



KOGI STATE GOVERNMENT 2026 Citizens Budget

*“Budget of Shared Prosperity:
Driving Sustainable Growth for All.”*

Incorporating:

**Basic Education Citizens Budget
Primary Healthcare Citizens Budget**

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Table of Contents

Budget Policy Overview.....	4
Section 1 Overview of Budget Framework.....	5
Section 2 Where will the money come from?.....	7
Section 3 What will the money be spent on?.....	9
Section 4 Who will be spending the Money?	10
Section 5 What are the major Investments being made by the State?.....	16
Section 6 Which Citizens Nominated Projects have been included in the Budget?.....	18
Section 7 How is the State responding to the Gender, Equity and Social Inclusion needs of its Citizens	20
Section 8 How does the current year's budget compared to last year's Budget and Out-Turn?	21
Section 9 Glossary of Terms	25
Annexure 1: Basic Education sector Citizens Budget.....	27
Table 13 Basic Education Expenditure as a proportion of Total Expenditure.....	28
Table 14 Nature of Basic Education Expenditure	29
Table 15 Basic Education Expenditure by Administrative Classification	30
Table 16 Projects that Respond to Basic Education Needs.....	31
Annexure 2: Primary Healthcare sector Citizens Budget	32
Table 17 Primary Healthcare Expenditure as a proportion of Total Expenditure.....	33
Table 18 Nature of Primary Healthcare Expenditure.....	34
Table 19 Primary Healthcare Expenditure by Administrative Classification	35
Table 20 Projects that Respond to Primary Healthcare Needs	36

About the Citizens' Budget

The Kogi State 2026 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 2026 Fiscal Year.

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

- Link to 2026 Appropriation Law: <https://kogistate.gov.ng/bills-laws/>
- Link to 2026 Detailed Budget Publication: <https://kogistate.gov.ng/state-budget/>

Budget Policy Overview

The Kogi State budget for 2026 has been christened “BUDGET OF SHARED PROSPERITY: DRIVING SUSTAINABLE GROWTH FOR ALL.” with the government policy focus on the following areas:

1. Guarantee the well-being and productivity of the people;
2. Optimise the key sources of economic growth;
3. Foster social and economic development;
4. Build a productive, competitive and functional human resource;
5. Broaden the infrastructural gap for economic growth and wealth creation;
6. Delivering better public services within tight financial constraints;
7. Improve governance, security, law and order, engaging in more efficient and effective use of resources, and providing social harmony;

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

1. ESTABLISHMENT OF KOGI STATE AIRPORT, ZARIAGI
2. CONSTRUCTION OF CLASSROOMS IN SELECTED NUMBER OF SCHOOLS ACROSS THE STATE (AGILE PROJECT)
3. RENOVATION OF CLASSROOMS IN SELECTED NUMBER OF SCHOOLS ACROSS THE STATE (AGILE PROJECT)
4. CONSTRUCTION OF RURAL ACCESS ROADS FOR AGRICULTURAL MARKETING (WORLD BANK PROJECT)
5. PURCHASE OF SECURITY GADGET/ 2 NO HELICOPTERS AND 50 VEHICLES FOR SECURITY OPERATION
6. KOGI STATE ROAD MAINTENANCE AGENCY’S PROJECTS(REHABILITATION OF DILAPIDATED ROADS)
7. CONSTRUCTION OF LOKOJA MEGA MARKET
8. ELECTRIFICATION SCHEMES, GOVERNOR’S ACCELERATED ELECTRIFICATION OF COMMUNITIES ACROSS THE STATE
9. RENOVATION OF 111 PRIMARY HEALTH CARE CENTRES IN THE THREE SENATORIAL DISTRICT
10. CONSTRUCTION/ RENOVATION OF SCHOOL BUILDINGS/ SCHOOL FURNITURES/ BOREHOLE/ VIP TOILETS
11. ESTABLISHMENT OF MICRO LIVESTOCK PRODUCTION CLUSTERS IN 21 LGAs (L-PRES)
12. PROCUREMENT OF POWER TILLERS AND HARVESTERS INCLUDING FERTILIZERS, IMPROVED SEEDS TO BOOST FOOD SECURITY AND SAFE FUNCTIONING OF FOOD SUPPLY CHAINS FOR POOR HOUSEHOLDS (CARES)
13. PURCHASE OF 60 NO. VEHICLES FOR MINISTRIES AND DEPARTMENTS
14. CONSTRUCTION OF OZURI/OGAMINANA/OBAGEDE/OKAITO/KABBA JUNCTION ROAD (9.4KM)
15. REHABILITATION OF WATER SCHEMES ACROSS KOGI STATE
16. CONSTRUCTION OF OKENE TOWNSHIP ROAD (10.7KM)
17. RECONSTRUCTION OF PAPANANDA SQUARE
18. CONSTRUCTION OF OTOKITI GANAJA BY PASS MULTI-LANE CARRAGE WAY ROAD 16.1KM
19. SELECTED ROAD FROM CENTRAL SENATORIAL DISTRICTS 60KM
20. REHABILITATION OF SELECTED ROAD FROM EASTERN SENATORIAL DISTRICTS 60KM
21. REHABILITATION OF SELECTED ROAD FROM WESTERN SENATORIAL DISTRICTS 60KM

Section 1 Overview of Budget Framework

General Framework

The Kogi State Government approved 2026 budget has a total expenditure outlay of Eight Hundred and Twenty Billion, Four Hundred and Ninety Million, Five Hundred and Eighty-Five Thousand, Four Hundred and Forty-Three Naira only (**N820,490,585,443**) for Fiscal Year 2026. Of this amount, Six Hundred and Nine billion, Six hundred and Seventy million, One hundred and Sixty-Five thousand, One hundred and Eighty Naira (**N609,670,165,180**) is expected to come from the Federal Government as FAAC, Internally Generated Revenue (IGR), Aids & Grant, Other Receipts as well as Opening Balance (money remaining in the bank after last year’s budget expenditure). The budget deficit of Two Hundred and Ten billion, Eight Hundred and Twenty million, Four hundred and twenty thousand, Two hundred and Sixty-Three Naira (**N210,820,420,263**) exists which is the shortfall of total recurrent revenue plus grant compared to the total budget. Kogi State Government will finance the deficit through Seventy-One billion, Four hundred and Eighty-One million, Two hundred and Ninety-Four thousand, five Naira (**N71,481,294,005**) of domestic Loan and foreign loans of One Hundred and Thirty-Nine Billion, Three Hundred and Thirty-Nine Million, One Hundred and Twenty-Six Thousand, Two Hundred and Fifty-Eight Naira (**N139,339,126,258**).

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

Figure 1 Financing Framework

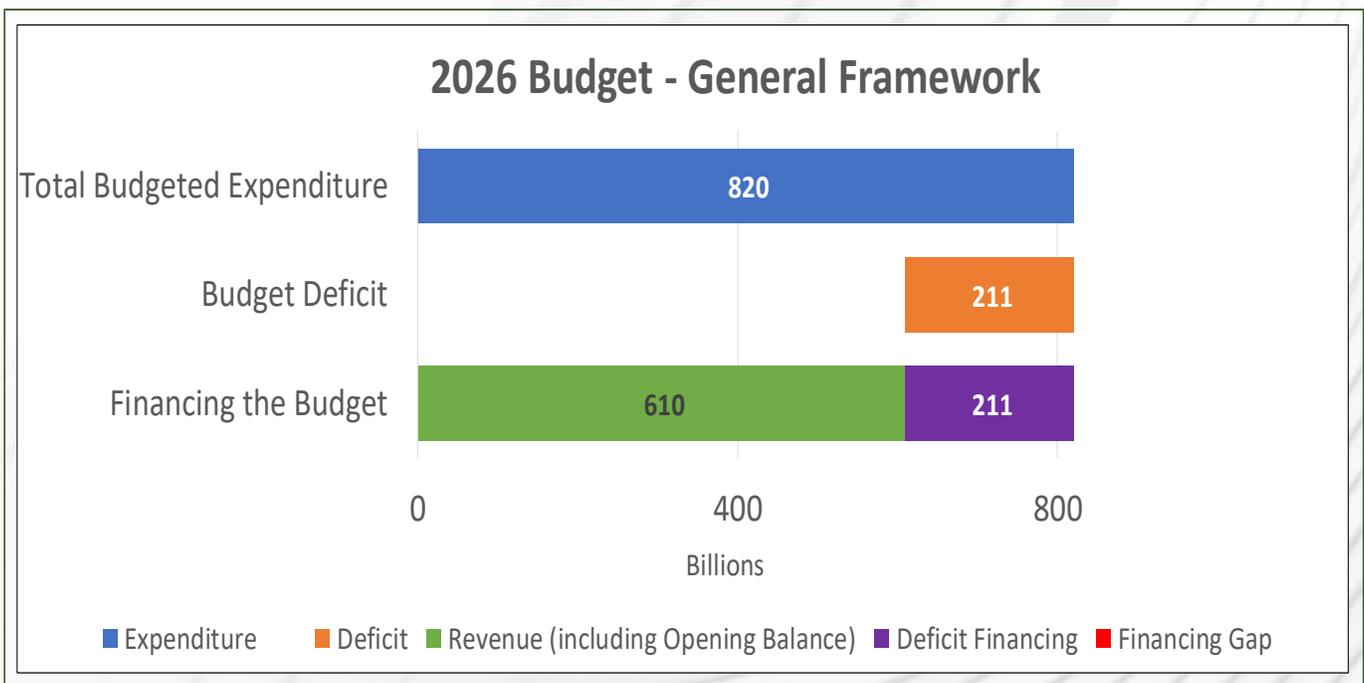
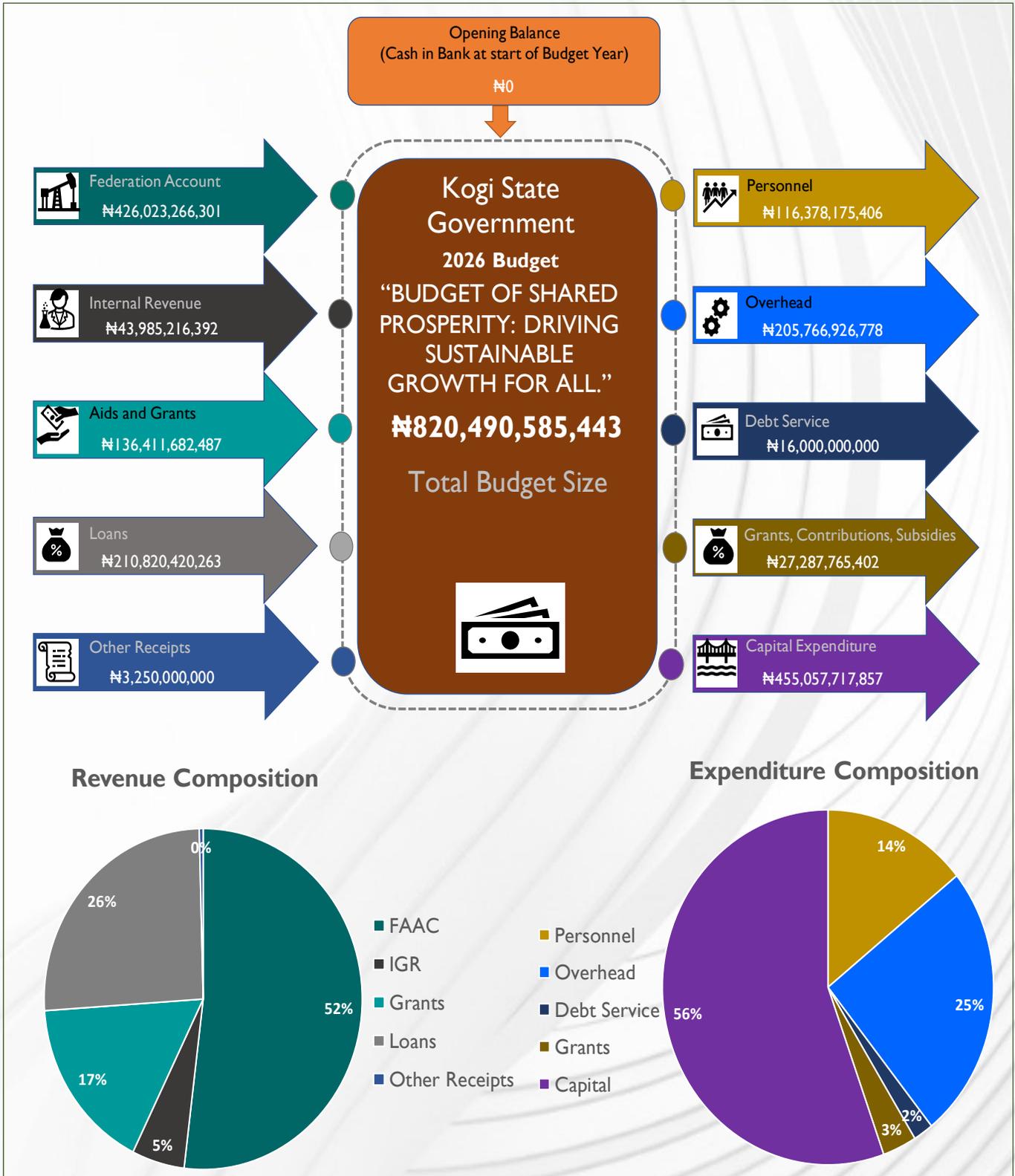


Figure 2 Budget Overview



Section 2 Where will the money come from?

- Kogi Government anticipate that a total of N426,023,266,301 billion will come from Federation Account. The chief sources of Federation Account Receipt include N70,000,000,000 billion from statutory allocation, Derivation is N6,000,000,000, VAT is N90,000,000,000 billion and N260,023,266,301 billion from Other FAAC Receipts.
- Total sum of N43,985,216,392 billion is projected to be generated internally by the state (IGR), Aids and Grant N136,411,682,487 billion, N210,820,420,263 billion from loan while N3,250,000,000 will come from other receipts (refund from FGN, etc)

Table 1 Sources of Revenues

Revenue	2026 Budget
Opening Balance	-
Federation Account	426,023,266,301
Statutory Allocation	70,000,000,000
Derivation	6,000,000,000
VAT	90,000,000,000
Other FAAC Receipts	260,023,266,301
Internally Generated Revenues	43,985,216,392
<i>Tax Revenue, of which</i>	<i>25,441,888,785</i>
Tax Revenues - Personal	18,609,644,630
Tax Revenue - Other	6,832,244,155
Non-Tax Revenue	18,543,327,607
Other Sources	350,482,102,750
Aids and Grants	136,411,682,487
Loans	210,820,420,263
Other Receipts	3,250,000,000
Total Revenue (including Opening Balance)	820,490,585,443

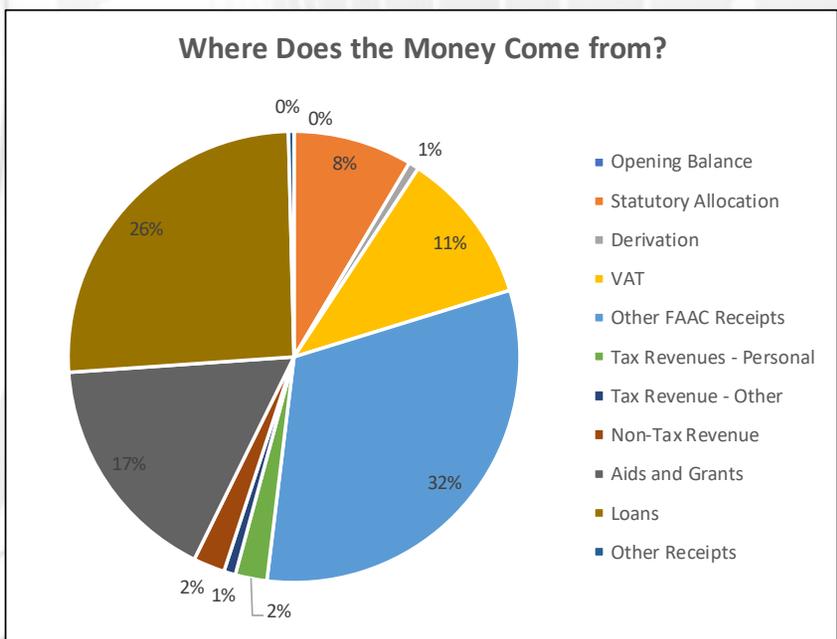


Table 2 Grants Receipts

Domestic Aids and Grants (Top 5)		Foreign Aids and Grants (Top 5)	
Source and Purpose	2026 Budget	Source and Purpose	2026 Budget
CAPITAL GRANTS FROM FGN	72,041,425,818	CURRENT FOREIGN GRANTS	11,383,929,790
CURRENT GRANTS FROM LGAS	22,377,865,000	CAPITAL FOREIGN GRANTS	396,000,000
CAPITAL GRANTS FROM LGAS	18,750,761,391		
CURRENT GRANTS FROM OTHER SOURCES	4,861,700,488		
CAPITAL GRANTS FROM OTHER SOURCES	3,400,000,000		
Others	3,200,000,000	Others	-
Total Domestic Aids and Grants	124,631,752,697	Total Foreign Aids and Grants	11,779,929,790

Table 3 Borrowing (Loans)

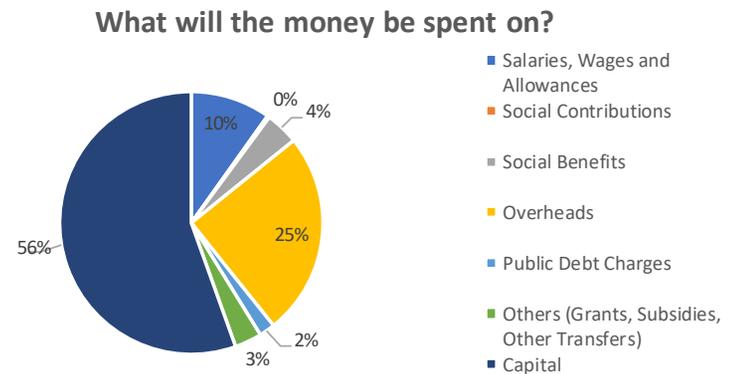
Domestic Loans (Top 3)		Foreign Loans (Top 5)	
Source (and Purpose where applicable)	2026 Budget	Source and Purpose	2026 Budget
DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	19,000,000,000	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	139,339,126,258
DOMESTIC LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES	52,481,294,005		
Others	-		
Total Domestic Loans	71,481,294,005	Others	-
		Total Foreign Loans	139,339,126,258

Section 3 What will the money be spent on?

Of the total N820,490,585,443 billion, the state government intends to spend N455,057,717,857 billion (55%) on capital expenditure while the remaining N365,432,867,586 (45%) will be used to fund recurrent expenditure (i.e payment of salaries, wages, allowances, social contributions, social benefits, public debt charges, overhead cost for running government day-to-day operational activities etc; while NO billion is billed as transfers of state IGR to Local Government Councils.

Table 4 Nature of Expenditure

Expenditure	2026 Budget
Personnel	116,378,175,406
Salaries, Wages and Allowances	80,698,073,992
Social Contributions	2,192,668,000
Social Benefits	33,487,433,414
Other Recurrent	249,054,692,180
Overheads	205,766,926,778
Public Debt Charges	16,000,000,000
Others (Grants, Subsidies, Other Transfers)	27,287,765,402
Capital	455,057,717,857
Total Expenditure (including Contingencies)	820,490,585,443



Section 4 Who will be spending the Money?

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

Figure 3 Expenditure by Main Sectors of Government

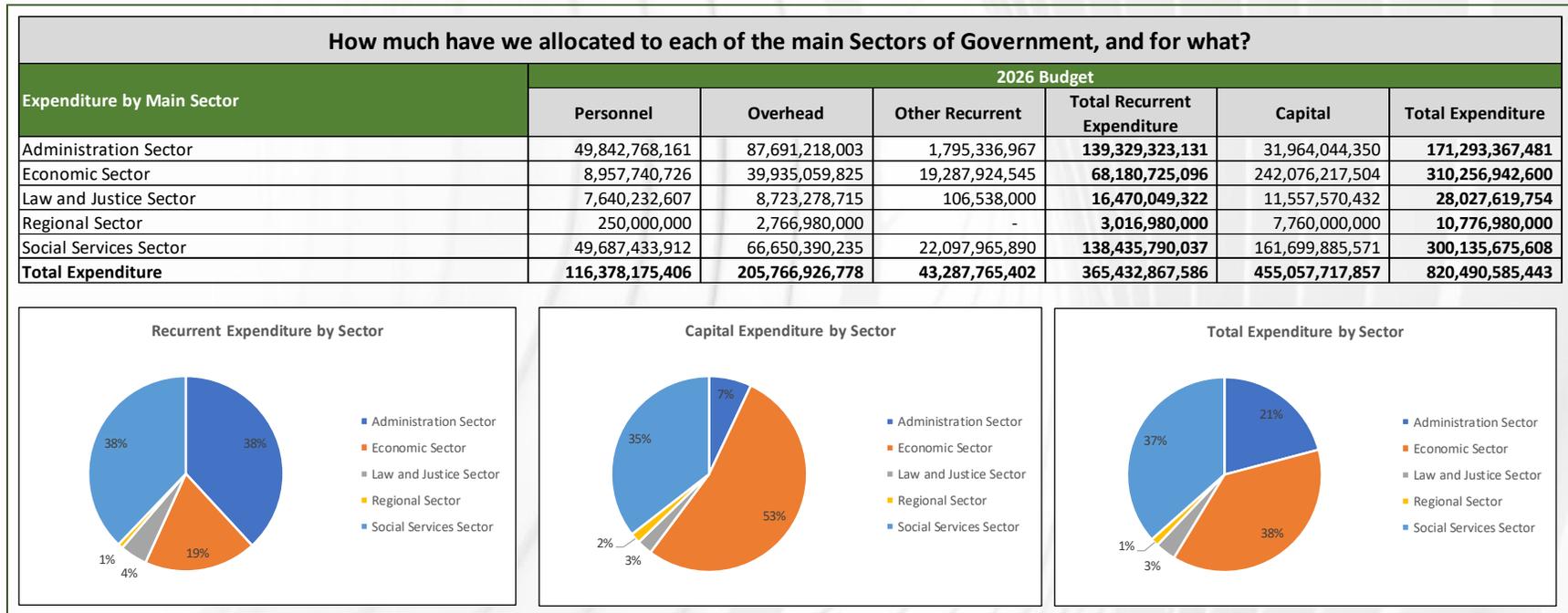


Figure 4 Personnel Expenditure by Planning Sector

Personnel Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N1.473 Billion	N0.224 Billion	N27.934 Billion	N1.167 Billion	N4.444 Billion	N37.098 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N17.929 Billion	N0.495 Billion	N7.64 Billion	N0.289 Billion	N0.673 Billion	N17.012 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
					
N0.987 Billion	N0.535 Billion	N21.443 Billion	N6.907 Billion	N30.911 Billion	N76.976 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N31.439 Billion	N0.444 Billion	N8.83 Billion	N0.447 Billion	N6.433 Billion	N63.702 Billion

Figure 6 Capital Expenditure by Planning Sector

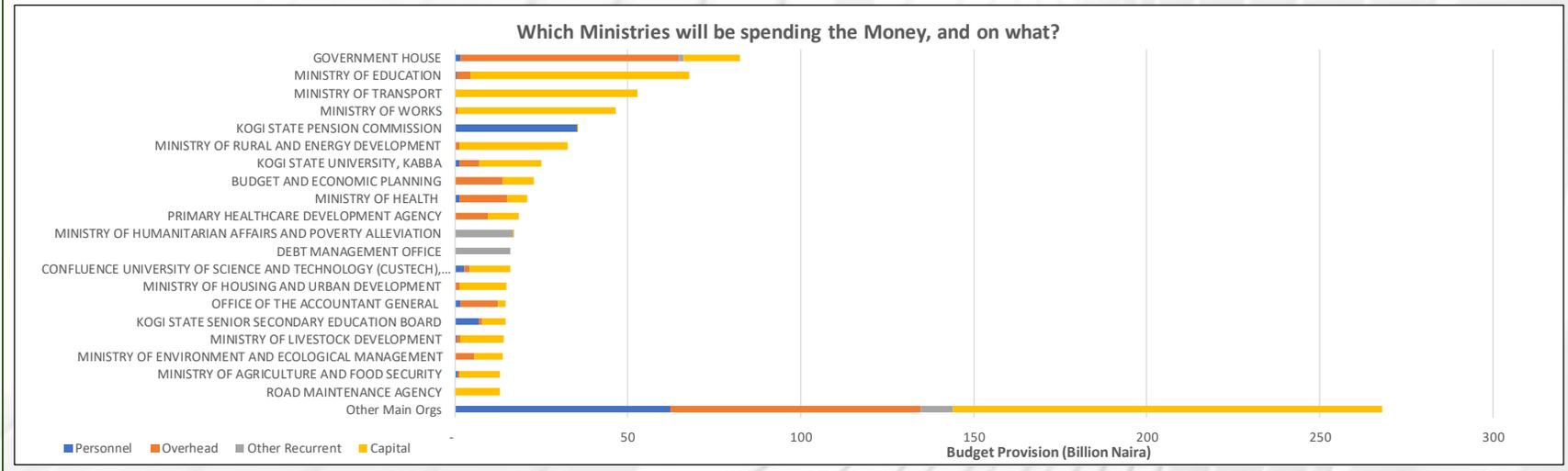
Capital Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N12.835 Billion	N11.76 Billion	N120.615 Billion	N8.148 Billion	N18.383 Billion	N19.295 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N27.657 Billion	N58.804 Billion	N11.558 Billion	N15.97 Billion	N3.415 Billion	N146.619 Billion

Figure 7 Total Expenditure by Planning Sector

Total Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N15.295 Billion	N12.519 Billion	N169.992 Billion	N16.222 Billion	N53.738 Billion	N133.369 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N77.026 Billion	N59.742 Billion	N28.028 Billion	N16.705 Billion	N10.52 Billion	N227.333 Billion

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

Which Ministries will be spending the Money, and on what?						
Expenditure by Ministry (Top 20)	2026 Budget					
	Personnel	Overhead	Other Recurrent	Total Recurrent Expenditure	Capital	Total Expenditure
GOVERNMENT HOUSE	1,682,539,467	62,980,400,000	1,477,000,000	66,139,939,467	16,240,000,000	82,379,939,467
MINISTRY OF EDUCATION	460,172,241	4,112,690,062	90,000,000	4,662,862,303	63,008,770,164	67,671,632,467
MINISTRY OF TRANSPORT	155,000,000	23,900,000	-	178,900,000	52,684,738,992	52,863,638,992
MINISTRY OF WORKS	306,433,292	360,875,200	-	667,308,492	45,803,824,000	46,471,132,492
KOGI STATE PENSION COMMISSION	35,215,000,000	246,550,000	1,000,000	35,462,550,000	107,000,000	35,569,550,000
MINISTRY OF RURAL AND ENERGY DEVELOPMENT	171,279,408	1,179,400,446	-	1,350,679,854	31,403,040,333	32,753,720,187
KOGI STATE UNIVERSITY, KABBA	1,332,000,000	5,589,800,000	28,000,000	6,949,800,000	18,100,000,000	25,049,800,000
BUDGET AND ECONOMIC PLANNING	210,246,564	13,632,735,386	20,087,000	13,863,068,950	8,990,574,800	22,853,643,750
MINISTRY OF HEALTH	1,266,929,572	13,906,126,061	-	15,173,055,633	5,867,240,000	21,040,295,633
PRIMARY HEALTHCARE DEVELOPMENT AGENCY	300,000,000	9,282,485,035	-	9,582,485,035	8,972,054,901	18,554,539,936
MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	100,000,000	204,000,000	16,485,660,000	16,789,660,000	100,000,000	16,889,660,000
DEBT MANAGEMENT OFFICE	-	83,918,000	16,000,000,000	16,083,918,000	-	16,083,918,000
CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH)	2,650,635,677	1,657,300,000	-	4,307,935,677	11,612,000,000	15,919,935,677
MINISTRY OF HOUSING AND URBAN DEVELOPMENT	115,643,009	1,144,790,081	5,000,000	1,265,433,090	13,767,726,732	15,033,159,822
OFFICE OF THE ACCOUNTANT GENERAL	1,507,054,121	10,993,338,000	-	12,500,392,121	2,242,233,400	14,742,625,521
KOGI STATE SENIOR SECONDARY EDUCATION BOARD	7,029,941,819	934,383,264	508,040	7,964,833,123	6,600,000,000	14,564,833,123
MINISTRY OF LIVESTOCK DEVELOPMENT	468,103,052	1,079,725,900	25,000,000	1,572,828,952	12,532,150,000	14,104,978,952
MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	300,017,142	5,286,300,000	-	5,586,317,142	8,147,995,000	13,734,312,142
MINISTRY OF AGRICULTURE AND FOOD SECURITY	776,119,557	504,575,897	-	1,280,695,454	11,834,981,500	13,115,676,954
ROAD MAINTENANCE AGENCY	73,485,532	21,021,816	-	94,507,348	13,000,000,000	13,094,507,348
Other Main Orgs	62,257,574,953	72,542,611,630	9,155,510,362	143,955,696,945	124,043,388,035	267,999,084,980
Total Expenditure	116,378,175,406	205,766,926,778	43,287,765,402	365,432,867,586	455,057,717,857	820,490,585,443



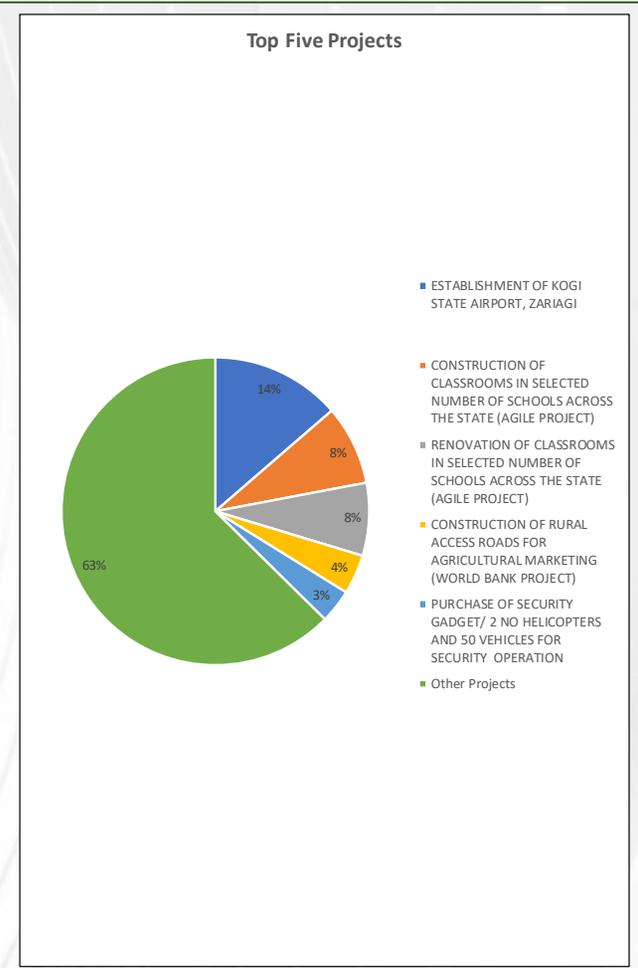
Section 5

What are the major Investments being made by the State?

- ❖ REHABILITATION, CHANNELIZATION AND EROSION CONTROL WORKS IN SOME SELECTED COMMUNITIES ACROSS THE STATE (ACRESAL)
- ❖ SELECTED ROAD FROM CENTRAL SENATORIAL DISTRICTS 60KM
- ❖ PURCHASE OF SECURITY GADGET/ 2 NO HELICOPTERS AND 50 VEHICLES FOR SECURITY OPERATION
- ❖ CONSTRUCTION/ RENOVATION OF SCHOOL BUILDINGS/ SCHOOL FURNITURES/ BOREHOLE/ VIP TOILETS
- ❖ PROCUREMENT OF POWER TILLERS AND HARVESTERS INCLUDING FERTILIZERS, IMPROVED SEEDS TO BOOST FOOD SECURITY AND SAFE FUNCTIONING OF FOOD SUPPLY CHAINS FOR POOR HOUSEHOLDS (CARES)
- ❖ CONSTRUCTION OF RURAL ACCESS ROADS FOR AGRICULTURAL MARKETING (WORLD BANK PROJECT)
- ❖ ELECTRIFICATION SCHEMES, GOVERNOR'S ACCELERATED ELECTRIFICATION OF COMMUNITIES ACROSS THE STATE
- ❖ CONSTRUCTION OF OZURI/OGAMINANA/OBAGEDE/OKAITO/KABBA JUNCTION ROAD (9.4KM)
- ❖ CONSTRUCTION OF LOKOJA MEGA MARKET
- ❖ KOGI STATE ROAD MAINTENANCE AGENCY'S PROJECTS(REHABILITATION OF DILAPIDATED ROADS)
- ❖ ESTABLISHMENT /CONSTRUCTION OF CASSAVA, RICE, CASHEW AND OTHER STABLE CROPS CENTRE INCLUDING BOREHOLES AND OVERHEAD TANKS BY IFAD ASSISTANED VALUE CHAIN DEVELOPMENT PROGRAMME
- ❖ CONSTRUCTION OF HASSAN KATSINA ROAD (HOUSE OF ASSEMBLY)(11.2KM)
- ❖ PERIMETER FENCING IN SOME SELECTED GOVERNMENT QURTERS/BUILDING ACROSS THE LGAS
- ❖ CONSTRUCTION OF OTOKITI GANAJA BY PASS MULTI-LANE CARRAGE WAY ROAD 16.1KM
- ❖ CONTROL OF DRAINAGE AND CULVERT AS ECOLOGICAL PROBLEM (CLIMATE CHANGE)
- ❖ CONSTRUCTION OF POLICE BARRACKS IN SELECTED TOWNS ACROSS THE THREE SENATORIAL DISTRICTS
- ❖ AFFORESTATION AND TREE PLANTING ACTIVITIES (ACRESAL AND STATE CONTRIBUTION).
- ❖ CONSTRUCTION AND EQUIPPING OF MEDICAL STUDENTS/NURSES HOSTELS
- ❖ CONSTRUCTION OF FACULTY OF SCIENCE
- ❖ PROVISION OF BASIC AMENITIES SUCH AS (5 NOS OF CLINIC BUILDING, AND 3 NOS OF BOREHOLE WATER) IN EACH OF THE THREE SENATORIAL DISTRICT(CARES)
- ❖ GOVERNMENT INTERVENTION ON PAYMENT OF EXAMINATION FEES FOR STUDENTS IN PUBLIC SCHOOLS:WAEC & JAMB 23,000,BECE 45,000 CEE 51,000
- ❖ CONSTRUCTION/ EQUIPPING OF COLLEGE OF MEDICINE, FACULTY OF ENGINEERING, SENATE BUILDING AND FACULTY OF COMPUTING AND INFORMATION TECHNOLOGY (CUSTECH)

Table 5 Largest Capital Expenditure Projects

What are the major Capital Investments we are planning?		
Project Description	2026 Budget	Location
ESTABLISHMENT OF KOGI STATE AIRPORT, ZARIAGI	50,000,000,000	ADAVI
CONSTRUCTION OF CLASSROOMS IN SELECTED NUMBER OF SCHOOLS ACROSS THE STATE (AGILE PROJECT)	30,616,282,000	STATE WIDE
RENOVATION OF CLASSROOMS IN SELECTED NUMBER OF SCHOOLS ACROSS THE STATE (AGILE PROJECT)	28,022,380,421	STATE WIDE
CONSTRUCTION OF RURAL ACCESS ROADS FOR AGRICULTURAL MARKETING (WORLD BANK PROJECT)	15,227,340,333	STATE WIDE
PURCHASE OF SECURITY GADGET/ 2 NO HELICOPTERS AND 50 VEHICLES FOR SECURITY OPERATION	13,000,000,000	STATE WIDE
KOGI STATE ROAD MAINTENANCE AGENCY'S PROJECTS(REHABILITATION OF DILAPIDATED ROADS)	12,000,000,000	STATE WIDE
CONSTRUCTION OF LOKOJA MEGA MARKET	10,000,000,000	LOKOJA
ELECTRIFICATION SCHEMES, GOVERNOR'S ACCELERATED ELECTRIFICATION OF COMMUNITIES ACROSS THE STATE	10,000,000,000	STATE WIDE
RENOVATION OF 111 PRIMARY HEALTH CARE CENTRES IN THE THREE SENATORIAL DISTRICT	8,400,000,000	LOKOJA
CONSTRUCTION/ RENOVATION OF SCHOOL BUILDINGS/ SCHOOL FURNITURES/ BOREHOLE/ VIP TOILETS	7,200,000,000	LOKOJA
ESTABLISHMENT OF MICRO LIVESTOCK PRODUCTION CLUSTERS IN 21 LGAs (L-PRES)	6,300,000,000	STATE WIDE
PROCUREMENT OF POWER TILLERS AND HARVESTERS INCLUDING FERTILIZERS, IMPROVED SEEDS TO BOOST FOOD SECURITY AND SAFE FUNCTIONING OF FOOD SUPPLY CHAINS FOR POOR HOUSEHOLDS (CARES)	6,000,000,000	STATE WIDE
PURCHASE OF 60 NO. VEHICLES FOR MINISTRIES AND DEPARTMENTS	5,000,000,000	STATE WIDE
CONSTRUCTION OF OZURI/OGAMINANA/OBAGEDE/OKAITO/KABBA JUNCTION ROAD (9.4KM)	4,544,929,392	OKENE
REHABILITATION OF WATER SCHEMES ACROSS KOGI STATE	4,000,000,000	STATE WIDE
CONSTRUCTION OF OKENE TOWNSHIP ROAD (10.7KM)	3,500,000,000	OKENE
RECONSTRUCTION OF PAPANANDA SQUARE	3,000,000,000	LOKOJA
CONSTRUCTION OF OTOKITI GANAJA BY PASS MULTI-LANE CARRAGE WAY ROAD 16.1KM	3,000,000,000	LOKOJA
REHABILITATION OF SELECTED ROAD FROM EASTERN SENATORIAL DISTRICTS 60KM	3,000,000,000	STATE WIDE
REHABILITATION OF SELECTED ROAD FROM WESTERN SENATORIAL DISTRICTS 60KM	3,000,000,000	STATE WIDE
Other Projects	229,246,785,711	
Total Capital Expenditure	455,057,717,857	



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

Standard Narrative

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

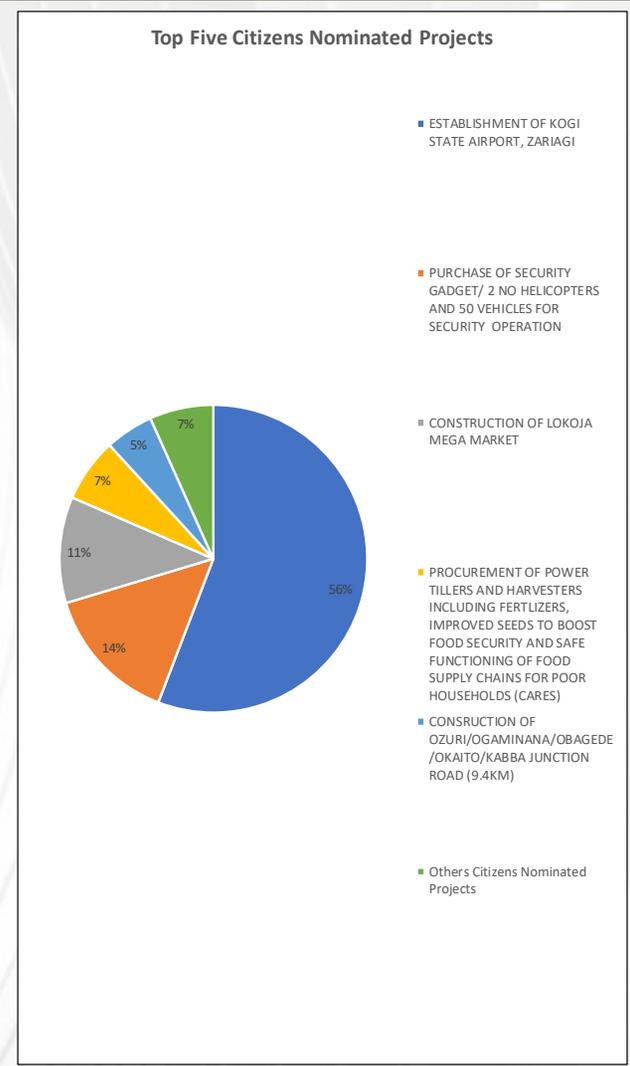
Also, town hall meetings are conducted across the three senatorial zones of the state and the State headquarters organised by the Ministry of Finance, Budget and Economic Planning for citizens' demands/inputs into the state budget.

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

- Present a short and concise narrative explaining five key citizens nominated project and how they aligned with the state policy objective for the fiscal year under consideration.
 - ✓ CONSTRUCTION OF NYAMAYAMA / JOSTAN PLAZA (ALTERNATIVE FLOOD ROAD LOKOJA) 7KM C4
 - ✓ GOVERNOR ODODO 239 WARD DEVELOPMENT PROGRAMME IN CONSTRUCTION OF ROADS OR DRILLING OF MOTORIZED BOREHOLES OR INSTALLATION OF SOLAR POWER.
 - ✓ CONSTRUCTION OF ROADS/ELECTRIFICATION FOR POST FLOOD HOUSING ESTATE LOKOJA (5KM AND 2 TRANSFORMERS)
 - ✓ ESTABLISHMENT OF SHEA BUTTER COTTAGE INDUSTRY AT OKENE
 - ✓ PURCHASING OF 1000NOS WATER PUMPING MACHINES TO AID DRY SEASONING FARMING FOR YOUTH IN AGRICULTURE
 - ✓ PURCHASE OF 15NOS SECURITY VEHICLES LOGISTIC BASE AND APPARATUS
 - ✓ CONSTRUCTION OF SOLAR POWER PROTOTYPE OFFICE FOR FORWARD OPERATION BASE AT OKOLOKE
 - ✓ CONSTRUCTION OF MOBILE TRAINING CENTRE IN PARTNERSHIP WITH THE CENTRAL BANK ENTREPREURSHIP DEVELOPMENT CENTRE (NORTH CENTRAL ZONE) KOGI STATE
 - ✓ PROCUREMENT OF 1 NO ESCAVATORS 1 NOS LOW BED, 3 NOS CART(D8K)BULDOZER AND PROVISION TRUST FUND MODEL TO FARMERS FOR UNDER COMMERCIAL AGRICULTURAL SCHEME FSP
 - ✓ PROCUREMENT OF POWER TILLERS AND HARVESTERS INCLUDING FERTLIZERS, IMPROVED SEEDS TO BOOST FOOD SECURITY AND SAFE FUNCTIONING OF FOOD SUPPLY CHAINS FOR POOR HOUSEHOLDS (CARES)
 - ✓ CONSTRUCTION OF (ODODO VILLA) 1,050 HOUSING UNITS IN ALL THE THREE SENATORIAL DISTRICTS (50 HOUSING UNITS PER LGA)

Table 6 Citizens Nominated Projects

How much have we allocated to Citizens Nominated Projects?		
Project Description	2026 Budget	Location
ESTABLISHMENT OF KOGI STATE AIRPORT, ZARIAGI	50,000,000,000	ADAVI
PURCHASE OF SECURITY GADGET/ 2 NO HELICOPTERS AND 50 VEHICLES FOR SECURITY OPERATION	13,000,000,000	STATE WIDE
CONSTRUCTION OF LOKOJA MEGA MARKET	10,000,000,000	LOKOJA
PROCUREMENT OF POWER TILLERS AND HARVESTERS INCLUDING FERTILIZERS, IMPROVED SEEDS TO BOOST FOOD SECURITY AND SAFE FUNCTIONING OF FOOD SUPPLY CHAINS FOR POOR HOUSEHOLDS (CARES)	6,000,000,000	STATE WIDE
CONSTRUCTION OF OZURI/OGAMINANA/OBAGEDE/OKAITO/KABBA JUNCTION ROAD (9.4KM)	4,544,929,392	OKENE
GOVERNOR ODODO 239 WARD DEVELOPMENT PROGRAMME IN CONSTRUCTION OF ROADS OR DRILLING OF MOTORIZE BOREHOLES OR INSTALLATION OF SOLAR POWER.	2,390,000,000	STATE WIDE
CONSTRUCTION OF (ODODO VILLA) 1,050 HOUSING UNITS IN ALL THE THREE SENATORIAL DISTRICTS (50 HOUSING UNITS PER LGA)	1,500,000,000	LOKOJA
PROCUREMENT OF 1 NO ESCRAVATORS 1 NOS LOW BED, 3 NOS CART(D8K)BULDOZER AND PROVISION TRUST FUND MODEL TO FARMERS FOR UNDER COMMERCIAL AGRICULTURAL SCHEME FSP	1,000,000,000	STATE WIDE
PROCUREMENT OF 10 NUMBER CNG BUSES	1,000,000,000	LOKOJA
KOGI STATE INTERNATIONAL AIRPORT CONSTRUCTION PRELIMINARY WORK, ZARIAGI.	1,000,000,000	ADAVI
CONSTRUCTION OF OIL / GAS INFRACTURE IN OKENE, ANYIGBA AND LOKOJA	1,000,000,000	STATE WIDE
CONSTRUCTION OF NYAMAYAMA / JOSTAN PLAZA (ALTERNATIVE FLOOD ROAD LOKOJA) 7KM C4	800,000,000	LOKOJA
CONSTRUCTION OF MOUNT PATTI RECREATION CENTRE LOKOJA	800,000,000	LOKOJA
PURCHASE OF 15NOS SECURITY VEHICLES LOGISTIC BASE AND APPARATUS	300,000,000	STATE WIDE
CONSTRUCTION OF SOLAR POWER PROTOTYPE OFFICE FOR FORWARD OPERATION BASE AT OKOLOKE	300,000,000	YAGBA WEST
PURCHASING OF 1000NOS WATER PUMPING MACHINES TO AID DRY SEASONING FARMING FOR YOUTH IN AGRICULTURE	150,000,000	STATE WIDE
RENOVATION /REMODELLING OF KOGI SOCU OFFICE	100,000,000	LOKOJA
ESTABLISHMENT OF SHEA BUTTER COTTAGE INDUSTRY AT OKENE	50,000,000	OKENE
CONSTRUCTION OF MOBILE TRAINING CENTRE IN PARTNERSHIP WITH THE CENTRAL BANK ENTREPREURSHIP DEVELOPMENT CENTRE (NORTH CENTRAL ZONE) KOGI STATE	30,000,000	LOKOJA
CONSTRUCTION OF ROADS/ELECTRIFICATION FOR POST FLOOD HOUSING ESTATE LOKOJA (5KM AND 2 TRANSFORMERS)	26,900,091	LOKOJA
Others Citizens Nominated Projects	6,008,170,517	
Total Value of Citizens Nominated Projects	100,000,000,000	

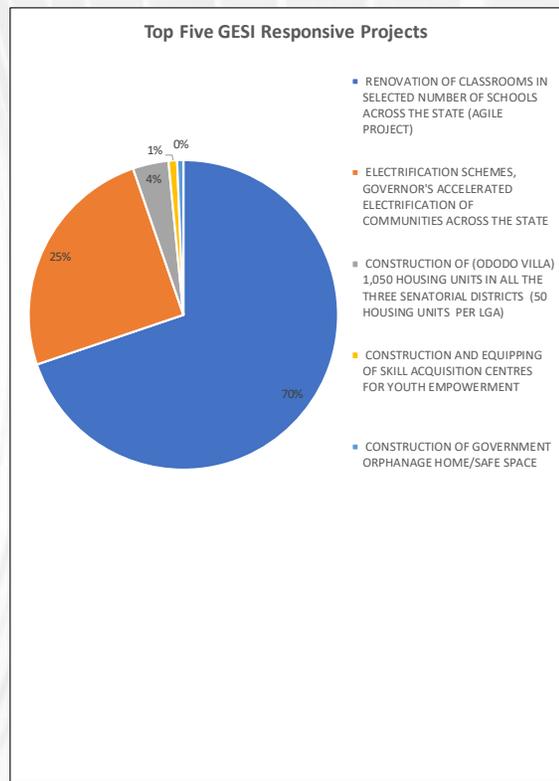


Section 7 How is the State responding to the Gender, Equity and Social Inclusion needs of its Citizens

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 N45bn was allocated in the approved budget to implement gender and inclusive projects in the 2026 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	2026 Budget	Implementing MDA
RENOVATION OF CLASSROOMS IN SELECTED NUMBER OF SCHOOLS ACROSS THE STATE (AGILE PROJECT)	28,022,380,421	MINISTRY OF EDUCATION
ELECTRIFICATION SCHEMES, GOVERNOR'S ACCELERATED ELECTRIFICATION OF COMMUNITIES ACROSS THE STATE	10,000,000,000	MINISTRY OF RURAL AND ENERGY DEVELOPMENT
CONSTRUCTION OF (ODODO VILLA) 1,050 HOUSING UNITS IN ALL THE THREE SENATORIAL DISTRICTS (50 HOUSING UNITS PER LGA)	1,500,000,000	MINISTRY OF HOUSING AND URBAN DEVELOPMENT
CONSTRUCTION AND EQUIPPING OF SKILL ACQUISITION CENTRES FOR YOUTH EMPOWERMENT	358,000,000	MINISTRY OF YOUTH & SPORTS
CONSTRUCTION OF GOVERNMENT ORPHANAGE HOME/SAFE SPACE	261,000,000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT
CONSTRUCTION OF LAWN TENNIS COMPLEX AND STANDARD SWIMMING POOL	200,000,000	MINISTRY OF YOUTH & SPORTS
CONSTRUCTION OG THE GOVERNMENT CHILDREN'S RECEPTION CENTRE/ORPHANAGE HOME IN LOKOJA	150,000,000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT
CONSTRUCTION OF CHILDREN PARLIAMENTARIAN CENTRE IN CENTRE IN LOKOJA	105,000,000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT
KOGI STATE INTERVENTION ON SEXUAL/ GENDER VIOLENCE OPERATION/ DATA MANAGEMENT EQUIPMENT	100,000,000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT
ESTABLISHMENT OF SPECIAL COURTS(JUVENILE, MENTAL DERAILED PEOPLE ETC.)	100,000,000	MINISTRY OF JUSTICE
CONSTRUCTION OF SEXUAL ASSAULT REFERRAL CENTRE (SARC'S)	100,000,000	MINISTRY OF JUSTICE
CREDIT FACILITIES TO WOMEN GROUPS E.G WIDOWS/ WOMEN FUND FOR ECONOMIC EMPOWERMENT (WOFE)	100,000,000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT
PROCUREMENT OF GRINDING MACHINES AND OTHER SUPPORT DEVICES FOR THE EMPOWERMENT OF 500 WOMEN ACROSS THE STATE	75,000,000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT
RENOVATION,SINKING OF BOREHOLE AND PROVISION OF DESK IN GOVERNMENT GIRLS MODEL SECONDARY SCHOOL, OGBONICHA	75,000,000	MINISTRY OF EDUCATION
KOGI STATE INTERVENTION FOR WIDOWS AND ORPHANS TO ESTABLISH BUSINESS CENTRE (SIP)	70,000,000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT
CONSTRUCTION OF SPRINTER HUMANITARIAN CENTRE, OKURA	25,000,000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT
Others GESI Projects	3,692,619,579	
Total Value of GESI Responsive Projects	45,000,000,000	



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

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

Table 8 Comparison of Revenue Estimates with Prior Year

How do our Revenue Estimates for 2026 compare to what we budgeted and actually collected in 2025?							
Revenue	2026 Budget	2025 Original Budget		2025 Final Budget		2025 Out-Turn	
		Provision	% Increase/Decrease in 2026 Budget	Provision	% Increase/Decrease in 2026 Budget	Amount	% Increase/Decrease in 2026 Budget
Opening Balance	-	-	#DIV/0!	22,124,873,229	-100.0%	68,902,197,640	-100.0%
Federation Account	426,023,266,301	364,375,163,041	16.9%	364,375,163,041	16.9%	270,114,316,585	57.7%
Statutory Allocation	70,000,000,000	70,000,000,000	0.0%	70,000,000,000	0.0%	85,717,633,810	-18.3%
Derivation	6,000,000,000	-	0.0%	-	0.0%	3,024,633,172	98.4%
VAT	90,000,000,000	90,000,000,000	0.0%	90,000,000,000	0.0%	84,576,779,765	6.4%
Other FAAC Receipts	260,023,266,301	204,375,163,041	27.2%	204,375,163,041	27.2%	96,795,269,838	168.6%
Internally Generated Revenues	43,985,216,392	34,948,844,655	25.9%	34,948,844,655	25.9%	36,298,253,079	21.2%
<i>Tax Revenue, of which</i>	<i>25,441,888,785</i>	<i>23,067,449,160</i>	<i>10.3%</i>	<i>23,067,449,160</i>	<i>10.3%</i>	<i>27,421,683,850</i>	<i>-7.2%</i>
Tax Revenues - Personal	18,609,644,630	16,437,310,142	13.2%	16,437,310,142	13.2%	22,302,362,889	-16.6%
Tax Revenue - Other	6,832,244,155	6,630,139,018	3.0%	6,630,139,018	3.0%	5,119,320,960	33.5%
Non-Tax Revenue	18,543,327,607	11,881,395,495	56.1%	11,881,395,495	56.1%	8,876,569,229	108.9%
Other Sources	350,482,102,750	183,080,111,793	91.4%	183,080,111,793	91.4%	55,584,116,451	530.5%
Aids and Grants	136,411,682,487	114,717,299,668	18.9%	114,717,299,668	18.9%	42,769,862,166	218.9%
Loans	210,820,420,263	65,112,812,125	223.8%	65,112,812,125	223.8%	12,814,254,285	1545.2%
Other Receipts	3,250,000,000	3,250,000,000	0.0%	3,250,000,000	0.0%	-	#DIV/0!
Total Revenue (including Opening Balance)	820,490,585,443	582,404,119,489	40.9%	604,528,992,718	35.7%	430,898,883,755	90.4%

Table 9 Comparison of Expenditure Estimates with Prior Year

How do our Expenditure Estimates for 2026 compare to what we budgeted and actually spent in 2025?							
Expenditure	2026 Budget	2025 Original Budget		2025 Final Budget		2025 Out-Turn	
		Provision	% Increase/Decrease in 2026 Budget	Provision	% Increase/Decrease in 2026 Budget	Amount	% Increase/Decrease in 2026 Budget
Personnel	116,378,175,406	109,963,898,731	5.8%	101,279,298,731	14.9%	89,204,285,043	30.5%
Salaries, Wages and Allowances	80,698,073,992	74,845,832,489	7.8%	67,066,232,489	20.3%	56,218,067,670	43.5%
Social Contributions	2,192,668,000	2,366,144,000	-7.3%	516,144,000	324.8%	94,000	2332525.5%
Social Benefits	33,487,433,414	32,751,922,242	2.2%	33,696,922,242	-0.6%	32,986,123,372	1.5%
Other Recurrent	249,054,692,180	171,159,316,956	45.5%	257,665,803,182	-3.3%	194,932,127,435	27.8%
Overheads	205,766,926,778	109,510,939,596	87.9%	162,859,821,709	26.3%	122,590,014,511	67.8%
Public Debt Charges	16,000,000,000	27,980,000,000	-42.8%	51,382,016,226	-68.9%	34,957,579,503	-54.2%
Transfers of State IGR to LGCs	-	-	-	-	-	-	-
Others (Grants, Subsidies, Other Transfers)	27,287,765,402	33,668,377,360	-19.0%	43,423,965,247	-37.2%	37,384,533,421	-27.0%
Capital	455,057,717,857	301,280,903,802	51.0%	245,583,890,805	85.3%	146,078,267,105	211.5%
Other Provisions (Contingency)	-	-	-	-	-	-	-
Total Expenditure (including Contingencies)	820,490,585,443	582,404,119,489	40.9%	604,528,992,718	35.7%	430,214,679,583	90.7%

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

How much have we allocated to each Ministry in 2026 for Recurrent Expenditure compared to what they were allocated and what they actually spent in 2025?							
Recurrent Expenditure by Ministry (Top 20 Spending Ministries)	2026 Budget	2025 Original Budget		2025 Final Budget		2025 Out-Turn	
		Provision	% Increase/Decrease in 2026 Budget	Provision	% Increase/Decrease in 2026 Budget	Amount	% Increase/Decrease in 2026 Budget
GOVERNMENT HOUSE	66,139,939,467	27,765,026,673	138.2%	60,201,978,673	9.9%	47,092,078,471	40.4%
MINISTRY OF EDUCATION	4,662,862,303	819,505,642	469.0%	844,505,642	452.1%	408,105,949	1042.6%
MINISTRY OF TRANSPORT	178,900,000	153,650,000	16.4%	653,650,000	-72.6%	90,639,079	97.4%
MINISTRY OF WORKS	667,308,492	577,860,183	15.5%	577,860,183	15.5%	336,772,611	98.1%
KOGI STATE PENSION COMMISSION	35,462,550,000	34,668,850,000	2.3%	34,668,850,000	2.3%	25,462,829,530	39.3%
MINISTRY OF RURAL AND ENERGY DEVELOPMENT	1,350,679,854	1,026,706,056	31.6%	831,706,056	62.4%	178,114,888	658.3%
KOGI STATE UNIVERSITY, KABBA	6,949,800,000	3,133,337,789	121.8%	4,304,337,789	61.5%	1,318,997,132	426.9%
BUDGET AND ECONOMIC PLANNING	13,863,068,950	5,287,217,850	162.2%	6,014,217,850	130.5%	1,063,164,779	1203.9%
MINISTRY OF HEALTH	15,173,055,633	10,398,739,324	45.9%	8,173,739,324	85.6%	1,113,299,182	1262.9%
PRIMARY HEALTHCARE DEVELOPMENT AGENCY	9,582,485,035	8,573,912,736	11.8%	12,167,709,786	-21.2%	6,556,732,284	46.1%
MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATIO	16,789,660,000	23,459,000,000	-28.4%	31,459,000,000	-46.6%	18,413,241,122	-8.8%
DEBT MANAGEMENT OFFICE	16,083,918,000	28,066,918,000	-42.7%	21,066,918,000	-23.7%	31,547,324,662	-49.0%
CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTE	4,307,935,677	4,392,058,317	-1.9%	6,458,558,317	-33.3%	3,548,911,045	21.4%
MINISTRY OF HOUSING AND URBAN DEVELOPMENT	1,265,433,090	704,007,929	79.7%	704,007,929	79.7%	570,385,404	121.9%
OFFICE OF THE ACCOUNTANT GENERAL	12,500,392,121	7,168,851,641	74.4%	10,138,851,641	23.3%	6,271,077,043	99.3%
KOGI STATE SENIOR SECONDARY EDUCATION BOARD	7,964,833,123	10,257,598,853	-22.4%	8,257,598,853	-3.5%	6,284,305,812	26.7%
MINISTRY OF LIVESTOCK DEVELOPMENT	1,572,828,952	-	-	343,000,000	358.6%	95,367,210	1549.2%
MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	5,586,317,142	5,061,664,259	10.4%	3,461,664,259	61.4%	1,989,220,531	180.8%
MINISTRY OF AGRICULTURE AND FOOD SECURITY	1,280,695,454	1,134,176,427	12.9%	1,134,176,427	12.9%	517,098,239	147.7%
ROAD MAINTENANCE AGENCY	94,507,348	72,278,140	30.8%	83,743,640	12.9%	40,502,947	133.3%
Other Main Orgs	143,955,696,945	108,401,855,868	32.8%	147,399,027,544	-2.3%	131,238,244,558	9.7%
Total Expenditure	365,432,867,586	281,123,215,687	30.0%	358,945,101,913	1.8%	284,136,412,478	28.6%

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

How much have we allocated to each Ministry in 2026 for Capital Expenditure compared to what they were allocated and what they actually spent in 2025?							
Capital Expenditure by Ministry (Top 20 Spending Ministries)	2026 Budget	2025 Original Budget		2025 Final Budget		2025 Out-Turn	
		Provision	% Increase/Decrease in 2026 Budget	Provision	% Increase/Decrease in 2026 Budget	Amount	% Increase/Decrease in 2026 Budget
GOVERNMENT HOUSE	16,240,000,000	15,770,000,000	3.0%	17,540,000,000	-7.4%	10,999,345,350	47.6%
MINISTRY OF EDUCATION	63,008,770,164	6,155,975,989	923.5%	4,655,975,989	1253.3%	1,388,470,584	4438.0%
MINISTRY OF TRANSPORT	52,684,738,992	4,594,738,993	1046.6%	2,094,738,993	2415.1%	499,239,182	10453.0%
MINISTRY OF WORKS	45,803,824,000	53,719,861,781	-14.7%	56,138,785,670	-18.4%	18,511,337,645	147.4%
KOGI STATE PENSION COMMISSION	107,000,000	101,000,000	5.9%	101,000,000	5.9%	-	#DIV/0!
MINISTRY OF RURAL AND ENERGY DEVELOPMENT	31,403,040,333	16,022,787,169	96.0%	13,247,787,169	137.0%	8,490,699,894	269.9%
KOGI STATE UNIVERSITY, KABBA	18,100,000,000	21,255,000,000	-14.8%	17,705,000,000	2.2%	1,570,923,663	1052.2%
BUDGET AND ECONOMIC PLANNING	8,990,574,800	10,493,388,000	-14.3%	7,883,162,278	14.0%	-	#DIV/0!
MINISTRY OF HEALTH	5,867,240,000	5,236,562,800	12.0%	5,666,562,800	3.5%	296,514,738	1878.7%
PRIMARY HEALTHCARE DEVELOPMENT AGENCY	8,972,054,901	624,130,899	1337.5%	624,130,899	1337.5%	60,000,000	14853.4%
MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATIO	100,000,000	200,000,000	-50.0%	200,000,000	-50.0%	-	#DIV/0!
DEBT MANAGEMENT OFFICE	-	-	-	-	-	-	#DIV/0!
CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTE	11,612,000,000	14,105,500,000	-17.7%	15,057,500,000	-22.9%	3,872,611,064	199.8%
MINISTRY OF HOUSING AND URBAN DEVELOPMENT	13,767,726,732	9,354,970,709	47.2%	12,863,610,011	7.0%	4,403,607,639	212.6%
OFFICE OF THE ACCOUNTANT GENERAL	2,242,233,400	3,117,313,400	-28.1%	3,417,313,400	-34.4%	562,326,868	298.7%
KOGI STATE SENIOR SECONDARY EDUCATION BOARD	6,600,000,000	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!
MINISTRY OF LIVESTOCK DEVELOPMENT	12,532,150,000	-	#DIV/0!	600,000,000	1988.7%	-	#DIV/0!
MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	8,147,995,000	6,800,000,000	19.8%	8,540,000,000	-4.6%	27,485,058,086	-70.4%
MINISTRY OF AGRICULTURE AND FOOD SECURITY	11,834,981,500	13,076,235,235	-9.5%	12,476,235,235	-5.1%	4,141,792,750	185.7%
ROAD MAINTENANCE AGENCY	13,000,000,000	15,100,000,000	-13.9%	11,100,000,000	17.1%	7,562,479,816	71.9%
Other Main Orgs	124,043,388,035	105,553,438,827	17.5%	55,672,088,361	122.8%	56,233,859,826	120.6%
Total Expenditure	455,057,717,857	301,280,903,802	51.0%	245,583,890,805	85.3%	146,078,267,105	211.5%

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

How much have we allocated to each Ministry in 2026 for Total Expenditure compared to what they were allocated and what they actually spent in 2025?							
Total Expenditure by Ministry (Top 20 Spending Ministries)	2026 Budget	2025 Original Budget		2025 Final Budget		2025 Out-Turn	
		Provision	% Increase/Decrease in 2026 Budget	Provision	% Increase/Decrease in 2026 Budget	Amount	% Increase/Decrease in 2026 Budget
GOVERNMENT HOUSE	82,379,939,467	43,535,026,673	89.2%	77,741,978,673	6.0%	58,091,423,821	41.8%
MINISTRY OF EDUCATION	67,671,632,467	6,975,481,631	870.1%	5,500,481,631	1130.3%	1,796,576,533	3666.7%
MINISTRY OF TRANSPORT	52,863,638,992	4,748,388,993	1013.3%	2,748,388,993	1823.4%	589,878,261	8861.8%
MINISTRY OF WORKS	46,471,132,492	54,297,721,964	-14.4%	56,716,645,853	-18.1%	18,848,110,255	146.6%
KOGI STATE PENSION COMMISSION	35,569,550,000	34,769,850,000	2.3%	34,769,850,000	2.3%	25,462,829,530	39.7%
MINISTRY OF RURAL AND ENERGY DEVELOPMENT	32,753,720,187	17,049,493,225	92.1%	14,079,493,225	132.6%	8,668,814,782	277.8%
KOGI STATE UNIVERSITY, KABBA	25,049,800,000	24,388,337,789	2.7%	22,009,337,789	13.8%	2,889,920,795	766.8%
BUDGET AND ECONOMIC PLANNING	22,853,643,750	15,780,605,850	44.8%	13,897,380,128	64.4%	1,063,164,779	2049.6%
MINISTRY OF HEALTH	21,040,295,633	15,635,302,124	34.6%	13,840,302,124	52.0%	1,409,813,920	1392.4%
PRIMARY HEALTHCARE DEVELOPMENT AGENCY	18,554,539,936	9,198,043,635	101.7%	12,791,840,685	45.0%	6,616,732,284	180.4%
MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATIO	16,889,660,000	23,659,000,000	-28.6%	31,659,000,000	-46.7%	18,413,241,122	-8.3%
DEBT MANAGEMENT OFFICE	16,083,918,000	28,066,918,000	-42.7%	21,066,918,000	-23.7%	31,547,324,662	-49.0%
CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTE	15,919,935,677	18,497,558,317	-13.9%	21,516,058,317	-26.0%	7,421,522,109	114.5%
MINISTRY OF HOUSING AND URBAN DEVELOPMENT	15,033,159,822	10,058,978,638	49.5%	13,567,617,940	10.8%	4,973,993,043	202.2%
OFFICE OF THE ACCOUNTANT GENERAL	14,742,625,521	10,286,165,041	43.3%	13,556,165,041	8.8%	6,833,403,910	115.7%
KOGI STATE SENIOR SECONDARY EDUCATION BOARD	14,564,833,123	10,257,598,853	42.0%	8,257,598,853	76.4%	6,284,305,812	131.8%
MINISTRY OF LIVESTOCK DEVELOPMENT	14,104,978,952	-		943,000,000	1395.8%	95,367,210	14690.2%
MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	13,734,312,142	11,861,664,259	15.8%	12,001,664,259	14.4%	29,474,278,617	-53.4%
MINISTRY OF AGRICULTURE AND FOOD SECURITY	13,115,676,954	14,210,411,662	-7.7%	13,610,411,662	-3.6%	4,658,890,989	181.5%
ROAD MAINTENANCE AGENCY	13,094,507,348	15,172,278,140	-13.7%	11,183,743,640	17.1%	7,602,982,763	72.2%
Other Main Orgs	267,999,084,980	213,955,294,695	25.3%	203,071,115,905	32.0%	187,472,104,384	43.0%
Total Expenditure	820,490,585,443	582,404,119,489	40.9%	604,528,992,718	35.7%	430,214,679,583	90.7%

Section 9 Glossary of Terms

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

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

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

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

Annexure 1: Basic Education sector Citizens Budget

The Kogi State 2026 Basic Education Sector Citizens Budget (CB) is an annexure in the CB document that presents in a concise format, the state government's planned expenditure on basic education while delivering public goods and services in the education sub-sector in the 2026 Fiscal Year.

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

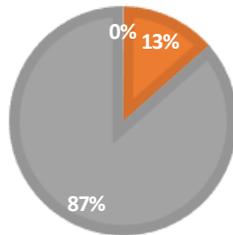
Table 13 Basic Education Expenditure as a proportion of Total Expenditure

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

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

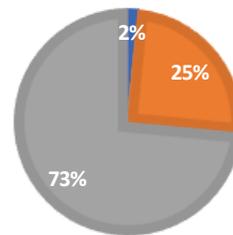
Recurrent Expenditure

- Basic Education Expenditure
- All Other Expenditure
- Other Education



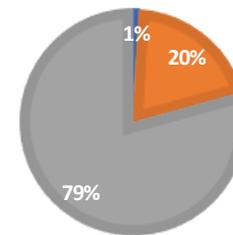
Capital Expenditure

- Basic Education Expenditure
- All Other Expenditure
- Other Education



Total Expenditure

- Basic Education Expenditure
- All Other Expenditure
- Other Education



Item	Recurrent Expenditure	Capital Expenditure	Total Expenditure
Total Education Expenditure, of which:	49,377,283,222.00	120,615,194,439.00	169,992,477,661.00
Basic Education	509,612,802.00	7,200,000,000.00	7,709,612,802.00
Other levels of Education	48,867,670,420.00	113,415,194,439.00	162,282,864,859.00
All Other Expenditure	316,055,584,364.00	334,442,523,418.00	650,498,107,782.00
Total Expenditure	365,432,867,586.00	455,057,717,857.00	820,490,585,443.00

Table 14 Nature of Basic Education Expenditure

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

This also presents the amount budgeted for personnel expenditure including (Salaries, Wages and Allowances, Social Contributions, and Social Benefits); how much overhead cost as well as other recurrent expenditure is being planned for the 2026 fiscal year.

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

What will the Basic Education sector spend its money on?

Expenditure	2026 Budget (Billion Naira)
Personnel Expenditure:	0.372
Salaries, Wages and Allowances	0.372
Social Contributions	-
Social Benefits	-
Overheads	0.138
Other Recurrent Expenditure:	-
Public Debt Charges	-
Loan, Grants Transfers, Subsidies	-
Capital Expenditure	7.200
Contingencies	-
Total Expenditure (including Contingencies)	7.710

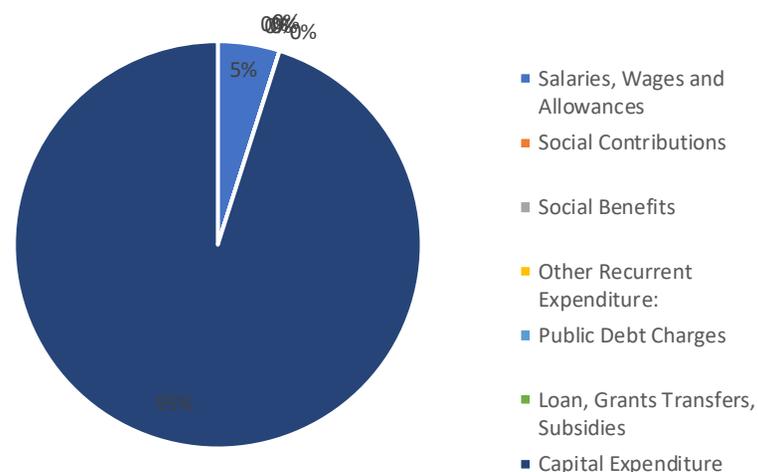


Table 15 Basic Education Expenditure by Administrative Classification

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

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

Expenditure by MDA (Top 5)	2026 Budget (Billion Naira)					
	Personnel	Overhead	Other Recurrent	Total Recurrent	Capital	Total Expenditure
STATE UNIVERSAL BASIC EDUCATION BOARD	0.4	0.1	-	0.5	7.2	7.7
0	-	-	-	-	-	-
0	-	-	-	-	-	-
0	-	-	-	-	-	-
0	-	-	-	-	-	-
Others MDAs	-	-	-	-	-	-
Total Expenditure	0.4	0.1	-	0.5	7.2	7.7

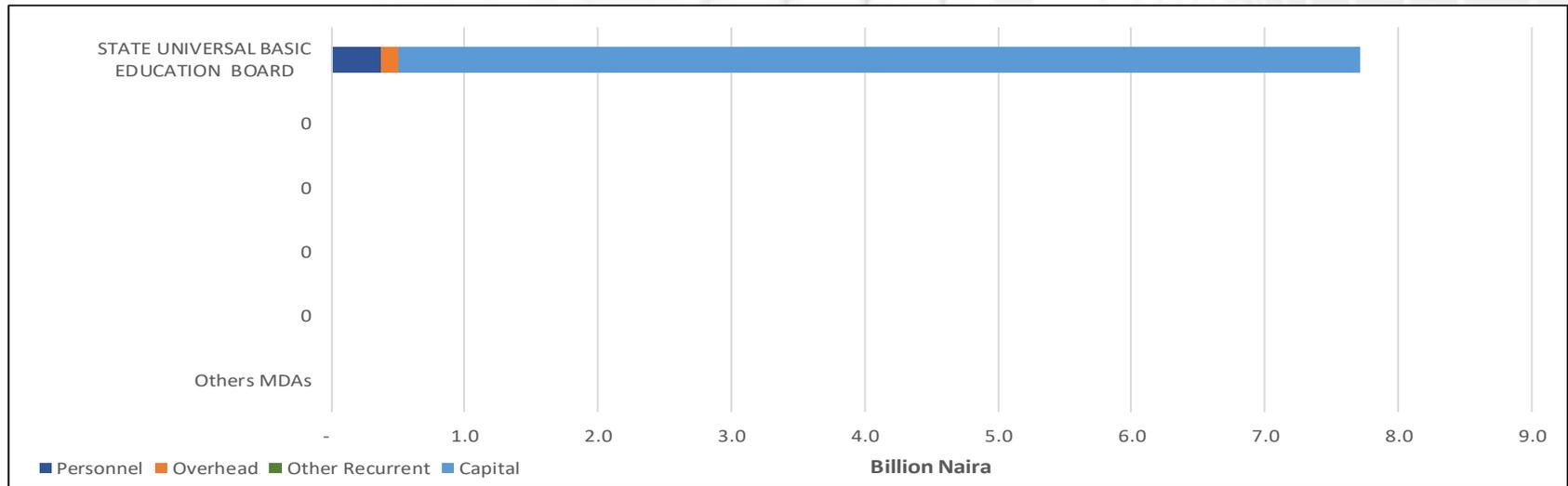
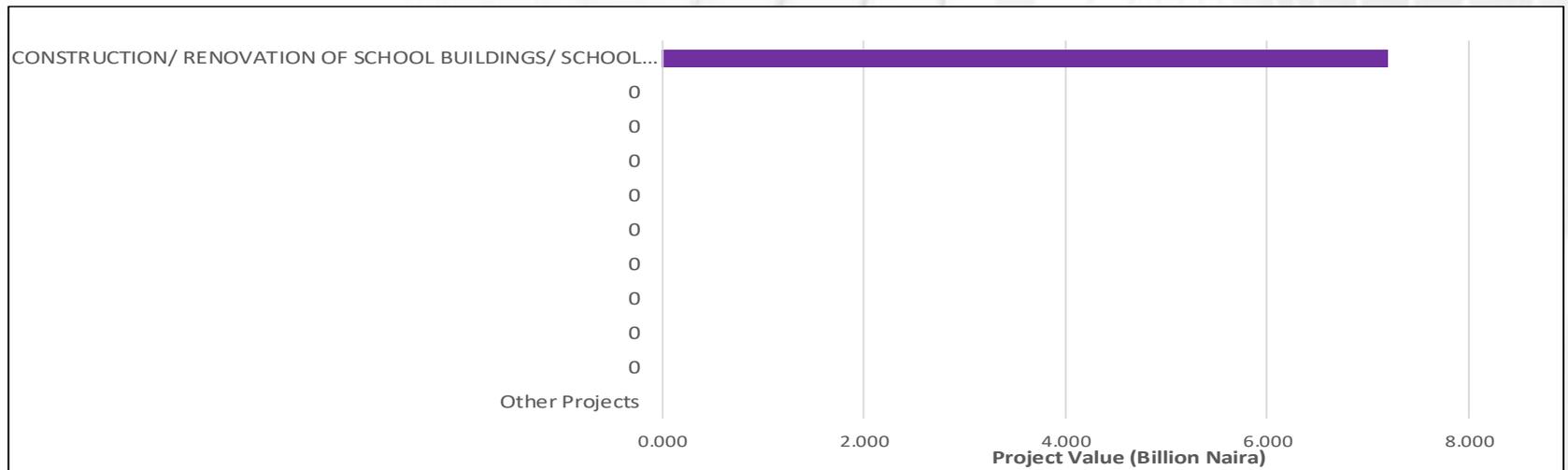


Table 16 Projects that Respond to Basic Education Needs

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

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

Project	Location (LGA)	Ongoing / New	2026 Budget Provision
CONSTRUCTION/ RENOVATION OF SCHOOL BUILDINGS/ SCHOOL FURNITURES/ BOREH	STATE WIL	Ongoing	7,200,000,000.00
0	-	New	-
0	-	-	-
0	-	-	-
0	-	-	-
0	-	-	-
0	-	-	-
0	-	-	-
0	-	-	-
0	-	-	-
Other Projects			-
Total Capital Expenditure			7,200,000,000.00



Annexure 2: Primary Healthcare sector Citizens Budget

The Kogi State 2026 Primary Healthcare sub-sector Citizens Budget (CB) presents in a snapshot of how much the state government plans to spend in primary healthcare sector for the 2026 Fiscal Year.

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

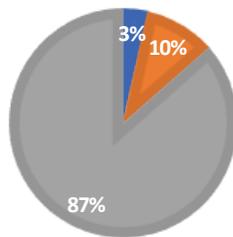
Table 17 Primary Healthcare Expenditure as a proportion of Total Expenditure

Table 17 presents the primary Healthcare expenditure as a proportion of the total expenditure outlay in Kogi State for the year 2026. This is presented in terms of recurrent expenditure and capital expenditure in the primary healthcare sub-sector

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

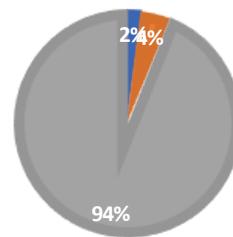
Recurrent Expenditure

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



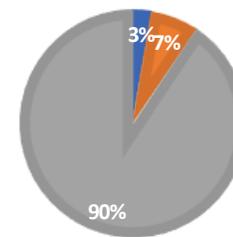
Capital Expenditure

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



Total Expenditure

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



Item	Recurrent Expenditure	Capital Expenditure	Total Expenditure
Total Education Expenditure, of which:	49,368,892,178.00	27,657,156,382.00	77,026,048,560.00
Primary Healthcare	12,619,326,974.00	8,872,000,000.00	21,491,326,974.00
Other levels of Healthcare	36,749,565,204.00	18,785,156,382.00	55,534,721,586.00
All Other Expenditure	316,063,975,408.00	427,400,561,475.00	743,464,536,883.00
Total Expenditure	365,432,867,586.00	455,057,717,857.00	820,490,585,443.00

Table 18 Nature of Primary Healthcare Expenditure

Table 18 seeks to answer the question; what will the primary healthcare sub-sector spend its money on in the year 2026. This include a snapshot description of the amount budgeted for personnel expenditure including (Salaries, Wages and Allowances, Social Contributions, and Social Benefits); how much overhead cost as well as other recurrent expenditure is being planned for the 2026 fiscal year. The amount to be spent on Other Recurrent Expenditure include public debt charges, loan and advances, grants, transfers and subsidies. This section shall also president the total Capital Expenditure in the primary healthcare sub-sector as well as expenditures on contingencies.

What will the Primary Healthcare sector spend its money on?

Expenditure	2023 Budget (Billion Naira)
Personnel Expenditure:	0.421
Salaries, Wages and Allowances	0.421
Social Contributions	-
Social Benefits	-
Overheads	11.849
Other Recurrent Expenditure:	0.350
Public Debt Charges	-
Loan, Grants Transfers, Subsidies	0.350
Capital Expenditure	8.872
Contingencies	-
Total Expenditure (including Contingencies)	21.491

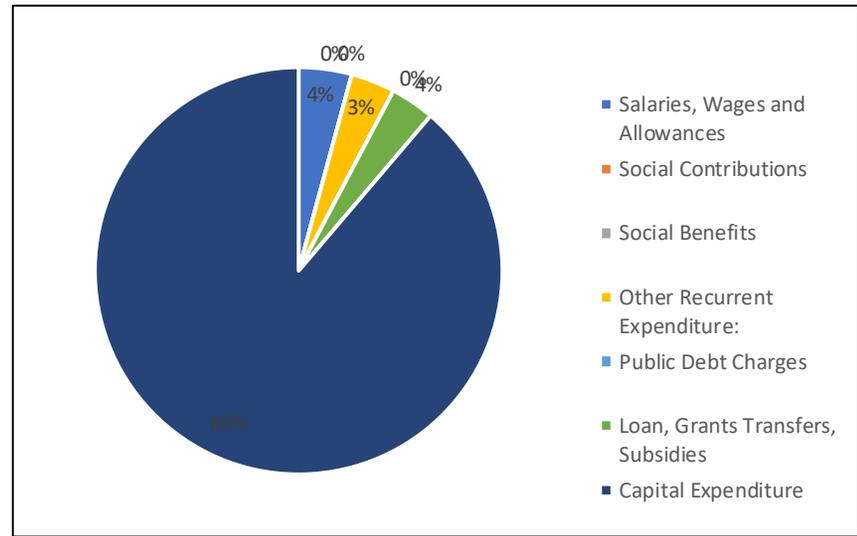


Table 19 Primary Healthcare Expenditure by Administrative Classification

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

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

Expenditure by MDA (Top 5)	2026 Budget (Billion Naira)					
	Personnel	Overhead	Other Recurrent	Total Recurrent	Capital	Total Expenditure
MINISTRY OF HEALTH	-	-	-	-	0.0	0.0
KOGI STATE HEALTH INSURANCE AGENCY	0.1	2.5	0.4	3.0	-	3.0
PRIMARY HEALTHCARE DEVELOPMENT AGENCY	0.3	9.3	-	9.6	8.9	18.5
KOGI STATE HIV/AIDS CONTROL AGENCY	-	0.0	-	0.0	-	0.0
0	-	-	-	-	-	-
Others MDAs	-	-	-	-	-	-
Total Expenditure	0.4	11.8	0.4	12.6	8.9	21.5

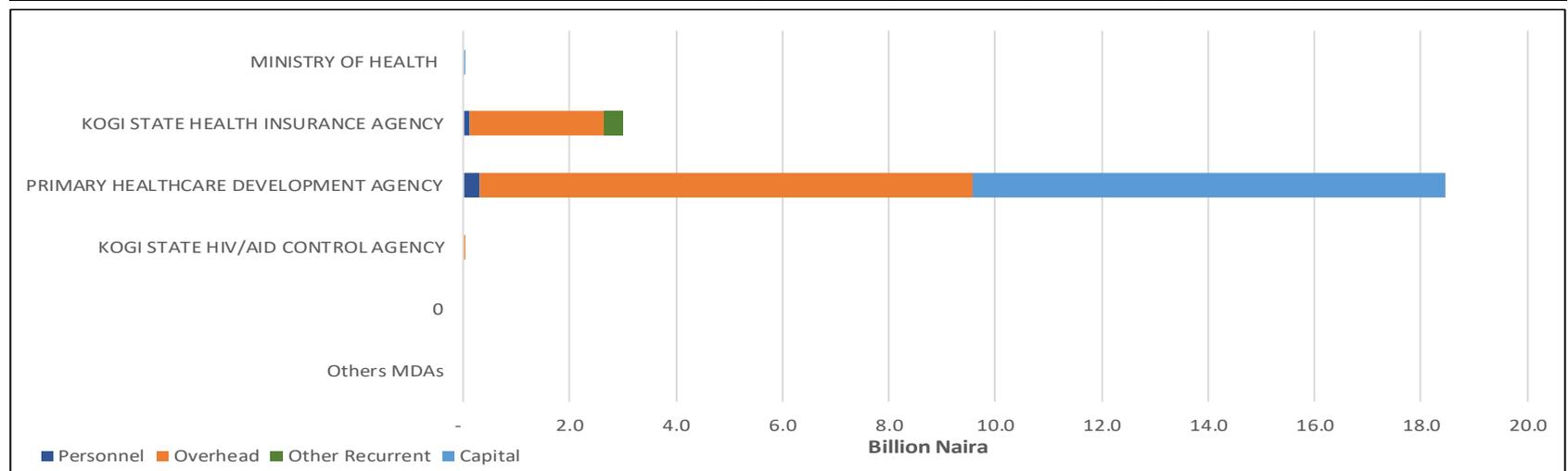


Table 20 Projects that Respond to Primary Healthcare Needs

Presented in Table 20 are the 10 key capital projects that respond to Primary Healthcare needs. The section seeks to answer the question ‘what are the major capital investment projects in the Primary Healthcare sub-sector’ in Kogi State for the 2026 fiscal year.

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

Project	Location (LGA)	Ongoing / New	2026 Budget Provision
RENOVATION OF 111 PRIMARY HEALTH CARE CENTRES IN THE THREE SENATORIAL DISTRICTS	LOKOJA	Ongoing	8,400,000,000.00
CONSTRUCTION FURNISHING OF KOGI STATE PRIMARY HEALTHCARE OFFICE BUILDING	LOKOJA	New	400,000,000.00
ESTABLISHMENT OF STATE EMERGENCY ROUTINE IMMUNIZATION COORDINATING OFFICE	LOKOJA	Ongoing	60,000,000.00
VACCINE COLD CHAIN STORE MAINTENANCE	LOKOJA	Ongoing	10,000,000.00
RENOVATION OF NPI OFFICE COMPLEX AND COLD CHAIN BUILDING AT LOKOJA.	LOKOJA	Ongoing	2,000,000.00
0	-	-	-
0	-	-	-
0	-	-	-
0	-	-	-
0	-	-	-
Other Projects			-
Total Capital Expenditure			8,872,000,000.00

