KOGI STATE GOVERNMENT

MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING

KG/MFBP/BD/1/V/1630 **17th August 2026**

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 2027 BUDGET/PLANNING PROPOSALS.

As you may be aware, the annual budget preparation process has commenced in line with the 2027–2029 Medium-Term Expenditure Framework (MTEF), as stipulated in the approved Budget Calendar.

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

In order to deliver a policy-oriented Budget, consistent with the Vision and Mission of the present Administration and people's earnings, the year 2027 Budget is targeted at building on the current gains of the State Government, which include but are not limited to:

- Infrastructure Development – ongoing construction and rehabilitation of roads and other critical infrastructure across the State, including the commencement of the Kogi International Airport project.
- Agriculture and Food Security – increased support for agricultural production, mechanisation, inputs and value-chain development to strengthen food security and rural livelihoods.
- Education and Human Capital Development – continued investment in schools and tertiary institutions, including the revival and accreditation of the MBBS programme at Prince Abubakar Audu University, Anyigba.
- Healthcare Development – upgrading of healthcare infrastructure and strengthening of primary healthcare services across the State.
- Security and Social Stability – strengthened security coordination and community-based security arrangements to create a safer environment for citizens and investment.
- Economic Growth and Investment Promotion – improved revenue mobilisation and efforts to attract investment in agriculture, solid minerals, infrastructure and industrial development.
- Fiscal Responsibility and Good Governance – emphasis on transparency, accountability, citizen participation and the effective use of public resources, as reflected in the State's ₦820 billion 2026 Budget of Shared Prosperity and associated budget publications..

2. This Budget Call-Circular, therefore, sets out guidelines and instructions for preparing year 2027 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 2027 Budget/Planning Proposals for their Organizations. The draft (proposed) Estimates for 2027 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 (2026 as amended), Kogi State Public Financial Management Law (2015), Kogi State Harmonised Tax Law (2019), the Kogi State Financial Instruction (2015), 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 2027 Budget proposals using automated templates attached to it.

To ensure budget proposals are accepted, all organizations must use the attached template and complete it accurately, as non-standard templates or incorrect entries will result in automatic rejection.

Ministries, Departments, and Agencies (MDAs) requiring technical support or clarification during preparation should reach out directly to the State Director of Budget. Additionally, MDAs are encouraged to collaborate with Civil Society Organizations where appropriate.

3. MEDIUM TERM EXPENDITURE FRAMEWORK

The Kogi State Government has since adopted the preparation of the Multi Year Budget Framework (MYBF) document as part of the transition to comprehensive Medium-Term Expenditure Framework (MTEF). Based on this, we have carefully populated the MTEF/MYBF documents to reflect Federal policies and the 32 years State Development Plan of the State Government, focusing on **Agriculture and food security, Business, innovation and skills, Communication and digital economy, Mining and mineral resources, Culture and tourism, Education and human capital development, Health and human services, Infrastructure, Natural and built environment, Water and sanitation, Finance and revenue mobilisation, Governance and administration* (cross cutting), Security, law and justice & Social and youth development** as well as taking into consideration the current trends as per:

- Oil Production 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 Government's fiscal strategy is anchored on the ongoing Public Financial Management (PFM) reforms aimed at strengthening fiscal discipline, improving transparency, and enhancing accountability in the management of public resources.

During the 2027–2029 Medium-Term Expenditure Framework (MTEF) period, the State Government's fiscal policy will focus on improving the efficiency and effectiveness of public expenditure, achieving a more sustainable balance between recurrent and capital spending, and strengthening control over the public sector wage bill. Priority will be given to the development and rehabilitation of critical infrastructure, particularly in the areas of healthcare, roads, housing, and other strategic sectors aligned with the State's 32-Year Development Plan.

The fiscal strategy will support investments across the thematic areas of **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); Peace and Security, Law and Justice; and Social Development, Women and Youth Empowerment.**

In addition, the Government will intensify efforts to broaden the tax base, strengthen internally generated revenue, block revenue leakages, and promote prudent fiscal management. These measures will support gradual fiscal consolidation, ensure macroeconomic stability, and create a sustainable fiscal environment that fosters inclusive economic growth and improved service delivery for the people of the State

5. Objectives and Targets

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

- Strengthen internally generated revenue and revenue administration;

- Improve budget implementation and monitoring
- Ensure that public expenditure produces measurable outputs and outcomes.
- Improve human capital development and service delivery;
- Completion of on-going projects
- Achieve fiscal sustainability by diversifying revenue sources, rationalizing expenditures, and maintaining debt within sustainable thresholds.
- To mobilize resources efficiently, allocate expenditures strategically, and manage public finances transparently
- Enhancing greater transparency and accountability in public expenditure management.
- Support economic growth, investment and employment creation
- Align budgetary resources with Government's development priorities

MEDIUM TERM FISCAL FRAMEWORK

In line with MTEF procedures, the Medium-Term Fiscal Framework (MTFF) 2027-2029 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	**2026**	**2027**	**2028**	**2029**
National Inflation	16.00%	15.90%	14.00%	12.00%
National Real GDP Growth	4.10%	4.30%	4.30%	4.30%
State Inflation	Not available	Not available	Not available	Not available
State Real GDP Growth	Not available	Not available	Not available	Not available
State GDP Actual	Not available	Not available	Not available	Not available
Oil Production Benchmark (MBPD)	1.70	1.75	1.80	1.85
Oil Price Benchmark	$70	$60	$65	$70
NGN:USD Exchange Rate	1,400.00	1,400.00	1,400.00	1,400.00

Source: MTEF Key Considerations 2027-2029 Advisory_final by NGF

7. **Focus of the Fiscal Framework**

- Enhancement of Internally Generated Revenue (IGR) – broaden the revenue base, improve collection efficiency and minimise leakages.
- Fiscal Sustainability and Debt Management – reduce domestic debt exposure and ensure that new borrowing is limited to productive, economically viable projects.
- Expenditure Rationalisation – control recurrent expenditure, improve expenditure efficiency and ensure value for money.
- Completion of Ongoing Projects – prioritise completion of viable ongoing capital projects before commencing new projects, particularly those with high socio-economic impact.
- Investment in Productive Sectors – direct resources towards agriculture, infrastructure, industry, MSMEs, human capital and other sectors capable of generating employment and economic growth.
- Human Capital and Social Development – sustain investment in education, healthcare, water supply and other essential public services.
- Strengthening Public Financial Management – improve budget credibility, transparency, accountability, monitoring and evaluation, and ensure that expenditure is linked to measurable results.
- Private Sector and Investment Promotion – create an enabling environment for domestic and foreign private investment and expand the State's economic base.
- Fiscal Resilience and Risk Management – maintain adequate fiscal buffers and strengthen the State's capacity to respond to revenue shortfalls and other economic shocks.
- Alignment with the Kogi State Development Plan 2024–2056 – ensure that the 2027 Budget translates the State's long-term development priorities into funded, measurable annual programmes.

8. Fiscal Strategy Projections for 2027-2029

Fiscal Strategy Projections for 2027-2029					
S/N	**ITEM**	**2026 REVISED BUDGET N'bn**	**MTBF PROJECTION N'bn**		
			YEAR 2027	**YEAR 2028**	**YEAR 2029**
A.	**Total Revenue**	**820,490,585,443.00**	**823,687,939,483**	**830,538,758,712**	**834,306,623,349**

B.	**Total Internally Generated Revenue (IGR)**	**43,985,216,392.00**	**66,588,446,152**	**67,254,330,613**	**67,926,873,920**
i	Internally Generated Revenue (IGR)	43,985,216,392.00	66,588,446,152	67,254,330,613	67,926,873,920
	Opening Balance	49,277,554,304.07	0	0	0
ii	Capital Receipt	350,482,102,750.00	100,000,000,000	100,000,000,000	100,000,000,000
C.	**Federal Transfers**	**426,023,266,301.00**	**510,810,563,152**	**513,284,428,093**	**516,379,749,423**
D.	**Total Recurrent Expenditure**	**360,890,231,821.00**	**400,010,321,654**	**402,673,994,712**	**406,343,932,641**
i	Personnel Cost	121,577,175,406.00	122,437,014,405	123,304,582,531	124,180,826,339
ii	Overhead Cost	239,313,056,415.00	277,573,307,249	279,369,412,181	282,163,106,302
iii	Contingency Reserve	0	5,773,990,093	5,805,387,587	5,843,066,233
iv	Planning Reserve	0	4,236,776,178	4,278,647,640	4,279,626,907
E.	**Total Capital Expenditure**	**459,600,353,622.00**	**413,666,851,558**	**417,780,728,773**	**417,839,997,568**
F.	Financial Surplus/Deficit	0	146,288,930,178	150,000,000,006	150,000,000,006
G.	**Budget Size**	**820,490,585,443.00**	**823,687,939,483**	**830,538,758,712**	**834,306,623,349**

9. MEDIUM TERM SECTOR STRATEGY (MTSS)

Ministries, Extra-Ministerial Departments, Agencies and the State-owned Tertiary Institutions should note that the preparation of the year 2027 Budget will be derived from the Sector Implementation Plan (SIP) of the Kogi State Development Plan 2024–2056 to ensure that the Budget is used to address State priorities in a systematic and result-oriented manner. In addition, Basic Education and Primary Healthcare budget proposals shall be aligned with the respective approved Annual Work Plan/Annual Operational Plan (AWP/AOP), applicable sector funding envelopes and relevant National Chart of Accounts classifications.

10. RESOURCE ALLOCATIONS ACCORDING TO SECTORS

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

SECTOR	Percentage %	Estimates 2027	Percentage %	Estimates 2028	Percentage %	Estimates 2029
Administrative	25.91	213,567,408,973	25.91	215,088,294,678	25.91	216,777,369,245
Economic	39.34	317,400,497,324	39.34	320,292,000,469	39.34	321,083,709,908
Law & Justice	3.27	26,694,574,228	3.27	26,911,180,191	3.27	27,045,704,292
Regional	1.25	10,107,996,709	1.25	10,199,836,984	1.25	10,225,791,409
Social	30.23	245,906,695,976	30.23	247,963,411,163	30.23	249,051,355,355
Total	100	813,677,173,212	100	820,454,723,485	100	824,183,930,209
Contingency Reserve		5,773,990,093		5,805,387,587		5,843,066,233
Planning Reserve		4,236,776,178		4,278,647,640		4,279,626,907
Grand Total	100	823,687,939,482	100	830,538,758,712	100	834,306,623,349

11. YEAR 2026 HALF-YEAR BUDGET PERFORMANCE

Kogi State Government 2026 Q2 Budget Performance Report - Summary

Item	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
Opening Balance	-	-	-	**49,277,554,304.07**		**- 49,277,554,304.07**
Recurrent Revenue	**470,008,482,693.00**	**470,008,482,693.00**	**75,397,676,395.44**	**141,422,486,580.62**	**30.1%**	**328,585,996,112.38**
11 - GOVERNMENT SHARE OF FAAC	426,023,266,301.00	426,023,266,301.00	60,227,669,268.33	115,201,562,235.28	27.0%	310,821,704,065.72
12 - INDEPENDENT REVENUE	43,985,216,392.00	43,985,216,392.00	15,170,007,127.11	26,220,924,345.34	59.6%	17,764,292,046.66
Recurrent Expenditure	**365,432,867,586.00**	**360,890,231,821.00**	**70,137,509,362.44**	**138,355,544,375.47**	**38.3%**	**222,534,687,445.53**
21 - PERSONNEL COST (INCLUDING 2201 WHER	116,378,175,406.00	121,577,175,406.00	24,197,753,300.34	48,354,665,103.74	39.8%	73,222,510,302.26
22 - OTHER RECURRENT COSTS (EXCLUDING 2	249,054,692,180.00	239,313,056,415.00	45,939,756,062.10	90,000,879,271.73	37.6%	149,312,177,143.27
Breakdown of Other Recurrent Costs						
2202 - OVERHEAD COST	205,766,926,778.00	194,757,018,778.00	31,996,643,697.95	68,724,986,298.62	35.3%	126,032,032,479.38
OTHER RECURRENT (2203-2209)	43,287,765,402.00	44,556,037,637.00	13,943,112,364.15	21,275,892,973.11	47.8%	23,280,144,663.89
Transfer to Capital Account	**104,575,615,107.00**	**109,118,250,872.00**	**5,260,167,033.01**	**52,344,496,509.22**	**48.0%**	**56,773,754,362.78**
Other Receipts	**350,482,102,750.00**	**350,482,102,750.00**	**104,511,514,274.50**	**117,515,666,151.88**	**33.5%**	**232,966,436,598.12**
13 - AID AND GRANTS	136,411,682,487.00	136,411,682,487.00	8,687,600,688.99	21,686,427,643.98	15.9%	114,725,254,843.02
14 - CAPITAL DEVELOPMENT FUND (CDF) RECE	214,070,420,263.00	214,070,420,263.00	95,823,913,585.51	95,829,238,507.90	44.8%	118,241,181,755.10
Capital Expenditure	**455,057,717,857.00**	**459,600,353,622.00**	**100,092,781,236.39**	**121,609,667,522.99**	**26.5%**	**337,990,686,099.01**
23 - CAPITAL EXPENDITURE	455,057,717,857.00	459,600,353,622.00	100,092,781,236.39	121,609,667,522.99	26.5%	337,990,686,099.01
Total Revenue (including OB)	**820,490,585,443.00**	**820,490,585,443.00**	**179,909,190,669.95**	**308,215,707,036.58**	**37.6%**	**512,274,878,406.42**
Total Expenditure	**820,490,585,443.00**	**820,490,585,443.00**	**170,230,290,598.83**	**259,965,211,898.46**	**31.7%**	**560,525,373,544.54**

The Budget performance for the half year ending June 2026 is 31.7%. This performance is impressive, given the prevailing harsh economic environment occasioned by nationwide security issues

12. PROPOSED YEAR 2027 BUDGET: POLICY FOCUS AND PRIORITIES

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

- ❖ Fiscal Sustainability & Revenue Mobilisation – Improve IGR, reduce leakages and strengthen debt management.
- ❖ Infrastructure Development – Complete ongoing high-impact roads, water, transport and other critical infrastructure.
- ❖ Agriculture & Food Security – Promote mechanisation, food production, agro-processing and agricultural value chains.
- ❖ Human Capital Development – Prioritise education, healthcare, skills development and youth empowerment.
- ❖ Economic Diversification & Investment – Promote MSMEs, industrialisation, private-sector investment and employment creation.
- ❖ Rural & Inclusive Development – Ensure equitable development across the 21 LGAs, with emphasis on basic services and rural infrastructure.
- ❖ Public Financial Management – Strengthen budget credibility, expenditure control, procurement, accountability and value for money.
- ❖ Security & Social Stability – Support initiatives that provide a safe environment for citizens, businesses and investors.
- ❖ Environmental Sustainability – Address erosion, flooding, environmental degradation and climate-related risks.
- ❖ Results-Based Governance – Strengthen monitoring, evaluation, citizen participation and performance reporting.

The above policy focus will drive the allocation of the State limited resources available for 2027 fiscal year.

13. GUILDLINES TO MDAs FOR THE PREPARATION OF 2027 BUDGET

a. Persistent IGR drive;

b. Completing on-going Capital projects and directing resources towards high-impact productive sectors ;

c. Maintenance of Infrastructural;

d. Reforms;

e. Servicing/payment of outstanding liabilities

f. Monitoring and evaluation/impact assessment of government programmes and projects

14. STRATEGIES

- Regular meeting with key Revenue Stakeholders to entrench aggressive revenue drive and boost the state revenue base;
- Efficient and accountable allocation of resources across and within sectors;
- Good governance through improved transparency and accountability;
- Enhanced prudence through expenditure control;
- Periodic budget performance review
- Result-based Monitoring and Evaluation with agreed performance indicators/ performance Management reporting;
- Impact Assessment of governmental programmes and projects.

15. RECURRENT REVENUE ESTIMATES:

MDAs are advised to liaise with KGIRS for their revenue proposals in order to ensure a realistic IGR projection for 2027 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 2026 on each Code in order to properly guide the projection.

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

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

In preparing the Personnel Cost Estimates, you are to provide for all existing personnel drawing salary in your organization. All proposals should be arranged according to Salary Grade Levels 01 – 16, starting with GL. 01. I wish to reiterate that your proposals should be made for staff in post (i.e. existing staff) and for anticipated staff promotions and new posts. Such new posts should have been approved by 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 2026 Budget should serve as a guide to you in the preparation of 2027 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 Organisation/Bank giving out the fund should be clearly spell out. Proposals for revenue and expenditure for the Parastatals should be submitted on the automated template attached to this call circular. This proposal should be within the envelop/ceilings available for your Agency.

20. **CAPITAL ESTIMATES:**

(a) **Capital Receipts):-** In preparing the year 2027 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 2027 should be populated on Zero Based Budgeting and should be **S**pecific, **M**easurable, **A**chievable (or Attainable), **R**elevant (or Realistic), **T**ime-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 2027 to be submitted along with up-to-date actual expenditure of your capital projects in the 2026 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 Honourable Commissioner, the Ministry of Finance, Budget and Economic Planning, Lokoja Attention: Director Budget, after being duly verified by the Staff of the Budget Department.

22. **DATE OF SUBMISSION:**

Softcopy of the completed proposal work should be delivered by hand **NOT LATER THAN FRIDAY, 9TH OCTOBER 2026.** Please, make sure your Budget proposals are submitted on or before this date, unfailingly, as all processes related to 2027 Budget, including approval by House of Assembly and Governor's assent, are to be completed in December, 2026, in line with the best practice.

23. **CONCLUSION:**

This Call Circular should serve as a guide for your organization to prepare a well-articulated Budget proposal for year 2027. All Honourable Commissioners/Permanent Secretaries and other Chief Executives of Ministries, Extra-Ministerial Departments and Parastatals/Agencies, are expected to make adequate inputs as well as APPROVE THE PROPOSALS from their respective organizations before forwarding same to Ministry of Finance, Budget and Economic Planning, Lokoja.

The technical officers who are involved in the preparation of the Budget for their various organizations should be given sufficient funds and other 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.

Thanks for your usual cooperation.

Asiwaju Asiru Idris FCA.
Hon. Commissioner.

PROJECTIONS FOR THE PROPOSED YEARS						
PERSONNEL COST						
ADMINISTRATIVE SECTOR						
Description	**Percent age %**	**Estimates 2027**	**Percent age %**	**Estimates 2028**	**Percent age %**	**Estimates 2029**
GOVERNMENT HOUSE	1.38	1,694,432,043	1.38	1,706,438,504	1.38	1,718,565,030
DEPUTY GOVERNORS OFFICE	0.07	86,032,983	0.07	86,642,598	0.07	87,258,310
EMERGENCY MANAGEMENT AGENCY	0.04	45,669,308	0.04	45,992,913	0.04	46,319,754
BUREAU OF PUBLIC PROCUREMENT (BPP)	0.06	75,536,920	0.06	76,072,162	0.06	76,612,756
KOGI STATE PENSION COMMISSION	28.97	35,463,907,727	28.97	35,715,199,023	28.97	35,969,003,231
OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	11.26	13,791,309,675	11.26	13,889,032,579	11.26	13,987,732,713
CHRISTIAN PILGRIMS COMMISSION	0.01	15,877,420	0.01	15,989,924	0.01	16,103,554
KOGI STATE HAJJ COMMISSION	0.07	83,535,598	0.07	84,127,517	0.07	84,725,355
STATE SECURITY TRUST FUND	0.01	7,250,891	0.01	7,302,270	0.01	7,354,162
MINISTRY OF SPECIAL DUTY & INTER-GOVERNMENTAL AFFAIRS	0.04	43,747,295	0.04	44,057,281	0.04	44,370,367
KOGI STATE HOUSE OF ASSEMBLY	0.88	1,075,205,152	0.88	1,082,823,876	0.88	1,090,518,786
KOGI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	0.22	273,478,226	0.22	275,416,047	0.22	277,373,246
MINISTRY OF INFORMATION AND COMMUNICATION	0.16	192,793,052	0.16	194,159,152	0.16	195,538,912
KOGI STATE BROADCASTING CORPORATION	0.21	259,476,555	0.21	261,315,162	0.21	263,172,155
KOGI STATE NEWSPAPER CORPORATION	0.22	265,331,284	0.22	267,211,377	0.22	269,110,270
KOGI STATE SIGNAGE AND ADVERTISEMENT AGENCY	0.00	52,267	0.00	52,637	0.00	53,011
OFFICE OF THE HEAD OF CIVIL SERVICE	0.83	1,016,105,396	0.83	1,023,305,348	0.83	1,030,577,300
OFFICE OF THE STATE AUDITOR-GENERAL	0.25	303,497,103	0.25	305,647,633	0.25	307,819,667
OFFICE OF THE LOCAL GOVT. AUDITOR-GENERAL	0.23	282,960,469	0.23	284,965,480	0.23	286,990,540
CIVIL SERVICE COMMISSION	0.07	84,448,912	0.07	85,047,303	0.07	85,651,677
STATE INDEPENDENT ELECTORAL COMMISSION (SIEC)	0.10	124,466,080	0.10	125,348,026	0.10	126,238,791
LOCAL GOVERNMENT SERVICE COMMISSION	0.05	66,161,525	0.05	66,630,334	0.05	67,103,832
Sub-Total Admin	**45.13**	**55,251,275,879**	**45.13**	**55,642,777,143**	**45.13**	**56,038,193,420**
ECONOMIC SECTOR						
MINISTRY OF AGRICULTURE AND FOOD SECURITY	0.57	700,314,847	0.57	705,277,161	0.57	710,289,097
KOGI AGRICULTURAL DEVELOPMENT PROJECT (ADP)	0.47	575,254,359	0.47	579,330,515	0.47	583,447,432
KOGI AGRO-ALLIED COMPANY	0.08	95,733,747	0.08	96,412,100	0.08	97,097,237
KOGI LAND DEV. BOARD	0.03	30,771,640	0.03	30,989,683	0.03	31,209,906
MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	0.24	294,262,285	0.24	296,347,379	0.24	298,453,323
BUDGET AND ECONOMIC PLANNING	0.17	211,732,635	0.17	213,232,937	0.17	214,748,242
STATE BUREAU OF STATISTICS	0.07	82,597,161	0.07	83,182,431	0.07	83,773,553

OFFICE OF THE ACCOUNTANT GENERAL	1.24	1,517,706,326	1.24	1,528,460,539	1.24	1,539,322,293
KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)	1.97	2,409,581,192	1.97	2,426,655,080	1.97	2,443,899,707
KOGI INVESTMENT AND PROPERTIES LIMITED	0.01	10,070,682	0.01	10,142,041	0.01	10,214,114
HUMAN CAPITAL OPPORTUNITY FOR PROSPERITY AND EQUITY HOPE-GOV	0.12	151,060,235	0.12	152,130,622	0.12	153,211,713
MIN. OF COMMERCE & INDUSTRY	0.13	156,117,447	0.13	157,223,669	0.13	158,340,953
KOGI STATE ENTERPRISES DEVELOMENT AGENCY	0.05	66,466,503	0.05	66,937,474	0.05	67,413,154
KOGI STATE COMMODITY EXCHANGE, EXPORT PROMOTION AND MARKET DEVELOPMENT BOARD	0.00	3,021,205	0.00	3,042,612	0.00	3,064,234
MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY	0.11	137,387,994	0.11	138,361,503	0.11	139,344,746
MINISTRY OF TRANSPORT	0.13	156,095,576	0.13	157,201,643	0.13	158,318,770
MINISTRY OF WORKS	0.25	308,599,233	0.25	310,785,915	0.25	312,994,465
ROAD MAINTENANCE AGENCY	0.06	74,004,945	0.06	74,529,331	0.06	75,058,962
KOGI STATE FIRE AGENCY	0.09	115,431,266	0.09	116,249,193	0.09	117,075,299
MIN. OF CULTURE & TOURISM	0.10	117,971,884	0.10	118,807,813	0.10	119,652,101
COUNCIL FOR ARTS AND CULTURE	0.11	133,771,428	0.11	134,719,310	0.11	135,676,671
HOTEL AND TOURISM BOARD	0.01	17,937,132	0.01	18,064,231	0.01	18,192,602
MINISTRY OF WATER RESOURCES	0.12	146,553,495	0.12	147,591,949	0.12	148,640,787
KOGI STATE WATER BOARD	0.12	142,014,219	0.12	143,020,508	0.12	144,036,860
RURAL WATER AND SANITATION AGENCY (RUWASSA)	0.00	2,014,136	0.00	2,028,408	0.00	2,042,823
MINISTRY OF HOUSING AND URBAN DEVELOPMENT	0.10	116,460,400	0.10	117,285,619	0.10	118,119,090
BUREAU FOR LANDS	0.34	420,954,520	0.34	423,937,333	0.34	426,949,974
KOGI STATE UTILITY INFRASTRUCTURE MANAGEMENT AND COMPLIANCE AGENCY	0.05	65,459,435	0.05	65,923,270	0.05	66,391,742
KOGI STATE GEOGRAPHIC INFORMATION SERVICE (KOGIS)	0.04	54,381,684	0.04	54,767,024	0.04	55,156,217
KOGI STATE TOWN PLANNING AND DEVELOPMENT BOARD	0.19	237,931,551	0.19	239,617,494	0.19	241,320,297
MINISTRY OF RURAL AND ENERGY DEVELOPMENT	0.14	172,490,050	0.14	173,712,286	0.14	174,946,744
MINISTRY OF LIVESTOCK DEVELOPMENT	0.39	471,411,712	0.39	474,752,056	0.39	478,125,804
Sub-Total Econ	**7.51**	**9,195,560,929**	**7.51**	**9,260,719,130**	**7.51**	**9,326,528,912**
LAW & JUSTICE SECTOR						
KOGI STATE JUDICIAL SERVICE COMMISSION	0.19	238,080,976	0.19	239,767,978	0.19	241,471,850
HIGH COURT OF JUSTICE	3.33	4,075,726,613	3.33	4,104,606,528	3.33	4,133,775,241
CUSTOMARY COURT OF APPEAL	1.11	1,362,433,549	1.11	1,372,087,524	1.11	1,381,838,039
SHARIA COURT OF APPEAL	0.94	1,152,049,011	0.94	1,160,212,237	0.94	1,168,457,095
MINISTRY OF JUSTICE	0.66	804,796,640	0.66	810,499,293	0.66	816,258,974
KOGI STATE OFFICE OF THE PUBLIC DEFENDER AND CITIZENS' RIGHTS COMMISSION	0.05	61,148,741	0.05	61,582,031	0.05	62,019,653
Sub-Total Law	**6.28**	**7,694,235,530**	**6.28**	**7,748,755,591**	**6.28**	**7,803,820,853**

REGIONAL SECTOR						
KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION	0.21	251,767,058	0.21	253,551,037	0.21	255,352,856
Sub-Total Regional	**0.21**	**251,767,058**	**0.21**	**253,551,037**	**0.21**	**255,352,856**
SOCIAL SECTOR						
MINISTRY OF YOUTH & SPORTS	0.30	363,101,098	0.30	365,673,971	0.30	368,272,574
KOGI STATE SPORTS COUNCIL	0.10	128,422,590	0.10	129,332,571	0.10	130,251,652
MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	0.18	220,195,426	0.18	221,755,694	0.18	223,331,565
KOGI STATE OFFICE FOR DISABILITY AFFAIRS	0.01	6,145,391	0.01	6,188,936	0.01	6,232,917
MINISTRY OF EDUCATION	0.38	463,424,844	0.38	466,708,595	0.38	470,025,183
STATE UNIVERSAL BASIC EDUCATION BOARD	0.31	374,204,577	0.31	376,856,128	0.31	379,534,194
KOGI STATE LIBRARY BOARD	0.03	36,002,689	0.03	36,257,798	0.03	36,515,458
ADULT & NON-FORMAL EDUCATION BOARD	0.13	159,408,713	0.13	160,538,257	0.13	161,679,096
KOGI STATE POLYTECHNIC, LOKOJA	4.36	5,332,234,163	4.36	5,370,017,479	4.36	5,408,178,628
COLLEGE OF EDUCATION, ANKPA	2.21	2,704,488,189	2.21	2,723,651,738	2.21	2,743,006,922
COLLEGE OF EDUCATION TECHNICAL, MOPA	1.01	1,238,995,913	1.01	1,247,775,230	1.01	1,256,642,340
PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	5.28	6,462,606,940	5.28	6,508,399,887	5.28	6,554,650,765
KOGI STATE UNIVERSITY, KABBA	1.10	1,341,414,883	1.10	1,350,919,923	1.10	1,360,520,014
CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	2.18	2,669,370,980	2.18	2,688,285,695	2.18	2,707,389,556
KOGI STATE SENIOR SECONDARY EDUCATION BOARD	5.78	7,079,631,066	5.78	7,129,796,143	5.78	7,180,462,871
STATE SCHOLARSHIP BOARD	0.04	45,561,382	0.04	45,884,222	0.04	46,210,291
NIGERIA-KOREA FRIENDSHIP INSTITUTE	0.18	224,506,820	0.18	226,097,638	0.18	227,704,364
MINISTRY OF HEALTH	1.04	1,275,884,522	1.04	1,284,925,225	1.04	1,294,056,336
KOGI STATE HEALTH INSURANCE AGENCY	0.10	121,594,879	0.10	122,456,480	0.10	123,326,697
PRIMARY HEALTHCARE DEVELOPMENT AGENCY	0.25	302,120,469	0.25	304,261,244	0.25	306,423,427
PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA	1.48	1,817,572,519	1.48	1,830,451,532	1.48	1,843,459,336
KOGI STATE SPECIALIST HOSPITAL, LOKOJA	2.09	2,562,733,252	2.09	2,580,892,350	2.09	2,599,233,038
CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE	2.49	3,044,701,167	2.49	3,066,275,408	2.49	3,088,065,391
KOGI STATE HOSPITAL MANAGEMENT BOARD	6.17	7,555,684,938	6.17	7,609,223,253	6.17	7,663,296,951
COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE	0.60	740,671,655	0.60	745,919,930	0.60	751,220,687
COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH	0.52	640,194,849	0.52	644,731,162	0.52	649,312,839
MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	0.25	302,137,732	0.25	304,278,629	0.25	306,440,936
STATE ENVIRONMENTAL PROTECTION AGENCY	0.07	79,897,446	0.07	80,463,586	0.07	81,035,387
SANITATION & WASTE MANAGEMENT BOARD	0.65	793,320,749	0.65	798,942,086	0.65	804,619,637

MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	0.08	100,706,823	0.08	101,420,415	0.08	102,141,142
KOGI STATE SOCIAL INVESTMENT PROGRAMME AGENCY (SIP)	0.13	161,130,917	0.13	162,272,663	0.13	163,425,828
MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	1.39	1,696,107,428	1.39	1,708,125,761	1.39	1,720,264,276
Sub-Total Soc	**40.87**	**50,044,175,009**	**40.87**	**50,398,779,631**	**40.87**	**50,756,930,298**
Total Personnel Costs	**100**	**122,437,014,405**	**100**	**123,304,582,531**	**100**	**124,180,826,339**

OVERHEAD COSTS						
ADMINISTRATIVE SECTOR						
Description	**Percentage %**	**Estimates 2027**	**Percentage %**	**Estimates 2028**	**Percentage %**	**Estimates 2029**
GOVERNMENT HOUSE	34.90	96,861,956,477	34.90	97,488,725,093	34.90	98,463,612,344
DEPUTY GOVERNORS OFFICE	0.87	2,411,680,968	0.87	2,427,286,331	0.87	2,451,559,194
EMERGENCY MANAGEMENT AGENCY	0.13	347,096,833	0.13	349,342,807	0.13	352,836,235
BUREAU OF PUBLIC PROCUREMENT (BPP)	0.42	1,152,254,314	0.42	1,159,710,253	0.42	1,171,307,356
KOGI STATE PENSION COMMISSION	0.09	250,287,856	0.09	251,907,404	0.09	254,426,478
KOGI STATE INVESTMENT PROMOTION & PUBLIC PRIVATE PARTNERSHIP AGENCY	1.57	4,365,455,350	1.57	4,393,703,080	1.57	4,437,640,111
OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	0.60	1,678,359,287	0.60	1,689,219,515	0.60	1,706,111,710
CHRISTIAN PILGRIMS COMMISSION	0.08	219,488,020	0.08	220,908,270	0.08	223,117,353
KOGI STATE HAJJ COMMISSION	0.21	584,061,502	0.21	587,840,813	0.21	593,719,221
STATE SECURITY TRUST FUND	0.23	645,207,819	0.23	649,382,791	0.23	655,876,619
MINISTRY OF SPECIAL DUTY & INTER-GOVERNMENTAL AFFAIRS	2.15	5,955,941,110	2.15	5,994,480,462	2.15	6,054,425,266
KOGI STATE LOTTERY AND GAMING REGULATORY BOARD	0.10	273,491,679	0.10	275,261,373	0.10	278,013,986
KOGI STATE HOUSE OF ASSEMBLY	0.73	2,022,182,727	0.73	2,035,267,747	0.73	2,055,620,425
KOGI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	0.10	291,036,274	0.10	292,919,495	0.10	295,848,690
MINISTRY OF INFORMATION AND COMMUNICATION	0.90	2,490,240,281	0.90	2,506,353,981	0.90	2,531,417,520
KOGI STATE BROADCASTING CORPORATION	0.09	242,683,350	0.09	244,253,691	0.09	246,696,228
KOGI STATE NEWSPAPER CORPORATION	0.01	28,188,780	0.01	28,371,183	0.01	28,654,894
KOGI STATE SIGNAGE AND ADVERTISEMENT AGENCY	0.08	214,036,812	0.08	215,421,789	0.08	217,576,007
OFFICE OF THE HEAD OF CIVIL SERVICE	0.82	2,284,691,856	0.82	2,299,475,505	0.82	2,322,470,260
OFFICE OF THE STATE AUDITOR-GENERAL	0.48	1,335,199,627	0.48	1,343,839,357	0.48	1,357,277,751
OFFICE OF THE LOCAL GOVT. AUDITOR-GENERAL	0.37	1,028,632,031	0.37	1,035,288,042	0.37	1,045,640,923
STATE AUDIT SERVICE BOARD	0.01	36,865,673	0.01	37,104,222	0.01	37,475,264
LOCAL GOVERNMENT AUDIT BOARD	0.02	56,904,974	0.02	57,273,191	0.02	57,845,923
CIVIL SERVICE COMMISSION	0.04	112,630,142	0.04	113,358,942	0.04	114,492,532

STATE INDEPENDENT ELECTORAL COMMISSION (SIEC)	0.40	1,114,501,418	0.40	1,121,713,067	0.40	1,132,930,198
LOCAL GOVERNMENT SERVICE COMMISSION	0.76	2,100,957,012	0.76	2,114,551,760	0.76	2,135,697,278
Sub-Total Admin	**46.15**	**128,104,032,173**	**46.15**	**128,932,960,164**	**46.15**	**130,222,289,766**
ECONOMIC SECTOR						
MINISTRY OF AGRICULTURE AND FOOD SECURITY	0.18	510,156,411	0.18	513,457,501	0.18	518,592,076
KOGI AGRICULTURAL DEVELOPMENT PROJECT (ADP)	0.16	448,070,558	0.16	450,969,906	0.16	455,479,605
KOGI AGRO-ALLIED COMPANY	0.01	38,894,460	0.01	39,146,136	0.01	39,537,597
KOGI LAND DEV. BOARD	0.00	902,807	0.00	908,648	0.00	917,735
MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	0.64	1,771,400,187	0.64	1,782,862,458	0.64	1,800,691,083
BUDGET AND ECONOMIC PLANNING	4.77	13,231,560,174	4.77	13,317,178,170	4.77	13,450,349,952
STATE BUREAU OF STATISTICS	0.11	312,821,906	0.11	314,846,095	0.11	317,994,556
DEBT MANAGEMENT OFFICE	5.86	16,261,803,100	5.86	16,367,029,013	5.86	16,530,699,303
OFFICE OF THE ACCOUNTANT GENERAL	4.00	11,114,922,245	4.00	11,186,844,026	4.00	11,298,712,466
KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)	4.42	12,255,606,348	4.42	12,334,909,200	4.42	12,458,258,292
KOGI INVESTMENT AND PROPERTIES LIMITED	0.02	50,098,014	0.02	50,422,185	0.02	50,926,407
KOGI STATE GOVERNANCE DELIVERY UNIT	0.06	153,478,879	0.06	154,472,001	0.06	156,016,721
KOGI STATE ECONOMIC COUNCIL	0.55	1,516,589,717	0.55	1,526,403,176	0.55	1,541,667,208
HUMAN CAPITAL OPPORTUNITY FOR PROSPERITY AND EQUITY HOPE-GOV	0.36	992,355,205	0.36	998,776,478	0.36	1,008,764,243
MIN. OF COMMERCE & INDUSTRY	0.02	58,712,243	0.02	59,092,155	0.02	59,683,077
KOGI STATE ENTERPRISES DEVELOMENT AGENCY	0.16	430,711,480	0.16	433,498,502	0.16	437,833,487
KOGI STATE COMMODITY EXCHANGE, EXPORT PROMOTION AND MARKET DEVELOPMENT BOARD	0.02	51,933,079	0.02	52,269,125	0.02	52,791,816
MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY	0.41	1,131,375,929	0.41	1,138,696,769	0.41	1,150,083,737
KOGI STATE INFORMATION COMMUNICATION TECHNOLOGY DEVELOPMENT AGENCY (KICTDA)	0.28	782,361,608	0.28	787,424,067	0.28	795,298,308
MINISTRY OF TRANSPORT	0.01	24,164,329	0.01	24,320,691	0.01	24,563,898

MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES	0.04	101,547,091	0.04	102,204,176	0.04	103,226,218
KOGI STATE SOLID MINERALS PROCESSING COMPANY LTD	0.01	40,745,710	0.01	41,009,365	0.01	41,419,459
MINISTRY OF WORKS	0.15	403,893,320	0.15	406,506,809	0.15	410,571,877
ROAD MAINTENANCE AGENCY	0.01	21,254,313	0.01	21,391,844	0.01	21,605,763
KOGI STATE FIRE AGENCY	0.01	23,315,039	0.01	23,465,905	0.01	23,700,564
MIN. OF CULTURE & TOURISM	0.14	401,926,607	0.14	404,527,370	0.14	408,572,643
COUNCIL FOR ARTS AND CULTURE	0.06	169,190,749	0.06	170,285,538	0.06	171,988,394
HOTEL AND TOURISM BOARD	0.01	23,449,510	0.01	23,601,246	0.01	23,837,258
KOGI STATE FISCAL RESPONSIBILITY COMMISSION	0.04	101,148,928	0.04	101,803,436	0.04	102,821,471
MINISTRY OF WATER RESOURCES	0.08	209,742,336	0.08	211,099,524	0.08	213,210,519
KOGI STATE WATER BOARD	0.08	213,994,496	0.08	215,379,199	0.08	217,532,991
RURAL WATER AND SANITATION AGENCY (RUWASSA)	0.03	82,167,434	0.03	82,699,118	0.03	83,526,109
MINISTRY OF HOUSING AND URBAN DEVELOPMENT	0.24	656,976,637	0.24	661,227,762	0.24	667,840,040
BUREAU FOR LANDS	0.05	151,658,972	0.05	152,640,318	0.05	154,166,721
KOGI STATE UTILITY INFRASTRUCTURE MANAGEMENT AND COMPLIANCE AGENCY	0.08	225,415,785	0.08	226,874,392	0.08	229,143,136
KOGI STATE GEOGRAPHIC INFORMATION SERVICE (KOGIS)	0.49	1,356,538,949	0.49	1,365,316,761	0.49	1,378,969,929
KOGI STATE TOWN PLANNING AND DEVELOPMENT BOARD	0.10	271,004,472	0.10	272,758,072	0.10	275,485,652
MINISTRY OF RURAL AND ENERGY DEVELOPMENT	0.43	1,192,444,393	0.43	1,200,160,391	0.43	1,212,161,995
RURAL ACCESS ROAD AGENCY (RARA)	0.18	509,394,154	0.18	512,690,312	0.18	517,817,215
STATE ROAD FUND MANAGEMENT AND ADMINISTRATION BOARD (KOSRFMAB)	0.11	303,317,943	0.11	305,280,635	0.11	308,333,442
MINISTRY OF LIVESTOCK DEVELOPMENT	0.40	1,116,943,960	0.40	1,124,171,415	0.40	1,135,413,129
Sub-Total Econ	**24.76**	**68,713,989,476**	**24.76**	**69,158,619,893**	**24.76**	**69,850,206,091**
LAW & JUSTIC SECTOR						
KOGI STATE JUDICIAL SERVICE COMMISSION	0.04	99,713,023	0.04	100,358,240	0.04	101,361,822
HIGH COURT OF JUSTICE	0.75	2,085,327,334	0.75	2,098,820,947	0.75	2,119,809,156
CUSTOMARY COURT OF APPEAL	0.55	1,534,129,727	0.55	1,544,056,683	0.55	1,559,497,250
SHARIA COURT OF APPEAL	0.28	774,471,816	0.28	779,483,222	0.28	787,278,054
MINISTRY OF JUSTICE	1.05	2,915,471,851	1.05	2,934,337,114	1.05	2,963,680,485

KOGI STATE OFFICE OF THE PUBLIC DEFENDER AND CITIZENS' RIGHTS COMMISSION	0.12	325,308,494	0.12	327,413,481	0.12	330,687,616
Sub-Total Law	**2.79**	**7,734,422,245**	**2.79**	**7,784,469,687**	**2.79**	**7,862,314,384**
REGIONAL SECTOR						
KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION	0.83	2,292,052,371	0.83	2,306,883,648	0.83	2,329,952,485
Sub-Total Regional	**0.83**	**2,292,052,371**	**0.83**	**2,306,883,648**	**0.83**	**2,329,952,485**
SOCIAL SECTOR						
MINISTRY OF YOUTH & SPORTS	1.38	3,821,412,645	1.38	3,846,140,016	1.38	3,884,601,416
KOGI STATE SPORTS COUNCIL	0.04	115,768,524	0.04	116,517,632	0.04	117,682,809
MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	0.51	1,419,009,360	0.51	1,428,191,402	0.51	1,442,473,316
KOGI STATE OFFICE FOR DISABILITY AFFAIRS	0.09	238,114,696	0.09	239,655,475	0.09	242,052,029
MINISTRY OF EDUCATION	1.53	4,249,171,022	1.53	4,276,666,306	1.53	4,319,432,969
STATE UNIVERSAL BASIC EDUCATION BOARD	0.05	139,561,262	0.05	140,464,327	0.05	141,868,970
KOGI STATE LIBRARY BOARD	0.01	15,722,411	0.01	15,824,146	0.01	15,982,388
ADULT & NON-FORMAL EDUCATION BOARD	0.01	40,363,530	0.01	40,624,712	0.01	41,030,959
KOGI STATE POLYTECHNIC, LOKOJA	0.54	1,493,138,185	0.54	1,502,799,895	0.54	1,517,827,894
COLLEGE OF EDUCATION, ANKPA	0.10	288,506,928	0.10	290,373,782	0.10	293,277,520
COLLEGE OF EDUCATION TECHNICAL, MOPA	0.29	805,511,352	0.29	810,723,607	0.29	818,830,843
PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	0.58	1,604,551,921	0.58	1,614,934,560	0.58	1,631,083,906
KOGI STATE UNIVERSITY, KABBA	2.05	5,679,931,809	2.05	5,716,685,175	2.05	5,773,852,027
CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	1.47	4,070,845,285	1.47	4,097,186,669	1.47	4,138,158,536
KOGI STATE SENIOR SECONDARY EDUCATION BOARD	0.34	945,231,026	0.34	951,347,371	0.34	960,860,844
STATE SCHOLARSHIP BOARD	0.19	531,385,405	0.19	534,823,862	0.19	540,172,100
NIGERIA-KOREA FRIENDSHIP INSTITUTE	0.11	299,523,210	0.11	301,461,348	0.11	304,475,961
MINISTRY OF HEALTH	2.72	7,542,473,961	2.72	7,591,279,355	2.72	7,667,192,148
KOGI STATE HEALTH INSURANCE AGENCY	1.02	2,819,542,989	1.02	2,837,787,521	1.02	2,866,165,397
PRIMARY HEALTHCARE DEVELOPMENT AGENCY	2.76	7,650,586,075	2.76	7,700,091,034	2.76	7,777,091,945

PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA	0.06	164,044,454	0.06	165,105,944	0.06	166,757,003
KOGI STATE SPECIALIST HOSPITAL, LOKOJA	0.21	578,733,688	0.21	582,478,524	0.21	588,303,309
CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE	0.60	1,675,629,425	0.60	1,686,471,989	0.60	1,703,336,709
KOGI STATE HOSPITAL MANAGEMENT BOARD	0.06	168,678,243	0.06	169,769,716	0.06	171,467,413
COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE	0.10	267,728,638	0.10	269,461,041	0.10	272,155,651
COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH	0.09	245,688,191	0.09	247,277,976	0.09	249,750,756
KOGI STATE HIV/AID CONTROL AGENCY	0.01	27,703,039	0.01	27,882,298	0.01	28,161,121
DRUGS AND MEDICAL SUPPLY MANAGEMENT AGENCY	0.84	2,325,134,248	0.84	2,340,179,589	0.84	2,363,581,385
MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	1.09	3,019,327,915	1.09	3,038,865,203	1.09	3,069,253,855
STATE ENVIRONMENTAL PROTECTION AGENCY	0.01	27,379,500	0.01	27,556,665	0.01	27,832,232
KOGI STATE CLIMATE CHANGE AGENCY	0.25	707,741,868	0.25	712,321,482	0.25	719,444,697
SANITATION & WASTE MANAGEMENT BOARD	0.33	923,682,846	0.33	929,659,758	0.33	938,956,356
MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	5.02	13,942,171,039	5.02	14,032,387,214	5.02	14,172,711,087
KOGI STATE SOCIAL INVESTMENT PROGRAMME AGENCY (SIP)	0.39	1,072,087,159	0.39	1,079,024,357	0.39	1,089,814,601
MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	0.65	1,812,729,136	0.65	1,824,458,836	0.65	1,842,703,425
Sub-Total Soc	**25.48**	**70,728,810,984**	**25.48**	**71,186,478,788**	**25.48**	**71,898,343,576**
Total Overhead Costs	**100**	**277,573,307,249**	**100**	**279,369,412,180**	**100**	**282,163,106,302**

CAPITAL EXPENDITURE ANALYSIS						
ADMINISTRATIVE SECTOR						
Description	**Percentage %**	**Estimates 2027**	**Percentage %**	**Estimates 2028**	**Percentage %**	**Estimates 2029**
GOVERNMENT HOUSE	3.59	14,840,798,852	3.59	14,988,389,175	3.59	14,990,515,515
DEPUTY GOVERNORS OFFICE	0.20	813,928,870	0.20	822,023,314	0.20	822,139,931
EMERGENCY MANAGEMENT AGENCY	0.37	1,543,053,175	0.37	1,558,398,691	0.37	1,558,619,774
BUREAU OF PUBLIC PROCUREMENT (BPP)	0.12	516,625,510	0.12	521,763,301	0.12	521,837,322
KOGI STATE PENSION COMMISSION	0.03	104,299,867	0.03	105,337,119	0.03	105,352,063
OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	0.04	155,958,166	0.04	157,509,155	0.04	157,531,500
CHRISTIAN PILGRIMS COMMISSION	0.00	9,747,651	0.00	9,844,591	0.00	9,845,987
KOGI STATE HAJJ COMMISSION	0.00	10,343,801	0.00	10,446,669	0.00	10,448,151
STATE SECURITY TRUST FUND	0.12	487,382,557	0.12	492,229,530	0.12	492,299,360
MINISTRY OF SPECIAL DUTY & INTER-GOVERNMENTAL AFFAIRS	0.06	235,893,157	0.06	238,239,092	0.06	238,272,890
KOGI STATE LOTTERY AND GAMING REGULATORY BOARD	0.12	516,138,128	0.12	521,271,072	0.12	521,345,022
KOGI STATE HOUSE OF ASSEMBLY	0.98	4,044,753,099	0.98	4,084,977,781	0.98	4,085,557,299
KOGI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	0.05	186,545,351	0.05	188,400,527	0.05	188,427,254
MINISTRY OF INFORMATION AND COMMUNICATION	0.18	735,992,481	0.18	743,311,856	0.18	743,417,307
OFFICE OF THE HEAD OF CIVIL SERVICE	0.97	4,022,933,235	0.97	4,062,940,921	0.97	4,063,517,313
OFFICE OF THE LOCAL GOVT. AUDITOR-GENERAL	0.05	214,448,325	0.05	216,580,993	0.05	216,611,718
CIVIL SERVICE COMMISSION	0.01	22,149,097	0.01	22,369,368	0.01	22,372,541
STATE INDEPENDENT ELECTORAL COMMISSION (SIEC)	0.22	903,307,642	0.22	912,290,950	0.22	912,420,373
LOCAL GOVERNMENT SERVICE COMMISSION	0.20	847,801,957	0.20	856,233,267	0.20	856,354,737
Sub-Total Admin	**7.30**	**30,212,100,921**	**7.30**	**30,512,557,371**	**7.30**	**30,516,886,059**
ECONOMIC SECTOR						
MINISTRY OF AGRICULTURE AND FOOD SECURITY	2.20	9,099,414,301	2.20	9,189,907,104	2.20	9,191,210,838
KOGI AGRO-ALLIED COMPANY	0.14	584,859,068	0.14	590,675,435	0.14	590,759,232
MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	0.33	1,345,409,800	0.33	1,358,789,772	0.33	1,358,982,538
BUDGET AND ECONOMIC PLANNING	1.94	8,022,877,179	1.94	8,102,663,924	1.94	8,103,813,414
STATE BUREAU OF STATISTICS	0.08	321,850,125	0.08	325,050,893	0.08	325,097,007

OFFICE OF THE ACCOUNTANT GENERAL	0.53	2,185,650,894	0.53	2,207,386,983	0.53	2,207,700,136
KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)	0.32	1,320,806,729	0.32	1,333,942,025	0.32	1,334,131,266
KOGI INVESTMENT AND PROPERTIES LIMITED	0.68	2,812,197,352	0.68	2,840,164,386	0.68	2,840,567,308
MIN. OF COMMERCE & INDUSTRY	3.82	15,800,942,489	3.82	15,958,081,348	3.82	15,960,345,254
KOGI STATE ENTERPRISES DEVELOMENT AGENCY	0.13	536,120,812	0.13	541,452,483	0.13	541,529,296
MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY	0.16	654,067,391	0.16	660,572,029	0.16	660,665,741
KOGI STATE INFORMATION COMMUNICATION TECHNOLOGY DEVELOPMENT AGENCY (KICTDA)	0.04	175,266,166	0.04	177,009,172	0.04	177,034,283
MINISTRY OF TRANSPORT	12.41	51,355,245,580	12.41	51,865,968,578	12.41	51,873,326,585
MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES	1.75	7,247,160,665	1.75	7,319,232,983	1.75	7,320,271,332
MINISTRY OF WORKS	11.59	47,962,171,083	11.59	48,439,150,280	11.59	48,446,022,139
ROAD MAINTENANCE AGENCY	1.65	6,823,355,794	1.65	6,891,213,414	1.65	6,892,191,041
MIN. OF CULTURE & TOURISM	0.43	1,785,769,688	0.43	1,803,528,996	0.43	1,803,784,855
MINISTRY OF WATER RESOURCES	2.19	9,042,111,263	2.19	9,132,034,193	2.19	9,133,329,716
KOGI STATE WATER BOARD	0.18	760,316,788	0.18	767,878,066	0.18	767,987,002
RURAL WATER AND SANITATION AGENCY (RUWASSA)	1.01	4,187,927,753	1.01	4,229,576,293	1.01	4,230,176,325
MINISTRY OF HOUSING AND URBAN DEVELOPMENT	7.13	29,503,924,081	7.13	29,797,337,780	7.13	29,801,565,003
BUREAU FOR LANDS	0.44	1,808,508,053	0.44	1,826,493,492	0.44	1,826,752,609
KOGI STATE UTILITY INFRASTRUCTURE MANAGEMENT AND COMPLIANCE AGENCY	0.03	120,870,874	0.03	122,072,923	0.03	122,090,241
KOGI STATE GEOGRAPHIC INFORMATION SERVICE (KOGIS)	0.53	2,175,471,247	0.53	2,197,106,100	0.53	2,197,417,794
MINISTRY OF RURAL AND ENERGY DEVELOPMENT	5.70	23,592,279,356	5.70	23,826,902,314	5.70	23,830,282,536
MINISTRY OF LIVESTOCK DEVELOPMENT	2.48	10,266,372,389	2.48	10,368,470,479	2.48	10,369,941,411
Sub-Total Econ	**57.89**	**239,490,946,920**	**57.89**	**241,872,661,447**	**57.89**	**241,906,974,904**
LAW & JUSTICE SECTOR						
KOGI STATE JUDICIAL SERVICE COMMISSION	0.07	307,934,148	0.07	310,996,524	0.07	311,040,643
HIGH COURT OF JUSTICE	0.51	2,113,628,034	0.51	2,134,647,862	0.51	2,134,950,696
CUSTOMARY COURT OF APPEAL	1.11	4,577,131,858	1.11	4,622,650,996	1.11	4,623,306,792

SHARIA COURT OF APPEAL	0.81	3,353,809,017	0.81	3,387,162,326	0.81	3,387,642,848
MINISTRY OF JUSTICE	0.19	779,812,091	0.19	787,567,247	0.19	787,678,976
KOGI STATE OFFICE OF THE PUBLIC DEFENDER AND CITIZENS' RIGHTS COMMISSION	0.03	133,601,306	0.03	134,929,959	0.03	134,949,101
Sub-Total Law	**2.72**	**11,265,916,453**	**2.72**	**11,377,954,913**	**2.72**	**11,379,569,056**
REGIONAL SECTOR						
KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION	1.83	7,564,177,280	1.83	7,639,402,299	1.83	7,640,486,069
Sub-Total Regional	**1.83**	**7,564,177,280**	**1.83**	**7,639,402,299**	**1.83**	**7,640,486,069**
SOCIAL SECTOR						
MINISTRY OF YOUTH & SPORTS	0.31	1,266,219,882	0.31	1,278,812,318	0.31	1,278,993,738
MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	0.45	1,867,201,322	0.45	1,885,770,460	0.45	1,886,037,986
KOGI STATE OFFICE FOR DISABILITY AFFAIRS	0.05	194,953,023	0.05	196,891,812	0.05	196,919,744
MINISTRY OF EDUCATION	7.99	33,068,982,056	7.99	33,397,849,915	7.99	33,402,587,927
STATE UNIVERSAL BASIC EDUCATION BOARD	1.70	7,018,308,817	1.70	7,088,105,226	1.70	7,089,110,785
KOGI STATE POLYTECHNIC, LOKOJA	0.42	1,722,897,338	0.42	1,740,031,387	0.42	1,740,278,238
COLLEGE OF EDUCATION, ANKPA	0.14	581,373,274	0.14	587,154,975	0.14	587,238,273
COLLEGE OF EDUCATION TECHNICAL, MOPA	1.86	7,695,770,571	1.86	7,772,304,272	1.86	7,773,406,896
PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	0.51	2,120,114,122	0.51	2,141,198,454	0.51	2,141,502,216
KOGI STATE UNIVERSITY, KABBA	4.27	17,643,248,553	4.27	17,818,708,970	4.27	17,821,236,835
CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	2.95	12,196,261,099	2.95	12,317,551,748	2.95	12,319,299,187
KOGI STATE SENIOR SECONDARY EDUCATION BOARD	1.08	4,483,919,522	1.08	4,528,511,672	1.08	4,529,154,113
NIGERIA-KOREA FRIENDSHIP INSTITUTE	0.39	1,618,597,773	0.39	1,634,694,573	0.39	1,634,926,480
MINISTRY OF HEALTH	1.38	5,719,180,864	1.38	5,776,057,570	1.38	5,776,876,995
KOGI STATE HEALTH INSURANCE AGENCY	0.07	292,429,534	0.07	295,337,718	0.07	295,379,616
PRIMARY HEALTHCARE DEVELOPMENT AGENCY	1.41	5,821,350,773	1.41	5,879,243,549	1.41	5,880,077,612
PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA	0.63	2,607,546,879	0.63	2,633,478,683	0.63	2,633,852,283

KOGI STATE SPECIALIST HOSPITAL, LOKOJA	0.34	1,398,098,681	0.34	1,412,002,639	0.34	1,412,202,954
CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE	1.72	7,125,532,979	1.72	7,196,395,722	1.72	7,197,416,645
KOGI STATE HOSPITAL MANAGEMENT BOARD	0.24	974,765,113	0.24	984,459,059	0.24	984,598,720
COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE	0.05	202,751,144	0.05	204,767,484	0.05	204,796,534
COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH	0.02	95,056,249	0.02	96,001,574	0.02	96,015,193
MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	1.92	7,942,381,270	1.92	8,021,367,491	1.92	8,022,505,449
STATE ENVIRONMENTAL PROTECTION AGENCY	0.01	48,738,256	0.01	49,222,953	0.01	49,229,936
MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	0.35	1,428,030,891	0.35	1,442,232,522	0.35	1,442,437,125
Sub-Total Soc	**30.25**	**125,133,709,984**	**30.25**	**126,378,152,744**	**30.25**	**126,396,081,481**
Total Cap. Exp.	**100**	**413,666,851,558**	**100**	**417,780,728,773**	**100**	**417,839,997,568**
Total Personnel, Overheads &Cap. Exp.	**300**	**813,677,173,212**	**300**	**820,454,723,485**	**300**	**824,183,930,209**
Contingency Reserve		5,773,990,093	0	5,805,387,587	0	5,843,066,233
Planning Reserve		4,236,776,178	0	4,278,647,640	0	4,279,626,907
Grand Total	**300**	**823,687,939,483**	**300**	**830,538,758,712**	**300**	**834,306,623,349**