

Kano State Government

2023 Citizens Budget

Budget of Consolidation and Prosperity II

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Table of Contents

Section 1 Budget Policy Overview..... 3

Section 2 Overview of Budget Framework..... 4

Section 3 Where will the money come from?..... 6

Section 4 What will the money be spent on?..... 8

Section 5 Who will be spending the Money? 9

Section 6 What are the major Investments being made by the State?..... 14

Section 7 Which Citizens Nominated Projects have been included in the Budget?..... 16

Section 8 How is the State responding to the Gender, Equity and Social Inclusion needs of its Citizens? 18

Section 9 How does the current year budget compare to last year’s Budget and Out-Turn? 19

Section 10 Glossary of Terms 23

About the Citizens Budget

The Kano State 2023 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 Kano State government intends to purchase in undertaking its delivery of public goods and services to the citizens of Kano State in the 2023 Fiscal Year.

To download the detailed budget or the appropriation law use the links provided below:
 Link to 2023 Appropriation Law: www.budget.kn.gov.ng or www.openstates.ng/kano
 Link to 2023 Detailed Budget Publication: www.budget.kn.gov.ng or www.openstates.ng/kano

Section 1 Budget Policy Overview

The Kano State budget for 2023 has been christened “the budget of “Budget of Consolidation and Prosperity II” with the government policy focus on following areas:

- Free and compulsory Basic and Post Basic Education
- Improving Health Care Service delivery
- Agriculture and Food Security

Section 2 Overview of Budget Framework

General Framework

The Kano State Government approved 2023 budget has a total expenditure outlay of Two Hundred and Sixty-Eight Billion Naira (N268bn) for Fiscal Year 2023. Of this amount, Two Forty-Four Billion Naira (N244bn) 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 exist which is the shortfall of total recurrent revenue plus grant compared to the total budget. Kano State Government will finance the deficit through foreign loan of Twenty-Four Billion Naira (N 24bn). 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

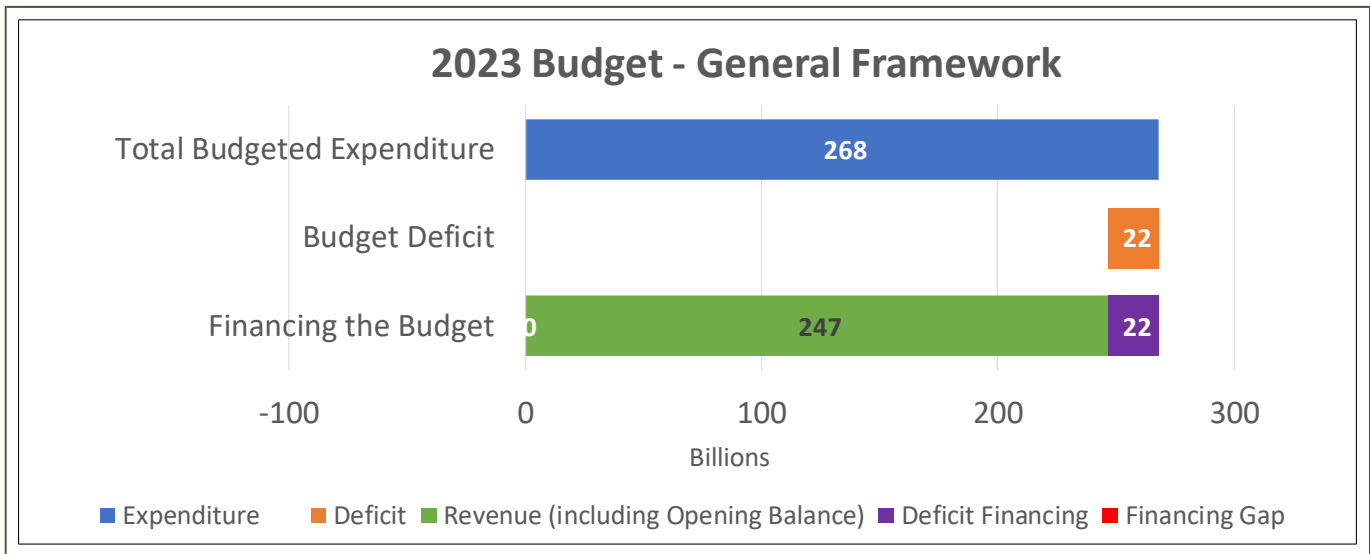
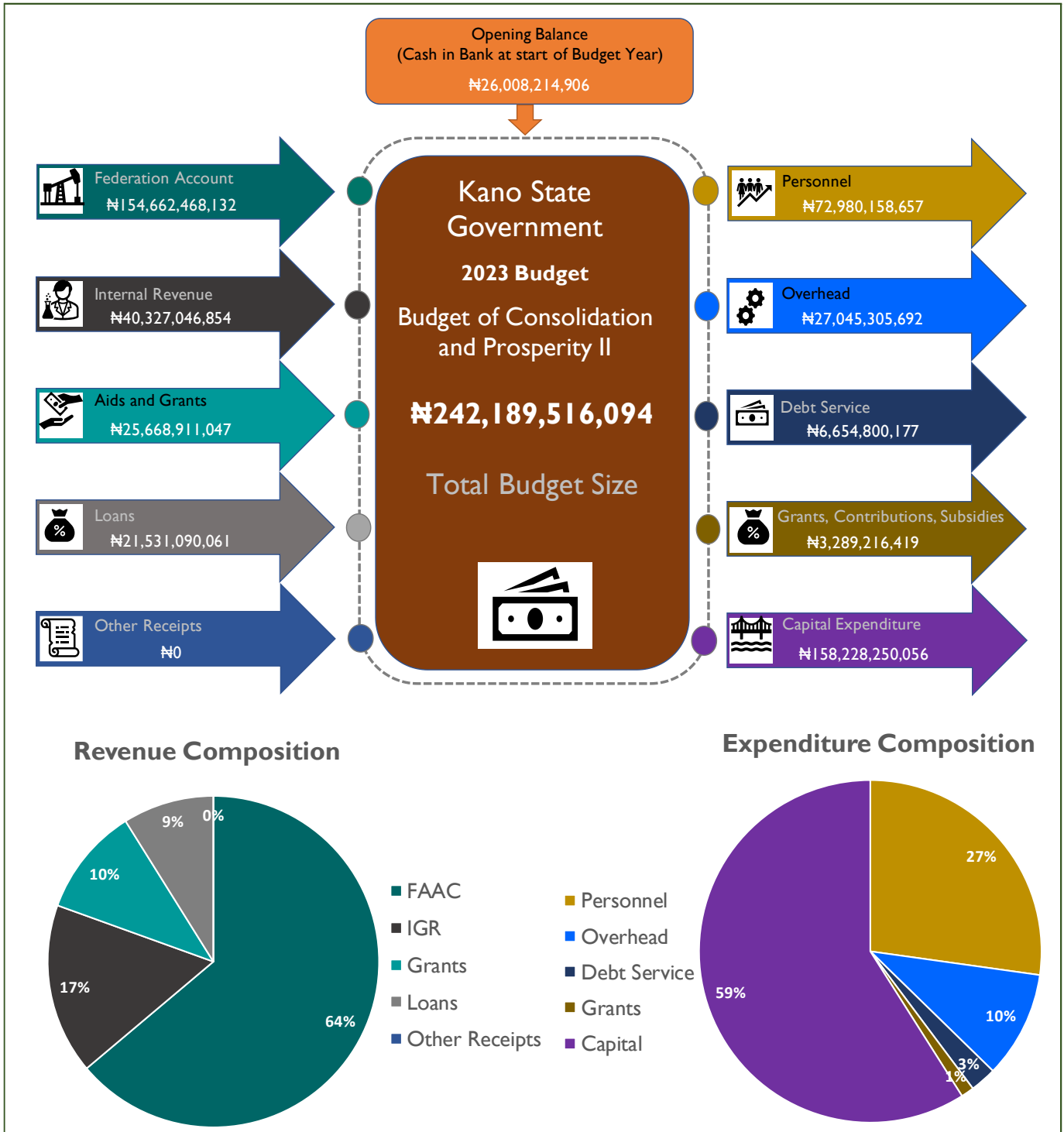


Figure 2 Budget Overview



Section 3 Where will the money come from?

Kano Government anticipate that a total of One Hundred and Fifty-Five billion (N155bn) will come from Federation Account. The chief sources of Federation Account Receipt include Eighty-Four Billion (N84bn) from statutory allocation and VAT Fifty-Five Billion (N55bn). Total sum of forty Billion (N40bn) is projected to be generated internally by the State (IGR), Aids& Grant N26bn billion,N22bn billion from loan while N16bn will come from other receipts (refund from FGN, etc)

Table 1 Sources of Revenues

Revenue	2023 Budget
Opening Balance	26,008,214,906
Federation Account	154,662,468,132
Statutory Allocation	83,794,832,226
VAT	54,978,025,724
Other FAAC Receipts	15,889,610,182
Internally Generated Revenues	40,327,046,854
<i>Tax Revenue, of which</i>	<i>24,773,661,377</i>
Tax Revenues - Personal	22,289,025,715
Tax Revenue - Other	2,484,635,662
Non-Tax Revenue	15,553,385,477
Other Sources	47,200,001,108
Aids and Grants	25,668,911,047
Loans	21,531,090,061
Other Receipts	-
Total Revenue (including Opening Balance)	268,197,731,000

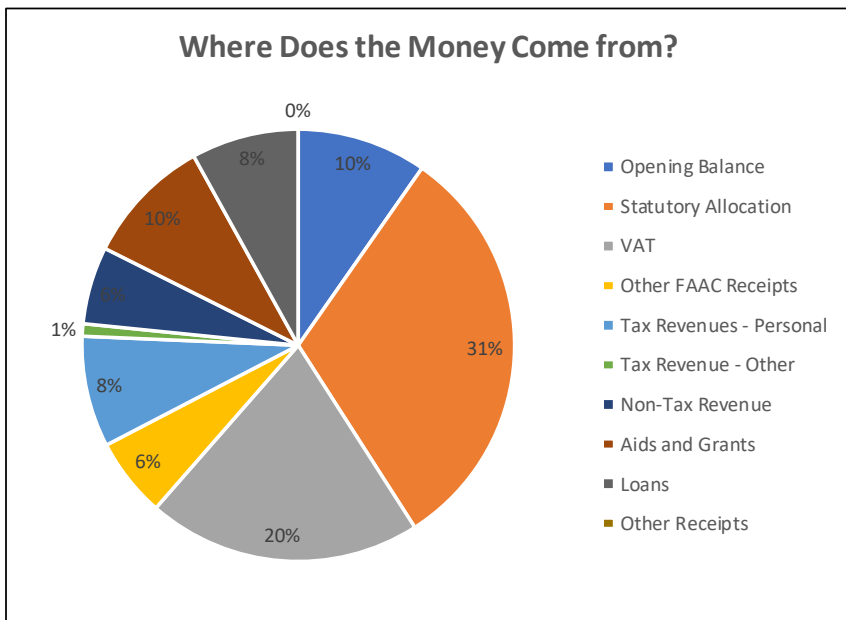


Table 2 Grants Receipts

Domestic Aids and Grants (Top 5)		Foreign Aids and Grants (Top 5)	
Source and Purpose	2023 Budget	Source and Purpose	2023 Budget
Implementation of World Bank / AFD assisted RAAM Project	3,000,000,000	UNITED NATIONS CHILDREN'S FUND (UNICEF)	985,578,656
Basic health care provision fund (BHCPF) - FGN Grant	1,950,000,000	WORLD BANK TRUST FUND	500,000,000
5% IGR to KHETFUND	1,200,000,000	WORLD FOOD PROGRAMME	1,260,000,000
Agro-Climatic Resilience in Semi-Arid Landscapes (ACRESAL) Proj	1,260,000,000	GLOBAL 2000	417,189,875
TET Fund(Tertiary Education Trust Fund) State Collages of Educat	1,265,155,000	MULTI-DONOR BUDGET SUPPORT	354,000,000
Others	12,739,987,516	Others	737,000,000
Total Domestic Aids and Grants	21,415,142,516	Total Foreign Aids and Grants	4,253,768,531

Table 3 Borrowing (Loans)

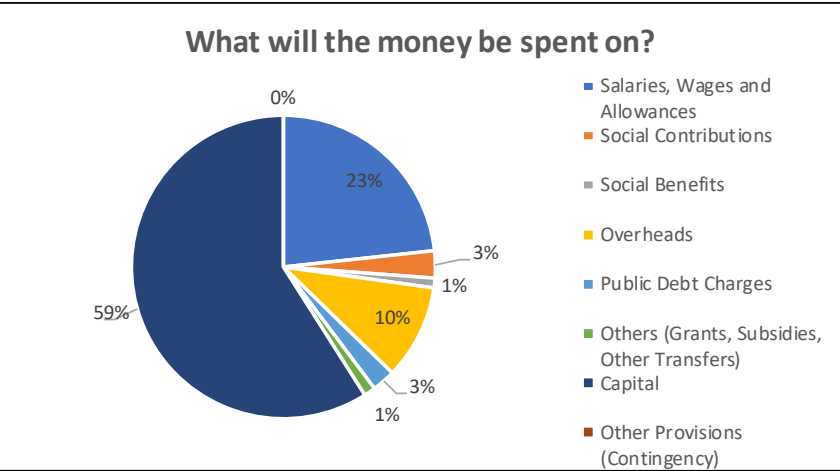
Domestic Loans (Top 3)		Foreign Loans (Top 5)	
Source (and Purpose where applicable)	2023 Budget	Source and Purpose	2023 Budget
		Islamic Development Bank (IDB) Agric. Component	5,800,000,000
		WORLD BANK STATE ACTION ON BUSSINESS ENABLING REFORM	3,500,000,000
		Nigeria COVID-19 Action Recovery and Economic Stimulus Project	3,000,000,000
Others	-	Islamic Development Bank (IDB) Water component - Loan	3,116,090,061
Total Domestic Loans		Agile (world Bank Min. Of educ)	2,200,000,000
		Others	3,915,000,000
		Total Foreign Loans	21,531,090,061

Section 4 What will the money be spent on?

Of the total N268bn billion, the State government intends to spend N158 billion (59%) on capital expenditure while the remaining 41% 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	2023 Budget
Personnel	72,980,158,657
Salaries, Wages and Allowances	62,438,676,866
Social Contributions	7,757,502,791
Social Benefits	2,783,979,000
Other Recurrent	36,989,322,287
Overheads	27,045,305,692
Public Debt Charges	6,654,800,177
Others (Grants, Subsidies, Other Transfers)	3,289,216,419
Capital	158,228,250,056
Other Provisions (Contingency)	-
Total Expenditure (including Contingencies)	268,197,731,000



Section 5 Who will be spending the Money?

This section looks at the main sectors where the money will be spent and also the Ministries who will be spending the money.

Figure 3 Personnel Expenditure by Sector












Personnel Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N2.075 Billion	N0.485 Billion	N33.438 Billion	N0.763 Billion	N3.595 Billion	N7.957 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N15.33 Billion	N1.755 Billion	N4.634 Billion	N1.054 Billion	N0.674 Billion	N1.222 Billion

Figure 4 Other Recurrent Expenditure by Sector








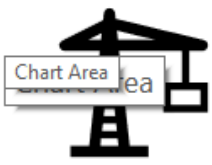



Other Recurrent Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N0.046 Billion	N0.161 Billion	N3.392 Billion	N0.164 Billion	N10.577 Billion	N17.556 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					Others
N1.178 Billion	N0.527 Billion	N2.525 Billion	N0.179 Billion	N0.342 Billion	N0.342 Billion

Figure 5 Capital Expenditure by Sector












Capital Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N18.83 Billion	N1.439 Billion	N32.335 Billion	N2.809 Billion	N5.828 Billion	N7.48 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N23.744 Billion	N29.86 Billion	N6.336 Billion	N20.767 Billion	N3.216 Billion	N5.584 Billion

Figure 6 Total Expenditure by Sector












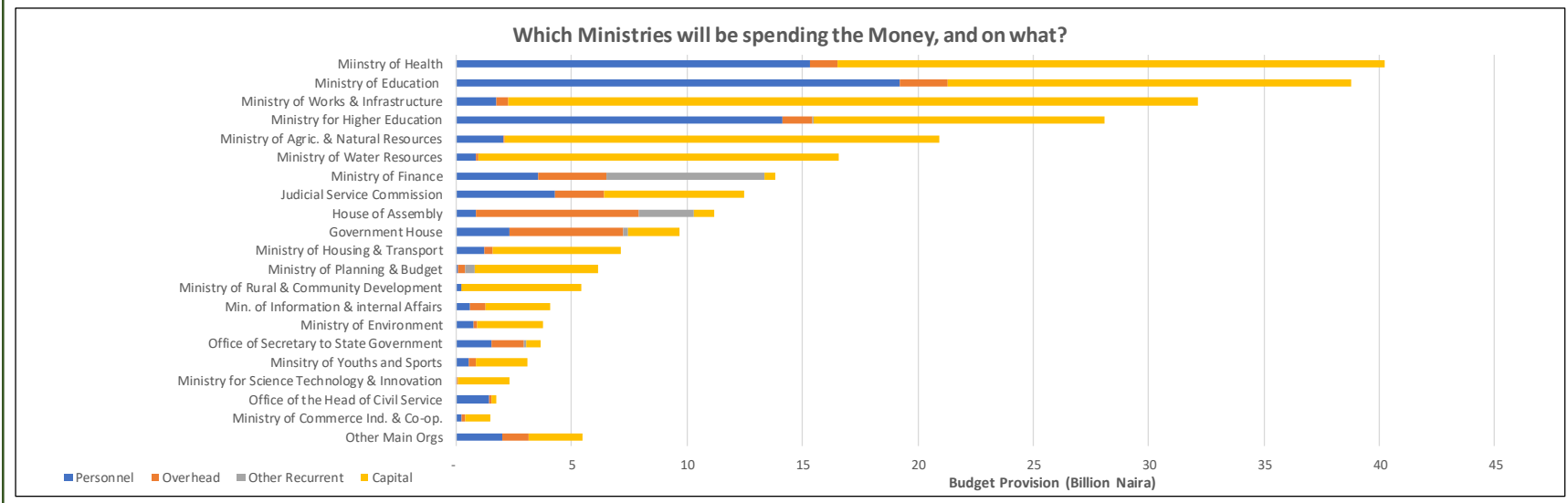
Total Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N20.95 Billion	N2.085 Billion	N69.165 Billion	N3.736 Billion	N19.999 Billion	N32.994 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					Others
N40.252 Billion	N32.141 Billion	N13.495 Billion	N22 Billion	N4.232 Billion	N7.148 Billion

Table 5 Largest Spending Ministries (including all Departments and Agencies)

Expenditure by Ministry (Top 20)	2023 Budget					
	Personnel	Overhead	Other Recurrent	Total Recurrent Expenditure	Capital	Total Expenditure
Ministry of Health	15,329,881,673	1,178,376,552	-	16,508,258,226	23,743,892,894	40,252,151,119
Ministry of Education	19,241,717,000	2,042,554,333	-	21,284,271,333	17,486,079,313	38,770,350,646
Ministry of Works & Infrastructure	1,754,531,616	527,182,742	-	2,281,714,358	29,859,684,186	32,141,398,544
Ministry for Higher Education	14,145,618,915	1,309,752,937	12,500,000	15,467,871,852	12,618,360,535	28,086,232,387
Ministry of Agric. & Natural Resources	2,075,082,000	45,535,626	-	2,120,617,626	18,829,744,114	20,950,361,740
Ministry of Water Resources	838,943,075	137,784,686	3,297,061	980,024,821	15,578,101,284	16,558,126,105
Ministry of Finance	3,541,933,442	2,967,538,170	6,857,422,358	13,366,893,970	475,000,000	13,841,893,970
Judicial Service Commission	4,290,933,309	2,107,389,777	-	6,398,323,086	6,062,185,934	12,460,509,020
House of Assembly	842,276,000	7,053,179,634	2,389,689,708	10,285,145,342	910,000,000	11,195,145,342
Government House	2,309,604,000	4,933,797,338	197,790,248	7,441,191,586	2,224,680,000	9,665,871,586
Ministry of Housing & Transport	1,221,827,893	341,656,724	-	1,563,484,617	5,584,050,000	7,147,534,617
Ministry of Planning & Budget	52,671,698	331,741,417	420,187,795	804,600,911	5,352,742,174	6,157,343,085
Ministry of Rural & Community Development	215,049,033	37,454,345	-	252,503,378	5,189,051,176	5,441,554,555
Min. of Information & Internal Affairs	583,053,000	697,088,481	-	1,280,141,481	2,818,227,301	4,098,368,782
Ministry of Environment	762,811,000	164,180,000	-	926,991,000	2,809,120,000	3,736,111,000
Office of Secretary to State Government	1,521,911,000	1,430,472,301	63,129,425	3,015,512,726	620,000,000	3,635,512,726
Ministry of Youths and Sports	530,229,000	313,907,438	-	844,136,438	2,262,000,000	3,106,136,438
Ministry for Science Technology & Innovation	50,430,845	27,127,000	-	77,557,845	2,230,830,969	2,308,388,814
Office of the Head of Civil Service	1,429,600,000	88,038,500	-	1,517,638,500	200,000,000	1,717,638,500
Ministry of Commerce Ind. & Co-op.	256,829,358	138,160,000	-	394,989,358	1,068,260,000	1,463,249,358
Other Main Orgs	1,985,224,799	1,172,387,692	-	3,157,612,491	2,306,240,175	5,463,852,666
Total Expenditure	72,980,158,657	27,045,305,692	9,944,016,595	109,969,480,944	158,228,250,056	268,197,731,000



Section 6 What are the major Investments being made by the State?

The Islamic Development Bank Project (KSADP) project is in fulfilment of the current administration's promise to compliment the efforts of the Federal Government of economic diversification as well as the role played by Agriculture as the largest employer of Labour. The Constituency project will lead to improving the well-being of the citizenry.

The Water Treatment Chemicals project will lead to enhancing the sanitation and hygiene of the general populace through the provision of adequate and potable Water supply for both domestic and commercial purposes.

The rural access road mobility project (RAAMP) will lead to provide and rehabilitate rural road network across the state for economic development in the state.

The community-based projects will lead to the equity and inclusiveness budget in the state

The free and compulsory Education in Basic and post basic Schools will lead to producing productive Students to meet their potentials and aspirations for fulfill the Human Resource requirements needed in Kano state in the long run.

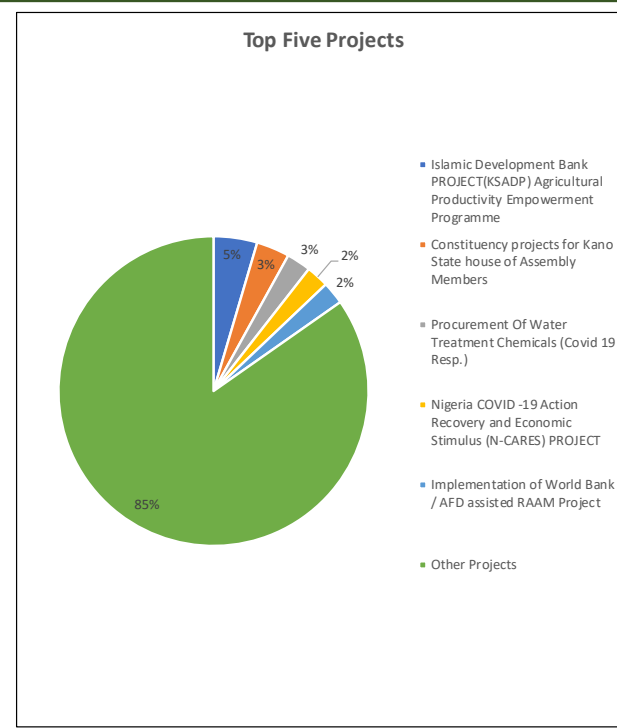
Healthy population determine economic growth and development; thus, public spending on health has a strong multiplier effect on other sectors of the economy in addition to enhancing the population's well-being. Government will continue to intensify government approach of improving accessibility, affordability and quality of health services across the State. Our consistent compliance with the recommendation of Abuja Declaration in allocating at least 15% to health sector represent a statement of intent from this Administration that sustainable health care delivery is a key priority.

The Urban Bus Project will lead to the easy movement of goods and services at the right time from different locations to another as well as improvement of security status within the state.

The National Social Housing program will lead to the provision of affordable housing for the low-income earners in the State.

Table 6 Largest Capital Expenditure Projects

Project Description	2023 Budget	Location
Islamic Development Bank PROJECT(KSADP) Agricultural Productivity Empowerment Programme	5,800,000,000	State Wide
Constituency projects for Kano State house of Assembly Members	4,400,000,000	State Wide
Procurement Of Water Treatment Chemicals (Covid 19 Resp.)	3,222,000,000	State Wide
Nigeria COVID -19 Action Recovery and Economic Stimulus (N-CARES) PROJECT	3,000,000,000	State Wide
Implementation of World Bank / AFD assisted RAAM Project	3,000,000,000	State Wide
TET FUND GRANT	3,000,000,000	Kumbotso
Grants And Contribution Programme to Students	2,737,846,749	Nassarawa
Free Education Programme	2,480,000,000	State Wide
Community based projects at ward level	2,420,000,000	State Wide
Kano Urban Bus Project	2,400,000,000	State Wide
Boarding Schools Feeding Programme	2,360,000,000	State Wide
State Government Counterpart Contribution towards running of APPEALS PROJECT	2,200,000,000	State Wide
Afd Support Funds.	2,158,723,644	State Wide
Provision For The Adolescent Girls Initiative For Learning And Empowerment (Agile Project)	2,000,000,000	State Wide
Vulnerable Healthcare Programme	1,642,336,446	State Wide
National Social Housing Program (Construction Of 1000 Low Cost Housing/Affordable Housing)	1,600,000,000	State Wide
National Programme for Food Security (NPFS) Project - FMARD Intervention Programme	1,500,000,000	State Wide
Dev. Of Capital Assets (Planning Reserve)	1,500,000,000	State Wide
Electricity (Power From National Grid)	1,500,000,000	State Wide
Free Education Programme	1,440,000,000	State Wide
Other Projects	107,867,343,217	
Total Capital Expenditure	158,228,250,056	



Section 7 Which Citizens Nominated Projects have been included in the Budget?

At the initial stage, government officials in collaboration with members of the state House of Assembly, civil societies organisations, communities-based organisations, community leaders and academia conducted a sensitization workshop on Medium Term Expenditure Framework (MTEF) for agreed projection on revenue and expenditure of the State.

Secondly, there is a town hall meeting across the five emirates of the state for citizens' demand/inputs into the state Budget organised by the Ministry of Planning and Budget

However, there are also citizen representatives during Budget Bilateral discussions in the Ministry.

Finally, citizens' inputs are also captured in the Public Hearing conducted by the State House of Assembly before budget approval.

The designed citizens' input collection template is based on the 11 sectors as it is in the state development plan.

The prioritised citizens' demand is based on the state policy as it is in the state Budget Call Circular and sector ceiling allocation.

The state-wide project is the more important one.

Gender and Social Inclusiveness are prioritized citizens' demands toward achieving budget best practices.

Citizens groups agreed to ensure compliance with International Charter and agreement (e.g., Abuja Declaration 15% to Health, UNESCO 26% to Education etc) in their participation in the budget preparation and approval process.

Table 7 Citizens Nominated Projects

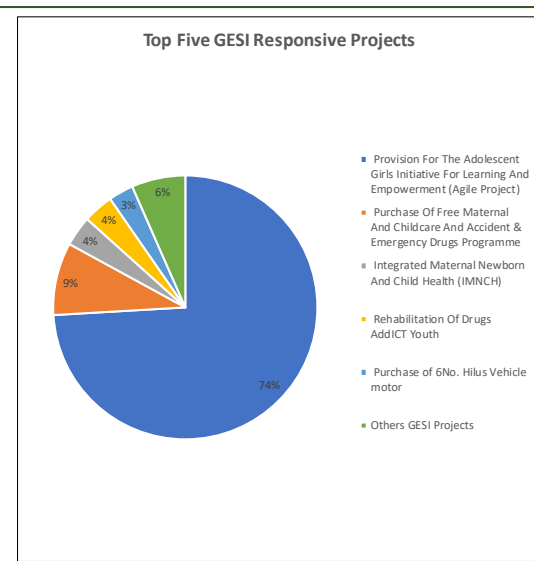
Project Description	2023 Budget	Location
Construction of Janguza - Durum - Kabo - Karaye Road	300,000,000	Ungogo
Purchase Of Free Maternal And Childcare And Accident & Emergency Drugs Programme	240,000,000	State Wide
Establishment of ICT Centre for Girls Computer Enterpreneurship Training and Empowerment (Girls Education Project)	120,000,000	State Wide
Scale up of DRF with 100 additional facilities tyo increase access of quality drugs and medical consumables	109,522,970	State Wide
Establishment of 20 mobile learning school centers for out of schools children	100,000,000	Gwale
Provision of Climate Smart Tillage, Harvesting, Planting and Weeding Equipment/Machineries.	100,000,000	Bebeji
Social Protection Program (Capacity building and Grant Support to women, Youth and People with special need in poultry, aquaculture and dairy value chains)	98,887,450	State Wide
construction of Feeder Road from PRP-Masari-Gidan Tofa-Rimaye-Gasgainu-Sabon Garin Gaigainu-Farke-Dawanau-Kawo in Minjibir Local Government Area	96,810,219	Nassarawa
Upgrading of Charanci PHC to cottage hospital in Kumbotso	50,000,000	State Wide
Promote School Feeding Programmes In All Early Child Care And Primary Schools To Improve Nutritional Status, Learning Capacities And Enrolment/Retention of School Age Children Through Community Participation	43,185,939	State Wide
Rehabilitation of Tudun Maliki Special School for Disable	30,000,000	State Wide
Reconstruction of Zungeru Road, Sabon Gari, Fagge LGA	30,000,000	Fagge
Completion of 5Km roads Project at Ungogo	30,000,000	Fagge
Control of Erosion and Construction of Box Culvert along Takai - Kayarda - Birnin Bako Road	20,098,031	Garko
Repairs Of 20no Shuttle Busses For Girls Education Programme	20,000,000	State Wide
Reconstruction of Aminu Kano way - K/Dala - Sabo B/Zuwo Maternity Hospital road	20,000,000	Nassarawa
Construction of Jaba - Gayawa	20,000,000	Bebeji
Establishment Of Model Village Scheme (Construction Of Access Road, Collection Of Disposed Settlement, Water Facility, Clinics And Schools)	17,441,880	State Wide
Rehabilitation Of Earth Dam At Danzabuwa (Bichi LGA)	17,441,860	Ajingi
Construction Dan Tamashi Bus Stop - Dan Kunkuru - Dosara - Inusawa in Ungogo LGA	10,000,000	Ungogo
Others Citizens Nominated Projects	75,440,705,630	
Total Value of Citizens Nominated Projects	76,914,093,978	

Section 8 How is the State responding to the Gender, Equity and Social Inclusion needs of its Citizens?

Gender and social inclusive is component to the budget best practice. Gender, youth and vulnerable should be considered in allocating state resources where Ministry of Women affairs and social welfare, Ministry of youth and Support, Ministry of health, Ministry of Education as well as Agency of people with Disability play a vital role for ensuring inclusiveness in the budget. The sum of ₦3,3bn was allocated.

Table 8 Projects that respond to GESI Needs

Project Description	2023 Budget	Implementing MDA
Provision For The Adolescent Girls Initiative For Learning And Empowerment (Agile Project)	2,000,000,000	Ministry of Education
Purchase Of Free Maternal And Childcare And Accident & Emergency Drugs Programme	240,000,000	H.M.B. (HQ and Zones)
Integrated Maternal Newborn And Child Health (IMNCH)	100,000,000	Miistry of Health
Rehabilitation Of Drugs AddICT Youth	100,000,000	Ministry of Women Affairs & Social Dev.
Purchase of 6No. Hilus Vehicle motor	82,503,350	Ministry for Science Technology & Innovation
Renovation Of 22 Women Learning Centers To Increase Access	80,000,000	Agency for Mass Education
Community Maternal & Pre - Natal Death Surveillance And Response (CMPDRS) Programme	60,000,000	H.M.B. (HQ and Zones)
Training Women On Proper Birth Attending To Reduce Maternal And Infant Mortality Across The State	50,000,000	Ministry of Women Affairs & Social Dev.
Enhancing Inclusive Education For The Girl Of PWD'S Across The State (Girls Education Project)	50,000,000	Ministry of Education
Out Of School Adolescent Girls Skills Acquisition Programme	50,000,000	Ministry of Women Affairs & Social Dev.
Child Protection Programme	50,000,000	Ministry of Women Affairs & Social Dev.
Empowerment through Cash Transfer To Vulnerable	50,000,000	Ministry of Women Affairs & Social Dev.
Empowermnt to People With Special Needy Inclusive	50,000,000	Ministry of Women Affairs & Social Dev.
Women For Health Programme (FY Programme)	40,000,000	Miistry of Health
Establishment Of Sexual Assault Referral Centers Across 4 Emirates	40,000,000	Ministry of Women Affairs & Social Dev.
Iron Folic Supplementation For Pregnant Women	30,000,000	Miistry of Health
Rehabilitation of Tudun Maliki Special School for Disable	30,000,000	Ministry of Women Affairs & Social Dev.
Repairs Of 20no Shuttle Busses For Girls Education Programme	20,000,000	Ministry of Education
Provision Of 10 Shuttle Buses For Girl Education Within Eight Metropolitan Local Government And Repair Of 20 Grounded Vehicles (Girls Education Project)	20,000,000	Ministry of Education
Construction/Rehabilitation Of Sanitation Facilities Across Girls Schools	20,000,000	RUWASA
Others GESI Projects	177,503,721	-
Total Value of GESI Responsive Projects	3,340,007,071	



Section 9 How does the current year budget compare to last year's Budget and Out-Turn?

Presented in Table 9 and Table 10 below is the breakdown of the revenue and expenditure composition compared with the previous year's budget and performance outturn. Table 11, Table 12 and Table 13 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 9 Comparison of Revenue Estimates with Prior Year

Revenue	2023 Budget	2022 Original Budget		2022 Final Budget		2022 Out-Turn	
		Provision	% Increase/Decrease in 2023 Budget	Provision	% Increase/Decrease in 2023 Budget	Amount	% Increase/Decrease in 2023 Budget
Opening Balance	26,008,214,906	15,663,016,826	66.0%	31,952,720,000	-18.6%	31,501,621,000	-17.4%
Federation Account	154,662,468,132	121,573,770,693	27.2%	135,573,770,693	14.1%	126,026,192,565	22.7%
Statutory Allocation	83,794,832,226	70,890,828,693	18.2%	70,890,828,693	18.2%	54,398,453,378	54.0%
Derivation	-	-		-		-	
VAT	54,978,025,724	40,556,575,000	35.6%	51,556,575,000	6.6%	46,103,858,126	19.2%
Other FAAC Receipts	15,889,610,182	10,126,367,000	56.9%	13,126,367,000	21.1%	25,523,881,061	-37.7%
Internally Generated Revenues	40,327,046,854	38,152,447,292	5.7%	40,722,447,292	-1.0%	37,442,935,789	7.7%
<i>Tax Revenue, of which</i>	<i>24,773,661,377</i>	<i>27,122,856,292</i>	<i>-8.7%</i>	<i>28,122,856,292</i>	<i>-11.9%</i>	<i>14,458,968,958</i>	<i>71.3%</i>
Tax Revenues - Personal	22,289,025,715	26,522,660,292	-16.0%	27,522,660,292	-19.0%	12,778,953,356	74.4%
Tax Revenue - Other	2,484,635,662	600,196,000	314.0%	600,196,000	314.0%	1,680,015,602	47.9%
Non-Tax Revenue	15,553,385,477	11,029,591,000	41.0%	12,599,591,000	23.4%	22,983,966,831	-32.3%
Other Sources	47,200,001,108	45,845,950,336	3.0%	67,994,221,461	-30.6%	14,262,061,474	230.9%
Aids and Grants	25,668,911,047	14,717,616,875	74.4%	31,175,888,000	-17.7%	4,000,632,065	541.6%
Loans	21,531,090,061	23,368,333,461	-7.9%	28,543,333,461	-24.6%	8,634,212,550	149.4%
Other Receipts	-	7,760,000,000	-100.0%	8,275,000,000	-100.0%	1,627,216,858	-100.0%
Total Revenue (including Opening Balance)	268,197,731,000	221,235,185,147	21.2%	276,243,159,446	-2.9%	209,232,810,828	28.2%

Table 10 Comparison of Expenditure Estimates with Prior Year

Expenditure	2023 Budget	2022 Original Budget		2022 Final Budget		2022 Out-Turn	
		Provision	% Increase/Decrease in 2023 Budget	Provision	% Increase/Decrease in 2023 Budget	Amount	% Increase/Decrease in 2023 Budget
Personnel	72,980,158,657	66,036,850,595	10.5%	71,305,282,332	2.3%	73,163,541,397	-0.3%
Salaries, Wages and Allowances	62,438,676,866	57,124,599,236	9.3%	62,436,454,353	0.0%	68,150,754,050	-8.4%
Social Contributions	7,757,502,791	8,912,251,359	-13.0%	8,868,827,979	-12.5%	4,904,672,218	58.2%
Social Benefits	2,783,979,000	-	-	-	-	108,115,128	2475.0%
Other Recurrent	36,989,322,287	33,342,437,408	10.9%	44,692,740,153	-17.2%	36,512,949,163	1.3%
Overheads	27,045,305,692	20,488,356,730	32.0%	29,923,659,475	-9.6%	23,417,613,019	15.5%
Public Debt Charges	6,654,800,177	6,819,805,204	-2.4%	6,819,805,204	-2.4%	12,719,048,797	-47.7%
Transfers of State IGR to LGCs	-	-	-	-	-	-	-
Others (Grants, Subsidies, Other Transfers)	3,289,216,419	6,034,275,474	-45.5%	7,949,275,474	-58.6%	376,287,348	774.1%
Capital	158,228,250,056	121,855,897,144	29.8%	160,245,136,961	-1.3%	25,125,620,635	529.7%
Other Provisions (Contingency)	-	-	-	-	-	-	-
Total Expenditure (including Contingencies)	268,197,731,000	221,235,185,147	21.2%	276,243,159,446	-2.9%	134,802,111,194	99.0%

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

Recurrent Expenditure by Ministry (Top 20 Spending Ministries)	2023 Budget	2022 Original Budget		2022 Final Budget		2022 Out-Turn	
		Provision	% Increase/Decrease in 2023 Budget	Provision	% Increase/Decrease in 2023 Budget	Amount	% Increase/Decrease in 2023 Budget
Ministry of Health	16,508,258,226	15,016,203,870	9.9%	16,364,241,846	0.9%	16,128,232,642	2.4%
Ministry of Education	21,284,271,333	20,493,151,742	3.9%	26,756,741,110	-20.5%	23,084,049,243	-7.8%
Ministry of Works & Infrastructure	2,281,714,358	2,209,267,426	3.3%	2,238,678,824	1.9%	2,278,902,875	0.1%
Ministry for Higher Education	15,467,871,852	17,187,935,349	-10.0%	15,534,258,302	-0.4%	17,482,290,384	-11.5%
Ministry of Agric. & Natural Resources	2,120,617,626	1,850,408,567	14.6%	2,108,724,538	0.6%	2,394,727,708	-11.4%
Ministry of Water Resources	980,024,821	337,542,086	190.3%	972,051,567	0.8%	703,263,432	39.4%
Ministry of Finance	13,366,893,970	10,678,723,763	25.2%	13,704,029,488	-2.5%	15,915,162,764	-16.0%
Judicial Service Commission	6,398,323,086	5,307,639,162	20.5%	5,345,933,308	19.7%	4,859,873,618	31.7%
House of Assembly	10,285,145,342	5,352,043,287	92.2%	6,658,045,342	54.5%	3,335,445,558	208.4%
Government House	7,441,191,586	6,126,052,441	21.5%	11,630,956,851	-36.0%	10,140,458,775	-26.6%
Ministry of Housing & Transport	1,563,484,617	1,499,727,993	4.3%	1,538,435,437	1.6%	1,673,082,866	-6.6%
Ministry of Planning & Budget	804,600,911	3,836,772,362	-79.0%	3,820,956,369	-78.9%	198,589,388	305.2%
Ministry of Rural & Community Development	252,503,378	219,008,100	15.3%	224,103,378	12.7%	201,927,532	25.0%
Min. of Information & Internal Affairs	1,280,141,481	1,218,044,162	5.1%	1,145,341,581	11.8%	1,957,566,502	-34.6%
Ministry of Environment	926,991,000	926,790,013	0.0%	938,005,212	-1.2%	1,105,451,029	-16.1%
Office of Secretary to State Government	3,015,512,726	2,224,510,286	35.6%	2,235,110,908	34.9%	2,538,467,092	18.8%
Ministry of Youths and Sports	844,136,438	858,733,649	-1.7%	841,760,107	0.3%	731,557,239	15.4%
Ministry for Science Technology & Innovation	77,557,845	80,394,132	-3.5%	77,557,845	-	53,449,876	45.1%
Office of the Head of Civil Service	1,517,638,500	1,614,964,885	-6.0%	1,515,150,000	0.2%	1,540,766,792	-1.5%
Ministry of Commerce Ind. & Co-op.	394,989,358	355,390,685	11.1%	353,989,358	11.6%	251,695,499	56.9%
Other Main Orgs	3,157,612,491	1,985,984,041	59.0%	1,993,951,113	58.4%	3,101,529,745	1.8%
Total Expenditure	109,969,480,944	99,379,288,003	10.7%	115,998,022,485	-5.2%	109,676,490,560	0.3%

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

Capital Expenditure by Ministry (Top 20 Spending Ministries)	2023 Budget	2022 Original Budget		2022 Final Budget		2022 Out-Turn	
		Provision	% Increase/Decrease in 2023 Budget	Provision	% Increase/Decrease in 2023 Budget	Amount	% Increase/Decrease in 2023 Budget
Ministry of Health	23,743,892,894	18,956,738,697	25.3%	18,956,738,697	25.3%	1,658,208,953	1331.9%
Ministry of Education	17,486,079,313	12,787,247,942	36.7%	20,656,578,844	-15.3%	2,220,670,050	687.4%
Ministry of Works & Infrastructure	29,859,684,186	37,726,547,520	-20.9%	45,981,547,520	-35.1%	15,730,708,127	89.8%
Ministry for Higher Education	12,618,360,535	4,901,487,218	157.4%	4,901,487,218	157.4%	70,491,393	17800.6%
Ministry of Agric. & Natural Resources	18,829,744,114	8,190,605,480	129.9%	20,245,605,480	-7.0%	-	-
Ministry of Water Resources	15,578,101,284	9,061,607,101	71.9%	10,061,607,101	54.8%	3,459,828,948	350.3%
Ministry of Finance	475,000,000	134,094,800	254.2%	134,094,800	254.2%	-	-
Judicial Service Commission	6,062,185,934	6,872,185,934	-11.8%	6,872,185,934	-11.8%	-	-
House of Assembly	910,000,000	860,000,090	5.8%	860,000,090	5.8%	-	-
Government House	2,224,680,000	1,193,380,000	86.4%	1,193,380,000	86.4%	-	-
Ministry of Housing & Transport	5,584,050,000	1,852,050,000	201.5%	1,852,050,000	201.5%	-	-
Ministry of Planning & Budget	5,352,742,174	4,111,168,130	30.2%	12,321,077,045	-56.6%	-	-
Ministry of Rural & Community Development	5,189,051,176	3,659,286,557	41.8%	3,659,286,557	41.8%	-	-
Min. of Information & Internal Affairs	2,818,227,301	1,344,358,301	109.6%	1,344,358,301	109.6%	60,000,000	4597.0%
Ministry of Environment	2,809,120,000	3,160,000,000	-11.1%	2,360,000,000	19.0%	63,447,685	4327.5%
Office of Secretary to State Government	620,000,000	1,574,000,000	-60.6%	3,374,000,000	-81.6%	-	-
Ministry of Youths and Sports	2,262,000,000	962,000,000	135.1%	962,000,000	135.1%	-	-
Ministry for Science Technology & Innovation	2,230,830,969	1,868,813,961	19.4%	1,868,813,961	19.4%	167,980,000	1228.0%
Office of the Head of Civil Service	200,000,000	155,000,000	29.0%	155,000,000	29.0%	-	-
Ministry of Commerce Ind. & Co-op.	1,068,260,000	405,625,412	163.4%	405,625,412	163.4%	-	-
Other Main Orgs	2,306,240,175	2,079,700,000	10.9%	2,079,700,000	10.9%	1,694,285,478	36.1%
Total Expenditure	158,228,250,056	121,855,897,144	29.8%	160,245,136,961	-1.3%	25,125,620,635	529.7%

Table 13 Comparison of Ministerial Budget Provisions with Prior Year (Top 20 Ministries) – Total Expenditure

Total Expenditure by Ministry (Top 20 Spending Ministries)	2023 Budget	2022 Original Budget		2022 Final Budget		2022 Out-Turn	
		Provision	% Increase/Decrease in 2023 Budget	Provision	% Increase/Decrease in 2023 Budget	Amount	% Increase/Decrease in 2023 Budget
Ministry of Health	40,252,151,119	33,972,942,567	18.5%	35,320,980,543	14.0%	17,786,441,595	126.3%
Ministry of Education	38,770,350,646	33,280,399,684	16.5%	47,413,319,954	-18.2%	25,304,719,293	53.2%
Ministry of Works & Infrastructure	32,141,398,544	39,935,814,946	-19.5%	48,220,226,344	-33.3%	18,009,611,002	78.5%
Ministry for Higher Education	28,086,232,387	22,089,422,567	27.1%	20,435,745,521	37.4%	17,552,781,777	60.0%
Ministry of Agric. & Natural Resources	20,950,361,740	10,041,014,047	108.6%	22,354,330,018	-6.3%	2,394,727,708	774.9%
Ministry of Water Resources	16,558,126,105	9,399,149,186	76.2%	11,033,658,668	50.1%	4,163,092,380	297.7%
Ministry of Finance	13,841,893,970	10,812,818,563	28.0%	13,838,124,288	0.0%	15,915,162,764	-13.0%
Judicial Service Commission	12,460,509,020	12,179,825,096	2.3%	12,218,119,242	2.0%	4,859,873,618	156.4%
House of Assembly	11,195,145,342	6,212,043,377	80.2%	7,518,045,432	48.9%	3,335,445,558	235.6%
Government House	9,665,871,586	7,319,432,441	32.1%	12,824,336,851	-24.6%	10,140,458,775	-4.7%
Ministry of Housing & Transport	7,147,534,617	3,351,777,993	113.2%	3,390,485,437	110.8%	1,673,082,866	327.2%
Ministry of Planning & Budget	6,157,343,085	7,947,940,492	-22.5%	16,142,033,414	-61.9%	198,589,388	3000.5%
Ministry of Rural & Community Development	5,441,554,555	3,878,294,657	40.3%	3,883,389,935	40.1%	201,927,532	2594.8%
Min. of Information & Internal Affairs	4,098,368,782	2,562,402,463	59.9%	2,489,699,882	64.6%	2,017,566,502	103.1%
Ministry of Environment	3,736,111,000	4,086,790,013	-8.6%	3,298,005,212	13.3%	1,168,898,714	219.6%
Office of Secretary to State Government	3,635,512,726	3,798,510,286	-4.3%	5,609,110,908	-35.2%	2,538,467,092	43.2%
Ministry of Youths and Sports	3,106,136,438	1,820,733,649	70.6%	1,803,760,107	72.2%	731,557,239	324.6%
Ministry for Science Technology & Innovation	2,308,388,814	1,949,208,093	18.4%	1,946,371,806	18.6%	221,429,876	942.5%
Office of the Head of Civil Service	1,717,638,500	1,769,964,885	-3.0%	1,670,150,000	2.8%	1,540,766,792	11.5%
Ministry of Commerce Ind. & Co-op.	1,463,249,358	761,016,097	92.3%	759,614,770	92.6%	251,695,499	481.4%
Other Main Orgs	5,463,852,666	4,065,684,041	34.4%	4,073,651,113	34.1%	4,795,815,223	13.9%
Total Expenditure	268,197,731,000	221,235,185,147	21.2%	276,243,159,446	-2.9%	134,802,111,194	99.0%

Section 10 Glossary of Terms

Terms	Explanation
Aids and Grants	These are funds received by the State without payback expectation, usually from Federal Government, International Development partners, donation from individuals, charities etc. to support the execution of the approved budget.
Budget Deficit	A budget deficit occurs when government budgeted expenditure exceeds the revenue from Federation Account, IGR, Aids & Grants (recurrent revenue) plus opening balance.
Deficit Financing	The means by which government source for additional funding through borrowing to fund existing difference between the total budget size and the total revenue.
FAAC Receipts	The Federation Account Allocation Committee (FAAC) revenue are receipts from Federal Government (proceeds of mineral revenues, Companies Income Tax, Customs and VAT revenues) distributed to the three tiers of Government by the Federation Account Allocation Committee.
Internal Revenue	This is the revenue generated within the state or state-owned economic activities usually classified into tax and non-tax revenues.
Loans	This is an amount borrowed as part of deficit financing option, expected to be paid back with interest from either domestic sources or foreign sources.
Other Receipts	These comprises other funds received by the State from the Federal Government including reimbursements, Excess Crude Revenue, Exchange Gains etc.
Personnel	These are personal emoluments such as salaries, allowances, social contributions, social benefits (e.g. pension and gratuity) paid to employees of government including civil servant and other government functionaries.
Overhead	This comprise mainly of operational and maintenance costs for running day-to-day activities of the Government.
Debt Service	This is the repayments of loan taken by government to finance the budget which includes interest payment on loans, repayment of the principal sum, as well as 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 Federation Account Allocation Committee (FAAC) and is based on the collection of minerals (largely crude 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 the sharing ratios.
Derivation	Receipts from the federation revenue to oil-producing communities through the state government as compensatory benefit for crude oil exploration activities.
VAT	Value Added Tax (VAT) is a 7.5% consumption tax paid when goods are purchased and services rendered, collected by the Federal Government (FIRS) and distributed to the three tiers of government (Federal, State and Local Government).