



# **ANAMBRA STATE**

## **2025 CITIZENS BUDGET DOCUMENT**

## WHAT IS A BUDGET?

In government, budget refers to the financial plan that sets forth government's expectations for revenues, and on the basis of these expected revenues, allocates resources for specific purposes for the good of the general citizens.

It can also be said that budget is the allocation of resources *for a particular purpose* of an intended expenditure(s) along with the proposals on how to meet the expenses.

In Government, budget is a **financial management tool** by which substance is given to an **economic development plan** or a **medium term strategy**.

The Budget is an **administrative *tool /instrument*** that confer financial expressions to plans or strategies *employed to accomplish goals stated in a policy document*.

In any democracy, every responsible citizen has the right to know how the common wealth is collected and expended in the delivery of public infrastructure and services.

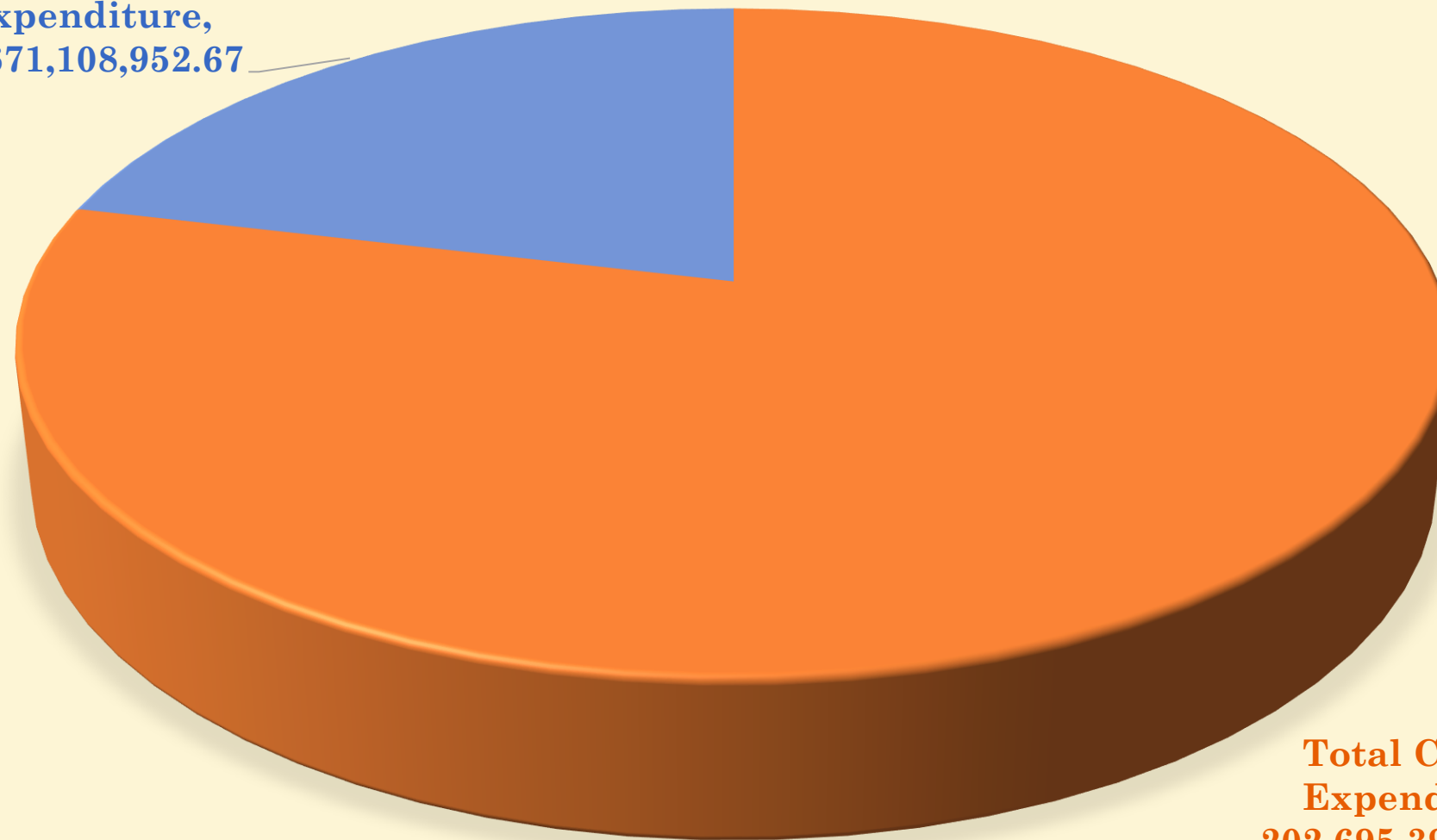
## WHAT IS A CITIZENS BUDGET?

A citizen's budget is a simpler, less technical version of a government's budget specifically designed to present key information that is understandable by the general public. Citizens Budgets can vary widely in focus, content, and number of ways, ranging from a simple brochure to a comprehensive report. Citizens Budget should also be accessible by the general public, including being published on line on an official state website.

# 2024 ACTUAL PERFORMANCE SIZE

N 257,366,504,028.94

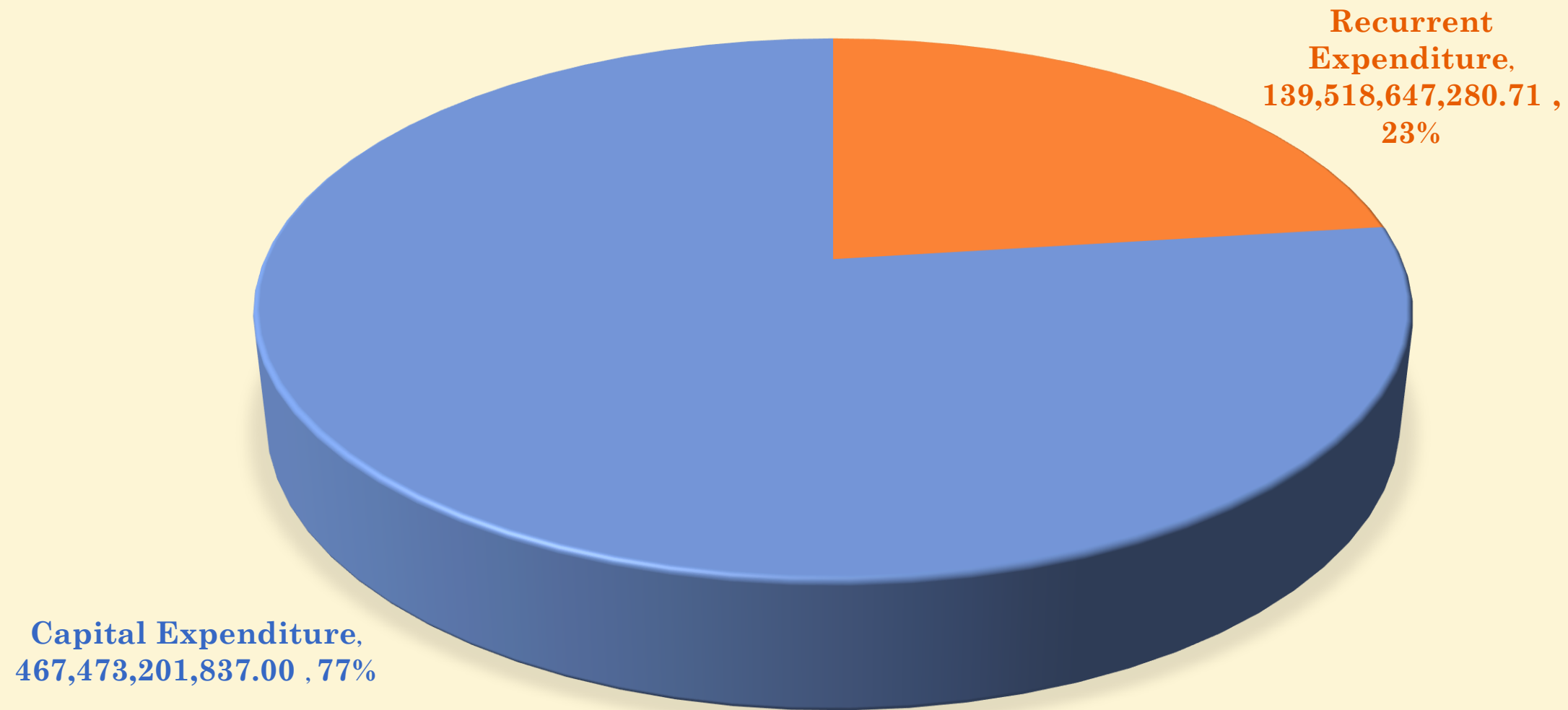
Total: Recurrent  
Expenditure,  
54,671,108,952.67



Total Capital  
Expenditure,  
202,695,395,076.27

# 2025 Budget Size

## N 606,991,849,118.08



2025 PROPOSED ESTIMATES OF ANAMBRA STATE OF NIGERIA					
CONSOLIDATED BUDGET SUMMARY					
	Actual	Approved Budget	Proposed Estimates	Estimates	Estimates
	2024	2024	2025	2026	2027
	₦	₦	₦	₦	₦
Opening Balance	20,341,335,015.25	30,174,967,211.00	65,000,000,000.00		
Receipts: Economic Summary					
Independent Revenue	42,044,714,961.79	50,068,484,221.00	60,000,000,000.00	66,000,152,001.00	72,600,490,615.00
State's Share of Federation Account	36,053,646,840.92	68,695,839,497.00	86,719,003,380.00	92,789,333,617.00	102,068,266,979.00
VAT from Federation Account	54,570,823,679.44	58,499,074,907.00	92,466,089,123.00	98,938,715,361.00	108,832,586,897.00
Derivation		8,019,130,302.00	11,245,055,620.00	12,032,209,514.00	13,235,430,465.00
Other Statutory Transfers	146,355,533,170.29	23,461,090,533.00	29,227,121,302.00	31,273,019,793.00	34,400,321,772.00
Refunds of Excess Deductions (One-off)	38,540,982.00	40,842,124,982.00	100,104,151,435.00	107,111,442,035.00	117,822,586,239.00
Capital Aid and Grants - Domestic	18,561,523,764.42	3,431,000,000.00	4,931,000,000.00	3,431,000,000.00	3,431,000,000.00
Capital Aid and Grants - Foreign		6,100,000,000.00	9,031,000,000.00	7,531,000,000.00	7,531,000,000.00
Total Current Year Receipts	297,624,783,398.86	259,116,744,442.00	393,723,420,860.00	419,106,872,321.00	459,921,682,967.00
Total Projected Funds Available	317,966,118,414.11	289,291,711,653.00	458,723,420,860.00	419,106,872,321.00	459,921,682,967.00
Recurrent Expenditure:					
Employees Compensation	23,444,190,688.27	30,170,834,080.00	41,765,741,789.00	44,279,360,850.00	46,946,866,862.00
Social Benefits	12,881,762,298.46	16,029,461,649.00	21,639,773,226.00	27,049,716,533.00	33,812,145,666.00
Overhead Costs	10,253,382,856.64	35,782,974,194.00	56,752,632,265.00	59,291,605,079.00	62,858,673,552.00
Repayment of External Loans	2,167,627,488.90	1,230,000,000.00	1,660,500,000.00	2,075,625,000.00	2,594,531,250.00
Repayment of Internal Loans	490,471,398.40	10,000,000,000.00	13,500,000,000.00	16,875,000,000.00	21,093,750,000.00
Internal Loans Repayments - Direct Deductions		-	-	-	-
BTL Payment	12,274,269,845.50				
Contractor Debt		3,000,000,000.00	4,050,000,000.00	5,062,500,000.00	6,328,125,000.00
CRFC - (Excluding Social Benefits and Pu	5,433,674,222.00	-	150,000,000.00	-	-
Total	66,945,378,798.17	96,213,269,923.00	139,518,647,280.00	154,633,807,462.00	173,634,092,330.00
Transfer to Sinking Fund					

Capital Expenditure Programmes Summary:					
Economic Empowerment Through Agric	1,357,364,660.00	2,725,050,000.00	2,876,000,000.00	3,163,600,000.00	3,479,960,000.00
Societal Re-Orientation		1,862,118,076.00	5,654,346,000.00	6,219,780,600.00	6,841,758,660.00
Improvement to Health	10,623,861,093.41	16,737,033,554.00	27,826,000,000.00	30,608,600,000.00	33,669,460,000.00
Education and Skill Enhancement	6,214,501,638.70	19,089,328,600.00	45,378,450,000.00	50,356,295,000.00	55,391,924,500.00
Housing, Lands and Urban Development	7,371,818,916.92	12,155,167,463.00	12,473,500,000.00	8,645,850,000.00	9,510,435,000.00
Gender (Women & Vulnerability)	70,415,100.00	2,435,500,000.00	2,764,100,000.00	3,040,510,000.00	3,344,561,000.00
Youths Development	930,512,200.00	5,457,396,000.00	6,939,000,000.00	7,631,400,000.00	8,394,540,000.00
Environmental Improvement	5,009,578,105.81	4,385,712,352.00	3,857,245,000.00	4,242,969,500.00	4,667,266,450.00
Water Resources	6,644,607,913.82	9,320,000,000.00	8,301,833,333.00	9,132,016,667.00	10,045,218,333.00
Information and Communication Technol	2,127,578,663.37	2,853,354,500.00	2,867,192,500.00	3,153,891,750.00	3,469,260,925.00
Growing the Private Sector	14,603,600.00				
Reform of Government and Governance	20,029,271,245.83	30,934,181,106.00	51,708,835,004.00	50,619,718,504.00	54,581,690,355.00
Power	887,461,933.44	998,982,875.00	7,175,000,000.00	7,892,500,000.00	8,681,750,000.00
Investment in Petroluem and Mineral Resources		654,478,000.00	4,569,000,000.00	4,915,900,000.00	5,407,490,000.00
Ongoing and New Roads including major	140,298,918,830.61	144,211,200,000.00	203,562,000,000.00	223,918,200,000.00	246,310,020,000.00
Transport and Traffic Management		5,589,790,000.00	4,109,700,000.00	4,520,670,000.00	4,972,737,000.00
Other Infrastructure (Chinua Achebe Int	1,114,901,174.66	44,000,000,000.00	67,000,000,000.00	73,700,000,000.00	81,070,000,000.00
Entertainment & Leisure		10,520,996,000.00	10,411,000,000.00	11,452,100,000.00	12,597,310,000.00
Oil and Gas					
Total Capital Expenditure	202,695,395,076.57	313,930,288,526.00	467,473,201,837.00	503,214,002,021.00	552,435,382,223.00
Total Expenditure (Budget Size)	257,366,504,029.24	410,143,558,449.00	606,991,849,117.00	657,847,809,483.00	726,069,474,553.00
Budget Surplus/(Deficit) -Concessionary	48,325,344,539.37	(120,851,846,796.00)	(148,268,428,257.00)	(238,740,937,162.00)	(266,147,791,586.00)
Total Revenue (including OB)	317,966,118,414.11	289,291,711,653.00	458,723,420,860.00	419,106,872,321.00	459,921,682,967.00
Total Expenditure	269,640,773,874.74	410,143,558,449.00	606,991,849,117.00	657,847,809,483.00	726,069,474,553.00
Closing balance	48,325,344,539.37	(120,851,846,796.00)	(148,268,428,257.00)	(238,740,937,162.00)	(266,147,791,586.00)

**2025 PROPOSED ESTIMATES OF ANAMBRA STATE OF NIGERIA**

**COMPUTATION OF TRANSFER TO CAPITAL DEVELOPMENT FUND**

	Actual	Proposed Budget	Proposed Estimates	Estimates	Estimates
	2024	2024	2025	2026	2027
	=N=	=N=	=N=	=N=	=N=
<b>OPENING BALANCE CRF</b>	<b>20,341,335,015</b>	<b>30,174,967,211</b>	<b>65,000,000,000</b>		
<b>ESTIMATED RECURRENT REVENUE</b>					
(a) Independent Revenue	42,044,714,962	50,068,484,221	60,000,000,000	66,000,152,001	72,600,490,615
(b) State's Share of Federation Account	36,053,646,841	68,695,839,497	86,719,003,380	92,789,333,617	102,068,266,979
(c) VAT from Federation Account	54,570,823,679	58,499,074,907	92,466,089,123	98,938,715,361	108,832,586,897
(d) Derivation		8,019,130,302	11,245,055,620	12,032,209,514	13,235,430,465
(e) Other Statutory Transfers	146,355,533,170	23,461,090,533	29,227,121,302	31,273,019,793	34,400,321,772
(f) Refunds of Excess Deductions	38,540,982.00	40,842,124,982	100,104,151,435	107,111,442,035	117,822,586,239
<b>Total: Consolidated Revenue Fund</b>	<b>279,063,259,634</b>	<b>249,585,744,442</b>	<b>379,761,420,860</b>	<b>408,144,872,321</b>	<b>448,959,682,967</b>
<b>TOTAL PROJECTED FUNDS AVAILABLE</b>	<b>299,404,594,650</b>	<b>279,760,711,653</b>	<b>444,761,420,860</b>	<b>408,144,872,321</b>	<b>448,959,682,967</b>
<b>ESTIMATED RECURRENT EXPENDITURE</b>					
(a) Employees Compensation	23,444,190,688	30,170,834,080	41,765,741,789	44,279,360,850	46,946,866,862
(b) Social Benefits	12,881,762,298	16,029,461,649	21,639,773,226	27,049,716,533	33,812,145,666
(c) Overhead Costs	10,253,382,857	35,782,974,194	56,752,632,265	59,291,605,079	62,858,673,552
(d) External Loans Repayments	2,167,627,489	1,230,000,000	1,660,500,000	2,075,625,000	2,594,531,250
(e) Internal Loans Repayments	490,471,398	10,000,000,000	13,500,000,000	16,875,000,000	21,093,750,000
(f) Internal Loans Repayments - Direct Deductions		0	0	0	0
(g) Contractor Debt		3,000,000,000	4,050,000,000	5,062,500,000	6,328,125,000
(h) CRFC - (Excluding Social Benefits and Public Debt Chargers)	5,433,674,222		150,000,000		
<b>Total: Recurrent Expenditure</b>	<b>54,671,108,953</b>	<b>96,213,269,923</b>	<b>139,518,647,280</b>	<b>154,633,807,462</b>	<b>173,634,092,330</b>
<b>Movement in Other Cash Equivalent</b>		0.00	0.00	0.00	0.00
BTL Receipts	56,016,342,113.87				
BTL Payment	68,290,611,959.37				
<b>Net Movement in Other Cash Equivalent</b>	<b>-12274269846</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>RECURRENT SUPPLUS</b>	<b>232,459,215,851</b>	<b>183,547,441,730</b>	<b>305,242,773,580</b>	<b>253,511,064,859</b>	<b>275,325,590,637</b>
(a) Transfer to Capital Development Fund	232,459,215,851	183,547,441,730	305,242,773,580	253,511,064,859	275,325,590,637
<b>(b) Closing Consolidated CRF Cash Balance</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

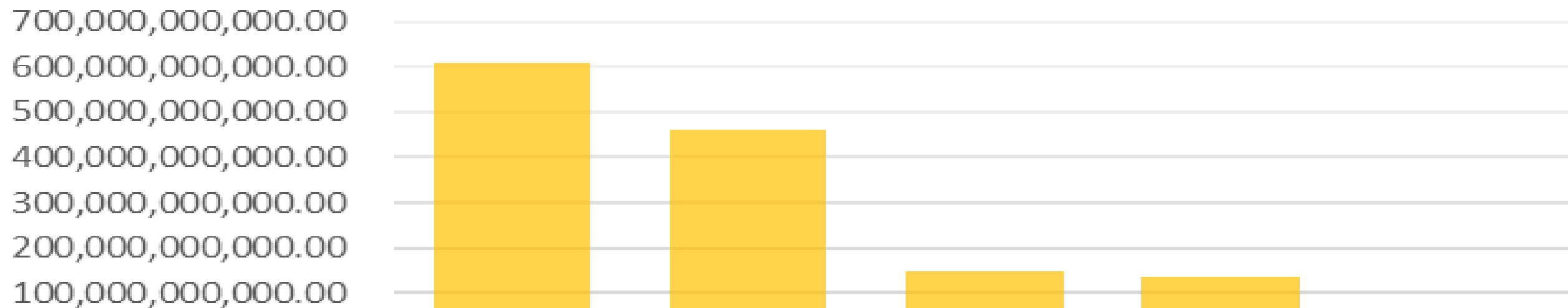


<b>ESTIMATED CAPITAL RECEIPTS</b>					
(a) Opening Balance CDF		0	0	0	1
(b) Transfer from Consolidated Revenue Fund	232,459,215,851	183,547,441,730	305,242,773,579	253,511,064,860	275,325,590,638
(e) Domestic Aids and Grants	18,561,523,764	3,431,000,000	4,931,000,000	3,431,000,000	3,431,000,000
(b) Foreign Aids Grants		6,100,000,000	4,100,000,000	4,100,000,000	4,100,000,000
(d) Loans (Internal & External)		11,000,000,000	5,000,000,000	2,000,000,000	2,000,000,000
(f) Other Loans Tied to Specific Programms and Projects		8,000,000,000	13,000,000,000	6,000,000,000	6,000,000,001
(g) Miscellaneous Capital Receipts					
<b>TOTAL: ESTIMATED CAPITAL RECEIPTS AND BALANCE</b>	<b>251,020,739,615</b>	<b>212,078,441,730</b>	<b>332,273,773,579</b>	<b>269,042,064,860</b>	<b>290,856,590,639</b>
<b>ESTIMATED CAPITAL EXPENDITURE BY PROGRAMME</b>					
Economic Empowerment Through Agriculture	1,357,364,660	2,725,050,000	2,876,000,000	3,163,600,000	3,479,960,000
Societal Re-Orientation		1,862,118,076	5,654,346,000	6,219,780,600	6,841,758,660
Improvement to Health	10,623,861,093	16,737,033,554	27,826,000,000	30,608,600,000	33,669,460,000
Education and Skill Enhancement	6,214,501,639	19,089,328,600	45,378,450,000	50,356,295,000	55,391,924,500
Housing, Lands and Urban Development	7,371,818,917	12,155,167,463	12,473,500,000	8,645,850,000	9,510,435,000
Gender (Women & Vulnerability)	70,415,100	2,435,500,000	2,764,100,000	3,040,510,000	3,344,561,000
Youths Development	930,512,200	5,457,396,000	6,939,000,000	7,631,400,000	8,394,540,000
Environmental Improvement	5,009,578,106	4,385,712,352	3,857,245,000	4,242,969,500	4,667,266,450
Water Resources	6,644,607,914	9,320,000,000	8,301,833,333	9,132,016,667	10,045,218,333
Information and Communication Technology	2,127,578,663	2,853,354,500	2,867,192,500	3,153,891,750	3,469,260,925
Grow the Private Sector	14,603,600.00	0	0	0	0
Reform of Government and Governance	20,029,271,246	30,934,181,106	51,708,835,004	50,619,718,504	54,581,690,355

Power	887,461,933	998,982,875	7,175,000,000	7,892,500,000	8,681,750,000
Investment in Petroleum and Mineral Resources		654,478,000	4,569,000,000	4,915,900,000	5,407,490,000
Ongoing and New Roads including major dualization	140,298,918,831	144,211,200,000	203,562,000,000	223,918,200,000	246,310,020,000
Transport and Traffic Management		5,589,790,000	4,109,700,000	4,520,670,000	4,972,737,000
Other Infrastructure (Chinua Achebe International	1,114,901,174	44,000,000,000	67,000,000,000	73,700,000,000	81,070,000,000
Entertainment & Leisure			10,411,000,000	11,452,100,000	12,597,310,000
<b>TOTAL ESTIMATED CAPITAL EXPENDITURE</b>	<b>202,695,395,076</b>	<b>303,409,292,526</b>	<b>467,473,201,837</b>	<b>503,214,002,021</b>	<b>552,435,382,223</b>
<b>Closing Consolidated CDF Cash Balance</b>	<b>48,325,344,539</b>	<b>-91,330,850,796</b>	<b>-135,199,428,258</b>	<b>-234,171,937,161</b>	<b>-261,578,791,584</b>
<b>CONSOLIDATED CRF and CDF CLOSING CASH BALANCE</b>	<b>48,325,344,539</b>	<b>-91,330,850,796</b>	<b>-135,199,428,258</b>	<b>-234,171,937,161</b>	<b>-261,578,791,584</b>

# GENERAL FRAMEWORK 2025 BUDGET

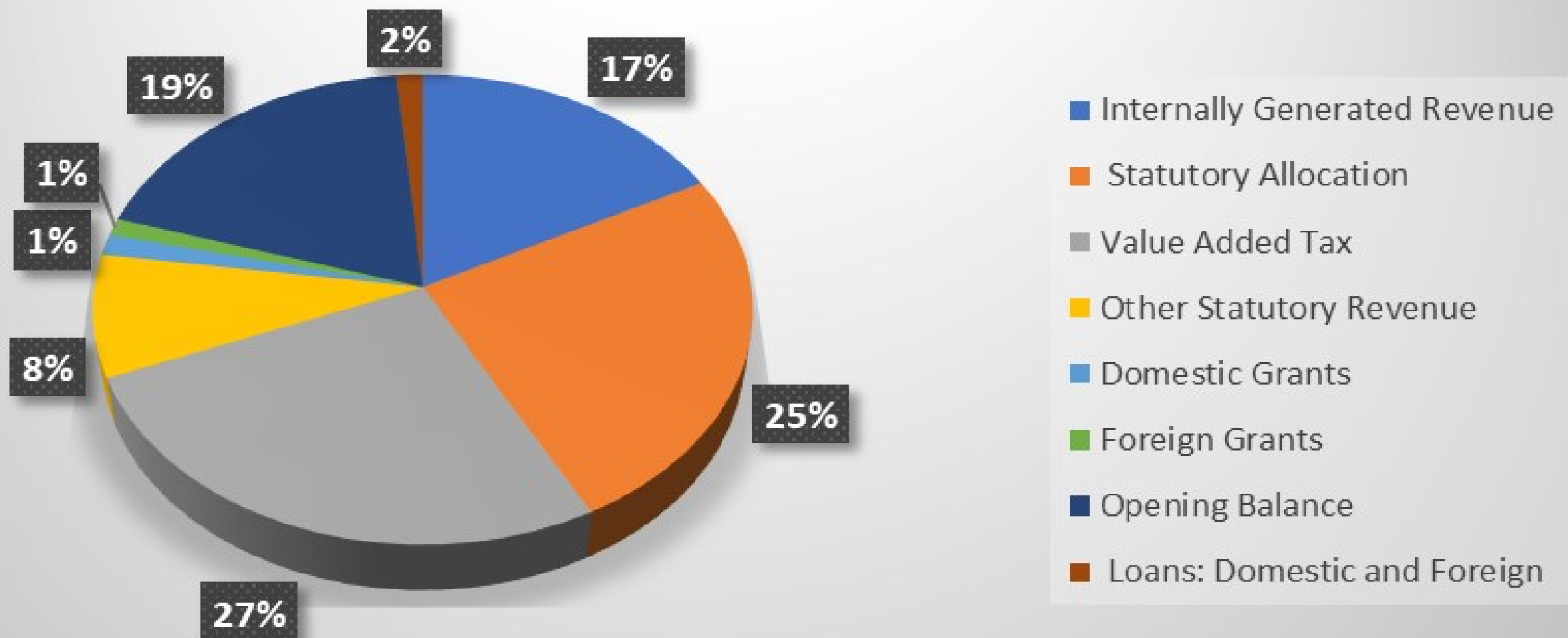
## 2025 BUDGET GENERAL FRAMEWORK BILLION NAIRA



	Total Budget Expenditure	Total Budget Revenue and Grant	Budget Deficit	Total Budget financing	Financing Gap
Series1	606,991,84	458,723,42	148,268,42	135,199,42	13,068,999

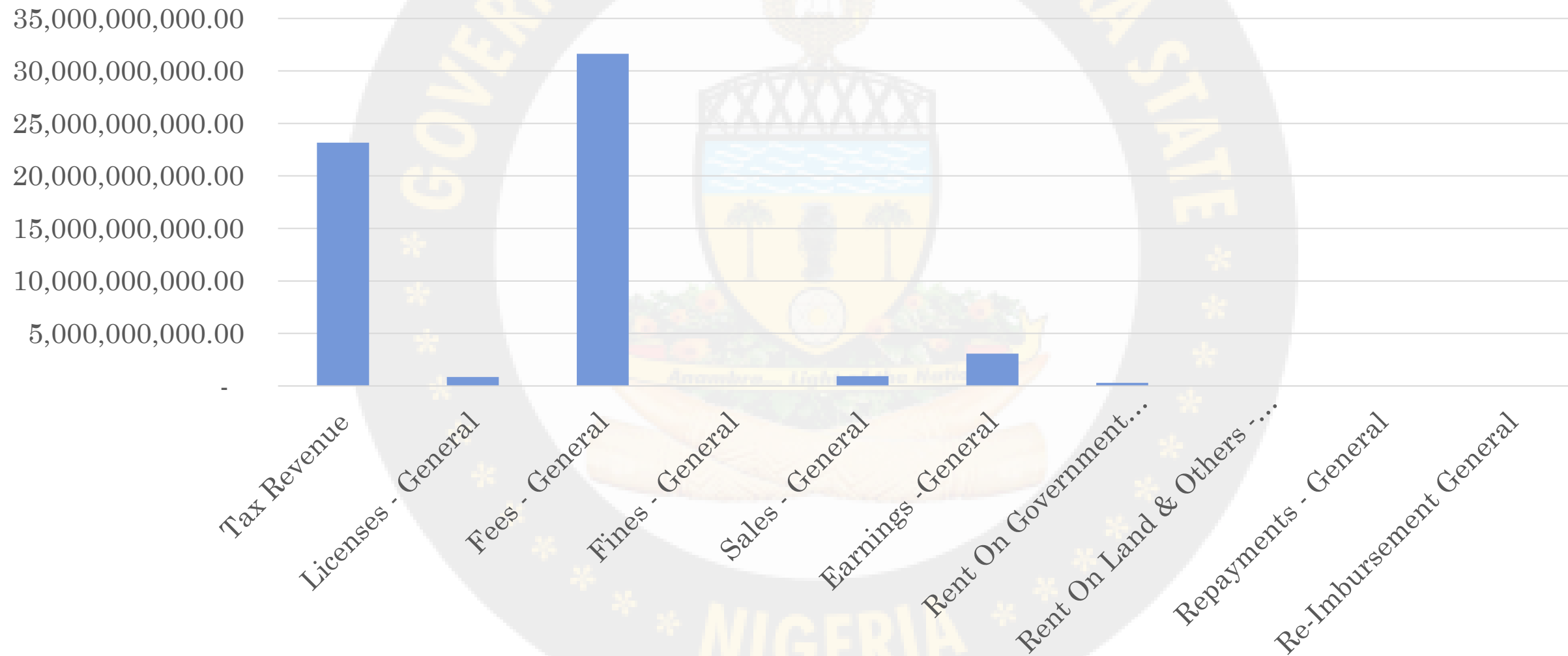
# Where will the Money Come From: 2025 Revenue and Financing

## 2025 Budget Revenue and Financing



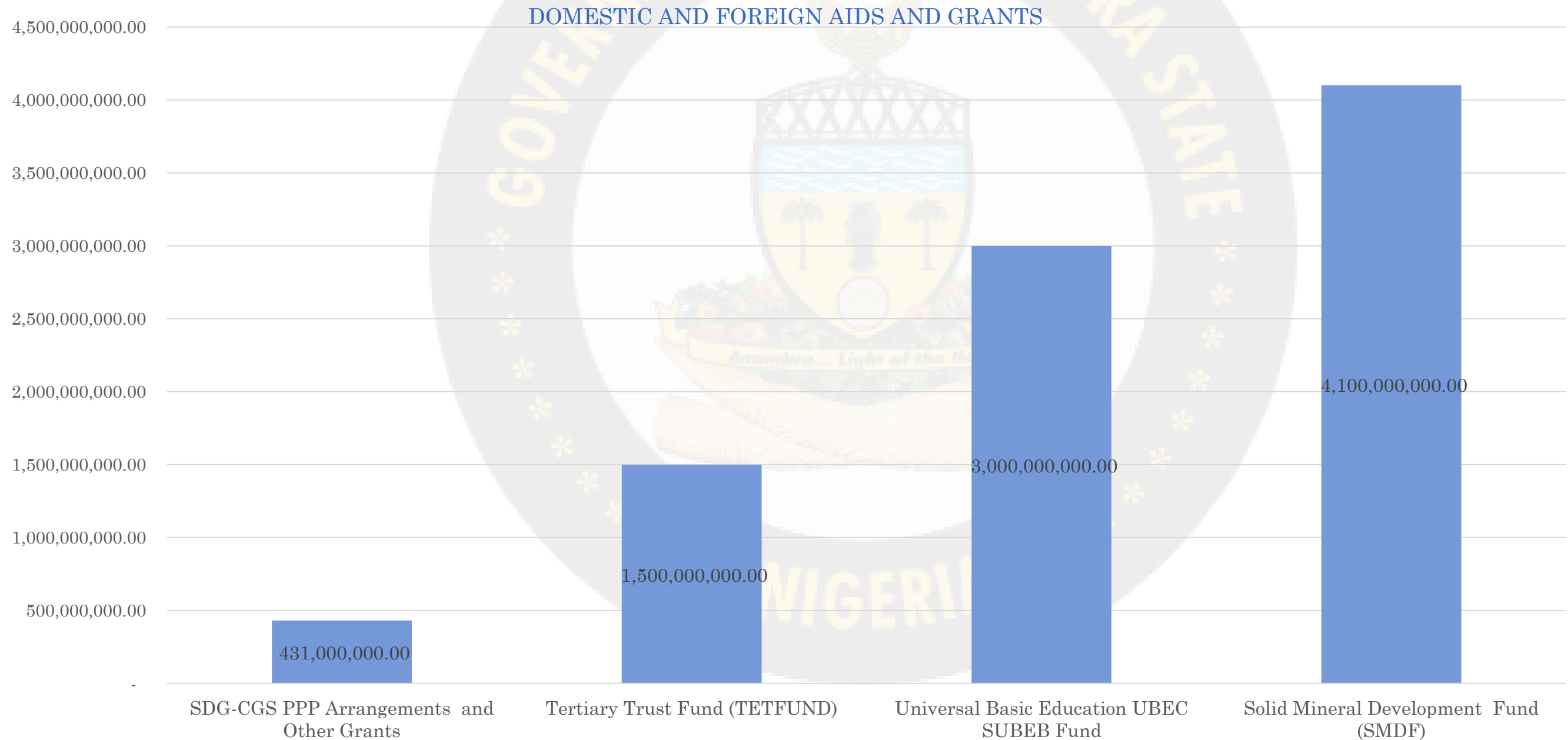
# Break Down of Independent Revenue

## N60,000,000,000.00



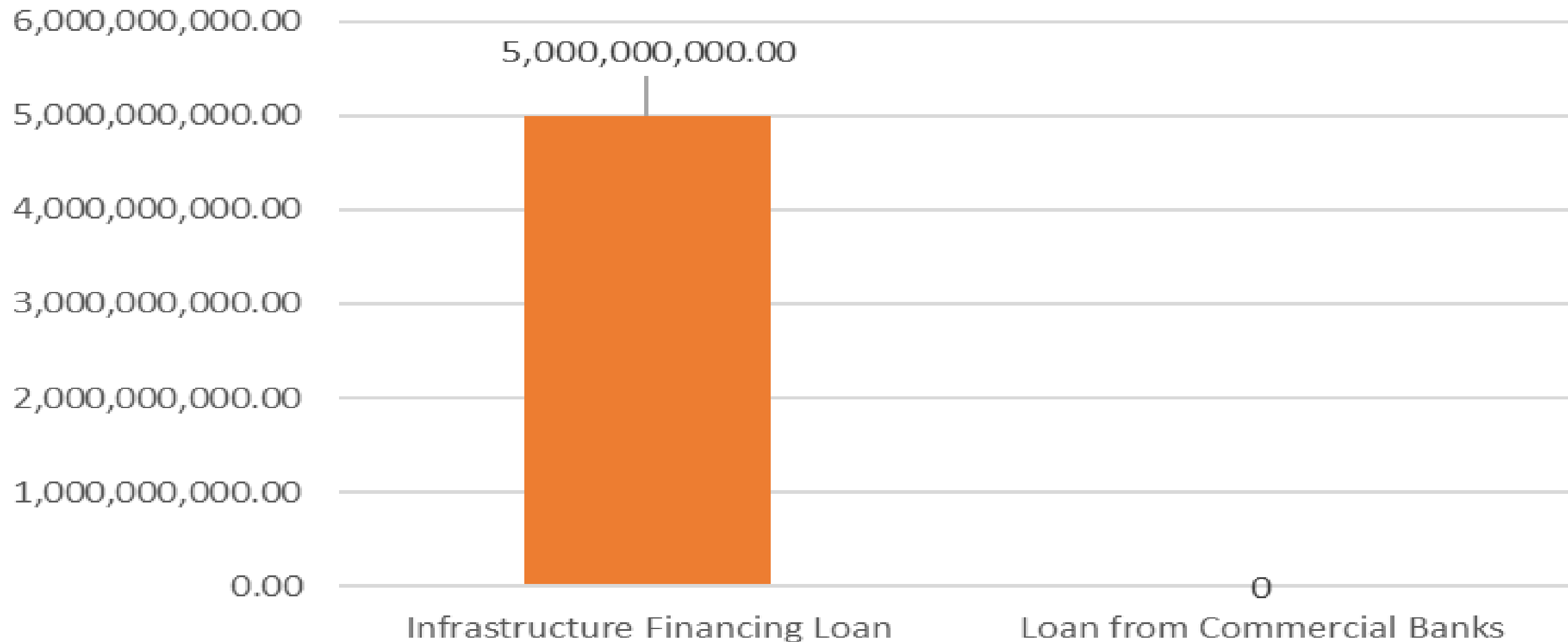
# Breakdown of Domestic and Foreign Aids & Grants

## N9,031,000,000

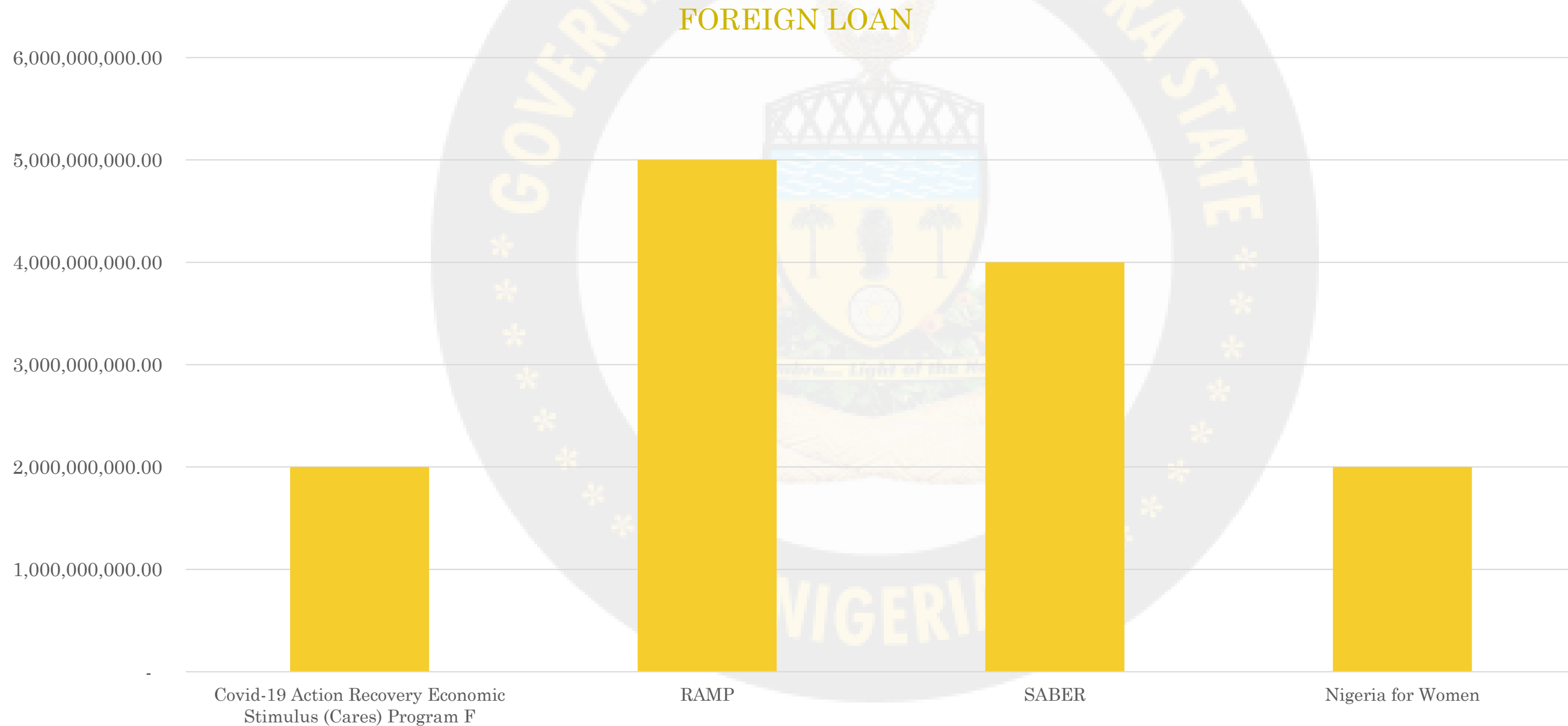


# Breakdown of Domestic Loan 5,000,000,000

## DOMESTIC LOANS

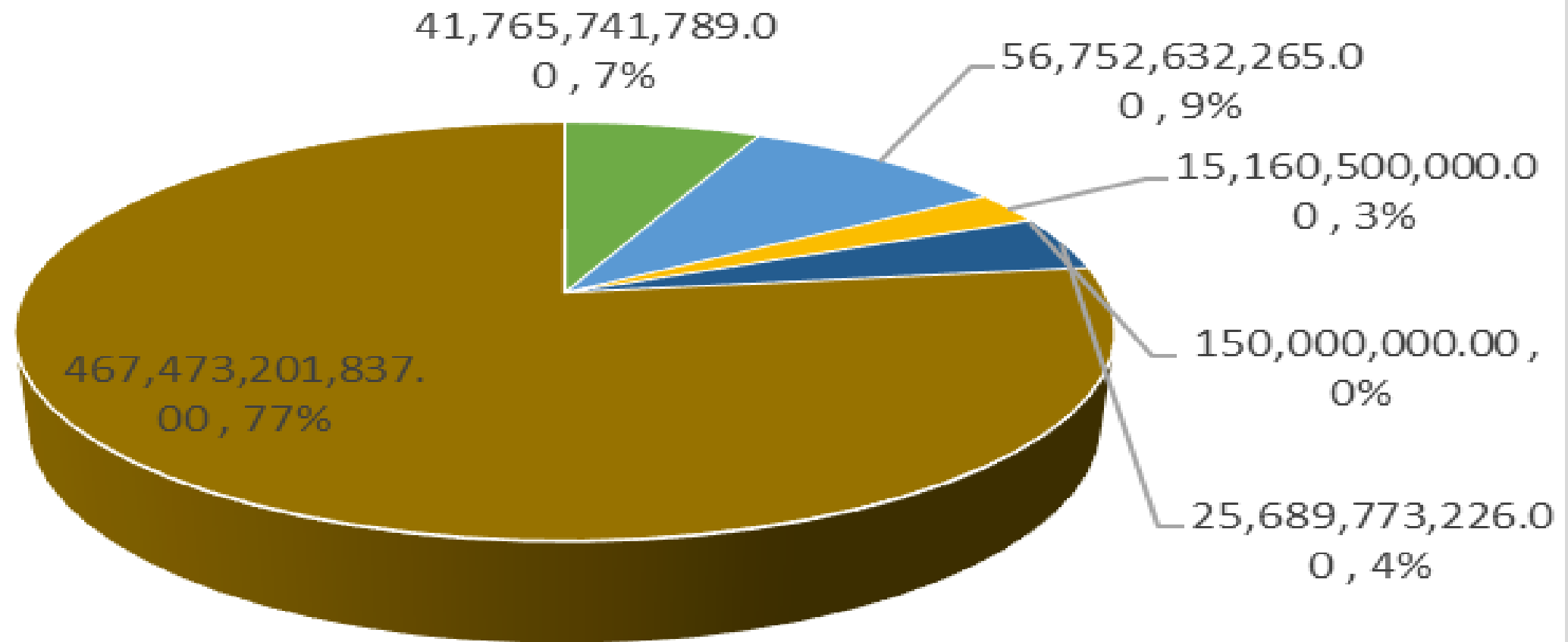


# Breakdown of Foreign Loan N13,000,000,000





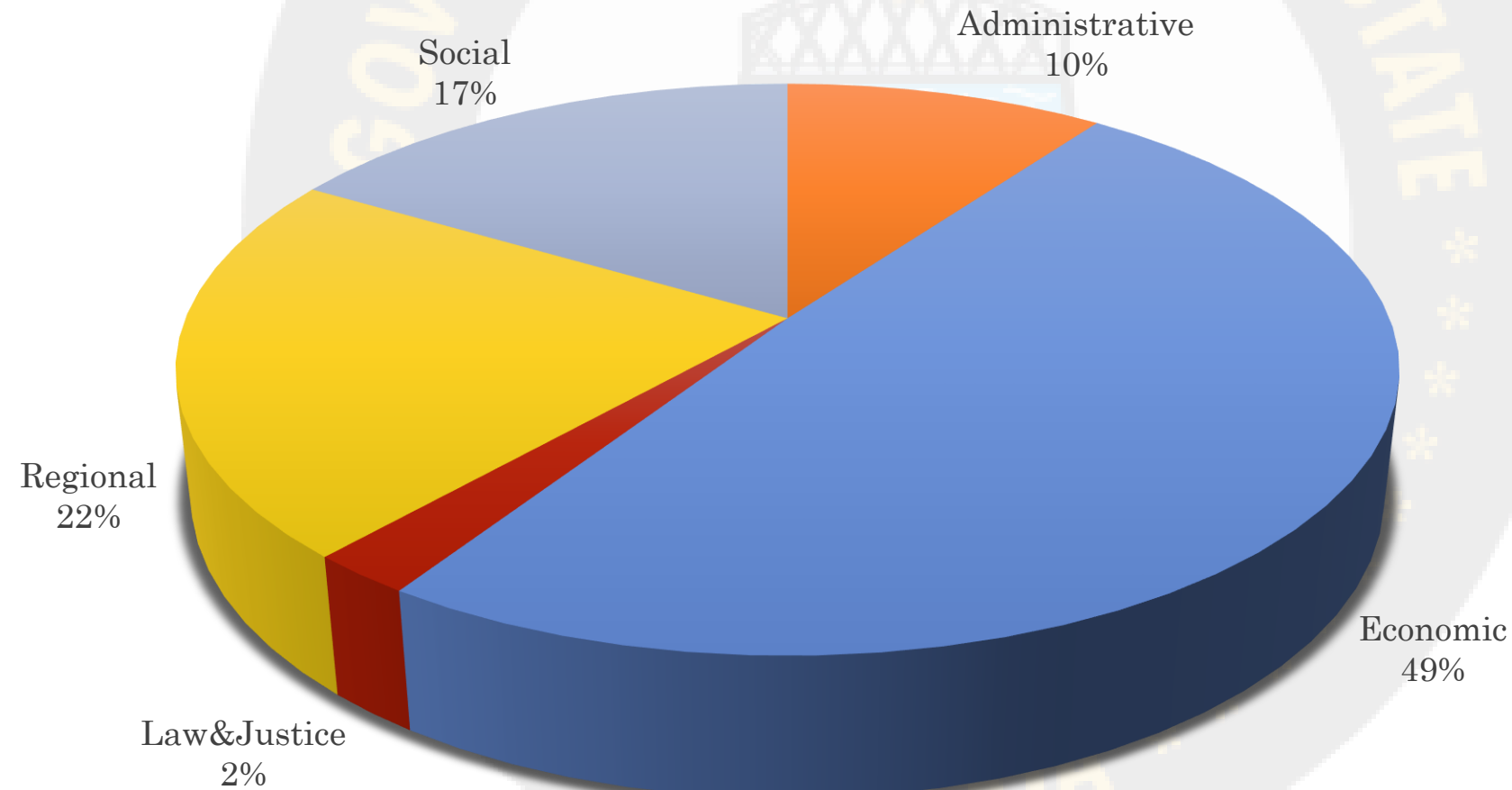
# Where Does the Money Go by Economic Classification? In 2025 N606,991,849,117.00



- Personnel Cost
- Overhead Costs
- Interest Payment
- Consolidated Revenue Charges
- Other Recurrent Expenditure
- Capital cost

# Where Does the Money Go In 2025? - By Sector Allocation N 606,991,849,118.16

2025 Budget by Sector (Capital N467,473,201,837.37 & Recurrent N139,518,647,280.79)  
(N606,991,849,118.16)

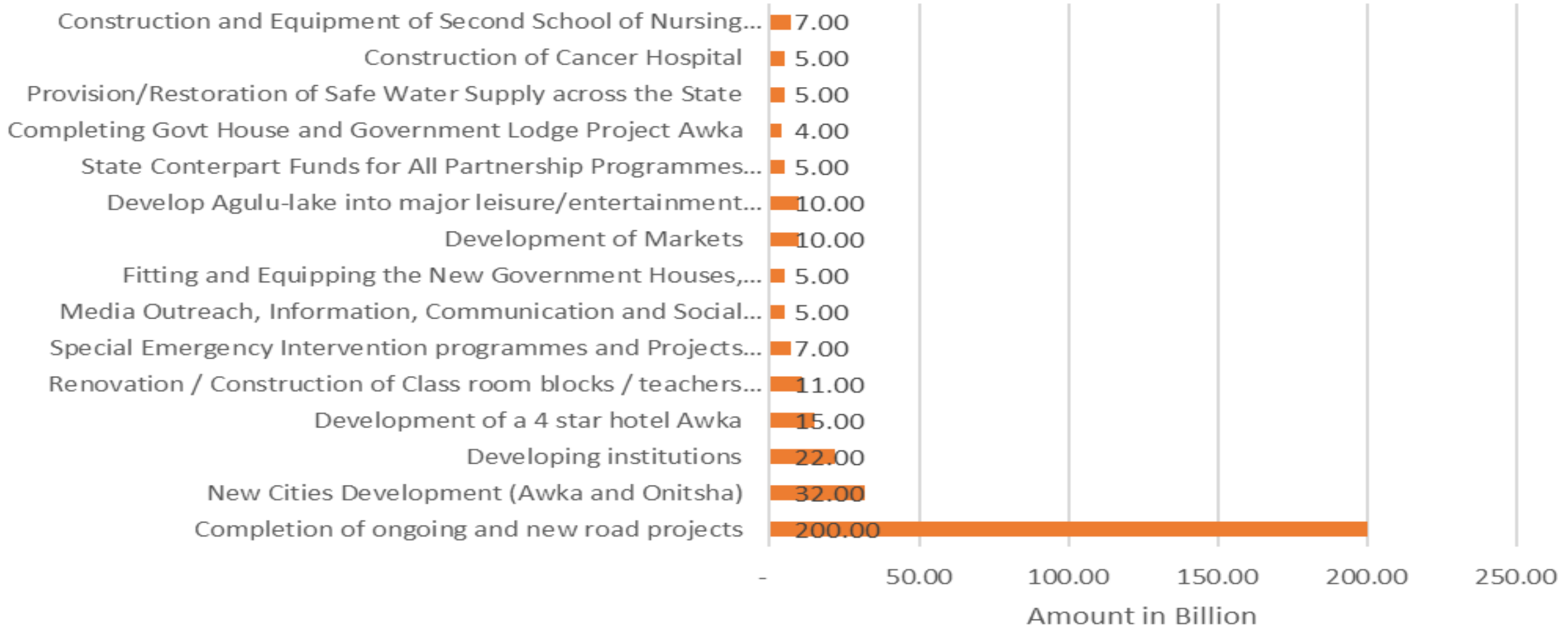


■ Administrative ■ Economic ■ Law & Justice ■ Regional ■ Social

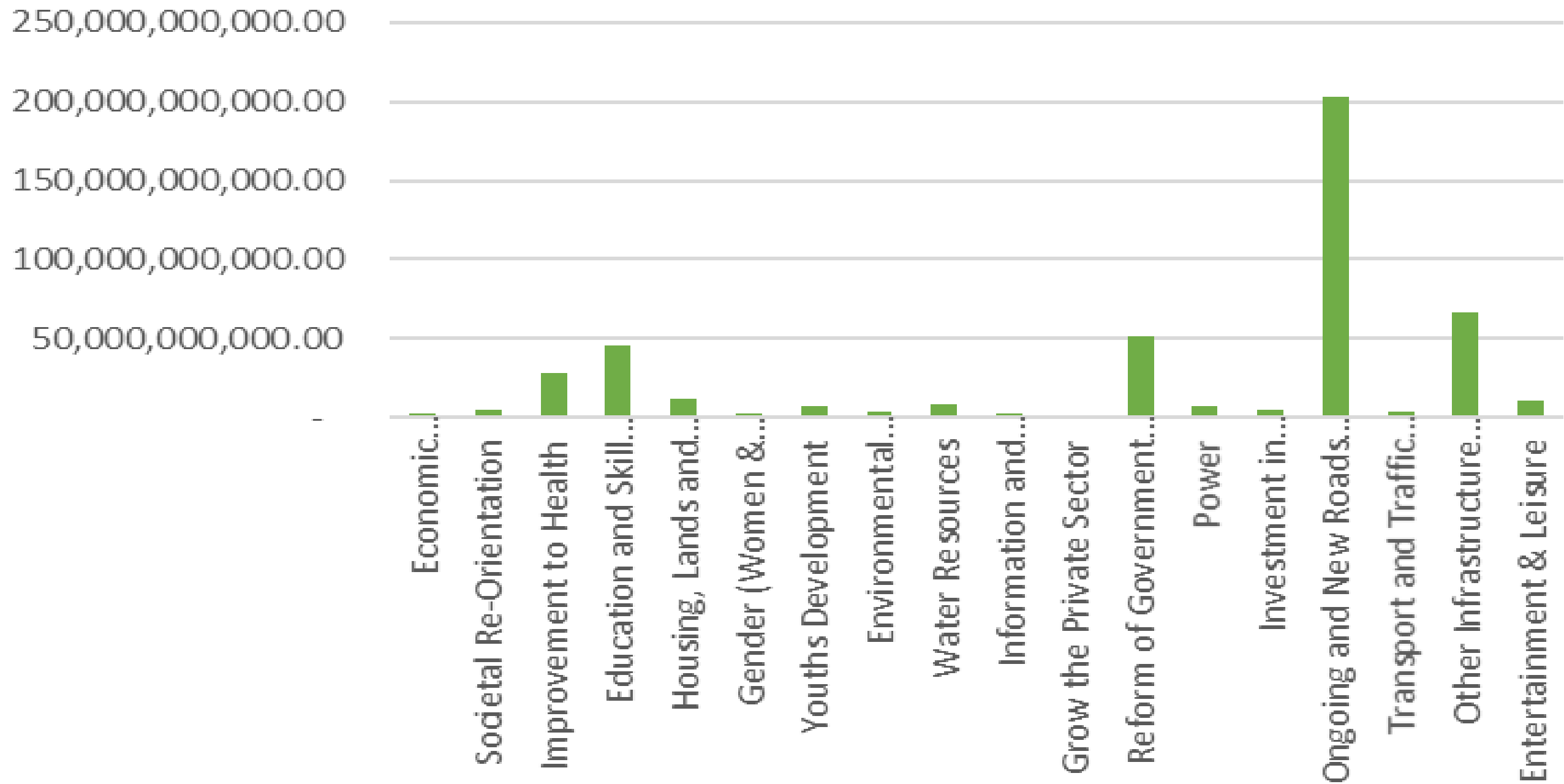
# Where Does the Money Go by Allocation to MDAs

## Top Fifteen (15) and Others In 2025

Top 2025 Capital Project Allocations



# Where Does the Money Go by Programme in 2025



# BREAKDOWN OF DOMESTIC AND FOREIGN AIDS AND GRANTS

S/No	Domestic Grant	Original 2025	Revised 2025	Amount Naira Billion
1	Government Fund Raising Activities	0		
2	SDG-CGS PPP Arrangements and Other Grants	431,000,000		0.431
3	Tertiary Trust Fund (TETFUND)	1,500,000,000		1.5
4	Universal Basic Education UBEC SUBEB Fund	3,000,000,000		3.0
	Total Domestic Aid and Grant	4,931,000,000		4.931
	Foreign Aid and Grant	Original 2025	Revised 2025	
5	Solid Mineral Development Fund (SMDF)	4,100,000,000		4.1
6	UNDP Assisted	0		0
7	SFTAS Grants	0		0
	Total Foreign Aid and Grant	4,100,000,000		4.1

A grant is one of the 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 foreign or domestic and is normally provided for a specific project and set of expenditures.

Grants are not borrowings/loans so do not need to be paid back after it has been used for the intended projects and set expenditures.

# BREAKDOWN OF DOMESTIC AND FOREIGN LOAN

S/No	DOMESTIC LOANS	ORIGINAL 2025	REVISED 2025	AMOUNT NAIRA BILLION
1	Loan from Commercial Banks	0		0
2	Infrastructure Financing Loan	5,000,000,000		5
	Total Domestic Loan	5,000,000,000		5
	FOREIGN LOANS	ORIGINAL 2025	REVISED 2025	
3	Covid-19 Action Recovery Economic Stimulus (Cares) Program F	2,000,000,000		2
4	RAMP	5,000,000,000		5
5	SABER	4,000,000,000		4
6	Nigeria for Women	2,000,000,000		2
	Total Foreign Loan	13,000,000,000		13

The Governemnt borrows to finance its annual budget generally when revenues and grants are not enough to fund all the expenditures in the budget. Loans could be domestic and or foreign sources.

Loans can be for a specific project or set of expenditures or could be used to finance the genral budget expenditures

- Mrs. Chiamaka Nnake
- Hon. Commissioner, Ministry of Budget and Economic Planning
- Anambra State
- Email:  
[chiamaka.nnake@anambrastate.gov.ng](mailto:chiamaka.nnake@anambrastate.gov.ng)
  
- Anambra State website:
- [anambrastate.gov.ng](http://anambrastate.gov.ng)

CONTACT