



NASARAWA STATE GOVERNMENT

2023 Citizens' Budget

“BUDGET OF CONSOLIDATION & CONTINUITY”



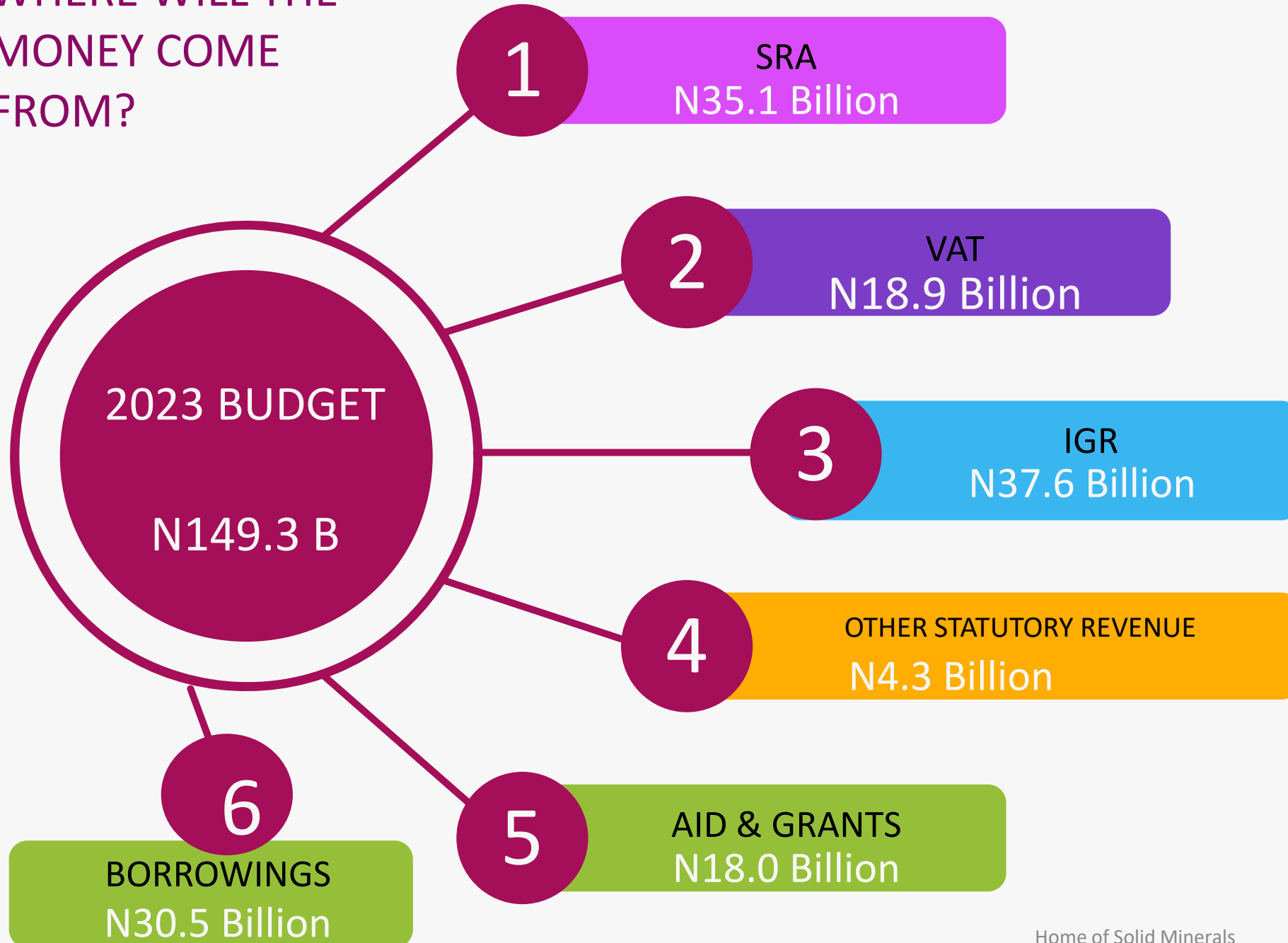
2023
BUDGET
SIZE

**NASARAWA STATE GOVERNMENT
APPROVED**

₦149,335,944,207.62

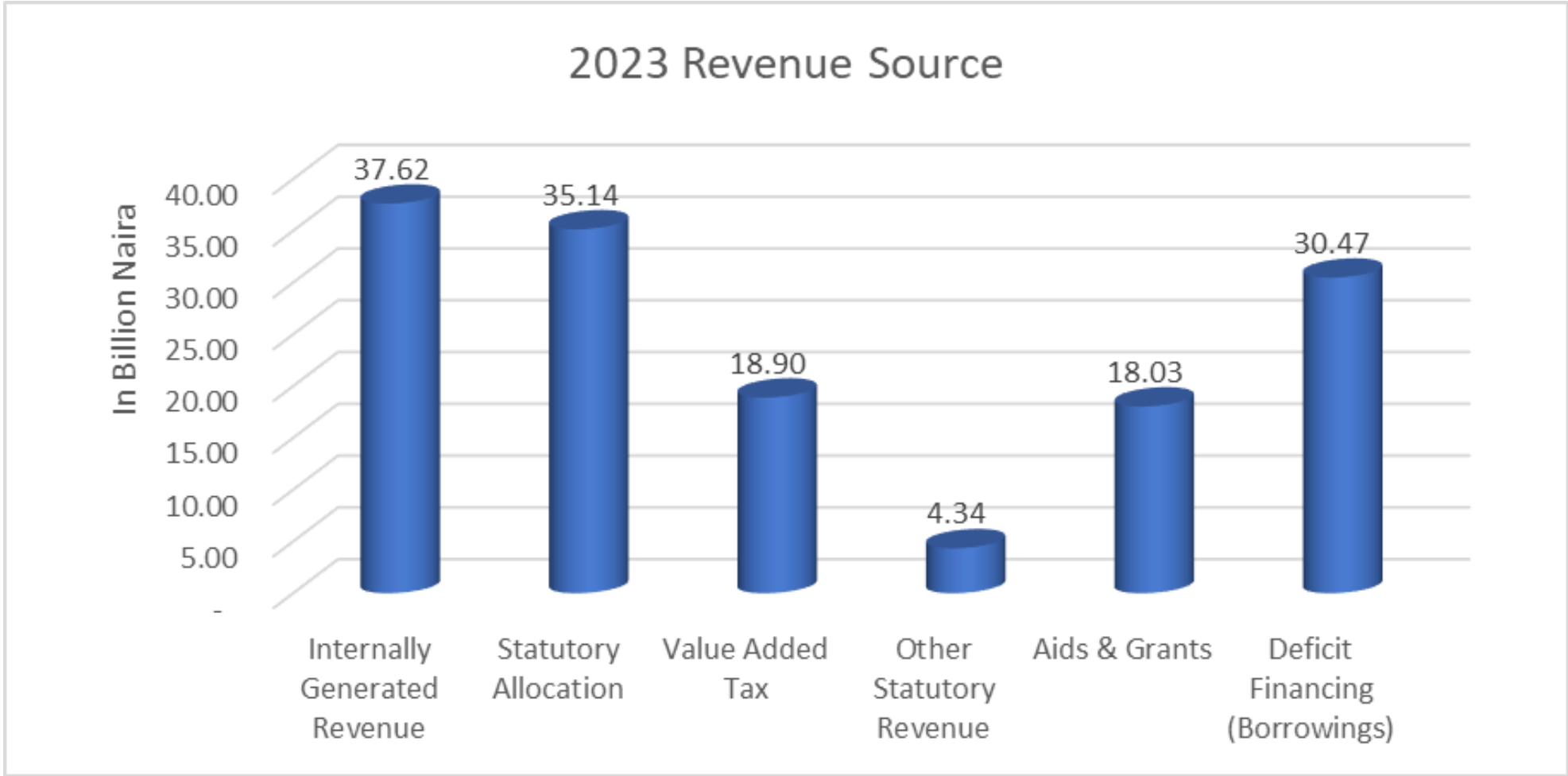
for FY 2023

WHERE WILL THE MONEY COME FROM?



NSSG BUDGET

2023 REVENUE SOURCE

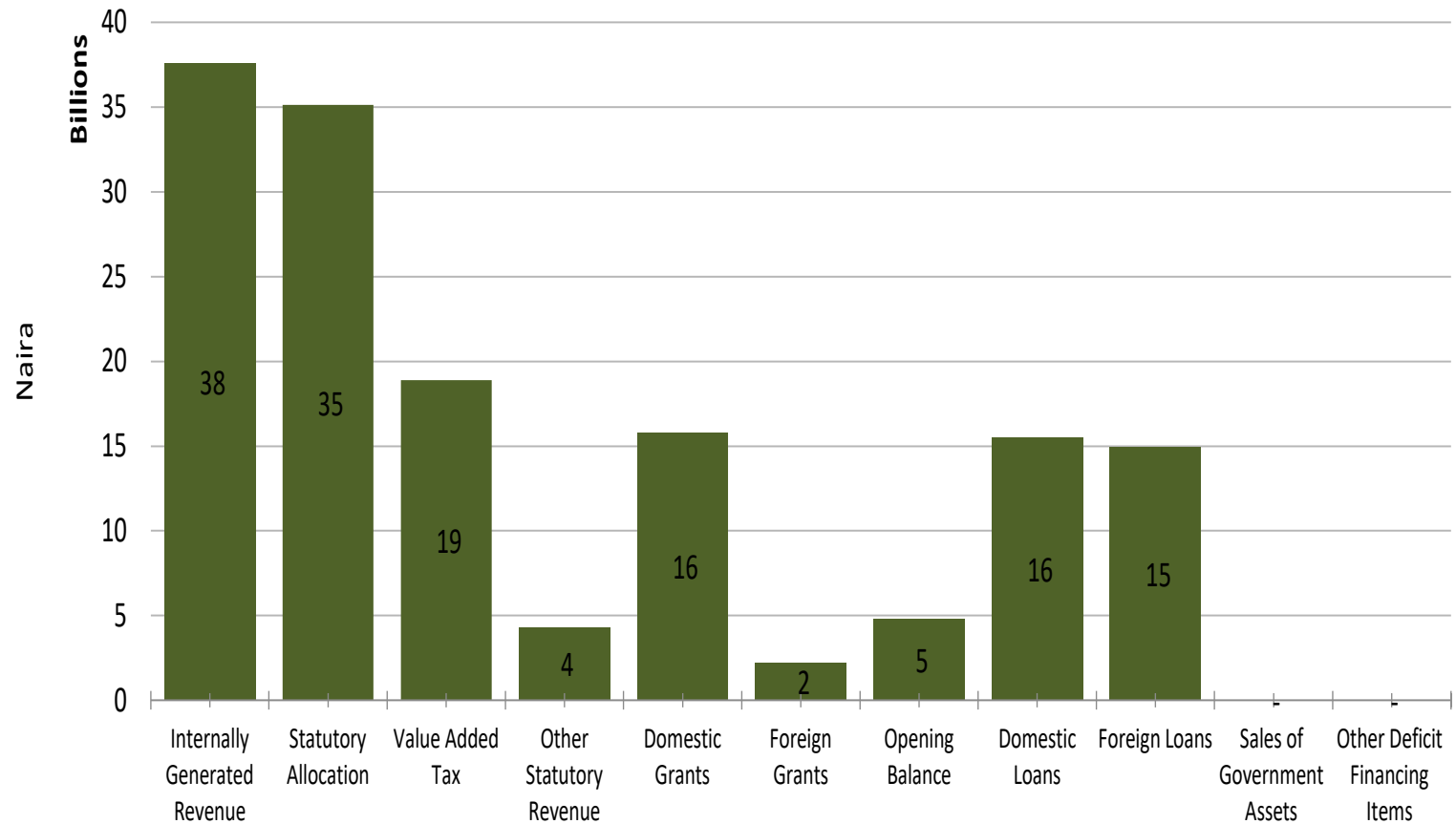


Where will the money come from?

Nasarawa State Government planned to get its revenue from the following sources:

Internally Generated Revenue	-	N37,621,180,041
Statutory Allocation	-	N35,137,821,683
Value Added Tax	-	N18,896,712,525
Other Statutory Revenue (Exchange Gain, Refund & Special Allocation)	-	N4,340,000,000.00
Domestic Aids & Grants	-	N15,804,611,302
Foreign Aids & Grants	-	N2,228,487,750
Opening Balance	-	N4,815,655,008
Domestic Loans	-	N15,529,645,455
External Loans	-	N14,941,830,443

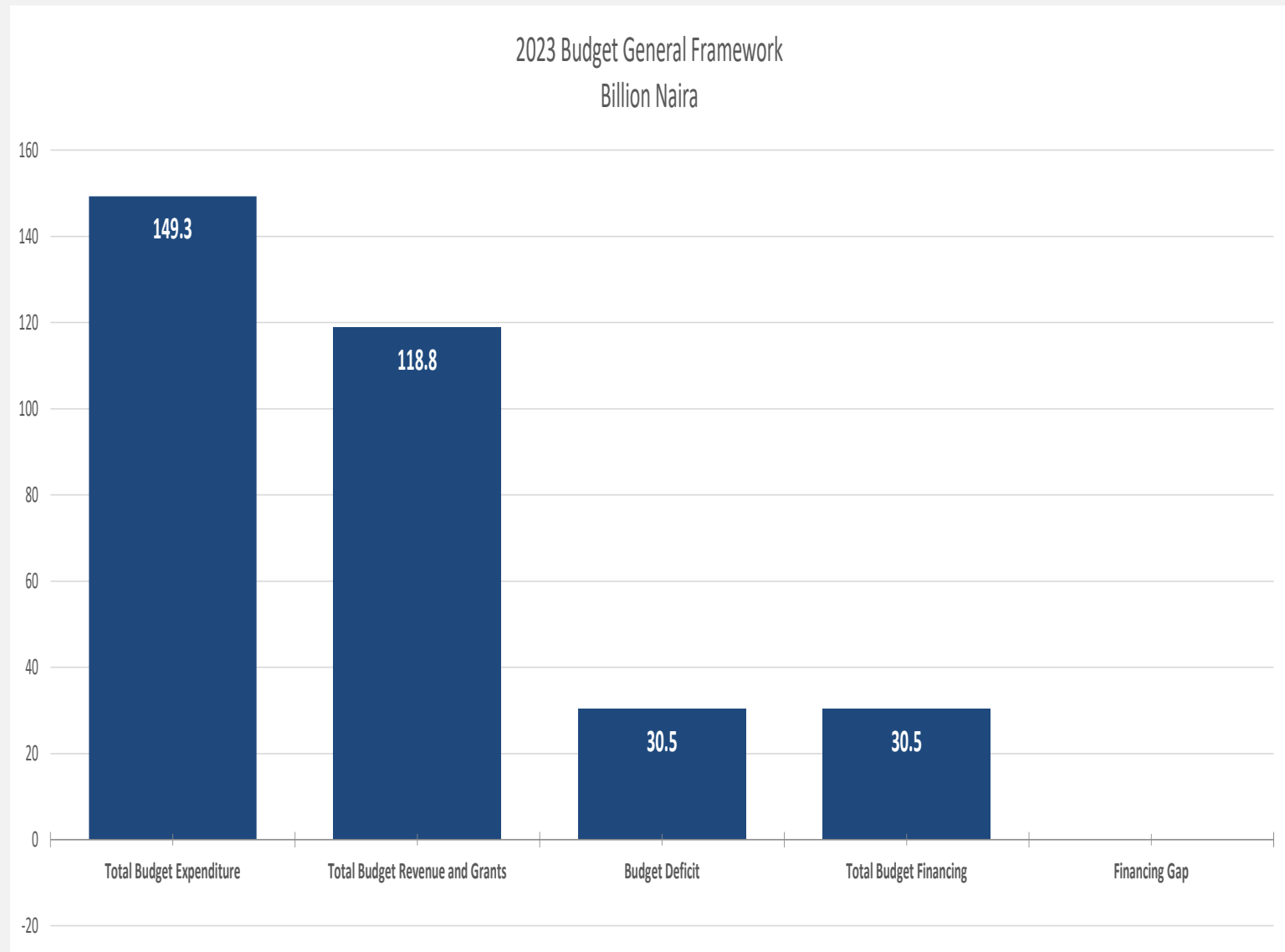
2023 Budget Revenue and Financing



Where will the money come from?

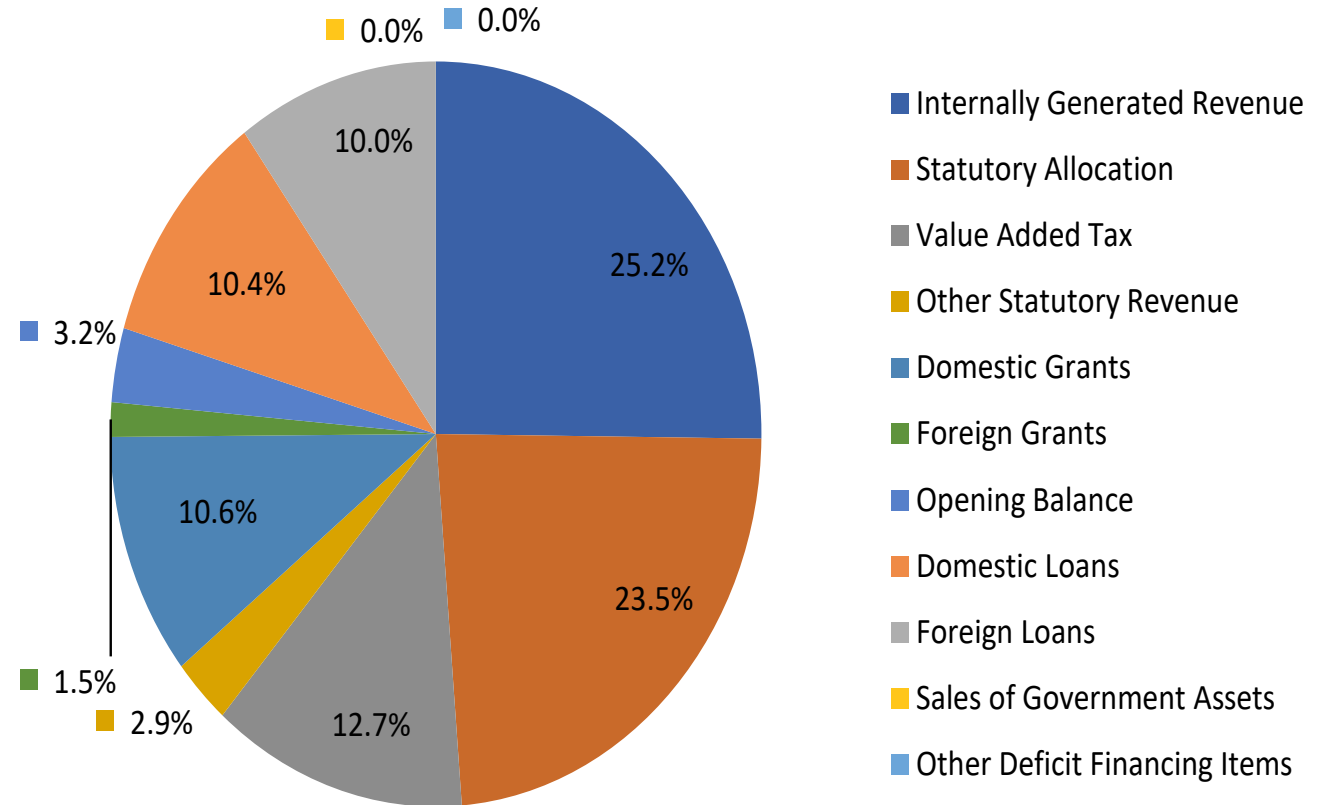
Majority of the revenue accrue to the state will come from IGR (NGN37.6 billion), SRA (NGN35.1 billion), and VAT (NGN18.9 billion)

NGN30.5 billion deficit Financing is coming from Domestic & External loans.



REVENUE SOURCES IN PERCENTAGE (%)

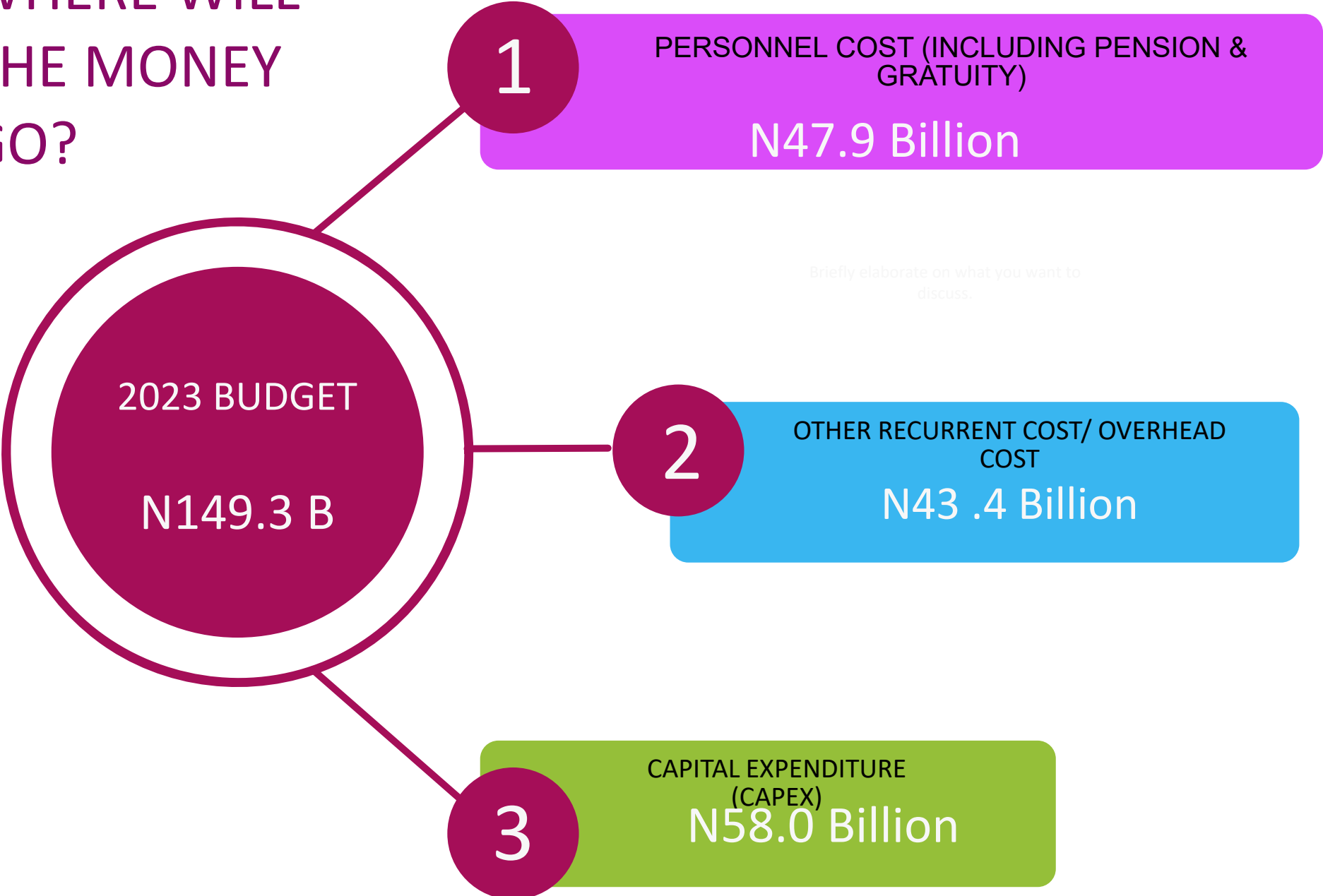
2023 Budget Revenue and Financing



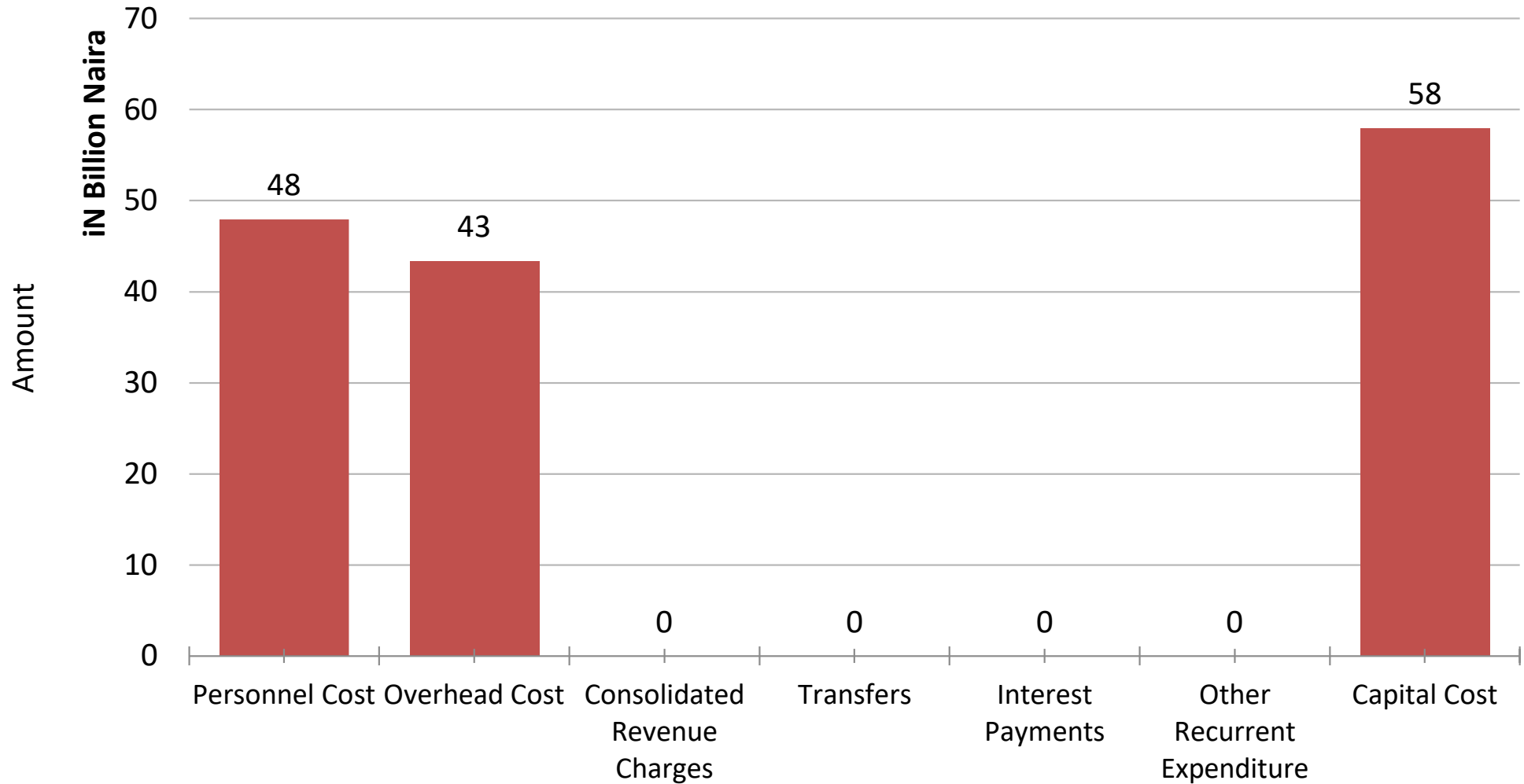
Where does the money go?

Expenditure is how the government plans to spend, on behalf of the citizens, according to the resources it manages. Government expenditure has two main categories: **Recurrent** and **Capital Expenditure**.

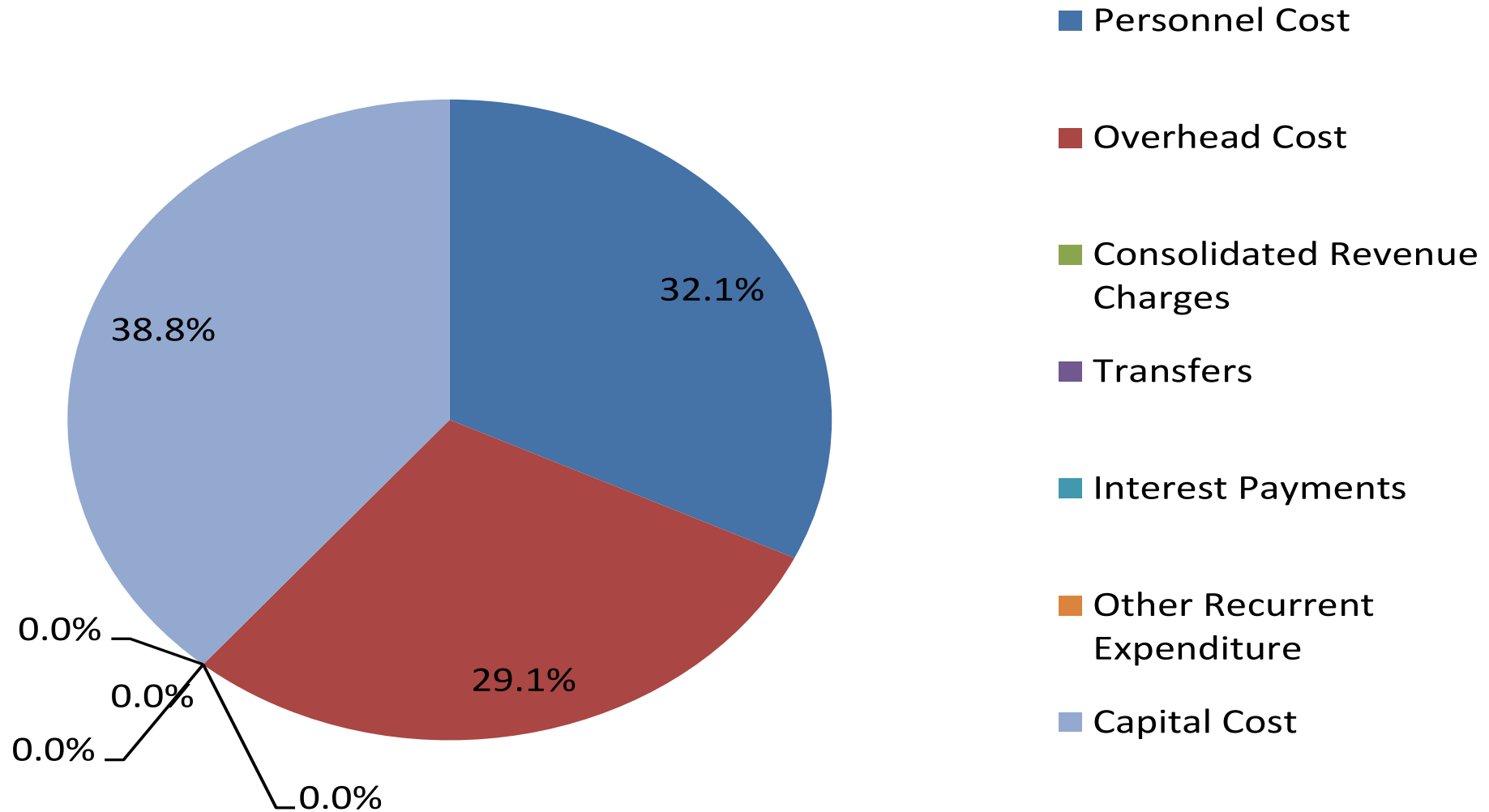
WHERE WILL THE MONEY GO?



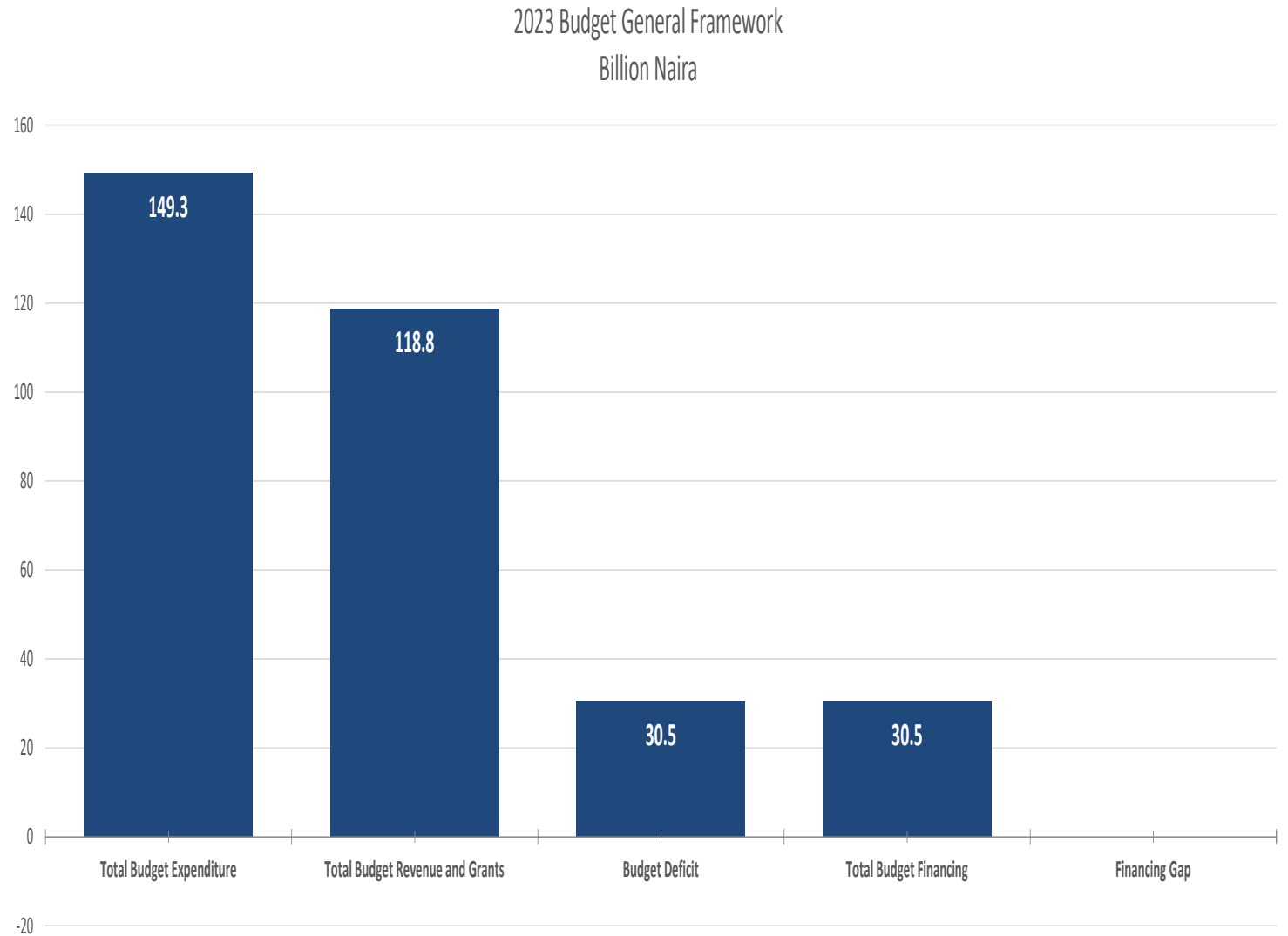
2023 Budgeted Expenditure



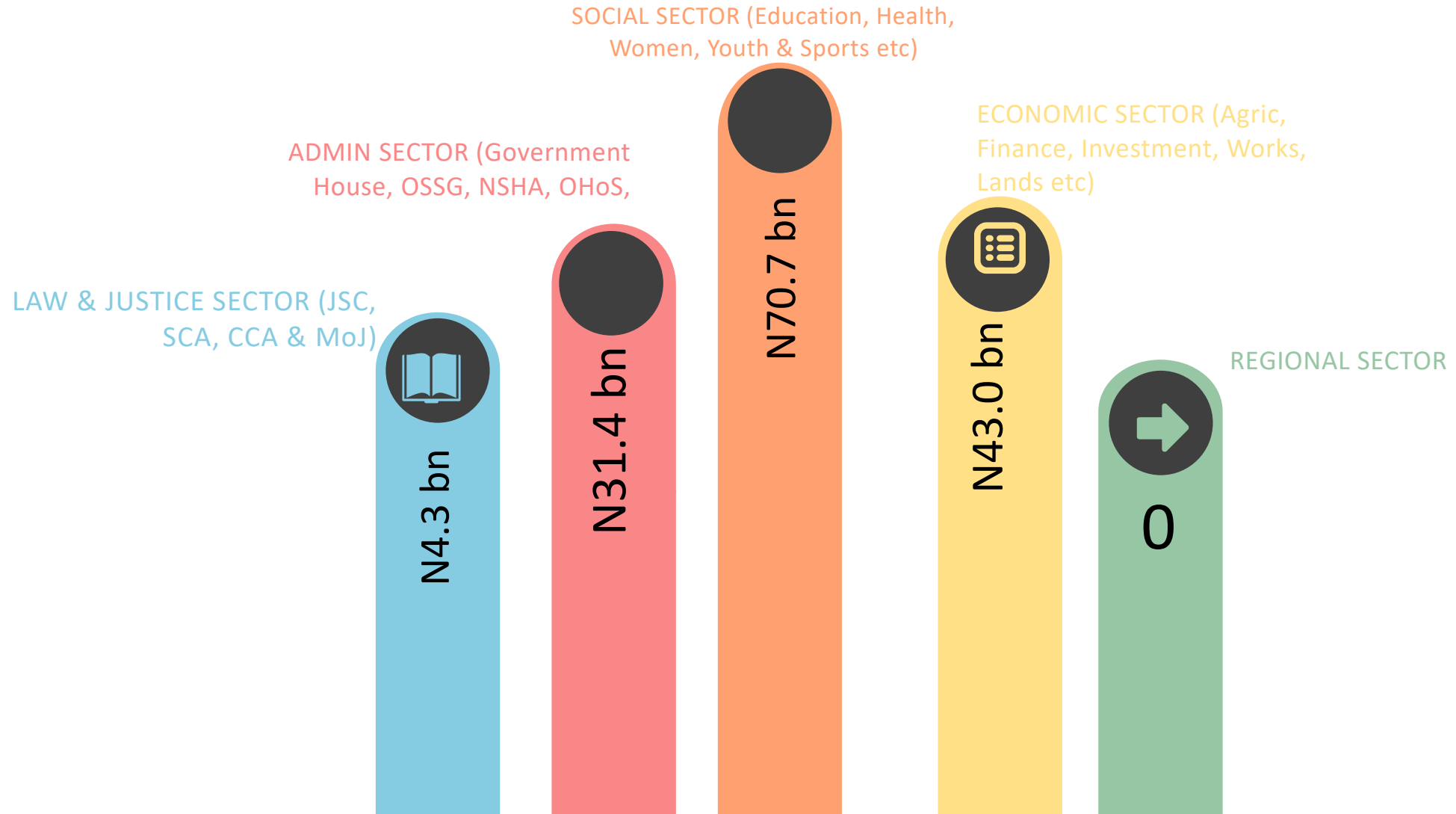
Expenditure type as % of total 2023 budget



General Fiscal Framework

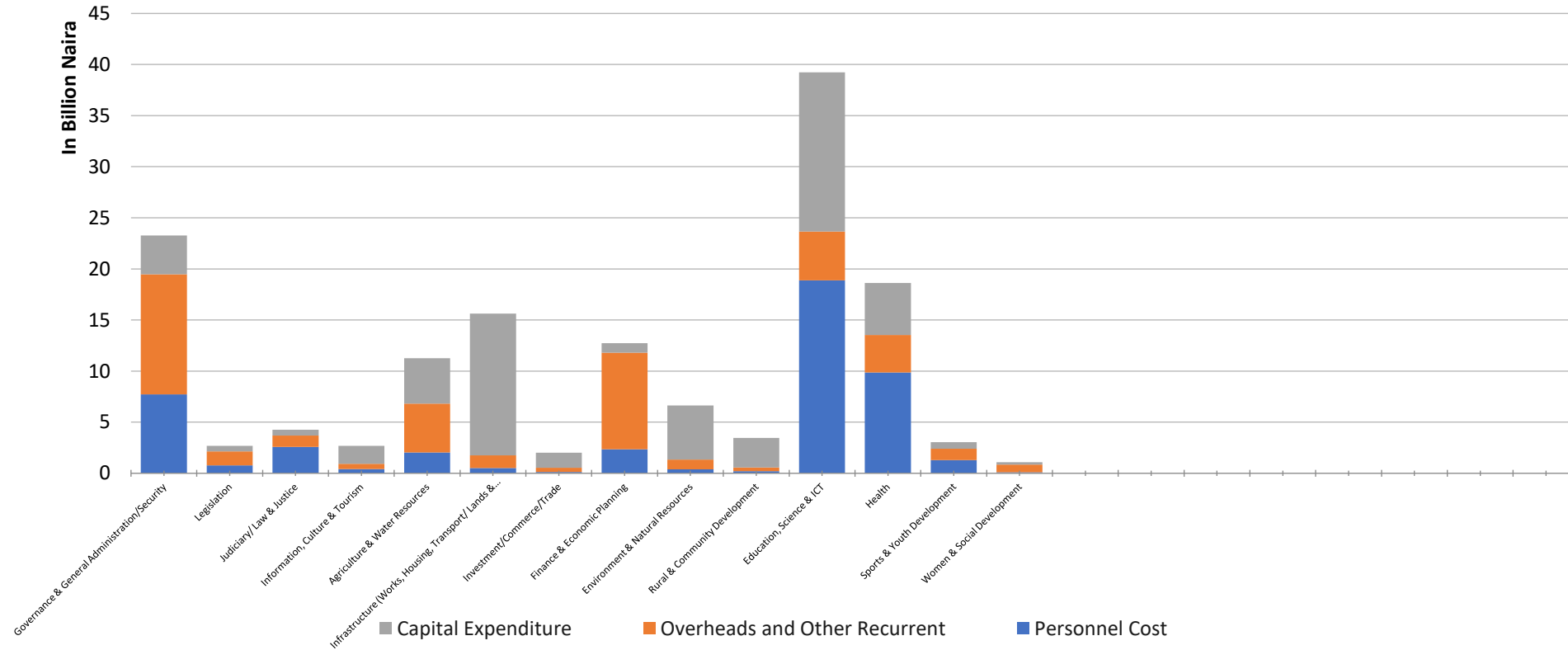


2023 BUDGET ALLOCATION BY MAIN SECTORS



Allocations by Sub-Sectors

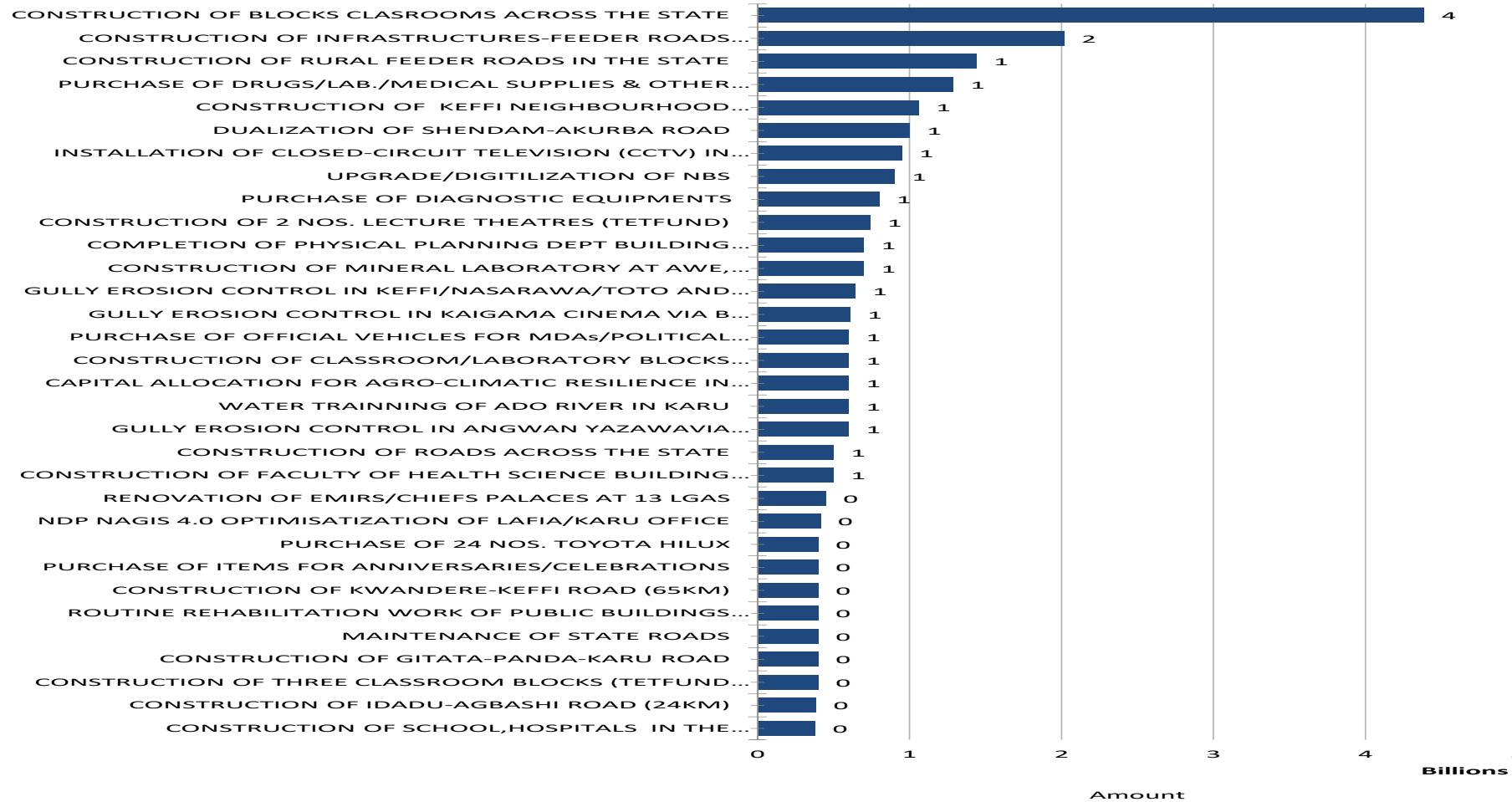
2023 MDA Budgeted Expenditure Allocation



Top capital projects

Highest-value capital projects for 2023.
Their total comprises 17.19%
of the total budget for the year.

Top 2023 Capital Project Allocations



KEY ALLOCATIONS

ROADS & INFRASTRUCTURE



N15.6 BILLION

LAW & JUSTICE



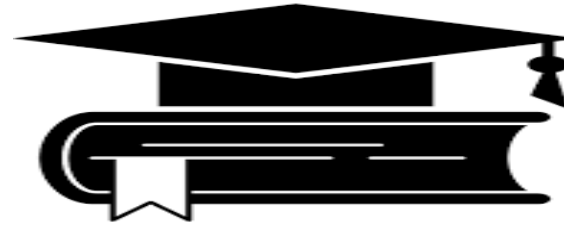
N4.3 BILLION

HEALTH



N18.6 BILLION

EDUCATION



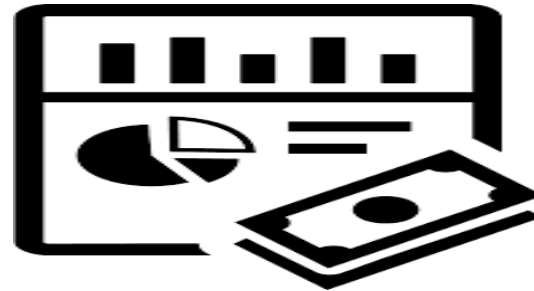
N37.8 BILLION

N11.3 BILLION

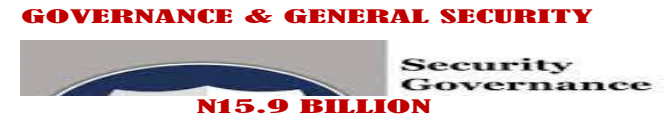
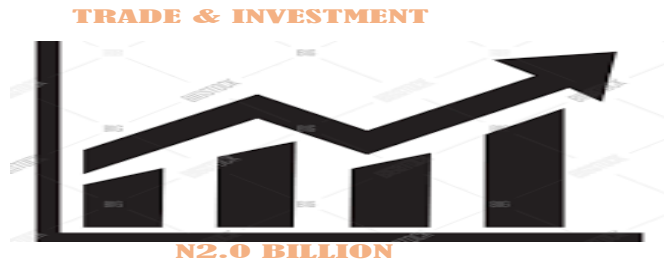


Agriculture

FINANCE & PLANNING



N12.7 BILLION



2023 COVID-19 EXPENDITURES



Nasarawa State Government planned to spend a Total of **N126,656,014.19** for COVID-19 in the 2023 Budget.

CLIMATE CHANGE & ENVIRONMENTAL IMPROVEMENT EXPENDITURES

2023 Climate Change & Environmental Improvement



Nasarawa State Government anticipates to tackle Challenges related to Climate Change with a budgetary provision of N154.5m for mitigation and adaptation and N6.97 Billion for Environmental Improvement .

Breakdown of grants

Nasarawa State Budget 2023		
Budget Title: Budget of Consolidation and Continuity		
How will the Government source the grants?		
Domestic Grants	2023 Budget Target	
Project/Donor	Amount Naira	Amount Naira Billion
MATCHING GRANT FROM NATIONAL LIVESTOCK TRA	100,000,000	0.10
FGN BUDGET SUPPORTS TO STATE	100,000,000	0.10
UBEC FGN MATCHANG GRANTS	5,257,404,708	5.26
ECOLOGICAL FUND	4,000,000,000	4.00
TETFUND INTERVENTION	5,529,206,595	5.53
OTHER DOMESTIC GRANTS	818,000,000	0.82
		0.00
		0.00
Total Domestic Grants	15,804,611,302	15.80
Foreign Grants	2023 Budget Target	
Project/Donor	Amount Naira	Amount Naira Billion
WORLD BANK GRANT FOR INTERVENTION IN HEALT	800,000,000	0.80
UNICEF SUPPORT	333,340,000	0.33
ANTI MALARIA GRANT FROM WORLD BANK	450,000,000	0.45
SDGS-CGS	250,000,000	0.25
OTHER FOREIGN GRANTS	395,147,750	0.40
		0.00
Total Foreign Grants	2,228,487,750	2.23

GLOSSARY OF TERMS/ ACRONYMS

Budget: -A budget is a document that contains details about how the government plans to spend our communal wealth – the taxpayers' money

Citizens' Budget-This is a simpler, less technical version of a government's budget specifically designed to present key information that is understandable by the general public

Grants: - A grant is one of the government's source of funds for funding ideas and projects to provide public services, stimulate the economy, and benefit the general public. Grants could be either from foreign or domestic and is normally provided for a specific project and set of expenditures. Grants are not borrowing/loans so do not need to be paid back after it has been used for the intended project and set of expenditures.

Loans: -Loans are source of funds for the government to finance the budget. Government borrows to finance its annual budget generally when revenues and grants are not enough to fund all the expenditures in the budget. Loans could be domestic and or foreign sources. Loans can be for a specific project or set of expenditures or could be used to finance the general budget expenditures

Revenue: - Revenue is all the amount of money the government believes it will collect during the year from recurring taxes, levies and fees; this refers to money collected on behalf of citizens

Expenditure: -This is how the government plans to spend, on behalf of the citizens, according to the resources it manages. Government expenditure has two main categories: **Recurrent** and **Capital Expenditure**

Recurrent Expenditure: Refers to recurring payments: wages and salaries for civil servants; overhead costs (electricity bills, purchase of diesel); consolidated revenue account charges; transfers (to local government, for example); interest payments on existing loans; and other subsidies.

Personnel Cost:- This include salaries, allowances and other benefits that Government pays to its workers (Civil /Public servants)

Overhead Cost:- These are any regular expenses which are not paid directly to a civil servant or other government workers, including amounts billed directly to customers. Overheads must be paid for regularly. Examples are electricity bills, water bills, the buying of diesel for generators, or the money spent on travelling during work, by civil servants.

Capital Expenditure: Capital Expenditure is money spent by government to acquire or build fixed capital assets, land or intangible assets. Capital Expenditure is how much is used for projects like the building of schools, hospitals, roads, or buying security equipment. Capital Expenditure is sometimes called "Capex."

Budget Deficit - This is generally the difference between what the government intends to spend on expenditures and the revenue generation capacity. A deficit occurs when the expenditure figure is higher than the revenue and grants figure

Budget Financing - This is the summation of all the financing the government intends to raise through borrowing/loans (domestic and foreign), sales of government assets or other deficit financing items.

MDAs -Ministries, Departments and Agencies of Government

Appendix A

Loans & Borrowing to Finance Deficit

Nasarawa State Budget 2023		
Budget Title: Budget of Consolidation and Continuity		
How will the Government source the loans?		
Domestic Loans	2023 Budget Target	
Project/Institution	Amount Naira	Amount Naira Billion
DOMESTIC COMMERCIAL BANK LOANS FOR INFRASTR	2,000,000,000	2.00
CBN ANCHOR BORROWERS PROGRAMME	6,800,596,710	
FEDERAL GOVERNMENT PROJECT (BHCPF) FOR PHO	229,048,745	
NIGERIA POST COVID-19 ACTION RECOVERY & ECONO	6,500,000,000	6.50
Total Domestic Loans	15,529,645,454.82	15.53
Foreign Loans	2023 Budget Target	
Project/Insitution	Amount Naira	Amount Naira Billion
EIB SUPPORT FOR AGRO-CLIMATIC RESILIENCE IN SE	2,350,000,000	2.35
ANRIN SUPPORT FOR NUTRITION PROGRAMME	350,000,000	0.35
SABER CONDITIONAL/CONCESSIONARY LOAN	5,500,000,000	5.50
PROJECT (IMPACT) WORLD BANK CREDIT FINANCING	421,730,444	0.42
AGRO CLIMATIC RESILLIENCE IN SEMI ARID LANDSCAF	3,222,100,000	3.22
EUROPEAN INVESTMENT BANK (NEW MAP EXTENSION	3,000,000,000	3.00
OTHER EXTERNAL LOANS	98,000,000	0.10
Total Foreign Loans	14,941,830,443	14,941.83

Appendix B

Revenue Sources

Nasarawa State Budget 2023					
Budget Title: Budget of Consolidation and Continuity					
Where will the money come from?					
Budget Resource Envelope (Source of Funds)		2023 Budget Target	2023 Percentage of Total Sources of Funds	Previous Year Target	Previous Year Actual
Revenue	Internally Generated Revenue	37,621,180,041	25.2%	25,159,038,135	20,893,777,254
	Statutory Allocation	35,137,821,683	23.5%	35,500,000,000	35,377,304,599
	Value Added Tax	18,896,712,525	12.7%	21,500,000,000	21,400,307,197
	Other Statutory Revenue	4,340,000,000	2.9%	12,600,000,000	12,379,329,668
Grant	Domestic Grants	15,804,611,302	10.6%	11,879,977,354	10,766,006,468
	Foreign Grants	2,228,487,750	1.5%	280,200,528	190,719,363
Opening Balance	Opening Balance	4,815,655,008	3.23%	2,830,738,862	2,509,526,311
Total Revenue, Grant (including Opening Balance)		118,844,468,309	79.6%	109,749,954,879	103,516,970,859
Budget Financing	Domestic Loans	15,529,645,455	10.4%	1,000,000,000	900,000,000
	Foreign Loans	14,941,830,443	10.0%	100,000,000	
	Sales of Government Assets	-	0.0%		
	Other Deficit Financing Items	-	0.0%		
Total Budget Financing		30,471,475,898	20.4%	1,100,000,000	900,000,000
Total Budget Revenue and Financing		149,315,944,208	100.0%	110,849,954,879	104,416,970,859

Appendix C

Summary of Expenditure

Nasarawa State Budget 2023				
Budget Title: Budget of Consolidation and Continuity				
Expenditure: Where does the Money go?				
Expenditure	2023 Budget Target	2023 Percentage of Total Budgeted Expenditure	Previous Year Target	Previous Year Actual
Recurrent Expenditure				
Personnel Cost	47,926,133,936	32.1%	41,375,372,901.50	37,337,288,120.06
Overhead Cost	43,399,572,994	29.1%	38,219,965,554.12	27,855,099,759.31
Consolidated Revenue Charges		0.0%		
Transfers		0.0%		
Interest Payments		0.0%		
Other Recurrent Expenditure		0.0%		
Total Recurrent Expenditure	91,325,706,930	61.2%	79,595,338,456	65,192,387,879
Total Capital Expenditure	57,990,237,278	38.8%	31,254,616,423.87	19,861,982,452.82
Total Expenditure	149,315,944,208	100.0%	110,849,954,879	85,054,370,332

Appendix D

Sectoral Allocations

Nasarawa State Budget 2023								
Budget Title: Budget of Consolidation and Continuity								
	2023 Budget Target						Previous Year Target	Previous Year Actual
Top Sector/Ministry Allocation	Personnel Cost	Overheads and Other Recurrent	Recurrent Expenditure	Capital Expenditure	Total Expenditure	Percentage of Total Budgeted Ex	Total Expenditure	Total Expenditure
Governance & General Administration/Security	7,708,154,871	11,757,462,146	19,465,617,017	3,799,340,866	23,264,957,882	15.6%	19,959,665,267.22	18,821,648,273.49
Legislation	774,661,242	1,362,370,000	2,137,031,242	559,000,000	2,696,031,242	1.8%	2,161,969,771.18	1,854,095,271.55
Judiciary/ Law & Justice	2,588,162,186	1,094,139,191	3,682,301,377	568,992,660	4,251,294,037	2.8%	4,104,316,532.22	3,262,271,796.99
Information, Culture & Tourism	407,965,272	527,850,000	935,815,272	1,739,256,535	2,675,071,807	1.8%	1,162,907,461.75	859,949,121.10
Agriculture & Water Resources	2,030,278,432	4,782,277,917	6,812,556,349	4,449,966,051	11,262,522,400	7.5%	8,019,676,190.84	2,954,960,179.75
Infrastructure (Works, Housing, Transport/ Lands & Urban Development)	511,858,169	1,249,504,725	1,761,362,894	13,868,938,161	15,630,301,055	10.5%	12,170,202,017.25	7,781,387,485.62
Investment/Commerce/Trade	119,807,021	410,020,107	529,827,127	1,493,402,857	2,023,229,985	1.4%	2,273,706,582.60	1,621,735,651.59
Finance & Economic Planning	2,341,239,093	9,463,867,643	11,805,106,736	920,950,000	12,726,056,736	8.5%	11,926,078,874.95	8,907,799,139.25
Environment & Natural Resources	388,256,585	950,955,000	1,339,211,585	5,291,020,199	6,630,231,783	4.4%	2,213,647,317.00	898,239,020.15
Rural & Community Development	203,057,750	361,252,250	564,310,000	2,889,178,200	3,453,488,200	2.3%	2,622,186,361.57	2,362,042,257.83
Education, Science & ICT	18,883,405,668	4,774,414,229	23,657,819,897	15,586,637,721	39,244,457,617	26.3%	29,866,597,506.28	23,545,521,681.64
Health	9,853,555,159	3,687,889,764	13,541,444,923	5,067,674,900	18,609,119,823	12.5%	10,699,882,430.03	9,348,416,194.85
Sports & Youth Development	1,295,847,888	1,092,540,000	2,388,387,888	648,584,620	3,036,972,508	2.0%	2,013,583,599.00	1,483,238,818.61
Women & Social Development	92,600,510	747,976,600	840,577,110	248,144,508	1,088,721,619	0.7%	586,821,253.00	477,452,879.41
Other MDA Expenditure					2,723,487,514	1.8%		
Total (Except Other MDA Expenditure)	47,198,849,845	42,262,519,571	89,461,369,416	57,131,087,278	146,592,456,694	98.2%	109,781,241,165	84,178,757,772
Total Budgeted Expenditure				Total Budgeted Expenditure	149,315,944,208	100.0%		

Appendix E Top Capital Projects

Nasarawa State Budget 2023					
Budget Title: Budget of Consolidation and Continuity					
Top Capital Projects : 2023 Proposed Budget					
Project	Line Ministry/Agency	Location(s)	LGA(s)	Amount	
CONSTRUCTION OF BLOCKS CLASROOMS ACROSS THE STATE	051700300100 - Nasarawa State Universal Basic Education Board	All	All	4,385,777,996	
CONSTRUCTION OF INFRASTRUCTURES-FEEDER ROADS ACROSS THE STATE	021511000100 - Nasarawa State Fadama Coordinating Office	All	All	2,018,111,482	
CONSTRUCTION OF RURAL FEEDER ROADS IN THE STATE	055105800100 - Nasarawa State Bureau for Rural Development	All	All	1,440,000,000	
PURCHASE OF DRUGS/LAB./MEDICAL SUPPLIES & OTHER EQUIPMENT TO ALL HOSPITAL IN THE STATE	052111300100 - Nasarawa State Drugs & Supplies Management Agency	All	All	1,286,714,890	
CONSTRUCTION OF KEFFI NEIGHBOURHOOD MARKET/SQUARE	022200100100 - Ministry of Trade, Industry & Investment	Market	Keffi	1,060,881,423	
DUALIZATION OF SHENDAM-AKURBA ROAD	023400100100 - Ministry of Works, Housing & Transport	Lafia	Lafia	1,000,000,000	
INSTALLATION OF CLOSED-CIRCUIT TELEVISION (CCTV) IN PUBLIC PLACES ACROSS THE STATE	018100100100 - Office of the Secretary to the State Government	All	All	948,695,212	
UPGRADE/DIGITALIZATION OF NBS	012300100100 - Ministry of Information, Culture & Tourism	Lafia	Lafia	900,000,000	
PURCHASE OF DIAGNOSTIC EQUIPMENTS	052100500100 - Nasarawa State Infectious Disease & Research Centre	Lafia	Lafia	800,000,000	
CONSTRUCTION OF 2 NOS. LECTURE THEATRES (TETFUND)	051702100100 - Nasarawa State University, Keffi	NSUK	Keffi	740,000,000	
COMPLETION OF PHYSICAL PLANNING DEPT BUILDING (TETFUND)	051702100100 - Nasarawa State University, Keffi	NSUK	Keffi	700,000,000	
CONSTRUCTION OF MINERAL LABORATORY AT AWE, NASARAWA EGGON, NASARAWA AND OBI LGA	053500100100 - Ministry of Environment & Natural Resources	Nass.Eggon, Nasarawa, Obi	Nass.Eggon, Nasarawa, Obi	700,000,000	
GULLY EROSION CONTROL IN KEFFI/NASARAWA/TOTO AND DOMA	053500100100 - Ministry of Environment & Natural Resources	Keffi, Nasarawa, Toto, Doma	Keffi, Nasarawa, Toto, Doma	643,320,199	
GULLY EROSION CONTROL IN KAIGAMA CINEMA VIA B DIVISION POLICE STATION	053500100100 - Ministry of Environment & Natural Resources	Kaigama	Lafia	610,000,000	
PURCHASE OF OFFICIAL VEHICLES FOR MDAs/POLITICAL APPOINTEES	016100100100 - Office of the Secretary to the State Government	Lafia	Lafia	600,000,000	
CONSTRUCTION OF CLASSROOM/LABORATORY BLOCKS (TETFUND)	051702100100 - Nasarawa State University, Keffi	NSUK	Keffi	600,000,000	
CAPITAL ALLOCATION FOR AGRO-CLIMATIC RESILIENCE IN SEMI-ARID LANDSCAPES (ACRESAL) PROJECT	053500100100 - Ministry of Environment & Natural Resources	All	All	600,000,000	
WATER TRAINING OF ADO RIVER IN KARU	053500100100 - Ministry of Environment & Natural Resources	Ado	Karu	600,000,000	
GULLY EROSION CONTROL IN ANGWAN YAZAWA VIA ALMAKURA STREET LAFIA	053500100100 - Ministry of Environment & Natural Resources	Ang. Yazawa	Lafia	600,000,000	
CONSTRUCTION OF ROADS ACROSS THE STATE	023400100100 - Ministry of Works, Housing & Transport	All	All	500,000,000	
CONSTRUCTION OF FACULTY OF HEALTH SCIENCE BUILDING PHASE I	051702100100 - Nasarawa State University, Keffi	NSUK	Keffi	500,000,000	
RENOVATION OF EMIRS/CHIEFS PALACES AT 13 LGAS	055100100100 - Ministry for Local Government, Community Development & Chieftaincy Affairs	All	All	450,000,000	
NDP NAGIS 4.0 OPTIMISATIZATION OF LAFIA/KARU OFFICE	026000300100 - Nasarawa Geographic Information Service (NAGIS)	Lafia, Karu	Lafia, Karu	415,000,000	
PURCHASE OF 24 NOS. TOYOTA HILUX	011200300100 - Nasarawa State House of Assembly	NSHA	Lafia	400,000,000	
PURCHASE OF ITEMS FOR ANNIVERSARIES/CELEBRATIONS	016100100100 - Office of the Secretary to the State Government	All	All	400,000,000	
CONSTRUCTION OF KWANDERE-KEFFI ROAD (65KM)	023400100100 - Ministry of Works, Housing & Transport	Kwandere	Lafia	400,000,000	
ROUTINE REHABILITATION WORK OF PUBLIC BUILDINGS ACROSS THE STATE	023400100100 - Ministry of Works, Housing & Transport	All	All	400,000,000	
MAINTENANCE OF STATE ROADS	023400100100 - Ministry of Works, Housing & Transport	All	All	400,000,000	
CONSTRUCTION OF GITATA-PANDA-KARU ROAD	023400100100 - Ministry of Works, Housing & Transport	Gitata-Panda-Karu	Karu	400,000,000	
CONSTRUCTION OF THREE CLASSROOM BLOCKS (TETFUND PROJECT)	051701800100 - Isa Mustapha Agwai I Polytechnic, Lafia	IMAP	Lafia	400,000,000	
CONSTRUCTION OF IDADU-AGBASHI ROAD (24KM)	023400100100 - Ministry of Works, Housing & Transport	Idadu-Agbashi	Doma	385,000,000	
CONSTRUCTION OF SCHOOL, HOSPITALS IN THE COMMUNITIES	055105700100 - Community & Social Development Agency (CSDA)	All	All	380,000,000	
Total Top Capital Projects 2023				25,663,501,202	
Total Capital Projects 2023				57,990,237,278	
% share of total top capital projects vs. capital projects for 2023				44.26%	
Total Budget 2023				149,315,944,208	
% share of total top capital projects vs. total budget for 2023				17.19%	



FOR INQUIRY
CONTACT

Budget Department

Nasarawa State Ministry of Finance,
Budget & Planning

P.M.B 047, Lafia, Nasarawa - Nigeria

emails:

ministryoffinance@nasarawastate.gov.ng

nasbudgetdeptmof@gmail.com

Tel: +234(0)811 470 8070

Web: nasarawastate.gov.ng/sftas