



# **Nasarawa State Government**

## **2025 Citizens Budget**

### ***Budget of Economic Growth & Stability***

Incorporating:

*Basic Education Citizens Budget*

*Primary Healthcare Citizens Budget*

Published: 22/01/2025

**Table of Contents**

Budget Policy Overview..... 4

Section 1 Overview of Budget Framework..... 6

Section 2 Where will the money come from?..... 8

Section 3 What will the money be spent on?..... 10

Section 4 Who will be spending the Money? ..... 11

Section 5 What are the major Investments being made by the State?..... 17

Section 6 Which Citizens Nominated Projects have been included in the Budget?..... 18

Section 7 How is the State responding to the Gender, Equity and Social Inclusion needs of its Citizens ..... 20

Section 8 How does the current year’s budget compared to last year’s Budget and Out-Turn? ..... 22

Section 9 Glossary of Terms ..... 26

Annexure 1: Basic Education sector Citizens Budget..... 27

Annexure 2: Primary Healthcare sector Citizens Budget ..... 32

**About the Citizens' Budget**

The Nasarawa State 2025 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 Nasarawa government intends to purchase in undertaking its delivery of public goods and services to the citizens of Nasarawa State in the 2025 Fiscal Year.

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

- Link to 2025 Appropriation Law: <https://nasarawastate.gov.ng/wp-content/uploads/2025/01/NASARAWA-STATE-FY-2025-APPROPRIATION-LAW.pdf>
- Link to 2025 Detailed Budget Publication: <https://nasarawastate.gov.ng/wp-content/uploads/2025/01/NASARAWA-State-FY-2025-Budget-Publication.pdf>

This Nasarawa State 2025 Citizens Budget (CB) incorporates as annexures specific Citizens Budgets for the Basic Education and Primary Healthcare sectors in line with the requirements of the World Bank Human Capital Opportunities for Prosperity and Equity (HOPE) Governance programme.

## Budget Policy Overview

The Nasarawa State budget for 2025 has been christened “*Budget of Economic Growth and Stability*” with the government policy focus on the following areas:

- Improving education
- Expanding infrastructure by way of bridging developmental gaps in the State
- Increasing primary production such as mining, agriculture and water resources
- Improving health Sector by adopting universal health coverage
- Leveraging on technology to boost security infrastructure
- Developing technology sub-sectors
- In line with these objectives, the government plans to execute the following key projects.
- Building of Smart Model Schools in Lafia
- Purchase of OBD Digital Transmitter Equipment for Nasarawa Broadcasting Service (NBS)
- Rehabilitation of Rural Roads Across the State
- Construction of Underpass and Flyover Along Jos - Makurdi Road in Lafia
- Construction of State Secretariat Complex Phase 2 at Lafia
- Construction of Spin Irrigation System Across the State
- Construction of Keffi Neighbourhood Market/Square and Doma Modern Market
- Construction of Roads Across the State
- Construction/Provision of Electricity Across the State
- Construction of Dualization to Connect Keffi-Gudi-Akwanga Through Akwanga town
- Construction of Kadarko-Kwara Road (16km)
- Construction of Kwandere-Keffi Road (65km)
- Construction of Mineral Laboratory at Awe, Nasarawa Eggon, Nasrawa and Obi LGA
- Purchase of Food Items for Vulnerable People Across the State/Social investment
- Construction of by-pass to Link Keffi Akwanga Road to Akwanga Jos Road
- Compensation for Lands Acquired by Government (Right of Ways)
- Construction of 2km Roads at 18 Development Areas
- Purchase of 4000no. Agricultural Millers and Threshers
- installation of Trackers Mounted MS Cacher System Solution at Awe Panda Military Camp
- Construction of Mama-Farin Ruwa Water Falls at Wamba LGA
- Purchase of Security Transit Camp for Coordination and Management in the IDPS Camp
- Purchase of official Vehicles for MDAS/Public office Holders
- Purchase of Tractors, Plough, Rotary Tiller Cultivator Combine Harvester Etc.
- Purchase of Feed Miller (Livestock Feed, Grinder Mixer, Hammer Mill Feed and Small Farm Feed Grinder)

- Purchase of Fertilizers, Pesticides, Seeds Machinery
- Purchase of Engineering & Other Science Laboratory Equipment's
- Purchase of 4000no. Agricultural Millers and Threshers
- Purchase of Agricultural Market information System
- Purchase of Processing, and Post-Harvest Storage
- Purchase of Heavy-Duty Agricultural Equipment
- Purchase of Fire Fighting Equipment (Fire Extinguisher, Smoke Alarm, Sprinklers, Hoes Reels)
- Purchase of Diagnostic/ MRI Machine
- Purchase of Diagnostic Equipment for Cath & IVF Centre for All Specialist Hospital Across the State
- Purchase of Digital Ultrasound Machines
- Purchase of Digital X-Ray Machines
- Purchase of Assorted Seedling
- Purchase and installation of 50kva Solar Power System
- Clearing and Cultivation of Land at Government Farm jangwa

## Section 1 Overview of Budget Framework

### General Framework

The Nasarawa State Government approved 2025 budget has a total expenditure outlay of Three Hundred and Eighty-Four Billion, Three Hundred and Seventeen Million, Eight Hundred and Forty-Three Thousand, Five Hundred and Ninety-two Naira, Three Kobo (N384,317,843,592.03) for Fiscal Year 2025. Of this amount, Two Hundred and Fifty-Five Billion, Three Hundred and Thirty-Three Million, Eight Hundred and Eight Thousand and Sixty Naira, Fifty-Six Kobo (N255,333,808,060.56) 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 Eight-One Billion and Thirty Million Naira (81,030,000,000.00) exists which is the shortfall of total recurrent revenue plus grant compared to the total budget. Nasarawa State Government will finance the deficit through N1.6bn of domestic borrowing and foreign loans of N79.43bn.

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**

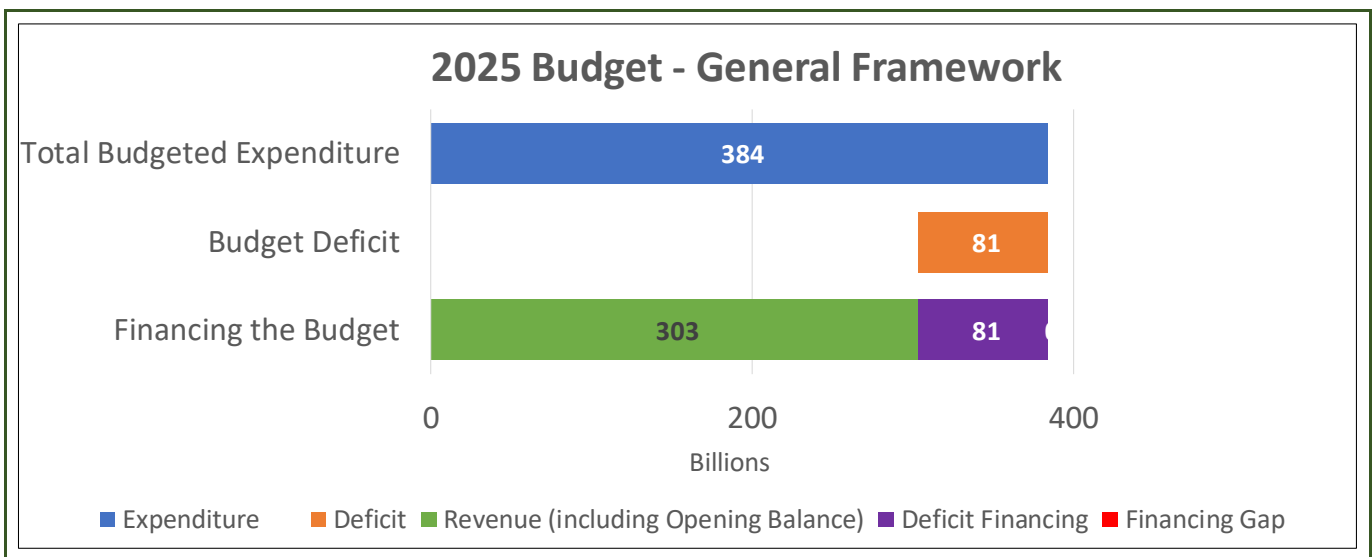
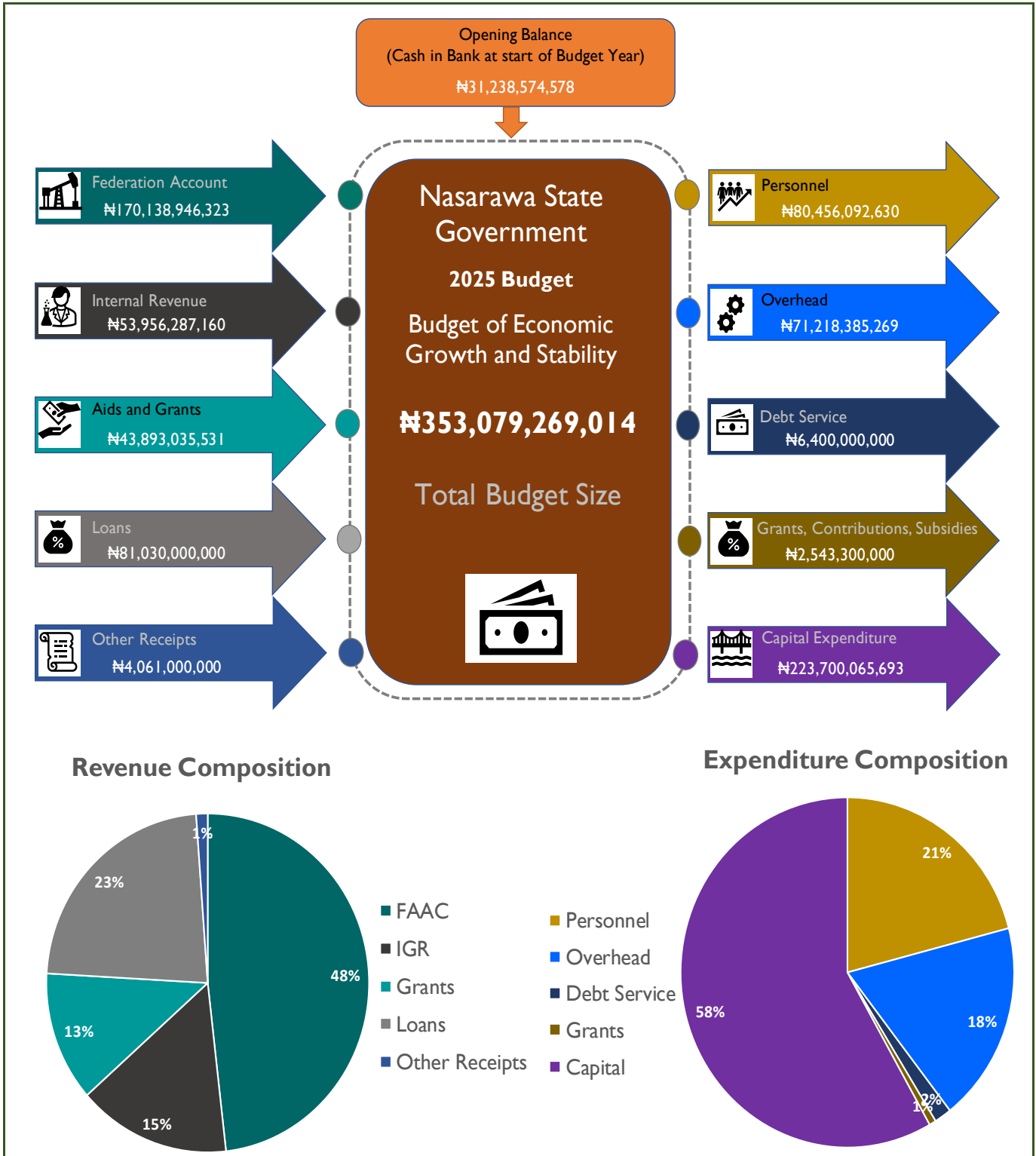


Figure 2 Budget Overview

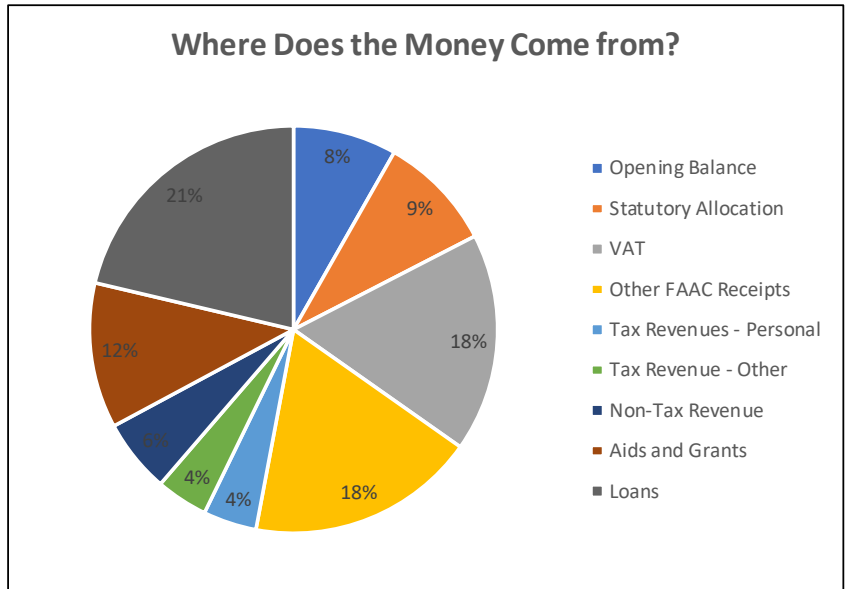


## Section 2 Where will the money come from?

- Nasarawa Government anticipate that a total sum of One Hundred and Seventy billion, One Hundred and Thirty-Eight Million, Nine Hundred and Forty-Six Thousand, Three Hundred and Twenty-Three Naira, Twenty-Nine Kobo (N170,138,946,323.29) will come from Federation Account. The chief sources of Federation Account Receipt include Sixty-Nine Billion, One Hundred and Thirty-Eight Million, Nine Hundred and Forty-Six Thousand, Three Hundred and Twenty-Three Naira, Twenty-Nine Kobo (N69,138,946,323.29) from other FAAC receipt and VAT Sixty-Six billion Naira (N66,000,000,000.00).
- Total sum of N53.96bn is projected to be generated internally by the state (IGR), Aids and Grant N43.89bn, N81.03 bn from loan while N4.06bn will come from other receipts (refund from FGN, etc).

**Table 1 Sources of Revenues**

Revenue	2025 Budget
<b>Opening Balance</b>	<b>31,238,574,578</b>
<b>Federation Account</b>	<b>170,138,946,323</b>
Statutory Allocation	35,000,000,000
VAT	66,000,000,000
Other FAAC Receipts	69,138,946,323
<b>Internally Generated Revenues</b>	<b>53,956,287,160</b>
<i>Tax Revenue, of which</i>	<i>31,757,850,000</i>
Tax Revenues - Personal	16,100,000,000
Tax Revenue - Other	15,657,850,000
Non-Tax Revenue	22,198,437,160
<b>Other Sources</b>	<b>128,984,035,531</b>
Aids and Grants	43,893,035,531
Loans	81,030,000,000
<b>Total Revenue (including Opening Balance)</b>	<b>384,317,843,592</b>





**Table 2 Grants Receipts**

Domestic Aids and Grants (Top 5)		Foreign Aids and Grants (Top 5)	
Source and Purpose	2025 Budget	Source and Purpose	2025 Budget
TETFUND GRANT FROM FEDERAL GOVERNMENT	13,045,980,000	WORLD BANK SUPPORT GRANT FOR SUSTAINABLE POWER AND	9,000,000,000
AID FOR PALLIATIVE AND RELIEF MATERIALS SUPPORT FROM FG	6,000,000,000	SASCAP GRANT (STATE HIV/AIDS AND STI CONTROL) GLOBAL FU	2,500,000,000
UNIVERSAL BASIC EDUCATION COMMISSION (UBEC)-FGN MATCH	5,576,325,489	IFAD GRANT SUPPORT FOR MARKET INFRASTRUCTURE	2,709,485,827
GRANT FROM FG BASIC HEALTH CARE PROVISION FUND (BHCPF)	400,000,000	ISLAMIC DEVELOPMENT BANK SUPPORT GRANT FOR THE REHAB	580,000,000
OSSAP-SDGs CONDITIONAL GRANT SCHEME FOR SUSTAINABLE D	250,000,000	USAID GRANTS FOR HUMAN CAPITAL DEVELOPMENT PLUS (HCD	500,000,000
Others	1,034,822,500	Others	2,296,421,715
<b>Total Domestic Aids and Grants</b>	<b>26,307,127,989</b>	<b>Total Foreign Aids and Grants</b>	<b>17,585,907,542</b>

**Table 3 Borrowing (Loans)**

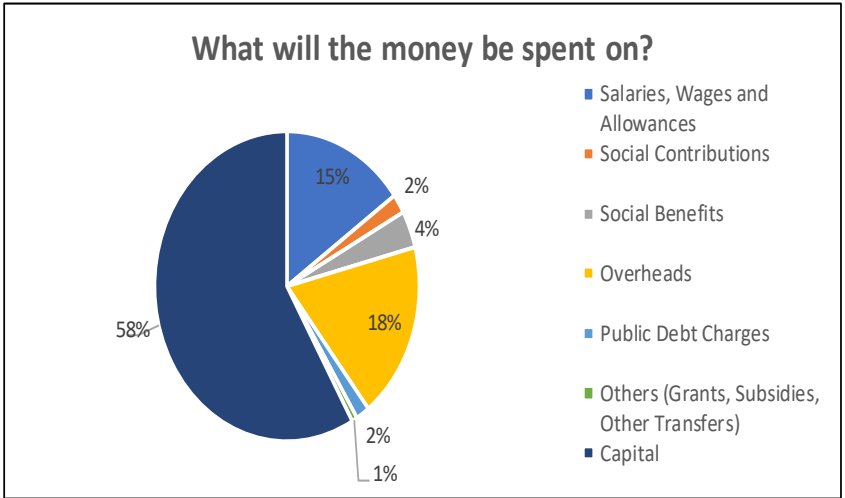
Domestic Loans (Top 3)		Foreign Loans (Top 5)	
Source (and Purpose where applicable)	2025 Budget	Source and Purpose	2025 Budget
DOMESTIC COMMERCIAL BANK LOAN FOR CAPITAL DEVELOPME	1,000,000,000	WORLD BANK SUBSIDIARY LOAN FOR NIGERIA COMMUNITY ACT	39,000,000,000
DOMESTIC COMMERCIAL BANK LOAN FOR NASARAWA INFECTIO	500,000,000	CREDIT FROM WORLD BANK ASSISTED PROJECT FOR ADOLESCEN	14,680,000,000
MATCHING FINANCING (LOAN) FROM BANK OF INDUSTRY (BOI)	100,000,000	WORLD BANK CREDIT PROGRAMME ON AGRO CLIMATIC RESILIE	12,000,000,000
Others	-	STATE ACTION ON BUSINESS ENABLING REFORMS (SABER) CON	8,600,000,000
<b>Total Domestic Loans</b>	<b>1,600,000,000</b>	WORLD BANK CREDIT FROM IMPACT PROJECT HEALTH FINANCI	4,800,000,000
		Others	350,000,000
		<b>Total Foreign Loans</b>	<b>79,430,000,000</b>

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

Of the total N384.32bn, the state government intends to spend N223.7bn (58.21%) on capital expenditure while the remaining 41.79% 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**

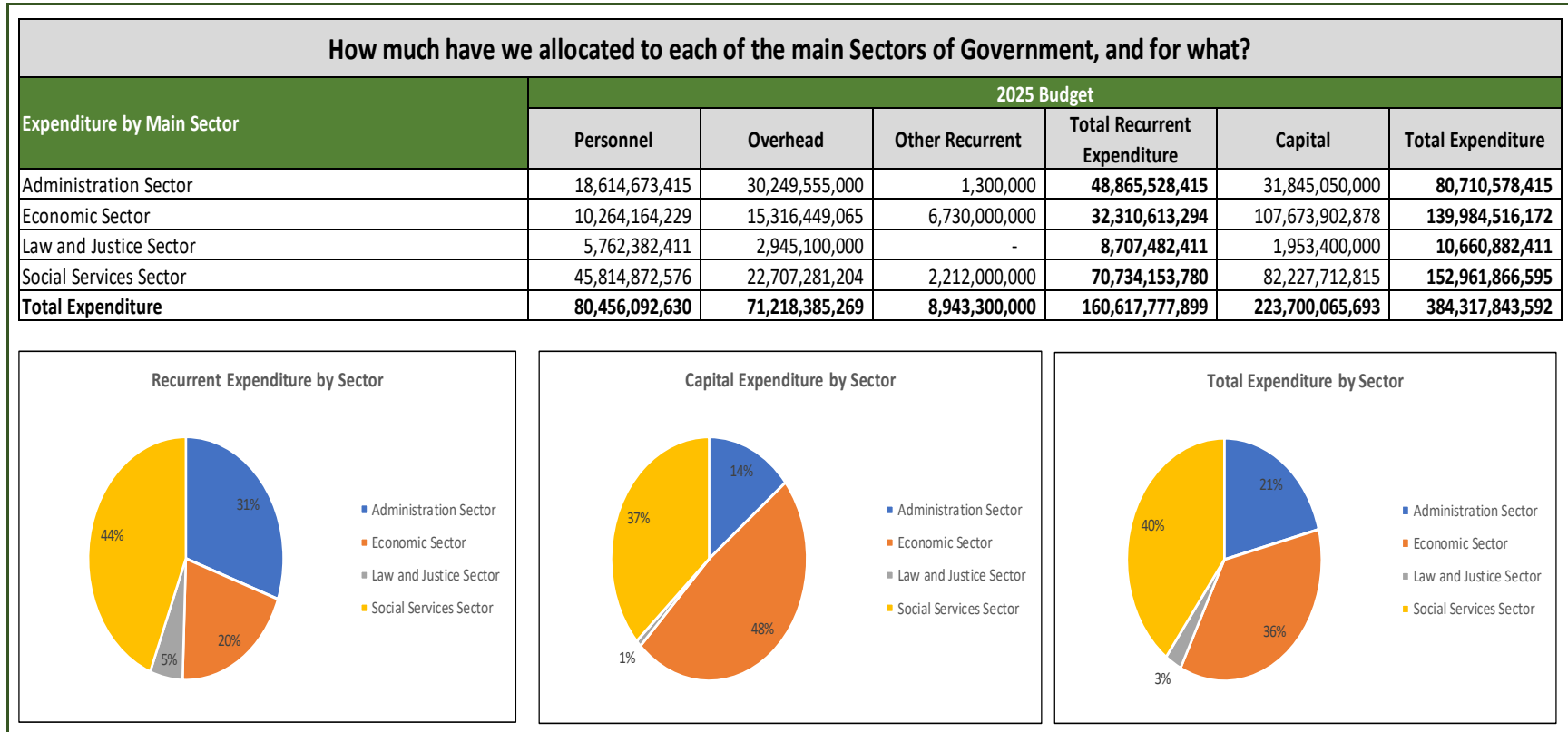
Expenditure	2025 Budget
<b>Personnel</b>	<b>80,456,092,630</b>
Salaries, Wages and Allowances	57,889,913,481
Social Contributions	7,717,897,621
Social Benefits	14,848,281,528
<b>Other Recurrent</b>	<b>80,161,685,269</b>
Overheads	71,218,385,269
Public Debt Charges	6,400,000,000
Others (Grants, Subsidies, Other Transfers)	2,543,300,000
<b>Capital</b>	<b>223,700,065,693</b>
<b>Total Expenditure (including Contingencies)</b>	<b>384,317,843,592</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
					
N3.661 Billion	N0.243 Billion	N27.486 Billion	N1.469 Billion	N4.552 Billion	N18.615 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N14.897 Billion	N0.949 Billion	N5.762 Billion	N0.37 Billion	N1.572 Billion	N0.881 Billion

**Figure 5 Other Recurrent Expenditure by Planning Sector**



















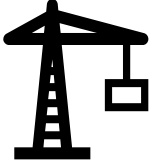










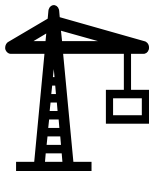

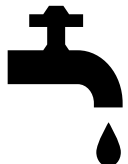

Other Recurrent Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N3.333 Billion	N1.899 Billion	N10.064 Billion	N1.338 Billion	N11.013 Billion	N30.251 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N8.66 Billion	N2.168 Billion	N2.945 Billion	N2.091 Billion	N2.189 Billion	N4.212 Billion

Figure 6 Capital Expenditure by Planning Sector

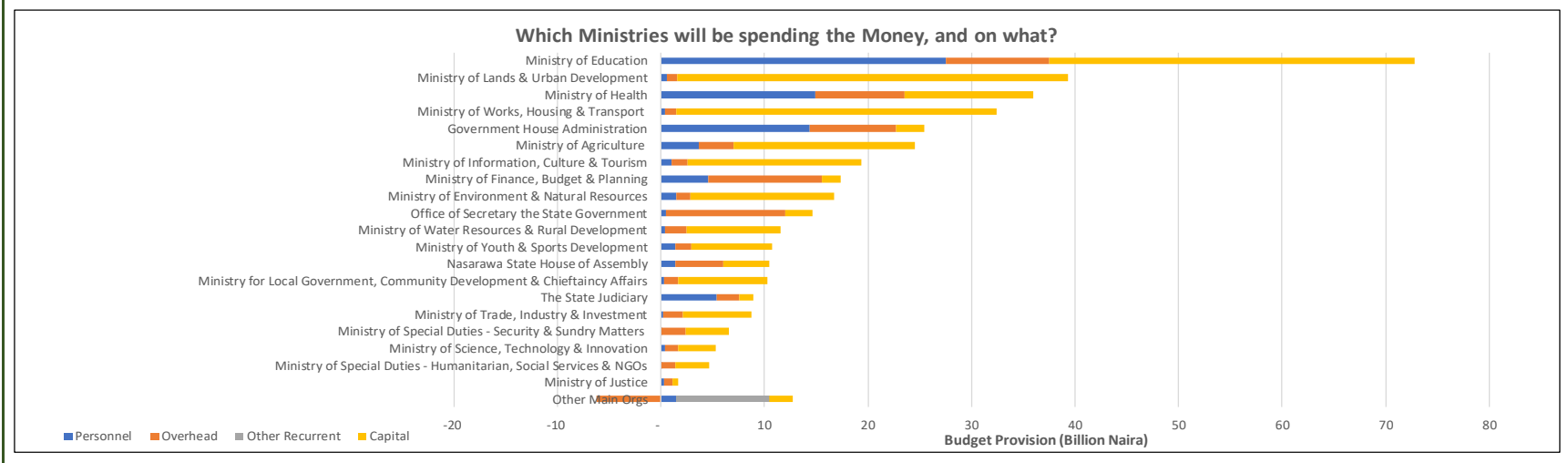
Capital Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N17.548 Billion	N6.633 Billion	N35.259 Billion	N13.916 Billion	N1.824 Billion	N31.845 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N12.416 Billion	N68.636 Billion	N1.953 Billion	N9.11 Billion	N8.702 Billion	N15.858 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
					
N24.542 Billion	N8.774 Billion	N72.809 Billion	N16.723 Billion	N17.389 Billion	N80.711 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N35.972 Billion	N71.753 Billion	N10.661 Billion	N11.572 Billion	N12.462 Billion	N20.95 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)	2025 Budget					
	Personnel	Overhead	Other Recurrent	Total Recurrent Expenditure	Capital	Total Expenditure
Ministry of Education	27,486,159,139	10,063,692,000	-	<b>37,549,851,139</b>	35,259,210,979	<b>72,809,062,118</b>
Ministry of Lands & Urban Development	583,081,012	1,031,740,000	-	<b>1,614,821,012</b>	37,669,000,000	<b>39,283,821,012</b>
Ministry of Health	14,896,595,493	8,660,119,204	-	<b>23,556,714,697</b>	12,415,750,000	<b>35,972,464,697</b>
Ministry of Works, Housing & Transport	365,766,877	1,136,089,725	-	<b>1,501,856,602</b>	30,967,000,000	<b>32,468,856,602</b>
Government House Administration	14,395,185,951	8,321,555,000	-	<b>22,716,740,951</b>	2,733,300,000	<b>25,450,040,951</b>
Ministry of Agriculture	3,660,941,803	3,333,118,156	-	<b>6,994,059,959</b>	17,547,900,000	<b>24,541,959,959</b>
Ministry of Information, Culture & Tourism	1,048,518,946	1,562,600,000	-	<b>2,611,118,946</b>	16,748,500,000	<b>19,359,618,946</b>
Ministry of Finance, Budget & Planning	4,551,672,045	11,013,081,184	-	<b>15,564,753,229</b>	1,824,002,878	<b>17,388,756,107</b>
Ministry of Environment & Natural Resources	1,469,192,473	1,337,540,000	-	<b>2,806,732,473</b>	13,916,000,000	<b>16,722,732,473</b>
Office of Secretary the State Government	452,333,184	11,578,290,000	-	<b>12,030,623,184</b>	2,644,900,000	<b>14,675,523,184</b>
Ministry of Water Resources & Rural Development	370,402,255	2,091,150,000	-	<b>2,461,552,255</b>	9,110,000,000	<b>11,571,552,255</b>
Ministry of Youth & Sports Development	1,388,971,702	1,594,950,000	-	<b>2,983,921,702</b>	7,783,262,325	<b>10,767,184,027</b>
Nasarawa State House of Assembly	1,411,783,259	4,592,000,000	-	<b>6,003,783,259</b>	4,436,000,000	<b>10,439,783,259</b>
Ministry for Local Government, Community Development & Chieftaincy Affairs	333,577,220	1,313,750,000	-	<b>1,647,327,220</b>	8,647,855,515	<b>10,295,182,736</b>
The State Judiciary	5,407,713,011	2,149,100,000	-	<b>7,556,813,011</b>	1,392,400,000	<b>8,949,213,011</b>
Ministry of Trade, Industry & Investment	242,879,820	1,898,510,000	-	<b>2,141,389,820</b>	6,633,000,000	<b>8,774,389,820</b>
Ministry of Special Duties - Security & Sundry Matters	4,000,000	2,409,000,000	-	<b>2,413,000,000</b>	4,184,850,000	<b>6,597,850,000</b>
Ministry of Science, Technology & Innovation	440,980,075	1,242,860,000	-	<b>1,683,840,075</b>	3,659,000,000	<b>5,342,840,075</b>
Ministry of Special Duties - Humanitarian, Social Services & NGOs	57,658,941	1,355,580,000	-	<b>1,413,238,941</b>	3,286,833,996	<b>4,700,072,937</b>
Ministry of Justice	354,669,400	796,000,000	-	<b>1,150,669,400</b>	561,000,000	<b>1,711,669,400</b>
Other Main Orgs	1,534,010,025	6,262,340,000	8,943,300,000	<b>4,214,970,025</b>	2,280,300,000	<b>6,495,270,025</b>
<b>Total Expenditure</b>	<b>80,456,092,630</b>	<b>71,218,385,269</b>	<b>8,943,300,000</b>	<b>160,617,777,899</b>	223,700,065,693	<b>384,317,843,592</b>



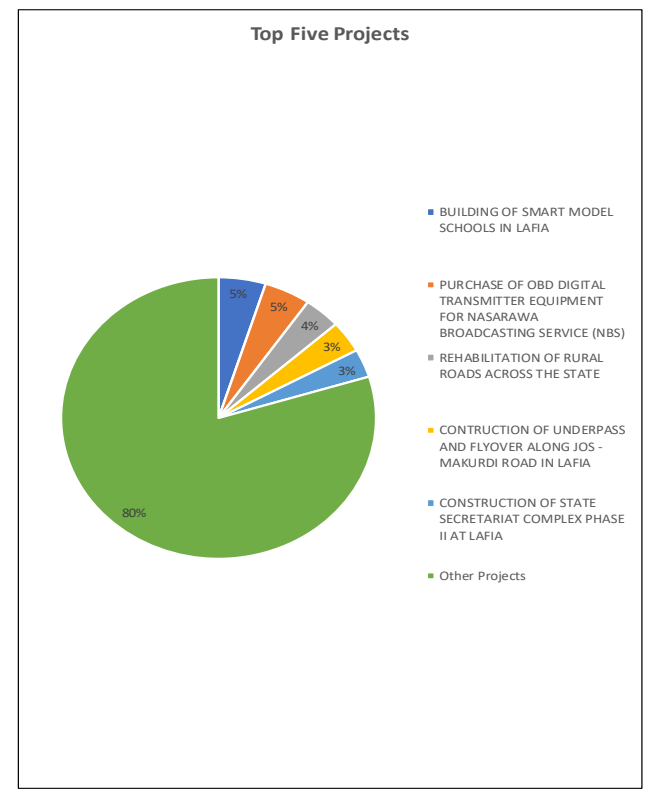


## Section 5 What are the major Investments being made by the State?

- Construction of roads, flyovers, and under-pass project is in fulfilment of the current administration’s promise to streamline traffic flow for commuters and to give our urban centre befitting look.
- The construction and installation of trackers, mounted MS catcher system solution at Awe, Panda and Toto military camp project will lead to enhanced capacity of our security agencies in the fight against insecurity in the State.
- The Construction of new state secretariat/one-stop shop investment centre project is considered important because it will reduce office accommodation deficit and improved economic frontiers that will lead to sustainable development in the state.
- Implementation of promotion and minimum wage will also lead to improve welfare and livelihood of the state workers.

**Table 5 Largest Capital Expenditure Projects**

What are the major Capital Investments we are planning?		
Project Description	2025 Budget	Location
BUILDING OF SMART MODEL SCHOOLS IN LAFIA	8,966,300,000	LAFIA
PURCHASE OF OBD DIGITAL TRANSMITTER EQUIPMENT FOR NASARAWA BROADCASTING SERVICE (NBS)	8,800,000,000	LAFIA
REHABILITATION OF RURAL ROADS ACROSS THE STATE	7,000,000,000	STATE WIDE
CONSTRUCTION OF UNDERPASS AND FLYOVER ALONG JOS - MAKURDI ROAD IN LAFIA	6,700,000,000	LAFIA
CONSTRUCTION OF STATE SECRETARIAT COMPLEX PHASE II AT LAFIA	6,000,000,000	LAFIA
CONSTRUCTION OF SPIN IRRIGATION SYSTEM ACROSS THE STATE	6,000,000,000	STATE WIDE
CONSTRUCTION OF KEFFI NEIGHBOURHOOD MARKET/SQUARE AND DOMA MODERN MARKET	3,000,000,000	DOMA
CONSTRUCTION OF ROADS ACROSS THE STATE	3,000,000,000	STATE WIDE
CONSTRUCTION/PROVISION OF ELECTRICITY ACROSS THE STATE	2,995,000,000	STATE WIDE
CONSTRUCTION OF DUALIZATION TO CONNECT KEFFI-GUDI-AKWANGA THROUGH AKWANGA TOWN	2,700,000,000	STATE WIDE
CONSTRUCTION OF KADARKO-KWARA ROAD (16KM)	2,500,000,000	KEANA
CONSTRUCTION OF KWANDERE-KEFFI ROAD (65KM)	2,500,000,000	LAFIA
CONSTRUCTION OF MINERAL LABORATORY AT AWE, NASARAWA EGGON,NASRAWA AND OBI LGA	2,200,000,000	STATE WIDE
PURCHASE OF FOOD ITEMS FOR VULNERABLE PEOPLE ACROSS THE STATE/SOCIAL INVESTMENT	2,200,000,000	STATE WIDE
CONSTRUCTION OF BYEPASS TO LINK KEFFI AKWANGA ROAD TO AKWANGA JOS ROAD	2,150,000,000	AKWANGA
COMPENSATION FOR LANDS ACQUIRED BY GOVERNMENT (RIGHT OF WAYS)	2,000,000,000	STATE WIDE
CONSTRUCTION OF 2KM ROADS AT 18 DEVELOPMENT AREAS	2,000,000,000	STATE WIDE
PURCHASE OF 4000NO. AGRICULTURAL MILLERS AND THRESHERS FOR GOVERNMENT FARM @ JANGWA	1,820,000,000	AWE
INSTALLATION OF TRACKERS MOUNTED MS CACHER SYSTEM SOLUTION AT AWE PANDA MILITARY CAMP	1,800,000,000	STATE WIDE
CONSTRUCTION OF MAMA-FARIN RUWA WATER FALLS AT WAMBA LGA	1,780,000,000	WAMBA
Other Projects	147,588,765,693	
<b>Total Capital Expenditure</b>	<b>223,700,065,693</b>	



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

Citizens' budgets, also referred to as participatory budgeting, represent a crucial democratic process that fosters public deliberation and decision-making. In this model, citizens actively participate in determining how a portion of the state budget should be allocated. This systematic process enables the public to identify, discuss, prioritize, and make informed decisions regarding the allocation of public funds. It empowers citizens to directly influence the types of projects that will be funded and ensures that resources are used in ways that best address the community's needs.

In Nasarawa State, the government organizes town hall meetings as part of the participatory budgeting process. These meetings provide a platform for the issuance of a call circular regarding the upcoming budget year. Representatives from a wide array of groups—such as Civil Society Organizations (CSOs), Non-Governmental Organizations (NGOs), Faith-Based Organizations (FBOs), women farmers, market women, transport unions, disability groups, and others—are invited to participate and provide input on the priorities for the next budget.

Typically, these town hall meetings are held in four separate sessions, each focused on one of the state's geopolitical zones. A final general meeting is held in Lafia, the State Capital. During these sessions, the State Central Ministry gathers, compiles, and analyses the submissions from various groups, ensuring that common themes and priorities across zones are addressed. The feedback received is carefully considered, and relevant projects are incorporated into the final budget.

Key areas that are commonly highlighted and included in the participatory budgeting process include:

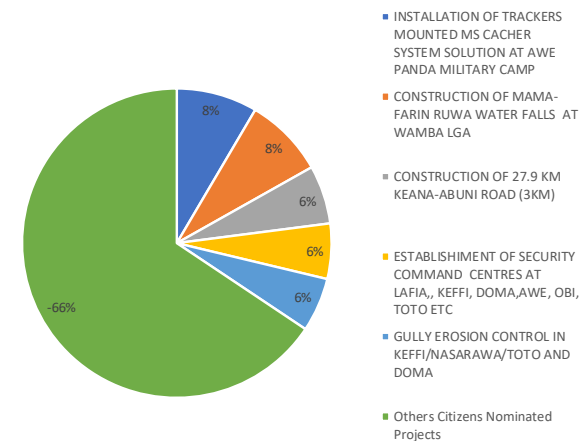
- **Feeder Road Construction:** Building and improving feeder roads to enhance connectivity between rural farms and urban markets, facilitating easier and more efficient transportation of goods.
- **Education Infrastructure:** The construction and rehabilitation of public schools, the establishment of smart model schools, and the recruitment of teachers to ensure the continuous development of knowledge and educational opportunities for all.
- **Primary Sector Investments:** Strategic investments aimed at boosting primary production sectors, including mining, fertilizer distribution, and the provision of agricultural equipment. These investments are designed to foster growth and improve productivity in critical industries that are essential to the state's economy.
- **Support for Vulnerable Groups:** Establishing social investment programs, including conditional cash transfers, to assist vulnerable populations, enhancing their socio-economic well-being.

- **Healthcare Improvements:** Upgrading health facilities, providing essential medical equipment, and expanding human resources for health to improve the overall healthcare infrastructure and the quality of services provided to citizens.
- **Security Infrastructure:** Establishing two (2) military super camps and installing trackers mounted with MS Catcher system solutions in Awe and Panda to enhance security and safety across the state.
- Through these participatory budgetary processes, the citizens of Nasarawa State are directly involved in shaping the future of their community, ensuring that the state’s resources are spent in ways that reflect their collective priorities and needs.

**Table 6 Citizens Nominated Projects**

How much have we allocated to Citizens Nominated Projects?		
Project Description	2025 Budget	Location
INSTALLATION OF TRACKERS MOUNTED MS CACHER SYSTEM SOLUTION AT AWE PANDA MILITARY CAMP	1,800,000,000	STATE WIDE
CONSTRUCTION OF MAMA-FARIN RUWA WATER FALLS AT WAMBA LGA	1,780,000,000	WAMBA
CONSTRUCTION OF 27.9 KM KEANA-ABUNI ROAD (3KM)	1,300,000,000	KEANA
ESTABLISHMENT OF SECURITY COMMAND CENTRES AT LAFIA,, KEFFI, DOMA,AWE, OBI, TOTO ETC	1,228,850,000	STATE WIDE
GULLY EROSION CONTROL IN KEFFI/NASARAWA/TOTO AND DOMA	1,200,000,000	STATE WIDE
CHANNELISATION OF STORM WATER AT WESTERN ZONE {KARU, KEFFI, KOKONA, NASARAWA AND TOTO}	1,200,000,000	STATE WIDE
CONSTRUCTION OF 12.1KM ROAD (ASPHALT PAVEMENT FROM MARARABA RINZE - ANGWAN ZARIA ROAD), AKWANGA	800,000,000	AKWANGA
CONSTRUCTION OF SHINGE STORM WATER CHANNEL	800,000,000	LAFIA
PURCHASE OF SECURITY TRANSIT CAMP FOR COORDINATION AND MANAGEMENT IN THE IDPs CAMP	800,000,000	LAFIA
CONSTRUCTION OF DOMA-AGBASHI-AKPATTA-AKPANAJA-BENUE BORDER	550,000,000	DOMA
UPGRADING OF ADUDU AZARA-WUSE RIVER BANK (37KM) ROAD	500,000,000	AWE
REHABILITATION AND UPGRADING OF ADUDU-AZARA ROAD (32KM) ASPHALT FINISH	500,000,000	AWE
CONSTRUCTION OF YOUTH CENTER IN NASARAWA-EGGON	300,000,000	NASARAWA EGGON
CONSTRUCTION OF CATH & IVF CENTRE IN SPECIALIST HOSPITAL IN THE STATE	250,000,000	LAFIA
EXPANSION OF WATER PLANT AND RESERVOIR/ CONSTRUCTION OF WATER FACTORY IN FEMALE HOSTEL COLLEGE OF EDUCATION AKWANGA	250,000,000	AKWANGA
PURCHASE OF FERTILIZERS PESTTICIDES, SEEDS MACHINERY	200,000,000	AWE
UPGRADE OF PHC ASO KARU TO GENERAL HOSPITAL	150,000,000	KARU
CONSTRUCTION OF 10 MAN QUARTERS IN 6 GENERAL HOSPITALS ACROSS THE STATE	120,000,000	STATE WIDE
CONSTRUCTION OF 2NO. WARDS @ 2NO. FACILITIES (GEN. HOSPITALS GUDI & AZARA)	120,000,000	STATE WIDE
UPGRADE OF PHC ASSAKIO TO GENERAL HOSPITAL	100,000,000	LAFIA
Others Citizens Nominated Projects	- 13,948,850,000	
<b>Total Value of Citizens Nominated Projects</b>	-	

**Top Five Citizens Nominated Projects**



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

### **Budget Allocation**

A total budgetary provision of N6.4 billion has been allocated to GESI initiatives, spread across various sectors, including:

- Women Affairs
- Humanitarian services
- Disability Right Commission
- Social Investment Agency

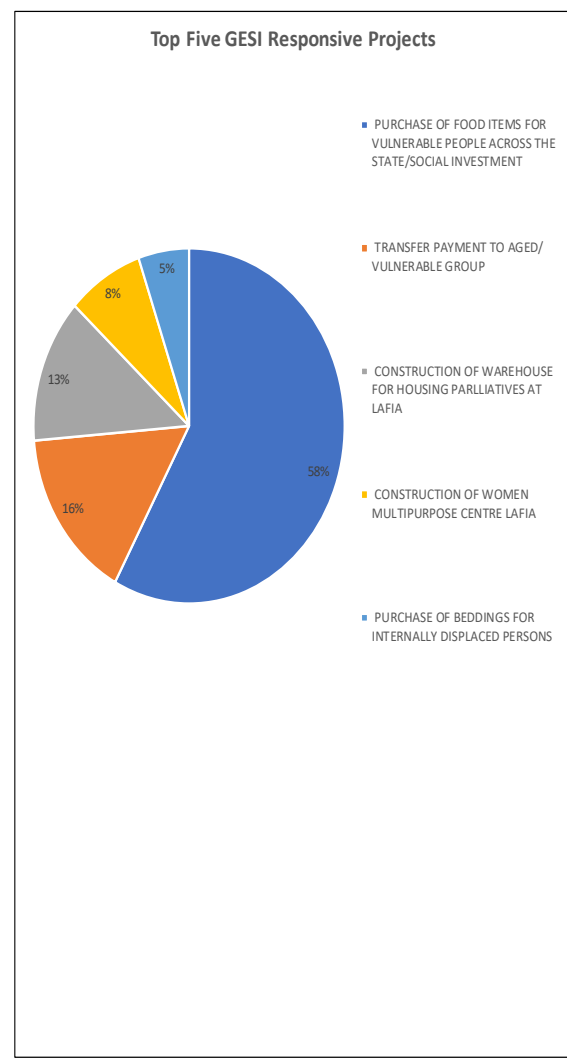
### **Five Largest GESI Projects**

The five largest GESI projects in the budget are:

1. Purchase of Food Items for Vulnerable People: Providing essential food items to vulnerable individuals across the state.
2. Social Investment Transfer Payment: Offering financial support to aged and vulnerable groups.
3. Construction of Warehouse for Housing Palliatives at Lafia:
4. Construction of Shelter Home/Women Multipurpose Centre Lafia: Establishing a shelter home and multipurpose center for women in Lafia.
5. Purchase of Beddings for Internally Displaced Persons: Providing beddings for internally displaced persons especially women and children, promoting their comfort and well-being.

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

How much have we allocated to Gender, Equity and Social Inclusion responsive Projects?		
Project Description	2025 Budget	Implementing MDA
PURCHASE OF FOOD ITEMS FOR VULNERABLE PEOPLE ACROSS THE STATE/SOCIAL INVESTMENT	2,200,000,000	MINISTRY OF SPECIAL DUTIES ON HUMANITARIAN SERVICES/NGOs
TRANSFER PAYMENT TO AGED/ VULNERABLE GROUP	600,000,000	NASARAWA STATE SOCIAL INVESTMENT AGENCY
CONSTRUCTION OF WAREHOUSE FOR HOUSING PARLLIATIVES AT LAFIA	500,000,000	MINISTRY OF SPECIAL DUTIES ON HUMANITARIAN SERVICES/NGOs
CONSTRUCTION OF WOMEN MULTIPURPOSE CENTRE LAFIA	300,000,000	MINISTRY OF WOMEN AFFAIRS & SOCIAL DEVELOPMENT
PURCHASE OF BEDDINGS FOR INTERNALLY DISPLACED PERSONS	200,000,000	MINISTRY OF SPECIAL DUTIES ON HUMANITARIAN SERVICES/NGOs
EMERGENCY RESPONSE & PREPARATION	200,000,000	MINISTRY OF SPECIAL DUTIES ON HUMANITARIAN SERVICES/NGOs
FUNDS FOR NIGERIA FOR WOMEN PROJECT (NFWP)/ GENDER MAINSTREAMING/ WOMEN EMPOWERMENT PROGRAMME	168,000,000	MINISTRY OF WOMEN AFFAIRS & SOCIAL DEVELOPMENT
CONSTRUCTION/PROVISION OF MENDING HOUSE AT LAFIA	100,000,000	MINISTRY OF WOMEN AFFAIRS & SOCIAL DEVELOPMENT
RENOVATION OF CHILDREN CORRECTIONAL CENTRE LAFIA	100,000,000	MINISTRY OF SPECIAL DUTIES- HUMANITARIAN, SOCIAL SERVICES & NGOs
PURCHASE OF 200NO SEWING MACHINES, 50 GRANDING MACHINES, 50NO OIL PRESSER, FOR WOMEN	100,000,000	DISABILITY RIGHT COMMISSION
FUNDS FOR NIGERIA FOR WOMEN PROJECT (NFWP)/ GENDER MAINSTREAMING/ WOMEN EMPOWERMENT PROGRAMME	75,000,000	MINISTRY OF WOMEN AFFAIRS & SOCIAL DEVELOPMENT
TRANSFERS-PAYMENT TO INDIVIDUALS	60,000,000	MINISTRY OF SPECIAL DUTIES- HUMANITARIAN, SOCIAL SERVICES & NGOs
100NO DRIP IRRIGATION KIT, 20NO. MOTORIZED SPRAYERS, 10NO GARRI PROCESSING & PACKAGING MACHINES LAFIA	50,000,000	MINISTRY OF WOMEN AFFAIRS & SOCIAL DEVELOPMENT
TRANSFER PAYMENT TO AGED/ VULNERABLE GROUP	50,000,000	MINISTRY OF SPECIAL DUTIES- HUMANITARIAN, SOCIAL SERVICES & NGOs
COST FOR COMMUNITY & FAMILY HEALTH SERVICES (REPRODUCTIVE, MATERNAL, NEWBORN, CHILD, ADOLESCENT-RMNCAH - INCLUDING FP & AHD)	27,000,000	MINISTRY OF WOMEN AFFAIRS & SOCIAL DEVELOPMENT
RENOVATION OF SHELTER HOME FOR VICTIMS OF GBV LAFIA	26,000,000	MINISTRY OF WOMEN AFFAIRS & SOCIAL DEVELOPMENT
Others GESI Projects	-	
<b>Total Value of GESI Responsive Projects</b>	<b>4,841,000,000</b>	



## Section 8 How does the current year's budget compare 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 2025 compare to what we budgeted and actually collected in 2024?							
Revenue	2025 Budget	2024 Original Budget		2024 Final Budget		2024 Out-Turn	
		Provision	% Increase/Decrease in 2025 Budget	Provision	% Increase/Decrease in 2025 Budget	Amount	% Increase/Decrease in 2025 Budget
Opening Balance	31,238,574,578	3,556,932,412	778.2%	22,729,433,138	37.4%	19,172,500,726	62.9%
Federation Account	170,138,946,323	96,950,000,000	75.5%	174,150,000,000	-2.3%	148,464,968,201	14.6%
Statutory Allocation	35,000,000,000	45,000,000,000	-22.2%	35,000,000,000		23,910,070,002	46.4%
Derivation	-	-		-		-	
VAT	66,000,000,000	27,500,000,000	140.0%	77,500,000,000	-14.8%	66,780,635,830	-1.2%
Other FAAC Receipts	69,138,946,323	24,450,000,000	182.8%	61,650,000,000	12.1%	57,774,262,369	19.7%
<b>Internally Generated Revenues</b>	<b>53,956,287,160</b>	<b>43,302,052,814</b>	<b>24.6%</b>	<b>52,112,958,528</b>	<b>3.5%</b>	<b>32,594,206,055</b>	<b>65.5%</b>
<i>Tax Revenue, of which</i>	<i>31,757,850,000</i>	<i>28,610,848,613</i>	<i>11.0%</i>	<i>30,835,848,613</i>	<i>3.0%</i>	<i>16,296,115,477</i>	<i>94.9%</i>
Tax Revenues - Personal	16,100,000,000	12,600,000,000	27.8%	12,600,000,000	27.8%	9,216,261,971	74.7%
Tax Revenue - Other	15,657,850,000	16,010,848,613	-2.2%	18,235,848,613	-14.1%	7,079,853,506	121.2%
Non-Tax Revenue	22,198,437,160	14,691,204,201	51.1%	21,277,109,915	4.3%	16,298,090,579	36.2%
<b>Other Sources</b>	<b>128,984,035,531</b>	<b>56,070,385,484</b>	<b>130.0%</b>	<b>107,574,458,433</b>	<b>19.9%</b>	<b>83,508,311,411</b>	<b>54.5%</b>
Aids and Grants	43,893,035,531	23,133,590,193	89.7%	30,479,590,193	44.0%	17,212,393,457	155.0%
Loans	81,030,000,000	32,936,795,291	146.0%	76,694,868,239	5.7%	66,295,917,954	22.2%
Other Receipts	4,061,000,000	-		400,000,000	915.3%	-	
<b>Total Revenue (including Opening Balance)</b>	<b>384,317,843,592</b>	<b>199,879,370,709</b>	<b>92.3%</b>	<b>356,566,850,098</b>	<b>7.8%</b>	<b>283,739,986,393</b>	<b>35.4%</b>

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

How do our Expenditure Estimates for 2025 compare to what we budgeted and actually spent in 2024?							
Expenditure	2025 Budget	2024 Original Budget		2024 Final Budget		2024 Out-Turn	
		Provision	% Increase/Decrease in 2025 Budget	Provision	% Increase/Decrease in 2025 Budget	Amount	% Increase/Decrease in 2025 Budget
<b>Personnel</b>	<b>80,456,092,630</b>	<b>54,452,380,941</b>	<b>47.8%</b>	<b>62,952,309,247</b>	<b>27.8%</b>	<b>48,704,287,383</b>	<b>65.2%</b>
Salaries, Wages and Allowances	57,889,913,481	45,395,380,941	27.5%	50,805,309,247	13.9%	38,295,384,654	51.2%
Social Contributions	7,717,897,621	1,460,000,000	428.6%	1,050,000,000	635.0%	553,051,006	1295.5%
Social Benefits	14,848,281,528	7,597,000,000	95.4%	11,097,000,000	33.8%	9,855,851,724	50.7%
<b>Other Recurrent</b>	<b>80,161,685,269</b>	<b>58,670,674,128</b>	<b>36.6%</b>	<b>87,357,766,526</b>	<b>-8.2%</b>	<b>60,574,652,688</b>	<b>32.3%</b>
Overheads	71,218,385,269	47,050,858,089	51.4%	73,311,517,687	-2.9%	54,425,453,564	30.9%
Public Debt Charges	6,400,000,000	7,350,000,000	-12.9%	9,150,000,000	-30.1%	4,536,440,769	41.1%
Transfers of State IGR to LGCs	-	700,000,000	-100.0%	700,000,000	-100.0%	-	-
Others (Grants, Subsidies, Other Transfers)	2,543,300,000	3,569,816,039	-28.8%	4,196,248,839	-39.4%	1,612,758,355	57.7%
<b>Capital</b>	<b>223,700,065,693</b>	<b>86,756,315,640</b>	<b>157.8%</b>	<b>206,256,774,325</b>	<b>8.5%</b>	<b>76,678,276,930</b>	<b>191.7%</b>
Other Provisions (Contingency)	-	-	-	-	-	-	-
<b>Total Expenditure (including Contingencies)</b>	<b>384,317,843,592</b>	<b>199,879,370,709</b>	<b>92.3%</b>	<b>356,566,850,098</b>	<b>7.8%</b>	<b>185,957,217,002</b>	<b>106.7%</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 2025 for Recurrent Expenditure compared to what they were allocated and what they actually spent in 2024?							
Recurrent Expenditure by Ministry (Top 20 Spending Ministries)	2025 Budget	2024 Original Budget		2024 Final Budget		2024 Out-Turn	
		Provision	% Increase/Decrease in 2025 Budget	Provision	% Increase/Decrease in 2025 Budget	Amount	% Increase/Decrease in 2025 Budget
Ministry of Education	37,549,851,139	21,632,582,070	73.6%	26,325,347,760	42.6%	20,156,884,001	86.3%
Ministry of Lands & Urban Development	1,614,821,012	1,036,154,976	55.8%	1,099,018,338	46.9%	793,182,859	103.6%
Ministry of Health	23,556,714,697	19,438,639,461	21.2%	20,134,479,461	17.0%	14,319,243,174	64.5%
Ministry of Works, Housing & Transport	1,501,856,602	1,577,395,593	-4.8%	1,501,185,593	0.0%	959,196,550	56.6%
Government House Administration	22,716,740,951	12,332,294,308	84.2%	20,697,614,472	9.8%	18,319,565,737	24.0%
Ministry of Agriculture	6,994,059,959	3,974,839,703	76.0%	5,872,419,159	19.1%	3,690,431,172	89.5%
Ministry of Information, Culture & Tourism	2,611,118,946	1,105,025,747	136.3%	1,721,941,747	51.6%	1,398,821,759	86.7%
Ministry of Finance, Budget & Planning	15,564,753,229	5,680,382,178	174.0%	6,442,227,178	141.6%	5,206,087,573	199.0%
Ministry of Environment & Natural Resources	2,806,732,473	1,617,350,586	73.5%	1,873,717,039	49.8%	1,146,488,998	144.8%
Office of Secretary the State Government	12,030,623,184	9,271,477,496	29.8%	17,991,055,496	-33.1%	17,294,673,363	-30.4%
Ministry of Water Resources & Rural Development	2,461,552,255	1,630,266,432	51.0%	2,568,966,432	-4.2%	1,239,602,291	98.6%
Ministry of Youth & Sports Development	2,983,921,702	2,181,576,219	36.8%	2,858,606,219	4.4%	2,454,036,474	21.6%
Nasarawa State House of Assembly	6,003,783,259	3,077,819,115	95.1%	3,848,974,888	56.0%	3,262,454,815	84.0%
Ministry for Local Government, Community Development & Chie	1,647,327,220	567,665,026	190.2%	672,533,026	144.9%	432,002,644	281.3%
The State Judiciary	7,556,813,011	4,306,979,978	75.5%	5,466,084,983	38.2%	3,054,023,098	147.4%
Ministry of Trade, Industry & Investment	2,141,389,820	773,353,546	176.9%	2,693,653,546	-20.5%	1,313,208,104	63.1%
Ministry of Special Duties - Security & Sundry Matters	2,413,000,000	656,563,852	267.5%	667,563,852	261.5%	489,480,586	393.0%
Ministry of Science, Technology & Innovation	1,683,840,075	794,989,466	111.8%	907,989,466	85.4%	330,078,242	410.1%
Ministry of Special Duties - Humanitarian, Social Services & NGOs	1,413,238,941	342,540,632	312.6%	381,740,632	270.2%	303,495,716	365.7%
Ministry of Justice	1,150,669,400	997,050,947	15.4%	997,050,947	15.4%	710,880,894	61.9%
Other Main Orgs	4,214,970,025	20,128,107,740	-79.1%	25,587,905,540	-83.5%	12,405,102,020	-66.0%
<b>Total Expenditure</b>	<b>160,617,777,899</b>	<b>113,123,055,070</b>	<b>42.0%</b>	<b>150,310,075,773</b>	<b>6.9%</b>	<b>109,278,940,071</b>	<b>47.0%</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 2025 for Capital Expenditure compared to what they were allocated and what they actually spent in 2024?							
Capital Expenditure by Ministry (Top 20 Spending Ministries)	2025 Budget	2024 Original Budget		2024 Final Budget		2024 Out-Turn	
		Provision	% Increase/Decrease in 2025 Budget	Provision	% Increase/Decrease in 2025 Budget	Amount	% Increase/Decrease in 2025 Budget
Ministry of Education	35,259,210,979	13,570,770,861	159.8%	14,224,276,861	147.9%	7,128,310,756	394.6%
Ministry of Lands & Urban Development	37,669,000,000	7,617,308,480	394.5%	54,260,208,480	-30.6%	13,247,799,346	184.3%
Ministry of Health	12,415,750,000	7,157,250,000	73.5%	9,352,250,000	32.8%	1,674,594,297	641.4%
Ministry of Works, Housing & Transport	30,967,000,000	21,105,000,000	46.7%	47,575,369,802	-34.9%	19,719,509,450	57.0%
Government House Administration	2,733,300,000	2,604,600,000	4.9%	1,178,100,000	132.0%	273,234,353	900.4%
Ministry of Agriculture	17,547,900,000	5,612,375,000	212.7%	25,678,957,582	-31.7%	21,560,751,371	-18.6%
Ministry of Information, Culture & Tourism	16,748,500,000	1,562,761,299	971.7%	2,513,200,000	566.4%	1,871,032,905	795.1%
Ministry of Finance, Budget & Planning	1,824,002,878	1,309,950,000	39.2%	1,885,450,000	-3.3%	799,787,508	128.1%
Ministry of Environment & Natural Resources	13,916,000,000	4,383,000,000	217.5%	4,449,811,600	212.7%	418,597,409	3224.4%
Office of Secretary the State Government	2,644,900,000	1,694,000,000	56.1%	2,148,000,000	23.1%	1,926,040,900	37.3%
Ministry of Water Resources & Rural Development	9,110,000,000	2,172,550,000	319.3%	1,551,000,000	487.4%	316,261,959	2780.5%
Ministry of Youth & Sports Development	7,783,262,325	2,419,000,000	221.8%	2,449,000,000	217.8%	297,881,627	2512.9%
Nasarawa State House of Assembly	4,436,000,000	2,956,000,000	50.1%	2,272,000,000	95.2%	1,007,700,000	340.2%
Ministry for Local Government, Community Development & Chie	8,647,855,515	5,274,000,000	64.0%	19,575,800,000	-55.8%	1,809,094,247	378.0%
The State Judiciary	1,392,400,000	747,100,000	86.4%	852,100,000	63.4%	512,035,287	171.9%
Ministry of Trade, Industry & Investment	6,633,000,000	2,965,000,000	123.7%	9,742,200,000	-31.9%	3,606,155,942	83.9%
Ministry of Special Duties - Security & Sundry Matters	4,184,850,000	155,000,000	2599.9%	2,325,000,000	80.0%	10,786,200	38698.2%
Ministry of Science, Technology & Innovation	3,659,000,000	980,600,000	273.1%	1,010,500,000	262.1%	177,462,121	1961.8%
Ministry of Special Duties - Humanitarian, Social Services & NGOs	3,286,833,996	363,550,000	804.1%	613,550,000	435.7%	4,000,000	82070.8%
Ministry of Justice	561,000,000	711,000,000	-21.1%	711,000,000	-21.1%	122,620,000	357.5%
Other Main Orgs	2,280,300,000	1,395,500,000	63.4%	1,889,000,000	20.7%	194,621,251	1071.7%
<b>Total Expenditure</b>	<b>223,700,065,693</b>	<b>86,756,315,640</b>	<b>157.8%</b>	<b>206,256,774,325</b>	<b>8.5%</b>	<b>76,678,276,930</b>	<b>191.7%</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 2025 for Total Expenditure compared to what they were allocated and what they actually spent in 2024?							
Total Expenditure by Ministry (Top 20 Spending Ministries)	2025 Budget	2024 Original Budget		2024 Final Budget		2024 Out-Turn	
		Provision	% Increase/Decrease in 2025 Budget	Provision	% Increase/Decrease in 2025 Budget	Amount	% Increase/Decrease in 2025 Budget
Ministry of Education	72,809,062,118	35,203,352,931	106.8%	40,549,624,621	79.6%	27,285,194,757	166.8%
Ministry of Lands & Urban Development	39,283,821,012	8,653,463,456	354.0%	55,359,226,819	-29.0%	14,040,982,205	179.8%
Ministry of Health	35,972,464,697	26,595,889,461	35.3%	29,486,729,461	22.0%	15,993,837,471	124.9%
Ministry of Works, Housing & Transport	32,468,856,602	22,682,395,593	43.1%	49,076,555,395	-33.8%	20,678,706,000	57.0%
Government House Administration	25,450,040,951	14,936,894,308	70.4%	21,875,714,472	16.3%	18,592,800,090	36.9%
Ministry of Agriculture	24,541,959,959	9,587,214,703	156.0%	31,551,376,741	-22.2%	25,251,182,543	-2.8%
Ministry of Information, Culture & Tourism	19,359,618,946	2,667,787,046	625.7%	4,235,141,747	357.1%	3,269,854,664	492.1%
Ministry of Finance, Budget & Planning	17,388,756,107	6,990,332,178	148.8%	8,327,677,178	108.8%	6,005,875,082	189.5%
Ministry of Environment & Natural Resources	16,722,732,473	6,000,350,586	178.7%	6,323,528,639	164.5%	1,565,086,407	968.5%
Office of Secretary the State Government	14,675,523,184	10,965,477,496	33.8%	20,139,055,496	-27.1%	19,220,714,263	-23.6%
Ministry of Water Resources & Rural Development	11,571,552,255	3,802,816,432	204.3%	4,119,966,432	180.9%	1,555,864,250	643.7%
Ministry of Youth & Sports Development	10,767,184,027	4,600,576,219	134.0%	5,307,606,219	102.9%	2,751,918,101	291.3%
Nasarawa State House of Assembly	10,439,783,259	6,033,819,115	73.0%	6,120,974,888	70.6%	4,270,154,815	144.5%
Ministry for Local Government, Community Development & Chie	10,295,182,736	5,841,665,026	76.2%	20,248,333,026	-49.2%	2,241,096,892	359.4%
The State Judiciary	8,949,213,011	5,054,079,978	77.1%	6,318,184,983	41.6%	3,566,058,384	151.0%
Ministry of Trade, Industry & Investment	8,774,389,820	3,738,353,546	134.7%	12,435,853,546	-29.4%	4,919,364,047	78.4%
Ministry of Special Duties - Security & Sundry Matters	6,597,850,000	811,563,852	713.0%	2,992,563,852	120.5%	500,266,786	1218.9%
Ministry of Science, Technology & Innovation	5,342,840,075	1,775,589,466	200.9%	1,918,489,466	178.5%	507,540,363	952.7%
Ministry of Special Duties - Humanitarian, Social Services & NGOs	4,700,072,937	706,090,632	565.6%	995,290,632	372.2%	307,495,716	1428.5%
Ministry of Justice	1,711,669,400	1,708,050,947	0.2%	1,708,050,947	0.2%	833,500,894	105.4%
Other Main Orgs	6,495,270,025	21,523,607,740	-69.8%	27,476,905,540	-76.4%	12,599,723,272	-48.4%
<b>Total Expenditure</b>	<b>384,317,843,592</b>	<b>199,879,370,709</b>	<b>92.3%</b>	<b>356,566,850,098</b>	<b>7.8%</b>	<b>185,957,217,002</b>	<b>106.7%</b>

## Section 9 Glossary of Terms

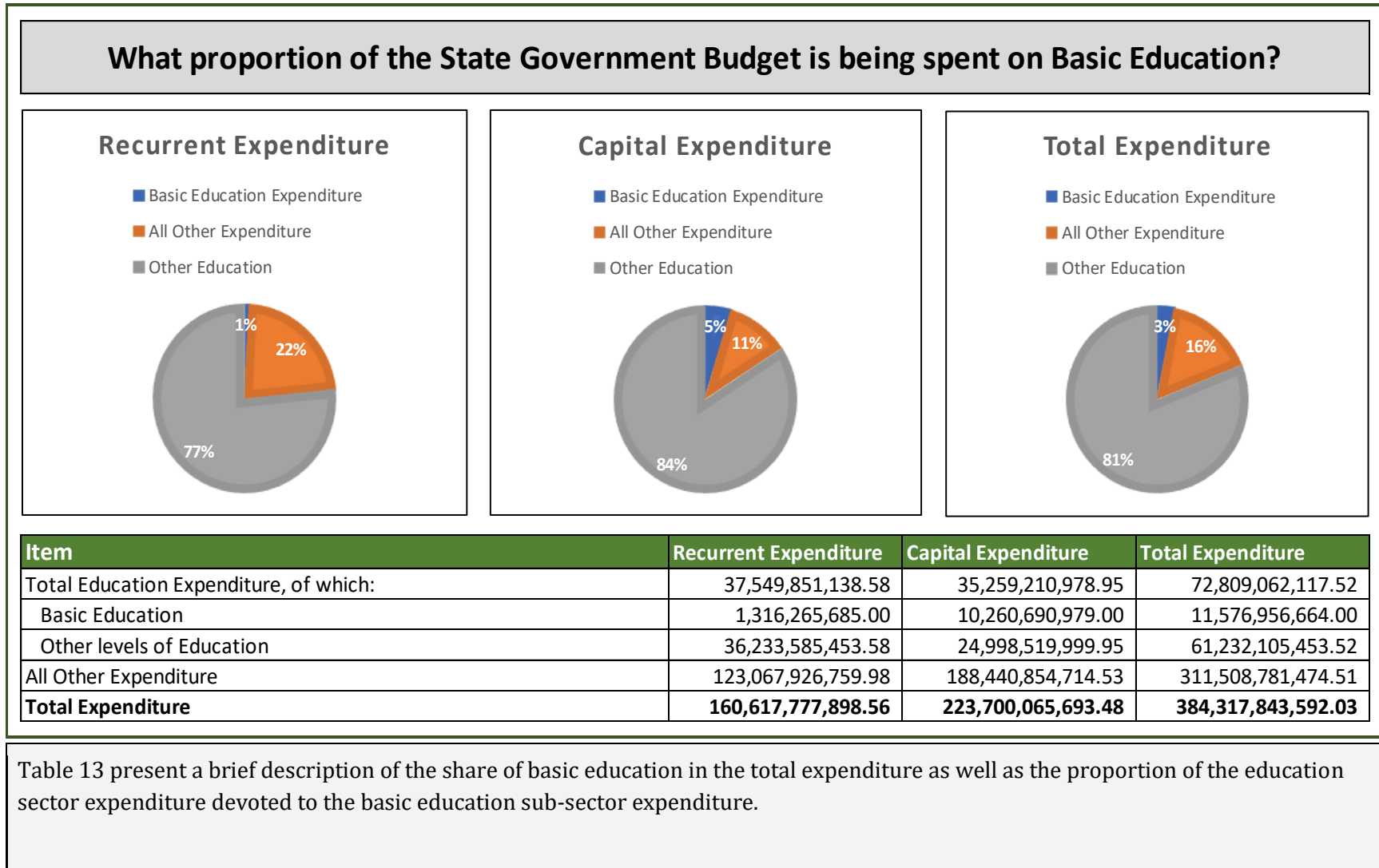
<b>Terms</b>	<b>Explanation</b>
Deficit	This is an excess of expenditure over the expected income in a fiscal year (Budget year).
Deficit Financing	This means generating funds to finance the deficit which results from excess expenditure over revenue.
FAAC	The account into which mineral revenues, Companies' 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

## Annexure 1: Basic Education sector Citizens Budget

The Nasarawa State 2025 Basic Education Sector Citizens Budget (CB) is an annexure in the CB document that presents in a concise format, the state government's planned expenditure on basic education while delivering public goods and services in the education sub-sector in the 2025 Fiscal Year.

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

**Table 13 Basic Education Expenditure as a proportion of Total Expenditure**



**Table 14 Nature of Basic Education Expenditure**

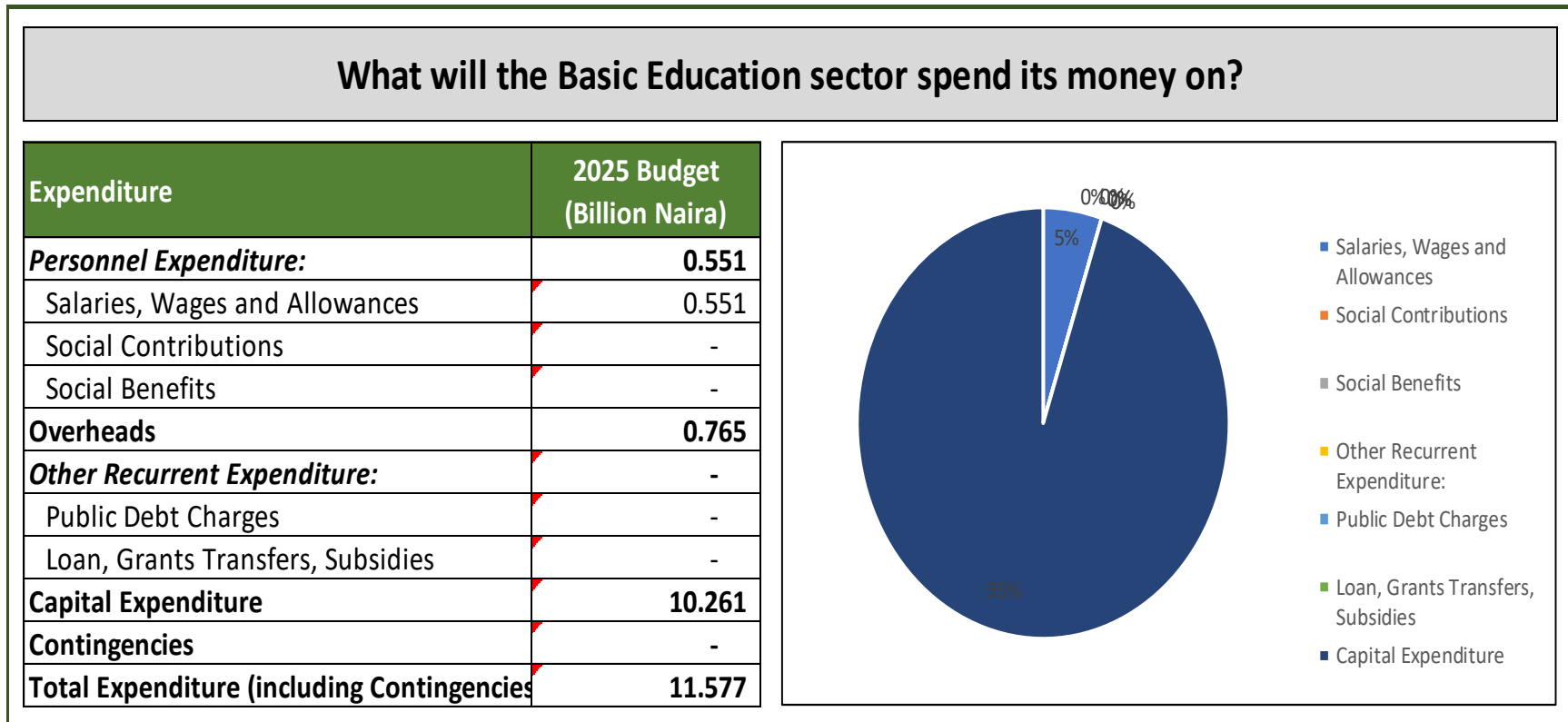


Table 14 presents a description of the nature of basic education expenditure, in terms of what goes into recurrent expenditure and capital expenditure. How much is expected to go into Basic Education, Other levels of education as well as how much goes into all other expenditure.

This also presents the amount budgeted for personnel expenditure including (Salaries, Wages and Allowances, Social Contributions, and Social Benefits); how much overhead cost as well as other recurrent expenditure is being planned for the 2025 fiscal year.

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

**Table 15 Basic Education Expenditure by Administrative Classification**

<b>Which Ministries, Departments and Agencies will be spending the Money, and on what?</b>						
<b>Expenditure by MDA (Top 5)</b>	<b>2025 Budget (Billion Naira)</b>					
	<b>Personnel</b>	<b>Overhead</b>	<b>Other Recurrent</b>	<b>Total Recurrent</b>	<b>Capital</b>	<b>Total Expenditure</b>
NASARAWA STATE UNIVERSAL BASIC EDUCATION	0.4	0.3	-	0.7	9.7	10.4
NASARAWA STATE BILINGUAL EDUCATION PROJECT	0.1	0.2	-	0.3	0.2	0.5
NASARAWA STATE COMPREHENSIVE SPECIAL SCHOOL, LAFIA	0.0	0.3	-	0.3	0.2	0.5
OFFICE OF THE SENIOR SPECIAL ASSISTANT TO HIS EXCELLENCY	-	-	-	-	0.1	0.1
0	-	-	-	-	-	-
Others MDAs	0.0	-	-	0.0	0.0	0.0
<b>Total Expenditure</b>	<b>0.6</b>	<b>0.8</b>	<b>-</b>	<b>1.3</b>	<b>10.3</b>	<b>11.6</b>

MDA	Personnel	Overhead	Other Recurrent	Capital	Total
NASARAWA STATE UNIVERSAL BASIC EDUCATION	0.4	0.3	0.0	9.7	10.4
NASARAWA STATE BILINGUAL EDUCATION PROJECT	0.1	0.2	0.0	0.2	0.5
NASARAWA STATE COMPREHENSIVE SPECIAL SCHOOL, LAFIA	0.0	0.3	0.0	0.2	0.5
OFFICE OF THE SENIOR SPECIAL ASSISTANT TO HIS EXCELLENCY ON SDGS	0.0	0.0	0.0	0.1	0.1
0	0.0	0.0	0.0	0.0	0.0
Others MDAs	0.0	0.0	0.0	0.0	0.0

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

**Table 16 Projects that Respond to Basic Education Needs**

<b>What are the major Capital Investments Projects in the Basic Education sector?</b>			
<b>Project</b>	<b>Location (LGA)</b>	<b>Ongoing / New</b>	<b>2025 Budget Provision</b>
CONSTRUCTION OF BLOCKS OF 3 CLASSROOMS IN EACH OF THE 13 LGAs	STATE WIDE	Ongoing	8,652,650,978.95
PURCHASE OF 3 NOS. HILUX/4NOS 32 SEATER COSTER BUS	LAFIA	New	325,000,000.00
PURCHASE OF 100 NO WHITE BOARDS 1000NO MAKER	LAFIA	-	200,000,000.00
RENOVATION OF SMART SCHOOL /SECOND CHANCE SCHOOL IN LAFIA	LAFIA	-	200,000,000.00
RENOVATION & EXPANSION OF SUBEB HEADQUARTERS AT LAFIA	LAFIA	-	100,000,000.00
DEVELOPMENT / INSTALLATION OF PAYMENT APPLICATION SOFTWARE	LAFIA	-	75,000,000.00
CONSTRUCTION OF RESEARCH AND DEVELOPMENT CENTRE AT LAFIA	LAFIA	-	50,000,000.00
CONSTRUCTION OF A WARE HOUSE IN LAFIA FOR EDUCATION RESOURCES	LAFIA	-	50,000,000.00
PURCHASE OF ICT EQUIPMENTS (COMPUTER ACCESSORIES	LAFIA	-	23,000,000.00
PUCHASE OF 10NOS. CHAIRS AND TABLES	LAFIA	-	15,000,000.00
Other Projects			570,040,000.05
<b>Total Capital Expenditure</b>			<b>10,260,690,979.00</b>

Project	Value (Billion Naira)
CONSTRUCTION OF BLOCKS OF 3 CLASSROOMS IN EACH OF THE 13 LGAs	8.65265097895
PURCHASE OF 3 NOS. HILUX/4NOS 32 SEATER COSTER BUS	0.325
PURCHASE OF 100 NO WHITE BOARDS 1000NO MAKER	0.2
RENOVATION OF SMART SCHOOL /SECOND CHANCE SCHOOL IN LAFIA	0.2
RENOVATION & EXPANSION OF SUBEB HEADQUARTERS AT LAFIA	0.1
DEVELOPMENT / INSTALLATION OF PAYMENT APPLICATION SOFTWARE	0.075
CONSTRUCTION OF RESEARCH AND DEVELOPMENT CENTRE AT LAFIA	0.05
CONSTRUCTION OF A WARE HOUSE IN LAFIA FOR EDUCATION RESOURCES	0.05
PURCHASE OF ICT EQUIPMENTS (COMPUTER ACCESSORIES	0.023
PUCHASE OF 10NOS. CHAIRS AND TABLES	0.015
Other Projects	0.57004

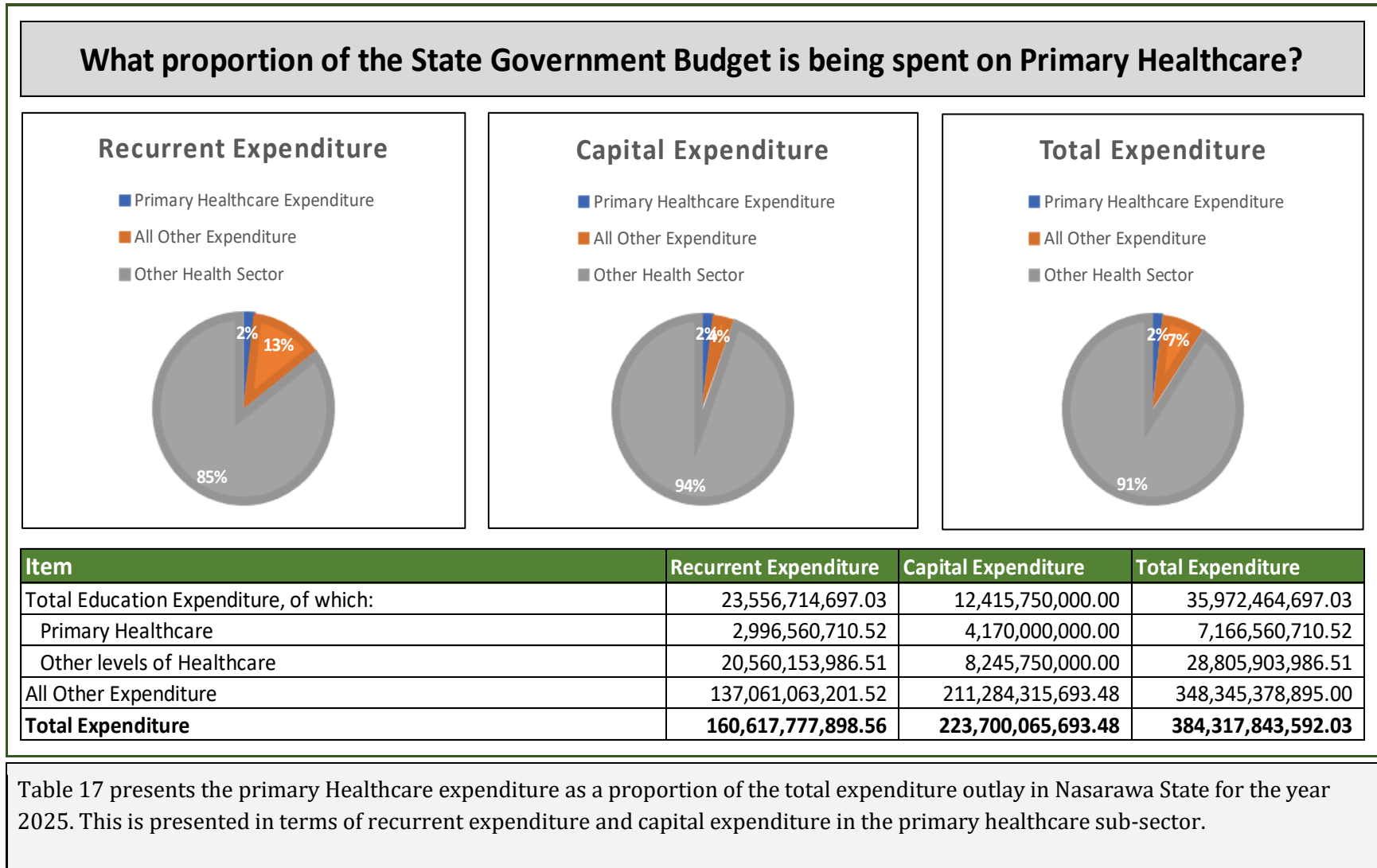
Presented in Table 16 are the top 10 projects that respond to basic education needs, stating where they are Located (LGA), the status of the projects - whether the projects are ongoing or new as well as the project amount. This highlights the priority capital project in the basic education sub-sector.

## Annexure 2: Primary Healthcare sector Citizens Budget

The Nasarawa State 2025 Primary Healthcare sub-sector Citizens Budget (CB) presents in a snapshot of how much the state government plans to spend in primary healthcare sector for the 2025 Fiscal Year. The Primary Healthcare sub-sector CB contains highlight of the proportion of state government budget expected to be devoted to primary healthcare related expenditure in terms recurrent and capital project.



**Table 17 Primary Healthcare Expenditure as a proportion of Total Expenditure**



**Table 18 Nature of Primary Healthcare Expenditure**

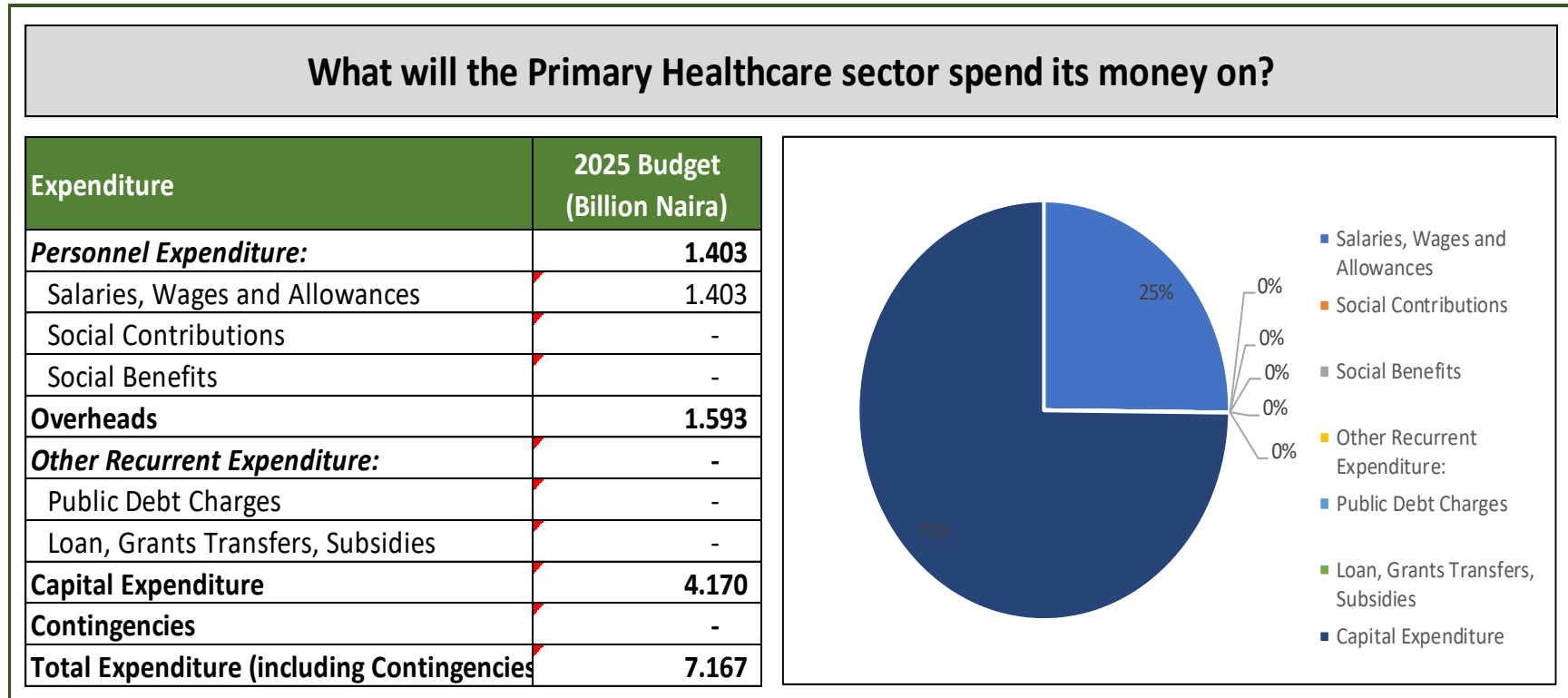


Table 18 seeks to answer the question; what will the primary healthcare sub-sector spend its money on in the year 2025. This include a snapshot description of the amount budgeted for personnel expenditure including (Salaries, Wages and Allowances, Social Contributions, and Social Benefits); how much overhead cost as well as other recurrent expenditure is being planned for the 2025 fiscal year.

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

**Table 19 Primary Healthcare Expenditure by Administrative Classification**

<b>Which Ministries, Departments and Agencies will be spending the Money, and on what?</b>						
<b>Expenditure by MDA (Top 5)</b>	<b>2025 Budget (Billion Naira)</b>					
	<b>Personnel</b>	<b>Overhead</b>	<b>Other Recurrent</b>	<b>Total Recurrent</b>	<b>Capital</b>	<b>Total Expenditure</b>
NASARAWA STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY	1.4	1.6	-	3.0	4.2	7.2
0	-	-	-	-	-	-
0	-	-	-	-	-	-
0	-	-	-	-	-	-
0	-	-	-	-	-	-
Others MDAs	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>1.4</b>	<b>1.6</b>	<b>-</b>	<b>3.0</b>	<b>4.2</b>	<b>7.2</b>

The chart displays the budget breakdown for the top MDA. The 'NASARAWA STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY' bar is composed of Personnel (1.4), Overhead (1.6), and Capital (4.2). 'Others MDAs' have zero expenditure across all categories.

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

**Table 20 Projects that Respond to Primary Healthcare Needs**

<b>What are the major Capital Investments Projects in the Primary Healthcare sector?</b>			
<b>Project</b>	<b>Location (LGA)</b>	<b>Ongoing / New</b>	<b>2025 Budget Provision</b>
CONSTRUCTION OF PHC FACILITIES ACROSS THE STATE	STATE WID	-	1,500,000,000.00
RENOVATION OF PHC FACILITIES ACROSS THE STATE	STATE WID	-	1,300,000,000.00
PROCUREMENT OF EQUIPMENT FOR PHC FACILITIES ACROSS THE STATE	STATE WID	-	600,000,000.00
BHCPF RENOVATION OF HEALTH FACILITIES ACROSS THE STATE	STATE WID	-	400,000,000.00
PROCUREMENT OF 50 NO. TRANSPORT BOXES	STATE WID	-	200,000,000.00
PURCHASE OF 1 NO OFFICIAL TOYOTA HILUX	STATE WID	-	100,000,000.00
PROCUREMENT & INSTALLATION OF ICE LINED REFRIGERATOR	STATE WID	-	30,000,000.00
PROCUREMENT & INSTALLATION OF 3 ZONAL INCINERATORS	STATE WID	-	20,000,000.00
PROCUREMENT & INSTALLATION OF 147 SOLAR OPERATED WARD LEVEL REFRIGERATOR	STATE WID	-	10,000,000.00
PURCHASE OF OFFICE EQUIPMENT (SAFE/FILE CABINET)	STATE WID	-	10,000,000.00
Other Projects			-
<b>Total Capital Expenditure</b>			<b>4,170,000,000.00</b>

Project	Value (Billion Naira)
CONSTRUCTION OF PHC FACILITIES ACROSS THE STATE	1.500
RENOVATION OF PHC FACILITIES ACROSS THE STATE	1.300
PROCUREMENT OF EQUIPMENT FOR PHC FACILITIES ACROSS THE STATE	0.600
BHCPF RENOVATION OF HEALTH FACILITIES ACROSS THE STATE	0.400
PROCUREMENT OF 50 NO. TRANSPORT BOXES	0.200
PURCHASE OF 1 NO OFFICIAL TOYOTA HILUX	0.100
PROCUREMENT & INSTALLATION OF ICE LINED REFRIGERATOR	0.030
PROCUREMENT & INSTALLATION OF 3 ZONAL INCINERATORS	0.020
PROCUREMENT & INSTALLATION OF 147 SOLAR OPERATED WARD...	0.010
PURCHASE OF OFFICE EQUIPMENT (SAFE/FILE CABINET)	0.010
Other Projects	0.000

Presented in Table 20 are the 10 key capital projects that respond to Primary Healthcare needs. The section seeks to answer the question ‘what are the major capital investment projects in the Primary Healthcare sub-sector’ in Nasarawa State for the 2025 fiscal year.



*FOR INQUIRY,  
CONTACT*

Budget Department  
Nasarawa State Ministry of Finance,  
Budget & Planning  
P.M.B 047, Lafia, Nasarawa – Nigeria  
emails:

[ministryoffinance@nasarawastate.gov.ng](mailto:ministryoffinance@nasarawastate.gov.ng)

[nasbudgetdeptmof@gmail.com](mailto:nasbudgetdeptmof@gmail.com)

Tel: +234(0)811 470 8070

Web: <https://www.nasarawastate.gov.ng>