0
0	-	-	-	-	-	-
Others MDAs	-	-	-	-	-	-
Total Expenditure	0.4	9.8	0.3	10.5	0.9	11.4

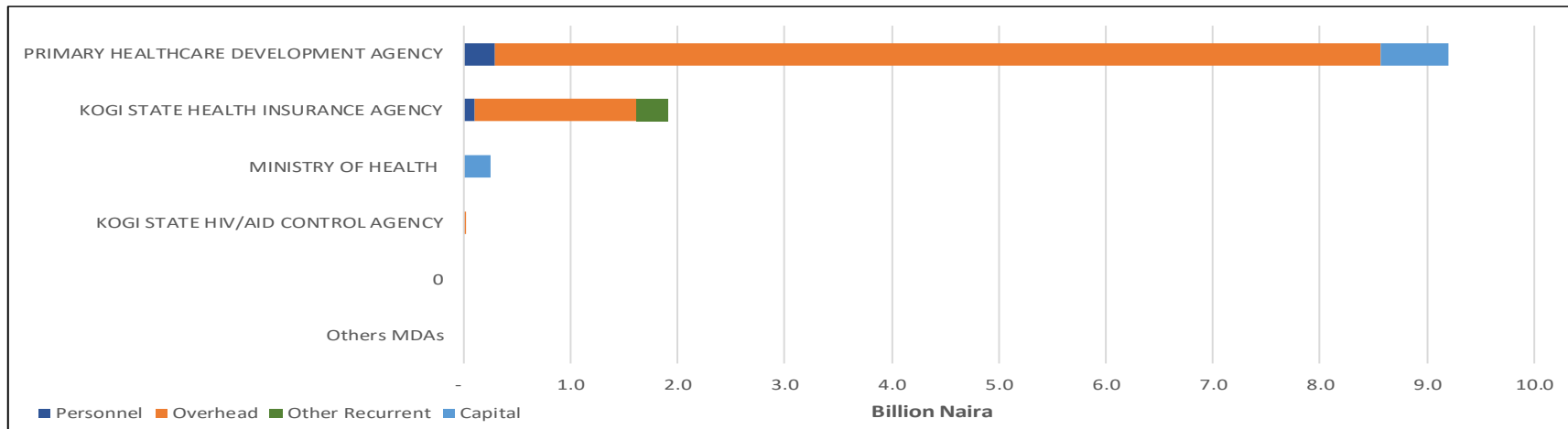




Table 20 Projects that Respond to Primary Healthcare Needs

Presented in Table 20 are the 10 key capital projects that respond to Primary Healthcare needs. The section seeks to answer the question ‘what are the major capital investment projects in the Primary Healthcare sub-sector’ in Kogi State for the 2025 fiscal year.



What are the major Capital Investments Projects in the Primary Healthcare sector?

Project	Location (LGA)	Ongoing / New	2025 Budget Provision
CONSTRUCTION OF STATE PRIMARY HEALTH CARE DEVELOPMENT AGENCY PERMANENT	STATE WIDE	Ongoing	234,950,899.00
VACCINE COLD CHAIN STORE MAINTENANCE	STATE WIDE	Ongoing	10,000,000.00
RENOVATION OF 3 PRIMARY HEALTH CARE CENTRES (ONE IN EACH SENATORIAL DISTRICT)	STATE WIDE	Ongoing	300,000,000.00
ESTABLISHMENT OF STATE EMERGENCY ROUTINE IMMUNIZATION COORDINATING	STATE WIDE	New	60,000,000.00
NUT 3HRN. BUILD CAPACITY (TRAINING) OF 3 HEALTHCARE PROVIDERS ON THE USE OF	LOKOJA	Ongoing	710,000.00
NUT 3SBCC. PROVIDE EDUCATION (CAPACITY BUILDING) TO THE GENERAL PUBLIC ON	LOKOJA	Ongoing	6,790,000.00
NUT 3HRN. BUILD CAPACITY OF 60 NOS OF HEALTH CARE PROVIDERS ON MANAGEMENT	LOKOJA	Ongoing	7,900,000.00
NUT 3FSCP. CONDUCT NUTRITION AND CONSUMER EDUCATION ON IMPROVED FOOD	LOKOJA	Ongoing	3,780,000.00
CONSTRUCTION OF NPI OFFICE COMPLEX	LOKOJA	Ongoing	2,000,000.00
ESTABLISHMENT OF HEALTH CARE PLUS CENTRE	STATE WIDE	Ongoing	100,000,000.00
Other Projects			150,000,000.00
Total Capital Expenditure			876,130,899.00

