



**KOGI STATE GOVERNMENT**

# **2024**

## **CITIZENS BUDGET**

**BUDGET OF CONSOLIDATION AND  
CONTINUITY FOR INCLUSIVE GROWTH**

**PUBLISHED: 15/03/2024**



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## About the Citizens' Budget

The Kogi State 2024 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 2024 Fiscal Year.

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

- Link to 2024 Appropriation Law: <https://kogistate.gov.ng/bills-laws/>
- Link to 2024 Detailed Budget Publication: <https://kogistate.gov.ng/state-budget/>

## Budget Policy Overview

The Kogi State budget for 2024 has been christened “BUDGET OF CONSOLIDATION AND CONTINUITY FOR INCLUSIVE GROWTH” with the government policy focus on the following areas:

- Improving the efficiency and effectiveness 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 Agriculture, Health Road, Education, Security, Water, Youth engagement etc

Boosting revenue receipts by identifying and blocking revenue leakages; and gradual fiscal consolidation to achieve a level of public spending consistent with macroeconomic stability and sustainable debt. In line with these objectives, the government plans to execute the following key projects.

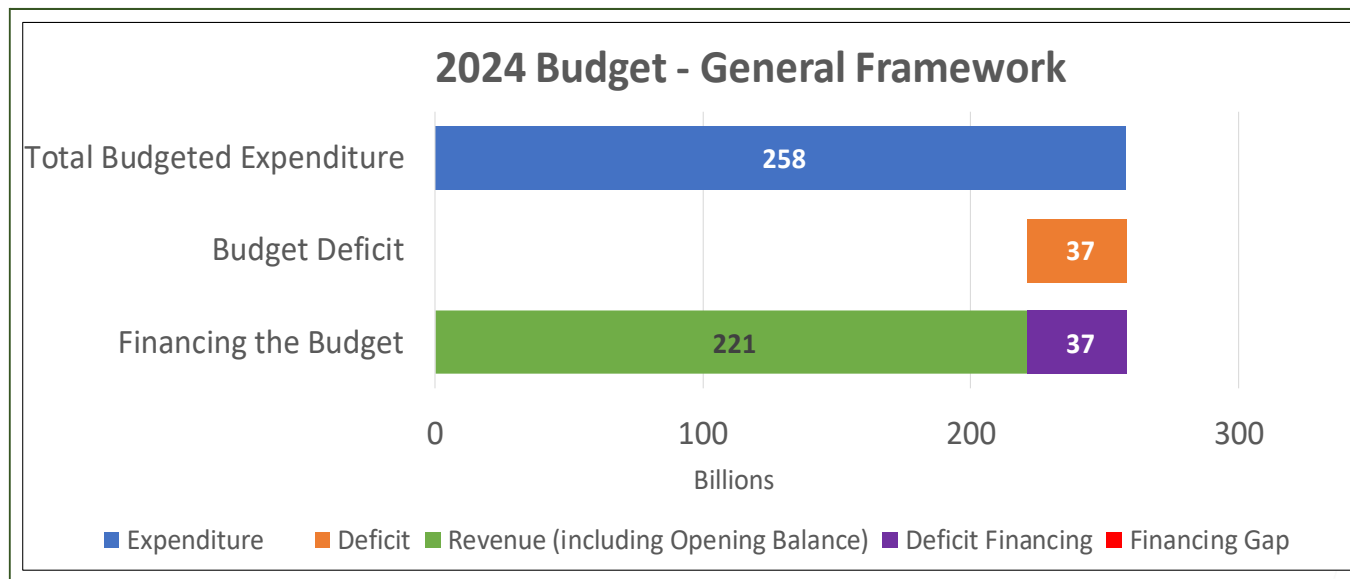
- KOGI STATE ROAD MAINTENANCE AGENCY'S PROJECTS
- RURAL ELECTRIFICATION SCHEMES, GOVERNOR'S ACCELERATED ELECTRIFICATION OF COMMUNITIES ACROSS THE STATE.
- PURCHASE OF 60 NOS OF VEHICLES FOR MINISTRIES/DEPARTMENTS.
- ELECTRIFICATION OF CUSTECH ON 33KVLINE & ASSOCIATED ACCESSORIES & KOGI WEST SENATORIAL DISTRICT
- COLLEGE OF EDUCATION (TECHNICAL), KABBA PROJECT OF BUILDINGS AND MAINTENANCE
- CONSTRUCTION/RENOVATION OF SCHOOL BUILDINGS/SCHOOL FURNITURES/BOREHOLE/VIP TOILETS
- RENOVATION/REMODELLING OF SECONDARY SCHOOLS ACROSS THE STATE
- CONSTITUENCY PROJECT E.G DIGGING OF BOREHOLE, INSTULLATION OF SOLER ENERGY ETC
- EROSION CONTROL C4
- CONSRUCTION OF OKENE TOWNSHIP ROAD (10.7KM)
- CONSTRUCTION OF UNIVERSITY SENATE BUILDING.
- CONSTRUCTION OF UNIVERSITY LIBRARY
- CONSTRUCTION/REHABILITATION OF UNIVERSITY CAMPUS ROAD NETWORK
- CONSTRUCTION/MAINTENANCE OF STUDENT HOSTELS (CUSTECH)
- CONSTRUCTION/REHABILITATION OF LOKOJA TOWNSHIP ROADS/GANAJA JUNCTION OVERHEAD BRIDGE
- CONSTRUCTION OF ITAKPE JUNCTION-FCE-TOTAL FILLING STATION ROAD OKENE (14KM)
- CONSTRUCTION OF BLOCKS OF CLASSROOMS, OFFICES AND STORES
- CONSTRUCTION OF UNIVERSITY ICT CENTER.
- CONSTRUCTION/ MAINTENANCE OF STUDENT HOTELS (KSUK)
- RESIDENTIAL BUILDING FOR HONOURABLE MEMBERS AND HEAD OF LEGISLATIVE SERVICES ON ONWER OCUPIER BASES

# Section 1 Overview of Budget Framework

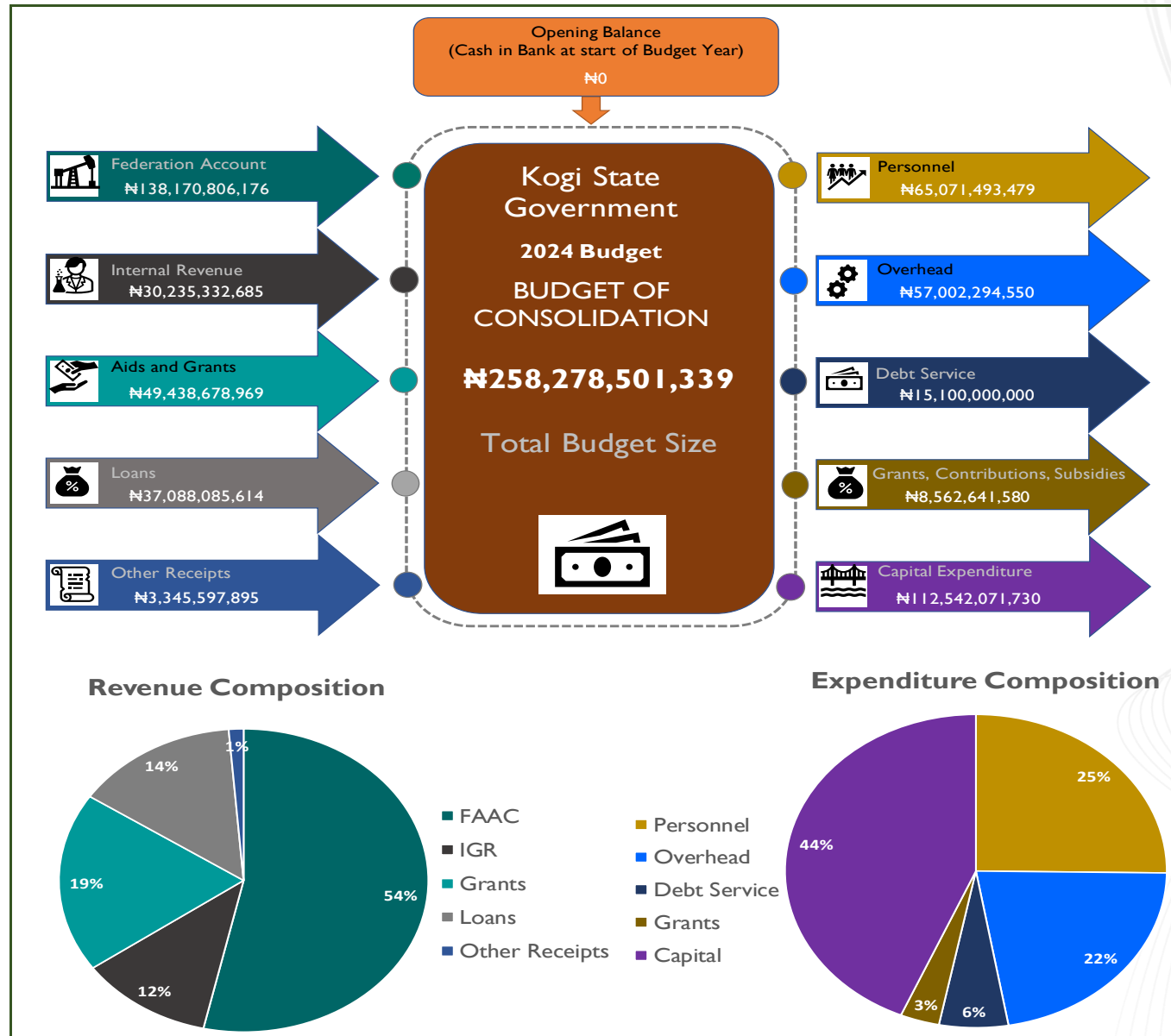
## General Framework

The Kogi State Government approved 2024 budget has a total expenditure outlay of Two hundred and fifty-eight billion, two hundred and seventy-eight, Million five hundred and one thousand three hundred and thirty-nine Naira (**N258,278,501,339**) for Fiscal Year 2024. Of this amount, Two Hundred and twenty-one billion, one hundred and ninety million, four hundred and fifteen thousand, seven hundred and twenty-five Naira (N221,190,415,725) is expected to be funded from the FAAC receipts, Internally Generated Revenue (IGR), as well as Aids & Grant The budget deficit of thirty-seven billion, eighty- eight million, eighty-five thousand, six hundred and fourteen Naira (N37,088,085,614) exists which is the shortfall of total recurrent revenue plus grant compared to the total budget. Kogi State Government will finance the deficit through domestic borrowing in the sum of Twenty-two Billion, Five Hundred and Nineteen Million, Eight Hundred and Twelve Thousand, One and twenty-five Naira Only (N22,519,812,125) and foreign loans of Fourteen Billion, Five Hundred and Sixty-Eight Million, Two Hundred and Seventy-Three Thousand, Four and Eighty-Nine Naira Only (N14,568,273,489). 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 State Government anticipate that a total of N138,170,806,176 will come from Federation Account. The chief sources of Federation Account Receipt include N85,650,179,027 from statutory allocation and VAT N34,017,078,421n.
- Total sum of N30,235,332,685 is projected to be generated internally by the state (IGR), Aids and Grant N49,438,678,969, N37,088,085,614 from loan while N3,345,597,895 will come from other receipts (refund from FGN, etc)

**Table 1 Sources of Revenues**

Revenue	2024 Budget
<b>Opening Balance</b>	-
<b>Federation Account</b>	<b>138,170,806,176</b>
Statutory Allocation	85,650,179,027
Derivation	-
VAT	34,017,078,421
Other FAAC Receipts	18,503,548,728
<b>Internally Generated Revenues</b>	<b>30,235,332,685</b>
<i>Tax Revenue, of which</i>	<i>20,421,912,462</i>
Tax Revenues - Personal	14,466,713,066
Tax Revenue - Other	5,955,199,396
Non-Tax Revenue	9,813,420,223
<b>Other Sources</b>	<b>89,872,362,478</b>
Aids and Grants	49,438,678,969
Loans	37,088,085,614
Other Receipts	3,345,597,895
<b>Total Revenue (including Opening Balance)</b>	<b>258,278,501,339</b>

**Where Does the Money Come from?**

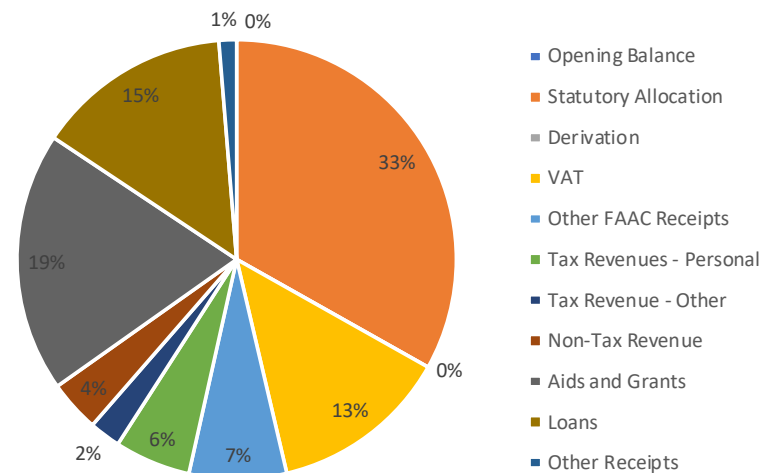




Table 2 Grants Receipts

Domestic Aids and Grants (Top 5)		Foreign Aids and Grants (Top 5)	
Source and Purpose	2024 Budget	Source and Purpose	2024 Budget
REFUND FROM FEDERAL GOVERNMENT OF NIGERIA TO STATE O	20,500,000,000	ONCHOCERCIASIS AND NEGLECTED TROPICAL DISEASES (NTD)	5,922,837,539
INFLOW FROM JAAC FOR THE PAYMENT OF LG RETIREES	5,558,333,037	ISLAMIC DEV BANK FUNDED MALARIA ELIMINATION PROGRAM	1,271,550,685
REFUND FROM FEDERAL GOVERNMENT ON FEDERAL GOVERNMENT	4,870,000,000	STATE EYE CARE PROGRAM(BLINDNESS PREVENTION)	400,200,000
5% CONTRIBUTION FROM 21 LGAS FOR CUSTECH, OSARA.	2,675,985,809	SUPPORT FROM DEVELOPMENT PARTNERS (BILL & MELINDA GA	300,000,000
5% BASIC SALARY STATE GOVERNMENT WORKERS CONTRIBUTIO	1,812,000,000	WB GRANT FOR TB & LEPROSY	200,000,000
Others	5,897,771,899	Others	30,000,000
<b>Total Domestic Aids and Grants</b>	<b>41,314,090,745</b>	<b>Total Foreign Aids and Grants</b>	<b>8,124,588,224</b>

Table 3 Borrowing (Loans)

Domestic Loans (Top 3)		Foreign Loans (Top 5)	
Source (and Purpose where applicable)	2024 Budget	Source and Purpose	2024 Budget
COMMERCIAL BANK FACILITIES TO KOGI STATE GOVERNMENT(T	19,000,000,000	WORLD BANK STATE ACTION BUSINESS ENABLING REFORM (SAB	4,820,593,489
LOANS FROM CENTRAL BANKS OF NIGERIA(CBN)	1,469,812,125	EXTERNAL BORROWING FROM AFDB TO FINANCE STAPLE CROPS	3,000,000,000
LOANS FACILITIES FROM CACS	1,050,000,000	NIGERIA COVID 19 ACTION RECOVERY AND ECONOMIC STIMULU	3,000,000,000
Others	1,000,000,000	AGRO-CLIMATIC RESIENCE IN SEMI-ARID LANDSCAPES (ACRESAL	1,500,000,000
<b>Total Domestic Loans</b>	<b>22,519,812,125</b>	IMMUNISATION PLUS AND MALARIA PROGRESS BY ACCELERATIN	900,000,000
		Others	1,347,680,000
		<b>Total Foreign Loans</b>	<b>14,568,273,489</b>

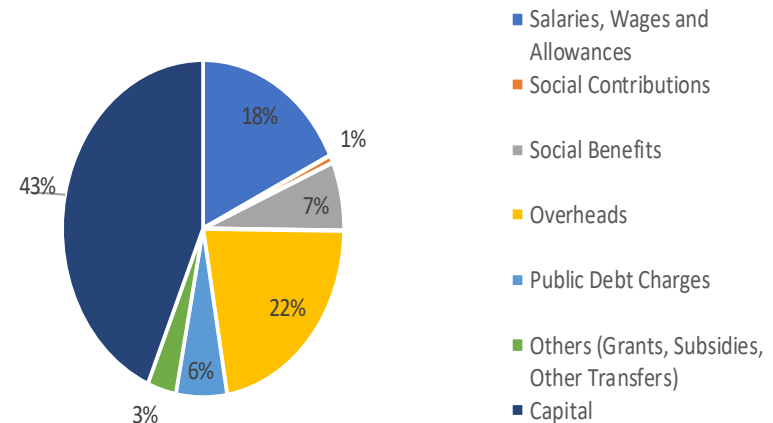
## Section 3 What will the money be spent on?

Of the total N258,278,501,339 billion, the state government intends to spend N112,542,071,730 which represents(43.57%) on capital expenditure while the remaining N145,736,429,609 (56.43%) 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;. .

**Table 4 Nature of Expenditure**

Expenditure	2024 Budget
<b>Personnel</b>	<b>65,071,493,479</b>
Salaries, Wages and Allowances	46,112,025,770
Social Contributions	1,926,520,742
Social Benefits	17,032,946,967
<b>Other Recurrent</b>	<b>80,664,936,130</b>
Overheads	57,002,294,550
Public Debt Charges	15,100,000,000
Others (Grants, Subsidies, Other Transfers)	8,562,641,580
<b>Capital</b>	<b>112,542,071,730</b>
<b>Total Expenditure (including Contingencies)</b>	<b>258,278,501,339</b>

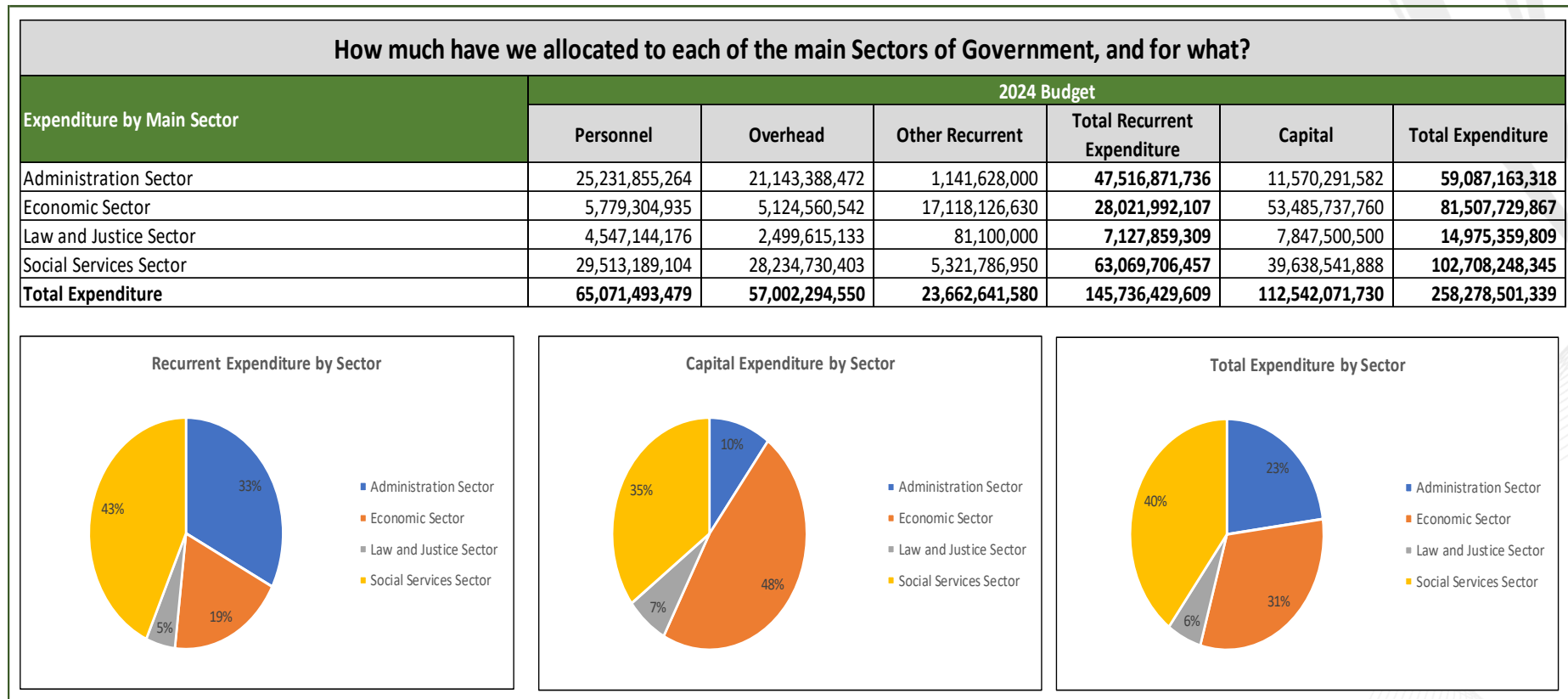
**What will the money be spent on?**














## 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
					
N0.883 Billion	N0.23 Billion	N17.433 Billion	N0.461 Billion	N3.352 Billion	N19.531 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N10.354 Billion	N0.305 Billion	N4.547 Billion	N0.158 Billion	N0.273 Billion	N7.546 Billion

**Figure 5 Other Recurrent Expenditure by Planning Sector**








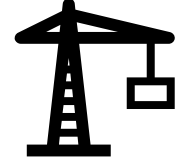














Other Recurrent Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N0.824 Billion	N0.229 Billion	N7.472 Billion	N0.308 Billion	N20.222 Billion	N17.023 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N17.677 Billion	N0.226 Billion	N2.581 Billion	N0.018 Billion	N1.061 Billion	N13.025 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
					
N7.009 Billion	N1.288 Billion	N27.676 Billion	N3.554 Billion	N4.508 Billion	N2.605 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N5.714 Billion	N25.754 Billion	N7.848 Billion	N4.532 Billion	N1.137 Billion	N20.919 Billion

**Figure 7 Total Expenditure by Planning Sector**












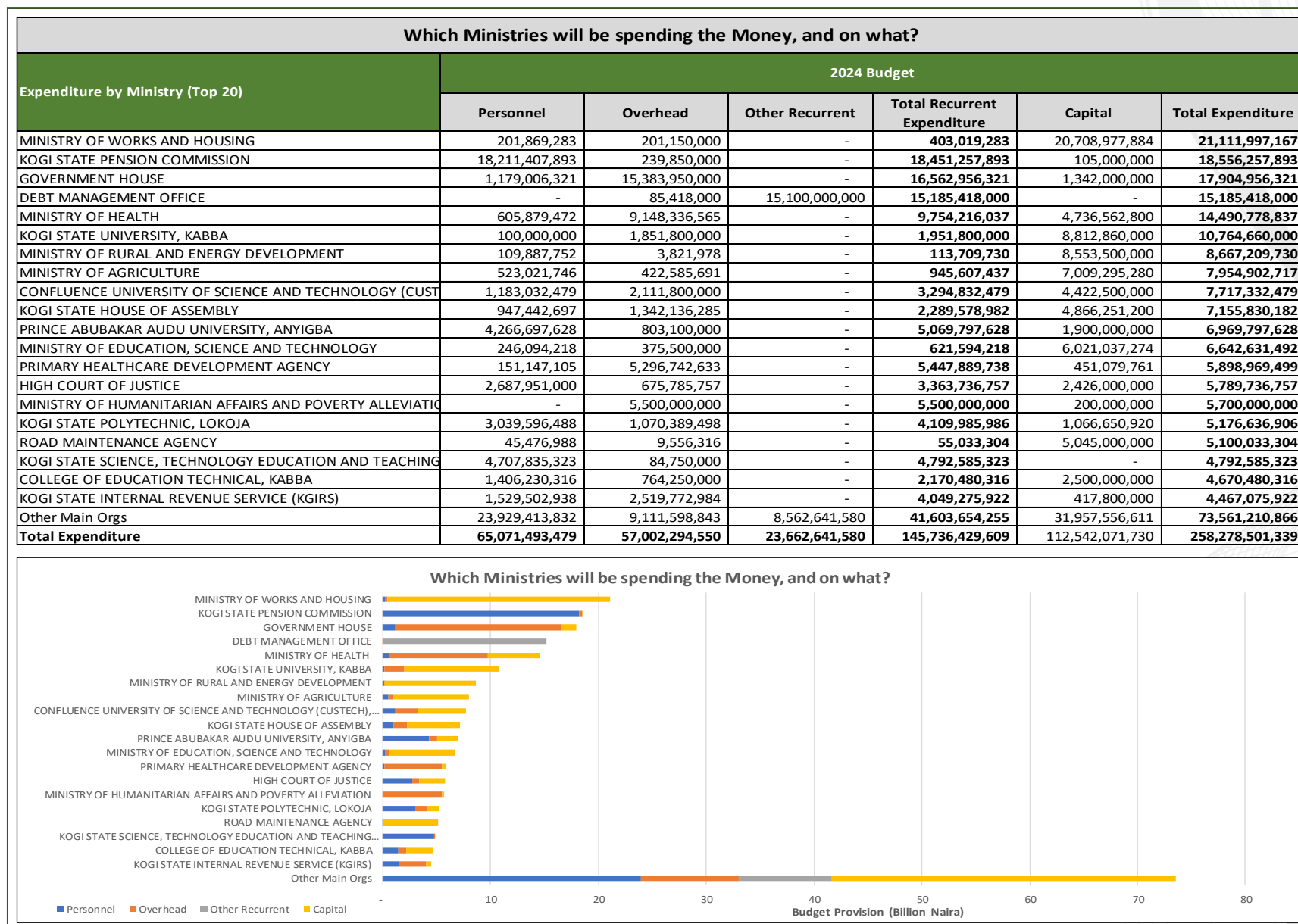
Total Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N8.716 Billion	N1.747 Billion	N52.581 Billion	N4.323 Billion	N28.082 Billion	N39.159 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N33.744 Billion	N26.284 Billion	N14.975 Billion	N4.707 Billion	N2.47 Billion	N41.489 Billion



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



## Section 5 What are the major Investments being made by the State?

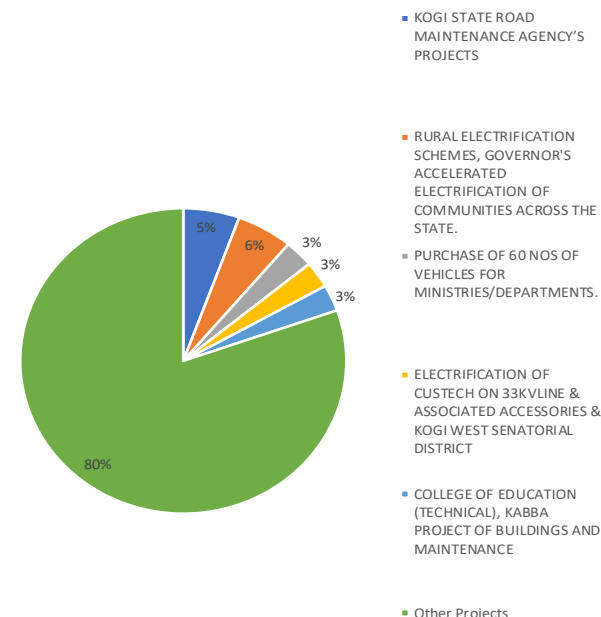
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**Table 5 Largest Capital Expenditure Projects**

What are the major Capital Investments we are planning?		
Project Description	2024 Budget	Location
KOGI STATE ROAD MAINTENANCE AGENCY'S PROJECTS	5,000,000,000	STATE WIDE
RURAL ELECTRIFICATION SCHEMES, GOVERNOR'S ACCELERATED ELECTRIFICATION OF COMMUNITIES ACROSS THE STATE.	5,000,000,000	STATE WIDE
PURCHASE OF 60 NOS OF VEHICLES FOR MINISTRIES/DEPARTMENTS.	2,596,092,900	STATE WIDE
ELECTRIFICATION OF CUSTECH ON 33KVLINE & ASSOCIATED ACCESSORIES & KOGI WEST SENATORIAL DISTRICT	2,500,000,000	STATE WIDE
COLLEGE OF EDUCATION (TECHNICAL), KABBA PROJECT OF BUILDINGS AND MAINTENANCE	2,500,000,000	STATE WIDE
CONSTRUCTION/RENOVATION OF SCHOOL BUILDINGS/SCHOOL FURNITURES/BOREHOLE/VIP TOILETS	2,408,904,708	STATE WIDE
RENOVATION/REMODELLING OF SECONDARY SCHOOLS ACROSS THE STATE	2,202,490,979	STATE WIDE
CONSTITUENCY PROJECT E.G DIGGING OF BOREHOLE, INSTULLATION OF SOLER ENERGY ETC	2,000,000,000	STATE WIDE
EROSION CONTROL C4	2,000,000,000	STATE WIDE
CONSRUCTION OF OKENE TOWNSHIP ROAD (10.7KM)	1,500,077,263	LOKOJA
CONSTRUCTION OF UNIVERSITY SENATE BUILDING.	1,500,000,000	KABBA/BUNU
CONSTRUCTION OF UNIVERSITY LIBRARY	1,500,000,000	KABBA/BUNU
CONSTRUCTION/REHABILITATION OF UNIVERSITY CAMPUS ROAD NETWORK	1,500,000,000	KABBA/BUNU
CONSTRUCTION/MAINTENANCE OF STUDENT HOSTELS (CUSTECH)	1,500,000,000	ADAVI
CONSTRUCTION/REHABILITATION OF LOKOJA TOWNSHIP ROADS/GANAJA JUNCTION OVERHEAD BRIDGE	1,245,004,540	LOKOJA
CONSTRUCTION OF ITAKPE JUNCTION-FCE-TOTAL FILLING STATION ROAD OKENE (14KM)	1,200,000,000	OKENE
CONSTRUCTION OF BLOCKS OF CLASSROOMS, OFFICES AND STORES	1,200,000,000	KABBA/BUNU
CONSTRUCTION OF UNIVERSITY ICT CENTER.	1,100,000,000	KABBA/BUNU
CONSTRUCTION/ MAINTENANCE OF STUDENT HOTELS (KSUK)	1,012,860,000	KABBA/BUNU
RESIDENTIAL BUILDING FOR HONOURABLE MEMBERS AND HEAD OF LEGISLATIVE SERVICES ON ONWER OCUIPER BASES	1,000,000,000	LOKOJA
Other Projects	72,076,641,340	
<b>Total Capital Expenditure</b>	<b>112,542,071,730</b>	

**Top Five Projects**



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

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.

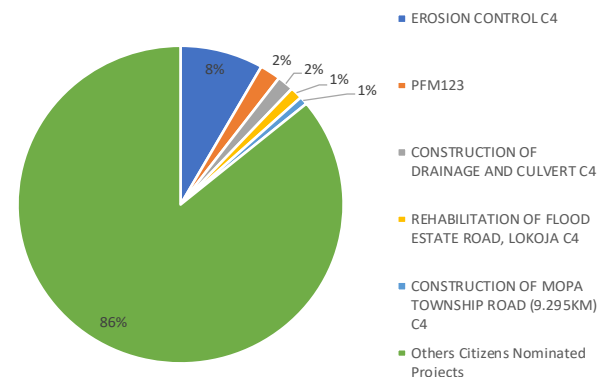
- Present below is a short and concise narrative explaining key citizens nominated project and how they aligned with the state policy objective for the fiscal year under consideration.
  - ✓ CONSTRUCTION OF MOPA TOWNSHIP ROAD (9.295KM) C4
  - ✓ CONSTRUCTION OF JAMATA - ABUGI ROAD C4
  - ✓ CONSTRUCTION OF MOPA - ILAI - IFE OLUKOTUN ROAD C4
  - ✓ CONSTRUCTION OF EFFE - OROKERE - AIYEDE - TAKETE - AIYEDAYO ROAD C4
  - ✓ SUPPLY OF ELECTRIFICATION, ISANLU C4
  - ✓ MOPA TOWNSHIP PORTABLE WATER C4
  - ✓ SUPPLY OF ODO - ERE PORTABLE WATER C4
  - ✓ CONSTRUCTION OF COTTAGE HOSPITAL AGBAJA C4



**Table 6 Citizens Nominated Projects**

How much have we allocated to Citizens Nominated Projects?		
Project Description	2024 Budget	Location
EROSION CONTROL C4	2,000,000,000	STATE WIDE
PFM123	500,000,000	IBAJI
CONSTRUCTION OF DRAINAGE AND CULVERT C4	400,000,000	MOPA-AMURO
REHABILITATION OF FLOOD ESTATE ROAD, LOKOJA C4	300,000,000	OKENE
CONSTRUCTION OF MOPA TOWNSHIP ROAD (9.295KM) C4	200,000,000	MOPA-AMURO
CONSTRUCTION OF JAMATA - ABUGI ROAD C4	100,000,000	LOKOJA
CONSTRUCTION OF MOPA - ILAI - IFE OLUKOTUN ROAD C4	100,000,000	MOPA-AMURO
CONSTRUCTION OF EFFO - OROKERE - AIYEDE - TAKETE - AIYEDAYO ROAD C4	100,000,000	MOPA-AMURO
SUPPLY OF ELECTRIFICATION, ISANLU C4	100,000,000	YAGBA EAST
MOPA TOWNSHIP PORTABLE WATER C4	100,000,000	YAGBA EAST
PREPARATION & PRODUCTION OF 200 COPIES OF MULTI - SECTORAL COSTED ACTION PLAN IN MINISTRY (WOMEN AFFAIRS, HEALTH, EDUCATION, JUSTICE AND YOUTH & SPORTS) FOR EFFECTIVE IMPLEMENTATION OF KOGI STATE VIOLENCE AGAINST PERSONS PROHIBITION LAW. C4	50,000,000	LOKOJA
SUPPLY OF ODO - ERE PORTABLE WATER C4	50,000,000	YAGBA WEST
ESTABLISHMENT OF GOVERNMENT DAY SECONDARY SCHOOL, ZANGO DAJI C4	50,000,000	ADAVI
CONSTRUCTION OF COTTAGE HOSPITAL ZANGO DAJI C4	50,000,000	ADAVI
CONSTRUCTION OF COTTAGE HOSPITAL AGBAJA C4	50,000,000	LOKOJA
CONSTRUCTION OF COTTAGE HOSPITAL, AIYETEJU AGBAJOGUN AMURO C4	50,000,000	YAGBA EAST
CONSTRUCTION OF COTTAGE HOSPITAL, KUPA C4	50,000,000	LOKOJA
PROVISION OF PORTABLE WATER, AIYETEJU AGBAJOGUN AMURO C4	30,000,000	YAGBA EAST
RENOVATION OF ECWA SECONDARY SCHOOL, MOPA C4	20,000,000	MOPA-AMURO
RENOVATION OF PUBLIC PRIMARY SCHOOLS IN ISANLU C4	20,000,000	YAGBA EAST
Others Citizens Nominated Projects	20,825,547,000	
<b>Total Value of Citizens Nominated Projects</b>	<b>25,145,547,000</b>	

**Top Five Citizens Nominated Projects**



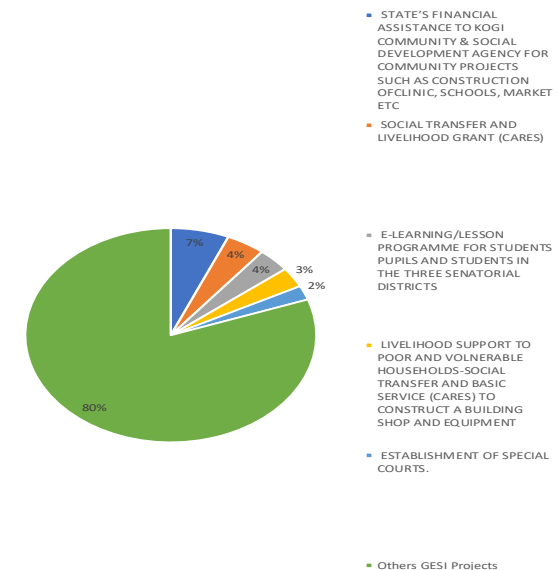
## Section 7 How is the State responding to the Gender, Equity and Social Inclusion needs of its Citizens

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 N3.7bn was allocated in the approved budget to implement gender and inclusive projects in the 2024 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	2024 Budget	Implementing MDA
STATE'S FINANCIAL ASSISTANCE TO KOGI COMMUNITY & SOCIAL DEVELOPMENT AGENCY FOR COMMUNITY PROJECTS SUCH AS CONSTRUCTION OF CLINIC, SCHOOLS, MARKET ETC	300,000,000	BUDGET AND ECONOMIC PLANNING
SOCIAL TRANSFER AND LIVELIHOOD GRANT (CARES)	200,000,000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT
E-LEARNING/LESSON PROGRAMME FOR STUDENTS PUPILS AND STUDENTS IN THE THREE SENATORIAL DISTRICTS	167,300,000	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY
LIVELIHOOD SUPPORT TO POOR AND VULNERABLE HOUSEHOLDS-SOCIAL TRANSFER AND BASIC SERVICE (CARES) TO CONSTRUCT A BUILDING SHOP AND EQUIPMENT	140,000,000	BUDGET AND ECONOMIC PLANNING
ESTABLISHMENT OF SPECIAL COURTS.	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
STATE'S FINANCIAL ASSISTANCE TO KOGI COMMUNITY & SOCIAL DEVELOPMENT	100,000,000	MINISTRY OF FINANCE, BUDGET AND
CONSTRUCTION OF SEXUAL ASSAULT REFERRAL CENTRE (SARC'S)	50,000,000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT
REDUCTION OF OUT OF SCHOOL CHILDREN RATE FROM 60% TO 35% PROGRAMME	50,000,000	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY
CONSTRUCTION OF SEXUAL ASSAULT REFERRAL CENTRE (SARC'S)	50,000,000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT
POST FLOOD HOUSING ESTATE INCLUDING ITS SOCIAL AMENITIES (ROADS ELECTRICITY AND INFRASTRUCTURES)	26,900,091	MINISTRY OF WORKS AND HOUSING
KOGI STATE INTERVENTION FOR WIDOWS AND ORPHANS TO ESTABLISH BUSINESS CENTRE (SIP)	20,000,000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT
WOMEN EMPOWERMENT (3 SENATORIAL DISTRICTS)	16,000,000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT
FURNISHING OF MINISTRY OF WOMEN AFFAIRS OFFICE COMPLEX	13,000,000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT
ANNUAL NATIONAL COUNCIL CONFERENCE FOR WOMEN AFFAIRS AND SOCIAL DEVELOPMENT TO ENHACE CAPACITY DEVELOPMENT	12,000,000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT
ANNUAL NATIONAL COUNCIL CONFERENCE FOR WOMEN AFFAIRS AND SOCIAL DEVELOPMENT TO ENHACE CAPACITY DEVELOPMENT	12,000,000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT
CREDIT FACILITIES TO WOMEN GROUPS E.G WIDOWS/WOMEN FUND FOR ECONOMIC EMPOWERMENT (WOFE)	11,439,999	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT
CONSTRUCTION OF NURSERY/PRIMARY SCHOOL, GADUMO INCLUDING FENCING	10,000,000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT
EQUIPPING OF REHABILITATION CENTRE FOR THE DISABLED	6,400,000	KOGI STATE OFFICE FOR DISABILITY AFFAIRS
Others GESI Projects	3,728,959,910	
<b>Total Value of GESI Responsive Projects</b>	<b>5,214,000,000</b>	

**Top Five GESI Responsive Projects**



## Section 8 How does the current year's budget compare 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 2024 compare to what we budgeted and actually collected in 2023?							
Revenue	2024 Budget	2023 Original Budget		2023 Final Budget		2023 Out-Turn	
		Provision	% Increase/Decrease in 2024 Budget	Provision	% Increase/Decrease in 2024 Budget	Amount	% Increase/Decrease in 2024 Budget
Opening Balance	-	-		-		23,584,833,221	-100.0%
<b>Federation Account</b>	<b>138,170,806,176</b>	<b>83,421,536,921</b>	<b>65.6%</b>	<b>110,930,424,541</b>	<b>24.6%</b>	<b>92,164,890,943</b>	<b>49.9%</b>
Statutory Allocation	85,650,179,027	52,000,000,000	64.7%	73,000,000,000	17.3%	35,275,150,670	142.8%
Derivation	-	2,000,000,000	-100.0%	-		-	
VAT	34,017,078,421	25,100,000,000	35.5%	29,100,000,000	16.9%	34,828,825,153	-2.3%
Other FAAC Receipts	18,503,548,728	4,321,536,921	328.2%	8,830,424,541	109.5%	22,060,915,120	-16.1%
<b>Internally Generated Revenues</b>	<b>30,235,332,685</b>	<b>24,826,741,265</b>	<b>21.8%</b>	<b>24,826,741,265</b>	<b>21.8%</b>	<b>23,658,077,029</b>	<b>27.8%</b>
<i>Tax Revenue, of which</i>	<i>20,421,912,462</i>	<i>16,510,081,823</i>	<i>23.7%</i>	<i>16,510,081,823</i>	<i>23.7%</i>	<i>17,297,745,631</i>	<i>18.1%</i>
Tax Revenues - Personal	14,466,713,066	11,680,835,742	23.8%	11,680,835,742	23.8%	11,892,652,674	21.6%
Tax Revenue - Other	5,955,199,396	4,829,246,081	23.3%	4,829,246,081	23.3%	5,405,092,956	10.2%
Non-Tax Revenue	9,813,420,223	8,316,659,442	18.0%	8,316,659,442	18.0%	6,360,331,398	54.3%
<b>Other Sources</b>	<b>89,872,362,478</b>	<b>63,842,509,106</b>	<b>40.8%</b>	<b>61,842,509,106</b>	<b>45.3%</b>	<b>78,258,444,126</b>	<b>14.8%</b>
Aids and Grants	49,438,678,969	18,917,099,086	161.3%	18,917,099,086	161.3%	46,097,452,110	7.2%
Loans	37,088,085,614	41,579,812,125	-10.8%	39,579,812,125	-6.3%	32,113,278,306	15.5%
Other Receipts	3,345,597,895	3,345,597,895		3,345,597,895		47,713,710	6911.8%
<b>Total Revenue (including Opening Balance)</b>	<b>258,278,501,339</b>	<b>172,090,787,292</b>	<b>50.1%</b>	<b>197,599,674,912</b>	<b>30.7%</b>	<b>217,666,245,319</b>	<b>18.7%</b>



Table 9 Comparison of Expenditure Estimates with Prior Year

How do our Expenditure Estimates for 2024 compare to what we budgeted and actually spent in 2023?							
Expenditure	2024 Budget	2023 Original Budget		2023 Final Budget		2023 Out-Turn	
		Provision	% Increase/Decrease in 2024 Budget	Provision	% Increase/Decrease in 2024 Budget	Amount	% Increase/Decrease in 2024 Budget
<b>Personnel</b>	<b>65,071,493,479</b>	<b>53,542,002,481</b>	<b>21.5%</b>	<b>59,042,103,666</b>	<b>10.2%</b>	<b>56,863,698,325</b>	<b>14.4%</b>
Salaries, Wages and Allowances	46,112,025,770	37,997,857,653	21.4%	37,713,214,866	22.3%	35,574,809,957	29.6%
Social Contributions	1,926,520,742	2,116,296,693	-9.0%	39,888,800	4729.7%	15,048,000	12702.5%
Social Benefits	17,032,946,967	13,427,848,135	26.8%	21,289,000,000	-20.0%	21,273,840,368	-19.9%
<b>Other Recurrent</b>	<b>80,664,936,130</b>	<b>47,803,015,660</b>	<b>68.7%</b>	<b>72,941,623,806</b>	<b>10.6%</b>	<b>60,731,388,892</b>	<b>32.8%</b>
Overheads	57,002,294,550	36,722,688,599	55.2%	41,588,118,558	37.1%	30,399,802,008	87.5%
Public Debt Charges	15,100,000,000	8,089,621,595	86.7%	18,309,099,782	-17.5%	17,662,200,368	-14.5%
Transfers of State IGR to LGCs	-	-	-	-	-	-	(0)
Others (Grants, Subsidies, Other Transfers)	8,562,641,580	2,990,705,466	186.3%	13,044,405,466	-34.4%	12,669,386,516	-32.4%
<b>Capital</b>	<b>112,542,071,730</b>	<b>70,745,769,151</b>	<b>59.1%</b>	<b>65,615,947,440</b>	<b>71.5%</b>	<b>44,485,449,751</b>	<b>153.0%</b>
<b>Other Provisions (Contingency)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditure (including Contingencies)</b>	<b>258,278,501,339</b>	<b>172,090,787,292</b>	<b>50.1%</b>	<b>197,599,674,912</b>	<b>30.7%</b>	<b>162,080,536,968</b>	<b>59.4%</b>

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

How much have we allocated to each Ministry in 2024 for Recurrent Expenditure compared to what they were allocated and what they actually spent in 2023?							
Recurrent Expenditure by Ministry (Top 20 Spending Ministries)	2024 Budget	2023 Original Budget		2023 Final Budget		2023 Out-Turn	
		Provision	% Increase/Decrease in 2024 Budget	Provision	% Increase/Decrease in 2024 Budget	Amount	% Increase/Decrease in 2024 Budget
MINISTRY OF WORKS AND HOUSING	403,019,283	367,349,650	9.7%	382,349,650	5.4%	267,598,612	50.6%
KOGI STATE PENSION COMMISSION	18,451,257,893	14,902,470,050	23.8%	21,585,914,022	-14.5%	21,371,494,962	-13.7%
GOVERNMENT HOUSE	16,562,956,321	14,642,963,610	13.1%	23,105,713,610	-28.3%	20,644,957,686	-19.8%
DEBT MANAGEMENT OFFICE	15,185,418,000	8,181,481,595	85.6%	18,370,959,782	-17.3%	17,662,200,368	-14.0%
MINISTRY OF HEALTH	9,754,216,037	958,204,247	918.0%	906,775,791	975.7%	631,630,306	1444.3%
KOGI STATE UNIVERSITY, KABBA	1,951,800,000	-	-	48,235,721	3946.4%	46,750,288	4074.9%
MINISTRY OF RURAL AND ENERGY DEVELOPMENT	113,709,730	113,709,730	-	114,040,217	-0.3%	107,230,093	6.0%
MINISTRY OF AGRICULTURE	945,607,437	815,149,937	16.0%	613,471,750	54.1%	574,539,692	64.6%
CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUST)	3,294,832,479	1,396,210,098	136.0%	2,018,969,373	63.2%	1,841,947,094	78.9%
KOGI STATE HOUSE OF ASSEMBLY	2,289,578,982	1,986,054,849	15.3%	1,815,954,849	26.1%	1,187,135,295	92.9%
PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	5,069,797,628	4,926,253,195	2.9%	4,321,270,895	17.3%	4,120,781,848	23.0%
MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	621,594,218	504,953,541	23.1%	515,660,091	20.5%	348,089,003	78.6%
PRIMARY HEALTHCARE DEVELOPMENT AGENCY	5,447,889,738	2,042,572,336	166.7%	293,072,336	1758.9%	153,359,212	3452.4%
HIGH COURT OF JUSTICE	3,363,736,757	2,771,958,912	21.3%	2,677,649,747	25.6%	2,411,133,988	39.5%
MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	5,500,000,000	-	-	-	-	-	-
KOGI STATE POLYTECHNIC, LOKOJA	4,109,985,986	4,006,270,781	2.6%	4,390,377,571	-6.4%	3,606,930,082	13.9%
ROAD MAINTENANCE AGENCY	55,033,304	48,085,831	14.4%	50,198,831	9.6%	35,794,195	53.7%
KOGI STATE SCIENCE, TECHNOLOGY EDUCATION AND TEACHING	4,792,585,323	4,786,335,323	0.1%	5,616,335,323	-14.7%	5,565,941,436	-13.9%
COLLEGE OF EDUCATION TECHNICAL, KABBA	2,170,480,316	1,295,699,855	67.5%	895,699,855	142.3%	758,040,611	186.3%
KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)	4,049,275,922	4,443,380,496	-8.9%	3,743,380,496	8.2%	3,051,595,239	32.7%
Other Main Orgs	41,603,654,255	33,155,914,105	25.5%	40,517,697,562	2.7%	33,207,937,205	25.3%
<b>Total Expenditure</b>	<b>145,736,429,609</b>	<b>101,345,018,141</b>	<b>43.8%</b>	<b>131,983,727,472</b>	<b>10.4%</b>	<b>117,595,087,217</b>	<b>23.9%</b>



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

How much have we allocated to each Ministry in 2024 for Capital Expenditure compared to what they were allocated and what they actually spent in 2023?							
Capital Expenditure by Ministry (Top 20 Spending Ministries)	2024 Budget	2023 Original Budget		2023 Final Budget		2023 Out-Turn	
		Provision	% Increase/Decrease in 2024 Budget	Provision	% Increase/Decrease in 2024 Budget	Amount	% Increase/Decrease in 2024 Budget
MINISTRY OF WORKS AND HOUSING	20,708,977,884	11,678,437,534	77.3%	16,111,564,156	28.5%	11,469,744,328	80.6%
KOGI STATE PENSION COMMISSION	105,000,000	105,000,000		-		-	
GOVERNMENT HOUSE	1,342,000,000	542,000,000	147.6%	582,042,695	130.6%	64,542,695	1979.2%
DEBT MANAGEMENT OFFICE	-	-		-		-	
MINISTRY OF HEALTH	4,736,562,800	7,793,658,800	-39.2%	3,180,354,800	48.9%	1,796,780,109	163.6%
KOGI STATE UNIVERSITY, KABBA	8,812,860,000	-		74,042,896	11802.4%	3,542,896	248647.4%
MINISTRY OF RURAL AND ENERGY DEVELOPMENT	8,553,500,000	3,373,000,000	153.6%	5,558,157,344	53.9%	4,926,880,345	73.6%
MINISTRY OF AGRICULTURE	7,009,295,280	8,381,200,000	-16.4%	3,527,529,696	98.7%	895,829,696	682.4%
CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUST)	4,422,500,000	4,268,000,000	3.6%	2,957,652,889	49.5%	2,506,092,339	76.5%
KOGI STATE HOUSE OF ASSEMBLY	4,866,251,200	2,408,666,055	102.0%	2,426,542,120	100.5%	787,818,000	517.7%
PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	1,900,000,000	1,440,000,000	31.9%	1,550,175,000	22.6%	982,379,855	93.4%
MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	6,021,037,274	7,380,272,004	-18.4%	5,721,649,784	5.2%	4,143,102,975	45.3%
PRIMARY HEALTHCARE DEVELOPMENT AGENCY	451,079,761	316,899,761	42.3%	56,899,761	692.8%	129,000	349574.2%
HIGH COURT OF JUSTICE	2,426,000,000	441,095,412	450.0%	242,723,787	899.5%	58,128,375	4073.5%
MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	200,000,000	-		-		-	
KOGI STATE POLYTECHNIC, LOKOJA	1,066,650,920	729,650,000	46.2%	293,650,000	263.2%	59,162,845	1702.9%
ROAD MAINTENANCE AGENCY	5,045,000,000	485,000,000	940.2%	8,791,168,594	-42.6%	8,745,668,594	-42.3%
KOGI STATE SCIENCE, TECHNOLOGY EDUCATION AND TEACHING	-	-		-		-	
COLLEGE OF EDUCATION TECHNICAL, KABBA	2,500,000,000	616,000,000	305.8%	-		-	
KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)	417,800,000	206,850,000	102.0%	193,238,294	116.2%	130,725,090	219.6%
Other Main Orgs	31,957,556,611	20,580,039,585	55.3%	14,348,555,624	122.7%	7,914,922,610	303.8%
<b>Total Expenditure</b>	<b>112,542,071,730</b>	<b>70,745,769,151</b>	<b>59.1%</b>	<b>65,615,947,440</b>	<b>71.5%</b>	<b>44,485,449,751</b>	<b>153.0%</b>



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

How much have we allocated to each Ministry in 2024 for Total Expenditure compared to what they were allocated and what they actually spent in 2023?							
Total Expenditure by Ministry (Top 20 Spending Ministries)	2024 Budget	2023 Original Budget		2023 Final Budget		2023 Out-Turn	
		Provision	% Increase/Decrease in 2024 Budget	Provision	% Increase/Decrease in 2024 Budget	Amount	% Increase/Decrease in 2024 Budget
MINISTRY OF WORKS AND HOUSING	21,111,997,167	12,045,787,184	75.3%	16,493,913,806	28.0%	11,737,342,940	79.9%
KOGI STATE PENSION COMMISSION	18,556,257,893	15,007,470,050	23.6%	21,585,914,022	-14.0%	21,371,494,962	-13.2%
GOVERNMENT HOUSE	17,904,956,321	15,184,963,610	17.9%	23,687,756,305	-24.4%	20,709,500,381	-13.5%
DEBT MANAGEMENT OFFICE	15,185,418,000	8,181,481,595	85.6%	18,370,959,782	-17.3%	17,662,200,368	-14.0%
MINISTRY OF HEALTH	14,490,778,837	8,751,863,047	65.6%	4,087,130,591	254.5%	2,428,410,415	496.7%
KOGI STATE UNIVERSITY, KABBA	10,764,660,000	-		122,278,617	8703.4%	50,293,184	21303.8%
MINISTRY OF RURAL AND ENERGY DEVELOPMENT	8,667,209,730	3,486,709,730	148.6%	5,672,197,561	52.8%	5,034,110,438	72.2%
MINISTRY OF AGRICULTURE	7,954,902,717	9,196,349,937	-13.5%	4,141,001,446	92.1%	1,470,369,388	441.0%
CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUST)	7,717,332,479	5,664,210,098	36.2%	4,976,622,262	55.1%	4,348,039,433	77.5%
KOGI STATE HOUSE OF ASSEMBLY	7,155,830,182	4,394,720,904	62.8%	4,242,496,969	68.7%	1,974,953,295	262.3%
PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	6,969,797,628	6,366,253,195	9.5%	5,871,445,895	18.7%	5,103,161,703	36.6%
MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	6,642,631,492	7,885,225,545	-15.8%	6,237,309,875	6.5%	4,491,191,978	47.9%
PRIMARY HEALTHCARE DEVELOPMENT AGENCY	5,898,969,499	2,359,472,097	150.0%	349,972,097	1585.6%	153,488,212	3743.3%
HIGH COURT OF JUSTICE	5,789,736,757	3,213,054,324	80.2%	2,920,373,534	98.3%	2,469,262,363	134.5%
MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	5,700,000,000	-		-		-	
KOGI STATE POLYTECHNIC, LOKOJA	5,176,636,906	4,735,920,781	9.3%	4,684,027,571	10.5%	3,666,092,927	41.2%
ROAD MAINTENANCE AGENCY	5,100,033,304	533,085,831	856.7%	8,841,367,425	-42.3%	8,781,462,789	-41.9%
KOGI STATE SCIENCE, TECHNOLOGY EDUCATION AND TEACHING	4,792,585,323	4,786,335,323	0.1%	5,616,335,323	-14.7%	5,565,941,436	-13.9%
COLLEGE OF EDUCATION TECHNICAL, KABBA	4,670,480,316	1,911,699,855	144.3%	895,699,855	421.4%	758,040,611	516.1%
KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)	4,467,075,922	4,650,230,496	-3.9%	3,936,618,790	13.5%	3,182,320,329	40.4%
Other Main Orgs	73,561,210,866	53,735,953,690	36.9%	54,866,253,186	34.1%	41,122,859,815	78.9%
<b>Total Expenditure</b>	<b>258,278,501,339</b>	<b>172,090,787,292</b>	<b>50.1%</b>	<b>197,599,674,912</b>	<b>30.7%</b>	<b>162,080,536,968</b>	<b>59.4%</b>

## 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 of operational and maintenance costs for running day-to-day activities of the Government.
Debt Service	This is the repayments of loans taken by the government to finance the budget which includes 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