



KOGI STATE GOVERNMENT  
**MINISTRY OF FINANCE, BUDGET AND  
ECONOMIC PLANNING**

**KG/MFBP/BD/1/V/1271**

**8<sup>th</sup> August, 2022**

**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 2023  
BUDGET/PLANNING PROPOSALS.**

The State Executive Council has approved the commencement of 2023 Budget process, in line with the 2023-2025 Medium Term Expenditure Framework/ Multi-Year Budget Framework (MYBF) and Fiscal Strategy Paper.



As usual, the State Government remains committed to the preparation of a realistic Budget despite the uncertainty in the macro-economic environment. Our leadership position on best practices, as evidenced by our performance in SFTAS Program for Results (PforR) needs to be sustained and build upon. No doubt, this time is highly challenging. The revenues are contracting and the need for development is mounting, particularly our investment in security and infrastructure.

In order to deliver a policy-oriented Budget, consistent with the Vision and Mission of the present Administration, the year 2023 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 2023 Budget. Consequently, I am directed to inform all Ministries, Extra-Ministerial Departments, Agencies and the State-owned Tertiary Institutions, to commence the preparation of 2023 Budget/Planning Proposals for their Organizations. The draft (proposed) Estimates for 2023 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 2023 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 since adopted the preparation of the Multi Year Budget Framework (MYBF) document as part of the transition to comprehensive Medium-Term Expenditure Framework (MTEF). Based on this, we have carefully populated the MTEF/MYBF documents to reflect Federal policies and the 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 as per:

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

### **4. Medium Term Policy Thrust**

The fiscal strategy of Government is anchored on the on-going reform of the Public Financial Management (PFM). Over the period 2023-2025, 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 infrastructure 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 expanding the tax net and blocking leakages 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 and efficient 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) 2023-2025 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:

<b>Macro-Economic Framework</b>				
<b>Item</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
National Inflation	16.11%	17.16%	16.21%	17.21%
National Real GDP Growth	3.55%	3.75%	3.30%	3.46%
State Inflation				
State Real GDP Growth				
State GDP Actual				
Oil Production Benchmark (MBPD)	1.6000	1.6900	1.8130	1.8130
Oil Price Benchmark	\$57.00	\$70.00	\$66.00	\$62.00
NGN:USD Exchange Rate	410.15	435.57	435.92	437.57

Source: FGN 2023-2025 MTEF & Fiscal Strategy paper

#### 7. Focus of the Fiscal Framework

- Expenditure for 2023 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 sectors;
- To continue to expand the state tax net to boost Internally Generated Revenue (IGR)
- To complete on-going projects and initiate new ones in the critical areas of need
- To provide conducive environment for investors and Development Partners to operate in the State;

8. Fiscal Strategy Projections for 2023-2025

<b>Fiscal Strategy Projections for 2023-2025</b>					
S/N	ITEM	2022 APPROVED BUDGET N'bn	MTBF PROJECTION N'bn		
			YEAR 2023	YEAR 2024	YEAR 2025
A.	<b>Total Revenue</b>	<b>145,896,072,913</b>	<b>160,575,859,673</b>	<b>146,437,445,306</b>	<b>149,308,523,611</b>
B.	<b>Total Internally Generated Revenue (IGR)</b>	<b>23,266,375,259</b>	<b>23,825,305,639</b>	<b>23,825,305,639</b>	<b>23,825,305,639</b>
I	Internally Generated Revenue (IGR)	23,266,375,259	23,825,305,639	23,825,305,639	23,825,305,639
Ii	Capital Receipt	49,104,066,561	54,776,827,136	35,651,914,010	35,651,914,015
C.	<b>Federal Transfers</b>	<b>73,525,631,093</b>	<b>79,200,332,662</b>	<b>84,730,616,590</b>	<b>87,491,268,801</b>
D.	<b>Total Recurrent Expenditure</b>	<b>82,321,336,089</b>	<b>88,467,609,553</b>	<b>88,467,609,553</b>	<b>88,467,609,553</b>
I	Personnel Cost	43,521,516,621	49,661,369,510	49,661,369,510	49,661,369,510
Ii	Overhead Cost	38,799,819,468	38,806,240,043	38,806,240,043	38,806,240,043
E.	<b>Total Capital Expenditure</b>	<b>63,574,736,824</b>	<b>69,334,855,884</b>	<b>55,740,226,685</b>	<b>58,500,878,901</b>
F.	Financial Surplus	0	2,343,394,236	2,229,609,067	2,340,035,156
G.	<b>Budget Size</b>	<b>145,896,072,913</b>	<b>160,575,859,673</b>	<b>146,437,445,306</b>	<b>149,308,523,611</b>

9. MEDIUM TERM SECTOR STRATEGY (MTSS)

Ministries, Extra-Ministerial Departments, Agencies and the State owned Tertiary Institutions should note that the preparation of year 2023 Budget will be derived from the Medium Term Sector Strategy (MTSS) in order to ensure that the Budget is used to address 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 and enhance the welfare of the citizenry in line with international best practices.

<b>SECTOR</b>	<b>Perc enta ge %</b>	<b>Estimates 2023</b>	<b>Perc enta ge %</b>	<b>Estimates 2024</b>	<b>Perc enta ge %</b>	<b>Estimates 2025</b>
<b>ADMINISTRATIVE</b>	29.81	46,403,958,436	29.41	44,788,412,913	31.06	45,116,480,656
<b>ECONOMIC</b>	27.81	43,339,241,219	27.46	38,079,009,572	26.41	39,147,201,277
<b>LAW &amp; JUSTICE</b>	4.03	6,423,375,363	4.07	6,126,984,995	4.25	6,187,172,788
<b>SOCIAL</b>	38.35	61,635,890,420	39.06	55,213,428,759	38.29	56,517,633,733
<b>Total</b>	100.00	157,802,465,437	100.00	144,207,836,238	100.00	146,968,488,455
<b>Contingency Reserve</b>		1,386,697,118		1,114,804,534		1,170,017,578
<b>Planning Reserve</b>		1,386,697,118		1,114,804,534		1,170,017,578
<b>Grand Total</b>		160,575,859,673		146,437,445,306		149,308,523,611

## 11. YEAR 2022 HALF-YEAR BUDGET PERFORMANCE

## 12. PROPOSED YEAR 2023 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 2023 fiscal year.

### **13. GUIDELINES TO MDAs FOR THE PREPARATION OF 2023 BUDGET**

- a. Persistent IGR drive;
- b. Completion of on-going projects;
- c. Maintenance of Infrastructural;
- d. Reforms;
- e. Servicing/payment of outstanding liabilities
- f. Monitoring and evaluation/impact assessment of government programmes and projects

### **14. STRATEGIES**

- Regular meeting with key Revenue Stakeholders to entrench aggressive revenue drive and boost the state revenue base;



- Efficient and accountable allocation of resources across and within sectors;
- Good governance through improved transparency and accountability;
- Enhanced prudence through expenditure control;
- Periodic budget performance review
- Result-based Monitoring and Evaluation with agreed performance indicators/ performance Management reporting;
- Impact Assessment of governmental programmes and projects.

**15. RECURRENT REVENUE ESTIMATES:**

MDAs are advised to liaise with KGIRS for their revenue proposals in order to ensure a realistic IGR projection for 2023 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 2022 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 the Recurrent 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 2022 Budget should serve as a guide to you in the preparation of 2023 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 Agency.

20. **CAPITAL ESTIMATES:**

(a) **Capital Receipts):-** In preparing the 2023 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 of foreign currency component, the Naira component, the interest rate, amortization period, the conditions attached to the draw-down as well as approval by the Federal Government for such loans should accompany the proposal to be submitted to us.

(b) **Capital Expenditure: -** Your proposals for Capital Expenditure should reflect your organization's priorities and within your allocated ceiling. In addition, your proposal for 2023 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 2023 to be submitted along with up-to-date actual expenditure of your capital projects in the 2022 Budget.

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 being duly 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 MONDAY, 12<sup>TH</sup> SEPTEMBER, 2022. Please, make sure your Budget proposals are submitted on or before this date, unfailingly, as all processes related to 2023 Budget, including approval by House of Assembly and Governor's assent, are to be completed in December, 2022, in line with the goal of our reform, which we have achieved and sustained in the last few years.

23. **CONCLUSION:**

This Call Circular should serve as a guide for your organization to prepare a well-articulated Budget proposal for year 2023. All Honourable Commissioners/Permanent Secretaries and other Chief Executives of Ministries, Extra-Ministerial Departments and Parastatals/Agencies, are expected to make adequate inputs as well as APPROVE PROPOSALS from their respective organizations before forwarding same to us, Ministry of Finance, Budget and Economic Planning, Lokoja.

The technical officers who are involved in the preparation of the Budget for their various organizations should be given sufficient funds and other materials support, to enable them carry out this important assignment successfully, please. The officers are encouraged to feel free to contact us in the Ministry of Finance, Budget and Economic Planning, for technical assistance in the preparation of their Budget proposals. Kindly treat diligently and promptly, please.

12. Thanks for your usual cooperation.



**(OLAJIDE SAMUEL),**  
Permanent Secretary,  
For: Hon. Commissioner.

**PROJECTIONS FOR THE PROPOSED YEARS**

**PERSONNEL COST**

**ADMINISTRATIVE SECTOR**

<b>Description</b>	<b>Percentage %</b>	<b>Estimates 2023</b>	<b>Percentage %</b>	<b>Estimates 2024</b>	<b>Percentage %</b>	<b>Estimates 2025</b>
GOVERNMENT HOUSE	2.66	1,320,786,689	2.66	1,320,786,689	2.66	1,320,786,689
DEPUTY GOVERNORS OFFICE	0.10	51,373,230	0.10	51,373,230	0.10	51,373,230
EMERGENCY MANAMENT AGENCY	0.06	27,739,607	0.06	27,739,607	0.06	27,739,607
BUREAU OF PUBLIC PROCUREMENT (BPP)	0.15	73,115,019	0.15	73,115,019	0.15	73,115,019
KOGI STATE PENSION COMMISSION	25.44	12,632,748,899	25.44	12,632,748,899	25.44	12,632,748,899
KOGI STATE INVESTMENT PROMOTION & PUBLIC PRIVATE PARTNERSHIP AGENCY	0.00	0	0.00	0	0.00	0
OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	3.19	1,586,196,877	3.19	1,586,196,877	3.19	1,586,196,877
CHRISTIAN PILGRIMS COMMISSION	0.03	14,898,849	0.03	14,898,849	0.03	14,898,849
KOGI STATE HAJJ COMMISSION	0.08	39,404,279	0.08	39,404,279	0.08	39,404,279
STATE SECURITY TRUST FUND	0.01	3,423,229	0.01	3,423,229	0.01	3,423,229
KOGI STATE HOUSE OF ASSEMBLY	1.62	804,328,973	1.62	804,328,973	1.62	804,328,973
KOGI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	0.29	146,474,802	0.29	146,474,802	0.29	146,474,802
MINISTRY OF INFORMATION AND COMMUNICATION	0.23	113,660,923	0.23	113,660,923	0.23	113,660,923
KOGI STATE BROADCASTING CORPORATION	0.31	153,211,809	0.31	153,211,809	0.31	153,211,809
KOGI STATE NEWSPAPER CORPORATION	0.14	71,912,551	0.14	71,912,551	0.14	71,912,551
KOGI STATE FIRE AGENCY	0.08	40,828,372	0.08	40,828,372	0.08	40,828,372
OFFICE OF THE HEAD OF CIVIL SERVICE	1.25	620,972,568	1.25	620,972,568	1.25	620,972,568
OFFICE OF THE STATE AUDITOR-GENERAL	0.18	91,676,912	0.18	91,676,912	0.18	91,676,912
OFFICE OF THE LOCAL GOVT. AUDITOR-GENERAL	0.11	57,011,355	0.11	57,011,355	0.11	57,011,355
CIVIL SERVICE COMMISSION	0.13	64,018,293	0.13	64,018,293	0.13	64,018,293
LOCAL GOVERNMENT SERVICE COMMISSION	0.07	32,487,780	0.07	32,487,780	0.07	32,487,780
<b>Sub-Total</b>	<b>36.14</b>	<b>17,946,271,015</b>	<b>36.14</b>	<b>17,946,271,015</b>	<b>36.14</b>	<b>17,946,271,015</b>

**ECONOMIC SECTOR**

MINISTRY OF AGRICULTURE	0.93	461,401,583	0.93	461,401,583	0.93	461,401,583
KOGI AGRICULTURAL DEVELOPMENT PROJECT (ADP)	0.66	326,100,397	0.66	326,100,397	0.66	326,100,397
KOGI AGRO-ALLIED COMPANY	0.12	57,561,228	0.12	57,561,228	0.12	57,561,228
KOGI LAND DEV. BOARD	0.03	14,681,123	0.03	14,681,123	0.03	14,681,123
MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	0.26	129,676,310	0.26	129,676,310	0.26	129,676,310

OFFICE OF THE ACCOUNTANT GENERAL	1.05	521,646,569	1.05	521,646,569	1.05	521,646,569
KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)	2.75	1,363,381,195	2.75	1,363,381,195	2.75	1,363,381,195
MIN. OF COMMERCE & INDUSTRY	0.22	106,820,111	0.22	106,820,111	0.22	106,820,111
KOGI STATE ENTERPRISES DEVELOPMENT AGENCY	0.50	247,848,611	0.50	247,848,611	0.50	247,848,611
KOGI STATE MARKET DEVELOPMENT BOARD	0.00	1,711,614	0.00	1,711,614	0.00	1,711,614
MINISTRY OF TRANSPORT	0.12	61,835,782	0.12	61,835,782	0.12	61,835,782
MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES	0.00	0	0.00	0	0.00	0
MINISTRY OF WORKS AND HOUSING	0.35	175,059,350	0.35	175,059,350	0.35	175,059,350
ROAD MAINTENANCE AGENCY	0.07	37,204,794	0.07	37,204,794	0.07	37,204,794
MIN. OF CULTURE & TOURISM	0.11	55,589,635	0.11	55,589,635	0.11	55,589,635
COUNCIL FOR ARTS AND CULTURE	0.17	82,927,012	0.17	82,927,012	0.17	82,927,012
HOTEL AND TOURISM BOARD	0.02	11,323,997	0.02	11,323,997	0.02	11,323,997
STATE BUREAU OF STATISTICS	0.05	27,043,903	0.05	27,043,903	0.05	27,043,903
MINISTRY OF WATER RESOURCES	0.12	59,764,231	0.12	59,764,231	0.12	59,764,231
KOGI STATE WATER BOARD	0.21	105,922,370	0.21	105,922,370	0.21	105,922,370
RURAL WATER AND SANITATION AGENCY (RUWASSA)	0.00	1,152,854	0.00	1,152,854	0.00	1,152,854
BUREAU FOR LANDS AND URBAN DEVELOPMENT	0.49	244,672,272	0.49	244,672,272	0.49	244,672,272
KOGI STATE TOWN PLANNING AND DEVELOPMENT BOARD	0.22	108,278,389	0.22	108,278,389	0.22	108,278,389
MINISTRY OF RURAL DEVELOPMENT	0.26	129,509,089	0.26	129,509,089	0.26	129,509,089
<b>Sub-Total</b>	<b>8.72</b>	<b>4,331,112,419</b>	<b>8.72</b>	<b>4,331,112,419</b>	<b>8.72</b>	<b>4,331,112,419</b>
<b>LAW &amp; JUSTICE SECTOR</b>						
KOGI STATE JUDICIAL SERVICE COMMISSION	0.22	107,938,647	0.22	107,938,647	0.22	107,938,647
HIGH COURT OF JUSTICE	3.70	1,838,202,290	3.70	1,838,202,290	3.70	1,838,202,290
CUSTOMARY COURT OF APPEAL	0.75	370,520,380	0.75	370,520,380	0.75	370,520,380
SHARIA COURT OF APPEAL	0.94	665,911,345	0.94	465,911,345	0.94	465,911,345
MINISTRY OF JUSTICE	1.04	516,846,359	1.04	516,846,359	1.04	516,846,359
KOGI STATE OFFICE OF THE PUBLIC DEFENDER AND CITIZENS' RIGHTS COMMISSION	0.18	90,680,458	0.18	90,680,458	0.18	90,680,458
<b>Sub-Total</b>	<b>6.83</b>	<b>3,590,099,479</b>	<b>6.83</b>	<b>3,390,099,479</b>	<b>6.83</b>	<b>3,390,099,479</b>
<b>SOCIAL SECTOR</b>						
MINISTRY OF YOUTH & SPORTS	0.12	58,786,434	0.12	58,786,434	0.12	58,786,434
KOGI STATE SPORTS COUNCIL	0.17	82,229,695	0.17	82,229,695	0.17	82,229,695
MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	0.21	106,045,458	0.21	106,045,458	0.21	106,045,458
MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	0.51	251,707,151	0.51	251,707,151	0.51	251,707,151

STATE UNIVERSAL BASIC EDUCATION BOARD	0.43	213,368,116	0.43	213,368,116	0.43	213,368,116
KOGI STATE LIBRARY BOARD	0.04	22,313,534	0.04	22,313,534	0.04	22,313,534
ADULT & NON-FORMAL EDUCATION BOARD	0.12	58,353,911	0.12	58,353,911	0.12	58,353,911
KOGI STATE POLYTECHNIC, LOKOJA	3.77	1,870,752,758	3.77	1,870,752,758	3.77	1,870,752,758
COLLEGE OF EDUCATION, ANKPA	4.10	2,037,901,490	4.10	2,037,901,490	4.10	2,037,901,490
COLLEGE OF EDUCATION TECHNICAL, KABBA	1.81	897,729,071	1.81	897,729,071	1.81	897,729,071
KOGI STATE UNIVERSITY, ANYIGBA	8.33	4,134,823,834	8.33	4,134,823,834	8.33	4,134,823,834
CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	1.34	665,383,495	1.34	665,383,495	1.34	665,383,495
KOGI STATE SCIENCE, TECHNOLOGY EDUCATION AND TEACHING SERVICE COMMISSION	9.85	4,891,818,311	9.85	4,891,818,311	9.85	4,891,818,311
STATE SCHOLARSHIP BOARD	0.02	8,806,037	0.02	8,806,037	0.02	8,806,037
NIGERIA-KOREA FRIENDSHIP INSTITUTE	0.34	170,279,381	0.34	170,279,381	0.34	170,279,381
MINISTRY OF HEALTH	2.69	1,336,548,756	2.69	1,336,548,756	2.69	1,336,548,756
KOGI STATE HEALTH INSURANCE AGENCY	0.19	96,246,026	0.19	96,246,026	0.19	96,246,026
PRIMARY HEALTHCARE DEVELOPMENT AGENCY	0.16	76,982,275	0.16	76,982,275	0.16	76,982,275
KOGI STATE UNIVERSITY TEACHING HOSPITAL, ANYIGBA	1.73	861,384,708	1.73	861,384,708	1.73	861,384,708
KOGI STATE SPECIALIST HOSPITAL, LOKOJA	2.24	1,114,853,224	2.24	1,114,853,224	2.24	1,114,853,224
KOGI STATE HOSPITAL MANAGEMENT BOARD	7.11	3,532,644,349	7.11	3,532,644,349	7.11	3,532,644,349
COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE	0.42	207,702,850	0.42	207,702,850	0.42	207,702,850
COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH	0.48	236,505,815	0.48	236,505,815	0.48	236,505,815
MINISTRY OF ENVIRONMENT	0.28	136,772,726	0.28	136,772,726	0.28	136,772,726
STATE ENVIRONMENTAL PROTECTION AGENCY	0.09	43,839,664	0.09	43,839,664	0.09	43,839,664
SANITATION & WASTE MANAGEMENT BOARD	0.54	268,111,076	0.54	268,111,076	0.54	268,111,076
MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	1.23	611,996,453	1.23	611,996,453	1.23	611,996,453
<b>Sub-Total</b>	<b>48.31</b>	<b>23,993,886,597</b>	<b>48.31</b>	<b>23,993,886,597</b>	<b>48.31</b>	<b>23,993,886,597</b>
<b>Total Personnel Costs</b>	<b>100</b>	<b>49,661,369,510</b>	<b>100</b>	<b>49,661,369,510</b>	<b>100</b>	<b>49,661,369,510</b>

#### OVERHEAD COSTS

#### ADMINISTRATIVE SECTOR

Description	Percentage %	Estimates 2023	Percentage %	Estimates 2024	Percentage %	Estimates 2025
GOVERNMENT HOUSE	37.53	14,562,309,365	37.53	14,562,309,365	37.53	14,562,309,365
DEPUTY GOVERNORS OFFICE	2.56	991,914,114	2.56	991,914,114	2.56	991,914,114



EMERGENCY MANAMENT AGENCY	0.06	23,740,918	0.06	23,740,918	0.06	23,740,918
BUREAU OF PUBLIC PROCUREMENT (BPP)	0.32	122,669,391	0.32	122,669,391	0.32	122,669,391
KOGI STATE PENSION COMMISSION	0.72	280,446,400	0.72	280,446,400	0.72	280,446,400
KOGI STATE INVESTMENT PROMOTION & PUBLIC PRIVATE PARTNERSHIP AGENCY	0.19	73,664,411	0.19	73,664,411	0.19	73,664,411
OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	1.44	560,260,196	1.44	560,260,196	1.44	560,260,196
CHRISTIAN PILGRIMS COMMISSION	0.31	120,524,504	0.31	120,524,504	0.31	120,524,504
KOGI STATE HAJJ COMMISSION	0.48	187,830,427	0.48	187,830,427	0.48	187,830,427
STATE SECURITY TRUST FUND	0.85	327,987,535	0.85	327,987,535	0.85	327,987,535
KOGI STATE HIV/AIDS CONTROL AGENCY	0.01	4,820,798	0.01	4,820,798	0.01	4,820,798
KOGI STATE HOUSE OF ASSEMBLY	2.40	929,753,830	2.40	929,753,830	2.40	929,753,830
KOGI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	0.67	259,884,648	0.67	259,884,648	0.67	259,884,648
MINISTRY OF INFORMATION AND COMMUNICATION	0.75	292,349,050	0.75	292,349,050	0.75	292,349,050
KOGI STATE BROADCASTING CORPORATION	0.29	112,547,299	0.29	112,547,299	0.29	112,547,299
KOGI STATE NEWSPAPER CORPORATION	0.04	15,788,240	0.04	15,788,240	0.04	15,788,240
KOGI STATE FIRE AGENCY	0.00	1,832,976	0.00	1,832,976	0.00	1,832,976
OFFICE OF THE HEAD OF CIVIL SERVICE	0.68	264,930,372	0.68	264,930,372	0.68	264,930,372
OFFICE OF THE STATE AUDITOR-GENERAL	0.68	264,212,331	0.68	264,212,331	0.68	264,212,331
OFFICE OF THE LOCAL GOVT. AUDITOR-GENERAL	0.97	375,240,030	0.97	375,240,030	0.97	375,240,030
STATE AUDIT SERVICE COMMISSION	0.10	40,006,619	0.10	40,006,619	0.10	40,006,619
CIVIL SERVICE COMMISSION	0.08	30,681,662	0.08	30,681,662	0.08	30,681,662
STATE INDEPENDENT ELECTORAL COMMISSION (SIEC)	0.03	11,295,579	0.03	11,295,579	0.03	11,295,579
LOCAL GOVERNMENT SERVICE COMMISSION	0.94	363,447,533	0.94	363,447,533	0.94	363,447,533
<b>Sub-Total</b>	<b>52.10</b>	<b>20,218,138,231</b>	<b>52.10</b>	<b>20,218,138,231</b>	<b>52.10</b>	<b>20,218,138,231</b>
<b>ECONOMIC SECTOR</b>						
MINISTRY OF AGRICULTURE	1.04	402,705,119	1.04	402,705,119	1.04	402,705,119
KOGI AGRICULTURAL DEVELOPMENT PROJECT (ADP)	0.02	8,876,469	0.02	8,876,469	0.02	8,876,469
KOGI AGRO-ALLIED COMPANY	0.00	1,026,411	0.00	1,026,411	0.00	1,026,411
KOGI LAND DEV. BOARD	0.00	893,079	0.00	893,079	0.00	893,079
MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	16.49	6,400,303,828	16.49	6,400,303,828	16.49	6,400,303,828
OFFICE OF THE ACCOUNTANT GENERAL	3.82	1,482,619,803	3.82	1,482,619,803	3.82	1,482,619,803

KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)	7.81	3,030,643,981	7.81	3,030,643,981	7.81	3,030,643,981
MIN. OF COMMERCE & INDUSTRY	0.36	141,352,264	0.36	141,352,264	0.36	141,352,264
KOGI STATE ENTERPRISES DEVELOPMENT AGENCY	0.39	153,079,327	0.39	153,079,327	0.39	153,079,327
KOGI STATE MARKET DEVELOPMENT BOARD	0.03	10,366,707	0.03	10,366,707	0.03	10,366,707
MINISTRY OF TRANSPORT	0.06	24,204,005	0.06	24,204,005	0.06	24,204,005
MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES	0.14	52,687,217	0.14	52,687,217	0.14	52,687,217
KOGI STATE SOLID MINERALS DEVELOPMENT AGENCY	0.09	36,184,487	0.09	36,184,487	0.09	36,184,487
KOGI STATE SOLID MINERALS PROCESSING COMPANY LTD	0.00	0	0.00	0	0.00	0
MINISTRY OF WORKS AND HOUSING	0.16	60,830,064	0.16	60,830,064	0.16	60,830,064
ROAD MAINTENANCE AGENCY	0.02	9,557,897	0.02	9,557,897	0.02	9,557,897
MIN. OF CULTURE & TOURISM	0.26	99,516,505	0.26	99,516,505	0.26	99,516,505
COUNCIL FOR ARTS AND CULTURE	0.18	70,818,427	0.18	70,818,427	0.18	70,818,427
HOTEL AND TOURISM BOARD	0.00	414,271	0.00	414,271	0.00	414,271
STATE BUREAU OF STATISTICS	0.11	41,085,614	0.11	41,085,614	0.11	41,085,614
KOGI STATE FISCAL RESPONSIBILITY COMMISSION	0.04	16,283,262	0.04	16,283,262	0.04	16,283,262
MINISTRY OF WATER RESOURCES	0.01	5,208,862	0.01	5,208,862	0.01	5,208,862
KOGI STATE WATER BOARD	0.02	9,191,801	0.02	9,191,801	0.02	9,191,801
RURAL WATER AND SANITATION AGENCY (RUWASSA)	0.01	3,085,511	0.01	3,085,511	0.01	3,085,511
BUREAU FOR LANDS AND URBAN DEVELOPMENT	0.25	95,940,874	0.25	95,940,874	0.25	95,940,874
KOGI STATE TOWN PLANNING AND DEVELOPMENT BOARD	0.05	19,380,206	0.05	19,380,206	0.05	19,380,206
MINISTRY OF RURAL DEVELOPMENT	0.01	3,821,978	0.01	3,821,978	0.01	3,821,978
<b>Sub-Total</b>	<b>31.39</b>	<b>12,180,077,969</b>	<b>31.39</b>	<b>12,180,077,969</b>	<b>31.39</b>	<b>12,180,077,969</b>
<b>LAW &amp; JUSTIC SECTOR</b>						
KOGI STATE JUDICIAL SERVICE COMMISSION	0.12	45,350,998	0.12	45,350,998	0.12	45,350,998
HIGH COURT OF JUSTICE	1.12	434,000,351	1.12	434,000,351	1.12	434,000,351
CUSTOMARY COURT OF APPEAL	0.37	141,821,946	0.37	141,821,946	0.37	141,821,946
SHARIA COURT OF APPEAL	0.35	136,772,629	0.35	136,772,629	0.35	136,772,629
MINISTRY OF JUSTICE	1.44	558,356,123	1.44	558,356,123	1.44	558,356,123
KOGI STATE OFFICE OF THE PUBLIC DEFENDER AND CITIZENS' RIGHTS COMMISSION	0.53	205,333,973	0.53	205,333,973	0.53	205,333,973
<b>Sub-Total</b>	<b>3.92</b>	<b>1,521,636,021</b>	<b>3.92</b>	<b>1,521,636,021</b>	<b>3.92</b>	<b>1,521,636,021</b>
<b>SOCIAL SECTOR</b>						
MINISTRY OF YOUTH & SPORTS	0.43	167,063,078	0.43	167,063,078	0.43	167,063,078
KOGI STATE SPORTS COUNCIL	0.02	6,214,130	0.02	6,214,130	0.02	6,214,130

MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	0.31	120,793,986	0.31	120,793,986	0.31	120,793,986
KOGI STATE OFFICE OF DISABILITY AFFAIRS	0.08	31,005,130	0.08	31,005,130	0.08	31,005,130
MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	0.78	301,749,925	0.78	301,749,925	0.78	301,749,925
STATE UNIVERSAL BASIC EDUCATION BOARD	0.10	37,279,456	0.10	37,279,456	0.10	37,279,456
KOGI STATE LIBRARY BOARD	0.00	1,229,531	0.00	1,229,531	0.00	1,229,531
ADULT & NON-FORMAL EDUCATION BOARD	0.04	16,262,442	0.04	16,262,442	0.04	16,262,442
KOGI STATE POLYTECHNIC, LOKOJA	1.07	417,018,397	1.07	417,018,397	1.07	417,018,397
COLLEGE OF EDUCATION, ANKPA	0.28	108,808,003	0.28	108,808,003	0.28	108,808,003
COLLEGE OF EDUCATION TECHNICAL, KABBA	0.41	159,226,344	0.41	159,226,344	0.41	159,226,344
KOGI STATE UNIVERSITY, ANYIGBA	1.83	709,417,375	1.83	709,417,375	1.83	709,417,375
CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	1.16	450,074,466	1.16	450,074,466	1.16	450,074,466
KOGI STATE SCIENCE, TECHNOLOGY EDUCATION AND TEACHING SERVICE COMMISSION	0.20	78,572,071	0.20	78,572,071	0.20	78,572,071
STATE SCHOLARSHIP BOARD	0.01	3,367,829	0.01	3,367,829	0.01	3,367,829
NIGERIA-KOREA FRIENDSHIP INSTITUTE	0.34	130,938,441	0.34	130,938,441	0.34	130,938,441
MINISTRY OF HEALTH	0.40	155,406,904	0.40	155,406,904	0.40	155,406,904
KOGI STATE HEALTH INSURANCE AGENCY	1.67	646,830,720	1.67	646,830,720	1.67	646,830,720
PRIMARY HEALTHCARE DEVELOPMENT AGENCY	0.33	128,388,954	0.33	128,388,954	0.33	128,388,954
KOGI STATE UNIVERSITY TEACHING HOSPITAL, ANYIGBA	0.09	34,657,178	0.09	34,657,178	0.09	34,657,178
KOGI STATE SPECIALIST HOSPITAL, LOKOJA	0.23	90,245,686	0.23	90,245,686	0.23	90,245,686
KOGI STATE HOSPITAL MANAGEMENT BOARD	0.16	61,110,911	0.16	61,110,911	0.16	61,110,911
COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE	0.26	102,436,948	0.26	102,436,948	0.26	102,436,948
COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH	0.10	38,102,701	0.10	38,102,701	0.10	38,102,701
MINISTRY OF ENVIRONMENT	0.48	185,580,705	0.48	185,580,705	0.48	185,580,705
STATE ENVIRONMENTAL PROTECTION AGENCY	0.00	1,690,184	0.00	1,690,184	0.00	1,690,184
SANITATION & WASTE MANAGEMENT BOARD	0.28	110,508,284	0.28	110,508,284	0.28	110,508,284
MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	1.53	592,408,044	1.53	592,408,044	1.53	592,408,044
<b>Sub-Total</b>	<b>12.59</b>	<b>4,886,387,822</b>	<b>12.59</b>	<b>4,886,387,822</b>	<b>12.59</b>	<b>4,886,387,822</b>
<b>Total Overhead Costs</b>	<b>100</b>	<b>38,806,240,043</b>	<b>100</b>	<b>38,806,240,043</b>	<b>100</b>	<b>38,806,240,043</b>
<b>CAPITAL EXPENDITURE ANALYSIS</b>						
<b>ADMINISTRATIVE SECTOR</b>						

Description	Percentage %	Estimates 2023	Percentage %	Estimates 2024	Percentage %	Estimates 2025
GOVERNMENT HOUSE	1.03	711,073,742	1.03	571,652,037	1.03	599,964,309
DEPUTY GOVERNORS OFFICE	0.68	468,441,814	0.68	376,593,455	0.68	395,245,040
BUREAU OF PUBLIC PROCUREMENT (BPP)	0.24	163,590,585	0.24	131,515,039	0.24	138,028,599
KOGI STATE INVESTMENT PROMOTION & PUBLIC PRIVATE PARTNERSHIP AGENCY	0.00	0	0.00	0	0.00	0
OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	0.27	185,536,971	0.27	149,158,352	0.27	156,545,733
CHRISTIAN PILGRIMS COMMISSION	0.02	16,908,065	0.02	13,592,866	0.02	14,266,081
KOGI STATE HAJJ COMMISSION	0.02	10,906,039	0.02	8,767,669	0.02	9,201,907
STATE SECURITY TRUST FUND	1.05	726,810,299	1.05	584,303,094	1.05	613,241,937
KOGI STATE HOUSE OF ASSEMBLY	3.51	2,430,591,890	3.51	1,954,020,690	3.51	2,050,797,683
KOGI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	0.30	210,299,042	0.30	169,065,272	0.30	177,438,586
MINISTRY OF INFORMATION AND COMMUNICATION	0.49	337,800,380	0.49	271,567,158	0.49	285,017,094
OFFICE OF THE HEAD OF CIVIL SERVICE	3.68	2,554,194,332	3.68	2,053,388,145	3.68	2,155,086,521
OFFICE OF THE STATE AUDITOR-GENERAL	0.31	218,120,780	0.31	175,353,386	0.31	184,038,132
OFFICE OF THE LOCAL GOVT. AUDITOR-GENERAL	0.00	2,290,268	0.00	1,841,211	0.00	1,932,400
CIVIL SERVICE COMMISSION	0.05	33,815,701	0.05	27,185,386	0.05	28,531,800
STATE INDEPENDENT ELECTORAL COMMISSION (SIEC)	0.13	88,501,032	0.13	71,148,451	0.13	74,672,228
LOCAL GOVERNMENT SERVICE COMMISSION	0.12	80,668,248	0.12	64,851,457	0.12	68,063,362
<b>Sub-Total</b>	<b>11.88</b>	<b>8,239,549,189</b>	<b>11.88</b>	<b>6,624,003,667</b>	<b>11.88</b>	<b>6,952,071,410</b>
<b>ECONOMIC SECTOR</b>						
MINISTRY OF AGRICULTURE	9.42	6,528,573,063	9.42	5,248,502,183	9.42	5,508,445,316
MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	1.90	1,319,794,442	1.90	1,061,019,605	1.90	1,113,568,837
OFFICE OF THE ACCOUNTANT GENERAL	0.79	545,301,950	0.79	438,383,464	0.79	460,095,329
KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)	0.22	154,865,754	0.22	124,500,904	0.22	130,667,073
MIN. OF COMMERCE & INDUSTRY	1.64	1,136,736,444	1.64	913,854,169	1.64	959,114,723
MINISTRY OF TRANSPORT	0.43	299,631,417	0.43	240,882,063	0.43	252,812,255
MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES	0.50	348,993,248	0.50	280,565,417	0.50	294,461,011
MINISTRY OF WORKS AND HOUSING	17.47	12,115,215,831	17.47	9,739,760,300	17.47	10,222,142,458
ROAD MAINTENANCE AGENCY	0.70	485,318,735	0.70	390,161,283	0.70	409,484,843
MIN. OF CULTURE & TOURISM	0.19	132,573,810	0.19	106,579,788	0.19	111,858,376
MINISTRY OF WATER RESOURCES	2.60	1,799,496,434	2.60	1,446,665,431	2.60	1,518,314,585

KOGI STATE WATER BOARD	0.08	55,620,799	0.08	44,715,113	0.08	46,929,724
BUREAU FOR LANDS AND URBAN DEVELOPMENT	1.22	845,861,915	1.22	680,012,012	1.22	713,691,040
MINISTRY OF RURAL DEVELOPMENT	1.53	1,060,066,990	1.53	852,217,454	1.53	894,425,319
<b>Sub-Total</b>	<b>38.69</b>	<b>26,828,050,831</b>	<b>38.69</b>	<b>21,567,819,184</b>	<b>38.69</b>	<b>22,636,010,889</b>
<b>LAW &amp; JUSTICE SECTOR</b>						
KOGI STATE JUDICIAL SERVICE COMMISSION	0.12	86,158,253	0.12	69,265,026	0.12	72,695,522
HIGH COURT OF JUSTICE	0.64	446,095,412	0.64	358,628,558	0.64	376,390,394
CUSTOMARY COURT OF APPEAL	0.40	277,003,721	0.40	222,691,026	0.40	233,720,269
SHARIA COURT OF APPEAL	0.60	444,255,858	0.60	333,031,851	0.60	349,525,956
MINISTRY OF JUSTICE	0.38	263,926,144	0.38	212,177,597	0.38	222,686,139
KOGI STATE OFFICE OF THE PUBLIC DEFENDER AND CITIZENS' RIGHTS COMMISSION	0.03	24,200,474	0.03	19,455,437	0.03	20,419,009
<b>Sub-Total</b>	<b>2.18</b>	<b>1,541,639,863</b>	<b>2.18</b>	<b>1,215,249,495</b>	<b>2.18</b>	<b>1,275,437,288</b>
<b>SOCIAL SECTOR</b>						
MINISTRY OF YOUTH & SPORTS	0.85	587,104,797	0.85	471,989,940	0.85	495,366,237
MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	0.75	523,424,434	0.75	420,795,518	0.75	441,636,303
MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	11.42	7,920,272,004	11.42	6,367,327,822	11.42	6,682,683,154
KOGI STATE POLYTECHNIC, LOKOJA	1.17	813,132,455	1.17	653,699,886	1.17	686,075,751
COLLEGE OF EDUCATION, ANKPA	0.31	214,619,580	0.31	172,538,673	0.31	181,084,015
COLLEGE OF EDUCATION TECHNICAL, KABBA	0.89	616,191,203	0.89	495,373,314	0.89	519,907,722
KOGI STATE UNIVERSITY, ANYIGBA	2.01	1,390,519,972	2.01	1,117,877,833	2.01	1,173,243,089
CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	11.09	7,688,757,491	11.09	6,181,206,840	11.09	6,487,344,138
NIGERIA-KOREA FRIENDSHIP INSTITUTE	0.38	260,878,370	0.38	209,727,406	0.38	220,114,598
MINISTRY OF HEALTH	12.63	8,756,053,876	12.63	7,039,236,207	12.63	7,387,869,217
PRIMARY HEALTHCARE DEVELOPMENT AGENCY	0.44	307,440,979	0.44	247,160,387	0.44	259,401,527
KOGI STATE UNIVERSITY TEACHING HOSPITAL, ANYIGBA	0.19	132,212,864	0.19	106,289,613	0.19	111,553,830
KOGI STATE SPECIALIST HOSPITAL, LOKOJA	0.19	134,689,582	0.19	108,280,716	0.19	113,643,546
COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE	0.19	130,872,468	0.19	105,212,031	0.19	110,422,879
COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH	0.17	119,966,429	0.17	96,444,362	0.17	101,220,972
MINISTRY OF ENVIRONMENT	4.56	3,159,479,497	4.56	2,539,993,790	4.56	2,665,792,336
MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	0.00	0	0.00	0	0.00	0
<b>Sub-Total</b>	<b>47.24</b>	<b>32,755,616,001</b>	<b>47.24</b>	<b>26,333,154,340</b>	<b>47.24</b>	<b>27,637,359,314</b>

<b>Total Cap. Exp.</b>	<b>100</b>	<b>69,334,855,884</b>	<b>100</b>	<b>55,740,226,685</b>	<b>100</b>	<b>58,500,878,901</b>
<b>Total Personnel, Overheads &amp; Cap. Exp.</b>	<b>300</b>	<b>158,232,465,437</b>	<b>300</b>	<b>144,207,836,238</b>	<b>300</b>	<b>146,968,488,455</b>
Contingency Reserve		1,171,697,118	0	1,114,804,534	0	1,170,017,578
Planning Reserve		1,171,697,118	0	1,114,804,534	0	1,170,017,578
<b>Grand Total</b>	<b>300</b>	<b>160,575,859,673</b>	<b>300</b>	<b>146,437,445,306</b>	<b>300</b>	<b>149,308,523,611</b>