

**28th JANUARY, 2025**

Abia State Government

Budget Performance Report QUARTER Q4 2024

Contents

[**1** **Summary of Performance** 3](#_Toc188988820)

[**1.A** **Introduction** 3](#_Toc188988821)

[**1.B** **Revenue Performance** 4](#_Toc188988822)

[**1.C** **Recurrent Expenditure Performance** 5](#_Toc188988824)

[**1.D** **Capital Expenditure Performance** 5](#_Toc188988825)

[**1.E** **Conclusions** 5](#_Toc188988827)

[1.F **Summary Fiscal Performance Graphs** 6](#_Toc188988828)

[**2.** **Budget Reports** 10](#_Toc188988829)

[**2.A**  **Summary** 10](#_Toc188988830)

[2.B Revenue by Administrative Classification 11](#_Toc188988831)

[**2.C** **Revenue by Economic Classification** 14](#_Toc188988832)

[**2.D** **Expenditure by Administrative Classification** 21](#_Toc188988833)

[**2.E** **Expenditure by Economic Classification** 35](#_Toc188988834)

[**2.F** **Expenditure by Function** 40](#_Toc188988835)

[**2.G** **Expenditure by Programme** 49](#_Toc188988836)

[Appendix 54](#_Toc188988837)

**List of Reports**

[Table 1: Budget Summary 10](#_Toc188988838)

[Table 2: Total Revenue by Administrative Classification 11](#_Toc188988839)

[Table 3: Total Revenue by Economic Classification 14](#_Toc188988840)

[Table 4: Total Expenditure by Administrative Classification 21](#_Toc188988841)

[Table 5: Personnel Expenditure by Administrative Classification 25](#_Toc188988842)

[Table 6: Overhead Expenditure by Administrative Classification 28](#_Toc188988843)

[Table 7: Capital Expenditure by Administrative Classification 31](#_Toc188988844)

[Table 8: Other Expenditure by Administrative Classification 34](#_Toc188988845)

[Table 9: Total Expenditure by Economic Classification 35](#_Toc188988846)

[Table 10: Total Expenditure by Function 40](#_Toc188988847)

[Table 11: Personnel Expenditure by Function 42](#_Toc188988848)

[Table 12: Overhead Expenditure by Function 44](#_Toc188988849)

[Table 13: Capital Expenditure by Function 46](#_Toc188988850)

[Table 14: Other Expenditure by Function 48](#_Toc188988851)

[Table 15: Total Expenditure by Programme 49](#_Toc188988852)

[Table 16: Personnel Expenditure by Programme 50](#_Toc188988853)

[Table 17: Overhead Expenditure by Programme 51](#_Toc188988854)

[Table 18: Capital Expenditure by Programme 52](#_Toc188988855)

[Table 19: Other Expenditure by Programme 53](#_Toc188988856)

1. **Summary of Performance** 
   1. **Introduction**

This Budget Performance Report for Abia State is prepared quarterly and issued within 4 weeks from the end of each quarter.

**BUDGET THEME & FISCAL TARGETS OF THE 2024 BUDGET.**

The 2024-2026 Medium Term Expenditure Framework is themed ***“The New Beginning”.*** The 2024 Budget will focus on cardinal themes which include:

1. Fiscal Prudence and Transparency
2. Economic recovery and growth through stimulus from regenerative capital expenditure.
3. Infrastructure as the foundation for growth of industry and business,
4. Human capital as the true energy of the economy and society by continuous upgrading, up-skilling, and retooling of citizens with fit-for-purpose education.
5. Jobs and wealth creation as integral to harnessing the Youth Dividend to the positive development of our society and economy.
6. Industrialization as a unique and key competitive advantage at the core of economic strategy.

The State adopted 2024-2026 Medium Term Expenditure Framework and Fiscal Strategy of the Federal Government which set the parameters for the 2024 budget as follows:

* **Benchmark oil price of $77.96**
* **Daily Oil Production of 1.78million barrels**
* **Exchange rate of N750 per US Dollar; and**
* **GDP growth projected at 3.76 percent and inflation at 21.4%**

The Total Budget outlay for 2024 fiscal year is **N567,240,095,972 (Five Hundred and Sixty-Seven Billion, Two Hundred and Forty Million, Ninety-Five Thousand and Nine Hundred and Seventy-Two Naira) only,** an increase of **71.70%** from the 2023 Budget.

**INTENDED MEASURES**

The following measures will be taken by the Government in the pursuit of its intentions under the 2024 fiscal year:

* Review and improve investment in education, healthcare and social welfare to ensure that Abia residents are healthy, productive and competitive in line with the Sustainable Development Goals.
* Enhance the security of lives and property by targeting the root causes of intolerance, communal violence, crime and other potential sources of insecurity.
* Support good governance systems founded on competent and responsive public service with zero tolerance for corruption.
* Rebuild, maintain, and expand infrastructure in water, electricity and road networks to accelerate economic growth and create jobs.
* Enhance Agricultural production and food security through access to inputs, funding and linking farms to Markets.
* Significantly improve the Ease of Doing Business to support trade and investment, industry and SMEs, remove obstacles to investment and help the Abia businesses to find and explore opportunities.
* Build a strong and reliable social protection mechanism to take care of the poor and vulnerable persons in the state.

This report includes the approved budget appropriation for the year 2024 against each organizational unit for each of the core economic classification of expenditures (Personnel, Overheads, Capital, and Others); the actual expenditures for the quarter Q4, attributed to each organizational unit, as well as the cumulative expenditures for year to date, and balances against each of the revenue and expenditure appropriations.

This Q4 and Year to date performance is assessed against 2024 Final Budget which encompasses the original budget and a number of amendments made in Quarter 4.



The core economic classifications refer to:

* Personnel – Economic Sub-Account Type 21
* Overheads - Economic Account Class 2202
* Capital - Economic Sub-Account Type 23
* Others - Economic Account Classes 2203-2209 as applicable

This Budget Performance Report is produced by the Ministry of Budget and Planning, Budget Department/Office of the Accountant General, Accounts Production Department and published on the Abia State website.

* 1. **Revenue Performance**

As at fourth quarter the aggregate revenue inflow from both FAAC and State IGR is **N64,138,693,904.31.** The total revenue (Q1-Q4) is **N275,818,858,830.81** which represents 166.1% Performance Year to Date of the **N166,077,717,058.00** total revenue estimate.

The break-down of the total revenue inflow is as follows:

1. **Government Share of FAAC (Statutory Revenue)** –

Government Share of FAAC (Statutory Revenue) in Q4 – **N53,151,368,974.90. The total FAAC inflow (Q1-Q4) is N242,681,300,978.81** against a projection of **N133,934,655,058 full year estimate**, representing 181.2%**.** (The total inflow of **N** **N53,151,368,974.90.**  also includes receipts from healthcare, signature bonus from FAAC, withheld escrow, etc.)

1. Independent Revenue was **N10,987,324,929.41** for Q4. The total independent revenue was **N 33,137,557,852.00** (Q1-Q4) against the **N32,143,062,000** full year projected independent revenue estimate, (103.1%).
2. Total Capital Receipt Q4 inflow as at the time of reporting is **N952,613,821.47**. The sum **N23,789,221,024.96**  (Q1-Q4) represents 7.1% of the **N335,627,769,651** full year estimated capital receipts.
   1. **Recurrent Expenditure Performance**

The fourth quarter total Recurrent Expenditure is **N 14,117,409,559.03**. The sum **N 57,785,111,219.91**  (Q1-Q4) represents 62.2% of the **N92,947,316,365.00** of the full year estimated Recurrent Expenditures Revised Budget. The breakdown is as follows:

* Personnel Cost: N7,292,981,121.37
* Over Head Cost: N3,076,772,534.16
* Other Recurrent Cost: N3,747,655,903.50

Total Recurrent: **N14,117,409,559.03**

* 1. **Capital Expenditure Performance**

The total capital expenditure captured in the fourth quarter is **N 122,322,408,477.38. The sum of N250,469,757,544.69**  (Q1-Q4) represents **52.8%** of **N475,571,548,393.00** projected full year Revised estimate.

* 1. **Conclusions**

Abia State 2024 (Q1-Q4) Revenue performance stood at **N321,016,779,237.09 (56.6%)** as at the reporting date,including opening balance of **N21,408,699,381.32**.

The total actual expenditure (Q1-Q4) is **N308,254,868,764.60.** This represents 54.3% of **N567,240,095,97** full year 2024 expenditure estimate. Note that it is expected that outstanding returns from ministries, departments and agencies (MDAs) that were not captured in Q4 would be updated in the Final Audited Report. We expect significant increase in the general Budget performance in the Final Account.

* 1. **Summary Fiscal Performance Graphs**













1. **Budget Reports**

**2.A Summary**

Table 1: Budget Summary



## 2.B Revenue by Administrative Classification

Table 2: Total Revenue by Administrative Classification







**2.C Revenue by Economic Classification**

Table 3: Total Revenue by Economic Classification















**2.D Expenditure by Administrative Classification**

Table 4: Total Expenditure by Administrative Classification









Table 5: Personnel Expenditure by Administrative Classification







Table 6: Overhead Expenditure by Administrative Classification







Table 7: Capital Expenditure by Administrative Classification







Table 8: Other Expenditure by Administrative Classification



**2.E Expenditure by Economic Classification**

Table 9: Total Expenditure by Economic Classification











**2.F Expenditure by Function**

Table 10: Total Expenditure by Function





Table 11: Personnel Expenditure by Function





Table 12: Overhead Expenditure by Function





Table 13: Capital Expenditure by Function





Table 14: Other Expenditure by Function



**2.G Expenditure by Programme**

Table 15: Total Expenditure by Programme



Table 16: Personnel Expenditure by Programme



Table 17: Overhead Expenditure by Programme



Table 18: Capital Expenditure by Programme



Table 19: Other Expenditure by Programme



## Appendix

1. **Administrative Classification**

Table 4, Total expenditure by administrative classification is a sum of the following

Subheads of MDAs:

A. Table 5 – Personnel Expenditure

B. Table 6 – Overhead Expenditure

C. Table 7 – Capital Expenditure

D. Table 8 – Other Expenditure

**Footnote: Clarification of Expenditure Classifications in the Q4 2024 Budget Performance Report**

This footnote aims to provide clarity on the nature and purpose of specific budgetary allocations and how they are consistent with the National Charter of Accounts. It is crucial to understand that these expenditures are strategically planned and executed to enhance the state's infrastructure, social welfare, and economic development.

1. **Economic Classification**

1. Construction/Provision of Electricity (Capital - Ministry of Power):- **N2,867,136,088.38**

This category encompasses a range of initiatives aimed at improving the state's power infrastructure. It includes the installation of street lights across various regions to enhance safety and visibility, the deployment of solar power systems at the Abia State Specialist Hospital, both the old and new Secretariat buildings, and the integration of solar power solutions in schools and hospitals. These investments are pivotal in promoting sustainable energy use and ensuring reliable power supply to critical public facilities.

1. Tree Planting: - **N9,000,000.00**

The costs under this heading are dedicated to the urban beautification projects in Aba and Umuahia. This initiative not only enhances the aesthetic appeal of these urban areas but also contributes to environmental sustainability and improved air quality, aligning with global efforts to combat climate change.

1. Research & Development: - **N 189,004,076.62**

This classification covers expenditures related to capacity building across various Ministries, Departments, and Agencies (MDAs) in the period under review. Investing in capacity building ensures that government personnel are equipped with the necessary skills and knowledge to effectively serve the public, while the allocation for elections supports the democratic process at the local level.

1. Monitoring & Evaluation: - **N 66,800,000.00**

The costs associated with this category These activities are essential for informed decision-making and strategic planning in land development and industrial growth, ensuring that projects are executed efficiently and effectively.

1. Social Responsibility and Welfare Activities: - **N 1,006,630,400.00**

This economic classification includes provisions for state-wide counterpart funding, which is crucial for leveraging additional resources from federal or international partners. These initiatives reflect the state's commitment to improving public welfare and ensuring equitable access to essential services.

1. Consulting and Professional Services – General:-  **N32,754,400.00**

This is the total payment in connection with the provision of various professional services to the State Government such as Legal services, Financial Consulting and Information Technology consulting.

1. Value Orientation/Sensitization- **N673,000,000.00:-** This is the expenditure incurred during the conduct of the local government elections in the period under review. Value orientation/sensitization refers to “cost incurred in promoting democratic value, civic awareness and moral conduct among citizens, particularly during electoral process”

1. Construction of ICT Infrastructures: - **N1,014,000,000.00**

Cost of Digitalization (Automation) of 26 No. Courts in the State by Ministry of Justice. Also associated cost for Digital/Green Skills by the Ministry of Youths and Sports are captured in this subhead. All judicial records are currently being scanned into a central server to help improve the dispensation in the State.

1. Provision of Infrastructure**: - N 222,337,741.70**

Cost of Construction of Oil Palm Processing construction of modern Asa Civic Centre Hall at Obehie in Ukwa West LGA and Construction of Classroom blocks in Secondary Schools by Abia State Oil Producing Areas Development Comm. (ASOPADEC),

1. Rehabilitation/Repairs – Public Schools: **- N54,066,138,500.00**

Ongoing rehabilitation and upgrading of 51 public schools across the state.

1. CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES: **N7,116,559,760.00**
   * Establishment of Sports Clinic in the State: N6,400,000.00
   * Construction of Class Room Blocks at School of Midwifery & Nursing-N 45,000,000.00
   * Health programs coordination/Review meetings & Reports generation-N 215,159,760.00
   * Establishment of ABSUTH Centre of Excellence- N 6,600,000,000.00
   * Digital in Health Program Initiative- N 250,000,000.00
2. Rehabilitation/Repairs of Hospital/Health Centres:**- N 20,305,561,474.00**

* Rehabilitation & Equipment of 4 General Hospitals, **N8,297,675,474.00**
* Upgrading of Schools of Nursing / Midwifery in the state to Abia State College of Nursing Sciences- **N2,007,886,000.00**
* Renovation & equipping of 200 Primary Health Centers across the **N10,000,000,000.00**

**3. Programme Segment Classification:**

1. **Societal Re-orientation**: - Total sum of **N1,657,834,765.46** includes the personnel cost for the following Ministries, Department and Agencies: Judiciary, Abia State Orientation Agency, Abia State law Review and Reform Commission and Abia State Tourism Board, including payment of arrears to the Judicial Staff.

1. **Education:** N56Billion captured on the **Effective Governance of the Education System** includes N 2.1Billion personnel cost and N 74.9Million Overhead. The balance of N 54 billion is capital expense.

1. N315Million captured under **Environmental Improvement – General** includes:

* N16 million personnel cost,
* Capital of N264million (Distilling works N86M, Procurement of wood efficient clean stoves N66M
* Flood and Gully intervention works N36M
* Rapid response intervention emergency N10M
* Purchase of environmental waste management equipment: N56M
* General overhead expenses for the Ministry and the associated Agencies N35M

1. N10.1Billion Captured under **Reform of Governance** includes:

* N2.5bn is the combined personnel cost for the entire MDAs,
* N2bn Overhead cost,
* N3.7bn for servicing of public debts

1. **Oil and Gas Infrastructure:** – General:

378M incurred under ASOPADEC captures cost incurred for the provision and maintenance of infrastructure in the oil producing community,

* (Personnel cost is N137M
* Overhead cost is N23M
* Capital expenditure N218M

By understanding the specific purposes and strategic importance of these budgetary allocations, stakeholders and the public can appreciate the state's efforts in fostering sustainable development and enhancing the quality of life for its citizens. These expenditures are carefully planned to maximize impact and align with the state's short to long-term goals.