



# **Kano State Government**

## **CITIZEN'S BUDGET**

### **2024 APPROVED BUDGET**

***“Budget of Restoration and Transformation”***

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Published: 18/03/2024

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# Budget Policy Overview

The Kano State budget for 2024 has been christened “the budget of “Budget of Restoration and Transformation” with the government policy focus on following areas:

- Improving quality of basic and post basic education
- Improving quality Health Care Delivery Services
- Reintroduction of empowerment institute to improve skill acquisition programs
- Empowerment program

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

# About the Citizens Budget

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

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

- Link to 2024 Appropriation Law: <https://budget.kn.gov.ng/wp-content/uploads/2024/01/2024-ASENT-1.pdf>
- Link to 2024 Detailed Budget Publication: <https://budget.kn.gov.ng/wp-content/uploads/2024/01/KANO-State-FY-2024-Budget-Publication-2-1.pdf>

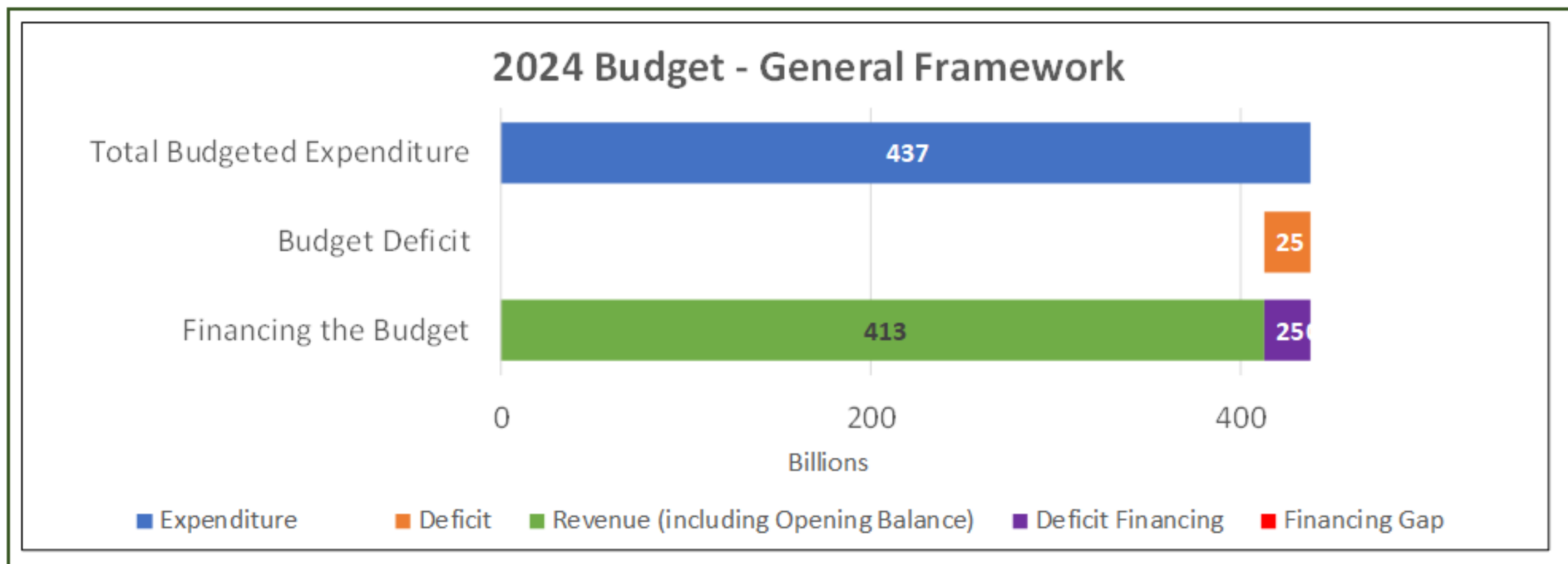
# Overview of Budget Framework

## General Framework

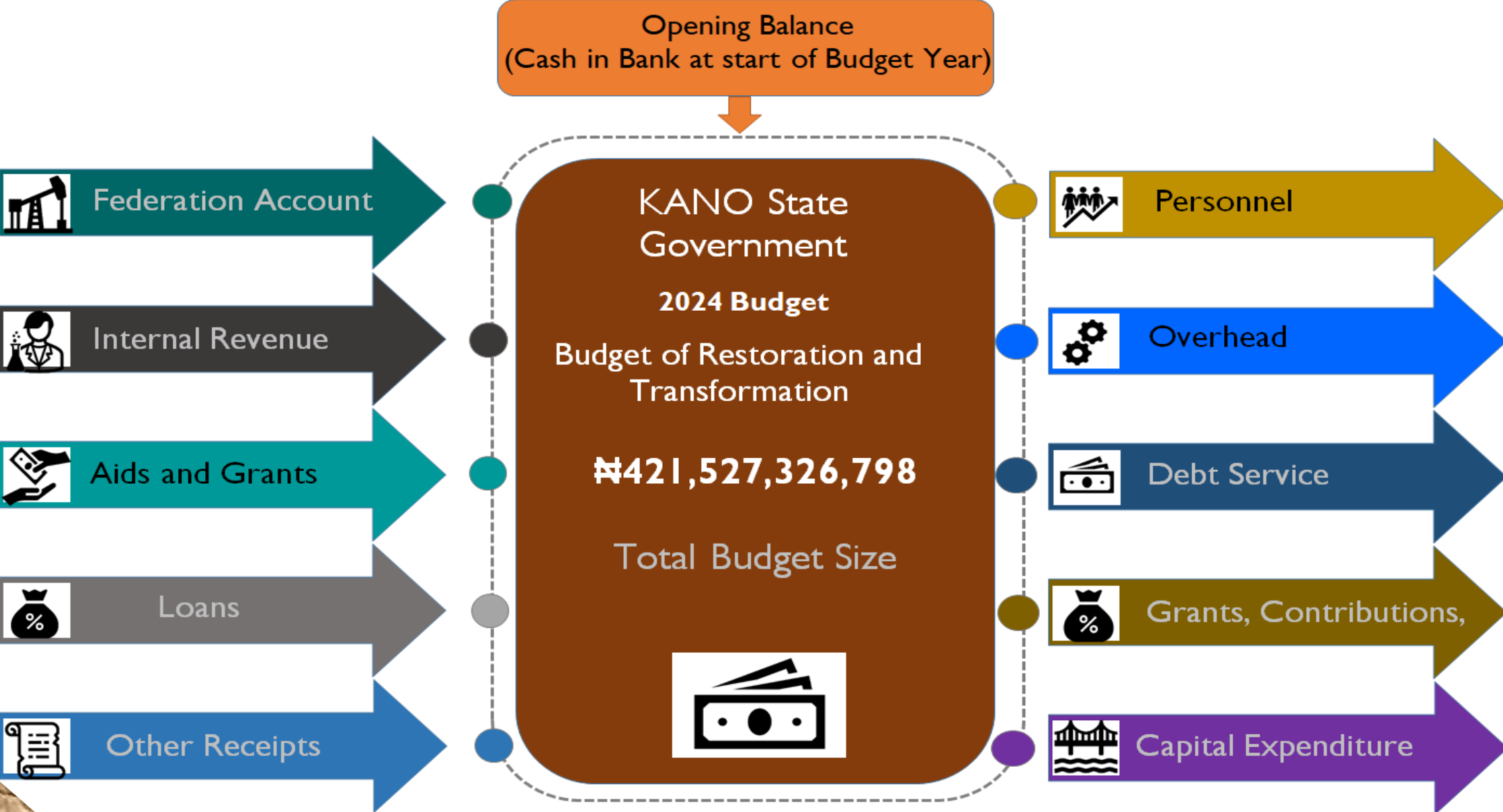
The Kano State Government approved 2024 budget has a total expenditure outlay of Four Hundred and Thirty-Seven Billion, Three Hundred and Thirty-Eight Million, Three Hundred and Twelve Thousand, Seven Hundred and Eighty-Eight Naira (437,338,312,788 bn) for Fiscal Year 2024. Out of this amount, Three Hundred and Seventy-Nine Billion, Seven Hundred and Sixty-Two Million, Two Hundred and Eighty-Nine Thousand. Five Hundred and Seven Five Naira (N 379,762,289,575 bn) is expected to come from the Federal Government as FAAC, Internally Generated Revenue (IGR) as well as Opening Balance (money remaining in the bank after last year's budget expenditure). The budget deficit of 24,765,182,039 exist which is the shortfall of total recurrent revenue plus grant compared to the total budget. Kano State Government will finance the deficit through 4,100,000,000 of domestic borrowing and foreign loan of 20,665,182,039

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.

# Financing Framework



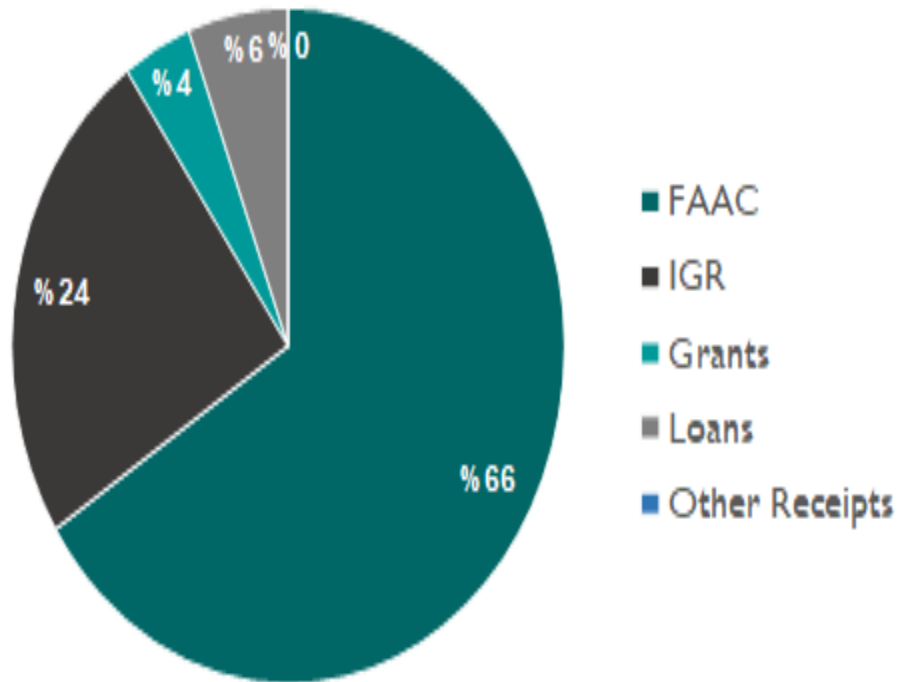
# Budget Overview



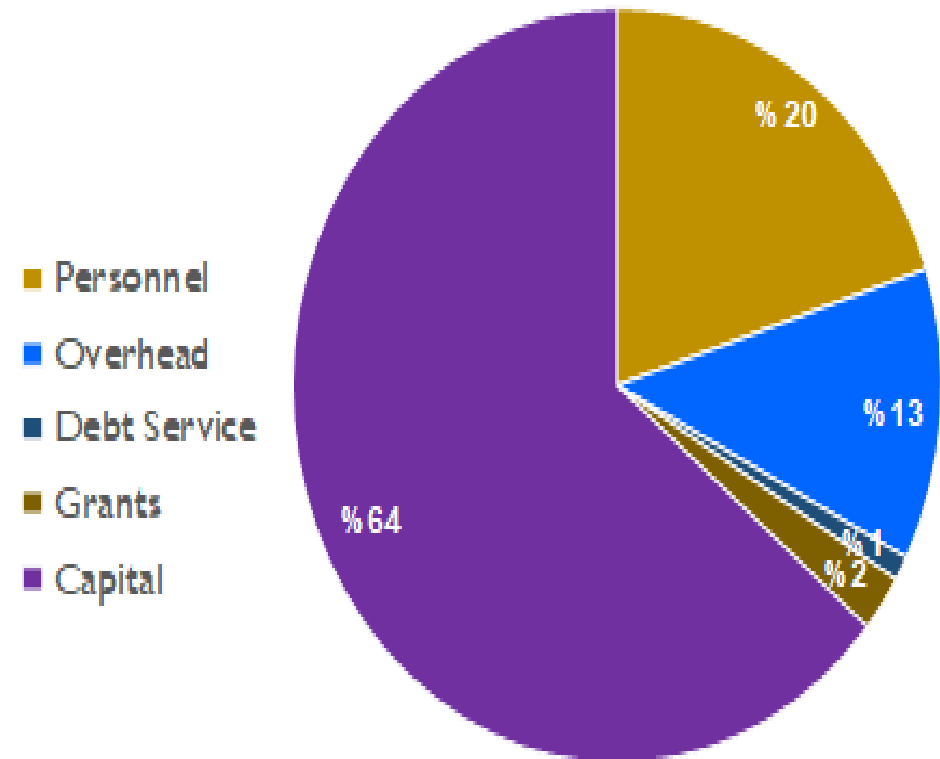


# Budget Overview

## Revenue Composition

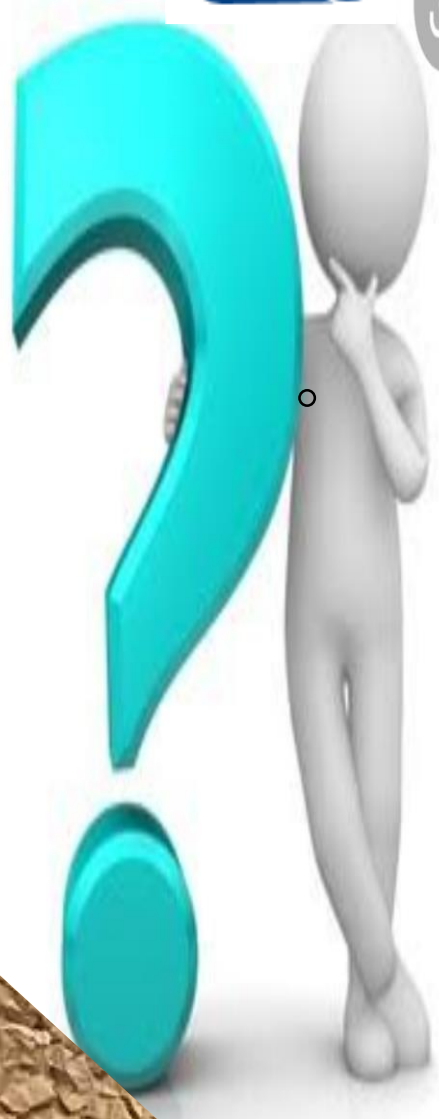


## Expenditure Composition





# WHERE WILL THE MONEY COME FROM ?



Federation  
Account (FAAC)

INTERNAL  
GENERATED  
REVENUE

CAPITAL RECEIPTS

Statutory

VAT

Other  
Federation  
Account

Tax

Non  
Tax

Grants

Loan

Other  
Receipts



# Where will the money come from?

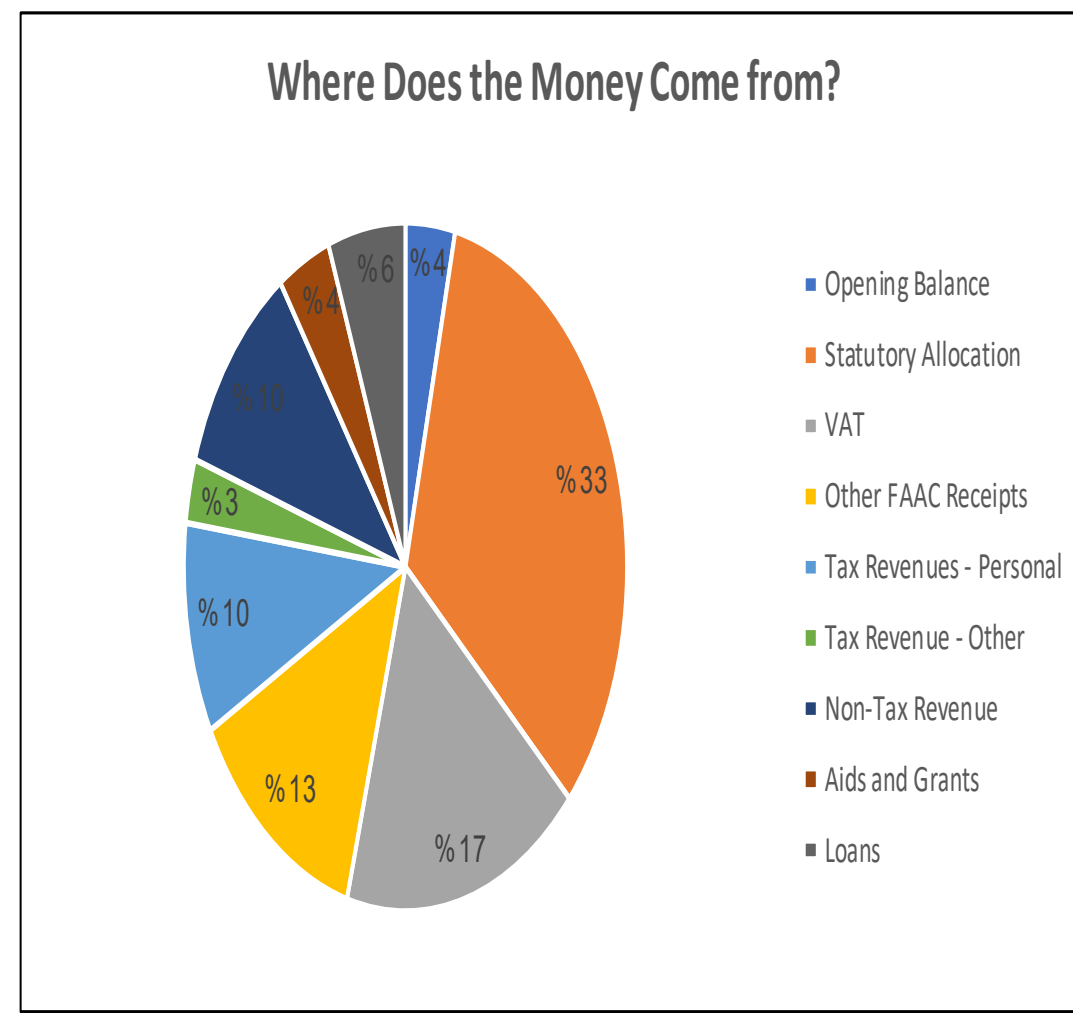


Kano Government anticipate that a total of **Two Hundred and Seventy-seven billion, Eight Hundred and Five Million, Four Hundred and Fifteen thousand, Thirty-Four Naira (₦ 277,805,415,034 bn)** billion will come from Federation Account. The chief sources of Federation Account Receipt include One Hundred and Forty-Four Billion, Eight Hundred and forty-Nine Million, Eight Hundred and Eighty-One Thousand Naira (₦ 144,849,881,000 bn) from statutory allocation and VAT is Seventy Six Billion, Six Hundred and Thirty Eight Million, Three Hundred and sixty Seven Thousand, Thirty Four Naira (₦ 76,638,367,034).

Total sum of Hundred and One Billion, Nine Hundred and Fifty Six Million, Eight Hundred and Seventy Four Thousand, Five Hundred and forty one Naira (₦ 101,956,874,541 bn )billion is projected to be generated internally by the State (IGR), Aids& Grant ₦16,999,855,184 billion, ₦ 24,765,182,039 billion from loan while ₦ 56,317,167,000 will come from other receipts (refund from FGN, etc)

# Sources of Revenues

Revenue	2024 Budget
Opening Balance	15,810,985,990
Federation Account	277,805,415,034
Statutory Allocation	144,849,881,000
VAT	76,638,367,034
Other FAAC Receipts	56,317,167,000
<b>Internally Generated Revenues</b>	<b>101,956,874,541</b>
<i>Tax Revenue, of which</i>	<i>56,472,351,541</i>
Tax Revenues - Personal	43,346,320,000
Tax Revenue - Other	13,126,031,541
Non-Tax Revenue	45,484,523,000
<b>Other Sources</b>	<b>41,765,037,223</b>
Aids and Grants	16,999,855,184
Loans	24,765,182,039
<b>Total Revenue (including Opening Balance)</b>	<b>437,338,312,788</b>



# Grants Receipts

Domestic Aids and Grants (Top 5)	2024 Budget
Source and Purpose	
Implementation of World Bank / AFD assisted RAMP Project	3,500,000,000
Grant from UBEC (SUBEB)	1,500,000,000
Basic health care provision fund (BHCPF) - FGN Grant	672,250,000
1% Grant from LG for Health trust fund	885,597,107
Watershed & Climate Change Grant (KN-WECCMA)	1,000,000,000
Others	2,854,862,602
<b>Total Domestic Aids and Grants</b>	<b>10,412,709,709</b>

Foreign Aids and Grants (Top 5)	2024 Budget
Source and Purpose	
Partnership for Expanded Water Supply, Sanitation, Hygiene (PEWAS)	371,400,000
World Bank Saving One Million Lives for Result Project	407,000,000
1% CRF Equity (Vulnerable) (KACHIMA)	1,000,000,000
LGAs Contribution for Hajj Operation	1,200,000,000
support to CHIPs Program By UNICEF	555,416,400
Others	3,053,329,075
<b>Total Foreign Aids and Grants</b>	<b>6,587,145,475</b>

## Borrowing (Loans)

Domestic Loans (Top 3)	2024 Budget
Source (and Purpose where applicable)	
FGN Covid19 Grant to State - NG-Cares	119,437,247
Nigeria COVID-19 Action Recovery and Economic Stimulus Project (N	3,880,562,753
Ministry of Finance - KASCO Revolving Fund (Treasury Loan)	100,000,000
Others	-
<b>Total Domestic Loans</b>	<b>4,100,000,000</b>

Foreign Loans (Top 5)	2024 Budget
Source and Purpose	
Islamic Development Bank (IsDB) Agric. Component	5,500,000,000
WORLD BANK STATE ACTION ON BUSSINESS ENABLING REFOR	3,500,000,000
INNOVATION, DEVELOPMENT AND EFFECTIVENESS IN THE ACC	845,000,000
Agile (world Bank Min. Of educ)	2,075,000,000
BESDA	8,000,000,000
Others	745,182,039
<b>Total Foreign Loans</b>	<b>20,665,182,039</b>



# What will the money be spent on?



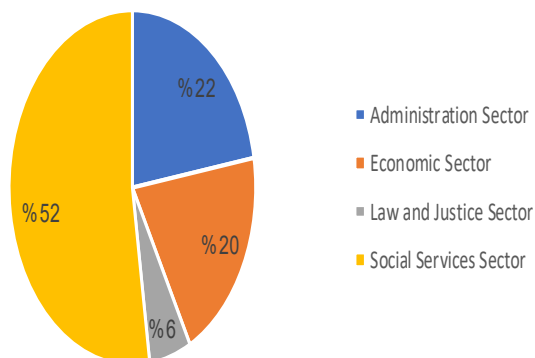
Of the total N **437,338,312,788** billion, the State government intends to spend (N**279,835,094,304**) billion (64%) on capital expenditure while the remaining 36% will be used to fund recurrent expenditure (i.e payment of salaries, wages, allowances, social contributions, social benefits, public debt charges, overhead cost for running government day-to-day operational activities etc;

# Nature of Expenditure

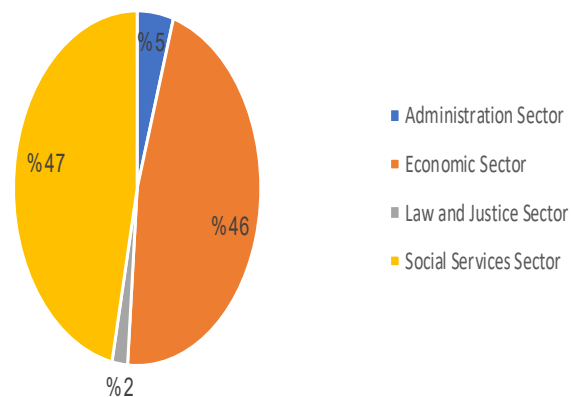
How much have we allocated to each of the main Sectors of Government, and for what?

Expenditure by Main Sector	2024 Budget					
	Personnel	Overhead	Other Recurrent	Total Recurrent Expenditure	Capital	Total Expenditure
Administration Sector	8,858,224,355	23,722,037,228	2,569,614,634	35,149,876,217	13,309,299,596	48,459,175,814
Economic Sector	11,852,084,000	6,835,805,823	12,709,778,938	31,397,668,761	130,083,785,861	161,481,454,622
Law and Justice Sector	5,800,405,000	2,842,695,649	-	8,643,100,649	5,693,398,026	14,336,498,675
Social Services Sector	60,955,111,932	21,356,960,924	500,000	82,312,572,857	130,748,610,821	213,061,183,677
<b>Total Expenditure</b>	<b>87,465,825,288</b>	<b>54,757,499,624</b>	<b>15,279,893,572</b>	<b>157,503,218,484</b>	<b>279,835,094,304</b>	<b>437,338,312,788</b>

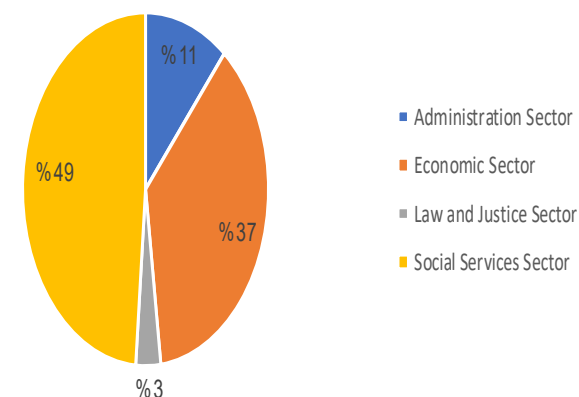
Recurrent Expenditure by Sector



Capital Expenditure by Sector














Total Expenditure by Sector












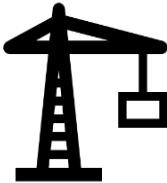



# Who will be spending the Money?

## Figure 4 Personnel Expenditure by Planning Sector












Personnel Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N1.945 Billion	N0.621 Billion	N41.398 Billion	N0.975 Billion	N5.252 Billion	N8.275 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N17.785 Billion	N1.071 Billion	N6.576 Billion	N1.266 Billion	N0.639 Billion	N1.662 Billion














# Other Recurrent Expenditure by Planning Sector

Other Recurrent Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N0.185 Billion	N1.321 Billion	N7.908 Billion	N0.779 Billion	N16.356 Billion	N26.215 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<b>Others</b>
N11.711 Billion	N0.68 Billion	N2.984 Billion	N0.184 Billion	N0.932 Billion	N0 Billion

# Capital Expenditure by Planning Sector

Capital Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N8.99 Billion	N3.113 Billion	N76.581 Billion	N8.766 Billion	N16.167 Billion	N12.78 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<b>Others</b>
N42.505 Billion	N61.444 Billion	N6.582 Billion	N24.148 Billion	N6.762 Billion	N0 Billion

# Total Expenditure by Planning Sector

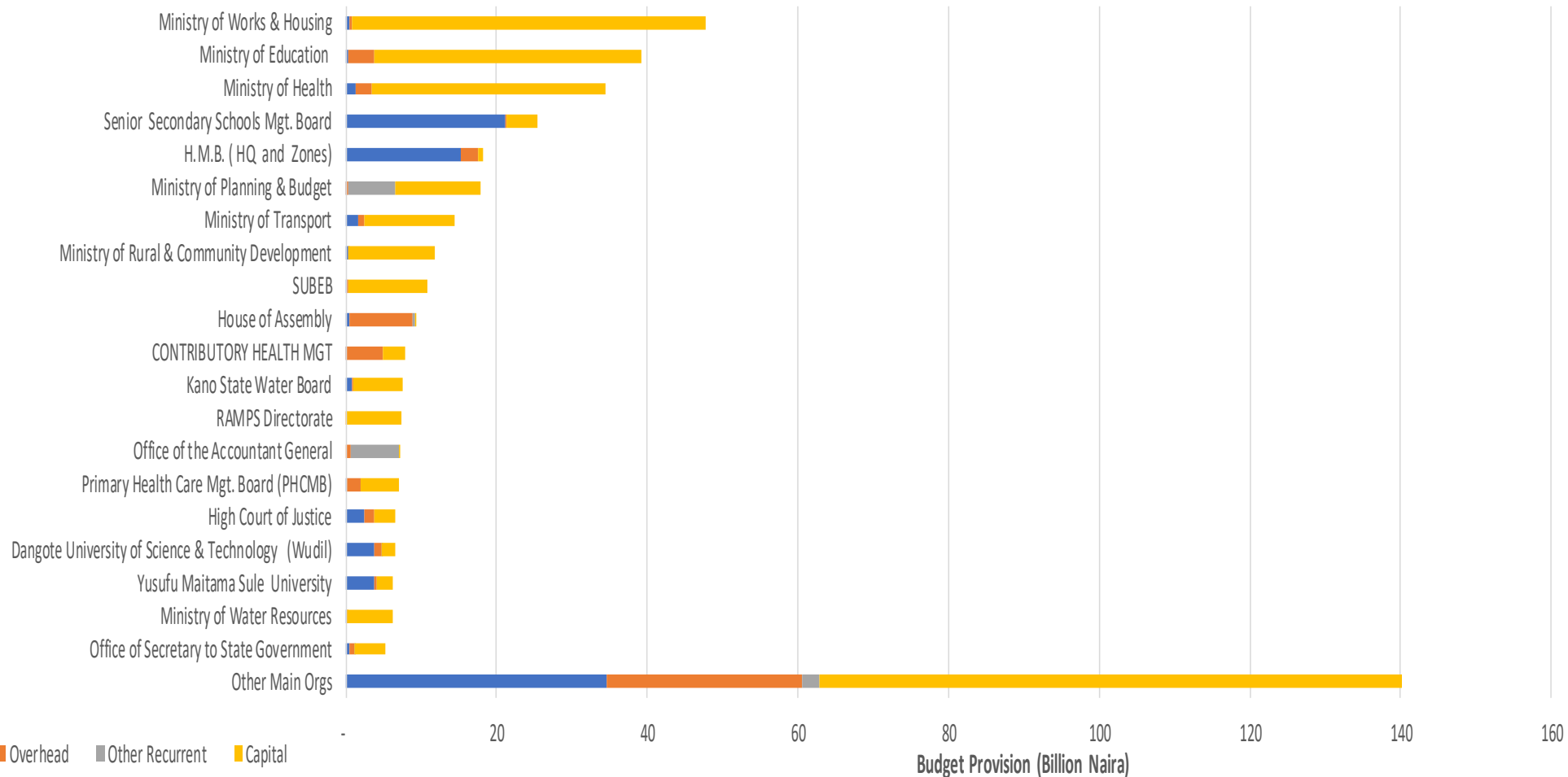
Total Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N11.12 Billion	N5.056 Billion	N125.887 Billion	N10.52 Billion	N37.774 Billion	N47.27 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<b>Others</b>
N72.002 Billion	N63.196 Billion	N16.141 Billion	N25.598 Billion	N8.333 Billion	N1.662 Billion

# Largest Spending Ministries

Which Ministries will be spending the Money, and on what?						
Expenditure by Ministry (Top 20)	2024 Budget					
	Personnel	Overhead	Other Recurrent	Total Recurrent Expenditure	Capital	Total Expenditure
Ministry of Works & Housing	542,790,000	288,813,433	-	829,603,433	48,897,572,596	47,727,176,029
Ministry of Education	325,410,000	3,453,440,411	-	3,778,850,411	35,449,088,441	39,227,936,852
Ministry of Health	1,288,610,000	2,176,485,883	-	3,465,095,883	31,016,762,488	34,481,858,370
Senior Secondary Schools Mgt Board	21,168,409,000	134,224,729	-	21,300,633,729	4,073,000,000	25,373,633,729
H.M.B. (HQ and Zones)	15,272,444,651	2,207,552,477	-	17,479,997,128	680,000,000	18,139,997,128
Ministry of Planning & Budget	70,923,000	281,741,417	8,287,768,147	6,640,432,564	11,331,228,021	17,971,660,585
Ministry of Transport	1,682,173,000	781,900,000	-	2,444,073,000	11,997,805,000	14,441,878,000
Ministry of Rural & Community Development	362,581,000	17,004,345	-	379,585,345	11,377,044,316	11,756,629,661
SUBEB	180,222,000	81,825,474	-	261,847,474	10,558,440,807	10,818,288,281
House of Assembly	471,997,000	8,484,393,388	228,101,558	9,162,491,942	200,000,000	9,362,491,942
CONTRIBUTORY HEALTH MGT	4,000,000	4,923,250,000	-	4,927,250,000	2,928,948,852	7,854,198,852
Kano State Water Board	771,085,000	148,802,010	-	917,887,010	6,558,450,813	7,474,337,622
RAMPS Directorate	-	2,000,000	-	2,000,000	7,422,000,000	7,424,000,000
Office of the Accountant General	-	647,000,000	6,412,000,000	7,059,000,000	200,000,000	7,259,000,000
Primary Health Care Mgt. Board (PHCMB)	206,776,000	1,723,800,000	-	1,929,376,000	5,188,718,235	7,118,094,235
High Court of Justice	2,423,383,000	1,351,250,650	-	3,774,613,650	2,785,000,000	6,539,613,650
Dangote University of Science & Technology (Wudil)	3,741,243,000	1,035,113,000	500,000	4,776,856,000	1,725,000,000	6,501,856,000
Yusuf Maitama Sule University	3,702,021,000	451,893,240	-	4,153,714,240	2,028,748,808	6,180,461,046
Ministry of Water Resources	132,829,000	17,850,000	-	150,679,000	6,018,400,000	6,169,079,000
Office of Secretary to State Government	492,253,000	643,150,000	45,000,000	1,180,403,000	4,120,000,000	5,300,403,000
Other Main Orgs	34,849,695,637	25,930,809,171	2,308,523,889	62,888,828,677	77,328,890,131	140,215,718,807
<b>Total Expenditure</b>	<b>87,465,825,288</b>	<b>54,757,499,624</b>	<b>15,279,893,572</b>	<b>157,503,218,484</b>	<b>279,835,094,304</b>	<b>437,338,312,788</b>

# Largest Spending Ministries cont.....

Which Ministries will be spending the Money, and on what?

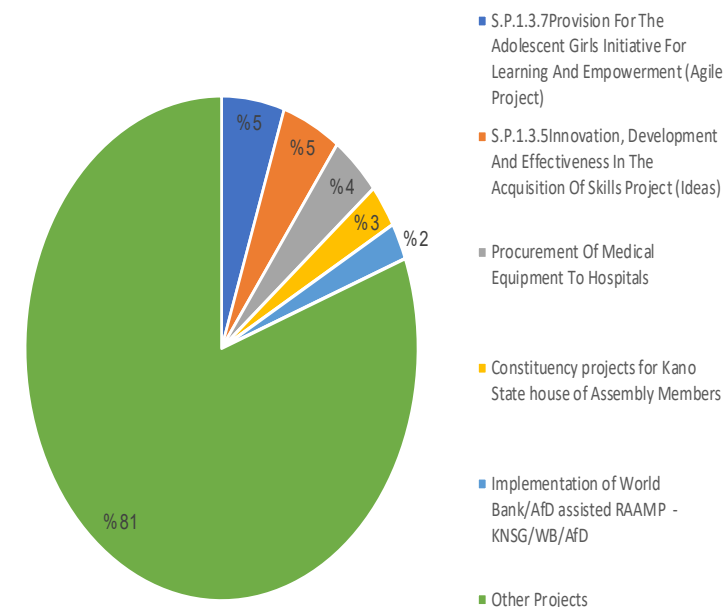


# Largest Capital Expenditure Projects

## What are the major Capital Investments we are planning?

Project Description	2024 Budget	Location
S.P.1.3.7Provision For The Adolescent Girls Initiative For Learning And Empowerment (Agile Project)	12,000,000,000	State wide
S.P.1.3.5Innovation, Development And Effectiveness In The Acquisition Of Skills Project (Ideas)	11,245,000,000	State wide
Procurement Of Medical Equipment To Hospitals	9,420,000,000	State wide
Constituency projects for Kano State house of Assembly Members	6,400,000,000	State wide
Implementation of World Bank/AfD assisted RAAMP - KNSG/WB/AfD	5,500,000,000	State wide
Construction of Ta'udu Interchange (Clover Leaf ) Flyover, Gwale LGA	5,000,000,000	State wide
Construction of Dan Agundi Interchnage (Flyover and Underpass)	5,000,000,000	State wide
S.P.1.3.2Free Education Programme	5,000,000,000	State wide
Purchase of 10No Buses for Kano Urban transport project	4,200,000,000	State wide
Procurement of official Vehicles for MDAs	4,000,000,000	State wide
Specialized foreign Students Scholarship Program	3,000,000,000	State wide
Nigeria COVID -19 Action Recovery and Economic Stimulus (N-CARES) PROJECT	3,000,000,000	State wide
Capital Commitment (Planning Reserve)	2,773,904,049	State wide
Procurement Of Specialized Medical Equipment E.G Neurosurgery, Orthopedic ICTs, Ct Scan, Dental Unit, X-Ray Unit etc	2,515,647,875	State wide
Community based projects at ward level	2,420,000,000	State wide
Procurement of Water Treatment Chemicals	2,377,650,000	State wide
S.P.1.3.1Boarding Schools Feeding Programme	2,360,000,000	State wide
Upgrading Of PHCs To General Hospitals at LGA Head Quarters (Tsanyawa, Koguna, Albasu, Bagwai, Warawa, Garko, Tofa, Kiru, R/Gado, Takai, Kibiya, Shanono, Kunchi, Zakirai, Bunkure, G/Malam, Dala and Kumbotso)	2,170,000,000	State wide
Dev. Of Capital Assets (Planning Reserve)	2,140,755,466	State wide
Provision of Special Intervention Projects In Some LGAs (House Members)	2,000,000,000	State wide
Other Projects	187,312,136,915	
<b>Total Capital Expenditure</b>	<b>279,835,094,304</b>	

## Top Five Projects

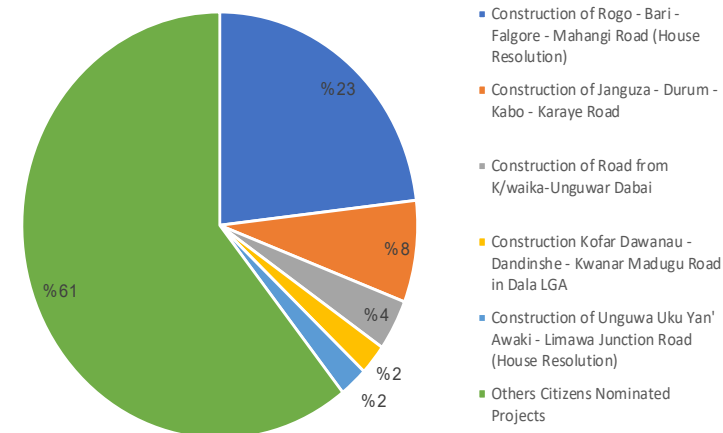


# Citizens Nominated Projects

## How much have we allocated to Citizens Nominated Projects?

Project Description	2024 Budget	Location
Construction of Rogo - Bari - Falgore - Mahangi Road (House Resolution)	1,500,000,000	31933400 - Rogo
Construction of Janguza - Durum - Kabo - Karaye Road	500,000,000	31944500 - State wide
Construction of Road from K/waika-Unguwar Dabai	250,000,000	31911800 - Gwale
Construction Kofar Dawanau - Dandinshe - Kwanar Madugu Road in Dala LGA	150,000,000	31910700 - Dala
Construction of Unguwa Uku Yan' Awaki - Limawa Junction Road (House Resolution)	150,000,000	31913800 - Tarauni
REHABILITATION OF GWARZO – Tsaure - TSANYAWA IN GWARZO, TSANYAWA AND SHANONO, LGAS	100,000,000	31921900 - Gwarzo
Construction of Road from Kwanar Durba – Fammar – Kure Town in Kibiya LGA	100,000,000	31932300 - Kibiya
Construction of Eastern Bypass – Kawo – Giginyu Road	50,000,000	31913100 - Nassarawa
Renovations and Provision of additional Classrooms Blocks at Unguwa Uku Special Primary School in Tarauni LGA	50,000,000	31913800 - Tarauni
Construction Of Hospital At Dorayi Baba (Completion Work) Ramin Jigawa	50,000,000	31911800 - Gwale
Construction of Road from Yar Ganji – Bargi – Badafi – Kwabe – Tashar Ango in Kiru LGA	40,000,000	31932400 - Kiru
Rehabilitation of hostels and classes at GSS Gwarzo	30,000,000	31921900 - Gwarzo
Construction Yama - Kasuwar Dila Road in Rano LGA	25,000,000	31933200 - Rano
Construction Of Badawa Link Road From Hadejia Road To Badawa	10,000,848	31913100 - Nassarawa
Rehabilitation of Kutama Road in Gwarzo LGA (House Resolution)	10,000,000	31944500 - State wide
Construction of Madobi - Rikadawa In Madobi LGA	10,000,000	31944500 - State wide
Construction of Road from Sabon Gari – Indabo ward in Wudil LGA (House Resolution)	10,000,000	31934400 - Wudil
Construction of Dakata - Bela Road (House Resolution)	10,000,000	31913100 - Nassarawa
Construction of classes and toilets at Ibrahim Zubairu GGSS Dawaki in Nassarawa LGA	10,000,000	31913100 - Nassarawa
Construction of Road from Rurum-Bakin Fa- Kazaurawa-Ghana-Gunduma-Bul-Saya-Saya in Kibiya and Rano LGAs (House Resolution)	10,000,000	31933200 - Rano
Others Citizens Nominated Projects	3,934,999,152	
<b>Total Value of Citizens Nominated Projects</b>	<b>7,000,000,000</b>	

## Top Five Citizens Nominated Projects



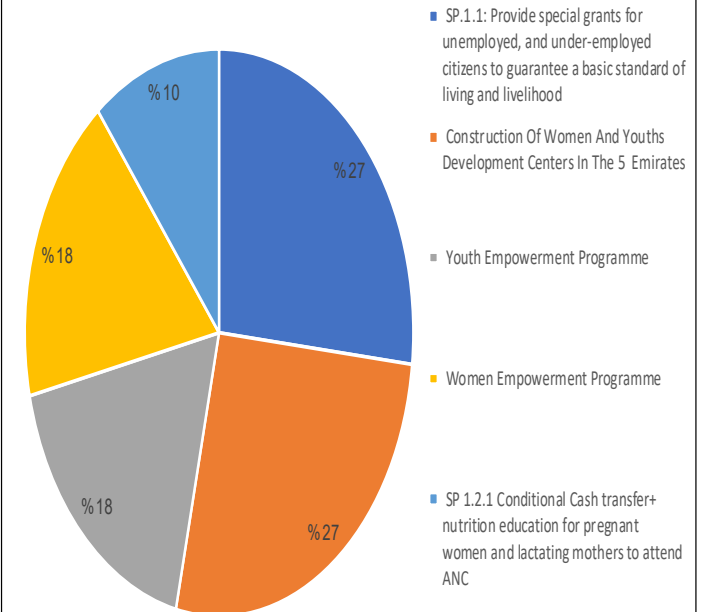


# Projects that respond to GESI Needs

## How much have we allocated to Gender, Equity and Social Inclusion responsive Projects?

Project Description	2024 Budget	Implementing MDA
SP.1.1: Provide special grants for unemployed, and under-employed citizens to guarantee a basic standard of living and livelihood	750,000,000	Ministry of Youths and Sports
Construction Of Women And Youths Development Centers In The 5 Emirates	750,000,000	Youth Development Directorate
Youth Empowerment Programme	500,000,000	Ministry of Youths and Sports
Women Empowerment Programme	500,000,000	Ministry of Women Affairs & Social Dev.
SP 1.2.1 Conditional Cash transfer+ nutrition education for pregnant women and lactating mothers to attend ANC	300,000,000	Kano State Emergency Relief & Rehabilitation Board
Construction Of Women And Youths Development Centers In The 5 Emirates	250,000,000	Kano State Emergency Relief & Rehabilitation Board
Child Protection Programme	200,000,000	Ministry of Youths and Sports
SP.3.3.9: Creation of Public work programme that will engage unemployed youth and other vulnerable groups, advocates with private sector on the job creation	150,000,000	Ministry of Youths and Sports
Sensitization and training of Youth Entrepreneurs Programme	100,000,000	Ministry of Youths and Sports
SP.3.1: Mapping of the unemployed population and existing rehabilitation skills acquisition centres	100,000,000	Ministry of Youths and Sports
Anniversary Celebrations General (Le Int. Womens day, Childrens day e.t.c)	100,000,000	Ministry of Youths and Sports
Procurement of Food Stuffs In Respect Of 5 No . Social Homes	100,000,000	Youth Development Directorate
NUT.4. Train 1000 no. of poor and vulnerable Women on backyard gardening to improve dietary diversity and consumption of micronutrient-rich foods and Empower them with farming tools to the participants.	100,000,000	Youth Development Directorate
SP 1.2.3 Empowerment to Support the Needy	100,000,000	Youth Development Directorate
Empowerment to People With Special Needy Inclusive	100,000,000	Youth Development Directorate
SP 4.2.2 Free treatment and rehabilitation to the drugs addict	100,000,000	Kano State Sports Commission
Others GESI Projects	2,272,350,000	
<b>Total Value of GESI Responsive Projects</b>	<b>6,762,350,000</b>	

## Top Five GESI Responsive Projects



# 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	15,810,985,990	26,008,214,906	-39.2%	32,169,565,000	-50.9%	-	
Federation Account	277,805,415,034	154,662,468,132	79.6%	194,532,035,606	42.8%	140,310,045,234	98.0%
Statutory Allocation	144,849,881,000	83,794,832,226	72.9%	83,794,832,226	72.9%	41,892,087,527	245.8%
Derivation	-	-		-		-	
VAT	76,638,367,034	54,978,025,724	39.4%	65,514,419,902	17.0%	59,148,801,678	29.6%
Other FAAC Receipts	56,317,167,000	15,889,610,182	254.4%	45,222,783,478	24.5%	39,269,156,030	43.4%
<b>Internally Generated Revenues</b>	<b>101,956,874,541</b>	<b>40,327,046,854</b>	<b>152.8%</b>	<b>53,232,664,305</b>	<b>91.5%</b>	<b>41,148,861,063</b>	<b>147.8%</b>
Tax Revenue, of which	56,472,351,541	24,773,661,377	128.0%	28,699,278,828	96.8%	32,528,830,181	73.6%
Tax Revenues - Personal	43,346,320,000	22,289,025,715	94.5%	22,489,025,715	92.7%	21,533,933,451	101.3%
Tax Revenue - Other	13,126,031,541	2,484,635,662	428.3%	6,210,253,113	111.4%	10,994,896,730	19.4%
Non-Tax Revenue	45,484,523,000	15,553,385,477	192.4%	24,533,385,477	85.4%	8,620,030,882	427.7%
<b>Other Sources</b>	<b>41,765,037,223</b>	<b>47,200,001,108</b>	<b>-11.5%</b>	<b>70,455,001,108</b>	<b>-40.7%</b>	<b>21,928,280,000</b>	<b>90.5%</b>
Aids and Grants	16,999,855,184	25,668,911,047	-33.8%	39,923,911,047	-57.4%	12,477,000,000	36.2%
Loans	24,765,182,039	21,531,090,061	15.0%	30,531,090,061	-18.9%	9,451,280,000	162.0%
Other Receipts	-	-		-		-	
<b>Total Revenue (including Opening Balance)</b>	<b>437,338,312,788</b>	<b>268,197,731,000</b>	<b>63.1%</b>	<b>350,389,266,018</b>	<b>24.8%</b>	<b>-</b>	

# Comparison of Expenditure Estimates with Prior Year

How do our Expenditure Estimates for 2024 compare to what we budgeted and actually spent in 2023?							
Expenditure	2024 Budget	2023 Original Budget		2023 Final Budget		2023 Out-Turn	
		Provision	% Increase/Decrease in 2024 Budget	Provision	% Increase/Decrease in 2024 Budget	Amount	% Increase/Decrease in 2024 Budget
<b>Personnel</b>	<b>87,465,825,288</b>	<b>72,980,158,657</b>	<b>19.8%</b>	<b>76,980,158,657</b>	<b>13.6%</b>	<b>79,347,894,212</b>	<b>10.2%</b>
Salaries, Wages and Allowances	73,486,580,524	62,438,676,866	17.7%	60,594,899,866	21.3%	65,339,936,528	12.5%
Social Contributions	10,512,907,763	7,757,502,791	35.5%	9,115,306,791	15.3%	7,311,962,933	43.8%
Social Benefits	3,466,337,000	2,783,979,000	24.5%	7,269,952,000	-52.3%	6,695,994,750	-48.2%
<b>Other Recurrent</b>	<b>70,037,393,196</b>	<b>36,989,322,287</b>	<b>89.3%</b>	<b>41,696,170,693</b>	<b>68.0%</b>	<b>35,386,904,178</b>	<b>97.9%</b>
Overheads	54,757,499,624	27,045,305,692	102.5%	30,120,085,891	81.8%	24,281,200,086	125.5%
Public Debt Charges	4,600,000,000	6,654,800,177	-30.9%	8,322,368,383	-44.7%	9,535,043,306	-51.8%
Transfers of State IGR to LGCs	-	-		-		-	
Others (Grants, Subsidies, Other Transfers)	10,679,893,572	3,289,216,419	224.7%	3,253,716,419	228.2%	1,570,660,787	580.0%
<b>Capital</b>	<b>279,835,094,304</b>	<b>158,228,250,056</b>	<b>76.9%</b>	<b>231,712,936,669</b>	<b>20.8%</b>	<b>38,740,574,861</b>	<b>622.3%</b>
Other Provisions (Contingency)	-	-		-		-	
<b>Total Expenditure (including Contingencies)</b>	<b>437,338,312,788</b>	<b>268,197,731,000</b>	<b>63.1%</b>	<b>350,389,266,018</b>	<b>24.8%</b>	<b>153,475,373,251</b>	<b>185.0%</b>

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

How much have we allocated to each Ministry in 2024 for Recurrent Expenditure compared to what they were allocated and what they actually spent in 2023?							
Recurrent Expenditure by Ministry (Top 20 Spending Ministries)	2024 Budget	2023 Original Budget		2023 Final Budget		2023 Out-Turn	
		Provision	% Increase/Decrease in 2024 Budget	Provision	% Increase/Decrease in 2024 Budget	Amount	% Increase/Decrease in 2024 Budget
Ministry of Works & Housing	829,603,433	676,832,875	22.6%	829,603,433		1,248,889,400	-33.6%
Ministry of Education	3,778,850,411	1,648,781,411	129.2%	3,778,850,411		1,529,702,010	147.0%
Ministry of Health	3,465,095,883	1,467,646,075	136.1%	3,465,095,883		4,486,143,705	-22.8%
Senior Secondary Schools Mgt. Board	21,300,633,729	16,092,278,469	32.4%	21,300,633,729		18,433,895,963	15.6%
H.M.B. ( HQ and Zones)	17,479,997,128	13,004,477,671	34.4%	17,479,997,128		15,049,623,887	16.1%
Ministry of Planning & Budget	6,640,432,564	804,600,911	725.3%	6,640,432,564		193,444,348	3332.7%
Ministry of Transport	2,444,073,000	27,500,000	8787.5%	221,000,000	1005.9%	1,563,478,730	56.3%
Ministry of Rural & Community Development	379,585,345	132,735,491	186.0%	94,389,000	302.1%	94,476,832	301.8%
SUBEB	261,847,474	393,520,000	-33.5%	261,847,474		2,777,073,841	-90.6%
House of Assembly	9,162,491,942	10,021,199,942	-8.6%	9,162,491,942		2,411,728,670	279.9%
CONTRIBUTORY HEALTH MGT	4,927,250,000	-		4,927,250,000		-	
Kano State Water Board	917,887,010	761,946,806	20.5%	917,887,010		475,400,886	93.1%
RAMPS Directorate	2,000,000	800,000	150.0%	2,000,000		-	
Office of the Accountant General	7,059,000,000	-		7,059,000,000		-	
Primary Health Care Mgt. Board (PHCMB)	1,929,376,000	276,931,000	596.7%	1,929,376,000		308,353,972	525.7%
High Court of Justice	3,774,613,650	2,750,728,708	37.2%	3,774,613,650		1,746,435,221	116.1%
Dangote University of Science & Technology (Wudil)	4,776,856,000	4,090,859,000	16.8%	4,776,856,000		1,780,336,732	168.3%
Yusufu Maitama Sule University	4,153,714,240	3,438,688,572	20.8%	4,153,714,240		2,374,939,744	74.9%
Ministry of Water Resources	150,679,000	163,428,060	-7.8%	150,679,000		733,999,771	-79.5%
Office of Secretary to State Government	1,180,403,000	3,015,512,726	-60.9%	1,180,403,000		360,060,447	227.8%
Other Main Orgs	62,888,828,677	51,201,013,227	22.8%	26,570,208,888	136.7%	59,166,814,231	6.3%
<b>Total Expenditure</b>	<b>157,503,218,484</b>	<b>109,969,480,944</b>	<b>43.2%</b>	<b>118,676,329,349</b>	<b>32.7%</b>	<b>114,734,798,390</b>	<b>37.3%</b>

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

How much have we allocated to each Ministry in 2024 for Capital Expenditure compared to what they were allocated and what they actually spent in 2023?							
Capital Expenditure by Ministry (Top 20 Spending Ministries)	2024 Budget	2023 Original Budget		2023 Final Budget		2023 Out-Turn	
		Provision	% Increase/Decrease in 2024 Budget	Provision	% Increase/Decrease in 2024 Budget	Amount	% Increase/Decrease in 2024 Budget
Ministry of Works & Housing	46,897,572,596	25,653,947,274	82.8%	46,897,572,596		32,643,998,873	43.7%
Ministry of Education	35,449,086,441	9,829,367,703	260.6%	35,449,086,441		1,118,152,081	3070.3%
Ministry of Health	31,016,762,488	13,984,538,458	121.8%	31,016,762,488		180,308,319	17102.1%
Senior Secondary Schools Mgt. Board	4,073,000,000	1,713,000,000	137.8%	4,073,000,000		-	
H.M.B. ( HQ and Zones)	660,000,000	930,000,000	-29.0%	660,000,000		-	
Ministry of Planning & Budget	11,331,228,021	5,352,742,174	111.7%	11,331,228,021		-	
Ministry of Transport	11,997,805,000	578,100,000	1975.4%	4,615,105,000	160.0%	230,820,636	5097.9%
Ministry of Rural & Community Development	11,377,044,316	699,109,316	1527.4%	1,073,109,316	960.2%	-	
SUBEB	10,556,440,807	1,807,795,000	483.9%	10,556,440,807		46,175,544	22761.5%
House of Assembly	200,000,000	860,000,000	-76.7%	200,000,000		-	
CONTRIBUTORY HEALTH MGT	2,926,948,852	2,777,824,718	5.4%	2,926,948,852		-	
Kano State Water Board	6,556,450,613	7,566,823,644	-13.4%	6,556,450,613		-	
RAMPS Directorate	7,422,000,000	4,267,441,860	73.9%	7,422,000,000		36,069,600	20476.9%
Office of the Accountant General	200,000,000	-		200,000,000		-	
Primary Health Care Mgt. Board (PHCMB)	5,188,718,235	4,101,486,920	26.5%	5,188,718,235		-	
High Court of Justice	2,765,000,000	2,895,000,000	-4.5%	2,765,000,000		-	
Dangote University of Science & Technology (Wudil)	1,725,000,000	1,793,972,128	-3.8%	1,725,000,000		-	
Yusufu Maitama Sule University	2,026,746,806	1,703,130,249	19.0%	2,026,746,806		-	
Ministry of Water Resources	6,018,400,000	6,360,400,000	-5.4%	6,018,400,000		320,456,088	1778.1%
Office of Secretary to State Government	4,120,000,000	620,000,000	564.5%	4,120,000,000		-	
Other Main Orgs	77,326,890,131	64,733,570,611	19.5%	46,891,367,495	64.9%	4,164,593,721	1756.8%
<b>Total Expenditure</b>	<b>279,835,094,304</b>	<b>158,228,250,056</b>	<b>76.9%</b>	<b>231,712,936,669</b>	<b>20.8%</b>	<b>38,740,574,861</b>	<b>622.3%</b>



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

How much have we allocated to each Ministry in 2024 for Total Expenditure compared to what they were allocated and what they actually spent in 2023?

Total Expenditure by Ministry (Top 20 Spending Ministries)	2024 Budget	2023 Original Budget		2023 Final Budget		2023 Out-Turn	
		Provision	% Increase/Decrease in 2024 Budget	Provision	% Increase/Decrease in 2024 Budget	Amount	% Increase/Decrease in 2024 Budget
Ministry of Works & Housing	47,727,176,029	26,330,780,150	81.3%	47,727,176,029		33,892,888,273	40.8%
Ministry of Education	39,227,936,852	11,478,149,114	241.8%	39,227,936,852		2,647,854,091	1381.5%
Ministry of Health	34,481,858,370	15,452,184,533	123.2%	34,481,858,370		4,666,452,024	638.9%
Senior Secondary Schools Mgt. Board	25,373,633,729	17,805,278,469	42.5%	25,373,633,729		18,433,895,963	37.6%
H.M.B. ( HQ and Zones)	18,139,997,128	13,934,477,671	30.2%	18,139,997,128		15,049,623,887	20.5%
Ministry of Planning & Budget	17,971,660,585	6,157,343,085	191.9%	17,971,660,585		193,444,348	9190.4%
Ministry of Transport	14,441,878,000	605,600,000	2284.7%	4,836,105,000	198.6%	1,794,299,366	704.9%
Ministry of Rural & Community Development	11,756,629,661	831,844,807	1313.3%	1,167,498,316	907.0%	94,476,832	12343.9%
SUBEB	10,818,288,281	2,201,315,000	391.4%	10,818,288,281		2,823,249,385	283.2%
House of Assembly	9,362,491,942	10,881,199,942	-14.0%	9,362,491,942		2,411,728,670	288.2%
CONTRIBUTORY HEALTH MGT	7,854,198,852	2,777,824,718	182.7%	7,854,198,852		-	
Kano State Water Board	7,474,337,622	8,328,770,450	-10.3%	7,474,337,622		475,400,886	1472.2%
RAMPS Directorate	7,424,000,000	4,268,241,860	73.9%	7,424,000,000		36,069,600	20482.4%
Office of the Accountant General	7,259,000,000	-		7,259,000,000		-	
Primary Health Care Mgt. Board (PHCMB)	7,118,094,235	4,378,417,920	62.6%	7,118,094,235		308,353,972	2208.4%
High Court of Justice	6,539,613,650	5,645,728,708	15.8%	6,539,613,650		1,746,435,221	274.5%
Dangote University of Science & Technology (Wudil)	6,501,856,000	5,884,831,128	10.5%	6,501,856,000		1,780,336,732	265.2%
Yusufu Maitama Sule University	6,180,461,046	5,141,818,821	20.2%	6,180,461,046		2,374,939,744	160.2%
Ministry of Water Resources	6,169,079,000	6,523,828,060	-5.4%	6,169,079,000		1,054,455,858	485.0%
Office of Secretary to State Government	5,300,403,000	3,635,512,726	45.8%	5,300,403,000		360,060,447	1372.1%
Other Main Orgs	140,215,718,807	115,934,583,838	20.9%	73,461,576,383	90.9%	63,331,407,951	121.4%
<b>Total Expenditure</b>	<b>437,338,312,788</b>	<b>268,197,731,000</b>	<b>63.1%</b>	<b>350,389,266,018</b>	<b>24.8%</b>	<b>153,475,373,251</b>	<b>185.0%</b>

# 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 of expenditure over revenue.
FAAC	The account into which mineral revenues, Companies Income Tax, Customs and VAT revenues are remitted to, 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 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 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 on un-matured debt and on other accounts, amortization of premiums and discount 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