



Abia State Government

2024 Citizens Budget

A New Beginning

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About the Citizens' Budget

The Abia 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 Abia State Government intends to purchase in undertaking its delivery of public goods and services to the citizens of Abia 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: [ABIA-STATE-2024-APPROPRIATION-LAW.pdf \(abiastate.gov.ng\)](#)
- Link to 2024 Detailed Budget Publication: [ABIA-STATE-2024-APPROVED-ESTIMATES.pdf \(abiastate.gov.ng\)](#)

Budget Policy Overview

The Abia State budget for 2024 has been christened the budget of “A New Beginning” with the government policy focused on the following areas:

- Establishing a strong foundation for a diversified economy.
- Investing in critical physical and digital innovation infrastructure.
- Building a vibrant educated, skilled and healthy population;
- Building a strong framework and enhancing capacities to improve security and ensure good governance;
- Rejuvenation of Aba city as a commercial and industrial hub for the South-East;
- Development of technology to block leakages in IGR processes and expand the tax net;
- Reformation and modernization of the State Civil Service

In line with these objectives, the Abia State Government plans to execute the following key projects.

- Renovation/Modelling of 51 Schools (3 Per LG in the State)
- Establishment of Medical village
- Upgrading of Abia Cities (Umuahia, Aba, Ohafia)
- Special Agro-Industrial Processing Zones (Bende, Ukwa & Umunneochi)
- Establishment of ABSUTH Centre of Excellence
- Provision of Connected Learning Network 100 by 3 Schools
- Construction of Port-Harcourt Road, Aba South 6.8km and other Road Networks to drive the economy of the State.

Section 1 Overview of Budget Framework

General Framework

The Abia State Government approved 2024 budget has a total expenditure outlay of Five Hundred and Sixty-Seven Billion, Two Hundred and Forty Million, Ninety-Five Thousand, Nine Hundred and Seventy-Two Naira (N567,240,095,972) for Fiscal Year 2024. Of this amount, Two Hundred and Thirty-One Billion, Six Hundred and Twelve Million, Three Hundred and Twenty-Six Thousand, Three Hundred and Twenty-One Naira (N231,612,326,321) 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 Three Hundred and Nineteen Billion, One Hundred and Thirty-Six Million, Four Hundred and Seventeen Thousand, Nine Hundred and Fifty Naira (N319,136,417,950) exists which is the shortfall of total recurrent revenue plus grants compared to the total budget. Abia State Government will finance the deficit through One Hundred and Thirty-Six Billion, Seven Hundred and Fifty-Two Million, Four Hundred and Seventeen Thousand, Nine Hundred and Fifty Naira (N136,752,417,950) of domestic borrowing and foreign loans of One Hundred and Eighty-Two Billion, Three Hundred Eighty-Four Million Naira(N182,384,000,000).

For further details on where the money will come from (revenue) as well as where the money will go (expenditure), please refer to figure 2 on budget overview.

Figure 1 Financing Framework

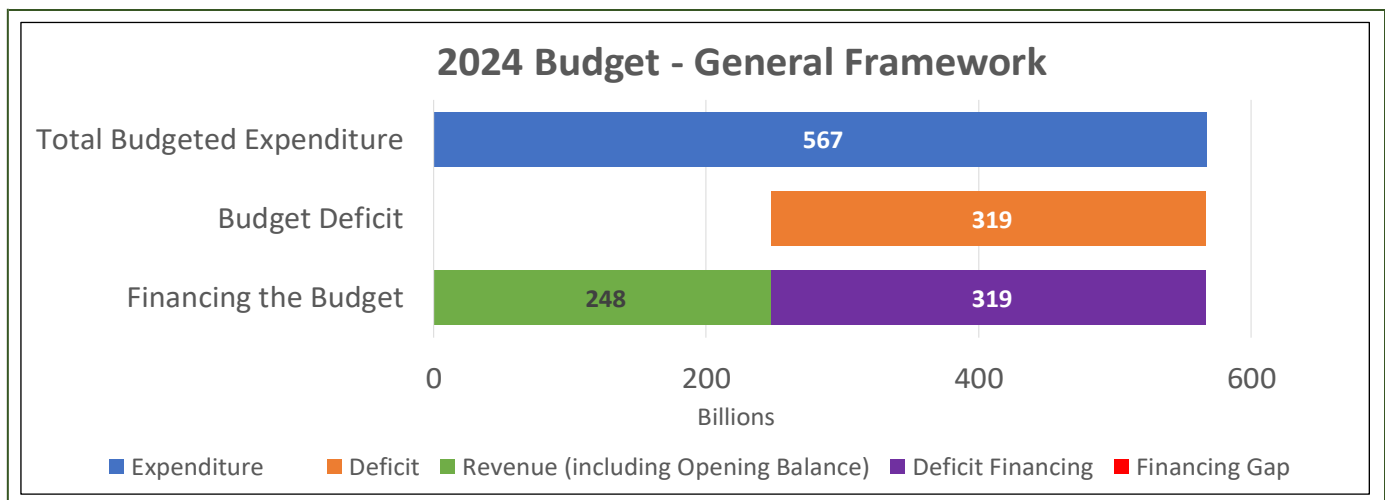
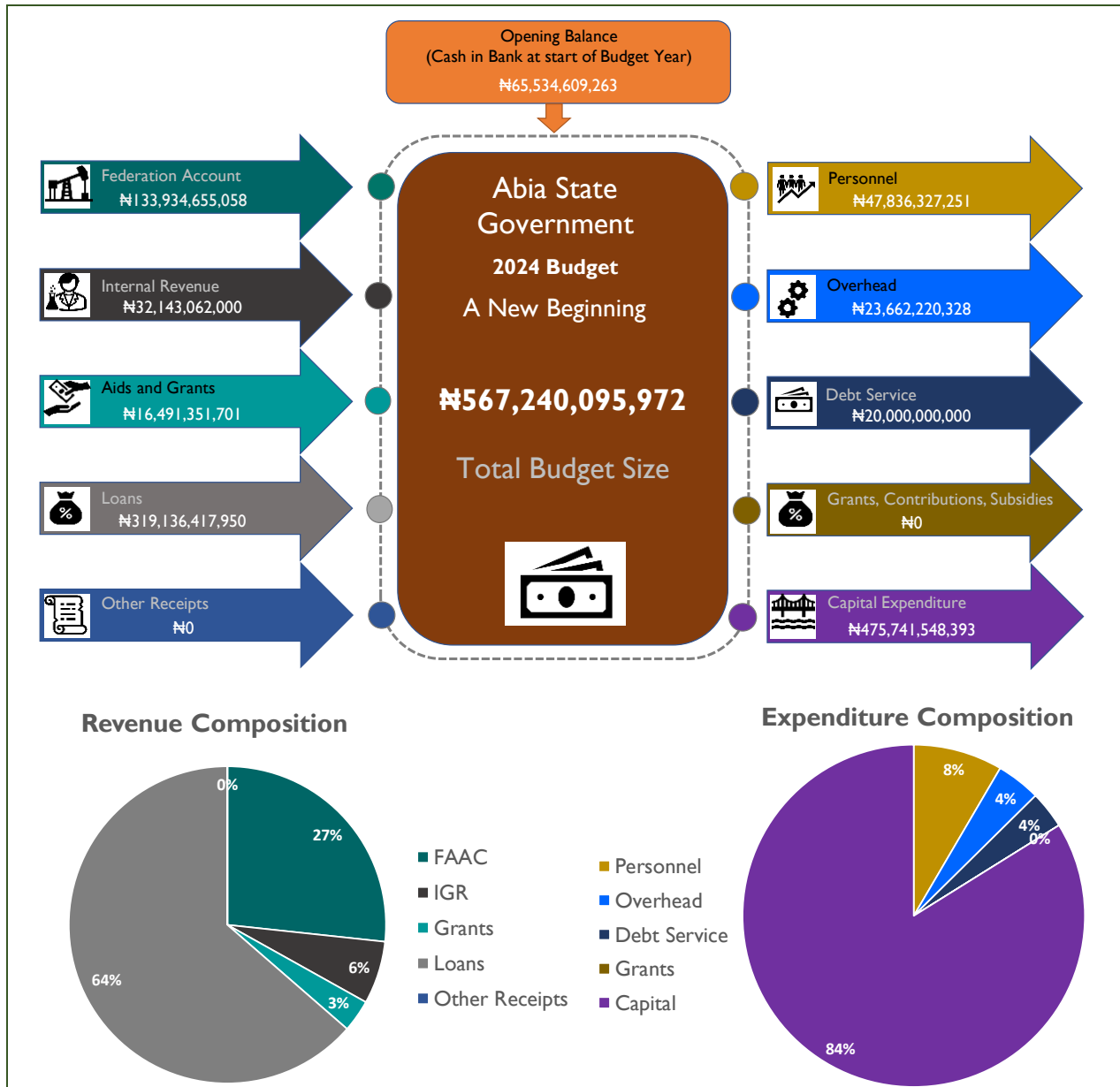


Figure 2 Budget Overview



Section 2 Where will the money come from?

- Abia State Government anticipate that a total of N133.9 billion will come from the Federation Account. The key sources of Federation Account Receipt include N78.5 billion from statutory allocation and VAT N40.2 billion.
- The total sum of N32.1 billion is projected to be generated internally by the state, with a projected receipts from Aids and Grant N16.5 billion, and N319.1 billion from loans.

Table 1 Sources of Revenues

Revenue	2024 Budget
Opening Balance	65,534,609,263
Federation Account	133,934,655,058
Statutory Allocation	78,510,851,765
Derivation	4,800,000,000
VAT	40,185,919,612
Other FAAC Receipts	10,437,883,681
Internally Generated Revenues	32,143,062,000
<i>Tax Revenue, of which</i>	<i>14,006,918,510</i>
Tax Revenues - Personal	13,996,518,510
Tax Revenue - Other	10,400,000
Non-Tax Revenue	18,136,143,490
Other Sources	335,627,769,651
Aids and Grants	16,491,351,701
Loans	319,136,417,950
Total Revenue (including Opening Balance)	567,240,095,972

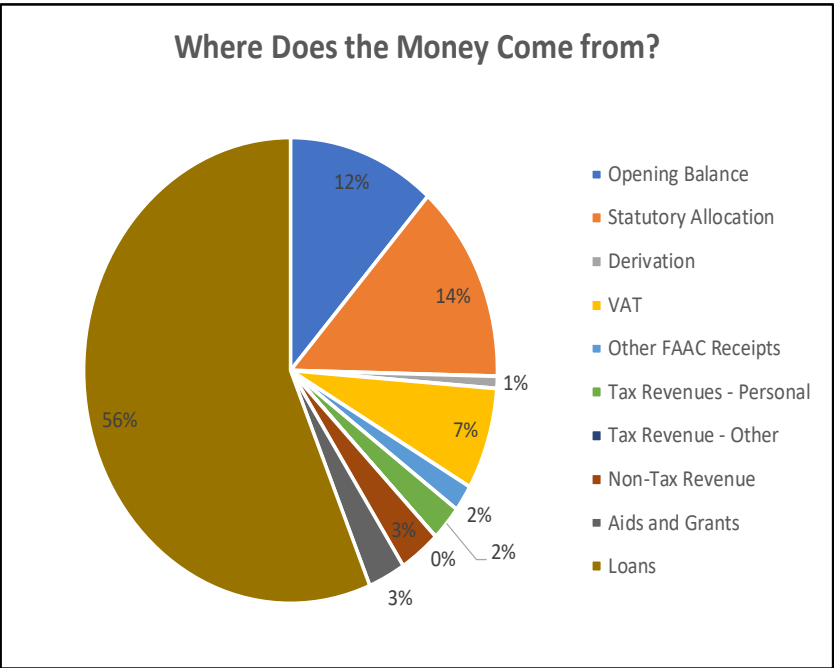


Table 2 Grants Receipts

Domestic Aids and Grants (Top 5)		Foreign Aids and Grants (Top 5)	
Source and Purpose	2024 Budget	Source and Purpose	2024 Budget
Tertiary Education Trust Fund (TETFUND)	4,975,207,700	Capital Grants from European Union, AfDB, and USAID	609,869,100
Federal Government Grant for UBE (UBEC Fund)	4,305,000,000	UNICEF Water, Sanitation & Hygiene-Partnership	315,000,000
Nig Covid-19 Action Recovery & Econ Stimulus Prog (NCARES)	2,840,939,936	Multilateral Aids /Grants From Development Partner TCI	220,415,400
Federal Gov't Grant/Conditional Grant Scheme & FADAMAIII/IDA	861,000,000	UNDP Support to Integrated Economic Development Project	209,869,100
SDGs Grant From FG	753,374,600	UNICEF Grant to Abia State Nutrition Programme	75,338,500
Others	1,080,861,965	Others	244,475,400
Total Domestic Aids and Grants	14,816,384,201	Total Foreign Aids and Grants	1,674,967,500

Table 3 Borrowing (Loans)

Domestic Loans (Top 3)		Foreign Loans (Top 5)	
Source (and Purpose where applicable)	2024 Budget	Source and Purpose	2024 Budget
Loan from Commercial Banks	50,521,027,213	African Development Bank Loan FOR INFRASTRUCTURE	80,000,000,000
Abia State Capital Project Fund from CAPITAL MARKET (Bond)	50,000,000,000	Islamic Bank Loan to Support Aba City Urban Renewal Project	80,000,000,000
CBN - Abia State Integrated & Infrastructural Development Project	34,465,390,737	Canadian African Development Climate Fund	12,000,000,000
Others	1,766,000,000	World Bank State Action on Business Enabling Reforms (SABER)	5,970,548,800
Total Domestic Loans	136,752,417,950	World Bank Nigeria for Women Project	1,200,000,000
		Others	3,213,451,200
		Total Foreign Loans	182,384,000,000

Section 3 What will the money be spent on?

Of the total N567 billion, the state government intends to spend N475 billion (84%) on capital expenditure while the remaining 16% 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	47,836,327,251
Salaries, Wages and Allowances	36,843,686,960
Social Benefits	10,992,640,291
Other Recurrent	43,662,220,328
Overheads	23,662,220,328
Public Debt Charges	20,000,000,000
Others (Grants, Subsidies, Other Transfers)	-
Capital	475,741,548,393
Total Expenditure (including Contingencies)	567,240,095,972

What will the money be spent on?

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

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

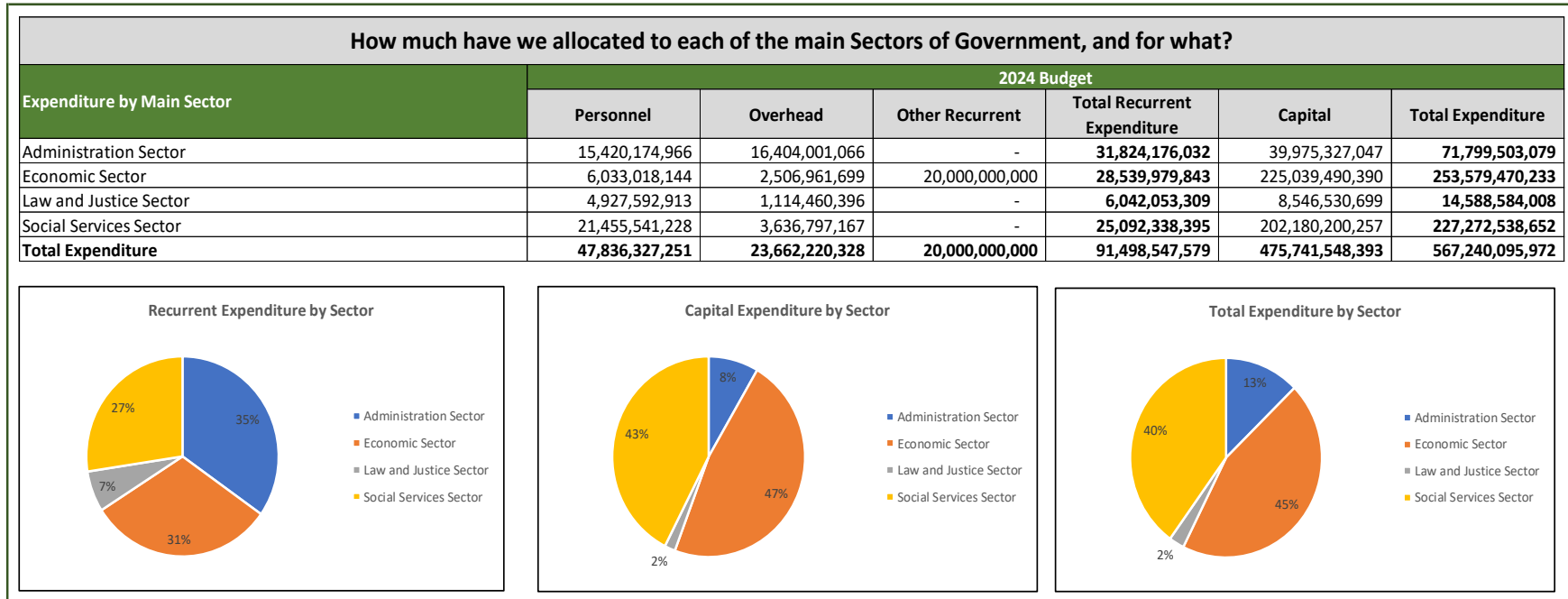


Figure 4 Personnel Expenditure by Planning Sector












Personnel Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N1.286 Billion	N0.651 Billion	N10.932 Billion	N0.488 Billion	N1.126 Billion	N5.558 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N7.617 Billion	N1.059 Billion	N4.845 Billion	N0.265 Billion	N0.762 Billion	N13.247 Billion

Figure 5 Other Recurrent Expenditure by Planning Sector





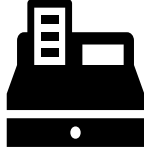






Other Recurrent Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N0.031 Billion	N0.042 Billion	N2.063 Billion	N0.074 Billion	N1.416 Billion	N26.266 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N0.375 Billion	N0.541 Billion	N1.197 Billion	N0.145 Billion	N0.189 Billion	N11.322 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
					
N27.602 Billion	N4.458 Billion	N100.573 Billion	N3.562 Billion	N21.312 Billion	N39.975 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N77.304 Billion	N150.721 Billion	N8.547 Billion	N7.511 Billion	N20.468 Billion	N6.131 Billion

Figure 7 Total Expenditure by Planning Sector












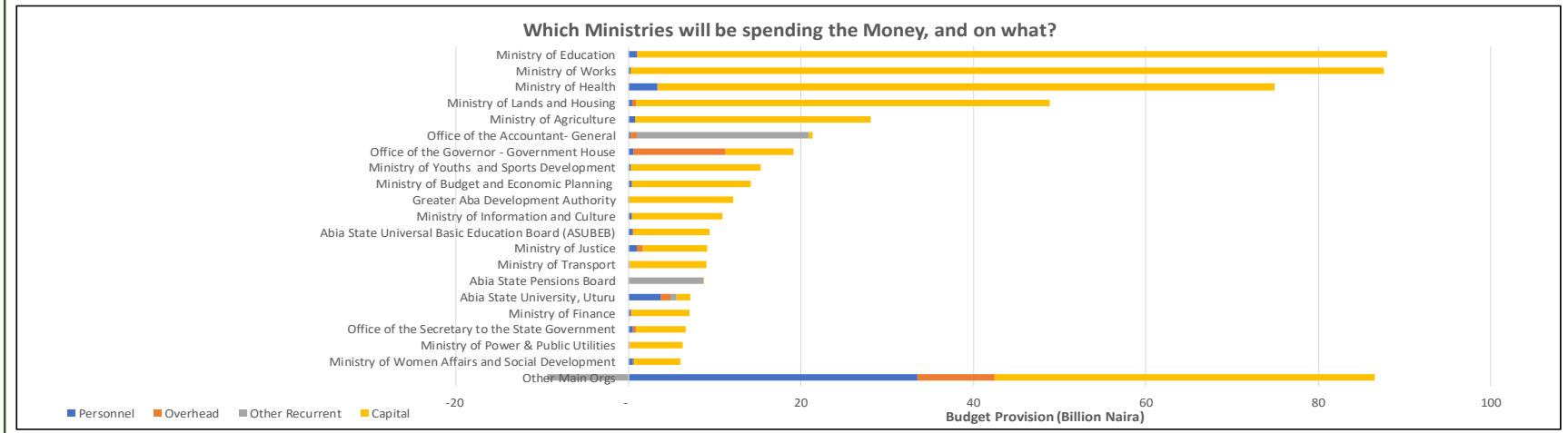
Total Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N28.919 Billion	N5.152 Billion	N113.567 Billion	N4.124 Billion	N23.854 Billion	N71.8 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N85.296 Billion	N152.321 Billion	N14.589 Billion	N7.921 Billion	N21.419 Billion	N30.7 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 Education	1,004,964,075	44,764,800	-	1,049,728,875	86,911,511,845	87,961,240,720
Ministry of Works	233,355,848	33,324,287	-	266,680,135	87,320,777,699	87,587,457,834
Ministry of Health	3,393,076,608	33,155,300	-	3,426,231,908	71,556,630,574	74,982,862,482
Ministry of Lands and Housing	449,871,733	382,619,220	-	832,490,953	48,037,633,944	48,870,124,897
Ministry of Agriculture	749,956,673	18,750,140	-	768,706,813	27,372,839,100	28,141,545,913
Office of the Accountant- General	228,400,863	714,950,500	20,000,000,000	20,943,351,363	385,000,000	21,328,351,363
Office of the Governor - Government House	577,910,233	10,707,034,540	-	11,284,944,773	7,876,155,800	19,161,100,573
Ministry of Youths and Sports Development	213,293,314	25,846,941	-	239,140,255	15,137,746,000	15,376,886,255
Ministry of Budget and Economic Planning	311,741,063	80,303,700	-	392,044,763	13,775,119,857	14,167,164,620
Greater Aba Development Authority	28,542,448	20,050,000	-	48,592,448	12,075,675,015	12,124,267,463
Ministry of Information and Culture	371,265,535	21,256,600	-	392,522,135	10,487,942,400	10,880,464,535
Abia State Universal Basic Education Board (ASUBEB)	455,251,912	119,181,045	-	574,432,957	8,820,965,500	9,395,398,457
Ministry of Justice	1,000,202,301	670,743,200	-	1,670,945,501	7,427,000,000	9,097,945,501
Ministry of Transport	116,056,540	24,887,300	-	140,943,840	8,909,500,000	9,050,443,840
Abia State Pensions Board	-	3,809,200	8,704,149,670	8,707,958,870	35,071,200	8,743,030,070
Abia State University, Uturu	3,691,998,640	1,208,847,516	707,737,100	5,608,583,256	1,545,000,000	7,153,583,256
Ministry of Finance	281,567,966	53,352,300	-	334,920,266	6,714,430,000	7,049,350,266
Office of the Secretary to the State Government	536,859,071	324,750,100	-	861,609,171	5,815,499,886	6,677,109,057
Ministry of Power & Public Utilities	105,504,442	82,550,000	-	188,054,442	6,125,961,311	6,314,015,753
Ministry of Women Affairs and Social Development	548,848,186	163,203,600	-	712,051,786	5,330,500,000	6,042,551,786
Other Main Orgs	33,537,659,800	8,928,840,039	9,411,886,770	33,054,613,069	44,080,588,262	77,135,201,331
Total Expenditure	47,836,327,251	23,662,220,328	20,000,000,000	91,498,547,579	475,741,548,393	567,240,095,972



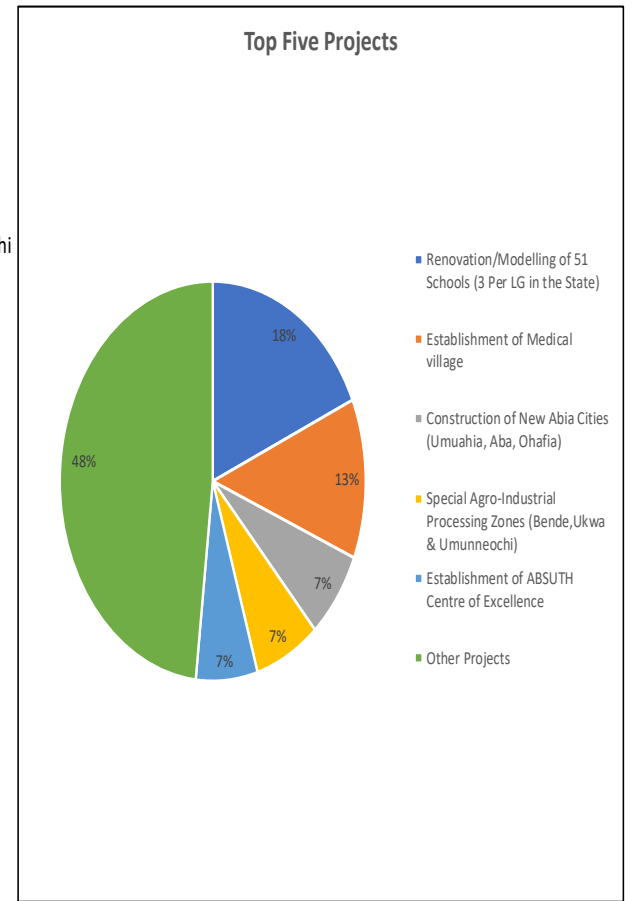
Section 5 What are the major Investments being made by the State?

The state government as part of the measure to bring about meaningful development to the state will be the following investment among others:

- Renovation/Modelling of 51 Schools (3 Per LG in the State)
- Establishment of Medical village
- Construction of New Abia Cities (Umuahia, Aba, Ohafia)
- Special Agro-Industrial Processing Zones (Bende,Ukwa & Umunneochi)
- Establishment of ABSUTH Centre of Excellence
- Provision of Connected Learning Network 100 by 3 Schools
- Construction of Port-Harcourt Road,Aba South 6.8km
- Construction of Ozuabam - Ndi Okereke - Arochukwu Road
- Establishment of Film Village
- Construction of Umuahia –Uzuakoli-Ohafia Road
- Expansion of Ossah road (from Express Tower to Okpara Square) Umu. N 3.5km
- Rehabilitation of Roads in Aba

Table 5 Largest Capital Expenditure Projects

What are the major Capital Investments we are planning?		
Project Description	2024 Budget	Location
Renovation/Modelling of 51 Schools (3 Per LG in the State)	64,725,000,000	State-wide
Establishment of Medical village	45,560,880,000	State-wide
Construction of New Abia Cities (Umuahia, Aba, Ohafia)	25,000,000,000	Umuahia, Aba, Ohafia
Special Agro-Industrial Processing Zones (Bende, Ukwu & Umunneochi)	24,400,000,000	Bende, Ukwu & Umunneochi
Establishment of ABSUTH Centre of Excellence	23,000,000,000	Osisioma
Provision of Connected Learning Network 100 by 3 Schools	20,145,910,345	State-wide
Construction of Port-Harcourt Road, Aba South 6.8km	18,000,000,000	Aba South
Construction of Ozuabam - Ndi Okereke - Arochukwu Road	10,250,000,000	Arochukwu
Establishment of Film Village	10,000,000,000	Umuahia North
Construction of Umuahia –Uzuakoli-Ohafia Road	8,100,000,000	Ohafia
Expansion of Ossah road (from Express Tower to Okpara Square) Umu. N 3.5km	7,653,210,953	Umuahia North
Rehabilitation of Roads in Aba	7,050,000,000	Aba South, Aba North
Digitalization (Automation) of 26 No. Courts in the State	7,000,000,000	State-wide
Construction/Rehabilitation of Nsulu Games Village	7,000,000,000	Isiala-Ngwa South
Survey of 2 Hectares of land at Umuana Ndume Ibeku for Children Recreational Park, Umuahia.	5,000,550,000	Umuahia North
Construction of Owerrinta-Umuikaa	5,000,000,000	Isiala-Ngwa North
Government -Wide Digital Transformation Project	4,650,000,000	State-wide
Abia State Accelerated Infrastructural Development Project across 10 Local Governments	4,600,000,000	State-wide
Community Sports facility	4,500,000,000	State-wide
Mapping of Abia State GIS to attract World Class Investors to invest in the State	4,000,000,000	State-wide
Other Projects	170,105,997,095	
Total Capital Expenditure	475,741,548,393	



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

Abia State has made it an annual practice to engage the citizens throughout the budget development process. The state from the start through the government officials in collaboration with members of the State House of Assembly, civil societies organisations, community-based organisations, community leaders and academia conducted a sensitisation workshop on Medium Term Expenditure Framework (MTEF) to present and give details explanations on the projection on revenue and expenditure of the State.

Also, town hall meetings are conducted across the three senatorial zones of the state and are organised by the Ministry of Budget and Planning and Budget for citizens' demands/inputs into the state budget. Furthermore, there is also citizen representative during budget Bilateral discussions in the ministry across all the sectors.

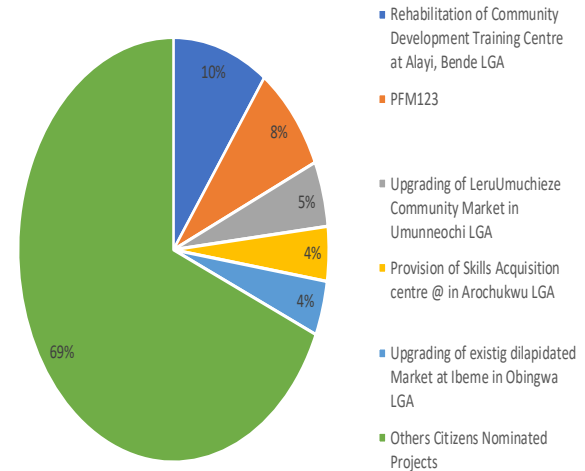
The following five citizen-nominated project aligned with the state policy objectives to establish a strong foundation for a diversified economy and build a vibrant educated, skilled and healthy population the for fiscal year under consideration.

- Rehabilitation of Community Development Training Centre at Alayi, Bende LGA
- Provision of Skills Acquisition Centre at in Arochukwu LGA
- Establishment of Skill Acquisition Centre at Ijaw Akirika Uku 11 in Ukwa East LGA
- Upgrading of Market at Ahuma / Ovukwu Ndi Oji Ahuma in Arochukwu LGA

Table 6 Citizens Nominated Projects

How much have we allocated to Citizens Nominated Projects?		
Project Description	2024 Budget	Location
Rehabilitation of Community Development Training Centre at Alayi, Bende LGA	120,000,000	Bende
PFM123	100,000,000	Arochukwu
Upgrading of LeruUmuchieze Community Market in Umunneochi LGA	60,000,000	Umunneochi
Provision of Skills Acquisition centre @ in Arochukwu LGA	50,000,000	Arochukwu
Upgrading of existig dilapidated Market at Ibeme in Obingwa LGA	50,000,000	Obingwa
Upgrading of Market at OsusuUmuelendu in Ugwunagbo LGA	50,000,000	Ugwunagbo
Provision of Market Stores at NdieluUgwueke.	30,000,000	Bende
Upgrading of Market at Eziukwu in Aba South LGA	30,000,000	Aba South
Upgrading of Market at Okoko Item in Bende LGA	30,000,000	Bende
Provision of Oil Processing Mill for Women @ Obuohia in Ukwa East LGA	20,000,000	Ukwa East
Provision of Palm Oil Processing Mill @ AmalatoUmunneochi LGA	20,000,000	Umunneochi
Resusitation of Skills Acquisition @ Elu Ohazu Igwebuike Asaeme in Aba South LGA	20,000,000	Aba South
Resusitation of Skills Acquisition @ Obohia in Ukwa East LGA	20,000,000	Ukwa East
Establishment of Skill Acquisition @ Ibinaukwulgbere in Bende LGA	20,000,000	Bende
Establishment of Skill Acquisition Centre @ Ijaw Akirika Uku 11 in Ukwa East LGA	20,000,000	Ukwa East
Establishment of Skills Acqusion Centre at Ipupe Umuahia South LGA	20,000,000	Umuahia South
Completion and Equipping of Skills Acquisition Centre at Amakpoke, Umunneochi LGA	20,000,000	Umunneochi
Upgrading of Market at IpupeOgbo in Umuahia South LGA	20,000,000	Umuahia South
Rehabilitation of Market Square at Umuogor in Aba North LGA	20,000,000	Aba North
Provision of Oil Processing Mill for Women @ IsingwuOkpuala in Umuahia North LGA	10,000,000	Umuahia North
Others Citizens Nominated Projects	825,000,000	
Total Value of Citizens Nominated Projects	1,555,000,000	

Top Five Citizens Nominated Projects

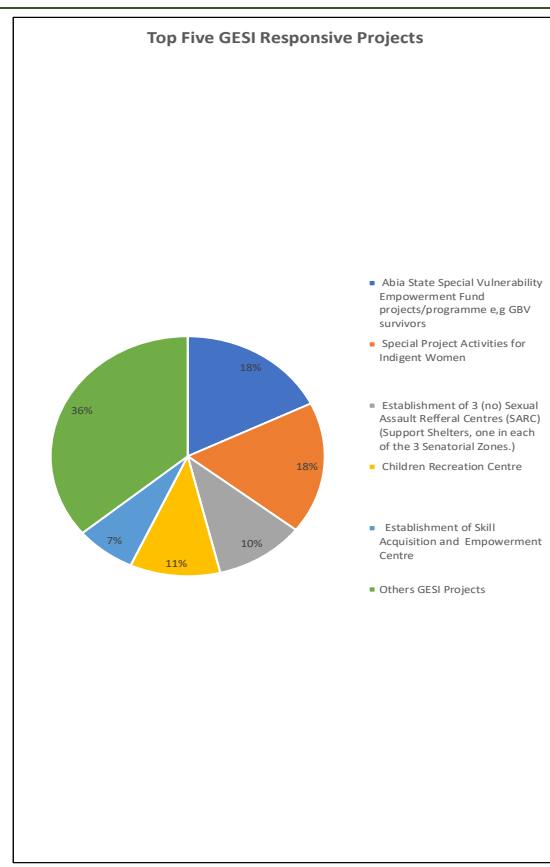


Section 7 How is the State responding to the Gender, Equity and Social Inclusion needs of its Citizens?

Abia State Government has ensured that there are existing laws on gender-based violence. Gender and social inclusion is a component in the budget call circular issued to all sectors as one of the budget best practices adopted by the State. Gender, youth and vulnerable have been considered in allocating state resources where the Ministry of Women Affairs and Rural Development, Ministry of Education, Ministry of Trade, Commerce and Industry, Ministry of Youth and Sports, as well as Abia State Disability Commission, play a vital role for ensuring inclusiveness in the budget. The sum of N3.55 billion was allocated in the approved budget to implement gender and inclusive projects in the 2024 fiscal year and help curb Street trading by Children.

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
Abia State Special Vulnerability Empowerment Fund projects/programme e.g GBV survivors	500,000,000	Ministry of Women FFAIRS & Poverty Reduction
Special Project Activities for Indigent Women	500,000,000	Ministry of Women FFAIRS & Poverty Reduction
Establishment of 3 (no) Sexual Assault Referral Centres (SARC) (Support Shelters, one in each of the 3 Senatorial Zones.)	300,000,000	Ministry of Women FFAIRS & Poverty Reduction
Children Recreation Centre	300,000,000	Ministry of Women FFAIRS & Poverty Reduction
Establishment of Skill Acquisition and Empowerment Centre	200,000,000	Ministry of Women FFAIRS & Poverty Reduction
Provision of Ultra Modern Rehabilitation Centre for PWDs in Umuahia	103,000,000	Ministry of Women FFAIRS & Poverty Reduction
Establishment of Creche within the premises of MOWAPA, Umuahia	100,000,000	Ministry of Women FFAIRS & Poverty Reduction
Recreational Center for the Elderly Persons	100,000,000	Ministry of Women FFAIRS & Poverty Reduction
Equipping of the Half Way Home for Children	60,000,000	Ministry of Women FFAIRS & Poverty Reduction
Advocacy and Awareness programs on Gender issues (burning issues) against the vulnerables in the 17 LGAs	50,000,000	Ministry of Women FFAIRS & Poverty Reduction
Human Capacity building of staff and stakeholders on prevention, response and remedies on Gender Based issues.	50,000,000	Ministry of Women FFAIRS & Poverty Reduction
Advocacy on Gender Based Violence & Sexual Abuse	50,000,000	Ministry of Women FFAIRS & Poverty Reduction
Procurement and distribution of assertive devices	50,000,000	Abia State Disability Commission
Establishment of Situation Room for Gender Based Violence Reportage.(mandated by FMWA for all 36 States and FCT)	35,000,000	Ministry of Women FFAIRS & Poverty Reduction
Sexual Assault Referral Centres/Shelter Support Services	30,000,000	Ministry of Women FFAIRS & Poverty Reduction
Programmes/Advocacy for girl child education across the 3 senatorial zones	30,000,000	Ministry of Women FFAIRS & Poverty Reduction
production of GBV Information Education Communication (IEC) materials	30,000,000	Ministry of Women FFAIRS & Poverty Reduction
Gender-Based Violence (GBV) Policy Implementation and reforms	20,000,000	Ministry of Women FFAIRS & Poverty Reduction
Female Adult literacy/education projects/ campaigns	20,000,000	Ministry of Women FFAIRS & Poverty Reduction
Establishment of Citizenship Mediation Centre in Umuahia & Aba	10,000,000	Ministry of Justice
Others GESI Projects	1,015,000,000	
Total Value of GESI Responsive Projects	3,553,000,000	



Section 8 How does the current year's budget compare to the prior 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	65,534,609,263	1,001,134,849	6446.0%	1,001,134,849	6446.0%	1,001,134,849	6446.0%
Federation Account	133,934,655,058	73,874,663,700	81.3%	73,874,663,700	81.3%	80,970,085,637	65.4%
Statutory Allocation	78,510,851,765	49,555,169,949	58.4%	49,555,169,949	58.4%	33,859,232,367	131.9%
Derivation	4,800,000,000	7,000,000,000	-31.4%	7,000,000,000	-31.4%	3,024,550,900	58.7%
VAT	40,185,919,612	13,458,085,651	198.6%	13,458,085,651	198.6%	29,193,988,387	37.7%
Other FAAC Receipts	10,437,883,681	3,861,408,100	170.3%	3,861,408,100	170.3%	14,892,313,984	-29.9%
Internally Generated Revenues	32,143,062,000	30,923,100,700	3.9%	30,923,100,700	3.9%	17,030,998,449	88.7%
Tax Revenue, of which	14,006,918,510	14,863,883,200	-5.8%	14,863,883,200	-5.8%	12,587,775,954	11.3%
Tax Revenues - Personal	13,996,518,510	14,771,256,900	-5.2%	14,771,256,900	-5.2%	9,713,927,151	44.1%
Tax Revenue - Other	10,400,000	92,626,300	-88.8%	92,626,300	-88.8%	2,873,848,803	-99.6%
Non-Tax Revenue	18,136,143,490	16,059,217,500	12.9%	16,059,217,500	12.9%	4,443,222,495	308.2%
Other Sources	335,627,769,651	55,719,739,900	502.3%	55,719,739,900	502.3%	14,129,005,138	2275.5%
Aids and Grants	16,491,351,701	17,790,932,700	-7.3%	17,790,932,700	-7.3%	1,505,865,600	995.1%
Loans	319,136,417,950	37,928,807,200	741.4%	37,928,807,200	741.4%	12,623,139,538	2428.2%
Total Revenue (including Opening Balance)	567,240,095,972	161,518,639,149	251.2%	161,518,639,149	251.2%	113,131,224,074	401.4%

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	47,836,327,251	43,729,152,700	9.4%	43,070,309,300	11.1%	19,938,651,205	139.9%
Salaries, Wages and Allowances	36,843,686,960	34,373,445,400	7.2%	34,814,602,000	5.8%	18,274,417,671	101.6%
Social Benefits	10,992,640,291	9,355,707,300	17.5%	8,255,707,300	33.2%	1,664,233,534	560.5%
Other Recurrent	43,662,220,328	32,049,475,400	36.2%	31,063,554,100	40.6%	18,487,916,819	136.2%
Overheads	23,662,220,328	20,192,659,300	17.2%	19,206,738,000	23.2%	9,806,521,441	141.3%
Public Debt Charges	20,000,000,000	11,856,816,100	68.7%	11,856,816,100	68.7%	8,635,145,379	131.6%
Others (Grants, Subsidies, Other Transfers)	-	-		-		46,250,000	-100.0%
Capital	475,741,548,393	84,738,876,200	461.4%	86,383,640,900	450.7%	33,079,538,715	1338.2%
Other Provisions (Contingency)	-	-		-		-	
Total Expenditure (including Contingencies)	567,240,095,972	160,517,504,300	253.4%	160,517,504,300	253.4%	71,506,106,739	693.3%

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 Education	1,049,728,875	1,688,153,400	-37.8%	1,588,153,400	-33.9%	2,292,079,172	-54.2%
Ministry of Works	266,680,135	251,254,500	6.1%	251,254,500	6.1%	143,876,418	85.4%
Ministry of Health	3,426,231,908	1,179,750,400	190.4%	2,000,250,400	71.3%	2,733,487,254	25.3%
Ministry of Lands and Housing	832,490,953	342,553,300	143.0%	342,553,300	143.0%	321,064,913	159.3%
Ministry of Agriculture	768,706,813	821,978,100	-6.5%	818,478,100	-6.1%	529,423,280	45.2%
Office of the Accountant- General	20,943,351,363	12,942,831,600	61.8%	12,942,831,600	61.8%	8,874,511,516	136.0%
Office of the Governor - Government House	11,284,944,773	10,514,048,900	7.3%	10,514,048,900	7.3%	8,223,321,714	37.2%
Ministry of Youths and Sports Development	239,140,255	53,411,900	347.7%	133,411,900	79.2%	264,097,309	-9.4%
Ministry of Budget and Economic Planning	392,044,763	334,287,000	17.3%	334,287,000	17.3%	184,368,978	112.6%
Greater Aba Development Authority	48,592,448	-		-		-	
Ministry of Information and Culture	392,522,135	306,313,400	28.1%	306,313,400	28.1%	239,476,929	63.9%
Abia State Universal Basic Education Board (ASUBEB)	574,432,957	403,333,700	42.4%	503,333,700	14.1%	-	
Ministry of Justice	1,670,945,501	1,066,864,100	56.6%	1,066,864,100	56.6%	717,236,941	133.0%
Ministry of Transport	140,943,840	103,348,100	36.4%	103,348,100	36.4%	64,895,098	117.2%
Abia State Pensions Board	8,707,958,870	7,921,017,400	9.9%	6,821,017,400	27.7%	1,555,845,087	459.7%
Abia State University, Uturu	5,608,583,256	5,532,988,100	1.4%	5,432,988,100	3.2%	1,194,457,535	369.6%
Ministry of Finance	334,920,266	277,849,900	20.5%	277,849,900	20.5%	226,850,410	47.6%
Office of the Secretary to the State Government	861,609,171	623,114,100	38.3%	542,614,100	58.8%	253,806,501	239.5%
Ministry of Power & Public Utilities	188,054,442	237,676,900	-20.9%	237,676,900	-20.9%	150,414,392	25.0%
Ministry of Women Affairs and Social Development	712,051,786	371,125,700	91.9%	341,125,700	108.7%	412,323,481	72.7%
Other Main Orgs	33,054,613,069	30,806,727,600	7.3%	29,575,462,900	11.8%	10,045,031,095	229.1%
Total Expenditure	91,498,547,579	75,778,628,100	20.7%	74,133,863,400	23.4%	38,426,568,024	138.1%

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

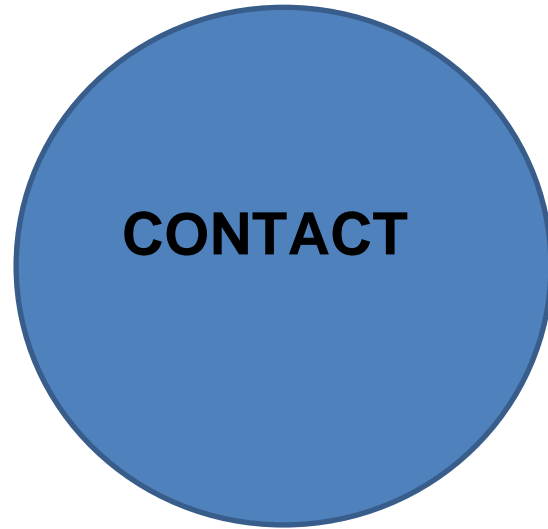
How much have we allocated to each Ministry in 2024 for Capital Expenditure compared to what they were allocated and what they actually spent in 2023?							
Capital Expenditure by Ministry (Top 20 Spending Ministries)	2024 Budget	2023 Original Budget		2023 Final Budget		2023 Out-Turn	
		Provision	% Increase/Decrease in 2024 Budget	Provision	% Increase/Decrease in 2024 Budget	Amount	% Increase/Decrease in 2024 Budget
Ministry of Education	86,911,511,845	1,313,000,000	6519.3%	613,000,000	14078.1%	413,360,300	20925.6%
Ministry of Works	87,320,777,699	17,167,332,500	408.6%	29,167,332,500	199.4%	18,268,878,404	378.0%
Ministry of Health	71,556,630,574	2,106,103,000	3297.6%	1,106,103,000	6369.3%	772,182,750	9166.8%
Ministry of Lands and Housing	48,037,633,944	1,926,900,400	2393.0%	1,618,400,400	2868.2%	2,259,859,074	2025.7%
Ministry of Agriculture	27,372,839,100	2,372,839,100	1053.6%	1,972,839,100	1287.5%	4,077,000	671296.6%
Office of the Accountant- General	385,000,000	242,000,000	59.1%	242,000,000	59.1%	9,298,790	4040.3%
Office of the Governor - Government House	7,876,155,800	4,824,000,000	63.3%	4,824,000,000	63.3%	713,735,761	1003.5%
Ministry of Youths and Sports Development	15,137,746,000	240,000,000	6207.4%	240,000,000	6207.4%	210,896,160	7077.8%
Ministry of Budget and Economic Planning	13,775,119,857	6,261,320,500	120.0%	13,972,090,600	-1.4%	3,389,247,507	306.4%
Greater Aba Development Authority	12,075,675,015	-		-		-	
Ministry of Information and Culture	10,487,942,400	400,500,600	2518.7%	400,500,600	2518.7%	96,314,700	10789.2%
Abia State Universal Basic Education Board (ASUBEB)	8,820,965,500	2,522,415,300	249.7%	1,322,415,300	567.0%	-	
Ministry of Justice	7,427,000,000	100,000,000	7327.0%	100,000,000	7327.0%	25,000,000	29608.0%
Ministry of Transport	8,909,500,000	407,000,000	2089.1%	307,000,000	2802.1%	-	
Abia State Pensions Board	35,071,200	5,001,200	601.3%	5,001,200	601.3%	-	
Abia State University, Uturu	1,545,000,000	1,417,000,000	9.0%	917,000,000	68.5%	-	
Ministry of Finance	6,714,430,000	1,019,000,000	558.9%	1,019,000,000	558.9%	73,875,400	8988.9%
Office of the Secretary to the State Government	5,815,499,886	47,501,800	12142.7%	47,501,800	12142.7%	10,000,000	58055.0%
Ministry of Power & Public Utilities	6,125,961,311	1,878,934,000	226.0%	878,934,000	597.0%	696,377,302	779.7%
Ministry of Women Affairs and Social Development	5,330,500,000	613,000,000	769.6%	613,000,000	769.6%	527,468,500	910.6%
Other Main Orgs	44,080,588,262	39,875,027,800	10.5%	27,017,522,400	63.2%	5,608,967,067	685.9%
Total Expenditure	475,741,548,393	84,738,876,200	461.4%	86,383,640,900	450.7%	33,079,538,715	1338.2%

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 Education	87,961,240,720	3,001,153,400	2830.9%	2,201,153,400	3896.1%	2,705,439,472	3151.3%
Ministry of Works	87,587,457,834	17,418,587,000	402.8%	29,418,587,000	197.7%	18,412,754,822	375.7%
Ministry of Health	74,982,862,482	3,285,853,400	2182.0%	3,106,353,400	2313.9%	3,505,670,004	2038.9%
Ministry of Lands and Housing	48,870,124,897	2,269,453,700	2053.4%	1,960,953,700	2392.2%	2,580,923,987	1793.5%
Ministry of Agriculture	28,141,545,913	3,194,817,200	780.8%	2,791,317,200	908.2%	533,500,280	5174.9%
Office of the Accountant- General	21,328,351,363	13,184,831,600	61.8%	13,184,831,600	61.8%	8,883,810,306	140.1%
Office of the Governor - Government House	19,161,100,573	15,338,048,900	24.9%	15,338,048,900	24.9%	8,937,057,476	114.4%
Ministry of Youths and Sports Development	15,376,886,255	293,411,900	5140.7%	373,411,900	4017.9%	474,993,469	3137.3%
Ministry of Budget and Economic Planning	14,167,164,620	6,595,607,500	114.8%	14,306,377,600	-1.0%	3,573,616,485	296.4%
Greater Aba Development Authority	12,124,267,463	-		-		-	
Ministry of Information and Culture	10,880,464,535	706,814,000	1439.4%	706,814,000	1439.4%	335,791,629	3140.2%
Abia State Universal Basic Education Board (ASUBEB)	9,395,398,457	2,925,749,000	221.1%	1,825,749,000	414.6%	-	
Ministry of Justice	9,097,945,501	1,166,864,100	679.7%	1,166,864,100	679.7%	742,236,941	1125.7%
Ministry of Transport	9,050,443,840	510,348,100	1673.4%	410,348,100	2105.6%	64,895,098	13846.3%
Abia State Pensions Board	8,743,030,070	7,926,018,600	10.3%	6,826,018,600	28.1%	1,555,845,087	461.9%
Abia State University, Uturu	7,153,583,256	6,949,988,100	2.9%	6,349,988,100	12.7%	1,194,457,535	498.9%
Ministry of Finance	7,049,350,266	1,296,849,900	443.6%	1,296,849,900	443.6%	300,725,810	2244.1%
Office of the Secretary to the State Government	6,677,109,057	670,615,900	895.7%	590,115,900	1031.5%	263,806,501	2431.1%
Ministry of Power & Public Utilities	6,314,015,753	2,116,610,900	198.3%	1,116,610,900	465.5%	846,791,694	645.6%
Ministry of Women Affairs and Social Development	6,042,551,786	984,125,700	514.0%	954,125,700	533.3%	939,791,981	543.0%
Other Main Orgs	77,135,201,331	70,681,755,400	9.1%	56,592,985,300	36.3%	15,653,998,162	392.8%
Total Expenditure	567,240,095,972	160,517,504,300	253.4%	160,517,504,300	253.4%	71,506,106,739	693.3%

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



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