**KG/MFBP/BD/1/V/1271** **04th August, 2021**

**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 2022 BUDGET/PLANNING PROPOSALS.**

The State Executive Council has approved the commencement of 2022 Budget process, in line with the 2022-2024 Medium Term Expenditure Framework/ Multi-Year Budget Framework (MYBF) and Fiscal Strategy Paper.

As usual, the Government remains committed to the preparation of a realistic budget, given the credibility it confers on our governance systems as well as the constraints of revenue, COVID crisis, other related issues, leading to fragile macro-economic environment.

In order to deliver a policy-oriented Budget consistent with the Vision and Mission of the present Administration, the year 2022 Budget is targeted at consolidating the current gains of the State Government, which include but are not limited to:

* Completing on-going projects and adding new ones in the critical areas of need as it relates to the priority of the electorates;
* Expansion of our revenue base by sustaining the ongoing reform of Internally Generated Revenue (IGR);
* Enhancing greater transparency and accountability in our public expenditure management;
* Providing conducive environment for investors and Development Partners to operate in the State, and
* Reducing the State Debt Profile through a strategic debt servicing arrangement.

2. This Budget Call-Circular, therefore, sets out guidelines and instructions for preparing year 2022 Budget. Consequently, I am directed to inform all Ministries, Extra-Ministerial Departments, Agencies and the State-owned Tertiary Institutions, to commence the preparation of 2022 Budget/Planning Proposals for their Organizations. The draft (proposed) Estimates for 2022 fiscal year should be in strict compliance with the instructions and guidelines contained in this Call-Circular, the Financial Regulation (2009), Kogi State Fiscal Responsibility Law (2012), Kogi State Public Financial Management Law (2015) and the Kogi State Financial Instruction (2015) respectively, Kogi Public Procurement Law, as amended (2020) and all other enabling laws.

Accordingly, all MDAs are required to carefully read the instructions in this Call Circular before preparing their 2022 Budget proposals as well as complete the automated template attached to it.

All organizations are required to use the attached template to prepare their budget proposals, as the use of any other template or wrongful completion of the template will lead to the rejection of their budget proposals. Any MDA, which requires further clarification or technical support in the process of preparing the budget proposals, is advised to contact the State Director of Budget.

**3. MEDIUM TERM EXPENDITURE FRAMEWORK**

The Kogi State Government has 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 New Direction Agenda of the State Government, focusing, as usual, on Education; Health; Agriculture; Funding Governance; Infrastructure; Human Capital Development; Entrepreneurship & Youth Engagement and Ebigo as well as taking into consideration the current trends in terms of:

* Oil Production Bench Mark
* National Inflation Rate
* National Real GDP Growth
* State Inflation
* State Real GDP Growth
* State GDP Actuals
* Oil price Bench Mark
* NGN: USD Exchange Rate

#### 4. Medium Term Policy Thrust

The fiscal strategy of Government is anchored on the on-going reform of the Public Financial Management (PFM). Over the period 2022-2024, the State Government fiscal policy will seek to improve efficiency and effectiveness of spending; achieve a better balance between capital and recurrent expenditure, including greater control of the wage bill; upgrade critical infrastructures such as Health facilities, Road and Housing as well as the 8 Thematic areas of the New Direction Agenda of the State Government consisting Education; Health; Agriculture; Funding Governance; Infrastructure; Human Capital Development; Entrepreneurship & Youth Engagement and Ebigo geared towards boosting revenue receipts by blocking revenue leakages and widening of tax net as well as gradual fiscal consolidation in order to achieve a level of public spending that will ensure macroeconomic stability.

#### 5. Objectives and Targets

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

* Completion of on-going projects and initiating new ones in the critical areas of need.
* Improvement in State revenue through expansion of the tax net to boost Internally Generated Revenue (IGR) and maximize the state revenue potential
* Enhancing greater transparency and accountability in public expenditure management.
* Providing a conducive environment for investors and Development Partners to operate in the State, and
* Reducing the Domestic Debt Profile in state.

**6. MEDIUM TERM FISCAL FRAMEWORK**

 In line with MTEF procedures, the Medium-Term Fiscal Framework (MTFF) 2022-2024 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:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Item** | **2021** | **2022** | **2023** | **2024** |
| National Inflation | 15.00% | 13.00% | 11.00% | 10.00% |
| National Real GDP Growth | 2.50% | 4.20% | 2.30% | 3.30% |
| State Inflation |   |   |   |   |
| State Real GDP Growth |   |   |   |   |
| State GDP Actual |   |   |   |   |
| Oil Production Benchmark (MBPD) | 1.8600 | 1.8800 | 2.2300 | 2.2200 |
| Oil Price Benchmark | $40.00 | $57.00 | $57.00 | $55.00 |
| NGN:USD Exchange Rate | 410.15 | 410.15 | 410.15 | 410.15 |

Source: FGN 2022-2024 MTEF & Fiscal Strategy paper

7. **Focus of the Fiscal Framework**

* Expenditure for 2022 is set at a credible and sustainable level;
* Expenditure geared towards poverty alleviation and sustainable

Economic growth;

* Ensuring better transparency, accountability and comprehensiveness of budget
* Expansion of revenue base by diversifying and promoting activities in the non-oil sector;
* To continue to expand the state tax net to boost Internally Generated Revenue (IGR)
* To complete on-going projects and initiate ones in the critical areas of need
* To produce a conducive environment for investors and Donor Agencies to operate in the State;

**8.** **Fiscal Strategy Projections for 2022-2024**

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| **Fiscal Strategy Projections for 2022-2024** |
| **S/N** | **ITEM** | **2021** **REVISED BUDGET N’bn** | **MTBF PROJECTION N’bn** |
|   |   |   | **YEAR 2022** | **YEAR 2023** | **YEAR 2024** |
| **A.** | **Total Revenue** |  **160,560,230,602**  |  **145,196,175,975**  |  **145,611,703,430**  |  **146,205,151,479**  |
| **B.** | **Total Internally Generated Revenue (IGR)** | **20,978,554,789** | **23,286,462,477** | **23,286,462,477** | **23,286,462,477** |
| i | Internally Generated Revenue (IGR) | 20,978,554,789 | 23,286,462,477 | 23,286,462,477 | 23,286,462,477 |
| ii | Capital Receipt |  61,231,655,172  |  53,218,742,042  |  53,218,742,043 |  53,218,742,044 |
| **C.** | **Federal Transfers** |  **78,350,020,641**  | **66,560,486,795** | **66,977,219,564** | **67,565,201,699** |
| **D.** | **Total Recurrent Expenditure** | **88,551,883,742** | **89,803,574,792** | **90,250,440,437** | **90,701,774,739** |
| i | Personnel Cost | 44,656,066,472 | 45,117,010,260 | 45,117,010,260 | 45,117,010,260 |
| ii | Overhead Cost | 43,895,817,270 | 44,686,564,532  | 45,133,430,177  | 45,584,764,479  |
| **E.** | **Total Capital Expenditure** |  **72,008,346,860** | 53,262,116,522 | 53,231,983,646 | 53,368,631,480 |
| F. | Financial Surplus | 0 |  2,130,484,661  |  2,129,279,346  |  2,134,745,259  |
| **G.** | **Budget Size** | **160,560,230,602**  | **145,196,175,975**  | **145,611,703,430**  | **146,205,151,479**  |

**9.** **MEDIUM TERM SECTOR STRATEGY (MTSS)**

Ministries, Extra-Ministerial Departments, Agencies and the State owned Tertiary Institutions should note that the preparation of year 2022 Budget will be derived from the Medium Term Sector Strategy (MTSS) in order to ensure that the Budget is used to address the State priorities in a systematic and result oriented manner.

**10. RESOURCE ALLOCATIONS ACCORDING TO SECTORS**

Kogi State Government will sustain the established National Chart of Accounts 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 that will enhance the welfare of the citizenry in line with the international best practices.

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **SECTOR** | Percentage % | **Estimates 2022** | Percentage %  | **Estimates 2023** | Percentage %  | **Estimates 2024** |
| **ADMINISTRATIVE** | 35.01 | 50,094,180,910  | 35.01 | 50,335,297,381  | 35.08 | 50,600,230,524  |
| **ECONOMIC** | 27.88 | 39,893,582,391  | 27.88 | 40,025,049,464  | 27.90 | 40,225,897,480  |
| **LAW & JUSTICE** | 3.88 | 5,555,727,815  | 3.88 | 5,569,785,160 | 3.88 | 5,587,701,766  |
| **SOCIAL** | 33.22 | 47,522,200,198  | 33.22 | 47,552,292,078  | 33.14 | 47,656,576,450  |
| **Total**  | 100.00 | 143,065,691,314  | 100.00 | 143,482,424,084  | 100.00 | 144,070,406,220  |
| **Contingency Reserve** |  | 1,065,242,330  |  | 1,064,639,673  |  | 1,067,372,630  |
| **Planning Reserve** |  | 1,065,242,330  |  | 1,064,639,673  |  | 1,067,372,630  |
| **Grand Total** | 100.00 | **145,196,175,975** | 100.00 | **145,611,703,430** | 100.00 | **146,205,151,479** |

**11. YEAR 2020 HALF-YEAR BUDGET PERFORMANCE**

**12. PROPOSED YEAR 2022 BUDGET: POLICY FOCUS AND**

 **PRIORITIES**

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

* Improving the effectiveness and efficiency of spending;
* Achieving a better balance between capital and recurrent expenditure, including greater control of the wage bill;
* Directing capital expenditure on critical infrastructure such as Road, Housing, Education, Health, with emphasis on the completion of on-going projects as well as initiating other critical ones as may be dictated by need.
* Job Creation/ Youth Engagement;
* Infrastructure and Utility; and
* Public Sector/Pension Reform
* Boosting revenue receipts by identifying new revenue sources and blocking leakages; and
* Gradual fiscal consolidation in order to achieve a level of public spending that will engender macroeconomic stability.

The above policy focus will drive the allocation of the State limited resources available for 2022 fiscal year.

**13. GUILDLINES TO MDAs FOR THE PREPARATION OF 2022 BUDGET**

 a. Persistent IGR drive;

 b. Completion of on-going projects;

 c. Infrastructural maintenance;

 d. Reforms;

 e. Servicing/payment of outstanding liabilities

 f. Monitoring and evaluation/impact assessment of government

 programmes

**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 realistic IGR projection for 2022 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 2021 on each Code.

**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 theRecurrent Revenue for Capital Development and Stabilization Fund.

In preparing the Personnel Cost Estimates, you are to provide for all existing personnel 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. As usual, “NEW” should be shown against new posts and such 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 2021 Budget should serve as a guide to you in the preparation of 2022 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 envelop/ceilings available for your personnel 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 proforma (Annex III) attached. 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 (Annex II) each starting from GL. 01 – 16.

**18**. **OVERHEAD COSTS ESTIMATES:**

 Proposals for Overhead Costs are to be prepared using the Chart of Account code of expenditure. 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. Proposals for revenue and expenditure for the Parastatals should be submitted on the automated template as contained in paragraphs 1 – 6 above. This proposal should be within the envelop/ceilings available for your Agencies

20. **CAPITAL ESTIMATES:**

 (a) **Capital Receipts):-** In preparing the 2022 Capital Estimates, the Codes and Sub 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 such as 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.

 (b) **Capital Expenditure: -** Your proposals for Capital Expenditure should reflect your organization’s priorities and within your allocated ceiling. In addition, your proposal for 2022 should be populated on Zero Based Budgeting. You are to support your capital Budget proposals with necessary documentations such as profoma 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 integrated into your proposals as may be applicable. You are advised to properly cost your projects for 2022 and your submission should also include up-to-date actual expenditure of your capital projects in the 2021 Budget including bill of quantity and technical specifications.

21. **MODE OF SUBMISSION:**

 Each Ministry/Extra-Ministerial Department/Parastatal or Agency is expected to submit one (1) soft copy (on a flash drive) of its Budget proposals to the Ministry of Finance, Budget and Economic Planning, Lokoja after duely verified by the Director of Budget.

22. **DATE OF SUBMISSION:**

Completed and softcopy of the proposals should be delivered by hand to the Hon. Commissioner’s office, Ministry of Finance, Budget and Economic Planning, State Secretariat, Phase II Lokoja NOT LATER THAN WEDNESDAY, 9TH SEPTEMBER, 2021. Please, make sure your Budget proposals are submitted on or before this date unfailingly because all processes related to 2022 Budget including approval by House of Assembly and Governor’s assent should be completed in December, 2021, in line with ongoing reform.

23. **CONCLUSION:**

This Budget Call Circular should serve as a guide for your organization to prepare a well-articulated Budget proposal for year 2022. 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 to APPROVE PROPOSALS from their respective organizations before forwarding same to Ministry of Finance, Budget and Economic Planning, Lokoja.

Officers who are involved in the preparation of the Budget for their various organizations should be given sufficient funds including other materials support, to enable them carry out this important assignment successfully, please. These officers should feel free to contact us in Ministry of Finance, Budget and Economic Planning, for technical assistance in the preparation of their organizations’ 2022 Budget proposals. You are requested to kindly act diligently and promptly, please.

12. Thanks for your cooperation.

**(JIMOH A. MUHAMMED),**

Permanent Secretary,

 For: Hon. Commissioner.

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| PROJECTIONS FOR THE PROPOSED YEARS |
| PERSONNEL COST |
| ADMINISTRATIVE SECTOR |
| **Description** | Percentage % | **Estimates 2022** | Percentage %  | **Estimates 2023** | Percentage %  | **Estimates 2024** |
| GOVERNMENT HOUSE | 2.14 | 965,733,364 | 2.14 | 965,733,364 | 2.14 | 965,733,364 |
| DEPUTY GOVERNORS OFFICE | 0.13 | 59,821,695 | 0.13 | 59,821,695 | 0.13 | 59,821,695 |
| EMERGENCY MANAMENT AGENCY | 0.06 | 27,567,109 | 0.06 | 27,567,109 | 0.06 | 27,567,109 |
| BUREAU OF PUBLIC PROCUREMENT (BPP) | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 |
| KOGI STATE PENSION COMMISSION | 31.57 | 14,244,508,971 | 31.57 | 14,244,508,971 | 31.57 | 14,244,508,971 |
| BUREAU OF PUBLIC PRIVATE PARTNERSHIP | 0.05 | 20,683,870 | 0.05 | 20,683,870 | 0.05 | 20,683,870 |
| OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT | 3.20 | 1,441,635,858 | 3.20 | 1,441,635,858 | 3.20 | 1,441,635,858 |
| CHRISTIAN PILGRIMS COMMISSION | 0.04 | 18,079,089 | 0.04 | 18,079,089 | 0.04 | 18,079,089 |
| KOGI STATE HAJJ COMMISSION | 0.07 | 31,389,814 | 0.07 | 31,389,814 | 0.07 | 31,389,814 |
| STATE SECURITY TRUST FUND | 0.02 | 8,178,249 | 0.02 | 8,178,249 | 0.02 | 8,178,249 |
| KOGI STATE HOUSE OF ASSEMBLY | 1.11 | 501,831,419 | 1.11 | 501,831,419 | 1.11 | 501,831,419 |
| KOGI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION | 0.24 | 106,365,480 | 0.24 | 106,365,480 | 0.24 | 106,365,480 |
| MINISTRY OF INFORMATION AND COMMUNICATION | 0.18 | 83,444,968 | 0.18 | 83,444,968 | 0.18 | 83,444,968 |
| KOGI STATE BROADCASTING CORPORATION | 0.41 | 184,409,694 | 0.41 | 184,409,694 | 0.41 | 184,409,694 |
| KOGI STATE NEWSPAPER CORPORATION  | 0.18 | 83,198,810 | 0.18 | 83,198,810 | 0.18 | 83,198,810 |
| KOGI STATE FIRE AGENCY | 0.08 | 33,852,358 | 0.08 | 33,852,358 | 0.08 | 33,852,358 |
| OFFICE OF THE HEAD OF CIVIL SERVICE | 1.63 | 733,789,535 | 1.63 | 733,789,535 | 1.63 | 733,789,535 |
| OFFICE OF THE STATE AUDITOR-GENERAL | 0.20 | 91,326,074 | 0.20 | 91,326,074 | 0.20 | 91,326,074 |
| OFFICE OF THE LOCAL GOVT. AUDITOR-GENERAL | 0.10 | 47,322,196 | 0.10 | 47,322,196 | 0.10 | 47,322,196 |
| CIVIL SERVICE COMMISSION | 0.09 | 38,451,267 | 0.09 | 38,451,267 | 0.09 | 38,451,267 |
| STATE INDEPENDENT ELECTORAL COMMISSION (SIEC) | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 |
| LOCAL GOVERNMENT SERVICE COMMISSION | 0.11 | 51,291,057 | 0.11 | 51,291,057 | 0.11 | 51,291,057 |
| Sub-Total |  41.61  | 18,772,880,878 |  41.61  | 18,772,880,878 |  41.61  | 18,772,880,878 |

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| ECONOMIC SECTOR |
| MINISTRY OF AGRICULTURE | 1.03 | 463,122,990 | 1.03 | 463,122,990 | 1.03 | 463,122,990 |
| KOGI AGRICULTURAL DEVELOPMENT PROJECT (ADP) | 0.74 | 333,169,091 | 0.74 | 333,169,091 | 0.74 | 333,169,091 |
| KOGI AGRO-ALLIED COMPANY | 0.13 | 56,405,030 | 0.13 | 56,405,030 | 0.13 | 56,405,030 |
| KOGI LAND DEV. BOARD | 0.03 | 12,019,721 | 0.03 | 12,019,721 | 0.03 | 12,019,721 |
| MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING | 0.23 | 103,457,008 | 0.23 | 103,457,008 | 0.23 | 103,457,008 |
| OFFICE OF THE ACCOUNTANT GENERAL  | 1.09 | 493,382,202 | 1.09 | 493,382,202 | 1.09 | 493,382,202 |
| KOGI STATE INTERNAL REVENUE SERVICE (KGIRS) | 2.50 | 1,126,826,878 | 2.50 | 1,126,826,878 | 2.50 | 1,126,826,878 |
| MIN. OF COMMERCE & INDUSTRY | 0.18 | 79,366,666 | 0.18 | 79,366,666 | 0.18 | 79,366,666 |
| KOGI STATE MARKET DEVELOPMENT BOARD | 0.02 | 8,313,760 | 0.02 | 8,313,760 | 0.02 | 8,313,760 |
| MINISTRY OF TRANSPORT | 0.12 | 52,374,337 | 0.12 | 52,374,337 | 0.12 | 52,374,337 |
| MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES | 0.03 | 14,716,988 | 0.03 | 14,716,988 | 0.03 | 14,716,988 |
| MINISTRY OF WORKS AND HOUSING | 0.50 | 225,300,618 | 0.50 | 225,300,618 | 0.50 | 225,300,618 |
| ROAD MAINTENANCE AGENCY | 0.05 | 22,766,578 | 0.05 | 22,766,578 | 0.05 | 22,766,578 |
| MIN. OF CULTURE & TOURISM  | 0.10 | 46,226,132 | 0.10 | 46,226,132 | 0.10 | 46,226,132 |
| COUNCIL FOR ARTS AND CULTURE  | 0.14 | 62,380,740 | 0.14 | 62,380,740 | 0.14 | 62,380,740 |
| HOTEL AND TOURISM BOARD  | 0.03 | 12,591,861 | 0.03 | 12,591,861 | 0.03 | 12,591,861 |
| STATE BUREAU OF STATISTICS | 0.05 | 23,567,892 | 0.05 | 23,567,892 | 0.05 | 23,567,892 |
| MINISTRY OF WATER RESOURCES | 0.12 | 55,397,052 | 0.12 | 55,397,052 | 0.12 | 55,397,052 |
| KOGI STATE WATER BOARD | 0.50 | 226,756,423 | 0.50 | 226,756,423 | 0.50 | 226,756,423 |
| RURAL WATER AND SANITATION AGENCY (RUWASSA) | 0.00 | 1,010,322 | 0.00 | 1,010,322 | 0.00 | 1,010,322 |
| BUREAU FOR LANDS AND URBAN DEVELOPMENT | 0.45 | 201,273,702 | 0.45 | 201,273,702 | 0.45 | 201,273,702 |
| KOGI STATE TOWN PLANNING AND DEVELOPMENT BOARD | 0.24 | 109,389,620 | 0.24 | 109,389,620 | 0.24 | 109,389,620 |
| MINISTRY OF RURAL DEVELOPMENT | 0.20 | 91,453,744 | 0.20 | 91,453,744 | 0.20 | 91,453,744 |
| Sub-Total |  8.47  | 3,821,269,357 |  8.47  | 3,821,269,357 |  8.47  | 3,821,269,357 |

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| LAW & JUSTICE SECTOR |
| KOGI STATE JUDICIAL SERVICE COMMISSION | 0.20 | 91,341,763 | 0.20 | 91,341,763 | 0.20 | 91,341,763 |
| HIGH COURT OF JUSTICE | 3.39 | 1,527,937,280 | 3.39 | 1,527,937,280 | 3.39 | 1,527,937,280 |
| CUSTOMARY COURT OF APPEAL | 0.69 | 311,705,421 | 0.69 | 311,705,421 | 0.69 | 311,705,421 |
| SHARIA COURT OF APPEAL | 1.00 | 449,173,139 | 1.00 | 449,173,139 | 1.00 | 449,173,139 |
| MINISTRY OF JUSTICE | 0.97 | 437,043,650 | 0.97 | 437,043,650 | 0.97 | 437,043,650 |
| KOGI STATE OFFICE OF THE PUBLIC DEFENDER AND CITIZENS' RIGHTS COMMISSION  | 0.18 | 80,289,523 | 0.18 | 80,289,523 | 0.18 | 80,289,523 |
| Sub-Total | 6.42 | 2,897,490,776 | 6.42 | 2,897,490,776 | 6.42 | 2,897,490,776 |
| SOCIAL SECTOR |
| MINISTRY OF YOUTH & SPORTS | 0.08 | 37,581,972 | 0.08 | 37,581,972 | 0.08 | 37,581,972 |
| KOGI STATE SPORTS COUNCIL | 0.19 | 84,812,570 | 0.19 | 84,812,570 | 0.19 | 84,812,570 |
| MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT | 0.17 | 76,554,887 | 0.17 | 76,554,887 | 0.17 | 76,554,887 |
| MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY | 0.58 | 260,702,075 | 0.58 | 260,702,075 | 0.58 | 260,702,075 |
| STATE UNIVERSAL BASIC EDUCATION BOARD | 0.47 | 213,645,732 | 0.47 | 213,645,732 | 0.47 | 213,645,732 |
| KOGI STATE LIBRARY BOARD | 0.05 | 21,396,160 | 0.05 | 21,396,160 | 0.05 | 21,396,160 |
| ADULT & NON-FORMAL EDUCATION BOARD | 0.14 | 62,880,134 | 0.14 | 62,880,134 | 0.14 | 62,880,134 |
| KOGI STATE POLYTECHNIC, LOKOJA | 3.65 | 1,647,505,081 | 3.65 | 1,647,505,081 | 3.65 | 1,647,505,081 |
| COLLEGE OF EDUCATION, ANKPA | 3.61 | 1,630,353,378 | 3.61 | 1,630,353,378 | 3.61 | 1,630,353,378 |
| COLLEGE OF EDUCATION TECHNICAL, KABBA | 0.86 | 388,021,078 | 0.86 | 388,021,078 | 0.86 | 388,021,078 |
| KOGI STATE UNIVERSITY, ANYIGBA | 7.77 | 3,504,033,160 | 7.77 | 3,504,033,160 | 7.77 | 3,504,033,160 |
| CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA | 0.22 | 101,032,209 | 0.22 | 101,032,209 | 0.22 | 101,032,209 |
| KOGI STATE SCIENCE, TECHNOLOGY EDUCATION AND TEACHING SERVICE COMMISSION | 9.14 | 4,123,581,919 | 9.14 | 4,123,581,919 | 9.14 | 4,123,581,919 |
| STATE SCHOLARSHIP BOARD | 0.02 | 8,296,440 | 0.02 | 8,296,440 | 0.02 | 8,296,440 |
| NIGERIA-KOREA FRIENDSHIP INSTITUTE | 0.11 | 50,474,163 | 0.11 | 50,474,163 | 0.11 | 50,474,163 |
| MINISTRY OF HEALTH  | 2.65 | 1,195,229,840 | 2.65 | 1,195,229,840 | 2.65 | 1,195,229,840 |
| KOGI STATE HEALTH INSURANCE AGENCY | 0.19 | 84,592,940 | 0.19 | 84,592,940 | 0.19 | 84,592,940 |
| PRIMARY HEALTHCARE DEVELOPMENT AGENCY | 0.36 | 164,103,065 | 0.36 | 164,103,065 | 0.36 | 164,103,065 |
| KOGI STATE UNIVERSITY TEACHING HOSPITAL, ANYIGBA | 1.25 | 562,873,513 | 1.25 | 562,873,513 | 1.25 | 562,873,513 |
| KOGI STATE SPECIALIST HOSPITAL, LOKOJA | 2.04 | 922,334,147 | 2.04 | 922,334,147 | 2.04 | 922,334,147 |
| KOGI STATE HOSPITAL MANAGEMENT BOARD | 6.94 | 3,132,037,885 | 6.94 | 3,132,037,885 | 6.94 | 3,132,037,885 |
| COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE | 0.40 | 181,951,168 | 0.40 | 181,951,168 | 0.40 | 181,951,168 |
| COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH | 0.46 | 206,125,722 | 0.46 | 206,125,722 | 0.46 | 206,125,722 |
| MINISTRY OF ENVIRONMENT | 0.25 | 110,644,440 | 0.25 | 110,644,440 | 0.25 | 110,644,440 |
| STATE ENVIRONMENTAL PROTECTION AGENCY | 0.09 | 38,819,952 | 0.09 | 38,819,952 | 0.09 | 38,819,952 |
| SANITATION & WASTE MANAGEMENT BOARD | 0.58 | 261,401,669 | 0.58 | 261,401,669 | 0.58 | 261,401,669 |
| MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS | 1.23 | 554,383,951 | 1.23 | 554,383,951 | 1.23 | 554,383,951 |
| Sub-Total | 43.50 | 19,625,369,249 | 43.50 | 19,625,369,249 | 43.50 | 19,625,369,249 |
| Total Personnel Costs |  100  | 45,117,010,260 |  100  | 45,117,010,260 |  100  | 45,117,010,260 |

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| OVERHEAD COSTS |
| ADMINISTRATIVE SECTOR |
| **Description** | Percentage % | **Estimates 2022** | Percentage %  | **Estimates 2023** | Percentage %  | **Estimates 2024** |
| GOVERNMENT HOUSE | 42.87 | 19,158,925,113 | 42.87 | 19,350,514,364 | 42.87 | 19,544,019,507 |
| DEPUTY GOVERNORS OFFICE | 2.29 | 1,022,625,787 | 2.29 | 1,032,852,045 | 2.29 | 1,043,180,565 |
| EMERGENCY MANAMENT AGENCY | 0.04 | 19,625,781 | 0.04 | 19,822,039 | 0.04 | 20,020,260 |
| BUREAU OF PUBLIC PROCUREMENT (BPP) | 0.24 | 107,649,095 | 0.24 | 108,725,586 | 0.24 | 109,812,842 |
| KOGI STATE PENSION COMMISSION | 0.64 | 285,451,177 | 0.64 | 288,305,689 | 0.64 | 291,188,745 |
| BUREAU OF PUBLIC PRIVATE PARTNERSHIP | 0.12 | 54,618,724 | 0.12 | 55,164,911 | 0.12 | 55,716,560 |
| OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT | 1.25 | 557,749,610 | 1.25 | 563,327,106 | 1.25 | 568,960,377 |
| CHRISTIAN PILGRIMS COMMISSION |   |   |   |   |   |   |
| KOGI STATE HAJJ COMMISSION | 0.42 | 187,800,559 | 0.42 | 189,678,564 | 0.42 | 191,575,350 |
| STATE SECURITY TRUST FUND | 0.73 | 327,953,269 | 0.73 | 331,232,802 | 0.73 | 334,545,130 |
| KOGI STATE HIV/AID CONTROL AGENCY | 0.00 | 1,210,457 | 0.00 | 1,222,561 | 0.00 | 1,234,787 |
| KOGI STATE HOUSE OF ASSEMBLY | 1.54 | 688,686,594 | 1.54 | 695,573,460 | 1.54 | 702,529,195 |
| KOGI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION | 0.58 | 259,685,950 | 0.58 | 262,282,810 | 0.58 | 264,905,638 |
| MINISTRY OF INFORMATION AND COMMUNICATION | 0.67 | 300,151,994 | 0.67 | 303,153,514 | 0.67 | 306,185,049 |
| KOGI STATE BROADCASTING CORPORATION | 0.25 | 110,483,733 | 0.25 | 111,588,571 | 0.25 | 112,704,456 |
| KOGI STATE NEWSPAPER CORPORATION  | 0.04 | 16,069,993 | 0.04 | 16,230,693 | 0.04 | 16,393,000 |
| KOGI STATE FIRE AGENCY | 0.00 | 1,865,687 | 0.00 | 1,884,344 | 0.00 | 1,903,187 |
| OFFICE OF THE HEAD OF CIVIL SERVICE | 0.59 | 262,886,539 | 0.59 | 265,515,405 | 0.59 | 268,170,559 |
| OFFICE OF THE STATE AUDITOR-GENERAL | 0.59 | 262,499,569 | 0.59 | 265,124,564 | 0.59 | 267,775,810 |
| OFFICE OF THE LOCAL GOVT. AUDITOR-GENERAL | 0.89 | 398,835,505 | 0.89 | 402,823,860 | 0.89 | 406,852,099 |
| CIVIL SERVICE COMMISSION | 0.07 | 30,124,654 | 0.07 | 30,425,901 | 0.07 | 30,730,160 |
| STATE INDEPENDENT ELECTORAL COMMISSION (SIEC) | 0.03 | 11,497,157 | 0.03 | 11,612,129 | 0.03 | 11,728,250 |
| LOCAL GOVERNMENT SERVICE COMMISSION | 0.70 | 310,888,704 | 0.70 | 313,997,591 | 0.70 | 317,137,567 |
| Sub-Total | 54.82 | 24,497,690,714 | 54.82 | 24,742,667,622 | 54.82 | 24,990,094,298 |

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| ECONOMIC SECTOR |
| MINISTRY OF AGRICULTURE | 0.08 | 34,702,567 | 0.08 | 35,049,593 | 0.08 | 35,400,089 |
| KOGI AGRICULTURAL DEVELOPMENT PROJECT (ADP) | 0.02 | 8,310,075 | 0.02 | 8,393,176 | 0.02 | 8,477,108 |
| KOGI AGRO-ALLIED COMPANY | 0.00 | 1,044,728 | 0.00 | 1,055,175 | 0.00 | 1,065,727 |
| KOGI LAND DEV. BOARD | 0.00 | 909,016 | 0.00 | 918,107 | 0.00 | 927,288 |
| MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING | 22.45 | 10,033,387,330 | 22.45 | 10,133,721,203 | 22.45 | 10,235,058,415 |
| OFFICE OF THE ACCOUNTANT GENERAL  | 1.40 | 625,008,280 | 1.40 | 631,258,363 | 1.40 | 637,570,947 |
| KOGI STATE INTERNAL REVENUE SERVICE (KGIRS) | 6.88 | 3,073,636,494 | 6.88 | 3,104,372,859 | 6.88 | 3,135,416,588 |
| MIN. OF COMMERCE & INDUSTRY | 0.03 | 11,238,877 | 0.03 | 11,351,265 | 0.03 | 11,464,778 |
| KOGI STATE ENTERPRISES DEVELOMENT AGENCY | 0.14 | 61,136,027 | 0.14 | 61,747,388 | 0.14 | 62,364,861 |
| KOGI STATE MARKET DEVELOPMENT BOARD | 0.02 | 10,551,709 | 0.02 | 10,657,226 | 0.02 | 10,763,798 |
| MINISTRY OF TRANSPORT | 0.02 | 8,704,021 | 0.02 | 8,791,061 | 0.02 | 8,878,972 |
| MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES | 0.12 | 53,627,460 | 0.12 | 54,163,735 | 0.12 | 54,705,372 |
| KOGI STATE SOLID MINERALS DEVELOPMENT AGENCY | 0.08 | 36,830,226 | 0.08 | 37,198,528 | 0.08 | 37,570,514 |
| KOGI STATE SOLID MINERALS PROCESSING COMPANY LTD | 0.06 | 24,941,347 | 0.06 | 25,190,761 | 0.06 | 25,442,669 |
| MINISTRY OF WORKS AND HOUSING | 0.03 | 13,127,904 | 0.03 | 13,259,183 | 0.03 | 13,391,775 |
| ROAD MAINTENANCE AGENCY | 0.02 | 9,728,464 | 0.02 | 9,825,749 | 0.02 | 9,924,006 |
| MIN. OF CULTURE & TOURISM  | 0.23 | 101,292,452 | 0.23 | 102,305,376 | 0.23 | 103,328,430 |
| COUNCIL FOR ARTS AND CULTURE  | 0.16 | 71,805,782 | 0.16 | 72,523,840 | 0.16 | 73,249,078 |
| HOTEL AND TOURISM BOARD  | 0.00 | 414,202 | 0.00 | 418,345 | 0.00 | 422,528 |
| STATE BUREAU OF STATISTICS | 0.09 | 41,078,816 | 0.09 | 41,489,604 | 0.09 | 41,904,500 |
| KOGI STATE FISCAL RESPONSIBILITY COMMISSION | 0.04 | 16,280,568 | 0.04 | 16,443,374 | 0.04 | 16,607,808 |
| MINISTRY OF WATER RESOURCES | 0.01 | 5,245,990 | 0.01 | 5,298,450 | 0.01 | 5,351,434 |
| KOGI STATE WATER BOARD | 0.02 | 9,172,593 | 0.02 | 9,264,319 | 0.02 | 9,356,962 |
| RURAL WATER AND SANITATION AGENCY (RUWASSA) | 0.01 | 2,625,647 | 0.01 | 2,651,903 | 0.01 | 2,678,422 |
| BUREAU FOR LANDS AND URBAN DEVELOPMENT | 0.22 | 99,790,840 | 0.22 | 100,788,749 | 0.22 | 101,796,636 |
| KOGI STATE TOWN PLANNING AND DEVELOPMENT BOARD | 0.04 | 16,102,185 | 0.04 | 16,263,207 | 0.04 | 16,425,839 |
| MINISTRY OF RURAL DEVELOPMENT | 0.01 | 3,573,837 | 0.01 | 3,609,575 | 0.01 | 3,645,671 |
| Sub-Total |  32.17  | 14,374,267,439 |  32.17  | 14,518,010,113 |  32.17  | 14,663,190,214 |

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| LAW & JUSTIC SECTOR |
| KOGI STATE JUDICIAL SERVICE COMMISSION | 0.10 | 45,345,495 | 0.10 | 45,798,950 | 0.10 | 46,256,940 |
| HIGH COURT OF JUSTICE | 0.97 | 433,928,545 | 0.97 | 438,267,831 | 0.97 | 442,650,509 |
| CUSTOMARY COURT OF APPEAL | 0.26 | 114,579,513 | 0.26 | 115,725,308 | 0.26 | 116,882,561 |
| SHARIA COURT OF APPEAL | 0.23 | 102,645,930 | 0.23 | 103,672,390 | 0.23 | 104,709,113 |
| MINISTRY OF JUSTICE | 1.27 | 568,320,407 | 1.27 | 574,003,611 | 1.27 | 579,743,647 |
| KOGI STATE OFFICE OF THE PUBLIC DEFENDER AND CITIZENS' RIGHTS COMMISSION  | 0.47 | 207,980,297 | 0.47 | 210,060,100 | 0.47 | 212,160,701 |
| Sub-Total | 3.30 | 1,472,800,188 | 3.30 | 1,487,528,190 | 3.30 | 1,502,403,472 |
| SOCIAL SECTOR |
| MINISTRY OF YOUTH & SPORTS | 0.22 | 99,771,340 | 0.22 | 100,769,054 | 0.22 | 101,776,744 |
| KOGI STATE SPORTS COUNCIL | 0.01 | 6,223,225 | 0.01 | 6,285,457 | 0.01 | 6,348,311 |
| MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT | 0.14 | 62,086,031 | 0.14 | 62,706,891 | 0.14 | 63,333,960 |
| MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY | 0.56 | 251,826,464 | 0.56 | 254,344,728 | 0.56 | 256,888,175 |
| STATE UNIVERSAL BASIC EDUCATION BOARD | 0.08 | 37,775,762 | 0.08 | 38,153,519 | 0.08 | 38,535,055 |
| KOGI STATE LIBRARY BOARD | 0.00 | 1,251,473 | 0.00 | 1,263,988 | 0.00 | 1,276,628 |
| ADULT & NON-FORMAL EDUCATION BOARD | 0.04 | 16,552,657 | 0.04 | 16,718,184 | 0.04 | 16,885,366 |
| KOGI STATE POLYTECHNIC, LOKOJA | 0.86 | 384,132,239 | 0.86 | 387,973,561 | 0.86 | 391,853,297 |
| COLLEGE OF EDUCATION, ANKPA | 0.24 | 108,841,750 | 0.24 | 109,930,167 | 0.24 | 111,029,469 |
| COLLEGE OF EDUCATION TECHNICAL, KABBA | 0.17 | 74,538,811 | 0.17 | 75,284,199 | 0.17 | 76,037,041 |
| KOGI STATE UNIVERSITY, ANYIGBA | 1.37 | 612,131,928 | 1.37 | 618,253,247 | 1.37 | 624,435,780 |
| CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA | 1.03 | 458,106,382 | 1.03 | 462,687,446 | 1.03 | 467,314,320 |
| KOGI STATE SCIENCE, TECHNOLOGY EDUCATION AND TEACHING SERVICE COMMISSION | 0.10 | 44,283,180 | 0.10 | 44,726,012 | 0.10 | 45,173,272 |
| STATE SCHOLARSHIP BOARD | 0.01 | 3,427,931 | 0.01 | 3,462,210 | 0.01 | 3,496,832 |
| NIGERIA-KOREA FRIENDSHIP INSTITUTE | 0.17 | 76,640,869 | 0.17 | 77,407,278 | 0.17 | 78,181,350 |
| MINISTRY OF HEALTH  | 0.36 | 160,928,895 | 0.36 | 162,538,184 | 0.36 | 164,163,566 |
| KOGI STATE HEALTH INSURANCE AGENCY | 1.46 | 652,335,649 | 1.46 | 658,859,006 | 1.46 | 665,447,596 |
| PRIMARY HEALTHCARE DEVELOPMENT AGENCY | 0.29 | 128,644,123 | 0.29 | 129,930,564 | 0.29 | 131,229,870 |
| KOGI STATE UNIVERSITY TEACHING HOSPITAL, ANYIGBA | 0.08 | 33,968,674 | 0.08 | 34,308,360 | 0.08 | 34,651,444 |
| KOGI STATE SPECIALIST HOSPITAL, LOKOJA | 0.20 | 90,383,157 | 0.20 | 91,286,989 | 0.20 | 92,199,859 |
| KOGI STATE HOSPITAL MANAGEMENT BOARD | 0.09 | 42,310,579 | 0.09 | 42,733,685 | 0.09 | 43,161,022 |
| COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE | 0.15 | 65,112,187 | 0.15 | 65,763,309 | 0.15 | 66,420,942 |
| COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH | 0.09 | 38,267,012 | 0.09 | 38,649,682 | 0.09 | 39,036,179 |
| MINISTRY OF ENVIRONMENT | 0.42 | 185,836,453 | 0.42 | 187,694,818 | 0.42 | 189,571,766 |
| STATE ENVIRONMENTAL PROTECTION AGENCY | 0.00 | 1,689,904 | 0.00 | 1,706,803 | 0.00 | 1,723,871 |
| SANITATION & WASTE MANAGEMENT BOARD | 0.25 | 112,429,486 | 0.25 | 113,553,781 | 0.25 | 114,689,319 |
| MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS | 1.33 | 592,310,029 | 1.33 | 598,233,130 | 1.33 | 604,215,461 |
| Sub-Total |  9.72  | 4,341,806,190 |  9.72  | 4,385,224,252 |  9.72  | 4,429,076,495 |
| Total Overhead Costs |  100  | 44,686,564,532 |  100  | 45,133,430,177 |  100  | 45,584,764,479 |

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| CAPITAL EXPENDITURE ANALYSIS  |
| ADMINISTRATIVE SECTOR |
| **Description** | Percentage % | **Estimates 2022** | Percentage %  | **Estimates 2023** | Percentage %  | **Estimates 2024** |
| GOVERNMENT HOUSE | 1.29 | 687,889,259 | 1.29 | 687,500,088 | 1.29 | 689,264,918 |
| DEPUTY GOVERNORS OFFICE | 0.81 | 429,725,160 | 0.81 | 429,482,044 | 0.81 | 430,584,535 |
| BUREAU OF PUBLIC PROCUREMENT (BPP) | 0.07 | 36,983,293 | 0.07 | 36,962,370 | 0.07 | 37,057,254 |
| BUREAU OF PUBLIC PRIVATE PARTNERSHIP | 0.01 | 4,473,499 | 0.01 | 4,470,968 | 0.01 | 4,482,445 |
| OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT | 0.32 | 170,123,150 | 0.32 | 170,026,903 | 0.32 | 170,463,367 |
| CHRISTIAN PILGRIMS COMMISSION | 0.03 | 15,503,397 | 0.03 | 15,494,626 | 0.03 | 15,534,401 |
| STATE SECURITY TRUST FUND | 1.25 | 665,699,283 | 1.25 | 665,322,666 | 1.25 | 667,030,566 |
| KOGI STATE HOUSE OF ASSEMBLY | 3.37 | 1,796,401,390 | 3.37 | 1,795,385,082 | 3.37 | 1,799,993,880 |
| KOGI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION | 0.17 | 92,828,067 | 0.17 | 92,775,549 | 0.17 | 93,013,707 |
| MINISTRY OF INFORMATION AND COMMUNICATION | 0.42 | 222,175,508 | 0.42 | 222,049,813 | 0.42 | 222,619,821 |
| OFFICE OF THE HEAD OF CIVIL SERVICE | 4.60 | 2,447,554,364 | 4.60 | 2,446,169,667 | 4.60 | 2,452,449,046 |
| OFFICE OF THE STATE AUDITOR-GENERAL | 0.14 | 73,966,587 | 0.14 | 73,924,741 | 0.14 | 74,114,507 |
| OFFICE OF THE LOCAL GOVT. AUDITOR-GENERAL | 0.00 | 2,236,750 | 0.00 | 2,235,484 | 0.00 | 2,241,223 |
| CIVIL SERVICE COMMISSION | 0.04 | 22,934,376 | 0.04 | 22,921,401 | 0.04 | 22,980,241 |
| STATE INDEPENDENT ELECTORAL COMMISSION (SIEC) | 0.15 | 81,148,648 | 0.15 | 81,102,738 | 0.15 | 81,310,931 |
| LOCAL GOVERNMENT SERVICE COMMISSION | 0.14 | 73,966,587 | 0.14 | 73,924,741 | 0.14 | 74,114,507 |
| Sub-Total | 12.81 | 6,823,609,317 | 12.81 | 6,819,748,882 | 12.81 | 6,837,255,348 |
| ECONOMIC SECTOR |
| MINISTRY OF AGRICULTURE | 10.00 | 5,323,705,157 | 10.00 | 5,320,693,287 | 10.00 | 5,334,351,640 |
| MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING | 0.95 | 505,742,811 | 0.95 | 505,456,688 | 0.95 | 506,754,208 |
| OFFICE OF THE ACCOUNTANT GENERAL  | 0.69 | 369,832,935 | 0.69 | 369,623,703 | 0.69 | 370,572,536 |
| KOGI STATE INTERNAL REVENUE SERVICE (KGIRS) | 0.17 | 91,258,496 | 0.17 | 91,206,866 | 0.17 | 91,440,997 |
| MIN. OF COMMERCE & INDUSTRY | 1.25 | 663,776,152 | 1.25 | 663,400,622 | 1.25 | 665,103,588 |
| MINISTRY OF TRANSPORT | 0.61 | 323,780,593 | 0.61 | 323,597,415 | 0.61 | 324,428,098 |
| MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES | 0.57 | 301,783,675 | 0.57 | 301,612,942 | 0.57 | 302,387,190 |
| MINISTRY OF WORKS AND HOUSING | 20.65 | 10,996,664,561 | 20.65 | 10,990,443,232 | 20.65 | 11,018,655,975 |
| ROAD MAINTENANCE AGENCY | 0.83 | 443,799,522 | 0.83 | 443,548,444 | 0.83 | 444,687,044 |
| MIN. OF CULTURE & TOURISM  | 0.22 | 119,500,418 | 0.22 | 119,432,811 | 0.22 | 119,739,398 |
| MINISTRY OF WATER RESOURCES | 1.57 | 835,822,433 | 1.57 | 835,349,569 | 1.57 | 837,493,932 |
| KOGI STATE WATER BOARD | 0.10 | 51,776,611 | 0.10 | 51,747,318 | 0.10 | 51,880,155 |
| BUREAU FOR LANDS AND URBAN DEVELOPMENT | 1.57 | 838,478,129 | 1.57 | 838,003,763 | 1.57 | 840,154,940 |
| MINISTRY OF RURAL DEVELOPMENT | 1.56 | 832,124,104 | 1.56 | 831,653,332 | 1.56 | 833,788,207 |
| Sub-Total |  40.74  | 21,698,045,595 |  40.74  | 21,685,769,994 |  40.74  | 21,741,437,908 |
| LAW & JUSTICE SECTOR |
| KOGI STATE JUDICIAL SERVICE COMMISSION | 0.15 | 79,026,829 | 0.15 | 78,982,120 | 0.15 | 79,184,869 |
| HIGH COURT OF JUSTICE | 0.77 | 409,035,226 | 0.77 | 408,803,816 | 0.77 | 409,853,225 |
| CUSTOMARY COURT OF APPEAL |   |   |   |   |   |   |
| SHARIA COURT OF APPEAL | 0.53 | 280,239,389 | 0.53 | 280,080,845 | 0.53 | 280,799,819 |
| MINISTRY OF JUSTICE | 0.34 | 178,999,141 | 0.34 | 178,897,872 | 0.34 | 179,357,108 |
| KOGI STATE OFFICE OF THE PUBLIC DEFENDER AND CITIZENS' RIGHTS COMMISSION  | 0.04 | 22,189,976 | 0.04 | 22,177,422 | 0.04 | 22,234,352 |
| Sub-Total | 2.23 | 1,185,436,851 | 2.23 | 1,184,766,194 | 2.23 | 1,187,807,518 |
| SOCIAL SECTOR |
| MINISTRY OF YOUTH & SPORTS | 0.43 | 231,468,079 | 0.43 | 231,337,126 | 0.43 | 231,930,975 |
| MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT | 0.60 | 318,522,946 | 0.60 | 318,342,743 | 0.60 | 319,159,936 |
| MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY | 6.49 | 3,458,108,823 | 6.49 | 3,456,152,409 | 6.49 | 3,465,024,439 |
| KOGI STATE POLYTECHNIC, LOKOJA | 1.00 | 531,435,134 | 1.00 | 531,134,476 | 1.00 | 532,497,912 |
| COLLEGE OF EDUCATION, ANKPA | 0.18 | 96,789,669 | 0.18 | 96,734,911 | 0.18 | 96,983,231 |
| COLLEGE OF EDUCATION TECHNICAL, KABBA | 0.22 | 116,954,125 | 0.22 | 116,887,958 | 0.22 | 117,188,013 |
| KOGI STATE UNIVERSITY, ANYIGBA | 1.45 | 772,950,834 | 1.45 | 772,513,540 | 1.45 | 774,496,601 |
| CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA | 9.79 | 5,214,644,383 | 9.79 | 5,211,694,214 | 9.79 | 5,225,072,764 |
| NIGERIA-KOREA FRIENDSHIP INSTITUTE | 0.33 | 176,932,090 | 0.33 | 176,831,991 | 0.33 | 177,285,923 |
| MINISTRY OF HEALTH  | 16.75 | 8,919,356,161 | 16.75 | 8,914,310,064 | 16.75 | 8,937,193,321 |
| PRIMARY HEALTHCARE DEVELOPMENT AGENCY | 0.42 | 221,899,761 | 0.42 | 221,774,222 | 0.42 | 222,343,522 |
| KOGI STATE UNIVERSITY TEACHING HOSPITAL, ANYIGBA | 0.23 | 120,987,086 | 0.23 | 120,918,638 | 0.23 | 121,229,040 |
| KOGI STATE SPECIALIST HOSPITAL, LOKOJA | 0.27 | 146,345,980 | 0.27 | 146,263,185 | 0.27 | 146,638,646 |
| COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE | 0.23 | 120,565,537 | 0.23 | 120,497,327 | 0.23 | 120,806,647 |
| COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH | 0.21 | 110,949,880 | 0.21 | 110,887,111 | 0.21 | 111,171,761 |
| MINISTRY OF ENVIRONMENT | 5.08 | 2,707,532,124 | 5.08 | 2,706,000,346 | 5.08 | 2,712,946,716 |
| MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS | 0.54 | 289,582,147 | 0.54 | 289,418,317 | 0.54 | 290,161,261 |
| Sub-Total | 44.22 | 23,555,024,759 | 44.22 | 23,541,698,577 | 44.22 | 23,602,130,706 |
| Total Cap. Exp. |  100  | 53,262,116,522 |  100  | 53,231,983,646 |  100  | 53,368,631,480 |
| Total Personnel, Overheads &Cap. Exp. |  300  | 143,065,691,314 |  300  | 143,482,424,084 |  300  | 144,070,406,220 |
| Contingency Reserve |   | 1,065,242,330 | 0 | 1,064,639,673 | 0 | 1,067,372,630 |
| Planning Reserve |   | 1,065,242,330 | 0 | 1,064,639,673 | 0 | 1,067,372,630 |
| Grand Total |  300  | 145,196,175,975 |  300  | 145,611,703,430 |  300  | 146,205,151,479 |