



# 2024 Citizens Budget

*Budget of Renewed Commitment*

26<sup>th</sup> April 2024

**Table of Contents**

Budget Policy Overview..... 3

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?..... 17

Section 7 How is the State responding to the Gender, Equity and Social Inclusion needs of its Citizens ..... 19

Section 8 How does the current year’s budget compared to last year’s Budget and Out-Turn? ..... 20

Section 9 Glossary of Terms ..... 24

**About the Citizens' Budget**

The Nasarawa State 2024 Citizens Budget (CB) is an abridged and easy to understand version of the approved budget which presents key information about where the government expects money to come from as well as what the government intends to purchase in undertaking its delivery of public goods and services to the citizens of Nasarawa State in the 2024 Fiscal Year.

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

- Link to 2024 Appropriation Law: <http://nasarawastate.gov.ng/wp-content/uploads/2024/01/NASARAWA-STATE-2024-Appropriation-Law.pdf>
- Link to 2024 Detailed Budget Publication: <http://nasarawastate.gov.ng/wp-content/uploads/2024/01/NASARAWA-2024-Approved-Budget-Publication-Reports.pdf>

# Budget Policy Overview

The Nasarawa State budget for 2024 has been christened ***“The Budget of Renewed Commitment”*** with the government policy focus on the following areas:

- i. Improvement in the general wellbeing and security of the people.
- ii. Completion of all on-going projects started by this administration.
- iii. As always, encouraging and supporting agricultural production as a way of empowerment, improving production, developing value chain and strengthening commercial venture for a stable economy.
- iv. Creating a conducive environment for the participation of the informal sector in income generation and sustainable productivity as well as attracting investors.

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

- Construction of State Secretariat Complex
- Construction of blocks of 3 classrooms in Karu, Kokona, Awe Wamba and Obi LGAS
- Construction of rural feeder roads in Obi, Keana, Doma, and Akwanga
- Construction of other rural feeder roads in the state
- Construction of Keffi neighbourhood market/square
- Construction of Kadarko-Kwara road (16km)
- Purchase of Digital Transmitter/ other equipment for NBS
- Construction of Kwandere-Keffi road (65km)
- Construction of roads across the state
- Dualization of Shendam road Phase II
- Construction of boreholes, PHCS & road construction as honourable members constituency projects
- Completion of Lafia Airport
- Construction of township roads in Development Hqtrs
- Construction of 5no. Mini stadium in the state
- Perimeter fencing of public schools/ buildings
- Project investigation & equity contribution for development (capital)
- Construction of 3no. Youth centers in Keana, Nasarawa-Eggon & Karu
- Drilling of boreholes (solar, hand pump etc)
- Purchase of 4000 no. Agricultural millers and threshers
- Supply of threshing machines, chemicals and other agric inputs
- Supply of electricity equipment and CCTV in Lafia & environ
- Construction of assembly quarters
- Construction of Doma-Agbashi-Akpatta-Akpanaja-Benue border
- Construction of Nasarawa - Ara road (14km)
- Construction of Okpata Rukubi - road 16.5km (asphalt)

- Construction of IDP-Berekete smart city road (7.48km) asphalt
- Upgrading of Toto-Umaisha (48km) asphalt road
- Upgrading of Adudu Azara-Wuse riverbank (37km) road
- Provision of Office Complex At Lafia, Karu, Keffi, Nasarawa, Toto, N/Eggon, Assakio, Obi, Akwanga
- Remodelling and renovation of youth centres in the state
- Construction of Idadu-Agbashi road (24km)
- Wet market-upgrade, water sanitation & environmental mitigating
- Dualization of Akwanga township
- Replacement of Artificial Turf at Lafia township stadium
- Purchase of diagnostic equipment for cath & IVF centre
- Gully erosion control in Kaigama cinema via B Division Police Station
- Gully erosion control in Angwan Yazawa via Almakura street lafia
- Gully erosion control in Keffi/Nasarawa/Toto and Doma
- Construction of Aloce-Awayi-Alushi-Akpata roads
- Rehabilitation of Moroa-Gudi Road
- Purchase of Health/ Medical Equipment for all general hospitals in the state
- Construction of School, Hospitals in the communities
- Construction / provision of Drugs/Laboratoy / Medical Supplies Store at Lafia
- Construction of Garaku-Dari road
- Construction of Kari-Kari Ado Kasa

## Section 1 Overview of Budget Framework

### General Framework

The NASARAWA State Government approved 2024 budget has a total expenditure outlay of One Hundred and Ninety-Nine Billion, Eight Hundred and Seventy-Nine Million, Three Hundred and Seventy Thousand, Seven Hundred and Nine Naira, Forty-Three Kobo (N199,879,370,709.43 bn) for Fiscal Year 2024. Of this amount, One Hundred and Forty-Three Billion, Eight Hundred and Eight Million, Nine Hundred and Eighty-Five thousand, Two Hundred and Twenty-Five Naira, Seventy-Seven Kobo (N143,808,985,225.77 bn) is expected to come from the Federal Government as FAAC, Internally Generated Revenue (IGR) as well as Opening Balance (money remaining in the bank after last year’s budget expenditure). The budget deficit of Fifty Six Billion, Seventy Million, Three Hundred and Eighty-Five Thousand, Four Hundred and Eighty-Three Naira, Sixty-Six Kobo (N56,070,385,483.66) exists which is the shortfall of total recurrent revenue plus grant compared to the total budget. NASARAWA State Government will finance the deficit through Sixteen Billion, Nine Hundred and Seventy-Nine Million, Forty-Eight Thousand, Seven Hundred and Forty-Five Naira, Five Kobo (N16,979,048,745.05) of domestic borrowing and foreign loans of Fifteen Billion, Nine Hundred and Fifty-Seven Million, Seven Hundred and Forty-Six Thousand, Five Hundred and Forty-Five Naira, Sixty Kobo (N15,957,746,545.60).

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

**Figure 1 Financing Framework**

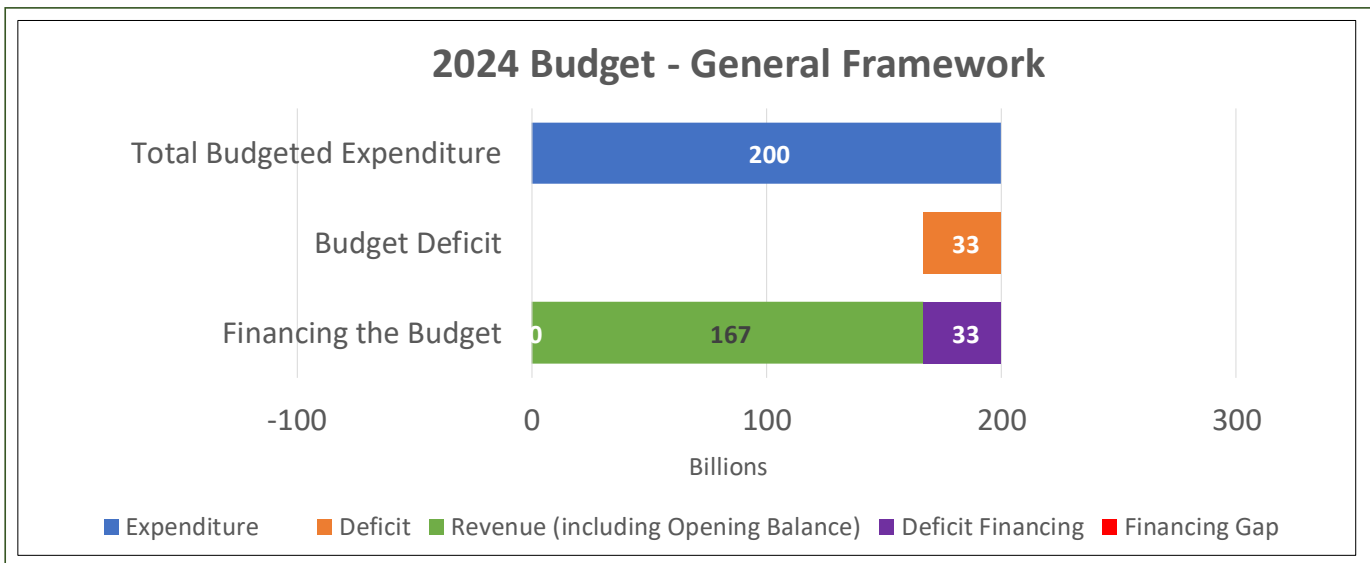
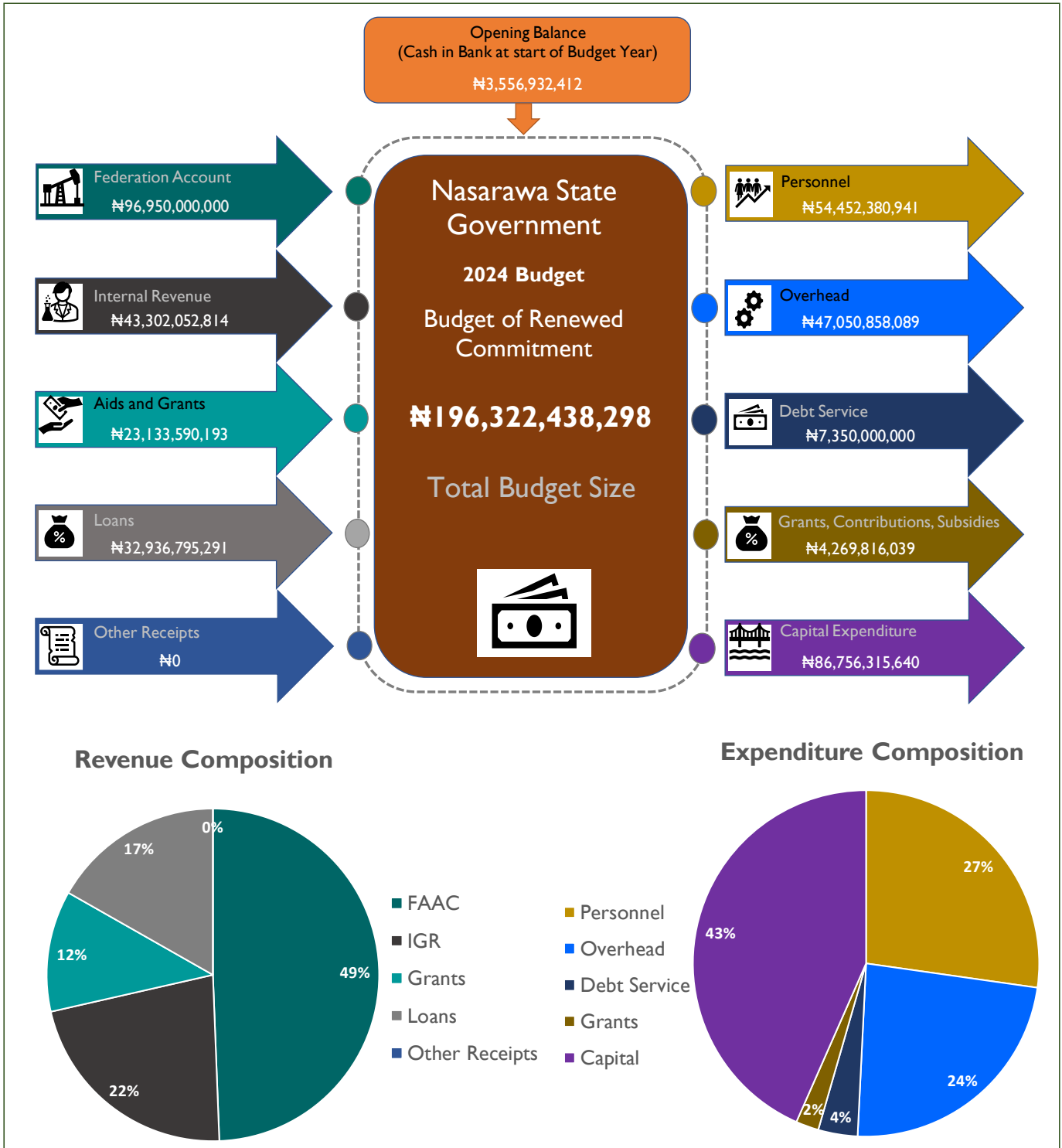


Figure 2 Budget Overview

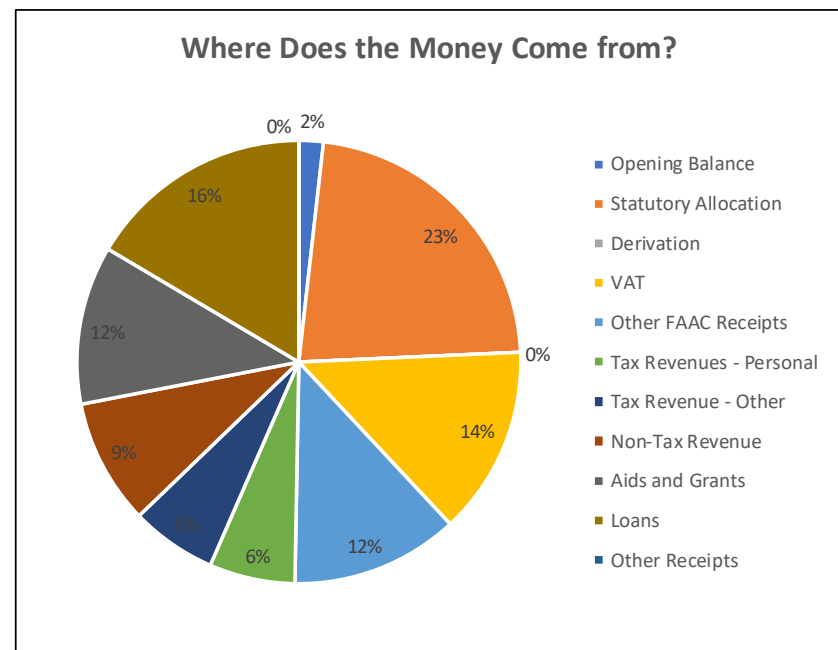


## Section 2 Where will the money come from?

- Nasarawa State Government anticipate that a total of N96,950,000,000.00 billion will come from Federation Account. The chief sources of Federation Account Receipt include N45,000,000,000.00 billion from statutory allocation and VAT N27,500,000,000.00 billion.
- Total sum of N43,302,052,814.05 billion is projected to be generated internally by the state (IGR), Aids and Grant N23,133,590,193.01 billion, N32,936,795,290.65 billion from loan while N24,450,000,000.00 will come from other receipts (refund from FGN, etc)

**Table 1 Sources of Revenues**

Revenue	2024 Budget
<b>Opening Balance</b>	<b>3,556,932,412</b>
<b>Federation Account</b>	<b>96,950,000,000</b>
Statutory Allocation	45,000,000,000
Derivation	-
VAT	27,500,000,000
Other FAAC Receipts	24,450,000,000
<b>Internally Generated Revenues</b>	<b>43,302,052,814</b>
<i>Tax Revenue, of which</i>	<i>25,010,848,613</i>
Tax Revenues - Personal	12,500,000,000
Tax Revenue - Other	12,510,848,613
Non-Tax Revenue	18,291,204,201
<b>Other Sources</b>	<b>56,070,385,484</b>
Aids and Grants	23,133,590,193
Loans	32,936,795,291
Other Receipts	-
<b>Total Revenue (including Opening Balance)</b>	<b>199,879,370,709</b>



**Table 2 Grants Receipts**

Domestic Aids and Grants (Top 5)		Foreign Aids and Grants (Top 5)	
Source and Purpose	2024 Budget	Source and Purpose	2024 Budget
UNIVERSAL BASIC EDUCATION COMMISSION (UBEC)-FGN MATCHI	5,252,889,681	WORLD BANK ASSISTED PROJECTS	3,497,000,000
SPECIAL ECOLOGICAL FUND FROM FGN	4,000,000,000	UNICEF SUPPORT TO STATE	526,000,000
FEDERAL GOVERNMENT TETFUND INTERVENTION AT NASARAWA	3,000,000,000	ASSISTANCE FROM USAID FOR DRUGS SUPPLIES & DISTRIBUTION	127,961,500
TETFUND INTERVENTION (FEDERAL)	2,600,000,000	BILL & MELINDA GATES FOUNDATION SUPPORT FOR CHILDREN	50,000,000
FG BASIC HEALTH CARE PROVISION FUND (BHCPF)	403,459,012	RECURRENT SUPPORT FROM INTERNATIONAL DEVELOPMENT AGE	50,000,000
Others	1,935,280,000	Others	1,691,000,000
<b>Total Domestic Aids and Grants</b>	<b>17,191,628,693</b>	<b>Total Foreign Aids and Grants</b>	<b>5,941,961,500</b>

**Table 3 Borrowing (Loans)**

Domestic Loans (Top 3)		Foreign Loans (Top 5)	
Source (and Purpose where applicable)	2024 Budget	Source and Purpose	2024 Budget
NIGERIA POST COVID-19 ACTION RECOVERY & ECONOMIC STIMUL	15,000,000,000	STATE ACTION ON BUSINESS ENABLING REFORMS (SABER) CONDI	5,600,000,000
DOMESTIC COMMERCIAL BANK LOAN FOR CAPITAL DEVELOPMEN	1,000,000,000	WORLD BANK PROGRAMME ON AGRO CLIMATIC RESILIENCE IN TH	3,000,000,000
DOMESTIC COMMERCIAL BANK LOAN FOR NASARAWA INFECTIOU	500,000,000	EUROPEAN INVESTMENT BANK LOAN FOR EROSION CONTROL	3,000,000,000
Others	479,048,745	EUROPEAN INVESTMENT BANK (EIB) SUPPORT FOR AGRO-CLIMAT	2,200,000,000
<b>Total Domestic Loans</b>	<b>16,979,048,745</b>	IMPACT PROJECT HEALTH FINANCING FOR PHCs	1,807,746,546
		Others	350,000,000
		<b>Total Foreign Loans</b>	<b>15,957,746,546</b>

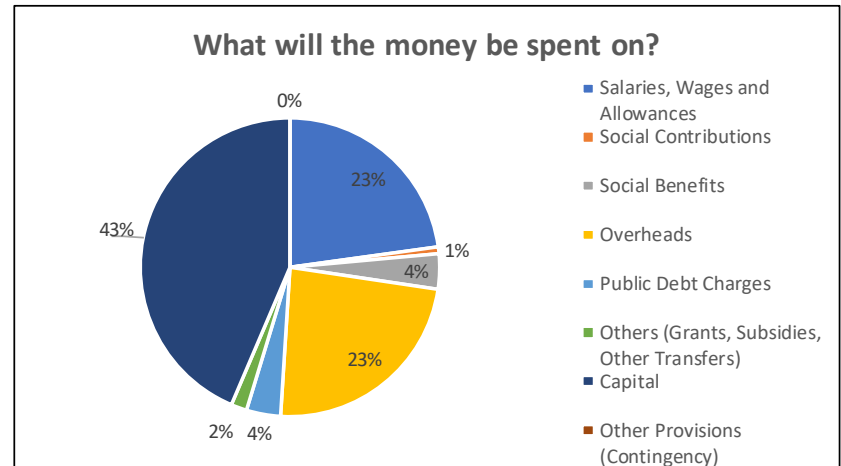


## Section 3 What will the money be spent on?

Of the total One Hundred and Ninety-Nine Billion, Eight Hundred and Seventy-Nine Million, Three Hundred and Seventy Thousand, Seven Hundred and Nine Naira, Forty-Three Kobo (N199,879,370,709.43 bn), the state government intends to spend N86,756,315,639.83 billion (43.4%) on capital expenditure while the remaining N113,123,055,069.60 (56.6%) will be used to fund recurrent expenditure (i.e payment of salaries, wages, allowances, social contributions, social benefits, public debt charges, overhead cost for running government day-to-day operational activities etc).

**Table 4 Nature of Expenditure**

Expenditure	2024 Budget
<b>Personnel</b>	<b>54,452,380,941</b>
Salaries, Wages and Allowances	45,395,380,941
Social Contributions	1,460,000,000
Social Benefits	7,597,000,000
<b>Other Recurrent</b>	<b>58,670,674,128</b>
Overheads	47,050,858,089
Public Debt Charges	7,350,000,000
Others (Grants, Subsidies, Other Transfers)	3,399,816,039
<b>Capital</b>	<b>86,756,315,640</b>
<b>Other Provisions (Contingency)</b>	<b>-</b>
<b>Total Expenditure (including Contingencies)</b>	<b>199,879,370,709</b>



## 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**

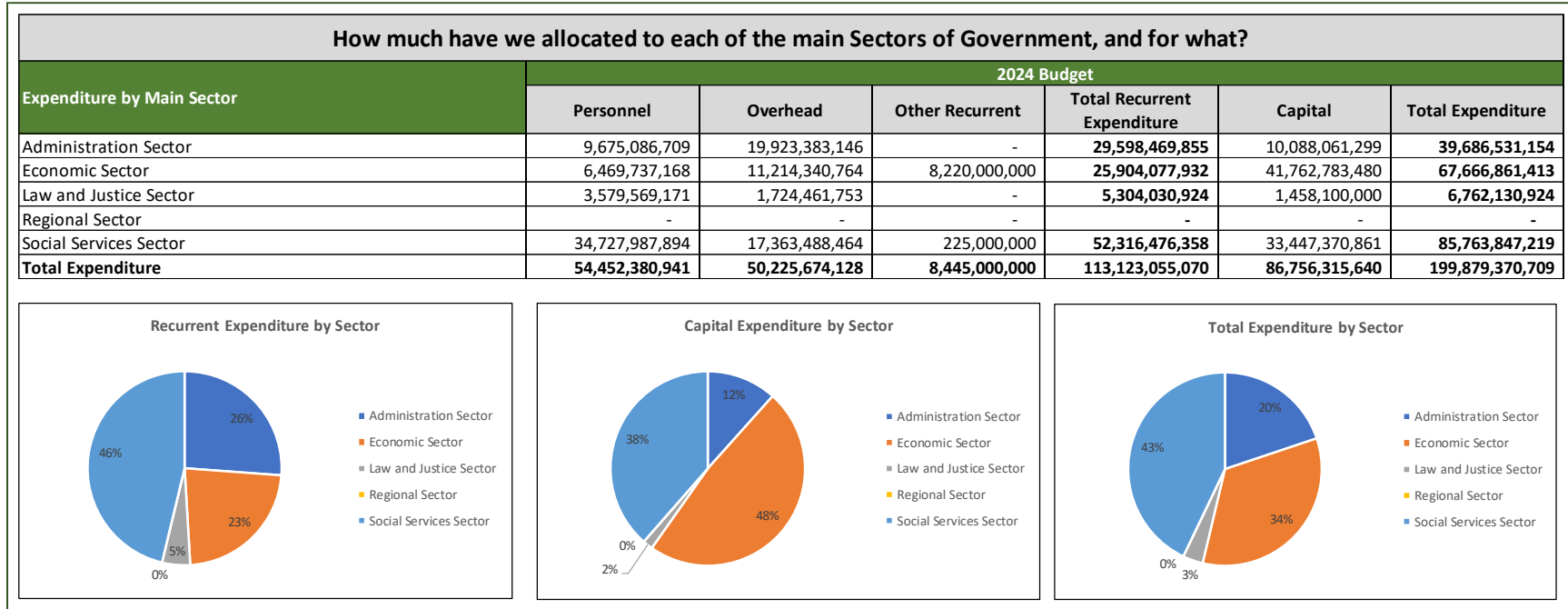


Figure 4 Personnel Expenditure by Planning Sector








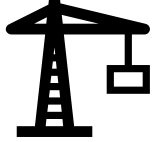



Personnel Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N2.249 Billion	N0.188 Billion	N20.423 Billion	N0.762 Billion	N2.832 Billion	N9.675 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N11.887 Billion	N0.734 Billion	N3.58 Billion	N0.234 Billion	N1.419 Billion	N0.469 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
					
N1.746 Billion	N0.625 Billion	N6.169 Billion	N0.856 Billion	N12.705 Billion	N19.923 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N7.661 Billion	N1.88 Billion	N1.724 Billion	N1.916 Billion	N1.447 Billion	N2.018 Billion

Figure 6 Capital Expenditure by Planning Sector












Capital Expenditure by Sector					
<b>Agriculture</b>	<b>Commerce and Industry</b>	<b>Education</b>	<b>Environment</b>	<b>Finance and Economic Planning</b>	<b>General Government Administration</b>
					
N5.612 Billion	N2.965 Billion	N13.571 Billion	N4.383 Billion	N1.31 Billion	N10.088 Billion
<b>Health</b>	<b>Infrastructure</b>	<b>Law and Justice</b>	<b>Water</b>	<b>Women, Youth and Sports</b>	<b>Other</b>
					<i>Others</i>
N7.157 Billion	N28.722 Billion	N1.458 Billion	N2.173 Billion	N2.699 Billion	N6.618 Billion

Figure 7 Total Expenditure by Planning Sector










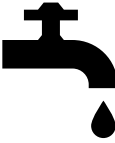

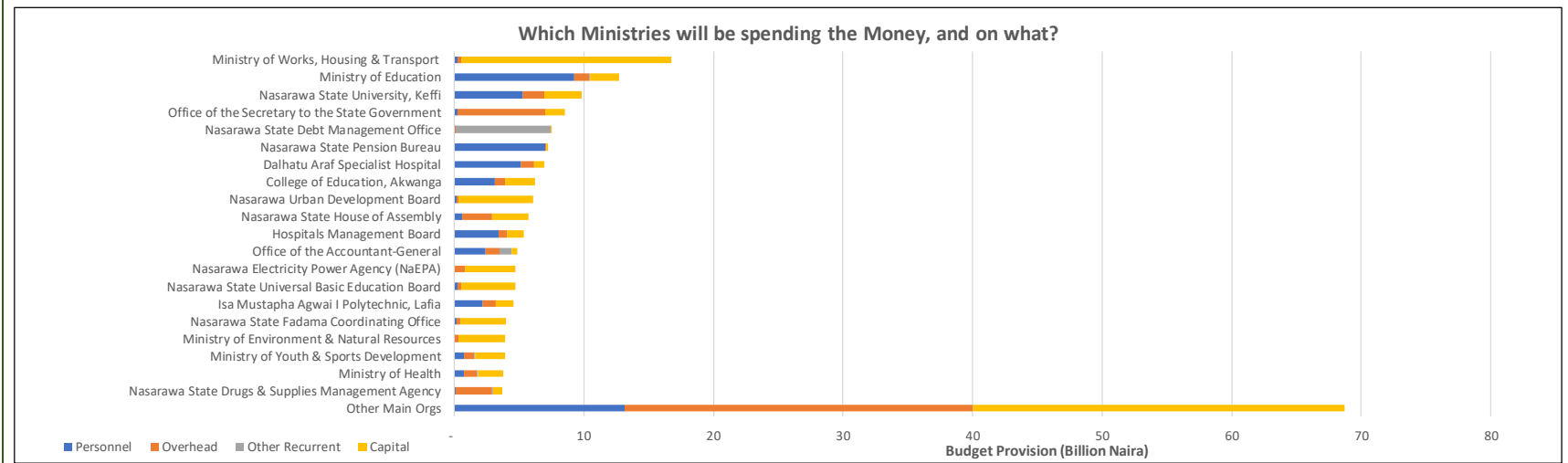
Total Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N9.607 Billion	N3.778 Billion	N40.163 Billion	N6 Billion	N16.847 Billion	N39.687 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N26.706 Billion	N31.336 Billion	N6.762 Billion	N4.323 Billion	N5.565 Billion	N9.105 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)	2024 Budget					
	Personnel	Overhead	Other Recurrent	Total Recurrent Expenditure	Capital	Total Expenditure
Ministry of Works, Housing & Transport	239,296,040	309,250,000	-	548,546,040	16,206,000,000	16,754,546,040
Ministry of Education	9,231,548,228	1,209,400,000	60,000,000	10,500,948,228	2,185,361,299	12,686,309,527
Nasarawa State University, Keffi	5,293,226,519	1,629,400,000	-	6,922,626,519	2,926,000,000	9,848,626,519
Office of the Secretary to the State Government	267,189,656	6,781,700,000	-	7,048,889,656	1,520,000,000	8,568,889,656
Nasarawa State Debt Management Office	15,000,000	73,370,000	7,350,000,000	7,438,370,000	63,500,000	7,501,870,000
Nasarawa State Pension Bureau	7,047,029,811	31,670,000	-	7,078,699,811	189,000,000	7,267,699,811
Dalhatu Araf Specialist Hospital	5,159,380,316	997,900,000	-	6,157,280,316	800,000,000	6,957,280,316
College of Education, Akwanga	3,138,086,997	803,600,000	-	3,941,686,997	2,298,511,988	6,240,198,984
Nasarawa Urban Development Board	171,681,467	134,780,000	-	306,461,467	5,747,308,480	6,053,769,948
Nasarawa State House of Assembly	622,248,709	2,274,620,000	-	2,896,868,709	2,852,000,000	5,748,868,709
Hospitals Management Board	3,387,579,953	701,250,000	-	4,088,829,953	1,275,000,000	5,363,829,953
Office of the Accountant-General	2,374,543,056	1,146,800,000	870,000,000	4,391,343,056	448,000,000	4,839,343,056
Nasarawa Electricity Power Agency (NaEPA)	30,038,644	806,864,725	-	836,903,369	3,895,000,000	4,731,903,369
Nasarawa State Universal Basic Education Board	259,629,979	298,700,000	-	558,329,979	4,137,650,979	4,695,980,958
Isa Mustapha Agwai I Polytechnic, Lafia	2,172,686,785	1,015,940,751	-	3,188,627,536	1,408,206,595	4,596,834,131
Nasarawa State Fadama Coordinating Office	207,735,630	225,940,000	-	433,675,630	3,582,675,000	4,016,350,630
Ministry of Environment & Natural Resources	65,028,417	288,560,000	-	353,588,417	3,591,000,000	3,944,588,417
Ministry of Youth & Sports Development	751,536,219	811,150,000	55,000,000	1,617,686,219	2,320,000,000	3,937,686,219
Ministry of Health	760,365,856	1,023,300,247	20,000,000	1,803,666,103	1,942,250,000	3,745,916,103
Nasarawa State Drugs & Supplies Management Agency	86,920,000	2,818,650,000	90,000,000	2,995,570,000	711,000,000	3,706,570,000
Other Main Orgs	13,171,628,660	26,842,828,405	-	40,014,457,065	28,657,851,299	68,672,308,364
<b>Total Expenditure</b>	<b>54,452,380,941</b>	<b>50,225,674,128</b>	<b>8,445,000,000</b>	<b>113,123,055,070</b>	<b>86,756,315,640</b>	<b>199,879,370,709</b>

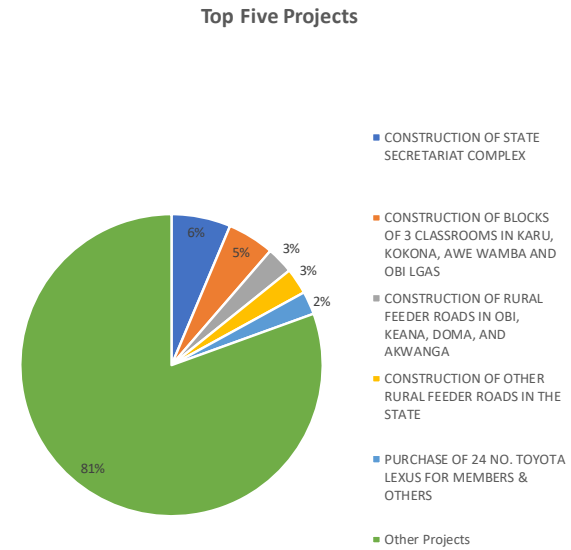


## Section 5 What are the major Investments being made by the State?

- The Roads construction project is in fulfilment of the current administration’s promise of improving access to hinterlands that will help increase food production through agriculture.
- The social investment project will lead to improved livelihood and living standard of the people of Nasarawa State.

**Table 5 Largest Capital Expenditure Projects**

What are the major Capital Investments we are planning?		
Project Description	2024 Budget	Location
CONSTRUCTION OF STATE SECRETARIAT COMPLEX	4,622,000,000	LAFIA
CONSTRUCTION OF BLOCKS OF 3 CLASSROOMS IN KARU, KOKONA, AWE WAMBA AND OBI LGAS	3,652,650,979	OKONA, AWE WAMBA AND OBI LGAS
CONSTRUCTION OF RURAL FEEDER ROADS IN OBI, KEANA, DOMA, AND AKWANGA	2,100,000,000	ANA, DOMA, AND AKWANGA
CONSTRUCTION OF OTHER RURAL FEEDER ROADS IN THE STATE	2,030,000,000	ALL LGAs
PURCHASE OF 24 NO. TOYOTA LEXUS FOR MEMBERS & OTHERS	1,800,000,000	LAFIA
CONSTRUCTION OF KEFFI NEIGHBOURHOOD MARKET/SQUARE	1,700,000,000	KEFFI
CONSTRUCTION OF KADARKO-KWARA ROAD (16KM)	1,100,000,000	KEANA
PURCHASE OF DIGITAL TRANSMITTER/ OTHER EQUIPMENT FOR NBS	1,045,761,299	LAFIA
CONSTRUCTION OF KWANDERE-KEFFI ROAD (65KM)	1,000,000,000	LAFIA
CONSTRUCTION OF ROADS ACROSS THE STATE	1,000,000,000	ALL LGAs
DUALIZATION OF SHENDAM ROAD PHASE II	1,000,000,000	LAFIA
CONSTRUCTION OF BOREHOLES, PHCs & ROAD CONSTRUCTION AS HONOURABLE MEMBERS CONSTITUENCY PROJECTS	960,000,000	ALL LGAs
COMPLETION OF LAFIA AIRPORT	900,000,000	LAFIA
PURCHASE OF 20NO. OFFICIAL VEHICLES FOR MDAs/PUBLIC OFFICE HOLDERS	800,000,000	LAFIA
PURCHASE OF 2 NO FIRE FIGHTING VEHICLES	800,000,000	LAFIA
COMPENSATION FOR LANDS ACQUIRED BY GOVERNMENT (RIGHT OF WAYS)	800,000,000	ALL LGAs
CONSTRUCTION OF TOWNSHIP ROAD IN DEVELOPMENT HQTRS	700,000,000	ALL LGAs
CONSTRUCTION OF 5NO. MINI STADIUM IN THE STATE	700,000,000	ALL LGAs
PERIMETER FENCING OF PUBLIC SCHOOLS/ BUILDINGS	700,000,000	ALL LGAs
PROJECT INVESTIGATION & EQUITY CONTRIBUTION FOR DEVELOPMENT (CAPITAL)	600,000,000	-
Other Projects	58,745,903,362	
<b>Total Capital Expenditure</b>	<b>86,756,315,640</b>	





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

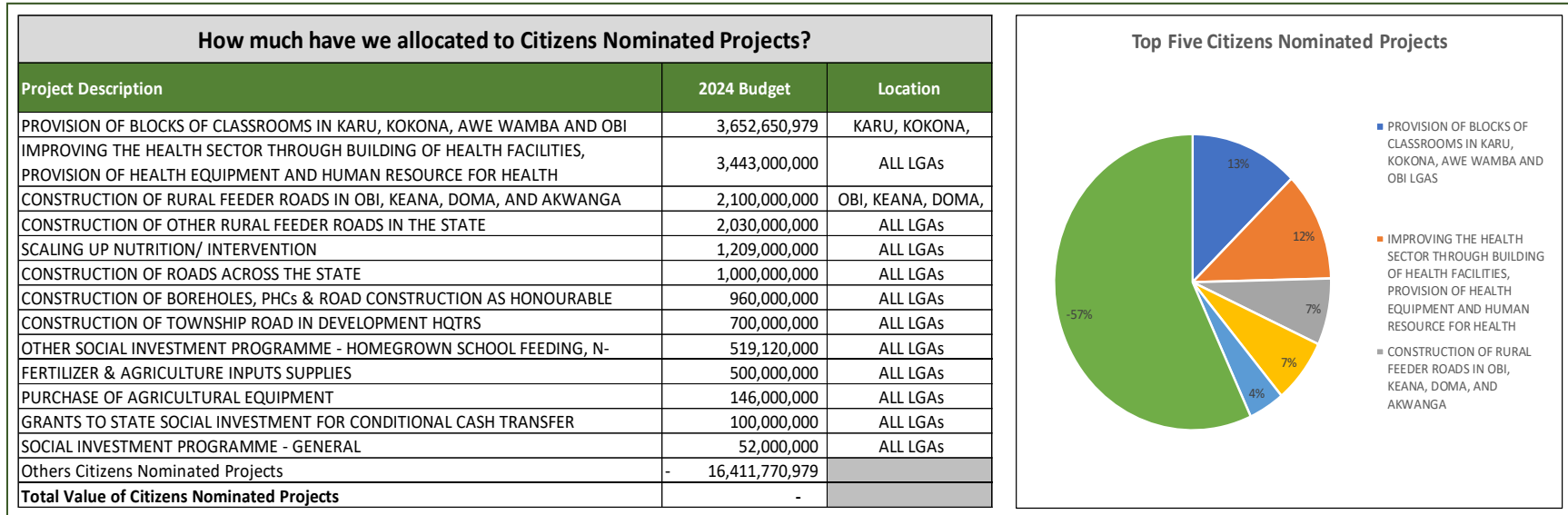
Citizens' budget also known as participatory budgeting is a process of democratic deliberation and discussion as well as decision making, in which the citizens decide how to allocate part of the State budget. This systematic process allows the people to identify, discuss and prioritize public spending projects and to make real decisions about how funds are utilized. In Nasarawa State, the government organize a town hall meeting before the issuance of call circular in respect to the preceding budget year. During the town hall meeting, representatives of CSOs, NGOs, FBOs, Women Farmers, Market Women, Transport Unions, Disability groups etc are invited to participate and discuss on the next budget. The town hall meeting is usually organize in 4 different occasions, one for each geopolitical zone and a general meeting in Lafia, the State capital.

The State Central Ministry collects, collates, and analyses submissions from the representatives of the various groups and select common areas across the zones and ensure that suggested projects are reflected in the coming budget.

- Construction of both Urban and Rural Feeder Roads In the State
- Provision of Boreholes across wards in the State
- Timely purchase and distribution of Fertilizer, Agric equipment & other Agriculture Inputs
- Assistance to vulnerable groups/ Social Investment/Conditional Cash Transfer
- Improving the Health Sector through Building of Health Facilities, Provision of Health Equipment and Human Resource for Health

All the projects selected as presented by the representatives of the various groups are in line with the policy thrust of the present administration of **Engr. Abdullahi A. Sule**.

**Table 6 Citizens Nominated Projects**

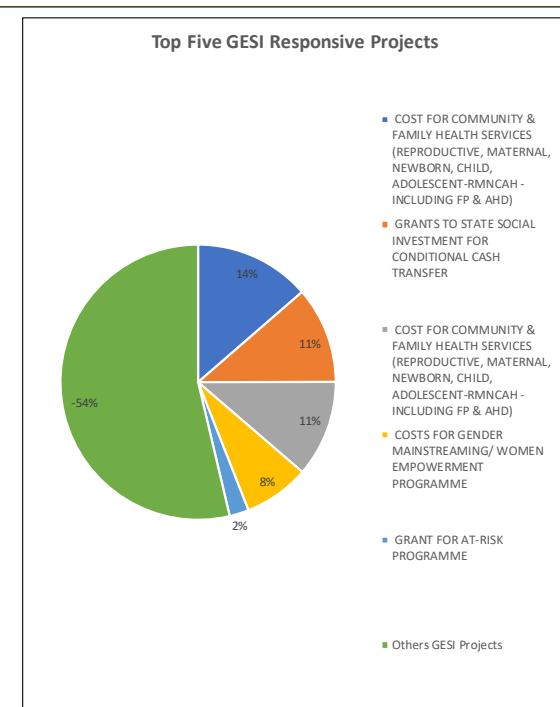


## Section 7 How is the State responding to the Gender, Equity and Social Inclusion needs of its Citizens

The State considers Gender, Equity and Social Inclusion as a key priority in its policy making. Adequate attention has been given to GESI over the years, and of recent is the provision of Budget lines to activities of GESI in the 2024 Budget. The State budgeted -473,000,000 for activities such as Costs for Gender Mainstreaming/ Women Empowerment Programme, Grant for at-risk programme, Child Rights Implementation/ Children's Parliament, Cost for Orphans & Vulnerable Group, Household Upliftment Programme – SCTU, Funds for GBV Policy Implementation & Reform, SARC/Shelter Support Services, Special Intervention in Women and Youths Empowerment - Assistance on Skills Acquisition.

**Table 7 Projects that Respond to GESI Needs**

How much have we allocated to Gender, Equity and Social Inclusion responsive Projects?		
Project Description	2024 Budget	Implementing MDA
COST FOR COMMUNITY & FAMILY HEALTH SERVICES (REPRODUCTIVE, MATERNAL, NEWBORN, CHILD, ADOLESCENT-RMNCAH - INCLUDING FP & AHD)	120,000,000	NASARAWA PRIMARY HEALTHCARE DEVELOPMENT AGENCY
GRANTS TO STATE SOCIAL INVESTMENT FOR CONDITIONAL CASH TRANSFER	100,000,000	MINISTRY OF WOMEN AFFAIRS & SOCIAL DEVELOPMENT
COST FOR COMMUNITY & FAMILY HEALTH SERVICES (REPRODUCTIVE, MATERNAL, NEWBORN, CHILD, ADOLESCENT-RMNCAH - INCLUDING FP & AHD)	100,000,000	MINISTRY OF HEALTH
COSTS FOR GENDER MAINSTREAMING/ WOMEN EMPOWERMENT PROGRAMME	68,000,000	MINISTRY OF WOMEN AFFAIRS & SOCIAL DEVELOPMENT
GRANT FOR AT-RISK PROGRAMME	20,000,000	MINISTRY OF WOMEN AFFAIRS & SOCIAL DEVELOPMENT
CHILD RIGHTS IMPLEMENTATION/ CHILDREN'S PARLIAMENT	15,000,000	MINISTRY OF WOMEN AFFAIRS & SOCIAL DEVELOPMENT
COST FOR ORPHANS & VULNERABLE GROUP	15,000,000	MINISTRY OF WOMEN AFFAIRS & SOCIAL DEVELOPMENT
HOUSEHOLD UPLIFTMENT PROGRAMME - SCTU	10,000,000	MINISTRY OF WOMEN AFFAIRS & SOCIAL DEVELOPMENT
FUNDS FOR GBV POLICY IMPLEMENTATION & REFORM	10,000,000	MINISTRY OF WOMEN AFFAIRS & SOCIAL DEVELOPMENT
SARC/SHELTER SUPPORT SERVICES	5,000,000	MINISTRY OF WOMEN AFFAIRS & SOCIAL DEVELOPMENT
COSTS FOR GENDER MAINSTREAMING/ WOMEN EMPOWERMENT PROGRAMME	5,000,000	MINISTRY OF SPECIAL DUTIES-HUMANITARIAN, SOCIAL SERVICES & NGOS
SPECIAL INTERVENTION IN WOMEN AND YOUTHS EMPOWERMENT - ASSISTANCE ON SKILLS ACQUISITION	5,000,000	MINISTRY OF WOMEN AFFAIRS & SOCIAL DEVELOPMENT
Others GESI Projects	- 473,000,000	
<b>Total Value of GESI Responsive Projects</b>	<b>-</b>	



## 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 2024 compare to what we budgeted and actually collected in 2023?							
Revenue	2024 Budget	2023 Original Budget		2023 Final Budget		2023 Out-Turn	
		Provision	% Increase/Decrease in 2024 Budget	Provision	% Increase/Decrease in 2024 Budget	Amount	% Increase/Decrease in 2024 Budget
Opening Balance	3,556,932,412	4,815,655,008	-26.1%	-	-	2,316,002,559	53.6%
Federation Account	96,950,000,000	57,354,534,207	69.0%	87,654,534,207	10.6%	97,170,217,529	-0.2%
Statutory Allocation	45,000,000,000	35,137,821,683	28.1%	32,137,821,683	40.0%	29,523,038,054	52.4%
Derivation	-	-	-	-	-	-	-
VAT	27,500,000,000	18,896,712,525	45.5%	24,896,712,525	10.5%	29,234,795,512	-5.9%
Other FAAC Receipts	24,450,000,000	3,320,000,000	636.4%	30,620,000,000	-20.2%	38,412,383,964	-36.3%
<b>Internally Generated Revenues</b>	<b>43,302,052,814</b>	<b>38,641,180,041</b>	<b>12.1%</b>	<b>36,950,033,996</b>	<b>17.2%</b>	<b>24,972,473,142</b>	<b>73.4%</b>
Tax Revenue, of which	25,010,848,613	18,270,000,000	36.9%	19,456,029,165	28.6%	15,361,711,395	62.8%
Tax Revenues - Personal	12,500,000,000	12,500,000,000	-	10,500,000,000	19.0%	7,777,996,395	60.7%
Tax Revenue - Other	12,510,848,613	5,770,000,000	116.8%	8,956,029,165	39.7%	7,583,715,000	65.0%
Non-Tax Revenue	18,291,204,201	20,371,180,041	-10.2%	17,494,004,831	4.6%	9,610,761,747	90.3%
<b>Other Sources</b>	<b>56,070,385,484</b>	<b>48,504,574,951</b>	<b>15.6%</b>	<b>32,884,830,229</b>	<b>70.5%</b>	<b>11,957,932,360</b>	<b>368.9%</b>
Aids and Grants	23,133,590,193	18,033,099,052	28.3%	16,583,951,040	39.5%	5,789,553,429	299.6%
Loans	32,936,795,291	30,471,475,899	8.1%	16,300,879,189	102.1%	6,168,378,931	434.0%
Other Receipts	-	-	-	-	-	-	-
<b>Total Revenue (including Opening Balance)</b>	<b>199,879,370,709</b>	<b>149,315,944,208</b>	<b>33.9%</b>	<b>157,489,398,432</b>	<b>26.9%</b>	<b>136,416,625,590</b>	<b>46.5%</b>

**Table 9 Comparison of Expenditure Estimates with Prior Year**

How do our Expenditure Estimates for 2024 compare to what we budgeted and actually spent in 2023?							
Expenditure	2024 Budget	2023 Original Budget		2023 Final Budget		2023 Out-Turn	
		Provision	% Increase/Decrease in 2024 Budget	Provision	% Increase/Decrease in 2024 Budget	Amount	% Increase/Decrease in 2024 Budget
<b>Personnel</b>	<b>54,452,380,941</b>	<b>47,926,133,936</b>	<b>13.6%</b>	<b>48,853,748,244</b>	<b>11.5%</b>	<b>38,334,486,238</b>	<b>42.0%</b>
Salaries, Wages and Allowances	45,395,380,941	39,332,268,751	15.4%	39,491,883,059	14.9%	31,699,453,997	43.2%
Social Contributions	1,460,000,000	1,310,865,185	11.4%	903,865,185	61.5%	454,294,680	221.4%
Social Benefits	7,597,000,000	7,283,000,000	4.3%	8,458,000,000	-10.2%	6,180,737,560	22.9%
<b>Other Recurrent</b>	<b>58,670,674,128</b>	<b>43,399,572,994</b>	<b>35.2%</b>	<b>46,744,763,724</b>	<b>25.5%</b>	<b>30,695,664,482</b>	<b>91.1%</b>
Overheads	47,050,858,089	31,852,436,851	47.7%	36,231,031,764	29.9%	24,814,151,931	89.6%
Public Debt Charges	7,350,000,000	6,654,136,143	10.5%	7,315,321,959	0.5%	5,247,033,051	40.1%
Transfers of State IGR to LGCs	870,000,000	130,000,000	569.2%	130,000,000	569.2%	-	-
Others (Grants, Subsidies, Other Transfers)	3,399,816,039	4,763,000,000	-28.6%	3,068,410,000	10.8%	634,479,500	435.8%
<b>Capital</b>	<b>86,756,315,640</b>	<b>57,990,237,278</b>	<b>49.6%</b>	<b>61,890,886,465</b>	<b>40.2%</b>	<b>30,800,455,041</b>	<b>181.7%</b>
<b>Other Provisions (Contingency)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditure (including Contingencies)</b>	<b>199,879,370,709</b>	<b>149,315,944,208</b>	<b>33.9%</b>	<b>157,489,398,432</b>	<b>26.9%</b>	<b>99,830,605,761</b>	<b>100.2%</b>

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

How much have we allocated to each Ministry in 2024 for Recurrent Expenditure compared to what they were allocated and what they actually spent in 2023?							
Recurrent Expenditure by Ministry (Top 20 Spending Ministries)	2024 Budget	2023 Original Budget		2023 Final Budget		2023 Out-Turn	
		Provision	% Increase/Decrease in 2024 Budget	Provision	% Increase/Decrease in 2024 Budget	Amount	% Increase/Decrease in 2024 Budget
Ministry of Works, Housing & Transport	548,546,040	361,142,680	51.9%	329,452,680	66.5%	195,876,238	180.0%
Ministry of Education	10,500,948,228	9,258,258,580	13.4%	9,103,958,580	15.3%	6,854,280,950	53.2%
Nasarawa State University, Keffi	6,922,626,519	6,450,280,000	7.3%	6,460,080,000	7.2%	3,364,371,543	105.8%
Office of the Secretary to the State Government	7,048,889,656	6,846,815,918	3.0%	6,798,915,918	3.7%	4,758,800,737	48.1%
Nasarawa State Debt Management Office	7,438,370,000	82,870,000	8876.0%	39,370,000	18793.5%	6,948,145	106955.5%
Nasarawa State Pension Bureau	7,078,699,811	7,246,920,960	-2.3%	8,448,169,355	-16.2%	4,052,815,980	74.7%
Dalhatu Araf Specialist Hospital	6,157,280,316	5,516,855,132	11.6%	5,807,055,132	6.0%	3,646,229,208	68.9%
College of Education, Akwanga	3,941,686,997	3,609,186,997	9.2%	3,432,336,997	14.8%	1,827,056,720	115.7%
Nasarawa Urban Development Board	306,461,467	235,977,486	29.9%	205,977,486	48.8%	71,998,394	325.7%
Nasarawa State House of Assembly	2,896,868,709	2,006,435,524	44.4%	2,565,435,524	12.9%	689,978,463	319.8%
Hospitals Management Board	4,088,829,953	3,455,243,202	18.3%	3,366,443,202	21.5%	2,063,014,111	98.2%
Office of the Accountant-General	4,391,343,056	9,596,585,164	-54.2%	10,702,570,980	-59.0%	1,671,564,225	162.7%
Nasarawa Electricity Power Agency (NaEPA)	836,903,369	489,724,390	70.9%	609,224,390	37.4%	19,033,344	4297.0%
Nasarawa State Universal Basic Education Board	558,329,979	398,685,873	40.0%	400,685,873	39.3%	203,033,254	175.0%
Isa Mustapha Agwai I Polytechnic, Lafia	3,188,627,536	2,560,181,843	24.5%	2,610,181,843	22.2%	1,478,518,564	115.7%
Nasarawa State Fadama Coordinating Office	433,675,630	284,570,675	52.4%	296,420,675	46.3%	40,065,187	982.4%
Ministry of Environment & Natural Resources	353,588,417	546,800,030	-35.3%	382,450,030	-7.5%	94,158,293	275.5%
Ministry of Youth & Sports Development	1,617,686,219	1,786,497,888	-9.4%	2,783,497,888	-41.9%	599,439,348	169.9%
Ministry of Health	1,803,666,103	1,181,725,751	52.6%	1,185,545,751	52.1%	496,138,268	263.5%
Nasarawa State Drugs & Supplies Management Agency	2,995,570,000	335,769,890	792.1%	229,769,890	1203.7%	32,839,991	9021.7%
Other Main Orgs	40,014,457,065	29,075,178,948	37.6%	29,840,969,774	34.1%	13,215,424,576	202.8%
<b>Total Expenditure</b>	<b>113,123,055,070</b>	<b>91,325,706,930</b>	<b>23.9%</b>	<b>95,598,511,967</b>	<b>18.3%</b>	<b>45,381,585,539</b>	<b>149.3%</b>

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

How much have we allocated to each Ministry in 2024 for Capital Expenditure compared to what they were allocated and what they actually spent in 2023?							
Capital Expenditure by Ministry (Top 20 Spending Ministries)	2024 Budget	2023 Original Budget		2023 Final Budget		2023 Out-Turn	
		Provision	% Increase/Decrease in 2024 Budget	Provision	% Increase/Decrease in 2024 Budget	Amount	% Increase/Decrease in 2024 Budget
Ministry of Works, Housing & Transport	16,206,000,000	8,181,500,000	98.1%	15,431,500,000	5.0%	10,646,165,398	52.2%
Ministry of Education	2,185,361,299	944,980,633	131.3%	612,519,525	256.8%	261,457,489	735.8%
Nasarawa State University, Keffi	2,926,000,000	4,206,000,000	-30.4%	3,239,672,500	-9.7%	673,219,413	334.6%
Office of the Secretary to the State Government	1,520,000,000	2,068,695,212	-26.5%	2,968,695,212	-48.8%	571,324,389	166.0%
Nasarawa State Debt Management Office	63,500,000	68,500,000	-7.3%	-	-	-	-
Nasarawa State Pension Bureau	189,000,000	170,000,000	11.2%	10,000,000	1790.0%	-	-
Dalhatu Araf Specialist Hospital	800,000,000	371,560,010	115.3%	301,560,010	165.3%	102,761,852	678.5%
College of Education, Akwanga	2,298,511,988	2,544,000,000	-9.6%	1,864,000,000	23.3%	11,033,289	20732.5%
Nasarawa Urban Development Board	5,747,308,480	2,618,438,161	119.5%	4,682,438,161	22.7%	336,150,000	1609.7%
Nasarawa State House of Assembly	2,852,000,000	456,000,000	525.4%	456,000,000	525.4%	1,800,000	158344.4%
Hospitals Management Board	1,275,000,000	242,200,000	426.4%	192,200,000	563.4%	40,807,373	3024.4%
Office of the Accountant-General	448,000,000	389,500,000	15.0%	166,500,000	169.1%	53,056,239	744.4%
Nasarawa Electricity Power Agency (NaEPA)	3,895,000,000	1,628,000,000	139.3%	1,368,000,000	184.7%	579,620,344	572.0%
Nasarawa State Universal Basic Education Board	4,137,650,979	4,924,777,996	-16.0%	4,467,777,996	-7.4%	1,124,393,239	268.0%
Isa Mustapha Agwai I Polytechnic, Lafia	1,408,206,595	1,419,319,595	-0.8%	1,385,819,595	1.6%	688,636,220	104.5%
Nasarawa State Fadama Coordinating Office	3,582,675,000	2,595,658,207	38.0%	4,030,767,570	-11.1%	5,983,280,834	-40.1%
Ministry of Environment & Natural Resources	3,591,000,000	4,733,020,199	-24.1%	3,600,020,199	-0.3%	2,393,974,152	50.0%
Ministry of Youth & Sports Development	2,320,000,000	626,584,620	270.3%	1,097,584,620	111.4%	176,705,280	1212.9%
Ministry of Health	1,942,250,000	730,700,000	165.8%	353,700,000	449.1%	6,854,937	28233.6%
Nasarawa State Drugs & Supplies Management Agency	711,000,000	1,641,714,890	-56.7%	1,181,714,890	-39.8%	473,210,246	50.3%
Other Main Orgs	28,657,851,299	17,429,087,755	64.4%	14,480,416,186	97.9%	1,143,261,781	2406.7%
<b>Total Expenditure</b>	<b>86,756,315,640</b>	<b>57,990,237,278</b>	<b>49.6%</b>	<b>61,890,886,465</b>	<b>40.2%</b>	<b>25,267,712,474</b>	<b>243.3%</b>

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

How much have we allocated to each Ministry in 2024 for Total Expenditure compared to what they were allocated and what they actually spent in 2023?							
Total Expenditure by Ministry (Top 20 Spending Ministries)	2024 Budget	2023 Original Budget		2023 Final Budget		2023 Out-Turn	
		Provision	% Increase/Decrease in 2024 Budget	Provision	% Increase/Decrease in 2024 Budget	Amount	% Increase/Decrease in 2024 Budget
Ministry of Works, Housing & Transport	16,754,546,040	8,542,642,680	96.1%	15,760,952,680	6.3%	10,842,041,636	54.5%
Ministry of Education	12,686,309,527	10,203,239,213	24.3%	9,716,478,105	30.6%	7,115,738,439	78.3%
Nasarawa State University, Keffi	9,848,626,519	10,656,280,000	-7.6%	9,699,752,500	1.5%	4,037,590,956	143.9%
Office of the Secretary to the State Government	8,568,889,656	8,915,511,131	-3.9%	9,767,611,131	-12.3%	5,330,125,126	60.8%
Nasarawa State Debt Management Office	7,501,870,000	151,370,000	4856.0%	39,370,000	18954.8%	6,948,145	107869.4%
Nasarawa State Pension Bureau	7,267,699,811	7,416,920,960	-2.0%	8,458,169,355	-14.1%	4,052,815,980	79.3%
Dalhatu Araf Specialist Hospital	6,957,280,316	5,888,415,142	18.2%	6,108,615,142	13.9%	3,748,991,060	85.6%
College of Education, Akwanga	6,240,198,984	6,153,186,997	1.4%	5,296,336,997	17.8%	1,838,090,010	239.5%
Nasarawa Urban Development Board	6,053,769,948	2,854,415,647	112.1%	4,888,415,647	23.8%	408,148,394	1383.2%
Nasarawa State House of Assembly	5,748,868,709	2,462,435,524	133.5%	3,021,435,524	90.3%	691,778,463	731.0%
Hospitals Management Board	5,363,829,953	3,697,443,202	45.1%	3,558,643,202	50.7%	2,103,821,484	155.0%
Office of the Accountant-General	4,839,343,056	9,986,085,164	-51.5%	10,869,070,980	-55.5%	1,724,620,463	180.6%
Nasarawa Electricity Power Agency (NaEPA)	4,731,903,369	2,117,724,390	123.4%	1,977,224,390	139.3%	598,653,688	690.4%
Nasarawa State Universal Basic Education Board	4,695,980,958	5,323,463,869	-11.8%	4,868,463,869	-3.5%	1,327,426,493	253.8%
Isa Mustapha Agwai I Polytechnic, Lafia	4,596,834,131	3,979,501,438	15.5%	3,996,001,438	15.0%	2,167,154,784	112.1%
Nasarawa State Fadama Coordinating Office	4,016,350,630	2,880,228,882	39.4%	4,327,188,245	-7.2%	6,023,346,021	-33.3%
Ministry of Environment & Natural Resources	3,944,588,417	5,279,820,228	-25.3%	3,982,470,228	-1.0%	2,488,132,446	58.5%
Ministry of Youth & Sports Development	3,937,686,219	2,413,082,508	63.2%	3,881,082,508	1.5%	776,144,628	407.3%
Ministry of Health	3,745,916,103	1,912,425,751	95.9%	1,539,245,751	143.4%	502,993,205	644.7%
Nasarawa State Drugs & Supplies Management Agency	3,706,570,000	1,977,484,780	87.4%	1,411,484,780	162.6%	506,050,237	632.5%
Other Main Orgs	68,672,308,364	46,504,266,703	47.7%	44,321,385,961	54.9%	14,358,686,357	378.3%
<b>Total Expenditure</b>	<b>199,879,370,709</b>	<b>149,315,944,208</b>	<b>33.9%</b>	<b>157,489,398,432</b>	<b>26.9%</b>	<b>70,649,298,013</b>	<b>182.9%</b>

## Section 9 Glossary of Terms

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