

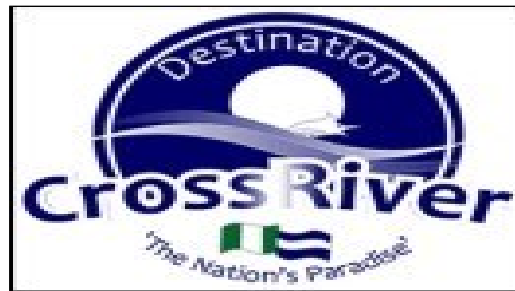


FEDERAL MINISTRY  
OF FINANCE



# **THE GOVERNMENT OF CROSS RIVER STATE**

## **2023 APPROVED CITIZENS BUDGET**



**(QUANTUM INFINITUM)**

## **WHAT IS A BUDGET?**

A **budget** is a calculation plan, usually but not always financial, for a defined period, often one year or a month. A budget may include anticipated sales volumes and revenues, resource quantities including time, costs and expenses, environmental impacts such as greenhouse gas emissions, other impacts, assets, liabilities and cash flows. The government of Cross River State uses the budget to express strategic plans of activities in measurable terms to be implemented within a financial year.

Our budget expresses intended expenditures along with proposals for how to meet them with resources.

## **WHAT IS A CITIZENS BUDGET?**

A citizen's budget is a simpler, non-technical illustration of the public budget. It is developed for building a general sense and knowledge among citizens on what public plans are meant to be and how financial resources are distributed. This version briefs the citizen on public financial resources, revenues, expenses and other information as may be considered relevant or vital. This straightforward guide meant for assisting the citizens shows where the public resources will be spent and how, and to what extent the needs and expectations of the government were satisfied in return, within a given time period.

The Cross River State 2023 Citizens' Budget gives a graphic view of the Budget Document of the State: the Sources of Revenue available to the Government within the year and the proposed way of spending the Revenue.

In ensuring this culture of openness becomes a norm, the Department of Budget Monitoring and Evaluation is willing to work with Civil Society Organizations, Community Based Organizations, Traditional Rulers, Local Government Workers, Market women and Students to ensure the State publishes its Citizens budget when due.

## 2023 APPROVED BUDGET SUMMARY

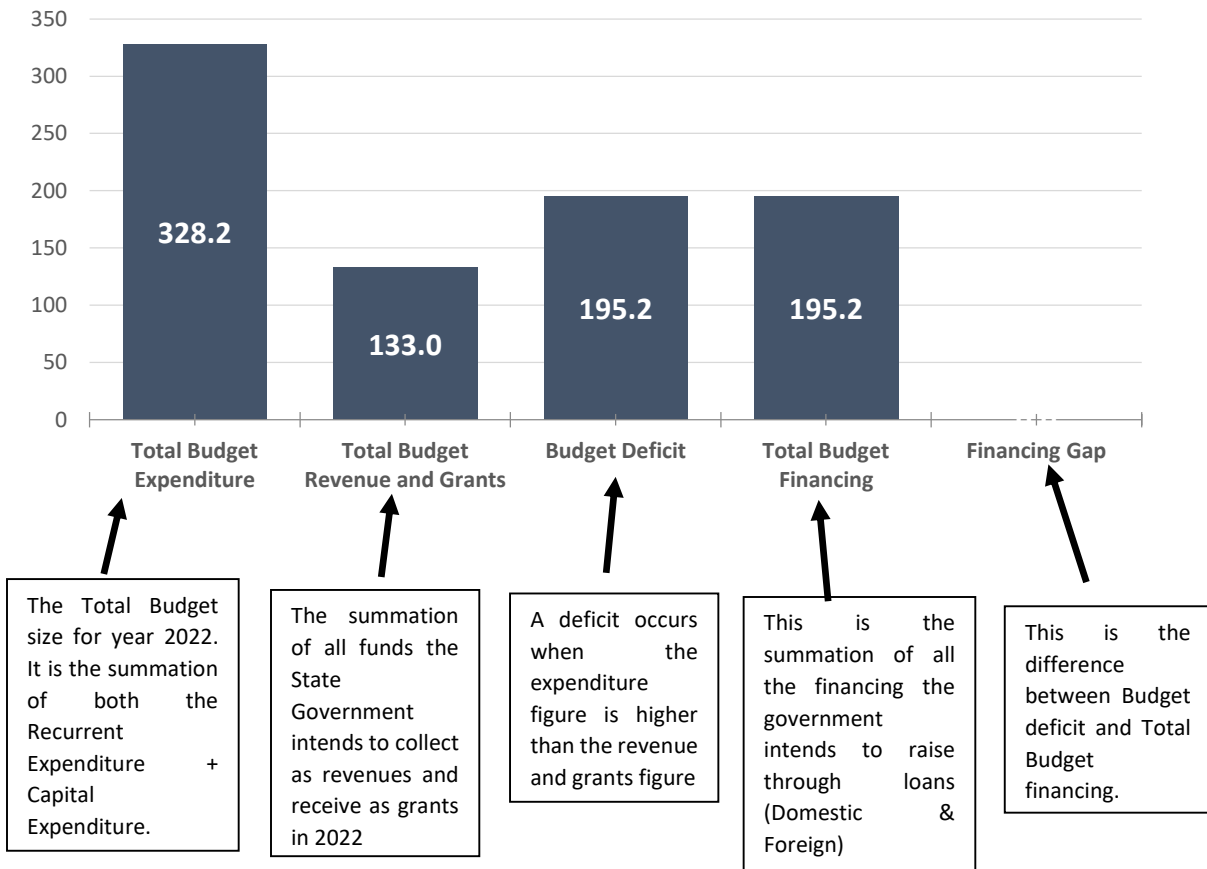
### Cross River State Government 2023 Proposed Budget Summary

Item	2022 Original Budget	2022 Performance January to June	2023 Approved Budget
<b>Opening Balance</b>	<b>5,581,997,312.50</b>		<b>3,907,398,118.75</b>
<b>Recurrent Revenue</b>	<b>91,587,457,023.23</b>	<b>40,293,501,212.93</b>	<b>107,349,227,164.43</b>
11 - GOVERNMENT SHARE OF FAAC	62,904,500,850.00	29,054,987,179.30	69,481,727,236.88
12 - INDEPENDENT REVENUE	28,682,956,173.23	11,238,514,033.63	37,867,499,927.55
<b>Recurrent Expenditure</b>	<b>128,760,069,707.93</b>	<b>23,954,449,488.26</b>	<b>128,898,105,463.70</b>
21 - PERSONNEL COST	48,540,705,864.46	17,543,883,306.00	56,396,779,381.87
22 - OTHER RECURRENT COSTS	80,219,363,843.47	6,410,566,182.26	72,501,326,081.83
<b>Transfer to Capital Account</b>	<b>-31,590,615,372.21</b>	<b>16,339,051,724.68</b>	<b>-17,641,480,180.52</b>
<b>Capital Receipts</b>	<b>185,930,162,317.25</b>	<b>6,865,492,771.21</b>	<b>216,978,610,248.82</b>
13 - AID AND GRANTS	39,421,713,151.22	6,812,129,660.92	21,066,917,738.20
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	146,508,449,166.03	53,363,110.29	195,911,692,510.62
<b>23 - CAPITAL EXPENDITURE</b>	<b>219,209,040,159.14</b>	<b>34,731,295,219.49</b>	<b>199,337,130,068.30</b>
<b>Total Revenue (including OB)</b>	<b>283,099,616,652.98</b>	<b>47,158,993,984.14</b>	<b>328,235,235,532.00</b>
<b>Total Expenditure</b>	<b>347,969,109,867.07</b>	<b>58,685,744,707.75</b>	<b>328,235,235,532.00</b>

## 2023 BUDGET GENERAL FRAMEWORK

CROSS RIVER State Budget 2023					
Budget Title: <b>QUANTUM INFINITUM</b>					
Budget Line Item	2023 Approved Budget Naira	2023 Approved Budget Billion Naira	Previous Year Actual	Previous Year Budget Target	Budget Execution
Total Budget Expenditure	328,235,235,532.0	328.2	156,994,419,981.4	354,505,535,313.3	44.3%
Total Budget Revenue and Grants	133,018,752,233.4	133.0	0.0	141,095,907,486.9	0.0%
Budget Deficit	195,216,483,298.6	195.2	156,994,419,981.4	213,409,627,826.3	73.6%
Total Budget Financing	195,216,483,298.6	195.2	0.0	132,135,413,030.4	0.0%
Financing Gap	0.0	0.0	156,994,419,981.4	81,274,214,795.9	

### 2023 Budget General Framework Billion Naira



<b>CROSS RIVER State Budget 2023</b>				
<b>Budget Title: QUANTUM INFINITUM</b>				
<b>Expenditure: Where does the Money go?</b>				
<b>Expenditure</b>	<b>2023 Budget Target</b>	<b>2023 % of Total Budgeted Exp.</b>	<b>Previous Year Target</b>	<b>Previous Year Actual</b>
<b>Recurrent Expenditure</b>				
Personnel Cost	56,396,779,382	17.2%	48,540,705,864.76	31,826,304,852.54
Overhead Cost	72,501,326,082	22.1%	80,218,567,843.51	26,922,686,710.94
Consolidated Revenue Charges		0.0%		
Transfers		0.0%		
Interest Payments		0.0%		
Other Recurrent Expenditure		0.0%		
<b>Total Recurrent Expenditure</b>	<b>128,898,105,464</b>	<b>39.3%</b>	<b>128,759,273,708</b>	<b>58,748,991,563</b>
<b>Total Capital Expenditure</b>	<b>199,337,130,068</b>	<b>60.7%</b>	<b>225,746,261,604.98</b>	<b>98,245,428,417.93</b>
<b>Total Expenditure</b>	<b>328,235,235,532</b>	<b>100.0%</b>	<b>354,505,535,313</b>	<b>156,994,419,981</b>

**NOTE:** In 2023 the provision for Personnel Cost includes Consolidated Revenue Charges and that of Overhead Cost includes Other Recurrent Expenditure.

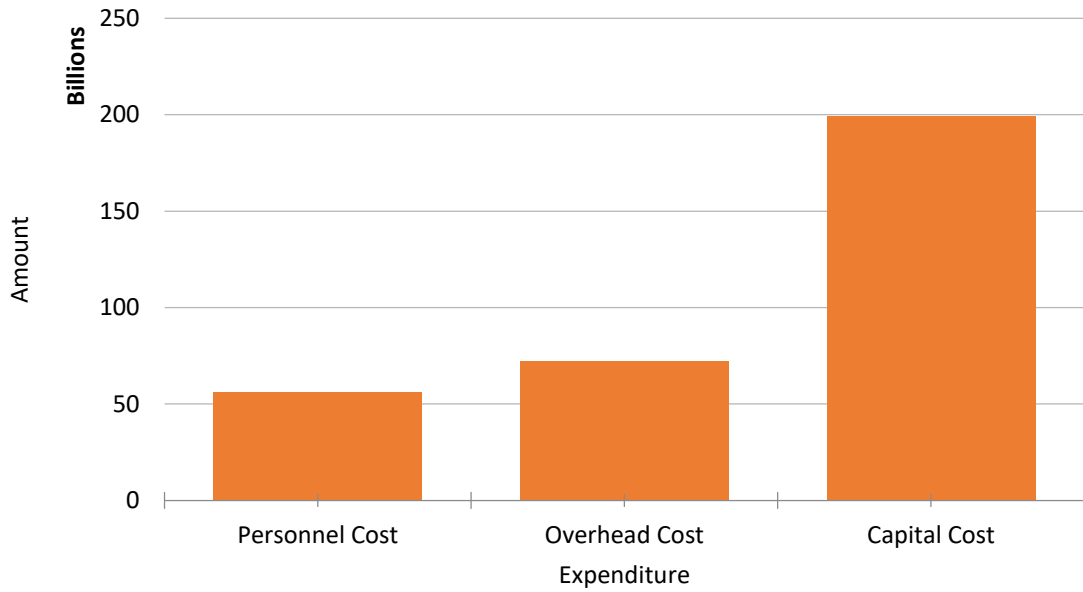
**RECURRENT BUDGET HEADS**

- **Personnel costs** is a recurrent budget head made up of wages, salaries and employers' social security costs. They include taxes and employees' social security contributions retained by the State, as well as the States compulsory and voluntary social contributions to employers.
- **Overhead Cost** is a recurrent budget head comprising of all costs on the income statement except for direct labor, direct materials, and direct expenses. The overhead cost refers to all costs of a Ministry, Department or Agency's budget that are not directly related to a project or program.

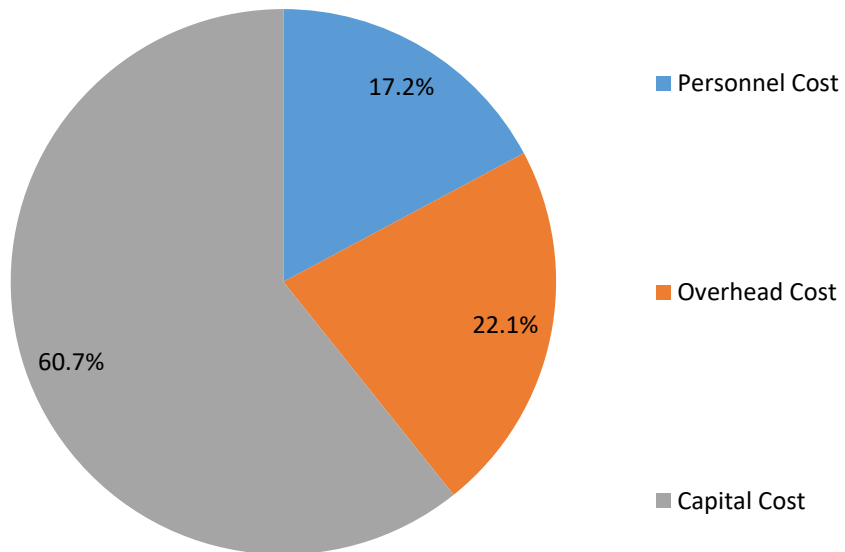
**CAPITAL BUDGET HEADS**

- Capital expenditures refer to capital expenditure budget heads which have the money to be spent by the State government on the development of machinery, equipment, building, health facilities, education, etc. It also includes the expenditure incurred on acquiring fixed assets like land and investment by the government that gives profits or dividend in future.

## 2023 Budgeted Expenditure



## Expenditure type as % of total 2023 budget



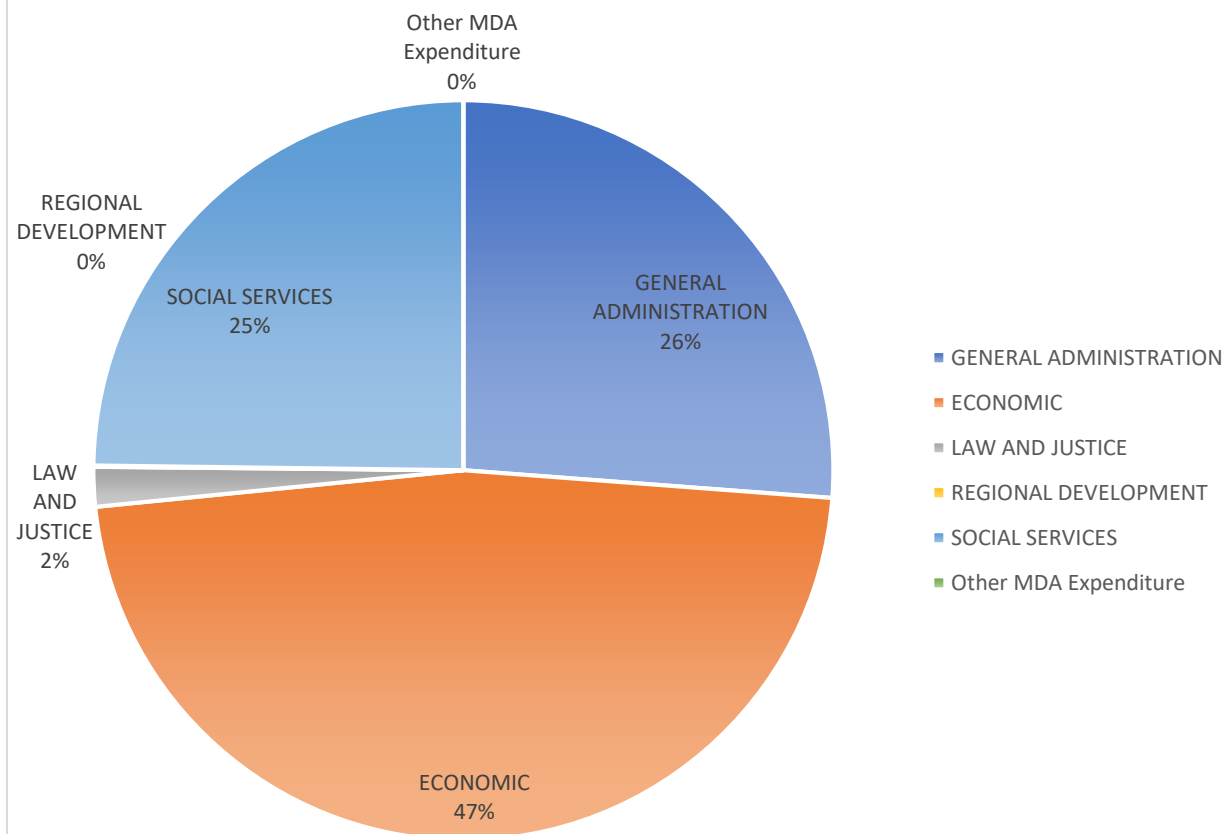
**CROSS RIVER  
State Budget 2023**

**Budget Title:  
QUANTUM INFINITUM**

**SECTORIAL ALLOCATIONS FOR 2023**

Top Sector/Ministry Allocation	2023 Budget Target					% of Total Budgeted Exp.	Previous Year Target	Previous Year Actual
	Personnel Cost	Overheads and Other Recurrent	Recurrent Expenditure	Capital Expenditure	Total Expenditure		Total Expenditure	Total Expenditure
GENERAL ADMINISTRATION	7,971,712,089	20,694,048,867	28,665,760,956	57,316,648,098	85,982,409,054	26.2%	113,243,725,794.24	89,536,085,343.10
ECONOMIC	19,631,594,625	46,539,974,414	66,171,569,039	88,835,523,668	155,007,092,707	47.2%	158,794,517,032.71	44,510,455,478.50
LAW AND JUSTICE	2,080,750,917	1,552,743,374	3,633,494,291	2,040,379,630	5,673,873,921	1.7%	4,036,361,515.28	1,659,911,451.48
REGIONAL DEVELOPMENT	41,212,151	50,323,921	91,536,072	91,746,500	183,282,572	0.1%	200,528,890.68	40,943,320.60
SOCIAL SERVICES	26,671,509,600	3,664,235,506	30,335,745,106	51,052,832,172	81,388,577,278	24.8%	78,230,402,080.33	21,247,024,387.73
<b>Other MDA Expenditure</b>					<b>0</b>	<b>0.0%</b>		
<b>Total (Except Other MDA Expenditure)</b>	<b>56,396,779,382</b>	<b>72,501,326,082</b>	<b>128,898,105,464</b>	<b>199,337,130,068</b>	<b>328,235,235,532</b>	<b>100.0%</b>	<b>354,505,535,313</b>	<b>156,994,419,981</b>
<b>Total Budgeted Expenditure</b>				<b>Total Budgeted Expenditure</b>	<b>328,235,235,532</b>	<b>100.0%</b>		

## Ministry/ Sector Share of Budgeted Expenditure



**Economic Sector:** This comprises Agriculture and Rural Development, Small and Medium Enterprises (SMEs) and Poverty Reduction and Infrastructure.

**Social Services Sector:** This comprises Education, Health and information/Social Development, Waste Management, Ministry of Environment, Ministry of Humanity and Social Welfare, etc

**Regional Sector:** This comprises of Urban Development Authorities across the State.

**General Administrative Sector:** It comprises of General Administration such as Chief of Staff, Head of Service, Secretary to State Government, House of Assembly, and State Auditor General etc.

**Law and Justice Sector:** This is made up of the Ministry of Justice, Judicial Service Commission, the Multi door court etc.

**CROSS RIVER State Budget 2023****Budget Title: QUANTUM INFINITUM**

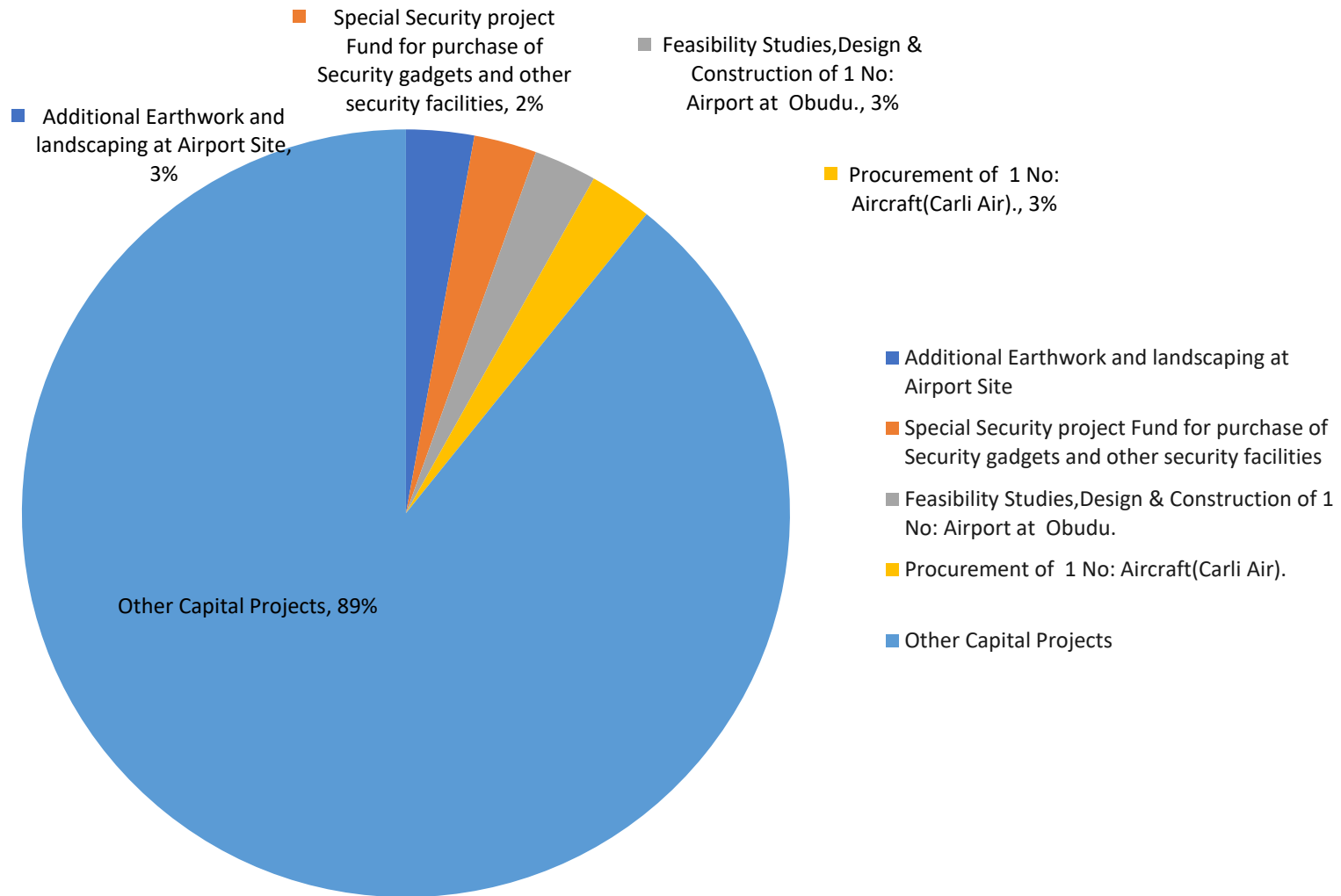
<b>Top Capital Projects : 2023 Proposed Budget</b>			
<b>Project</b>	<b>Line Ministry/Agency</b>	<b>Location(s)</b>	<b>Amount</b>
Dualization of yahe - Okuku - Bekwarra and Obudu Road	- MOW MINISTRY OF WORKS	- OGOJA	10,000,000,000
Additional Earthwork and landscaping at Airport Site	- MOAV MINISTRY OF AVIATION	- CALABAR MUNICIPAL	5,413,122,800
Special Security project Fund for purchase of Security gadgets and other security facilities	- COS CHIEF OF STAFF	- State Wide	5,000,000,000
Feasibility Studies, Design & Construction of 1 No: Airport at Obudu.	- MOAV MINISTRY OF AVIATION	- OBUDU	5,000,000,000
Procurement of 1 No: Aircraft(Carli Air).	- MOAV MINISTRY OF AVIATION	- CALABAR MUNICIPAL	5,000,000,000
Citizens Economic Empowerment project	MGEE MINISTRY OF GRANTS AND ECONOMIC EMPOWERMENT	- State Wide	5,000,000,000
Renovation of Primary Schools across the State	- SUBEB CRS UNIVERSAL BASIC EDU. BOARD	- State Wide	4,000,000,000
Construction of Airport Access Road	- MOAV MINISTRY OF AVIATION	- CALABAR MUNICIPAL	3,789,207,198
Skill Acquisition/ Cost of Equipment for Fabrication School	- Ministry of Youth Development	- State Wide	3,000,000,000
Construction of 1No. Polytechnic in Ogoja	- MINISTRY OF EDUCATION	- CALABAR MUNICIPAL	2,970,348,643
Insurance for Public and Civil Servants	- SHIS STATE HEALTH INSURANCE SCHEME	- CALABAR MUNICIPAL	2,929,836,136
Construction of Yahe Wanokom Wanikande Benue Border(34kM).	- MOW MINISTRY OF WORKS	- OGOJA	2,500,000,000
Christmas Festival Activities	- Office of the SA GOVERNOR'S OFFICE/EVENT MGT	- CALABAR MUNICIPAL	2,000,000,000
Purchase of 2 No: Protocol Hangers	- MOAV MINISTRY OF AVIATION	- CALABAR MUNICIPAL	2,000,000,000

Construction of Flyover bridge at Effio Ette Roundabout.	- MOW MINISTRY OF WORKS	- CALABAR MUNICIPAL	2,000,000,000
Construction of Flyover bridge at MCC by Mobil.	- MOW MINISTRY OF WORKS	- CALABAR MUNICIPAL	2,000,000,000
Human Capital Development programme (CCT)	MHSW MINISTRY OF HUMANITY AND SOCIAL WELFARE	- CALABAR MUNICIPAL	2,000,000,000
Operational Fund for Industrial Development project	MOIN MINISTRY OF INDUSTRY	- State Wide	1,700,000,000
Procurement of 3no Rescue Fire Truck	- MOAV MINISTRY OF AVIATION	- CALABAR MUNICIPAL	1,696,500,999
Construction of Boki East-West Road.	- MOW MINISTRY OF WORKS	- BOKI	1,500,000,000
Furnishing of Obudu International Passenger/Cargo Airport	- MOAV MINISTRY OF AVIATION	- CALABAR MUNICIPAL	1,421,141,564
Purchase of 28 No.Toyota Prado Vehicles for HOA members	- State House of Assembly	- CALABAR SOUTH	1,400,000,000
Conduct of Local Government Election	- State Independent Electoral Commission	- State Wide	1,400,000,000
Programme for Counterpart Funding of Donor Projects	MIDC MINISTRY OF INTERNATIONAL DEVELOPMENT CORPORATION	- CALABAR MUNICIPAL	1,376,792,275
Rehabilitation of Caly Air	- MOAV MINISTRY OF AVIATION	- CALABAR MUNICIPAL	1,360,265,467
Direct purchase of 32 No. Operational Vehicles ( SUVs, Trucks and Salon)	- MOAV MINISTRY OF AVIATION	- CALABAR MUNICIPAL	1,174,739,629
UN Delivery as One Assisted Programme Development	MIDC MINISTRY OF INTERNATIONAL DEVELOPMENT CORPORATION	- State Wide	1,000,000,000
Purchase of 30No SUV,Hyundai Elantra,Prado Jeeps Vehicles (Political & General)	- COS CHIEF OF STAFF	- CALABAR MUNICIPAL	1,000,000,000
Purchase of 50No Hyundai Elantra,Prado Jeeps Vehicles for MDAs	- COS CHIEF OF STAFF	- CALABAR MUNICIPAL	1,000,000,000
Programme for Security Support Service	- COS CHIEF OF STAFF	- CALABAR MUNICIPAL	1,000,000,000
Construction of Jet Fuel Tank Farm- Obudu/Calabar	- MOAV MINISTRY OF AVIATION	- State Wide	1,000,000,000
Construction of Aerotropolis[Airport City]	- MOAV MINISTRY OF AVIATION	- CALABAR MUNICIPAL	1,000,000,000

Construction of Spaghetti Flyover at Odukpani Junction	- MOW MINISTRY OF WORKS	ODUKPANI	1,000,000,000
CRS Economic Industrial Development Zone project	MOIN MINISTRY OF INDUSTRY	- CALABAR MUNICIPAL	1,000,000,000
Fabrication Research and Development for Fabrication Academy	- Ministry of Youth Development	- CALABAR MUNICIPAL	1,000,000,000
Construction of 1No. Tertiary Cancer Research Centre	- MINISTRY OF EDUCATION	- State Wide	1,000,000,000
Construction of 1No.Tertiary Orthopedic Centre	- MINISTRY OF EDUCATION	- State Wide	1,000,000,000
Construction of 1No.Tertiary Tourism Centre	- MINISTRY OF EDUCATION	- State Wide	1,000,000,000
Construction of 1No.British Canadian Library	- MINISTRY OF EDUCATION	- State Wide	1,000,000,000
Renovation /Rehabilitation of 13 ECCDE Classrooms, Supply of School Desks	- SUBEB CRS UNIVERSAL BASIC EDU. BOARD	- State Wide	1,000,000,000

<b>Total Top Capital Projects 2023</b>			<b>91,631,954,711</b>
<b>Total Capital Projects 2023</b>			<b>199,337,130,068</b>
<b>% share of total top capital projects vs. capital projects for 2023</b>			<b>45.97%</b>
<b>Total Budget 2023</b>			<b>328,235,235,532</b>
<b>% share of total top capital projects vs. total budget for 2023</b>			<b>27.92%</b>

## 2023 Capital Project Allocation - Top 5 and Other Capital Projects





<b>CROSS RIVER State Budget 2023</b>			
<b>Budget Title: QUANTUM INFINITUM</b>			
<b>Where will the money come from?</b>			
<b>Budget Resource Envelope (Source of Funds)</b>		<b>2023 Budget Target</b>	<b>2023 % of Total Sources of Funds</b>
<b>Revenue</b>	Internally Generated Revenue	37,867,499,928	11.5%
	Statutory Allocation	43,967,044,942	13.4%
	Value Added Tax	21,399,682,295	6.5%
	Other Statutory Revenue	4,115,000,000	1.3%
<b>Grant</b>	Domestic Grants	20,152,126,950	6.1%
	Foreign Grants	1,610,000,000	0.5%
<b>Opening Balance</b>	Opening Balance	3,907,398,119	1.19%
<b>Total Revenue, Grant (including Opening Balance)</b>		<b>133,018,752,233</b>	<b>40.5%</b>
<b>Budget Financing</b>	Domestic Loans	1,158,400,000	0.4%
	Foreign Loans	-	0.0%
	Sales of Government Assets	194,058,083,299	59.1%
	Other Deficit Financing Items	-	0.0%
<b>Total Budget Financing</b>		<b>195,216,483,299</b>	<b>59.5%</b>
<b>Total Budget Revenue and Financing</b>		<b>328,235,235,532</b>	<b>100.0%</b>

In simple terms, this refers to money collected on behalf of Citizens. Cross River State, like all other States in Nigeria, receives a share of Revenues collected federally such as oil revenues, corporate income taxes, VAT and excise duties. These are called Statutory Allocation, VAT and Other Statutory Revenue in the budget are transferred to the State from the Federation Account. Revenues that the State directly collect and retain for its own use are called Internally Generated Revenue (IGR); IGR includes personal income taxes, road taxes, property taxes etc.

<b>CROSS RIVER State Budget 2023</b>		
<b>Budget Title: QUANTUM INFINITUM</b>		
<b>How will the Government source the grants?</b>		
<b>Domestic Grants</b>	<b>2023 Budget Target</b>	
<b>Project/Donor</b>	<b>Amount Naira</b>	<b>Amount Naira Billion</b>
Cross River-Rural Access and Agricultural Marketing Project (CR-RAAMP) II	450,000,000	0.45
State Malaria Elimination Programme (SMEP)	75,604,075	0.08
Agro-Processing, Productivity Enhancement And Livelihood Improvement Support (APPEALS) Project	500,000,000	0.50
FGN Social Safety net Project (NASSP)	100,000,000	0.10
Livelihood Improvement Family Enterprises-Niger Delta (LIFE -ND)	432,788,200	0.43
Local Government Contribution.	126,000,000	0.13
Local Government Contribution for Conduct of LG Elections	12,000,000	0.01
Local Government Councils contribution to LGSC	237,600,000	0.24
Local Government Councils contributions for LG Pension	5,391,925,463	5.39
Local Government Councils contributions for LG Gratuity	2,400,000,000	2.40
Local Government Contribution for Electrification..	1,260,000,000	1.26
Sponsorship from Companies	250,000,000	0.25
Federal Government UBE Matching Grant 2023 UNACCESSED Fund	3,000,000,000	3.00
Federal Grant on Physically and mentally challenged programme	51,000,000	0.05
Federal Government UBE (Teachers Prof. Dev. PROGRAMME)	161,000,000	0.16
Better Education Service Delivery For All (BESDA )	537,000,000	0.54
Tertiary Education Trust Fund Grant	1,500,000,000	1.50
Presidential Needs Assessment Intervention	200,000,000	0.20
Contributions from LG to fund environmental Project	630,000,000	0.63

Local Government Contribution..	2,268,000,000	2.27
1% Local Government Contribution	319,209,212	0.32
Funds from the CR State Government (Accreditation)	250,000,000	0.25
<b>Total Domestic Grants</b>	<b>20,152,126,950</b>	<b>20.15</b>
<b>Foreign Grants</b>	<b>2023 Budget Target</b>	
<b>Project/Donor</b>	<b>Amount Naira</b>	<b>Amount Naira Billion</b>
Others-USAID	100,000,000	0.10
IFAD Support fund for Agricultural Extension	10,000,000	0.01
UNICEF Assisted Programme	50,000,000	0.05
UN -Delivery as One	1,450,000,000	1.45
<b>Total Foreign Grants</b>	<b>1,610,000,000</b>	<b>1.61</b>

Grant is one of Government's source of funds for funding ideas and projects to provide public services, stimulate the economy, and benefit the general public. Grants could be either from domestic or foreign and is normally provided for a specific set of project expenditures. Grants are not borrowing/loans, so do not need to be paid back after it has been used for the intended project or set of expenditures. An example is the SFTAS grant from the World Bank which the State has been benefiting for a specific program which is the Transparency and Accountability of States and its Sustainability in the long run in the area of fiscal responsibility.

<b>CROSS RIVER State Budget 2023</b>		
<b>Budget Title: QUANTUM INFINITUM</b>		
<b>How will the Government source the loans?</b>		
<b>Domestic Loans</b>	<b>2023 Budget Target</b>	
<b>Project/Institution</b>	<b>Amount Naira</b>	<b>Amount Naira Billion</b>
Nigeria COVID-19 Action Recovery Economic Stimulus (N-CARES)	1,158,400,000	1.16
		0.00
		0.00
		0.00
<b>Total Domestic Loans</b>	<b>1,158,400,000.00</b>	<b>1.16</b>
<b>Foreign Loans</b>	<b>2023 Budget Target</b>	
<b>Project/Institution</b>	<b>Amount Naira</b>	<b>Amount Naira Billion</b>
		0.00
		0.00
		0.00
<b>Total Foreign Loans</b>	<b>-</b>	<b>0.00</b>

Domestic or Internal Loan/Bond is expected amount to be borrowed by the State Government during the 2023 Fiscal Year in order to carry out specific projects.

There are no provisions for foreign loans in the 2023 budget, all loans would be sorted domestically.

## SOME SELECTED CAPITAL PROJECTS IN THE STATE



Figure 1 CRS POWER PLANT



Figure 2 OBUDU CARGO AIRPORT



Figure 3 COCOA PROCESSING PLANT



Figure 4 SUPER HIGHWAY



Figure 5 BOKI EAST-WEST ROAD



Figure 65 ULTRA MODERN RICE PROCESSING MILL

## **CONTACT**

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