

**CROSS RIVER STATE GOVERNMENT**  
**2024 CITIZENS BUDGET**



***“PEOPLE-FIRST BUDGET”***

## **BACKGROUND**

The Cross River State Government 2024 Citizens' Budget is a financial document that presents government revenue, expenditures, and financial priorities in a simplified and accessible format for the general public. This document aims to enhance transparency and civic engagement by breaking down complex budgetary information into easily understandable terms. It includes summaries of key revenue sources, major spending categories, and the impact of budget decisions on public services. This tool is designed to empower citizens with the knowledge and understanding needed to participate in discussions about government finances and expenditures in order to foster informed decision-making and greater accountability.

This abridged version of the 2024 Approved Budget presents key information about where the Government expects money to come from as well as what the Government intends to do with the money during the 2024 fiscal year.

The 2024 Appropriation Law and detailed Budget document is accessible on the links below:

<https://www.crips.ng/2023/12/29/crs-2024-appropriation-law/>

<https://www.crips.ng/2024/01/12/crs-2024-approved-budget/>

## **ABOUT THE PEOPLE-FIRST BUDGET**

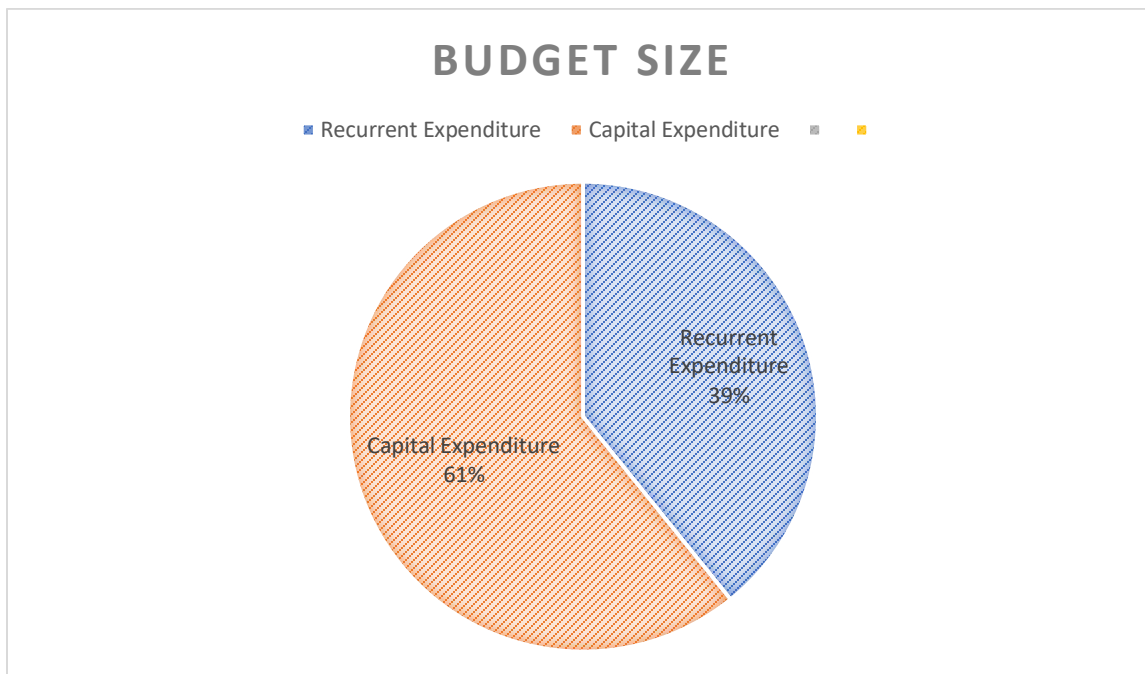
The 2024 Approved Budget has a higher capital expenditure over recurrent expenditure. As a deliberate principle, the State maintained a higher capital to recurrent expenditure ratio of 61.6% to 38.4% respectively. The Approved Budget size is N296 billion with a capital expenditure of N180 billion while recurrent expenditure is N116 billion. The People-First Budget was passed and signed into Law on the 29<sup>th</sup> of December 2023 by the Governor, His Excellency Senator Prince Bassey Edet Otu.

## **CITIZENS ENGAGEMENT**

The Cross River State Government 2024 Approved Budget preparation process was participatory and inclusive. Ministries, Departments and Agencies of the Government and non-government stakeholders from various sectors of the economy such as civil society organizations, community based organizations, Traditional Rulers' Council, Faith Based Organizations, Student Union Governments of Tertiary Institutions, State Youth Council, Market Women Associations , People living with Disabilities (PWD) and Artisans were part of the process.

## **BUDGET SIZE**

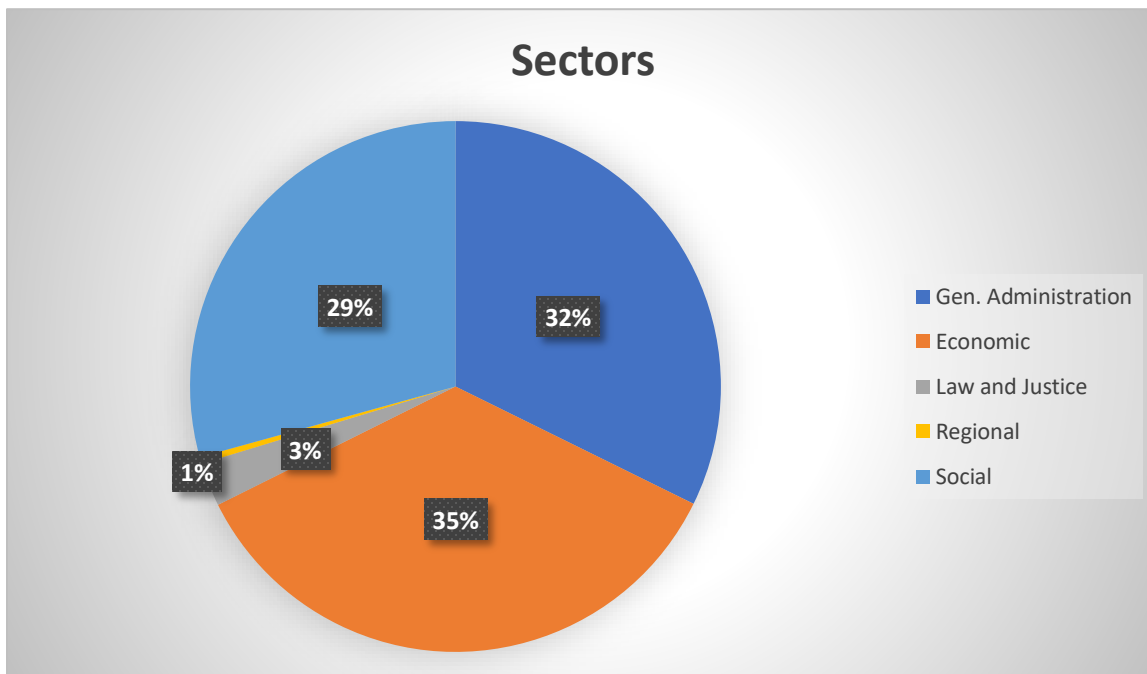
The 2024 Approved Budget size is N296 billion:- capital expenditure is N180 billion while recurrent expenditure is N116 billion.



**Sectoral distribution are as follows:**

General Administration sector with – N95, 815, 641, 732.54 billion  
Economic sector - N104, 986, 870, 898.59 billion  
Law and Justice sector – N7, 947, 139, 687.33 billion  
Regional sector – N1, 262, 390, 126.52 billion, and the  
Social sector – N86, 973, 489, 533.02 billion

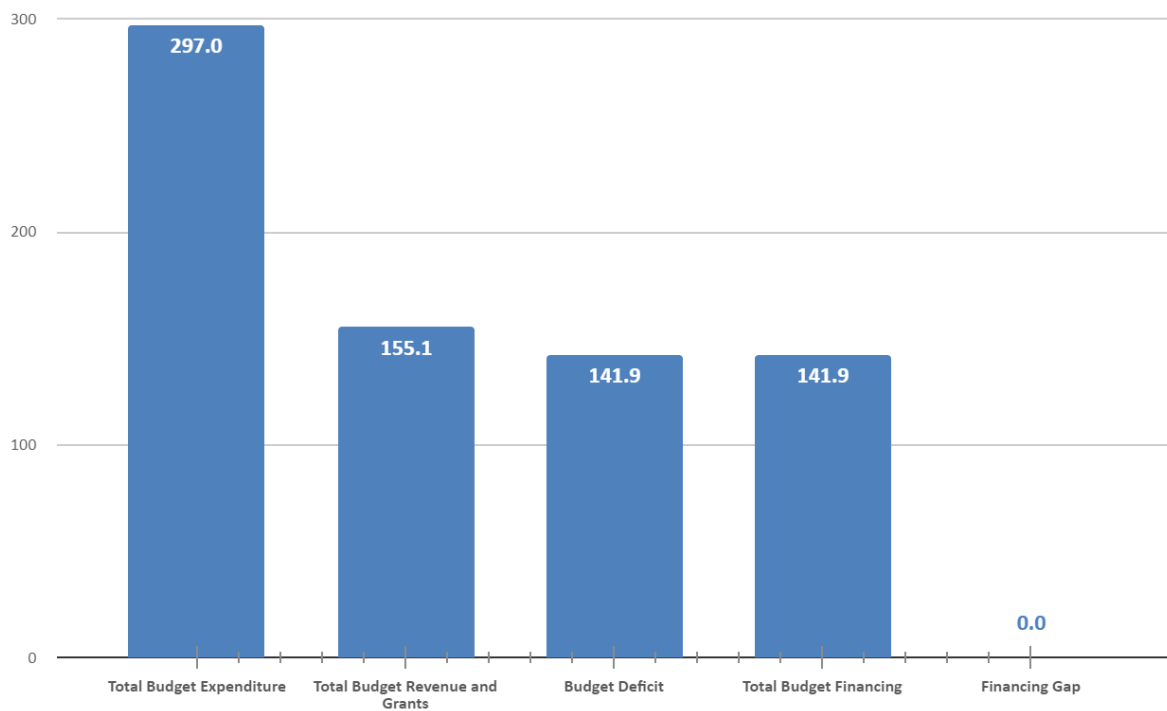
**Total Size: -- N296,985,531,978.00 billion**



**GENERAL FRAMEWORK**

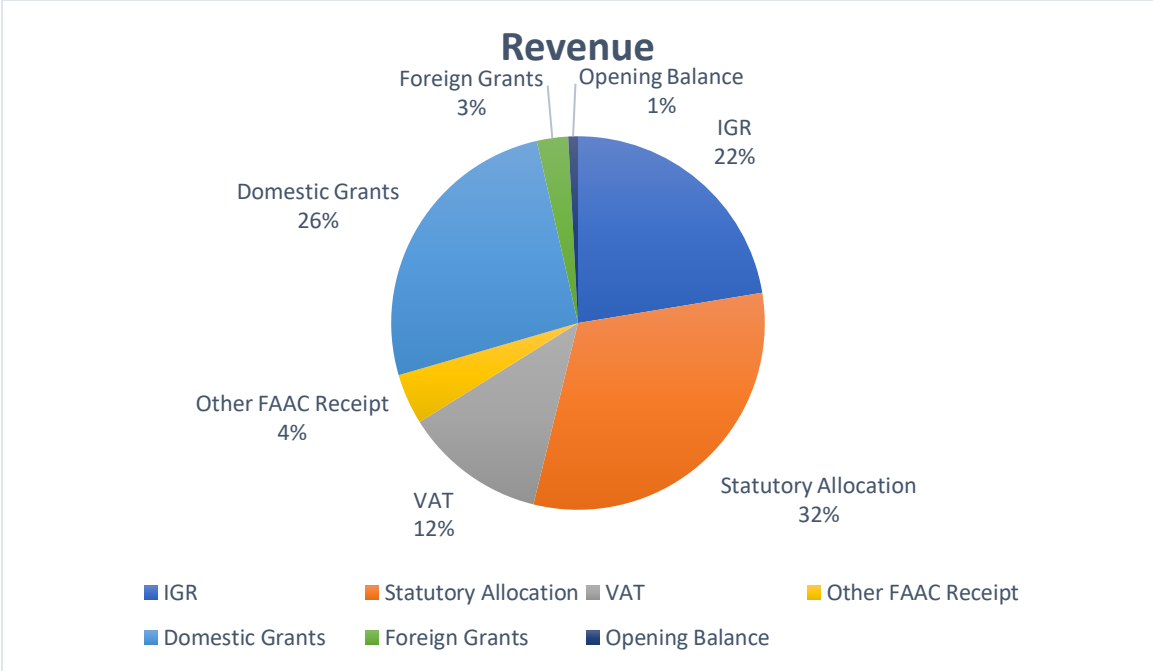
PEOPLE-FIRST BUDGET		
	2024 Approved Budget Naira	2024 Approved Budget Billion Naira
<b>Total Budget Expenditure</b>	<b>296,985,531,978.0</b>	<b>297.0</b>
<b>Total Budget Revenue and Grants</b>	<b>155,092,374,341.6</b>	<b>155.1</b>
<b>Budget Deficit</b>	<b>141,893,157,636.4</b>	<b>141.9</b>
<b>Total Budget Financing</b>	<b>141,893,157,636.4</b>	<b>141.9</b>
<b>Financing Gap</b>	<b>0.0</b>	<b>0.0</b>

2023 Budget General Framework  
Billion Naira



## WHERE WILL THE MONEY COME FROM?

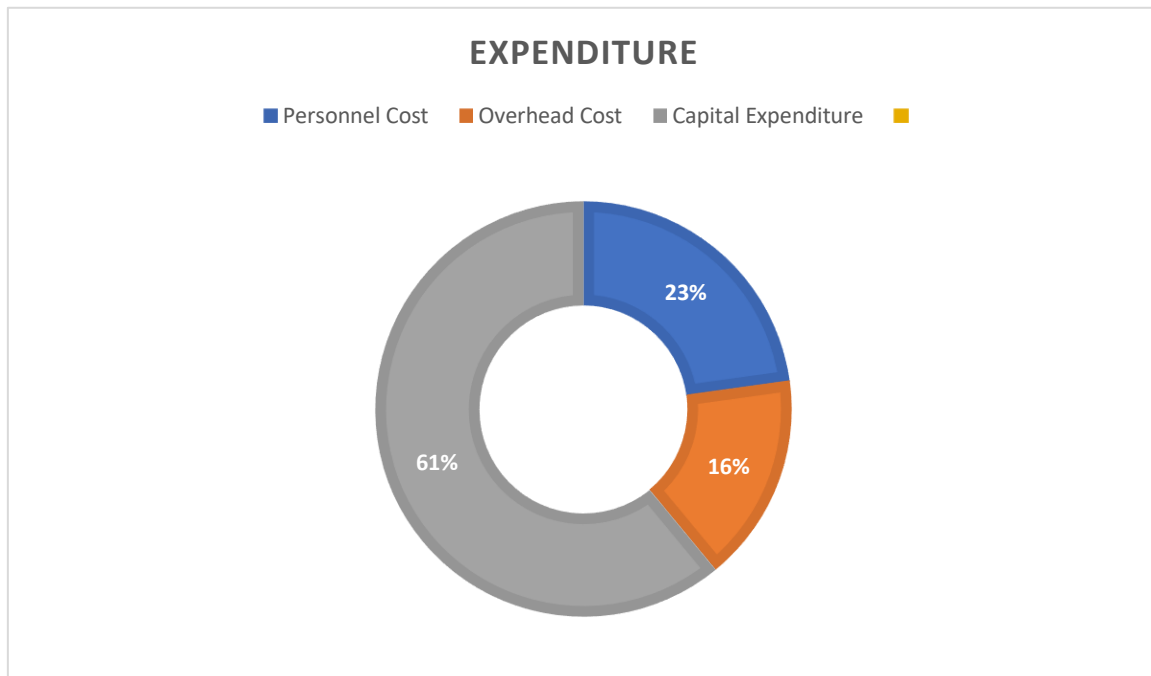
<b>Revenue</b>		<b>2024 Budget Target</b>	<b>2024 Percentage</b>
<b>Revenue</b>	Internally Generated Revenue	34,703,707,706	11.7%
	Statutory Allocation	48,725,290,037	16.4%
	Value Added Tax	19,000,000,000	6.4%
	Other Statutory Revenue	6,800,000,000	2.3%
<b>Grant</b>	Domestic Grants	40,224,975,558	13.5%
	Foreign Grants	4,288,401,040	1.4%
<b>Opening Balance</b>	Opening Balance	1,350,000,000	0.45%
<b>Total Revenue, Grant (including Opening Balance)</b>		<b>155,092,374,342</b>	<b>52.2%</b>
<b>Budget Financing</b>	Domestic Loans	133,443,157,636	44.9%
	Others sources	8,450,000,000	2.8%
	Sales of Government Assets		0.0%
	Other Deficit Financing Items		0.0%
<b>Total Budget Financing</b>		<b>141,893,157,636</b>	<b>47.8%</b>
<b>Total Budget Revenue and Financing</b>		<b>296,985,531,978</b>	<b>100.0%</b>



<b>TOP GRANTS</b>	<b>2024 Budget</b>
Nigeria Erosion and Watershed Management Project (NEWMAP)	400,750,000.00
Multilateral -Delivery as One	2,000,000,000.00
Youths Empowerment and Social Support Operation (YESSO)	500,000,000.00
Nigeria COVID-19 Action Recovery Economic Stimulus (NG-CARES)	1,000,000,000.00
Cross River-Rural Access and Agricultural Marketing Project (CR-RAAMP) II	3,780,957,895.00
State Malaria Elimination Programme (SMEP)	728,416,600.00
National Social Safety Net Coordinating Office (NASSCO)	681,954,500.00
Others-USAID	120,000,000.00
Agro-Processing, Productivity Enhancement And Livelihood Improvement Support (APPEALS) Project	1,840,000,000.00
FGN Social Safety net Project (NASSP)	2,000,000,000.00
Livelihood Improvement Family Enterprises-Niger Delta (LIFE -ND)	2,000,000,000.00
IFAD Support fund for Agricultural Extension	1,577,651,040.00
Government Enterprise Intervention Programme	2,000,000,000.00
Household Cash Disbursement Programme	2,000,000,000.00
Basics Healthcare Fund (BHCPF)	852,709,236.00
Unicef Assisted Programme	60,000,000.00
Tertiary Education Trust Fund Grant	1,500,000,000.00
Federal Government UBE Matching Grant 2021 ACCESSED Fund	1,500,000,000.00
National Health Development Funds	100,000,000.00

# What will the money be spent on?

<b>Expenditure</b>	
Personnel Cost including pension and gratuity	67,757,374,472
Overhead Cost including debt servicing	48,282,925,773
Capital Expenditure	180,945,231,732



## 2024 TOP CAPITAL PROJECTS

PROJECT DESCRIPTION	VALUE
Border Protection Activities	1,329,249,940.00
Payment of Conditional Cash Transfer to Vulnerable/ Widows	1,277,480,000.00
Purchase of Security Gadgets and Tools	2,670,750,060.00
Programme for SDGs-CGS to Local Government Track(Twin Track)	620,000,000.00
Construction of Multi-Purpose Halls.	1,040,253,480.92
Renovation of Customary Courts	515,000,000.00
Purchase of Utility Vehicles (Political & General)	3,900,000,000.00
Purchase of Mass Transit Vehicles	800,000,000.00
Programme for State Security Network	800,000,000.00
Programme for Border Patrol Activities	500,000,000.00
Water Reticulation	2,000,000,000.00
Physical Infrastructure/ Programme Upgrade	650,000,000.00
Purchase of 50No Hyundai Elantra, Prado Jeeps Vehicles for MDAs	2,600,000,000.00
APPEALS Assisted Programme for Agriculture	1,840,000,000.00
N-CARES Assisted Programme for Health	900,000,000.00
CR-RAAMP Assisted Programme	3,780,957,895.00
State Malaria Elimination Programme (SMEP)	728,416,600.00

Provision of Equipment for Labs, Workshop & Library in 60 Secondary Schools	620,000,000.00
Supply of Plastic furniture's for schools	1,000,000,000.00
Construction of 1No. Polytechnic in Ogoja	1,564,418,371.16
Construction of 1No. Tertiary Cancer Research Centre	500,000,000.00
Renovation of 42 No. Secondary Schools	2,324,800,000.00
Parameter fencing of 12No. Schools	528,000,000.00
Renovation/Upgrading of 3 Gen. Hospitals & 5 Nursing Schools.	500,000,000.00
Design and Construction of 1No. Referral Hospital	500,000,000.00
Public Health-ESIS, NTDS, SMEP, Pistule, Climate Change programme	679,000,000.00
Palliatives	1,000,000,000.00
Equipping of PHCD Calabar, Nde, Odukpani and Ogoja	600,000,000.00
Land Clearing and Leveling for Construction of Airport	500,000,000.00
Construction of Aerotropolis[Airport City]	500,000,000.00
Design and Construction of CRS College of Aviation, Bebi	500,000,000.00
Crop and Livestock	1,600,000,000.00
Operational Fund for Industrial Development project	1,000,000,000.00
CRS Economic Industrial Development Zone project	500,000,000.00
Science and Tech Project	1,600,000,000.00

Provision of State E-Library	500,000,000.00
Training for 500 youths in Graphic Design, Web Design and Web Hosting	500,000,000.00
Building of Digital Emergency Response Centres (Command Control Centres)	602,999,940.00
Rehabilitation/Maintenance of Roads in Calabar	2,719,000,000.00
Rehabilitation of Nyong Edem Street/Effio-Ette Junction	550,000,000.00
Rehabilitation of Esuk Utan Road	2,720,000,000.00
Rehabilitation of Parliamentary Extension	1,500,000,000.00
Emergency Support programme for most vulnerable groups	500,000,000.00
Establishment of Command and Control Centres in 18 LGAs	600,000,000.00
Programme for State Constituency Projects Intervention, CT	1,000,000,000.00
Calabar Festival Activities	500,000,000.00
Construction and Renovation of 10Nos. Comprehensive Health Centres.	1,100,000,000.00
Basic Health Care Fund Activities	500,000,000.00
Free Community Health Outreach.	500,000,000.00
Purchase of 28 No. Toyota Prado Vehicles for HOA members	1,470,000,000.00
Conduct of Local Government Election	1,227,767,000.00
Purchase of Technical Equipment (Machine/Hand tools in 3 Technic	700,000,000.00
Renovation of Primary Schools across the State	603,013,190.83

Renovation/Rehabilitation of 152 Primary Schools, Supply of Desks and Tables.	553,013,190.83
Upgrading of 280 Nos. Classrooms in Junior Secondary Schools.	603,013,190.83
Construction and Furnishing of 70 Early Child Care Development Education	506,638,190.87
Renovation /Rehabilitation of 13 ECCDE Classrooms, Supply of School Desks	825,918,190.83
Training of 2500 ECCD Teachers and Care Givers (UBEC)	520,000,000.00
Better Education Service Delivery For All(BESDA) Programme	1,074,000,000.00

## Top Allocations

13,455,611,309



## 2024 TOP CITIZENS NOMINATED PROJECTS

Project	Line Ministry/Agency	LOCATION	2024 BUDGET
<b>Construction and Renovation of 10Nos. Comprehensive Health Centres.</b>	PRIMARY HEALTH CARE DEVELOPMENT AGENCY	CALABAR MUNICIPAL	1,100,000,000
<b>Provision of Equipment for Labs, Workshop &amp; Library in 60 Secondary Schools</b>	MINISTRY OF EDUCATION	State Wide	620,000,000
<b>Building of Digital Emergency Response Centres</b>	MINISTRY OF SCIENCE AND TECHNOLOGY	CALABAR MUNICIPAL	602,999,940
<b>Equipping of PHC Calabar, Nde, Odukpani and Ogoja</b>	MINISTRY OF HEALTH	State Wide	600,000,000
<b>Parameter fencing of 12No. Schools</b>	MINISTRY OF EDUCATION	State Wide	528,000,000
<b>Renovation of 103 Customary Courts in 18 LGAs</b>	CUSTOMARY COURT OF APPEAL	State Wide	515,000,000
<b>Provision of State E-Library</b>	MINISTRY OF SCIENCE AND TECHNOLOGY	CALABAR MUNICIPAL	500,000,000
<b>Training for 500 youths in Graphic Design, Web Design and Web Hosting</b>	MINISTRY OF SCIENCE AND TECHNOLOGY	CALABAR MUNICIPAL	500,000,000
<b>Construction of 1No. Tertiary Cancer Research Centre</b>	MINISTRY OF EDUCATION	State Wide	500,000,000
<b>Design and Construction of 1No. Referral Hospital</b>	MINISTRY OF HEALTH	Central Senatorial District	500,000,000
<b>Provision for Peace and Advocacy Materials for Border Communities Advocates</b>	BORDER COMMUNITY DEVELOPMENT COMMISSION	State Wide	486,000,000
<b>Empowerment Programs in the three Senatorial Districts</b>	Ministry of Human Capital and Entrepreneurial Devt	State Wide	450,000,000
<b>Construction of Solar Lighting &amp; Solar Power 100kw in each of the 18LGAs</b>	MINISTRY OF POWER AND RENEWABLE ENERGY	State Wide	400,000,000
<b>Construction of 10 PHDC in the 3 Senatorial District</b>	MINISTRY OF HEALTH	State Wide	400,000,000
<b>Upgrading of 10Nos. PHCs to Cottage Hospital</b>	MINISTRY OF HEALTH	State Wide	400,000,000

### *Glossary Terms*

**Budget:** Means the estimates of revenues as well as expenditures for a financial year.

*Budget Proposal: An estimate of the future expenditures, revenues and the financial plan for a stipulated Fiscal period presented by the executive arm to the legislative arms of government for consideration.*

**Fiscal Year:** A 12 – Month period to which the annual operating budget applies. The fiscal year is currently January 1st through December 31st as stipulated in the Nigerian constitution.

*Appropriation Bill: A proposed law that authorizes the expenditure of government funds. It is a bill that sets money aside for specific spending.*

**Borrowing:** Means any financial obligation arising from any loan including principal, interest, fees of such loan or a bonds, debentures, notes, trades/ bankers acceptance or similar instruments.

**Budget Call Circular:** A circular requesting the submission in a prescribed form, of the revenue and expenditure estimates of extra – ministerial departments, and other executing agencies of Government for the next financial year. It also gives detailed guidelines and instructions on the preparation of the estimates and expenditures in a manner consistent with the Medium Term Expenditure Framework.

**Aids and Grants:** These are funds received by the State without payback expectation, usually from Federal Government, International Development partners, donation from individuals, charities etc. to support the execution of the approved budget.

**Budget Deficit:** A budget deficit occurs when government budgeted expenditure exceeds the revenue from Federation Account, IGR, Aids & Grants (recurrent revenue) plus opening balance.

**Deficit Financing:** The means by which government source for additional funding through borrowing to fund existing difference between the total budget size and the total revenue.

**FAAC Receipts:** The Federation Account Allocation Committee (FAAC) revenue are receipts from Federal Government (proceeds of mineral revenues, Companies Income Tax, Customs and VAT revenues) distributed to the three tiers of Government by the Federation Account Allocation Committee.

**Internal Revenue:** This is the revenue generated within the state or state-owned economic activities usually classified into tax and non-tax revenues.

**Loans:** This is an amount borrowed as part of deficit financing option, expected to be paid back with interest from either domestic sources or foreign sources.

**Other Receipts:** These comprises other funds received by the State from the Federal Government including reimbursements, Excess Crude Revenue, Exchange Gains etc.

**Personnel Cost:** These are personal emoluments such as salaries, allowances, social contributions, social benefits (e.g. pension and gratuity) and social contributions paid to employees of government including civil servant and other government functionaries.

**Overhead Cost:** This comprise mainly of operational and maintenance costs for running day-to-day activities of the Government. **Debt Service** This is the repayments of loan taken by government to finance the budget which includes interest payment on loans, repayment of the principal sum, as well as the servicing costs and cost of issuing new borrowings

**Capital Expenditure:** This is also referred to as development expenditure and is made up of government spending on the acquisition or upgrade of assets (tangible and non-tangible assets) such as land, buildings, machinery, equipment.

**Statutory Allocation:** Statutory Allocation is a transfer from the Federal Allocation Accounts Committee (FAAC) and is based on the collection of minerals (largely crude oil) and non-mineral revenues (companies' income tax, customs, and excise) at the national level, which is then shared between the three tiers of government using the sharing ratios.

Derivation: Receipts from the federation revenue to oil-producing communities through the state government as compensatory benefit for crude oil exploration activities.

VAT: Value Added Tax (VAT) is a 7.5% consumption tax paid when goods are purchased and services rendered, collected by the Federal Government (FIRS) and distributed to the three tiers of government (Federal, State and Local Government).

## **CONTACT**

The Department of Budget Monitoring and Evaluation, Governor's Office, Calabar,  
Cross River State- Nigeria

[www.crirs.ng](http://www.crirs.ng)

+2348062139067

