



Kebbi State Government

2024 Citizens Budget

“Budget of Infrastructural Development and People’s Empowerment”

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About the Citizens' Budget

The Kebbi 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 Kebbi State Government intends to purchase in undertaking its delivery of public goods and services to the citizens of Kebbi State in the 2024 Fiscal Year.

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

- Link to 2024 Detailed Budget Publication:

https://kebbistate.gov.ng/sites/default/files/KEBBI%20STATE%202024%20FINAL%20DRAFT%202022.11.2024_compressed.pdf

Budget Policy Overview

The Kebbi State budget for 2024 has been christened “the budget of “INFRASTRUCTURAL DEVELOPMENT AND PEOPLE’S EMPOWERMENT” with the government policy focus on the following areas:

- Foreign investment for Special Agro Processing Zones (SAPZ), Foreign Direct Investments (FDI) for agricultural sector.
- Placing Kebbi Geographical Information System (KEBGIS) in good stead for its primary activity of computerization of land records. Major reforms around land administration will ensure enough revenues to actualize our spending plans.
- Rehabilitation of Koko-Mahuta-Dabai road as a matter of urgency to ensure that citizens who ply that road will enjoy the advantages of good infrastructure

Section 1 Overview of Budget Framework

General Framework

The Kebbi State Government approved 2024 budget has a total expenditure outlay of Two Hundred and Fifty Billion One Hundred and Thirty Four Million Ninety One Thousand Seven Hundred and Fifty Seven Naira One Kobo (N250,134,091,757.01) for Fiscal Year 2024. Of this amount, One Hundred and Sixty Two Billion, Nine Hundred and Six Million Six Hundred and Fifty Seven Thousand Five Naira and Fifty Eight Kobo (N162,906,657,005.58bn) 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 Thirty Six Billion Seven Hundred Million naira (36,700,000,000) exists which is the shortfall of total recurrent revenue plus grant compared to the total budget. Kebbi State Government will finance the deficit through Eighteen Billion Naira (18,000,000,000) of domestic borrowing and foreign loans of Eighteen Billion Seven Hundred Million Naira (18,700,000,000).

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

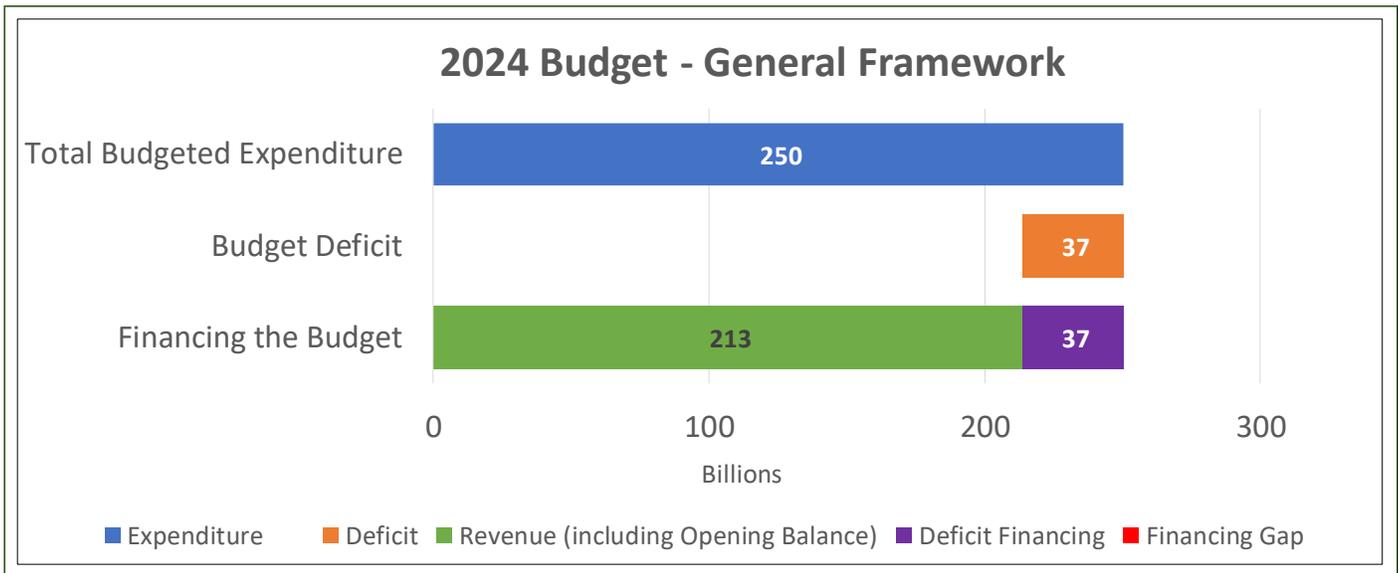
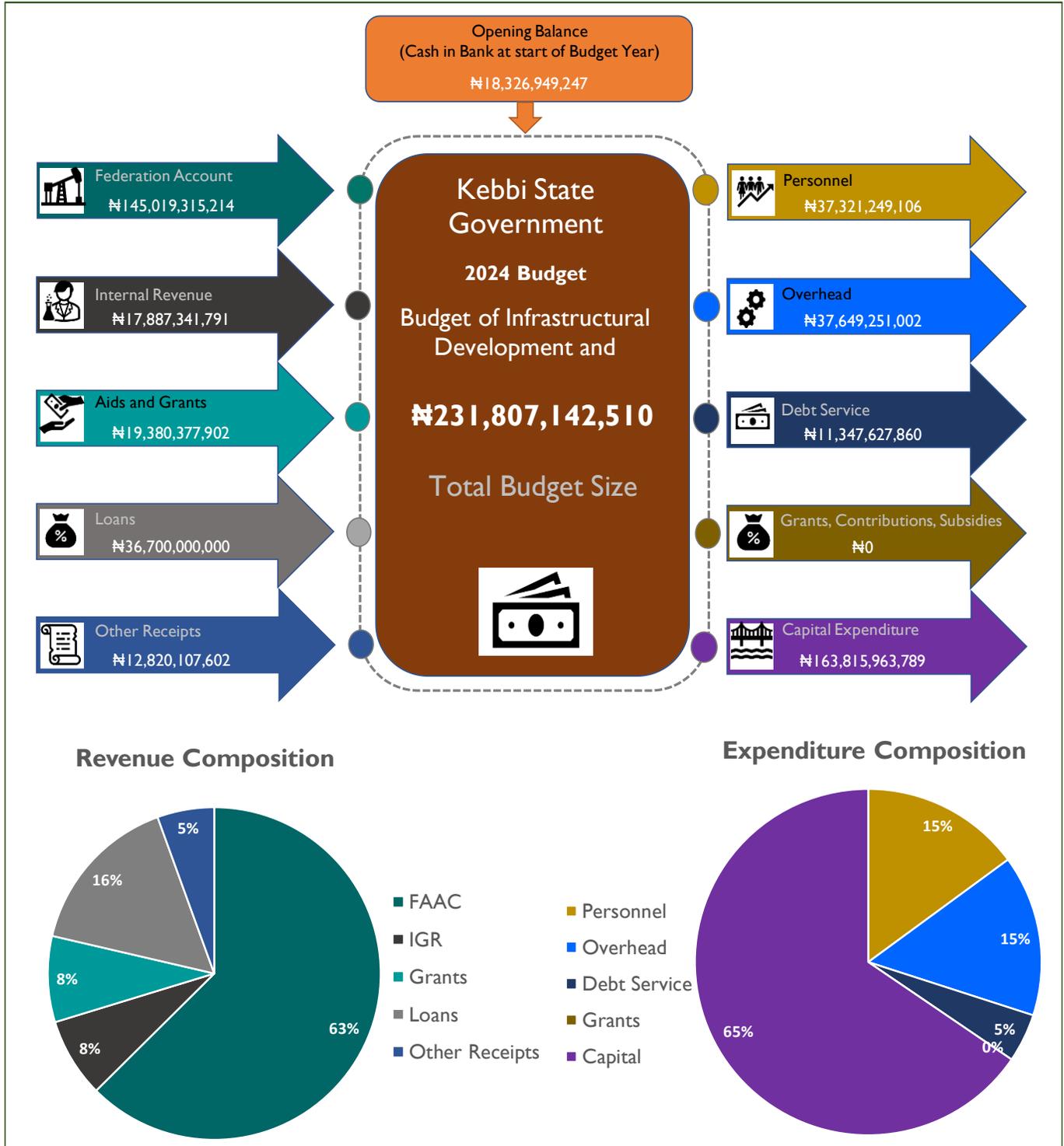


Figure 2 Budget Overview

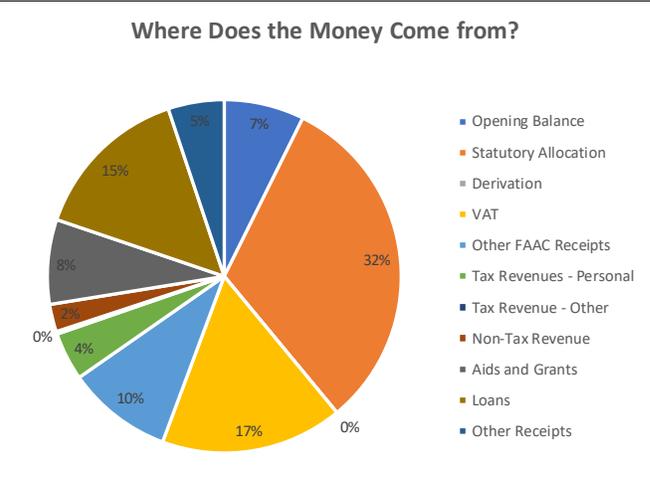


Section 2 Where will the money come from?

- Kebbi State Government anticipate that a total of One Hundred and forty Five Billion Nineteen Million Three Hundred and Fifteen Thousand Two Hundred and Fourteen naira (N145,019,315,214) will come from Federation Account. The chief sources of Federation Account Receipt include N79,254,269,350 billion from statutory allocation and VAT N41,660,054,243billion.
- Total sum of N17,887,341,791 billion is projected to be generated internally by the state (IGR), Aids and Grant N19,380,377,902 billion, N36,700,000,000 billion from loan while N12,820,107,602 will come from other receipts (refund from FGN, etc)

Table 1 Sources of Revenues

Revenue	2024 Budget
Opening Balance	18,326,949,247
Federation Account	145,019,315,214
Statutory Allocation	79,254,269,350
Derivation	-
VAT	41,660,054,243
Other FAAC Receipts	24,104,991,621
Internally Generated Revenues	17,887,341,791
<i>Tax Revenue, of which</i>	<i>11,590,998,606</i>
Tax Revenues - Personal	10,996,098,606
Tax Revenue - Other	594,900,000
Non-Tax Revenue	6,296,343,185
Other Sources	68,900,485,504
Aids and Grants	19,380,377,902
Loans	36,700,000,000
Other Receipts	12,820,107,602
Total Revenue (including Opening Balance)	250,134,091,757



Source	Percentage
Opening Balance	7%
Statutory Allocation	32%
Derivation	0%
VAT	17%
Other FAAC Receipts	10%
Tax Revenues - Personal	4%
Tax Revenue - Other	0%
Non-Tax Revenue	1%
Aids and Grants	8%
Loans	15%
Other Receipts	7%

Table 2 Grants Receipts

Domestic Aids and Grants (Top 5)	2024 Budget
Source and Purpose	
25% Contribution from LG for Joint Capital Project	8,587,498,183
Federal Grant for Universal Basic (UBE)	1,395,784,959
Better Education Service Delivery for All (BESDA) Grant from FGN	3,508,430,082
Tertiary Education Trust Fund Intervention Poly Dakingari)	1,026,780,086
Others	1,380,000,000
Total Domestic Aids and Grants	15,898,493,309

Foreign Aids and Grants (Top 5)	2024 Budget
Source and Purpose	
UNICEF Aid for General Support to the State	2,800,000,000
GAVI Support on Health System Strengthening (HSS)	681,884,593
Others	-
Total Foreign Aids and Grants	3,481,884,593

Table 3 Borrowing (Loans)

Domestic Loans (Top 3)	2024 Budget
Source (and Purpose where applicable)	
Infrastructure Loan from Commercial Bank	15,000,000,000
Family Homes Fund Housing (Federal Loans)	3,000,000,000
Others	-
Total Domestic Loans	18,000,000,000

Foreign Loans (Top 5)	2024 Budget
Source and Purpose	
COVID-19 Action Recovery and Economic Stimulus (CARES) Project	2,000,000,000
World Bank State Action on Business Enabling Reforms (SABER) Project	8,500,000,000
Livestock Productivity & Resilience Support Project (L-PRES)	2,500,000,000
Adolescent Girls Initiative for Learning and Empowerment (AGILE)	2,700,000,000
Agro-Climatic Resilience in Semi-Arid Landscapes (ACREASAL)	3,000,000,000
Others	-
Total Foreign Loans	18,700,000,000

Section 3 What will the money be spent on?

Of the total N250,134,091,757 billion, the State Government intends to spend N163,815,963,789 billion (66%) on capital expenditure while the remaining 34% 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
Personnel	37,321,249,106
Salaries, Wages and Allowances	26,041,759,234
Social Contributions	800,000,000
Social Benefits	10,479,489,872
Other Recurrent	48,996,878,862
Overheads	37,649,251,002
Public Debt Charges	11,347,627,860
Others (Grants, Subsidies, Other Transfers)	-
Capital	163,815,963,789
Other Provisions (Contingency)	-
Total Expenditure (including Contingencies)	250,134,091,757

Category	Percentage
Capital	66%
Other Recurrent	19%
Personnel	15%
Public Debt Charges	5%
Salaries, Wages and Allowances	0%
Social Contributions	0%
Social Benefits	0%
Overheads	0%
Other Provisions (Contingency)	0%

- Salaries, Wages and Allowances
- Social Contributions
- Social Benefits
- Overheads
- Public Debt Charges
- Others (Grants, Subsidies, Other Transfers)
- Capital
- Other Provisions (Contingency)

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

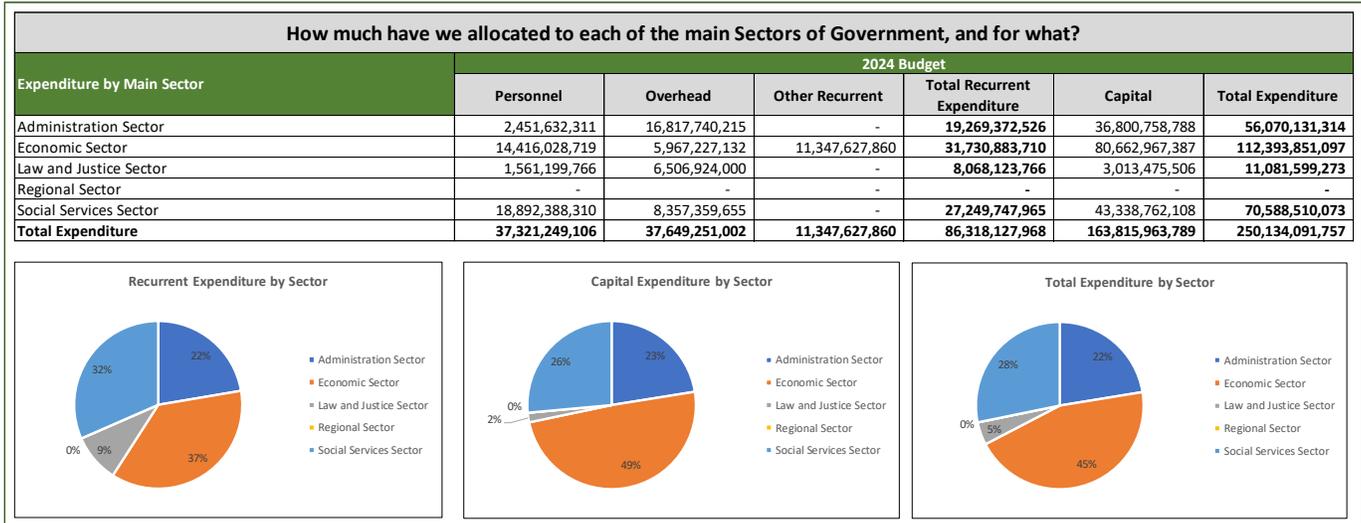


Figure 4 Personnel Expenditure by Planning Sector

Personnel Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
N0.707 Billion	N0.179 Billion	N10.245 Billion	N0.202 Billion	N11.4 Billion	N2.452 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					Others
N8.233 Billion	N0.461 Billion	N1.561 Billion	N0.312 Billion	N0.143 Billion	N1.428 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
					
N0.118 Billion	N0.344 Billion	N6.077 Billion	N0.026 Billion	N15.331 Billion	N16.818 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					Others
N1.483 Billion	N0.301 Billion	N6.507 Billion	N0.78 Billion	N0.378 Billion	N0.835 Billion

Figure 6 Capital Expenditure by Planning Sector

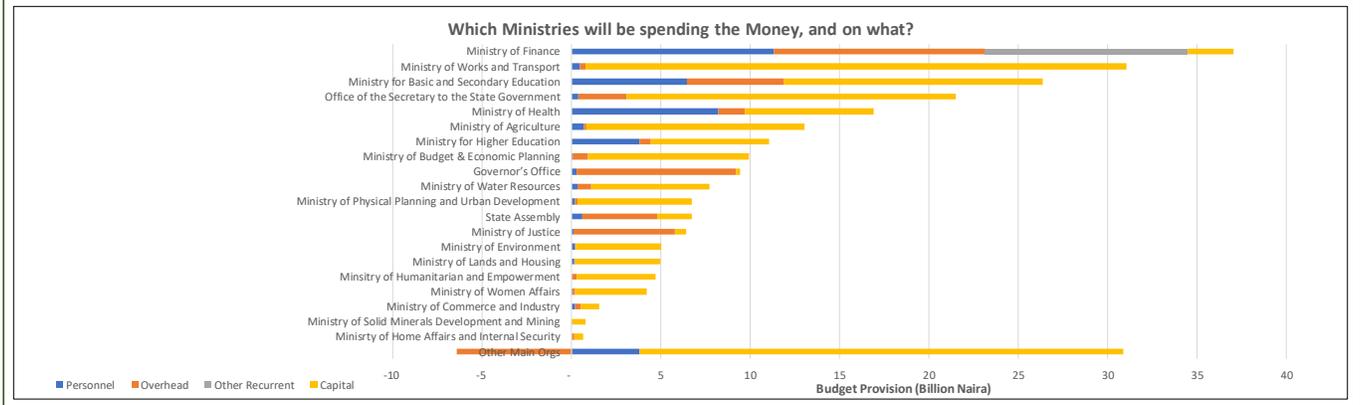
Capital Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N12.225 Billion	N10.282 Billion	N21.075 Billion	N4.786 Billion	N11.578 Billion	N36.801 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					Others
N7.179 Billion	N30.276 Billion	N3.013 Billion	N6.619 Billion	N5.443 Billion	N14.538 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
					
N13.05 Billion	N10.805 Billion	N37.397 Billion	N5.013 Billion	N38.309 Billion	N56.07 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					Others
N16.895 Billion	N31.038 Billion	N11.082 Billion	N7.711 Billion	N5.963 Billion	N16.801 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 Finance	11,332,281,793	11,804,905,956	11,347,627,860	34,484,815,608	2,561,634,276	37,046,449,884
Ministry of Works and Transport	460,570,144	300,700,000	-	761,270,144	30,276,485,919	31,037,756,063
Ministry for Basic and Secondary Education	6,436,806,614	5,447,985,000	-	11,884,791,614	14,466,479,308	26,351,270,922
Office of the Secretary to the State Government	365,926,423	2,732,750,000	-	3,098,676,423	18,400,000,000	21,498,676,423
Ministry of Health	8,233,026,091	1,482,882,155	-	9,715,908,246	7,179,435,891	16,895,344,137
Ministry of Agriculture	706,835,084	117,770,000	-	824,605,084	12,225,262,000	13,049,867,084
Ministry for Higher Education	3,808,091,134	629,250,000	-	4,437,341,134	6,608,522,822	11,045,863,956
Ministry of Budget & Economic Planning	67,513,275	861,000,000	-	928,513,275	9,016,813,433	9,945,326,708
Governor's Office	268,167,246	8,925,139,454	-	9,193,306,700	250,000,000	9,443,306,700
Ministry of Water Resources	311,826,679	780,311,036	-	1,092,137,715	6,619,000,000	7,711,137,715
Ministry of Physical Planning and Urban Development	196,483,566	124,400,000	-	320,883,566	6,395,000,000	6,715,883,566
State Assembly	617,084,851	4,156,168,737	-	4,773,253,588	1,942,123,975	6,715,377,563
Ministry of Justice	96,470,953	5,679,200,000	-	5,775,670,953	625,000,000	6,400,670,953
Ministry of Environment	201,548,960	25,757,500	-	227,306,460	4,786,000,000	5,013,306,460
Ministry of Lands and Housing	143,214,009	32,750,000	-	175,964,009	4,790,594,000	4,966,558,009
Ministry of Humanitarian and Empowerment	-	271,200,000	-	271,200,000	4,409,625,000	4,680,825,000
Ministry of Women Affairs	73,245,159	115,985,000	-	189,230,159	3,998,000,000	4,187,230,159
Ministry of Commerce and Industry	179,341,677	343,500,000	-	522,841,677	1,028,177,759	1,551,019,436
Ministry of Solid Minerals Development and Mining	-	60,000,000	-	60,000,000	710,000,000	770,000,000
Ministry of Home Affairs and Internal Security	-	160,000,000	-	160,000,000	472,000,000	632,000,000
Other Main Orgs	3,822,815,451	6,402,403,836	-	2,579,588,384	27,055,809,407	24,476,221,022
Total Expenditure	37,321,249,106	37,649,251,002	11,347,627,860	86,318,127,968	163,815,963,789	250,134,091,757

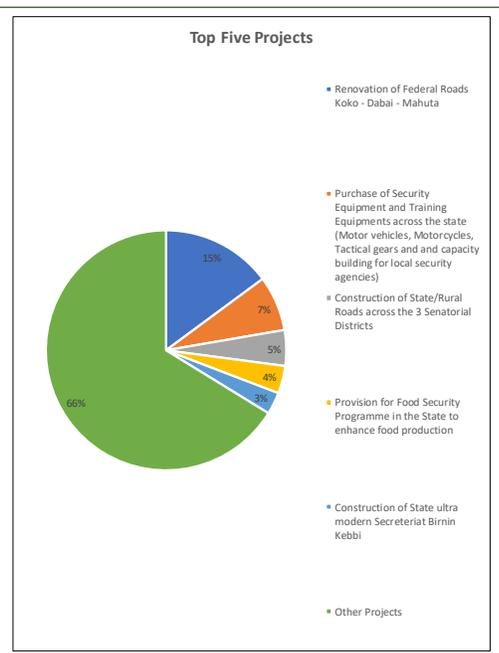


Section 5 The major Investments being made by the State?

- The Renovation of Koko-Dabai-Mahuta project is in fulfilment of the current administration’s promise of ensuring the South axis of Kebbi State enjoy the advantage of good infrastructure.
- Purchase of Security Equipment and Training Gadgets will lead to enhance the tactical capacity of the security personnel considering the nation’s situation of moderate insecurity.
- The food security programme is aimed to boost the agricultural activities in the state considering the vast land Kebbi State possess.

Table 5 Largest Capital Expenditure Projects

What are the major Capital Investments we are planning?		
Project Description	2024 Budget	Location
Renovation of Federal Roads Koko - Dabai - Mahuta	20,000,000,000	Koko-Dabai-Mahuta
Purchase of Security Equipment and Training Equipments across the state (Motor vehicles, Motorcycles, Tactical gears and and capacity building for local security agencies)	10,000,000,000	State Wide
Construction of State/Rural Roads across the 3 Senatorial Districts	6,480,000,000	State Wide
Provision for Food Security Programme in the State to enhance food production	5,000,000,000	State Wide
Construction of State ultra modern Secreteriat Birnin Kebbi	4,000,000,000	State Wide
Provision for Grant to Pilgrims Board	3,500,000,000	State Wide
Provision for the Implementation of Agro-Climatic Resilience in Semi-Arid Landscapes (ACREASAL) in the State	3,000,000,000	State Wide
Renovation of Secondary Schools Across the State (AGILE Special Intervention Grants)	2,700,000,000	State Wide
provision for development of infrastructures for Urban Renewal	2,500,000,000	State Wide
Provision for the Purchase of Fertilizer for Statewide supply to farmers	2,050,000,000	State Wide
Purchase of Relief Materials for SEMA	2,000,000,000	State Wide
Furnishing of State ultra modern Secreteriat Birnin Kebbi	2,000,000,000	State Wide
Capacity Building Training for Social Suport Programme (Women Group Cooperatives)	1,600,000,000	State Wide
Rehabilitation of 29 General Hospitals Structure across the State	1,560,000,000	State Wide
Capacity Building Training and Supporting Women Economic Empowerment Programme (2 Phase Bi-annually)	1,500,000,000	State Wide
Rehabilitation/Expansion of 15no. Existing Secondary Schools Across the State	1,500,000,000	State Wide
Improvement of Water Supply and Wind Mill Across the State	1,500,000,000	State Wide
Construction of Borehole Scheme across the 21 LGAs	1,300,000,000	State Wide
Construction of Primary schools, ECCDE and IQS centre across the State	1,287,966,667	State Wide
Construction of Mosques, Islamic Schools and Cemetry across the State	1,200,000,000	State Wide
Other Projects	89,137,997,122	
Total Capital Expenditure	163,815,963,789	



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

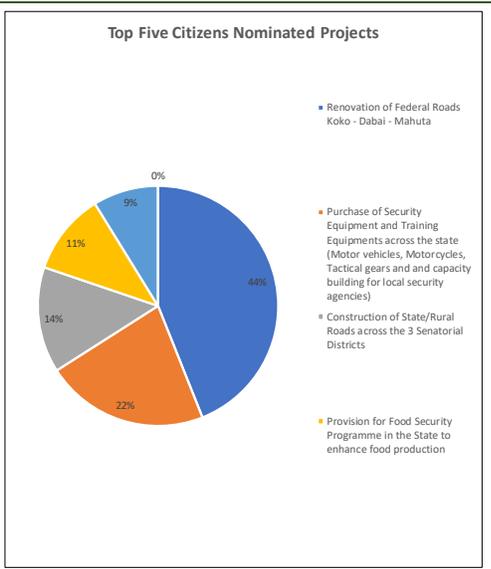
For over Four (4) years now, Kebbi State has always maintained the standard of engaging citizens before, during and after the budget approval.

In a more concise foam Kebbi State yearly organize a zonal town hall meeting which used to be held simultaneously in the three senatorial zones (Kebbi Central, Kebbi South and Kebbi North). This zonal town hall meeting comprises mainly the Districts Heads, Local Government Councilors, Traditional Rulers, emirs Community Based Organizations Religious Organizations and many other stakeholders present in their respectively zones and give one or two projects in different aspect.

Moreover, the central town hall meeting is held in the State capital in which collation of zonal town hall meeting is held and thereafter deliberations follows between the Citizens and the State Government Officials. During this central town hall meeting all the government official usually attend which include His Excellency, the Executive Governor, His Excellency the Deputy Governor, Members of the State House of Assembly, Chief Judge, and Commissioner of Police, Members of the Executive Council, Development and Donor Partners among others.

Table 6 Citizens Nominated Projects

How much have we allocated to Citizens Nominated Projects?		
Project Description	2024 Budget	Location
Renovation of Federal Roads Koko - Dabai - Mahuta	20,000,000,000	Koko-Dabai-Mahuta
Purchase of Security Equipment and Training Equipments across the state (Motor	10,000,000,000	State Wide
Construction of State/Rural Roads across the 3 Senatorial Districts	6,480,000,000	State Wide
Provision for Food Security Programme in the State to enhance food production	5,000,000,000	State Wide
Construction of State ultra modern Secreteriat Birnin Kebbi	4,000,000,000	State Wide
Provision for Grant to Pilgrims Board	3,500,000,000	State Wide
Provision for the Implementation of Agro-Climatic Resilience in Semi-Arid Landscapes (ACREASAL) in the State	3,000,000,000	State Wide
Renovation of Secondary Schools Across the State (AGILE Special Intervention Grants)	2,700,000,000	State Wide
provision for development of infrastructures for Urban Renewal	2,500,000,000	State Wide
Provision for the Purchase of Fertilizer for Statewide supply to farmers	2,050,000,000	State Wide
0	-	-
0	-	-
0	-	-
0	-	-
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0	-	-
0	-	-
0	-	-
0	-	-
0	-	-
0	-	-
0	-	-
0	-	-
0	-	-
Others Citizens Nominated Projects	-	-
Total Value of Citizens Nominated Projects	59,230,000,000	



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

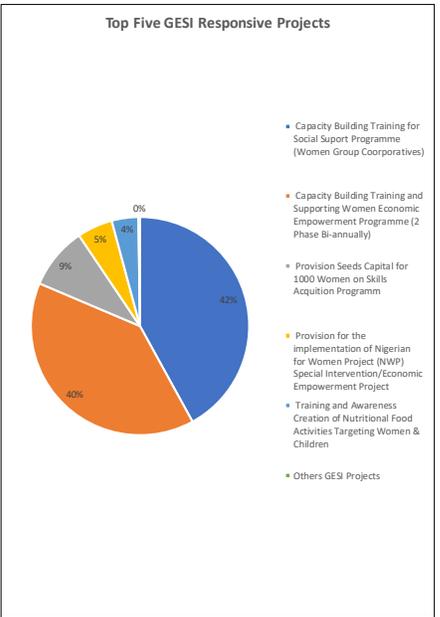
The state has reflected Gender Equity and Social Inclusion (GESI) considerations in the budget process in several ways, ensuring an inclusive budget:

1. **Gender-responsive budgeting:** Allocating resources to address gender disparities and promote gender equality, such as funding for women's empowerment programs and gender-based violence prevention.
2. **Disability inclusion:** Providing resources for accessible infrastructure, healthcare, and education for people with disabilities.
3. **Marginalized community support:** Allocating funds for programs targeting marginalized groups, such as indigenous peoples, minorities.
4. **Social protection programs:** Implementing programs like cash transfers, healthcare, and education support for vulnerable populations, including women, children, and the elderly.
5. **Gender-sensitive public services:** Ensuring equal access to public services like healthcare, education, and sanitation for all genders.
6. **Inclusive economic growth:** Promoting women's economic empowerment through entrepreneurship support, skills training, and access to resources.

These measures ensure that the budget is inclusive, addressing the needs of diverse populations and promoting gender equity and social inclusion.

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
Capacity Building Training for Social Support Programme (Women Group Cooperatives)	1,600,000,000	Ministry of Women Affairs
Capacity Building Training and Supporting Women Economic Empowerment Programme (2 Phase Bi-annually)	1,500,000,000	Ministry of Women Affairs
Provision Seeds Capital for 1000 Women on Skills Acquisition Program	350,000,000	Ministry for Special Duties
Provision for the implementation of Nigerian for Women Project (NWP) Special Intervention/Economic Empowerment Project	200,000,000	Ministry of Women Affairs
Training and Awareness Creation of Nutritional Food Activities Targeting Women & Children	150,000,000	Ministry of Women Affairs
Provision for SEED Capital to Women Groups across Development Centres in 21 LGAs	65,000,000	Ministry of Women Affairs
Provision for the Implementation of Child Protection Policy	63,000,000	Ministry of Women Affairs
Capacity building to Women in Agriculture (Support to Women in Agricultural	51,000,000	Ministry of Agriculture
Rehabilitation of Equipping of Sexual Assault Response Centre at Kalgo Medical Centre	50,000,000	Ministry of Women Affairs
Renovation of Orphans and Vulnerable Children (OVC) at the State	50,000,000	Ministry of Women Affairs
Rehabilitation of Children's Home and Orphanage	30,000,000	Ministry of Women Affairs
Rehabilitation of Centre for the Mentally Disabled Persons at Jega LGA	30,000,000	Ministry of Women Affairs
Capacity Building Training for Out of School Children and Women in the State	20,000,000	Ministry for Basic and Secondary Education
Provision of Capacity Building for 50no. Women & 50no. Youth on Skills Acquisition (Special Program)	20,000,000	Ministry for Special Duties
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
Others GESI Projects	8,830,159	
Total Value of GESI Responsive Projects	4,187,830,159	



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	18,326,949,247	14,740,983,186	24.3%	14,740,983,186	24.3%	7,240,645,731	153.1%
Federation Account	145,019,315,214	81,805,114,477	77.3%	96,805,114,477	49.8%	80,793,932,371	79.5%
Statutory Allocation	79,254,269,350	48,377,123,339	63.8%	63,377,123,339	25.1%	33,804,098,615	134.5%
Derivation	-	-	-	-	-	-	-
VAT	41,660,054,243	29,950,573,331	39.1%	29,950,573,331	39.1%	33,900,796,694	22.9%
Other FAAC Receipts	24,104,991,621	3,477,417,807	593.2%	3,477,417,807	593.2%	13,089,037,061	84.2%
Internally Generated Revenues	17,887,341,791	10,186,764,165	75.6%	10,186,764,165	75.6%	10,493,900,769	70.5%
Tax Revenue, of which	11,590,998,606	6,683,500,000	73.4%	6,683,500,000	73.4%	9,220,728,660	25.7%
Tax Revenues - Personal	10,996,098,606	6,010,000,000	83.0%	6,010,000,000	83.0%	9,151,238,620	20.2%
Tax Revenue - Other	594,900,000	673,500,000	-11.7%	673,500,000	-11.7%	69,490,041	756.1%
Non-Tax Revenue	6,296,343,185	3,503,264,165	79.7%	3,503,264,165	79.7%	1,273,172,109	394.5%
Other Sources	68,900,485,504	60,252,213,283	14.4%	70,119,304,207	-1.7%	25,025,882,744	175.3%
Aids and Grants	19,380,377,902	27,228,437,088	-28.8%	37,095,528,012	-47.8%	18,796,206,899	3.1%
Loans	36,700,000,000	20,203,668,593	81.7%	20,203,668,593	81.7%	6,229,675,845	489.1%
Other Receipts	12,820,107,602	12,820,107,602	-	12,820,107,602	-	-	-
Total Revenue (including Opening Balance)	250,134,091,757	166,985,075,110	49.8%	191,852,166,034	30.4%	123,554,361,615	102.4%

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
Personnel	37,321,249,106	30,458,421,489	22.5%	30,837,705,911	21.0%	26,297,321,083	41.9%
Salaries, Wages and Allowances	26,041,759,234	20,227,931,617	28.7%	20,607,216,039	26.4%	19,125,278,477	36.2%
Social Contributions	800,000,000	-	-	-	-	-	-
Social Benefits	10,479,489,872	10,230,489,872	2.4%	10,230,489,872	2.4%	7,172,042,606	46.1%
Other Recurrent	48,996,878,862	38,772,483,528	26.4%	38,009,819,509	28.9%	26,343,853,305	86.0%
Overheads	37,649,251,002	22,892,757,311	64.5%	27,913,953,292	34.9%	19,716,878,521	90.9%
Public Debt Charges	11,347,627,860	11,347,627,860	-	2,847,627,860	298.5%	2,792,612,584	306.3%
Transfers of State IGR to LGCs	-	-	-	-	-	-	-
Others (Grants, Subsidies, Other Transfers)	-	4,532,098,357	-100.0%	7,248,238,357	-100.0%	3,834,362,199	-100.0%
Capital	163,815,963,789	97,754,170,094	67.6%	123,004,640,615	33.2%	70,258,096,721	133.2%
Other Provisions (Contingency)	-	-	-	-	-	-	-
Total Expenditure (including Contingencies)	250,134,091,757	166,985,075,110	49.8%	191,852,166,034	30.4%	122,899,271,108	103.5%

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 Finance	34,484,815,608	23,899,527,127	44.3%	12,750,294,988	170.5%	12,151,802,158	183.8%
Ministry of Works and Transport	761,270,144	638,384,726	19.2%	635,384,726	19.8%	410,788,806	85.3%
Ministry for Basic and Secondary Education	11,884,791,614	9,374,657,776	26.8%	9,341,657,776	27.2%	7,543,412,137	57.6%
Office of the Secretary to the State Government	3,098,676,423	5,750,189,215	-46.1%	3,520,827,595	-12.0%	3,703,853,197	-16.3%
Ministry of Health	9,715,908,246	7,244,479,148	34.1%	7,229,089,148	34.4%	6,733,749,996	44.3%
Ministry of Agriculture	824,605,084	732,189,775	12.6%	591,789,775	39.3%	562,864,085	46.5%
Ministry for Higher Education	4,437,341,134	4,017,230,257	10.5%	4,007,768,015	10.7%	3,626,744,123	22.4%
Ministry of Budget & Economic Planning	928,513,275	662,772,702	40.1%	1,263,892,520	-26.5%	107,756,883	761.7%
Governor's Office	9,193,306,700	6,210,976,230	48.0%	8,160,653,070	12.7%	7,333,340,397	25.4%
Ministry of Water Resources	1,092,137,715	789,940,711	38.3%	787,860,711	38.6%	366,349,070	198.1%
Ministry of Physical Planning and Urban Development	320,883,566	157,413,066	103.8%	233,932,208	37.2%	185,423,692	73.1%
State Assembly	4,773,253,588	2,700,843,695	76.7%	3,600,793,696	32.6%	3,216,511,470	48.4%
Ministry of Justice	5,775,670,953	1,014,957,252	469.1%	2,414,257,252	139.2%	1,830,377,011	215.5%
Ministry of Environment	227,306,460	171,887,661	32.2%	171,680,161	32.4%	131,598,054	72.7%
Ministry of Lands and Housing	175,964,009	142,914,622	23.1%	142,664,622	23.3%	129,804,621	35.6%
Ministry of Humanitarian and Empowerment	271,200,000	206,200,000	31.5%	29,200,000	828.8%	39,243,399	591.1%
Ministry of Women Affairs	189,230,159	135,372,430	39.8%	104,600,430	80.9%	65,783,034	187.7%
Ministry of Commerce and Industry	522,841,677	467,805,136	11.8%	452,205,136	15.6%	162,687,925	221.4%
Ministry of Solid Minerals Development and Mining	60,000,000	-	-	23,000,000	160.9%	-	-
Ministry of Home Affairs and Internal Security	160,000,000	-	-	23,000,000	595.7%	-	-
Other Main Orgs	2,579,588,384	4,913,163,487	-152.5%	13,362,973,590	-119.3%	4,339,084,329	-159.5%
Total Expenditure	86,318,127,968	69,230,905,017	24.7%	68,847,525,419	25.4%	52,641,174,387	64.0%

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 Finance	2,561,634,276	2,090,000,000	22.6%	3,072,000,000	-16.6%	2,291,789,766	11.8%
Ministry of Works and Transport	30,276,485,919	12,223,485,919	147.7%	16,790,576,843	80.3%	15,398,259,764	96.6%
Ministry for Basic and Secondary Education	14,466,479,308	10,915,000,000	32.5%	9,415,000,000	53.7%	5,858,405,512	146.9%
Office of the Secretary to the State Government	18,400,000,000	8,740,000,000	110.5%	25,548,730,182	-28.0%	19,401,614,606	-5.2%
Ministry of Health	7,179,435,891	9,435,473,888	-23.9%	7,685,473,888	-6.6%	1,529,401,246	369.4%
Ministry of Agriculture	12,225,262,000	5,607,862,000	118.0%	15,614,862,000	-21.7%	10,290,429,736	18.8%
Ministry for Higher Education	6,608,522,822	7,221,779,575	-8.5%	4,245,313,090	55.7%	1,188,599,740	456.0%
Ministry of Budget & Economic Planning	9,016,813,433	5,557,353,595	62.3%	5,129,469,495	75.8%	2,133,720,000	322.6%
Governor's Office	250,000,000	250,000,000	-	250,000,000	-	-	-
Ministry of Water Resources	6,619,000,000	3,787,000,000	74.8%	2,787,000,000	137.5%	303,619,895	2080.0%
Ministry of Physical Planning and Urban Development	6,395,000,000	-	-	77,000,000	8205.2%	-	-
State Assembly	1,942,123,975	1,828,980,750	6.2%	828,980,750	134.3%	-	-
Ministry of Justice	625,000,000	148,000,000	322.3%	148,000,000	322.3%	-	-
Ministry of Environment	4,786,000,000	1,370,000,000	249.3%	1,370,000,000	249.3%	230,000,000	1980.9%
Ministry of Lands and Housing	4,790,594,000	8,667,113,455	-44.7%	6,667,113,455	-28.1%	762,423,545	528.3%
Ministry of Humanitarian and Empowerment	4,409,625,000	-	-	77,000,000	5626.8%	-	-
Ministry of Women Affairs	3,998,000,000	2,014,000,000	98.5%	2,414,000,000	65.6%	1,128,601,121	254.2%
Ministry of Commerce and Industry	1,028,177,759	2,622,000,000	-60.8%	2,622,000,000	-60.8%	206,013,750	399.1%
Ministry of Solid Minerals Development and Mining	710,000,000	-	-	77,000,000	822.1%	-	-
Ministry of Home Affairs and Internal Security	472,000,000	410,000,000	15.1%	487,000,000	-3.1%	63,540,265	642.8%
Other Main Orgs	27,055,809,407	14,866,120,912	82.0%	17,698,120,912	52.9%	9,471,677,775	185.6%
Total Expenditure	163,815,963,789	97,754,170,094	67.6%	123,004,640,615	33.2%	70,258,096,721	133.2%

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 Finance	37,046,449,884	25,989,527,127	42.5%	15,822,294,988	134.1%	14,443,591,924	156.5%
Ministry of Works and Transport	31,037,756,063	12,861,870,644	141.3%	17,425,961,568	78.1%	15,809,048,570	96.3%
Ministry for Basic and Secondary Education	26,351,270,922	20,289,657,776	29.9%	18,756,657,776	40.5%	13,401,817,650	96.6%
Office of the Secretary to the State Government	21,498,676,423	14,490,189,215	48.4%	29,069,557,777	-26.0%	23,105,467,803	-7.0%
Ministry of Health	16,895,344,137	16,679,953,037	1.3%	14,914,563,037	13.3%	8,263,151,242	104.5%
Ministry of Agriculture	13,049,867,084	6,340,051,775	105.8%	16,206,651,775	-19.5%	10,853,293,821	20.2%
Ministry for Higher Education	11,045,863,956	11,239,009,833	-1.7%	8,253,081,106	33.8%	4,815,343,863	129.4%
Ministry of Budget & Economic Planning	9,945,326,708	6,220,126,297	59.9%	6,393,362,015	55.6%	2,241,476,883	343.7%
Governor's Office	9,443,306,700	6,460,976,230	46.2%	8,410,653,070	12.3%	7,333,340,397	28.8%
Ministry of Water Resources	7,711,137,715	4,576,940,711	68.5%	3,574,860,711	115.7%	669,968,965	1051.0%
Ministry of Physical Planning and Urban Development	6,715,883,566	#VALUE!		310,932,208	2059.9%	185,423,692	3521.9%
State Assembly	6,715,377,563	4,529,824,445	48.2%	4,429,774,446	51.6%	3,216,511,470	108.8%
Ministry of Justice	6,400,670,953	1,162,957,252	450.4%	2,562,257,252	149.8%	1,830,377,011	249.7%
Ministry of Environment	5,013,306,460	1,541,887,661	225.1%	1,541,680,161	225.2%	361,598,054	1286.4%
Ministry of Lands and Housing	4,966,558,009	8,810,028,077	-43.6%	6,809,778,077	-27.1%	892,228,166	456.6%
Ministry of Humanitarian and Empowerment	4,680,825,000	#VALUE!		106,200,000	4307.6%	39,243,399	11827.7%
Ministry of Women Affairs	4,187,230,159	2,149,372,430	94.8%	2,518,600,430	66.3%	1,194,384,154	250.6%
Ministry of Commerce and Industry	1,551,019,436	3,089,805,136	-49.8%	3,074,205,136	-49.5%	368,701,675	320.7%
Ministry of Solid Minerals Development and Mining	770,000,000	#VALUE!		100,000,000	670.0%	-	
Ministry of Home Affairs and Internal Security	632,000,000	410,000,000	54.1%	510,000,000	23.9%	63,540,265	894.6%
Other Main Orgs	24,476,221,022	19,779,284,398	23.7%	31,061,094,501	-21.2%	13,810,762,104	77.2%
Total Expenditure	250,134,091,757	166,985,075,110	49.8%	191,852,166,034	30.4%	122,899,271,108	103.5%

Section 9 Glossary of Terms

Terms	Explanation
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